



G3 Global Berhad

Company No. 200201002733 (570396-D)

ANNUAL REPORT 2025

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CORPORATE INFORMATION

BOARD OF DIRECTORS

DATO' SRI HANIFF BIN OMAR

Independent Non-Executive
Director and Chairman
(Appointed on 9 June 2025)

MR. WAN SHAHINUR IZRAN BIN MOHAMAD SALLEH

Managing Director
(Appointed on 2 January 2026)

DATIN REKHA A/P PALANYSAMY

Independent
Non-Executive Director
(Appointed on 30 March 2026)

DATO' SRI AMINUL ISLAM BIN ABDUL NOR

Executive Director

MR. KUNAL TAYAL

Non-Independent
Non-Executive Director

MADAM VASANTHI A/P ARUMUGAM

Independent Non-Executive Director

AUDIT COMMITTEE

Chairman

Datin Rekha A/P Palanysamy
(Appointed on 30 March 2026)

Members

Dato' Sri Haniff Bin Omar
(Appointed on 9 June 2025)
Mr. Kunal Tayal

RISK MANAGEMENT COMMITTEE

Chairman

Mr. Kunal Tayal

Members

Dato' Sri Haniff Bin Omar
(Appointed on 9 June 2025)
Datin Rekha A/P Palanysamy
(Appointed on 30 March 2026)

REMUNERATION COMMITTEE

Chairman

Dato' Sri Haniff Bin Omar
(Appointed on 9 June 2025)

Members

Mr. Kunal Tayal
Datin Rekha A/P Palanysamy
(Appointed on 30 March 2026)

NOMINATION COMMITTEE

Chairman

Dato' Sri Haniff Bin Omar
(Appointed on 9 June 2025)

Members

Mr. Kunal Tayal
Datin Rekha A/P Palanysamy
(Appointed on 30 March 2026)

COMPANY SECRETARY

Lim Li Heong

SSM Practicing Certificate No.
202008001981
(MAICSA 7054716)

Wong Mee Kiat

SSM Practicing Certificate No.
202008001958
(MAICSA 7058813)

REGISTERED OFFICE

Level 7, Mercu 3
No. 3, Jalan Bangsar, KL Eco City
59200 Kuala Lumpur
Wilayah Persekutuan Kuala Lumpur
Tel : +603 2280 6388
Fax : +603 2280 6399
Email : listcomalaysia@acclimate.com

BUSINESS ADDRESS

05-05-02, Block 5, Corporate Park
Star Central
Lingkar Cyber Point Timur
Cyber 12
63000 Cyberjaya
Selangor Darul Ehsan
Tel : +603 8800 7000
Email : contact@g3global.com.my

WEBSITE

www.g3global.com.my

SHARE REGISTRAR

Securities Services (Holdings) Sdn. Bhd.

Registration No. 197701005827
(36869-T)

Level 7, Menara Milenium
Jalan Damanlela

Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur

Wilayah Persekutuan Kuala Lumpur

Tel : +603 2084 9000

Fax : +603 2094 9940

Email : info@sshshb.com.my

AUDITORS

Grant Thornton Malaysia PLT (201906003682 & No. AF: 0737)

Chartered Accountants
Level 11, Sheraton Imperial Court

Jalan Sultan Ismail

50250 Kuala Lumpur

Wilayah Persekutuan Kuala Lumpur

Tel : +603 2692 4022

Fax : +603 2732 5119

SOLICITOR

Kanesalingam & Co

PRINCIPAL BANKERS

Hong Leong Islamic Bank Berhad

Alliance Bank Berhad

Maybank Islamic Berhad

STOCK EXCHANGE LISTING

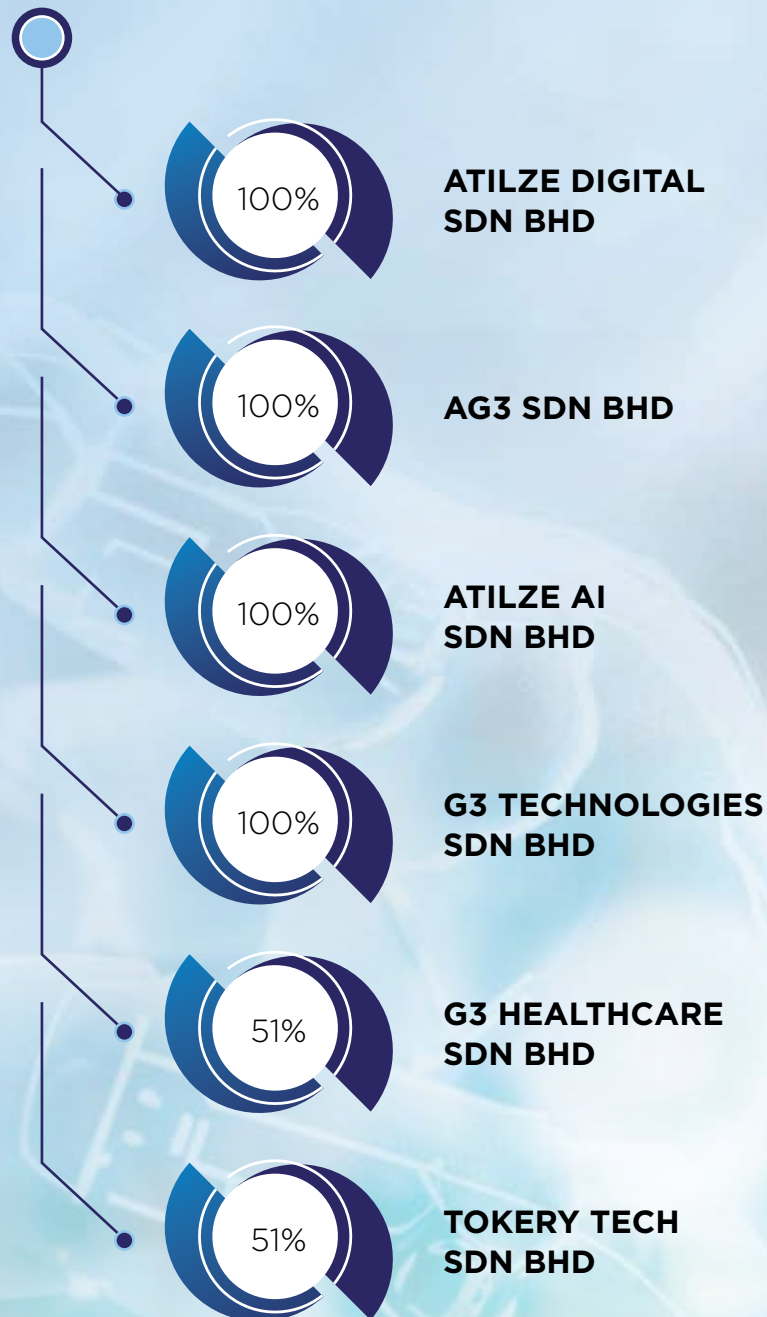
Main Market of Bursa Malaysia

Securities Berhad

Stock Name: G3

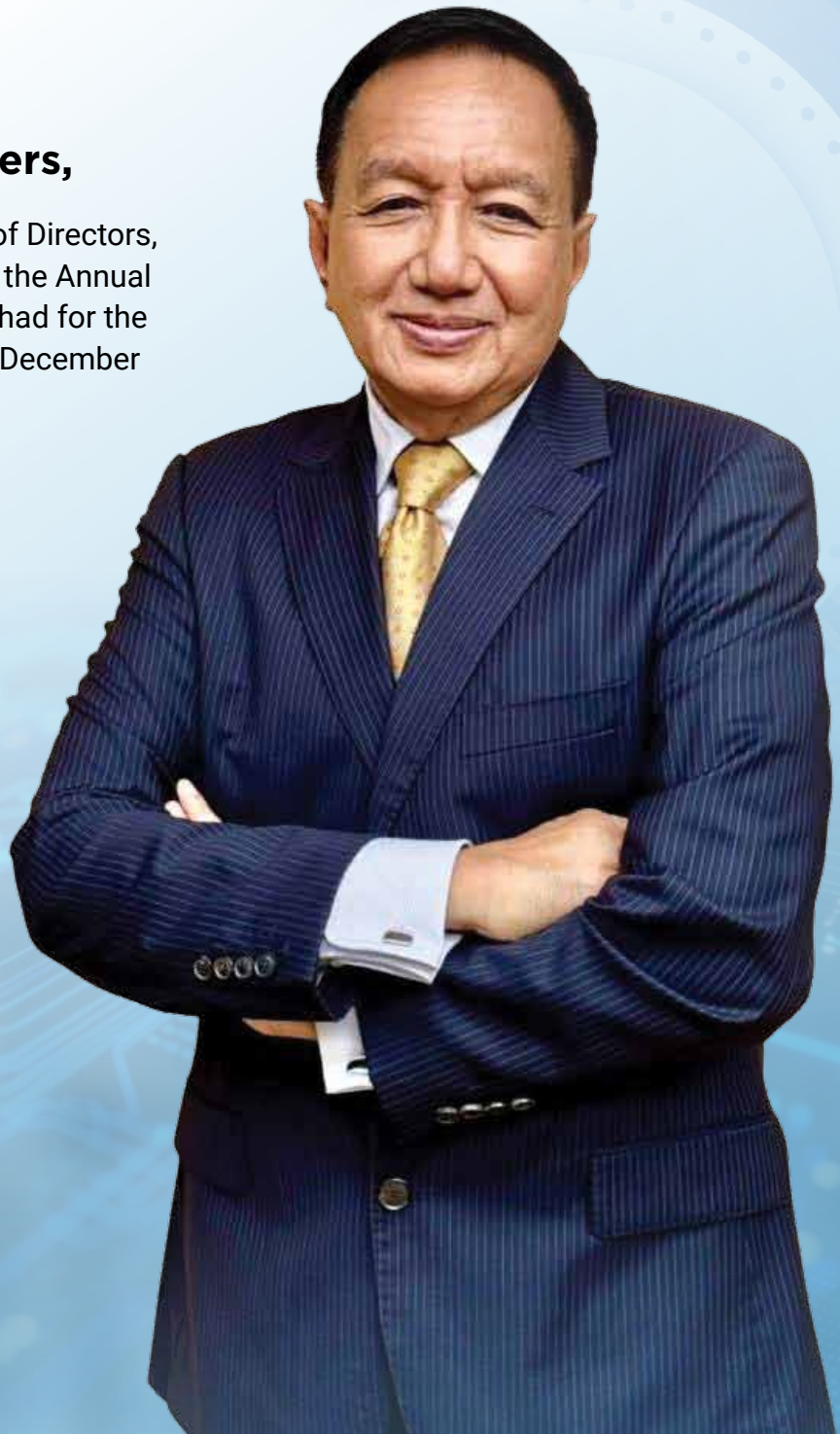
Stock Code: 7184

CORPORATE STRUCTURE



Dear Shareholders,

On behalf of the Board of Directors, I am pleased to present the Annual Report of G3 Global Berhad for the financial year ended 31 December 2025 (FYE 2025).



DATO' SRI HANIFF BIN OMAR

Independent Non-Executive
Director and Chairman

CHAIRMAN'S STATEMENT

CHAIRMAN'S STATEMENT (CONT'D)

NAVIGATING CHANGE WITH STRATEGIC AGILITY



The year 2025 marked a defining milestone for the Group as we successfully achieved the Certificate of Practical Completion (CPC) for the AIS3 smart systems project at KLIA and KLIA2 on 30 June 2025.

This milestone reflects not only the successful delivery of a complex, large-scale infrastructure project, but also reinforces G3 Global's capability to execute mission-critical systems at a national level. It stands as a testament to our technical strength, disciplined execution, and commitment to excellence.

Following the CPC, the project has transitioned into the Defects Liability Period (DLP), where we continue to ensure system reliability, performance optimisation, and operational stability, further strengthening stakeholder confidence in our solutions.

POSITIONING FOR THE NEXT PHASE OF GROWTH



The successful delivery of AIS3 marks more than a project completion – it signals the Group's readiness to take on larger, more complex, and higher-value opportunities.

As the technology landscape continues to evolve, G3 Global is strategically positioning itself to move beyond traditional project delivery into a solutions-driven, technology-led organisation. By integrating Artificial Intelligence (AI) with our System Integrator (SI) and Project Management (PM) capabilities, we aim to deliver scalable and intelligent solutions across industries.

We also continue to explore expansion into high-growth sectors such as healthcare, particularly in AI-enabled technologies and medical support services.

STRENGTHENING GOVERNANCE AND LEADERSHIP



The Board remains committed to upholding strong governance standards, ensuring the Group operates with integrity, accountability, and effective risk oversight, while providing clear strategic direction to support the Group's continued growth.

APPRECIATION AND FORWARD MOMENTUM



I would like to extend my sincere appreciation to my fellow directors, our management team and employees for their dedication and resilience in achieving this significant milestone. My gratitude also goes to our shareholders, partners, and stakeholders for their continued trust and support.

As we move forward, we remain focused on scaling our capabilities, strengthening our market position, and delivering sustainable long-term value.

Thank you.

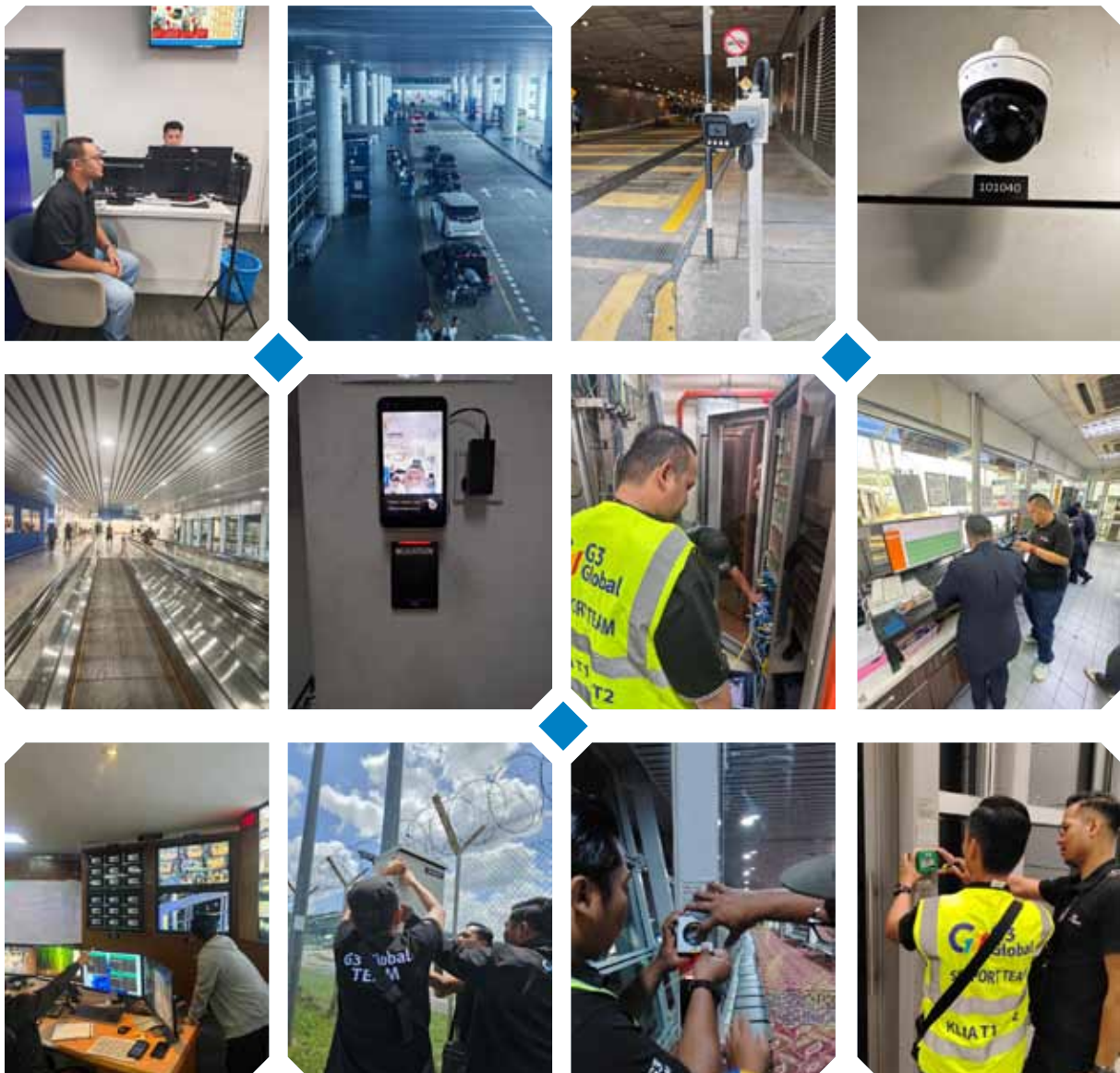
Dato' Sri Haniff Bin Omar
Chairman

CORPORATE MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS OVERVIEW

As previously reported, G3 Global Berhad had in May 2022 secured a RM118 million project to design, supply, install, test and commission the Airport Integrated Security and Safety System (“AIS3”) at KLIA and KLIA2.

G3 Global Berhad faced several challenges in the delivery of the AIS3 project due to the operational nature of KLIA and KLIA 2, particularly in public areas within the airport where both terminals are live and active airport terminals with millions of passengers passing through the gates. Despite those challenges, G3 Global achieved the completion of the AIS3 project on 30th June 2025 with the issuance of the Certificate of Practical Completion (“CPC”) issued by the client. With the CPC issuance, G3 Global has since 1st July 2025 moved into the Defect Liability Period (“DLP”), where G3 Global is responsible to monitor the stability and integration of the AIS3 in a live operating environment for a period of 24 months ending on 30th June 2027.



CORPORATE MANAGEMENT DISCUSSION AND ANALYSIS

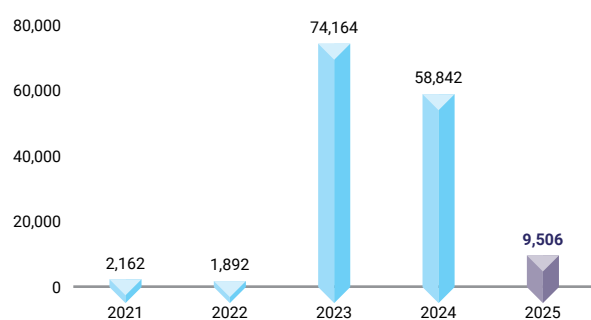
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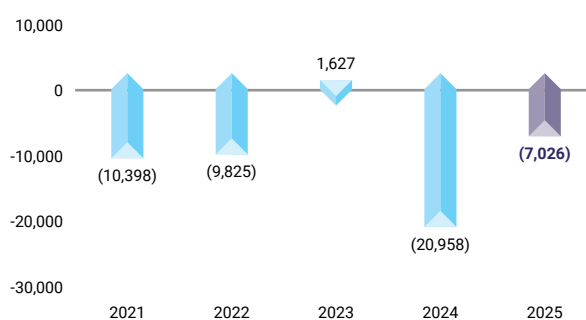
5 YEAR GROUP FINANCIAL HIGHLIGHTS

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|----------|---------|---------|----------|----------------|
| OPERATING RESULTS (RM'000) | | | | | |
| Revenue - ICT | 2,162 | 1,892 | 74,164 | 58,842 | 9,506 |
| Revenue - Healthcare | 21,438 | 11,197 | - | - | - |
| (Loss)/Profit after tax | (10,398) | (9,825) | 1,627 | (20,958) | (7,026) |
| KEY STATEMENTS OF FINANCIAL POSITION (RM'000) | | | | | |
| Total Assets | 29,352 | 48,241 | 107,227 | 82,442 | 51,281 |
| Total Liabilities | 5,832 | 7,741 | 46,162 | 42,336 | 13,427 |
| Shareholders' Funds | 22,564 | 40,612 | 61,440 | 42,250 | 40,307 |
| SHARE INFORMATION | | | | | |
| Basic (loss)/earnings per share (sen) | (0.53) | (0.34) | 0.05 | (0.51) | (0.17) |
| Net assets per share (sen) | 0.01 | 0.01 | 1.62 | 1.06 | 0.91 |

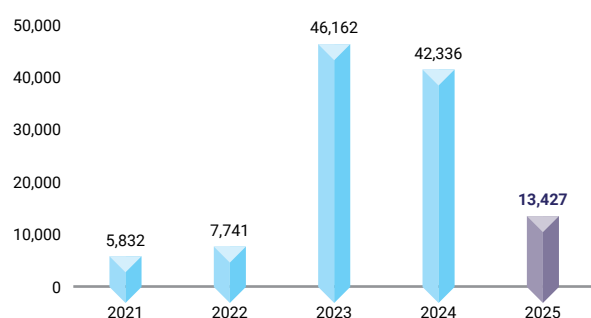
REVENUE (RM'000)



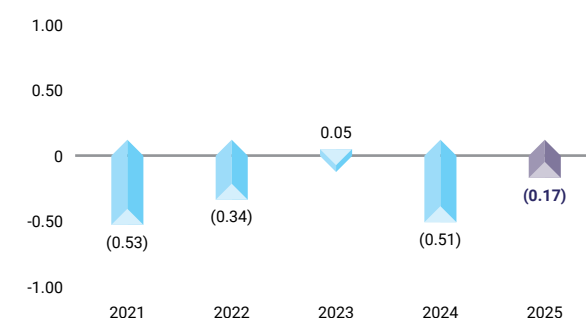
(LOSS) / PROFIT AFTER TAXATION (RM'000)



TOTAL LIABILITIES (RM'000)



BASIC (LOSS)/EARNINGS PER SHARE (SEN)



CORPORATE MANAGEMENT DISCUSSION AND ANALYSIS

(CONT'D)

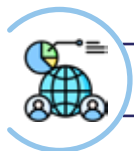


FINANCIAL PERFORMANCE

The overall financial performance for the FY2025 is driven by G3 Global's ICT Division with a revenue of RM9.51 million through the AIS3 Project. The significant reduction in revenue recognised in FY2025 as compared of those in FY2024 reflected the state of the AIS3 project where the CPC was achieved on 30th June 2025 and the project shifted into the DLP period for 24 months ending 30th June 2027.

The Group registered an overall loss after taxation of RM7.03 million, an improvement over the losses suffered in FY2024 of RM 20.96 million. The loss after taxation reported in FY2025 was mainly due to the overall escalation of project cost in AIS3 as a result of delays in the completion of the AIS3 project.

The slight improvement in loss after taxation in FY2025 has translated into a slightly better basic loss per share of 0.17 sen as compared to 0.51 sen in FY2024.



SEGMENTAL OUTLOOK

Information and Communication Technology ("ICT") Division

The Malaysian ICT sector is projected to experience significant growth in 2025, driven by increasing digital adoption, government support for digital infrastructure development and the growing e-commerce landscape.

The ICT of economy consists of ICT industry and e-commerce. The ICT contributed 23.4 per cent or RM451.3 billion to the Malaysia's economy in 2024. The Gross Value Added of ICT accounted for 13.9 per cent while e-commerce of non-ICT industries contributed 9.5 per cent. In terms of growth, ICT and e-commerce grew by 5.1 per cent compared to 3.5 per cent in the preceding year.

Total revenue of the Information & Communication subsector in the third quarter of 2025 recorded RM45.9 billion, an increase of 4.0 per cent from RM44.2 billion in the third quarter of 2024. On a quarterly basis, the subsector's revenue registered a growth of 1.3 per cent compared with 1.1 per cent in the second quarter of 2025. Meanwhile, in 2024, the Information & Communication subsector posted RM131.4 billion in revenue, an increase of 3.4 per cent compared to 2023.

E-commerce revenue by establishment in Malaysia recorded an annual growth rate of 1.3 per cent in the third quarter of 2025. In the previous year, e-commerce revenue amounted to RM1,230.1 billion, an increase of 3.9 per cent compared to the year before.

E-commerce transaction income continues to demonstrate positive growth, rising to RM1,184.1 billion in 2023 compared to RM1,126.9 billion in 2022, reflecting an annual growth rate of 5.1 per cent. In 2023, expenditure from e-commerce transaction in Malaysia increased to RM571.4 billion, compared to RM531.6 billion in 2022, representing an annual growth rate of 7.5 per cent.

A total of 96.6 per cent of establishments in 2023 used computers including personal computers, laptops and tablets, indicating a 0.7 per cent point change increase compared to 95.9 per cent in 2022. A similar improvement was seen in usage of internet, with 94.0 per cent of establishments having internet access, compared to 93.3 per cent from a year before. These changes were in line with government efforts to improve digital access across the country. Additionally, a significant increase was recorded in establishments with web presence, which rose to 72.7 per cent from 71.4 per cent in 2022.

(Source: Department of Statistics Malaysia – Malaysia Digital Economy, 2025)

CORPORATE MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)



RISK MANAGEMENT

As of Q4 2025, the Group has no borrowings or debt securities save for a bank guarantee of RM11.8 million issued for the AIS3 Project as a performance bond and have no outstanding capital commitments.

The completion of the AIS3 Project would represent a strong reference for G3 Global to expand its capabilities in AI for Airport Security to the other airports locally and regionally. G3 Global's senior management plays an active role to ensure the success of AIS3 Project with competent vendors selected to ensure completed works are of the quality desired by the client.

G3 Global also strives to improve current revenue through securing potential ICT projects which are currently at discussion stage.



DIVIDEND POLICY

The Board has not adopted any fixed dividend policy. The Board does not recommend payment of any dividend for FY2025.



OUTLOOK

With the completion of the AIS3, G3 Global now intends to intensify its business development activities by leveraging the knowledge and technical experience gained in AIS3 project for potential deployment with airports in Malaysia and regionally. The management team is actively engaging the relevant stakeholders for potential future AIS3 expansion in KLIA as well as other airports.

Beyond that, G3 Global is also exploring other potential business verticals both domestic and abroad to fuel future growth of the Company. The Board will continuously review the strategy and future business direction of the Group in order to remain competitive and improve the Group's financial performance.

DIRECTORS' PROFILE

DATO' SRI HANIFF BIN OMAR

(Independent Non-Executive Director and Chairman)



Nationality



Gender



Age



Dato' Sri Haniff Bin Omar was appointed as the Independent Non-Executive Director and Chairman of G3 Global Berhad on 9 June 2025. Dato' Sri Haniff Bin Omar is also the Chairman of the Nomination Committee and the Remuneration Committee, as well as a member of the Audit Committee and the Risk Management Committee.

Dato' Sri Haniff Bin Omar holds a Bachelor of Social Sciences (Hons) in Development Studies from Universiti Sains Malaysia (1982) and a Diploma in Public Administration from INTAN (1983).

Dato' Sri Haniff Bin Omar is a distinguished Malaysian public servant with a decorated career spanning over three decades in the government sector, focusing on national security, international relations, and public administration. He brings to the table a wealth of experience garnered from high-level roles in the Prime Minister's Department and the Immigration Department of Malaysia.

He began his government service in 1984, joining the Research Division of the Prime Minister's Department. Over nearly three decades, he played an instrumental role in national-level research and strategic policy formulation. From 2012 to 2014, he served as the Director of the Foreign Workers Division at the Immigration Department of Malaysia, overseeing vital national interests related to labor migration and border control.

In 2014, Dato' Sri Haniff Bin Omar rejoined the Research Division as Deputy Director General. In this capacity, he concurrently headed the division's Security and Transnational Issues portfolio and served as Deputy Chairman of the Counter-Terrorism Committee. His leadership contributed significantly to Malaysia's counter-terrorism efforts and national security strategies.

Regionally, he was a prominent figure within ASEAN's security landscape, serving as the Chairman of the Counter-Terrorism Committee under the ASEAN Intelligence Community (AIC-CTC) from 2016 to 2019.

His diplomatic credentials are equally noteworthy, with overseas postings that include Second Secretary at the Malaysian High Commission in Bangladesh, Counsellor in Brunei, and Minister at the Embassy of Malaysia in the Federal Republic of Germany.

Beyond his government service, he is actively involved in various non-governmental and civil society initiatives. He currently serves as Chairman of Pertubuhan Mesra Pengguna Malaysia, Deputy Chairman of the Global Islamic Unity Forum (GIUF), Deputy Chairman I of the International Entrepreneurs Chamber of Malaysia (IECM), and Deputy President of the Selangor Chapter of the Malaysian Security Industry Association (PIKM).

His exemplary contributions have earned him multiple state and federal honors, including the Darjah Seri Melaka (2008), Darjah Indera Mahkota Pahang (2012), Darjah Pangkuan Seri Melaka (2013), and Sri Sultan Ahmad Shah Pahang (2016).

Dato' Sri Haniff Bin Omar is recognized for his strategic leadership, dedication to national service, and his ongoing commitment to fostering international cooperation and civil society engagement.

Presently, Dato' Sri Haniff Bin Omar does not hold any other directorship in any other public companies or public listed companies.

Dato' Sri Haniff Bin Omar does not have any conflict of interest or potential conflict of interest, including interest in any competing business, in any business arrangement involving the Company and its subsidiaries.

He does not hold any shares directly or indirectly in the Company. He does not have any family relationship with any other director and/or substantial shareholders of the Company.

DIRECTORS' **PROFILE** (CONT'D)



DATO' SRI AMINUL ISLAM BIN ABDUL NOR

(Executive Director)

Nationality



Gender



Age



Dato' Sri Aminul Islam Bin Abdul Nor was appointed as Executive Director of the Company on 26 November 2021. He holds a Bachelor of Arts degree in Business Management from the University of Chittagong, Bangladesh.

Dato' Sri Aminul Islam is the Founder and Group President of Bestinet Sdn. Bhd., a leading technology company, which has been awarded with over 15 awards till date locally and internationally including its most prestigious award as 'The World's Best Digital Content Solutions' under the Government and Citizen Engagement category by The World Summit Award (WSA), a framework of the United Nations (UN) Sustainable Development Goals (UN SDG), in the year 2017, for its system called Foreign Workers Centralized Management System ("FWCMS"). FWCMS is a key tool which is being used by the Malaysian government to effectively manage, monitor and control all processes related to foreign workers management in the country and is integrated and used by all relevant stakeholders in Malaysia and labour sending countries.

He has more than 30 years of experience in managing service-oriented businesses and is firmly guided by the "Customer Is the Most Important" approach of doing business. With his vast experience as the Managing Director and Chief Executive Officer of several companies, Dato' Sri Aminul Islam is well-versed in project management, marketing, financial management, client retention, implementing policies, cost control and others.

Presently, Dato' Sri Aminul Islam does not hold any other directorship in any other public companies or public listed companies.

Dato' Sri Aminul Islam has declared his interest in the Tenancy Agreement entered into between G3 Global Berhad ("the Company") and Bestinet Sdn. Bhd. ("Bestinet") in respect of the rental of a demised premises for use as the Company's office. His interest in the Tenancy Agreement gives rise to an actual/potential conflict of interest with his duties or interests as Director by virtue of his direct shareholdings in Bestinet.

Save as disclosed above, Dato' Sri Aminul Islam does not have any other conflict of interest or potential conflict of interest, including interest in any competing business, in any business arrangement involving the Company and its subsidiaries.

As of 1 April 2026, Dato' Sri Aminul Islam holds 406,657,000 ordinary shares in the Company. He has deemed interest on 517,888,900 ordinary shares in the Company by virtue of his shareholdings in Dream Life Travels Sdn Bhd, Databliss Sdn Bhd and Instacloud Sdn Bhd pursuant to Section 8 of the Companies Act 2016; and through Greenfield Hills Sdn Bhd via his spouse and his son.

Dato' Sri Aminul Islam is the father of Encik Muhammad Qhailiz Norman Bin Aminul Islam, who is a substantial shareholder of the Company.

DIRECTORS' PROFILE (CONT'D)

MR. WAN SHAHINUR IZRAN BIN MOHAMAD SALLEH

(Managing Director)



Nationality



Gender



Age



Mr. Wan Shahinur Izran Bin Mohamad Salleh was appointed as the Managing Director of G3 Global Berhad on 2 January 2026.

He holds a Master in Public Policy (International and Global Affairs) from Harvard University, John F. Kennedy School of Government, and a Bachelor of Science in Computer Science (Summa Cum Laude) from California State University, Sacramento.

Mr. Izran Salleh has two decades of global experience in investments, strategy and international affairs.

Prior to G3 Global, he served as Chief Strategy and Investment Officer from 2022 to 2025 at Alpha Research Sdn. Bhd., a Kuala Lumpur and Abu Dhabi based investment advisory firm. In this role, he originated investment opportunities and led financial analysis, due diligence and cross-border acquisitions.

Between 2020 to 2022, he served in the Government of Malaysia at the Office of the Senior Minister of Defence (2021-2022) and the Ministry of Foreign Affairs (2020 to 2021), leading strategic initiatives in national security and foreign policy.

From 2018 to 2020, he was Head of Research at O2 Research Sdn. Bhd., where he co-founded a social engagement and research centre, overseeing research and organisational development.

Between 2017 to 2018, he was Special Officer – International Relations at the Office of the Minister with Special Functions, developing partnerships across ASEAN and Middle East, and helping establish an international counter-terrorism centre and a multinational field hospital for Rohingya refugees.

From 2010 to 2015, he was Managing Partner of ABK International LLP in Almaty, Kazakhstan, an investment advisory firm he founded which originated investments in auto manufacturing, oil and gas, infrastructure and high-end property.

From 2005 to 2010, he served as Managing Director of Agrosience Industries Sdn. Bhd., creating technology solutions and starting new ventures in the agriculture sector.

From 2004 to 2005, he began his career as a Business Analyst at Cybercom Resources Inc. in Los Angeles, California, USA, managing redevelopment of its flagship ERP system.

Save as disclosed above, he does not hold any other directorship in any other public companies or public listed companies.

Mr. Izran Salleh does not have any other conflict of interest or potential conflict of interest, including interest in any competing business, in any business arrangement involving the Company and its subsidiaries.

As of 1 April 2026, Mr Izran Salleh holds 42,500,000 ordinary shares in the Company.

He does not have any family relationship with any other director and/or substantial shareholders of the Company.

DIRECTORS' **PROFILE** (CONT'D)



MR. KUNAL TAYAL

(Non-Independent
Non-Executive Director)

Nationality



Gender



Age



Mr. Kunal Tayal was appointed as Non-Independent Non-Executive Director of G3 Global Berhad on 26 November 2021. He is the Chairman of the Risk Management Committee and is also a member of the Nomination Committee, the Remuneration Committee and the Audit Committee.

He received his Bachelor of Commerce from Delhi University, India, in 2009 and his MBA in Finance from Mahatma Gandhi University in 2011. He is a Chartered Accountant and has been a member of the Institute of Chartered Accountants of India since 2012. He is also a member of the Malaysian Institute of Accountants.

He is presently the Chief Financial Officer of Bestinet Sdn. Bhd. ("Bestinet"), based in Kuala Lumpur where he oversees the full spectrum of financial operations for the entire group and ensuring sound finance governance and statutory reporting.

Throughout his tenure with Bestinet since 2015, he has been responsible in managing the company's financial planning, budgeting and forecasting, financials preparation and accounts finalisation in line with accounting standards. In addition to that, he is also tasked with developing commercial proposals and strategic plans to acquire as well as grow new businesses and leading due diligence activities for acquisition exercises, liabilities and investments analysis, and risk management.

Prior to that, Mr. Kunal Tayal served as an External Audit Senior with SR Batliboi & Co LLP (Ernst & Young) in Gurgaon, India where he led end-to-end statutory and internal audits, financial statement analysis as well as procedure reviews for large Multinational Corporations (MNCs) and many private limited companies across the pharmaceuticals, manufacturing, retail, healthcare as well as services industries.

Throughout his career, he has had the opportunity to work with companies across the manufacturing & retail, healthcare, services, BPO & KPO, logistics, travel & tourism, education, pharmaceuticals, NGO and banking sectors.

He is also one of the founding members of the Malaysian Chapter of The Institute of Chartered Accountants of India (MICA).

Presently, Mr. Kunal Tayal is also a director of an other public listed company, namely Green Packet Berhad.

Mr. Kunal Tayal has declared his actual/potential conflict of interest with his duties or interests as Director in relation to the Tenancy Agreement entered into between G3 Global Berhad and Bestinet Sdn. Bhd. ("Bestinet") for the rental of a demised premises for use as the Company's office due to his position as a Chief Financial Officer in Bestinet.

Save as disclosed above, Mr. Kunal Tayal does not have any other conflict of interest or potential conflict of interest, including interest in any competing business, in any business arrangement involving the Company and its subsidiaries.

As of 1 April 2026, Mr. Kunal Tayal holds 20,000 ordinary shares in the Company.

He does not have any family relationship with any other director and/or substantial shareholders of the Company.

DIRECTORS' PROFILE (CONT'D)

DATIN REKHA A/P PALANYSAMY

(Independent Non-Executive Director)



Nationality



Gender



Age



Datin Rekha Palanysamy was appointed as an Independent Non-Executive Director of the Company on 30 March 2026. She is the Chairman of the Audit Committee, and member of the Nomination Committee, Remuneration Committee, and Risk Management Committee.

Datin Rekha Palanysamy holds a Bachelor of Accounting (Honours) from Multimedia University. She is a registered member of the Malaysian Institute of Accountants.

Datin Rekha Palanysamy has extensive experience in accounting, audit, and financial management.

She has been the founder of VR Advisory since 2015, where her firm provides accounting, advisory, and corporate secretarial services, manages a portfolio of clients across various industries, and ensures compliance with applicable standards and regulations.

Prior to this, she was a Financial Analyst at Hewlett-Packard Multimedia Sdn Bhd from 2013 to 2015, where she was involved in financial reporting, balance sheet reviews, and regional financial analysis, as well as process improvement initiatives.

She previously served as a Manager at Sylvester Anthony & Co from 2010 to 2013, leading audit engagements and ensuring regulatory compliance, and as an Audit Senior at Deloitte from 2007 to 2010, handling audit assignments for public listed and private companies across various industries.

She began her career as an Audit Assistant at Iswara & Company in 2006, where she was involved in audit support and preparation of financial statements.

Presently, Datin Rekha Palanysamy is also a director of other public listed company, namely DC Healthcare Holdings Berhad.

Datin Rekha Palanysamy does not have any conflict of interest or potential conflict of interest, including interest in any competing business, in any business arrangement involving the Company and its subsidiaries.

She does not hold any shares directly or indirectly in the Company. She does not have any family relationship with any other director and/or substantial shareholders of the Company.

DIRECTORS' PROFILE
(CONT'D)**MADAM VASANTHI A/P ARUMUGAM**

(Independent Non-Executive Director)

Nationality**Gender****Age**

Madam Vasanthi A/P Arumugam was appointed as an Independent Non-Executive Director of the Company on 30 May 2023.

She holds a Bachelor of Laws (1990) and a Master of Laws (2001) from the University of Malaya. She also obtained a Professional Diploma in Corporate Anti-Corruption Management in 2025 from the London Examination Board in collaboration with UTM Space.

She is the founder of Messrs Vas & Co, a boutique law firm that was established in 2006 and is presently the Managing Partner. In a sterling career spanning over 3 decades in the legal industry, Vasanthi's accolades are widely recognised throughout the nation, specifically in her holistic approach towards resolving complex issues in the area of corporate and commercial law. She is also a member of the Honourable Society of the Middle Temple in London, UK.

She does not hold any other directorship in any other public companies or public listed companies.

Madam Vasanthi Arumugam does not have any conflict of interest or potential conflict of interest, including interest in any competing business, in any business arrangement involving the Company and its subsidiaries.

She does not hold any shares directly or indirectly in the Company. She does not have any family relationship with any other director and/or substantial shareholders of the Company.

Notes to Directors' Profiles:

None of the Directors has any conviction for offences within the past five (5) years other than traffic offences, if any, and there are no public sanction and/or penalty imposed by the relevant regulatory bodies on the Directors during the financial year.

Board Meeting attendance in 2025:

The details of the Directors' attendance at the Board Meetings are disclosed in the Corporate Governance Overview Statement of this Annual Report.

The composition of the Board of Directors complies with Paragraph 15.02 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad whereby one-third (1/3) of the Board are Independent Directors.

KEY SENIOR MANAGEMENT

MR. KANNAN A/L RAMASAMY

General Manager, Projects
(Effective 1st April 2026)



Nationality



Gender



Age



Mr. Kannan Ramasamy was appointed as the General Manager, Projects of G3 Global Berhad on 19 February 2026.

He holds a Bachelor of Business Administration from Universiti Utara Malaysia, majoring in Finance and IT Management. He is also professionally certified in PRINCE2, ITILv4 and Certified Associate in Project Management (CAPM), and is a member of the Project Management Institute.

He has over 30 years of experience in information technology, infrastructure transformation and enterprise-wide project delivery across industries including aviation, utilities, banking, manufacturing and telecommunications. He has extensive experience in programme and project management, IT service delivery, digital transformation and governance frameworks, and has led large-scale initiatives involving data centre migrations, infrastructure deployments and integrated operational systems.

Prior to joining the Company, he held senior roles with organisations including Malaysia Airports Holdings Berhad, Tenaga Nasional Berhad and Hewlett Packard Group. He was involved in the implementation of large-scale infrastructure and technology projects, including airport security systems and nationwide utility deployments.

Mr. Kannan does not have any family relationship with any Director and/or major shareholder of the Company. He does not have any conflict of interest or potential conflict of interest with the Company and its subsidiaries, nor any interest in any competing business. He has not held any directorship in any public companies or public listed companies. He has not been convicted of any offence within the past five (5) years other than traffic offences, if any, nor has any public sanction or penalty been imposed on him by the relevant regulatory authorities.

KEY SENIOR **MANAGEMENT**

(CONT'D)



MR. FAIRUL NIZAM BIN CHE RUS

General Manager,
Business Development

Nationality



Gender



Age



Mr. Fairul Nizam Bin Che Rus was appointed as General Manager of G3 Global Berhad on 1 April 2026.

He holds a Bachelor of Business Administration (Hons) in Finance from Universiti Tenaga Nasional and a Diploma in Technical Analysis (MSTA) from the United Kingdom.

He has over 20 years of experience in investment management, capital markets, investor relations and corporate communications.

He began his career in 2002 with ECM Libra Securities Sdn Bhd, where he was involved in managing high-net-worth portfolios, and subsequently held similar responsibilities at ECM Libra Securities Sdn Bhd. In 2008, he joined Maybank Investment Bank Berhad as Senior Manager of Institutional Sales, covering major institutional clients. He subsequently joined RHB Investment Bank Berhad in 2011 as Assistant Vice President and Regional Head of Client & Corporate Access, where he was involved in institutional sales and client engagement across regional markets.

During his tenure in investment banking, he was involved in various capital market transactions, including initial public offerings, private placements and debt restructuring exercises.

He later served as Head of Investor Relations at FGV Holdings Berhad from 2019 to 2021, where he was involved in investor engagement and corporate reporting. Prior to joining the Company, he also held roles in the public sector, serving as Media and Liaison Officer for the Ministry of Human Resources and Head of Corporate Communications at the Ministry of Home Affairs.

Mr. Fairul Nizam does not have any family relationship with any Director and/or major shareholder of the Company. He does not have any conflict of interest or potential conflict of interest with the Company and its subsidiaries, nor any interest in any competing business. He has not held any directorship in any public companies or public listed companies. He has not been convicted of any offence within the past five (5) years other than traffic offences, if any, nor has any public sanction or penalty been imposed on him by the relevant regulatory authorities.

SUSTAINABILITY STATEMENT



OUR COMMITMENT TO BUSINESS SUSTAINABILITY

At G3 Global Berhad, sustainability remains an integral part of our approach to long-term value creation. As a technology-driven company specialising in artificial intelligence (“AI”) and digital solutions, we recognise the importance of integrating Economic, Environmental and Social (“EES”) considerations into our business strategies and operational practices.

During the financial year under review, the Group continued to strengthen its sustainability practices by embedding responsible business principles into our operations and decision-making processes. Through these efforts, we aim to enhance organisational resilience, support innovation, and deliver sustainable value for our stakeholders while managing our environmental and social impacts.

We remain committed to advancing our sustainability journey by progressively enhancing our governance, monitoring our environmental footprint, and fostering a responsible and inclusive workplace.

REPORTING SCOPE AND BOUNDARY

This Sustainability Statement presents the sustainability performance and initiatives of G3 Global Berhad and its subsidiaries operating in Malaysia for the financial year from 1 January 2025 to 31 December 2025, unless otherwise stated. The scope of reporting remains consistent with the previous financial year to enable meaningful comparison of sustainability performance over time.


Further details on the Group’s corporate structure can be found in the Group Structure section of the Annual Report.

SUSTAINABILITY **STATEMENT**

(CONT'D)

REPORTING FRAMEWORKS AND STANDARDS

The Statement has been prepared following the guidance of best practice guidelines, standards, and frameworks as follows:

| | |
|---|---|
|  | <ul style="list-style-type: none">• Practice Note 9 of the Main Market Listing Requirements• Sustainability Reporting Guide, 3rd Edition ("SRG") |
|  | <ul style="list-style-type: none">• Malaysian Code of Corporate Governance ("MCCG"), Updated April 2021 |
|  | <ul style="list-style-type: none">• Global Reporting Initiative ("GRI"), 2021 |

FEEDBACK

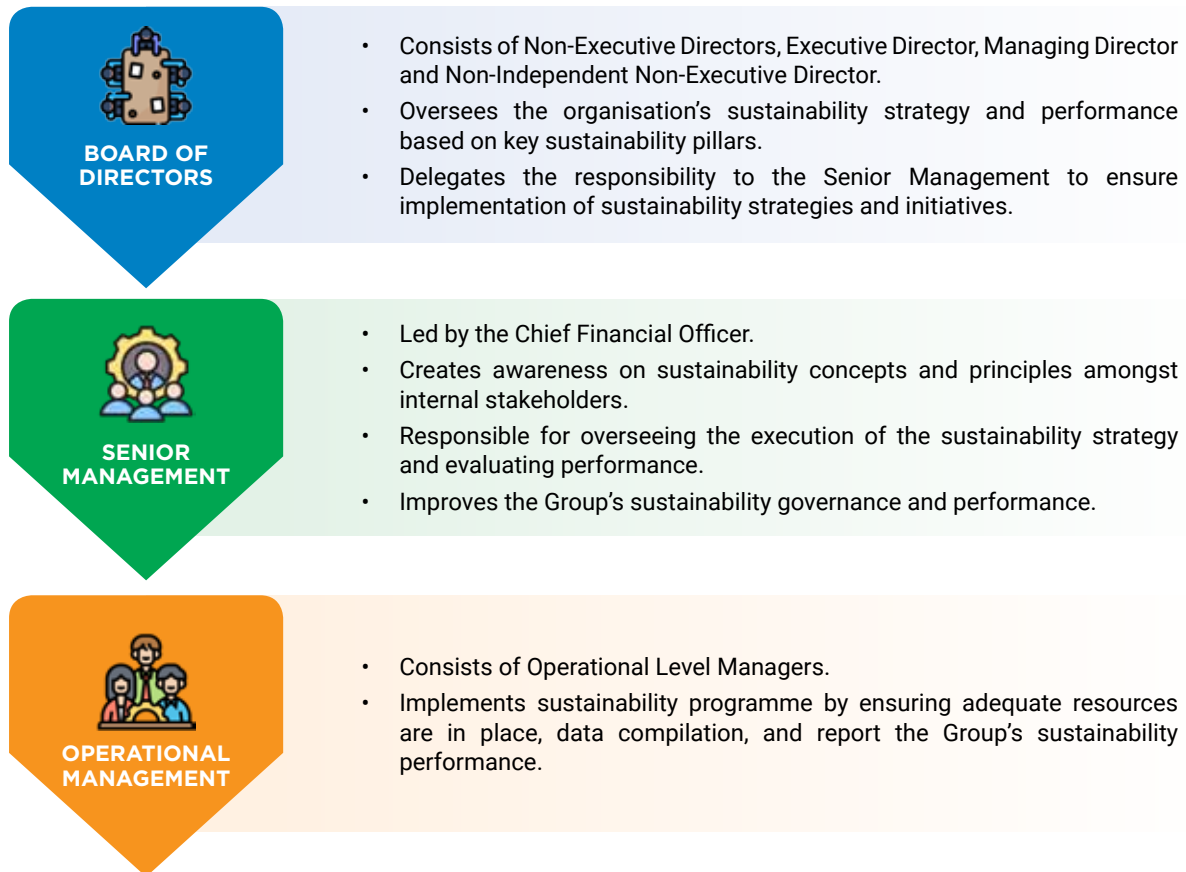
We welcome your input on this report and any aspects discussed within it. Your feedback is highly valued, and we appreciate your engagement. Please do not hesitate to reach out with enquiries, comments, or suggestions about the content at contact@g3global.com.my.

SUSTAINABILITY STATEMENT

(CONT'D)

SUSTAINABILITY GOVERNANCE

At G3 Global, effective sustainability governance supports the Group's commitment to responsible and sustainable business practices. The Group maintains a governance structure that integrates sustainability considerations into corporate oversight, strategic planning, and operational decision-making. Through this structured approach, the Board of Directors, Senior Management, and Operational Management collectively oversee the implementation of sustainability initiatives and the monitoring of the Group's sustainability performance.



POLICIES AND PROCEDURES FOR EXCELLENT GOVERNANCE

G3 Global Berhad maintains a set of policies and procedures to support good governance, ethical business conduct, and regulatory compliance across its operations. These policies provide clear guidance for employees and management in conducting business responsibly, reinforcing the Group's commitment to transparency, accountability, and integrity. The key governance-related policies adopted by the Group are outlined below.



Anti-Bribery and Anti-Corruption Policy



Whistleblowing Policy



Code of Conduct



Employee Handbook







Health and Safety Policy

SUSTAINABILITY STATEMENT

(CONT'D)

STAKEHOLDER ENGAGEMENT



The Group recognises the importance of engaging with stakeholders to better understand their expectations and address sustainability-related matters relevant to the Group's operations. Through ongoing communication and engagement, the Group gathers feedback that supports informed decision-making and continuous improvement in its business practices. The table below summarises the Group's key stakeholder groups, engagement channels, areas of interest, and the frequency of engagement.

| Stakeholder Group | Engagement Platform | Areas of Interest or Concern | Engagement Frequency | Our Response |
|---|---|---|---|---|
| Shareholders & Investors  | <ul style="list-style-type: none"> Financial and Corporate announcement and reporting General meeting Corporate website | <ul style="list-style-type: none"> Financial and operational performance Corporate governance Internal control and risk management | <ul style="list-style-type: none"> Annually Quarterly | <ul style="list-style-type: none"> Economic Performance, pages 28 Anti-Bribery and Anti-Corruption, pages 29 Corporate Governance, pages 29 |
| Customers  | <ul style="list-style-type: none"> Corporate website Direct engagement | <ul style="list-style-type: none"> Product and service quality and pricing Customer service Product and service innovation | <ul style="list-style-type: none"> As and when required Quarterly | <ul style="list-style-type: none"> Innovation and Digital Transformation, pages 30 Cybersecurity, pages 30-31 Customer Privacy, pages 36 |
| Vendors & Suppliers  | <ul style="list-style-type: none"> Direct engagement Meetings and discussions | <ul style="list-style-type: none"> Business continuity Prompt payment of invoices | <ul style="list-style-type: none"> Periodically As and when required | <ul style="list-style-type: none"> Procurement, pages 31 Occupational Health and Safety, pages 37 |
| Employees  | <ul style="list-style-type: none"> Performance appraisals Social events with employees Meetings and discussions Trainings | <ul style="list-style-type: none"> Job security and competitive remuneration package Employee Health and Safety Career development and advancement | <ul style="list-style-type: none"> Annually Periodically Quarterly | <ul style="list-style-type: none"> Diversity and Equal Opportunity, pages 34-35 Employment, pages 35-36 Occupational Health and Safety, pages 37 Training & Development, pages 37 Employee Engagement, pages 37-38 |

SUSTAINABILITY STATEMENT

(CONT'D)

STAKEHOLDER ENGAGEMENT (CONT'D)

| Stakeholder Group | Engagement Platform | Areas of Interest or Concern | Engagement Frequency | Our Response |
|---|---|--|---|---|
| Government & Regulatory Bodies  | <ul style="list-style-type: none"> Meetings and consultations Dialogues Audit and verification | <ul style="list-style-type: none"> Regulatory compliance Approvals and permits | <ul style="list-style-type: none"> Annually Quarterly | <ul style="list-style-type: none"> Anti-Bribery and Anti-Corruption, pages 29 Corporate Governance, pages 29 Environmental Compliance, pages 33 |
| Local Communities  | <ul style="list-style-type: none"> Internship programme | <ul style="list-style-type: none"> Good corporate citizenship | <ul style="list-style-type: none"> Annually | <ul style="list-style-type: none"> Environmental Compliance, pages 33 Energy Usage and Water Management, pages 32-33 Local Community Engagement, pages 38-39 |

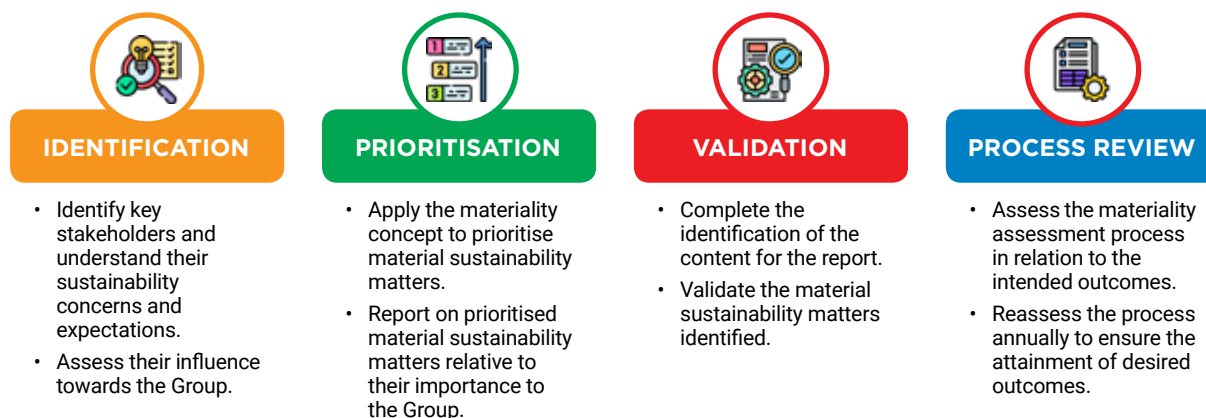
MATERIALITY ASSESSMENT

G3 Global Berhad continues to prioritise sustainability matters that are most relevant to the Group's business operations and stakeholders. The Group's materiality assessment framework provides a structured approach to identifying and evaluating EES matters that may influence business performance, stakeholder expectations, and long-term value creation.

The material sustainability matters previously identified remain relevant to the Group's current business model and operating environment. As such, the Group continues to reference the established materiality framework to guide sustainability management, reporting, and decision-making across the organisation.

The Group's materiality assessment approach is aligned with Bursa Malaysia's Sustainability Reporting Guide (3rd Edition) and reflects the Group's efforts to focus on sustainability matters that are most significant to both the business and its stakeholders.

Materiality Assessment Process



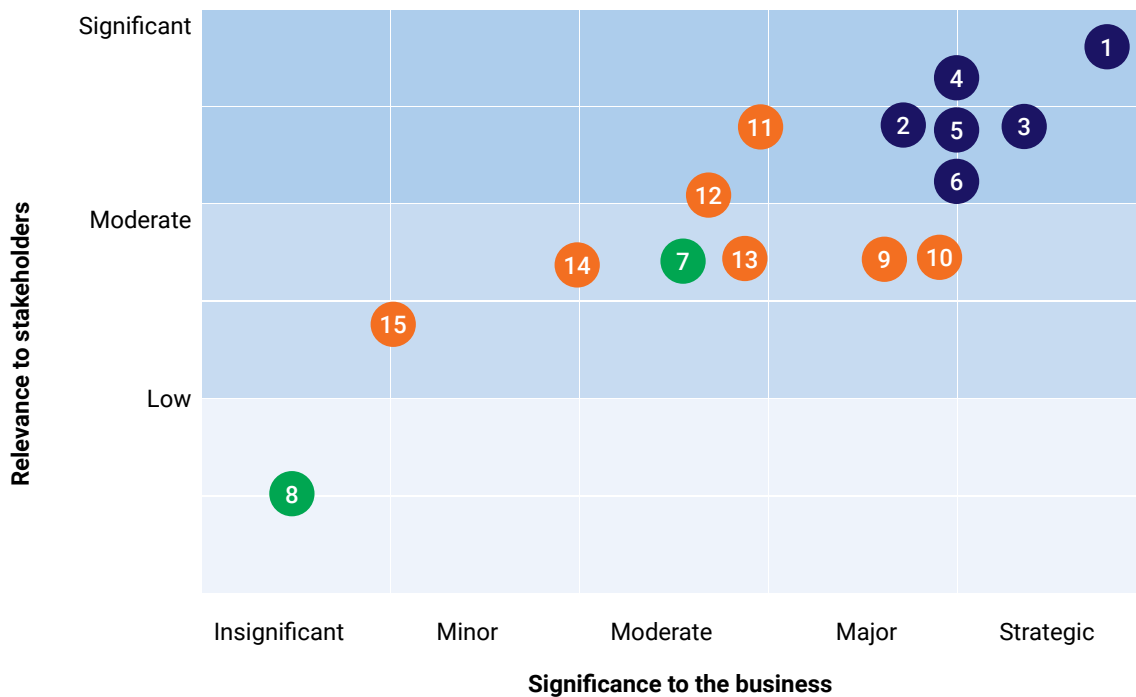
SUSTAINABILITY STATEMENT (CONT'D)

MATERIALITY ASSESSMENT (CONT'D)

Materiality Assessment Process (Cont'd)

Based on the Group's internal review for the financial year ended 31 December 2025, no significant changes were identified in relation to the Group's business model, operational structure, or stakeholder expectations that would materially affect the previously identified sustainability matters. Accordingly, the Group's material sustainability matters remain consistent with those reported in the previous financial year.

Materiality Matrix FY2025



SIGNIFICANCE TO THE BUSINESS

| ECONOMIC | ENVIRONMENT | SOCIAL |
|---|---|--|
| <ul style="list-style-type: none"> 1 Economic Performance 2 Anti-Bribery and Anti-Corruption 3 Corporate Governance 4 Innovation and Digital Transformation 5 Cybersecurity 6 Procurement | <ul style="list-style-type: none"> 7 Environmental Compliance 8 Energy Usage and Water Management | <ul style="list-style-type: none"> 9 Diversity and Equal Opportunities 10 Employment 11 Customer Privacy 12 Occupational Health and Safety 13 Training and Development 14 Employee Engagement 15 Local Community Engagement |

SUSTAINABILITY STATEMENT

(CONT'D)

RISKS AND OPPORTUNITIES

The material sustainability matters identified by G3 Global Berhad provide insight into potential risks and opportunities that may influence the Group's operational performance and long-term business sustainability. By understanding these factors, the Group is better positioned to manage potential challenges while identifying opportunities that support responsible growth and value creation.

The Group continues to integrate sustainability considerations into its business strategies and operational practices to strengthen resilience, enhance governance, and support sustainable business development. The key risks and opportunities associated with the Group's material sustainability matters are summarised in the table below.

| Material Topics | Risks | Opportunities |
|---------------------------------------|--|--|
| Economic Performance | <ul style="list-style-type: none"> Delays or challenges in securing projects or contracts Cash flow pressure arising from project-based revenue cycles | <ul style="list-style-type: none"> Operational cost optimisation through efficient project management and digital tools |
| Anti-Bribery and Anti-Corruption | <ul style="list-style-type: none"> Integrity breaches in procurement, vendor management or project engagements Reputational and financial impact arising from non-compliance with anti-corruption laws | <ul style="list-style-type: none"> Strengthening internal controls and governance practices to support regulatory compliance and stakeholder confidence |
| Corporate Governance | <ul style="list-style-type: none"> Non-compliance with regulatory requirements and corporate governance expectations | <ul style="list-style-type: none"> Improved transparency and accountability, strengthening investor and stakeholder confidence |
| Innovation and Digital Transformation | <ul style="list-style-type: none"> Rapid technological changes that may affect the relevance or competitiveness of digital solutions offered by the Group | <ul style="list-style-type: none"> Development of new solutions and services to capture emerging technology opportunities |
| Cybersecurity | <ul style="list-style-type: none"> Cybersecurity threats that may compromise systems, sensitive data or digital platforms | <ul style="list-style-type: none"> Strengthening cybersecurity practices and internal awareness to enhance data protection and operational resilience |
| Supply Chain Management | <ul style="list-style-type: none"> Disruption in the supply chain leading to delays Quality issues affecting project timelines or service reliability Cost fluctuations from suppliers or vendors | <ul style="list-style-type: none"> Strengthening supplier relationships and diversifying vendors to ensure continuity in project delivery |
| Environmental Compliance | <ul style="list-style-type: none"> Non-compliance with environmental regulations related to business operations | <ul style="list-style-type: none"> Improved resource efficiency and cost management through responsible energy and resource use |

SUSTAINABILITY **STATEMENT**

(CONT'D)

RISKS AND OPPORTUNITIES

| Material Topics | Risks | Opportunities |
|---------------------------------|--|---|
| Diversity and Equal Opportunity | <ul style="list-style-type: none"> Workplace disputes or legal risks arising from non-compliance with employment practices Loss of experienced personnel affecting operational continuity | <ul style="list-style-type: none"> Strengthening organisational culture and reputation through inclusive workplace practices |
| Employment | <ul style="list-style-type: none"> Loss of key technical personnel or skilled employees | <ul style="list-style-type: none"> Increased workforce productivity through employee engagement and supportive workplace practices |
| Customer Privacy | <ul style="list-style-type: none"> Data breaches or misuse of customer data that may lead to regulatory penalties | <ul style="list-style-type: none"> Strengthening data protection practices to enhance client trust and confidence in the Group's digital solutions |
| Occupational Health and Safety | <ul style="list-style-type: none"> Workplace incidents or non-compliance with health and safety regulations | <ul style="list-style-type: none"> A safe working environment supporting employee wellbeing and operational continuity |
| Training and Development | <ul style="list-style-type: none"> Skills gaps or technology capability gaps as digital technologies evolve rapidly | <ul style="list-style-type: none"> Upskilling employees to enhance technical capability and support innovation and digital solutions |
| Employee Engagement | <ul style="list-style-type: none"> Reduced employee morale or engagement affecting productivity and retention | <ul style="list-style-type: none"> Higher productivity and organisational performance through an engaged workforce |
| Local Community Engagement | <ul style="list-style-type: none"> Limited engagement with local communities may affect the Group's reputation and stakeholder relationships Misalignment between community expectations and the Group's initiatives | <ul style="list-style-type: none"> Strengthening relationships with local communities through participation in community and social initiatives Enhancing corporate reputation and stakeholder trust through responsible community engagement |

SUSTAINABILITY STATEMENT

(CONT'D)

SUSTAINABILITY KEY PERFORMANCE INDICATORS (“KPIs”)

Key performance indicators serve as a strategic guide and a source of motivation in achieving our sustainability goals. By measuring performance against targets, we can effectively track progress, identify areas for improvement, and implement corrective actions to mitigate risks, ensuring long-term business resilience and continuity.

| Material Topics | FY2025 Actual Achievements | FY2026 Targets |
|-------------------------------------|--|--|
| Economic Performance | <ul style="list-style-type: none"> Decrease in revenue by 83.84% due to the completion of the Artificial Intelligence Solutions 3 (“AIS3”) project under the Group’s ICT Division | <ul style="list-style-type: none"> Achieving an improvement of 5% more net profit margin. |
| Anti-Bribery and Anti-Corruption | <ul style="list-style-type: none"> Declaration statement on zero cases. | <ul style="list-style-type: none"> Maintain zero incidents |
| Corporate Governance | <ul style="list-style-type: none"> Achieved 20% gender diversity on the board. | <ul style="list-style-type: none"> Increase gender diversity to 30% on the board. |
| Innovation & Digital Transformation | <ul style="list-style-type: none"> Maintained collaboration with SenseTime. | <ul style="list-style-type: none"> To explore opportunities to collaborate with other partners. |
| Cybersecurity | <ul style="list-style-type: none"> Declaration statement on zero cases of cybersecurity breach Reduced incident response time to 24 hours. | <ul style="list-style-type: none"> Maintain zero incidents Maintain incident response time at 24 hours or less. |
| Procurement | <ul style="list-style-type: none"> Achieved 100% of local suppliers. | <ul style="list-style-type: none"> Maintain the current representation of local suppliers. |
| Environmental Compliance | <ul style="list-style-type: none"> Successfully operated in compliance with environmental regulations. | <ul style="list-style-type: none"> Continue to proactively manage environmental aspects to ensure consistent adherence to regulatory standards. |
| Diversity and Equal Opportunity | <ul style="list-style-type: none"> Local workforce represented 100% of the total workforce. | <ul style="list-style-type: none"> Maintain the current representation of local talent in the workforce. |
| Employment | <ul style="list-style-type: none"> Expanded the total workforce from 9 to 21 employees, reflecting continued hiring efforts while improving employee retention compared to the previous year. | <ul style="list-style-type: none"> Maintain the employee retention rate compared to the previous year. |
| Customer Privacy | <ul style="list-style-type: none"> Zero reported data breaches | <ul style="list-style-type: none"> Maintain zero reported data breaches and unauthorised access incidents. |
| Occupational Health and Safety | <ul style="list-style-type: none"> Achieved zero workplace accidents and incidents | <ul style="list-style-type: none"> Maintain zero workplace accidents and incidents. |

SUSTAINABILITY STATEMENT (CONT'D)

SUSTAINABILITY KEY PERFORMANCE INDICATORS (“KPIs”)

| Material Topics | FY2025 Actual Achievements | FY2026 Targets |
|----------------------------|---|--|
| Training & Development | <ul style="list-style-type: none"> Achieved total of 160.5 hours of training completed by employees with an average of 5.53 hours per employee Invested total of RM70,422.40 into employee training and skill certification | <ul style="list-style-type: none"> Increase the total hours of training completed and average hours per employee by 50% Increase the amount invested by 25% |
| Local Community Engagement | <ul style="list-style-type: none"> Completed 3 community engagement projects, contributing funds amounting to RM 20,075.00 | <ul style="list-style-type: none"> To organise at least 4 Corporate Social Responsibility (“CSR”) activities that benefit local residents. To contribute to charities and funds to support community infrastructure to at least RM20,000 |

FY2025 KEY SUSTAINABILITY HIGHLIGHTS



ZERO

Corruption Cases



100%

employees completed ABC
Policy awareness training



ZERO

Cases of data breach



ZERO

complaints from external
stakeholders



160.5

total training hours



RM70,422.40

invested on employee training

SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS

ECONOMIC

As a technology solutions provider, G3 Global Berhad focuses on delivering sustainable economic value through responsible business practices, sound financial management, and continuous innovation. Economic sustainability for the Group involves maintaining financial resilience, strengthening relationships with customers and business partners, and ensuring that business decisions are guided by integrity, transparency, and accountability. These principles support the Group's ability to operate responsibly while adapting to evolving market conditions and technological developments.

These guiding principles support the Group's efforts to maintain sustainable business performance while delivering value to customers, business partners, and other stakeholders. The Group's key principles are as follows:

- To listen to our consumers and business partners;
- To emphasise product innovation;
- To build brand awareness;
- To focus on strong analytics and disciplined financial management; and
- To build our talented workforce.

Through these principles, the Group continues to strengthen its business capabilities, enhance operational resilience, and support long-term growth.

Our Economic Performance

G3 Global Berhad continues to focus on delivering sustainable economic value through the provision of technology and AI-driven solutions that address evolving customer and industry needs. The Group's business strategy emphasises innovation, operational discipline, and strategic collaborations to support long-term profitability and business resilience.

During the year, the Group continued to progress on its key project with Malaysia Airports Holdings Berhad ("MAHB") involving the implementation of the Airport Integrated Security and Safety System ("AIS3") at Kuala Lumpur International Airport ("KLIA") and KLIA2. As at the end of the financial year, the project had reached approximately 100% completion, marking a significant milestone in the Group's project delivery. Following completion, the project has entered the Defect Liability Period (DLP), during which the Group provides ongoing support and maintenance to ensure the system operates in accordance with contractual requirements.

During the financial year under review, the Group monitored and managed system-related incidents through its internal incident management processes across the AIS3 system environment at Kuala Lumpur International Airport ("KLIA") and KLIA2. Reported cases were primarily low-priority operational tickets associated with routine security system monitoring, configuration adjustments, and system maintenance activities. Incidents were categorised and addressed through structured resolution processes, including system checks, configuration updates, and rectification of minor operational issues. Root cause assessments generally indicated routine operational or system configuration matters, rather than critical system failures.

The Group tracks each reported case through its incident management system, allowing response teams to monitor resolution progress, elapsed response time, and system downtime where applicable. Most incidents were resolved within operational response timelines, with minimal impact on overall system availability.

These incident management practices support the Group's commitment to maintaining system reliability and operational continuity throughout the post-implementation support phase of the AIS3 project.

Further information on the Group's financial performance and results for the financial year is available in the Management Discussion and Analysis and the Audited Financial Statements of this Annual Report.

OUR SUSTAINABILITY PROGRESS (CONT'D)

ECONOMIC (CONT'D)

Corporate Governance

G3 Global Berhad places strong emphasis on good corporate governance as a foundation for responsible and sustainable business practices. The Group promotes a culture of integrity, professionalism, and accountability, supported by a Code of Conduct that sets clear expectations for ethical behaviour and responsible decision-making across all levels of the organisation.

The Code of Conduct serves as a guiding framework for directors, management, and employees in carrying out their duties in accordance with the Group's values and governance principles. The Code is publicly accessible on the Group's website.

The Group's governance practices are aligned with the Bursa Malaysia Listing Requirements and the Malaysian Code on Corporate Governance ("MCCG"), reinforcing transparency, accountability, and responsible leadership. The Board of Directors is supported by various board committees to ensure effective oversight of key governance matters. In particular, the Audit Committee ("AC") oversees the integrity of financial reporting and internal controls, while the Risk Management Committee ("RMC") monitors key risks and supports the implementation of appropriate mitigation measures to safeguard the Group's long-term sustainability.

Further details on the Group's corporate governance framework, including board composition, governance policies, and risk management practices, are provided in the Corporate Governance Overview Statement of this Annual Report.

The Code of Conduct is available on the Group's website.
(https://www.g3global.com.my/pdf/G3_CODE_OF_CONDUCT.PDF)

Anti-Bribery and Anti-Corruption

The Group maintains a zero-tolerance approach towards bribery and corruption. The Group's Anti-Bribery and Corruption ("ABC") Policy establishes clear expectations for ethical conduct and prohibits any form of bribery, corruption, fraud, or financial misconduct involving employees, directors, or business partners. The policy supports the Group's efforts to maintain strong internal controls and ensure compliance with applicable laws and regulatory requirements.

To reinforce awareness and understanding of the ABC Policy, the Group conducts annual training for employees. New employees also receive guidance on the policy as part of their induction. During FY2025, 100% of employees completed the Anti-Bribery and Corruption training conducted in August 2025 (FY2024: 100%), reflecting continued commitment to ethical business practices.

Employees are required to review and reaffirm their adherence to the Group's policies annually. This practice supports accountability and helps ensure that the Group's integrity standards remain embedded in daily business operations.

The Group's Anti-Bribery and Corruption Policy is available on the Group's website.

SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

ECONOMIC (CONT'D)

Whistleblowing Policy

The Group maintains a Whistleblowing Policy to promote transparency, accountability, and ethical conduct across the organisation. The policy provides a safe and confidential platform for employees and external stakeholders, including customers, suppliers, and shareholders, to report concerns relating to misconduct, unethical behaviour, or workplace grievances that may affect the Group.

To facilitate reporting, the Group provides several channels through which concerns may be raised confidentially. Reports may be submitted to immediate supervisors, designated officers, or directly to the Chairman of the Audit Committee. Concerns may also be reported via email to whistleblowing@g3global.com.my or through written communication addressed to the Group's key leadership personnel.

All whistleblowing reports are reviewed by the Whistleblowing Committee, and where necessary, independent investigations are conducted to assess the reported concerns. Findings are subsequently presented to the Committee for evaluation and appropriate action in accordance with the Group's policies.

The Group is committed to protecting whistleblowers from retaliation and ensuring that all reports are treated with strict confidentiality. During FY2025, no reports of non-compliance or ethical breaches were reported and received through the whistleblowing channel.

Innovation and Digital Transformation

As a technology solutions provider, G3 Global Berhad recognises the importance of innovation and digital capabilities in maintaining its competitiveness within the ICT sector. The Group continues to focus on delivering technology-driven solutions that support operational efficiency, security systems, and digital infrastructure for its clients.

The Group leverages collaborations with technology partners to support the development and deployment of AI-driven solutions. Through its ongoing collaboration with SenseTime, the Group integrates artificial intelligence technologies into selected projects to enhance system capabilities and support digital transformation initiatives.

In delivering technology-based solutions, the Group continues to monitor developments in emerging technologies and industry trends to ensure its services remain relevant to evolving market needs. This approach enables the Group to maintain its technological capabilities while supporting the long-term sustainability of its operations.

Cybersecurity

As a technology-driven organisation, G3 Global Berhad recognises the importance of safeguarding its information systems and protecting confidential data from cybersecurity risks. With increasing reliance on digital technologies and interconnected systems, the Group remains mindful of potential cyber threats that may affect its operations, data integrity, and stakeholder trust.

The Group maintains basic information security practices to support the protection of its digital infrastructure and sensitive information. These practices are intended to reduce the risk of unauthorised access, data breaches, or disruption to system operations.

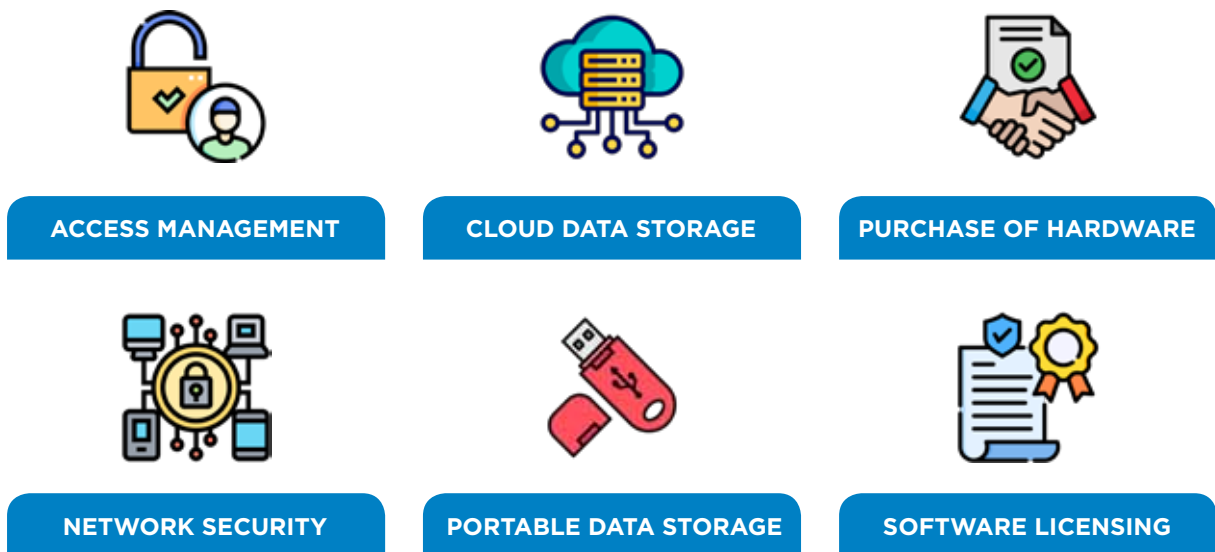
SUSTAINABILITY STATEMENT (CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

ECONOMIC (CONT'D)

Cybersecurity (Cont'd)

Key components of these IT policies include:



In recent years, the Group transitioned its IT infrastructure to cloud-based services, replacing on-premise servers that were discontinued in FY2023. This transition allows the Group to leverage built-in security controls provided by cloud platforms to support the protection of data and system operations.

To support operational continuity, the Group maintains disaster recovery and business continuity practices, including periodic offsite backups to safeguard data integrity and ensure system availability in the event of disruptions. These measures help reduce operational risks and support the reliability of the Group's digital systems.

The Group also works with technology partners to support the delivery of secure digital solutions. For example, the Group collaborates with SenseTime International Pte Ltd ("SenseTime"), whose technology platform has obtained certifications including ISO 27001 Information Security Management System, ISO 29151 Personal Identity Information Protection Management System, and ISO 27701 Privacy Information Management System.

During the financial year under review, the Group did not record any cybersecurity incidents that materially affected its operations (FY2024: Nil).

Procurement

The Group emphasises responsible procurement practices to support ethical business conduct and maintain reliable relationships with its vendors and technology partners. The Group engages suppliers and service providers that support its operational needs while adhering to applicable regulatory and business requirements.

The Group works closely with technology partners in delivering its digital solutions. For example, its key technology partner, SenseTime, has obtained ISO 28000 certification for Supply Chain Security Management Systems, demonstrating recognised practices in supply chain security management.

In FY2025, 100% of the Group's procurement expenditure was sourced from local suppliers (FY2024: 89%), reflecting the Group's reliance on domestic vendors and service providers to support its operational activities. By engaging primarily with local suppliers, the Group contributes to supporting local businesses and strengthening the resilience of the domestic supply network.

SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

ENVIRONMENTAL

The Group remains committed to responsible environmental management by promoting resource efficiency and reducing the environmental impact of its office-based operations. As an ICT solutions provider, the Group's environmental initiatives primarily focus on improving energy efficiency, reducing paper consumption, and encouraging responsible waste management practices across its workplace.

The Group continues to promote environmentally responsible practices among employees through awareness initiatives and internal practices that support sustainable workplace behaviour. These efforts aim to minimise operational waste and encourage employees to contribute to environmental stewardship within their daily work activities.

The Group adopts practical measures to support environmental responsibility within its operations, including energy-saving practices, waste reduction initiatives, and responsible disposal of electronic waste through licensed service providers.

The Group's key environmental initiatives are outlined below:

| Initiatives to the Environment | Objective | Status |
|---|--------------------|-------------------------|
| Conversion of iridescent or fluorescent lamps to light-emitting diode ("LED") light bulbs | Energy efficiency | Achieved and maintained |
| "Last out – lights off" practice | Energy efficiency | Achieved and maintained |
| 4Rs practices | Proper segregation | Achieved and maintained |
| Disposal of electronic waste by a licensed computer-items disposal Group | Proper disposal | Achieved and maintained |
| Conversion of paper-based business operations to digital | Reduce waste | Ongoing |
| Create awareness and encouraging participation of our employees | Onboarding | Achieved and maintained |

As the Group operates primarily in office environments, its environmental footprint is relatively limited compared to manufacturing industries. Nevertheless, the Group continues to promote practical initiatives to improve resource efficiency and minimise operational waste.

Energy Usage and Water Management

The Group remains committed to promoting responsible energy and water usage within its operations. As the Group operates primarily from office premises, its environmental initiatives focus on encouraging resource efficiency and responsible consumption of electricity and water in the workplace.

The Group promotes practical measures to minimise unnecessary resource use, including energy-saving practices such as switching off lighting and equipment when not in use, reducing paper consumption through digitalisation of internal processes, and encouraging employees to adopt responsible workplace habits.

SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

ENVIRONMENTAL (CONT'D)

Energy Usage and Water Management (Cont'd)

The table below summarises the Group's electricity and water consumption based on available records:

| Category | Unit | FY2023 | FY2024 | FY2025 |
|-------------------------|----------------|--------------------|---------------------|---------------------|
| Electricity Consumption | kWh | 38,596 | 11,218 ¹ | 11,991 ¹ |
| Water Consumption | m ³ | 53.00 ² | 1,847 ² | 1,024 ² |

Note:

- Following the relocation to a shared office space since FY2024, electricity consumption has been estimated based on actual usage data obtained from the landlord, allocated according to the Group's estimated occupancy share. The significant reduction from FY2023 to FY2024 reflects the move to a smaller, shared office environment.
- Water consumption in FY2023 reflects usage at the Group's former dedicated office premises. Following the relocation to a shared office space in FY2024, water consumption is estimated based on total usage for the shared premises and allocated to the Group according to its estimated occupancy share. As a result, figures from FY2024 onwards are not directly comparable with FY2023.

Climate Responsibility and Carbon Management

We recognised the importance of monitoring and managing its greenhouse gas ("GHG") emissions as part of responsible environmental stewardship. As an ICT solutions provider operating primarily from office-based facilities, the Group's carbon footprint mainly arises from electricity consumption and employee commuting activities.

The Group continues to strengthen its emissions monitoring by improving data collection and reporting practices. The Group continues to monitor and disclose Scope 3 emissions from employee commuting, which was first introduced in FY2024, as part of its efforts to better understand indirect emissions associated with its operations.

The table below summarises the Group's GHG emissions based on available operational data.

| Category | Unit | FY2023 | FY2024 | FY2024* |
|------------------------------|--------------------|--------|---------------------|---------------------|
| Scope 2 - Electricity | kWh | 38,596 | 11,218 ¹ | 11,991 ¹ |
| | tCO ₂ e | 24.8 | 8.3 ¹ | 8.9 ¹ |
| Scope 3 – Employee Commuting | tCO ₂ e | N/A | 2.8 | 5.7 |

Note:

- Following the Group's relocation to a shared office space in FY2024, electricity consumption data are obtained from the landlord and allocated to the Group based on its estimated occupancy share of the premises. With the availability of this data, the Group has updated the Scope 2 electricity emissions for FY2024, which were previously not available.

Environmental Compliance

We remain committed to complying with applicable environmental laws and regulatory requirements relevant to its operations. As the Group operates primarily from office-based facilities, its environmental compliance obligations mainly relate to responsible workplace practices, proper waste management, and adherence to applicable environmental regulations.

The Group continues to monitor its operational activities to ensure compliance with relevant regulatory requirements and internal policies. Environmental considerations are incorporated into the Group's operational practices to minimise potential environmental risks associated with its activities.

During the financial year under review, the Group did not record any incidents of non-compliance with environmental laws or regulations, and no sanctions or penalties were imposed (FY2024: Nil).

SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

SOCIAL

Diversity and Equal Opportunity

The Group is committed to fostering a fair and inclusive workplace where all employees are treated with respect and provided equal opportunities for career development. Recruitment, promotion and employment practices are based on merit, qualifications and job performance, ensuring that individuals are assessed fairly regardless of background.

The Group strives to maintain a balanced and diverse workforce that supports collaboration, innovation and effective decision-making. By encouraging an inclusive working environment, the Group aims to ensure that employees feel valued and able to contribute meaningfully to the organisation.

As at 31 December 2025, the Group's workforce comprised twenty-one (21) employees, with 67% male and 33% female representation (FY2024: 9 employees, 67% male and 33% female). The following tables present the breakdown of employees by gender and age group across different employment categories.

| Employee Category | Gender | 2023 | 2024 | 2025 |
|-------------------|--------|------|------|------|
| Management | Male | 100% | 100% | 100% |
| | Female | 0% | 0% | 0% |
| Executives | Male | 50% | 25% | 59% |
| | Female | 50% | 75% | 41% |
| Non-Executives | Male | 50% | 50% | 100% |
| | Female | 50% | 50% | 0% |

| Employee Category | Age | 2023 | 2024 | 2025 |
|-------------------|-------------------|------|------|------|
| Management | <35 years old | 50% | 0% | 0% |
| | 35 – 54 years old | 50% | 33% | 0% |
| | >54 years old | 0% | 67% | 100% |
| Executives | <35 years old | 50% | 50% | 41% |
| | 35 – 54 years old | 50% | 50% | 41% |
| | >54 years old | 0% | 0% | 18% |
| Non-Executives | <35 years old | 50% | 100% | 100% |
| | 35 – 54 years old | 50% | 0% | 0% |
| | >54 years old | 0% | 0% | 0% |

The Group recognises the importance of diversity at the leadership level and remains committed to promoting fair representation within its Board of Directors. Board appointments are guided by merit, professional expertise, and the ability to contribute effectively to the Group's strategic direction, while taking into consideration the value of diverse perspectives in strengthening governance and decision-making.

SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

SOCIAL (CONT'D)

Diversity and Equal Opportunity (Cont'd)

In line with the principles outlined in the Malaysian Code on Corporate Governance (“MCCG”), the Group continues to support gender diversity at the Board level and remains open to the appointment of qualified female candidates as part of its ongoing Board renewal considerations.

| Board's Composition | 2023 | 2024 | 2025 |
|--------------------------------------|------|------|------|
| Percentage of Board by Gender | | | |
| Male | 83% | 83% | 67% |
| Female | 17% | 17% | 33% |
| Percentage of Board by Age | | | |
| <35 years old | 0% | 0% | 0% |
| 35 – 54 years old | 33% | 33% | 40% |
| >54 years old | 67% | 67% | 60% |

Employment

The Group recognises that its employees play a vital role in supporting operational delivery and long-term business growth. The Group therefore strives to maintain a supportive working environment that promotes fair employment practices, equal opportunities, and the well-being of its workforce.

As at 31 December 2025, the Group employed twenty-one (21) employees, all of whom are Malaysian nationals (FY2024: 100%). The Group continues to prioritise the hiring of local talent, supporting the development of skilled professionals within the domestic workforce.

During the financial year under review, the Group welcomed twelve (12) new employees (FY2024: four), reflecting the expansion of project and operational functions to support ongoing business activities. Recruitment efforts are conducted through accessible job platforms such as LinkedIn and Indeed to attract qualified candidates across relevant technical and operational disciplines.

The Group also remains open to providing internship opportunities for students and fresh graduates when operational requirements permit. However, no interns were engaged during FY2025 (FY2024: Nil).

In addition, the Group continues to provide employees with employment benefits aligned with statutory requirements and industry practices, including medical coverage, insurance protection, and other employee entitlements. During the financial year under review, no substantiated complaints relating to human rights violations or employee dissatisfaction were recorded (FY2024: Nil).





SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

SOCIAL (CONT'D)

Employment (Cont'd)

| HEALTH & WELL-BEING | LEAVE ENTITLEMENTS | FINANCIAL & INSURANCE | WORK, LIFE & DEVELOPMENT |
|--|--|---|--|
|  |  |  |  |
| <ul style="list-style-type: none"> • Medical Benefits (Outpatient, Specialist, Hospitalisation) • Social Security (SOCSO, EIS) • Disability & prolonged medical leave | <ul style="list-style-type: none"> • Annual Leave • Sick Leave & Quarantine Leave • Maternity & Paternity Leave • Marriage & Compassionate Leave • Hajj & Examination Leave | <ul style="list-style-type: none"> • Employee Provident Fund (EPF) • Overtime Allowance • Bonus & Increment • Travel Allowance & Mileage Claims | <ul style="list-style-type: none"> • Flexible work arrangement (WFH Policy) • Time-off for Personal Matters • Professional Continuity Development |

Source: Extracted from Employee Handbook

Customer Privacy

Personal Data Protection Act 2010 (Malaysia) (“PDPA”) forms the foundation of the Group’s approach to protecting personal data. The Group recognises the importance of safeguarding customer information and ensures that the collection, processing, storage and use of personal data are carried out in accordance with applicable legal and regulatory requirements.

To support responsible data management, the Group implements internal controls and technical safeguards designed to protect information assets. These include the use of secured IT systems, firewall protection, password access controls and regular system updates to mitigate potential cyber and data security risks. Data confidentiality requirements are also embedded within key internal documents such as the Code of Conduct, employment agreements and the employee handbook to reinforce responsible data handling practices among employees.

During the financial year under review, no complaints or incidents relating to data privacy breaches or personal data leakage were reported (FY2024: Nil). The Group will continue to monitor and strengthen its data protection practices to ensure the confidentiality and integrity of information entrusted to it.

For enquiries relating to data privacy matters, stakeholders may contact the Group via contact@g3global.com.my.

SUSTAINABILITY **STATEMENT**

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

SOCIAL (CONT'D)

Occupational Health and Safety

The Group is committed to maintaining a safe and healthy working environment for its employees, contractors and visitors. This commitment is guided by the Group's Environmental, Health and Safety ("EHS") Policy, which emphasises the importance of accident prevention, responsible workplace practices and the proactive identification and management of potential safety risks.

In line with the principles outlined in the EHS Policy, the Group encourages employees to remain vigilant in identifying potential workplace hazards and to adopt safe work practices in their daily activities. Employees are also encouraged to report any unsafe conditions so that appropriate corrective actions can be taken promptly.

Given the office-based nature of the Group's operations, occupational safety risks are generally limited to administrative and workplace environments. Nevertheless, the Group continues to promote a culture of safety awareness and accountability across the organisation.

During the financial year under review, the Group did not record any workplace accidents, injuries or occupational health incidents (FY2024: Nil). The Group will continue to uphold the principles of its EHS Policy and maintain appropriate measures to support a safe and conducive working environment.

Training and Development

The Group recognises that continuous learning and professional development are important in supporting employee performance and organisational growth. Training initiatives are designed to equip employees with the knowledge and skills required to perform their roles effectively while adapting to evolving operational and technological requirements.

The Group adopts a practical approach to employee development by working closely with department heads to identify relevant training needs based on job functions, project requirements and individual development goals. Training programmes may include technical skill development, professional competency training and other knowledge-sharing initiatives aimed at strengthening overall workforce capability.

During the financial year under review, the Group conducted various training sessions to support employee development. In FY2025, employees recorded a total of 160.5 training hours (FY2024: 272 hours), representing an average of 5.52 hours per employee (FY2024: 29.92 hours). The Group's investment in employee training amounted to RM70,422.40 (FY2024: RM29,852.40), reflecting its continued commitment to building a capable and adaptable workforce.

Employee Engagement



The Group recognises that fostering a positive and inclusive workplace culture plays an important role in strengthening teamwork, collaboration and employee well-being. Through various engagement activities, the Group aims to create opportunities for employees to interact beyond their day-to-day work responsibilities and build stronger working relationships.

SUSTAINABILITY STATEMENT

(CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

SOCIAL (CONT'D)

Employee Engagement (Cont'd)

During the financial year under review, the Group organised several internal engagement initiatives, including festive celebrations and informal team gatherings that brought employees together in a relaxed and supportive environment. These activities provide employees with the opportunity to connect with colleagues, celebrate cultural occasions and promote a sense of belonging within the organisation.

In FY2025, the Group organised a Hari Raya celebration, where employees gathered to share festive meals and participate in appreciation activities. As part of the celebration, employees were presented with Hari Raya angpao packets, reflecting the Group's appreciation for their contributions and dedication throughout the year.



Such initiatives contribute to strengthening team spirit and promoting a supportive workplace environment. The Group will continue to encourage employee engagement activities that enhance morale, foster inclusivity and strengthen organisational cohesion.

Local Community Engagement



The Group recognises the importance of supporting local communities and contributing positively to initiatives that promote youth development and well-being.

During the financial year under review, the Group supported a local children's football team by providing sponsorship in the form of football jersey sets, including jerseys, shorts and socks for the players. The contribution aims to support grassroots sports development and encourage young athletes to participate in healthy and active lifestyles.

A total of 77 young players benefited from the sponsorship, which helped ease the financial burden associated with participating in the local junior league organised by the Kuala Lumpur Football Association. By supporting the team's participation in organised competitions, the Group contributes to creating opportunities for young athletes to develop their sporting potential while fostering teamwork, discipline and confidence.

SUSTAINABILITY STATEMENT (CONT'D)

OUR SUSTAINABILITY PROGRESS (CONT'D)

SOCIAL (CONT'D)

Local Community Engagement (Cont'd)

This support reflects the Group's commitment to promoting youth development and strengthening community-based sports programmes within the local community.

Beyond supporting youth development, the Group also extends its contributions to humanitarian causes within the community.

During the year, the Group provided financial assistance to Persatuan Kebajikan Sayap Kasih Malaysia, a non-governmental organisation based in Petaling Jaya that supports vulnerable individuals and families. The contribution was made to assist a young child requiring urgent gastrostomy surgery, a medical procedure necessary to ensure proper nutrition and improve his quality of life.



The Group contributed RM10,000 towards the child's medical and surgical expenses. This support reflects the Group's commitment to assisting communities in need and supporting organisations that provide care and relief to vulnerable individuals.



Aside from that, the Group continues to support initiatives that contribute to community development and economic empowerment. During the financial year under review, the Group maintained its support for the Urban Community Garden Project at KOBUNITI Agro Park in Shah Alam, an initiative that benefits individuals from the B40 and asnaf communities.

The Group's contribution during the year was channelled towards improving the fertigation irrigation system at the open planting plots within the community garden. This improvement is expected to enhance the efficiency of crop cultivation and support the sustainability of the farming activities carried out by community participants.

Once completed, the upgraded irrigation system will help strengthen the garden's agricultural productivity and further support the initiative's objective of enabling participants to cultivate crops and develop income-generating opportunities through sustainable urban agriculture.

Through its continued collaboration with KOBUNITI Agro Park, the Group remains supportive of community-based programmes that empower vulnerable communities while promoting sustainable agricultural practices.



SUSTAINABILITY STATEMENT

(CONT'D)

MOVING FORWARD STATEMENT

As the Group continues to grow and evolve, we remain committed to strengthening our sustainability practices and integrating responsible business principles into our operations. Moving forward, the Group will continue to enhance its approach to environmental management, data monitoring and governance practices to ensure transparency and accountability in our sustainability disclosures.

In the coming years, the Group will focus on improving the quality and availability of sustainability-related data, particularly in areas such as energy usage, emissions tracking and workforce development. By strengthening internal processes and collaboration across departments, we aim to build a more structured approach to monitoring our environmental and social performance.

At the same time, the Group will continue to foster a supportive and inclusive workplace that prioritises employee well-being, professional development and workplace safety. We also remain committed to contributing positively to the communities in which we operate through meaningful engagement and support for local initiatives.

While our sustainability journey continues to evolve, we remain guided by the principles of responsible governance, environmental stewardship and social responsibility as we strive to create long-term value for our stakeholders.

SUSTAINABILITY STATEMENT

(CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE

G3 GLOBAL BERHAD BMLR Transition Period

Date & Time: 2026-04-27 19:53:29
FYE 31/12/2025

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|--|--|------------------|----------|---|--------------|---------|
| Economic Performance | Revenue Generated | MYR '000 | 7555 | Achieving an improvement of 5% more net profit margin | No assurance | N/A |
| Corporate Governance | Percentage of employees on ABAC training | Percentage | 100 | 100 | No assurance | N/A |
| Cybersecurity | Number of incidents | Number | Zero (0) | No target set | No assurance | N/A |
| Procurement | Percentage of spending on local suppliers | Percentage | 100 | Maintain the current representation of local suppliers | No assurance | N/A |
| Electricity Consumption | Electricity Consumption | kWh | 1,991 | No target set | No assurance | N/A |
| Water Consumption | Water Consumption | m3 | 1,024 | No target set | No assurance | N/A |
| Climate Responsibility and Carbon Management | Scope 2 | Tonnes of CO2e | 8.9 | No target set | No assurance | N/A |
| Climate Responsibility and Carbon Management | Scope 3 | Tonnes of CO2e | 5.7 | No target set | No assurance | N/A |
| Environmental Compliance | Number of incidents / penalties imposed | Number | Zero (0) | Continue to proactively manage environmental aspects to ensure consistent adherence to regulatory standards | No assurance | N/A |
| Diversity and Equal Opportunity | Total number of employees | Number | 21 | Maintain the employee retention rate compared to the previous year | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Employees by Gender (Male) | Percentage | 67 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Employees by Gender (Female) | Percentage | 33 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Gender (Male) | Percentage | 100 | No target set | No assurance | N/A |

This report was generated on the Bursa Malaysia CSI Platform on 2026-04-27 19:53:29

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SUSTAINABILITY STATEMENT

(CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE (CONT'D)

G3 GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-04-27 19:53:29

FYE 31/12/2025

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|---------------------------------|---|------------------|----------|---------------|--------------|---------|
| Diversity and Equal Opportunity | Percentage of Management by Gender (Female) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Gender (Male) | Percentage | 59 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Gender (Female) | Percentage | 41 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Gender (Male) | Percentage | 100 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Gender (Female) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Age (<35 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Age (35-54 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Age (>54 years old) | Percentage | 100 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Age (<35 years old) | Percentage | 41 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Age (35-54 years old) | Percentage | 41 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Age (>54 years old) | Percentage | 18 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Age (<35 years old) | Percentage | 100 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Age (35-54 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Age (>54 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |

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SUSTAINABILITY STATEMENT (CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE (CONT'D)

G3 GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-04-27 19:53:29
FYE 31/12/2025

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|---------------------------------|--|------------------|----------|--|--------------|---------|
| Diversity and Equal Opportunity | Percentage of Board by Gender (Male) | Percentage | 80 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Gender (Female) | Percentage | 20 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Age (<35 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Age (35-54 years old) | Percentage | 40 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Age (>54 years old) | Percentage | 60 | No target set | No assurance | N/A |
| Employment | New Hire | Number | 12 | No target set | No assurance | N/A |
| Employment | Percentage of local employees | Percentage | 100 | Maintain the current representation of local talent in the workforce | No assurance | N/A |
| Employment | Complaints relating to human rights violations and employee dissatisfactions | Number | Zero (0) | No target set | No assurance | N/A |
| Customer Privacy | Complaints or incidents relating to data privacy breaches or personal data leakage | Number | Zero (0) | Maintain zero reported data breaches and unauthorised access incidents | No assurance | N/A |
| Occupational Health and Safety | Number of workplace accidents, injuries or occupational health incidents | Number | Zero (0) | Maintain zero workplace accidents and incidents | No assurance | N/A |
| Training and Development | Total Hours of Training | Number of hours | 160.5 | Increase the total hours of training completed and average hours per employee by 50% per employee by 50% | No assurance | N/A |
| Training and Development | Average Training Hours Per Employee | Number of Hours | 5.52 | No target set | Internal | N/A |

This report was generated on the Bursa Malaysia CSI Platform on 2026-04-27 19:53:29

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SUSTAINABILITY STATEMENT

(CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE (CONT'D)

G3 GLOBAL BERHAD

BMLR Transition Period

Date & Time: 2026-04-27 19:53:29

FYE 31/12/2025

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|----------------------------|--------------------------------------|------------------|-----------|--|--------------|---------|
| Training and Development | Amount invested in employee training | MYR | 70,422.40 | Increase the amount invested by 25% | No assurance | N/A |
| Local Community Engagement | Number of social events / programs | Number | 3 | To organise at least 4 Corporate Social Responsibility ("CSR") activities that benefit local residents | No assurance | N/A |
| Local Community Engagement | Total amount contributed | MYR | 20,075.00 | To contribute to charities and funds to support community infrastructure to at least RM20,000 | No assurance | N/A |

SUSTAINABILITY STATEMENT (CONT'D)

BURSA MALAYSIA CSI PLATFORM

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|--|---|-----------------------------|----------|---|--------------|---------|
| Economic Performance | Revenue Generated | MYR'000 | 7,555 | Achieving an improvement of 5% more net profit margin | No assurance | N/A |
| Corporate Governance | Percentage of employees on ABC training | Percentage | 100 | 100 | No assurance | N/A |
| Cybersecurity | Number of incidents | Number | Zero (0) | No target set | No assurance | N/A |
| Procurement | Percentage of spending on local suppliers | Percentage | 100 | Maintain the current representation of local suppliers | No assurance | N/A |
| Electricity Consumption | Electricity consumption | kWh | 11,991 | No target set | No assurance | N/A |
| Water Consumption | Water consumption | m ³ | 1,024 | No target set | No assurance | N/A |
| Climate Responsibility and Carbon Management | Scope 2 | Tonnes of CO ₂ e | 8.9 | No target set | No assurance | N/A |
| Climate Responsibility and Carbon Management | Scope 3 | Tonnes of CO ₂ e | 5.7 | No target set | No assurance | N/A |
| Environmental Compliance | Number of incidents / penalties imposed | Number | Zero (0) | Continue to proactively manage environmental aspects to ensure consistent adherence to regulatory standards | No assurance | N/A |
| Diversity and Equal Opportunity | Total number of employees | Number | 21 | Maintain the employee retention rate compared to the previous year | No assurance | N/A |

SUSTAINABILITY STATEMENT

(CONT'D)

BURSA MALAYSIA CSI PLATFORM (CONT'D)

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|---------------------------------|---|------------------|----------|---------------|--------------|---------|
| Diversity and Equal Opportunity | Percentage of Employees by Gender (Male) | Percentage | 67 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Employees by Gender (Female) | Percentage | 33 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Gender (Male) | Percentage | 100 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Gender (Female) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Gender (Male) | Percentage | 59 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Gender (Female) | Percentage | 41 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Gender (Male) | Percentage | 100 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Gender (Female) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Age (<35 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Age (35-54 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Management by Age (>54 years old) | Percentage | 100 | No target set | No assurance | N/A |

SUSTAINABILITY STATEMENT (CONT'D)

BURSA MALAYSIA CSI PLATFORM (CONT'D)

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|---------------------------------|---|------------------|----------|---------------|--------------|---------|
| Diversity and Equal Opportunity | Percentage of Executives by Age (<35 years old) | Percentage | 41 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Age (35-54 years old) | Percentage | 41 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Executives by Age (>54 years old) | Percentage | 18 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Age (<35 years old) | Percentage | 100 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Age (35-54 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Non-Executives by Age (>54 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Gender (Male) | Percentage | 80 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Gender (Female) | Percentage | 20 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Age (<35 years old) | Percentage | Zero (0) | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Age (35-54 years old) | Percentage | 40 | No target set | No assurance | N/A |
| Diversity and Equal Opportunity | Percentage of Board by Age (>54 years old) | Percentage | 60 | No target set | No assurance | N/A |

SUSTAINABILITY STATEMENT

(CONT'D)

BURSA MALAYSIA CSI PLATFORM (CONT'D)

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|--------------------------------|--|------------------|-----------|--|--------------|---------|
| Employment | New hire | Number | 12 | No target set | No assurance | N/A |
| Employment | Percentage of local employees | Percentage | 100 | Maintain the current representation of local talent in the workforce | No assurance | N/A |
| Employment | Complaints relating to human rights violations and employee dissatisfactions | Number | Zero (0) | No target set | No assurance | N/A |
| Customer Privacy | Complaints or incidents relating to data privacy breaches or personal data leakage | Number | Zero (0) | Maintain zero reported data breaches and unauthorised access incidents | No assurance | N/A |
| Occupational Health and Safety | Number of workplace accidents, injuries or occupational health incidents | Number | Zero (0) | Maintain zero workplace accidents and incidents | No assurance | N/A |
| Training and Development | Total Hours of Training | Number of hours | 160.5 | Increase the total hours of training completed and average hours per employee by 50% | No assurance | N/A |
| Training and Development | Average Training Hours Per Employee | Number of hours | 5.52 | No target set | No assurance | N/A |
| Training and Development | Amount invested in employee training | MYR | 70,422.40 | Increase the amount invested by 25% | No assurance | N/A |

SUSTAINABILITY **STATEMENT**

(CONT'D)

BURSA MALAYSIA CSI PLATFORM (CONT'D)

| Sustainability Matter | Metric | Measurement Unit | 2025 | Target | Assurance | Remarks |
|----------------------------|-----------------------------------|------------------|-----------|--|--------------|---------|
| Local Community Engagement | Number of social events/ programs | Number | 3 | To organise at least 4 Corporate Social Responsibility ("CSR") activities that benefit local residents | No assurance | N/A |
| Local Community Engagement | Total amount contributed | MYR | 20,075.00 | To contribute to charities and funds to support community infrastructure to at least RM20,000 | No assurance | N/A |

SUSTAINABILITY STATEMENT

(CONT'D)

STATEMENT OF ASSURANCE

This Sustainability Statement has not been subjected to an assurance process.

GRI CONTENT INDEX

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STATEMENT OF ASSURANCE (CONT'D)

GRI CONTENT INDEX (Cont'd)

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CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors recognizes the importance of upholding high standards of good corporate governance within the Group to safeguard the interest of its shareholders. The Board is committed to continuously enhancing the effectiveness of its governance practices in line with the principles and best practices as laid down in the Malaysian Code on Corporate Governance 2021 ("MCCG") and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

This Corporate Governance Overview Statement ("CG Overview Statement") is prepared in compliance with paragraph 15.25(1) of Bursa Securities' Main Market Listing Requirements. It provides an overview on how the Company has applied the practices encapsulated in the following three (3) Key Principles of the MCCG, and the Board's current key focus areas and future priorities in relation thereto:

- **PRINCIPLE A**
Board Leadership and Effectiveness
 - Board Responsibilities
 - Board Composition
 - Remuneration

- **PRINCIPLE B**
Effective Audit and Risk Management
 - Audit Committee
 - Risk Management and Internal Control Framework

- **PRINCIPLE C**
Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders
 - Engagement with Stakeholders
 - Conduct of General Meetings

This CG Overview statement is to be read together with the Corporate Governance Report 2025 ("CG Report") of the Company which discloses the details of the Company's application of each practice set out in the MCCG. The CG Report is available on Company's website at www.g3global.com.my and the Company's announcement on the website of Bursa Securities.

The Board is pleased to report that the Group and the Company have complied with most of the Practices set out in the MCCG throughout the financial year. In instances where certain Practices could not be applied, the Board has adopted alternative measures, taking into consideration the size of the Company and its operating environment, to achieve the intended outcomes of those Practices.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

BOARD RESPONSIBILITIES

The Board's primary responsibility is to oversee, guide and monitor the affairs of the Group and the Company. This includes, among other things, the establishment of strategic directions for the Group and the Company, overseeing its business operations, and evaluating whether these are effectively managed to achieve the goals and objectives set by the Board.

The Board's duties and responsibilities, amongst others, including the following:

- Establishing strategic directions for the Group and the Company.
- Reviewing and adopting a strategic plan for the Group and the Company.
- Overseeing the conduct of the Group and the Company's business to evaluate whether the business is being properly managed while the statutory requirements are being complied.
- Ensuring there are adequate resources to meet the Company's and the Group's strategic goals and objectives.
- Identifying principal risks and ensuring the implementation of appropriate system of internal control to manage these risks.
- Succession planning for the Board members, Chief Executives and Key Senior Management.
- Developing and implementing an investor relations programme or shareholder communications policy for the Company.
- Ensuring the adequacy of the management information and internal control systems, including systems for compliance with applicable laws, regulations, rules, directives and guidelines in the Group.
- Responsible for corporate sustainability.
- Ensuring the Group sustainability in evolving global environment, social and governance (ESG) aspect of business which underpins sustainability.

During the financial year under review, the Board has continued with strategic and operational transformation within the Group as its key focus areas to improve the financial position of the Group as well as maintain operational efficiency for the Group's sustainability. Moving forward, the Board will continue with its priority to ensure it discharges its governance responsibilities effectively, while to ensure the Group's business sustainability.

The Board is chaired by an Independent Non-Executive Chairman, namely Dato' Sri Haniff Bin Omar who leads the Board in its collective oversight of the overall management and performance of the Group and the Company while instilling positive culture and good corporate governance with the Group. The combination of Executive Directors, who with their intimate knowledge of the business takes on primary responsibility for leadership of the Company with the Non-Executive Director and Independent Directors, provides a broader view to the Company's activities and a balanced perspective. While observing Bursa Securities' Listing Requirements, the principles of MCGG and the Companies Act, the Board is guided by the Board Charter in discharging its duties and fiduciary obligations to the Group and Company.

Corporate Sustainability

The Board commits to the Group's sustainability in evolving global environment, social and governance (ESG) aspect of business which underpins sustainability. The Board together with Management takes responsibility for the governance of sustainability in the Group and the Company by adopting various measures and good practices to promote sustainability.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

BOARD RESPONSIBILITIES (CONT'D)

Company Secretary

The Board is supported by Company Secretaries who are qualified to act as Company Secretary under section 235 of the Companies Act 2016.

Separation of position of Board Chairman and Managing Director

The Company has been practicing good corporate governance to ensure the overall integrity of the Company by having the position of Board Chairman and Managing Director held by different individuals. The Board has delegated to the Managing Director the authority for the implementation of the Company's business plans and managing the operational activities and financial performance of the Company.

Board Committees

The Board has also established the following committees to assume some specific stewardship responsibilities:

- i. Risk Management Committee
- ii. Audit Committee
- iii. Nomination Committee
- iv. Remuneration Committee
- v. Share Grant Scheme Committee

Board Meetings

In discharging the role and responsibility vested on the Board, the Board meets regularly on a quarterly basis and convenes additional ad hoc meetings as required. The meetings provide a platform to discuss and review financial statements, corporate and strategic matters, assess the performance of business units and consider factors relating to potential business risk and the sustainability of the Group. During the financial year under review, four (4) Board meetings were held, and two (2) Board meetings were held from 1 January 2026 up to the date of approval of this report. The record of attendance of the Board members is as follows:

| NAME OF DIRECTORS | NO. OF MEETINGS ATTENDED / NO. OF MEETINGS HELD | |
|--|---|--|
| | Year 2025 | 1/1/2026 up to the date of approving this report |
| Dato' Sri Alias Bin Ahmad (*resigned on 3 June 2025) | *2/2 | *NA |
| Dato' Sri Haniff Bin Omar (*appointed on 9 June 2025) | *1/1 | 3/3 |
| Dato' Sri Aminul Islam Bin Abdul Nor | 4/4 | 3/3 |
| Mr. Kunal Tayal | 4/4 | 3/3 |
| Encik Al Fazirul David Bin Abdullah (*resigned on 31 December 2025) | 4/4 | *NA |
| Encik Wan Shahinur Izran Bin Mohamad Salleh (*appointed on 2 January 2026) | *N/A | 3/3 |
| YBhg. Dato (Dr.) Haji Salihin Bin Abang (*resigned on 1 January 2026) | 4/4 | *NA |
| Madam Vasanthi A/P Arumugam | 4/4 | 3/3 |
| YBhg. Datin Rekha A/P Palanysamy (*appointed on 30 March 2026) | *NA | *1/1 |

NA = not applicable.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

BOARD RESPONSIBILITIES (CONT'D)

Board Meetings (Cont'd)

All notices of Board meetings together with the agenda and discussion papers are served to the Directors in advance of the date of meeting. Directors are provided with opportunities to seek clarification, make enquiries and to obtain additional information and explanations on matters to be discussed at the Board meeting.

The availability of the Company Secretary, financial and corporate officers within the Group as well as the engagement of panel lawyers (if required) enables the Directors to have easy access to their advice and services. They may take independent advice, at the Company's expense, if so required.

Board Charter

The Board has established a Board Charter that clearly sets out the principal role of the Board, the demarcation of the roles, functions, responsibilities and powers of the Board, the Board Committees, and the management. It also defines the accountabilities and responsibilities of the Board to ensure smooth interaction between the management and the Board. It reinforces the overall accountability of the Board and management towards the Company and stakeholders. The Board Charter had been updated to be in line with the MCCG 2021. The Board reviews the Board Charter on a yearly basis to ensure that it is aligned with the prevailing laws and listing requirements of Bursa Securities and the principal of MCCG.

Code of Conduct and Ethics

The Board in discharging its functions has observed the Code of Conduct and Ethics for Company Directors issued by the Companies Commission of Malaysia, the requirements of the Companies Act 2016 and the principles of MCCG. The Board has additionally put in place a Code of Ethics for all employees of the Group, including the Whistleblower Policy of the Group. The Board has also adopted the Anti-Bribery and Corruption Policy for the Group and the Company in accordance with Section 17A of the Malaysian Anti-Corruption Commission (Amendment) Act 2018, which is supplemental to the Company's internal policies and procedures, Whistleblowing Policy and Code of Conduct and Ethics.

Whistleblowing Policy

The Board put in place the Whistleblowing Policy in 2013. The Whistleblowing Policy is established and designed to encourage all Directors, employees, business partners as well as other external parties (including customers of the Group) to raise their concerns and report any improper conduct or the deficiencies in the Group's Anti-Bribery and Corruption ("ABC") programme which they may become aware of.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

BOARD COMPOSITION

During the financial year under review, the Board composition comprises of six (6) members with Dato' Sri Haniff Bin Omar at the helm as Independent Non-Executive Chairman. Dato' Sri Haniff was appointed on 9 June 2025 as the Board Chairman in place of Dato' Sri Alias Bin Ahmad who resigned on 3 June 2025.

The Board comprises two (2) Executive Directors, one (1) Non-Independent Non-Executive Director and three (3) Independent Non-Executive Directors.

The Board composition fulfills Practice 5.2 of the MCCG which recommends at least half of the Board comprises Independent Directors. During the financial year, the Board has one woman Independent Non-Executive Director, namely Madam Vasanthi A/P Arumugam, representing 16.67% of the Board. In March 2026, the Board has appointed YBhg. Datin Rekha A/P Palanysamy as an Independent Non-Executive Director, increasing the representation of women on the Board to 33.33% and thereby meeting the recommendation of Practice 5.9 of the MCCG.

Further to that, the Board adopted a Gender Diversity Policy for the Board and Senior Management on 12 August 2024 in line with the recommendation of Practice 5.10 of the MCCG. The Board has implemented various measures to ensure that the Company does not practice any form of gender discrimination on Board and workplace.

The current Board composition is deemed fairly balanced to complement the Board in providing industry-specific knowledge, technical, and commercial experience. This mix of skills and experience enables the Board to provide clear and effective leadership to the Company and to bring informed and independent judgments to various aspects of the Company's strategies and performance. The structure of the Board also fairly reflects the interest of the minority shareholders through Board representation. The Board reviews its composition and size from time to time for appropriateness. The key focus area of the Board is to ensure that each of the decisions made by the Board are fair and in the best interest of the Group and Company while safeguarding the interest of the shareholders.

Role and activities of Nomination Committee

The Board established a Nomination Committee ("NC") on 3 December 2003. The NC comprises three (3) members, majority of Independent Non-Executive Directors, and is chaired by an Independent Non-Executive Chairman. The NC composition is as follows:

- Dato' Sri Haniff Bin Omar, Independent Non-Executive Director (Chairman)
- Mr. Kunal Tayal, Non-Independent Non-Executive Director (Member)
- YBhg. Datin Rekha A/P Palanysamy, Independent Non-Executive Director (Member)

Dato' Sri Haniff Bin Omar was appointed on 9 June 2025 as the Chairman of the NC in place of Dato' Sri Alias Bin Ahmad who resigned on 3 June 2025.

YBhg. Datin Rekha A/P Palanysamy was appointed on 30 March 2026 as a member of the NC in place of YBhg. Dato (Dr.) Haji Salihin Bin Abang who resigned on 1 January 2026.

The Board has delegated to the NC the following responsibilities:

- i) Nomination and recommendation for appointment of new Directors, Board Committee members and Key Senior Management, and its succession planning.
- ii) Assessment of effectiveness and performance of the Board, Board Committees and individual Director.
- iii) Assessment of the desirable balance in Board membership by reviewing the size, structure and composition of the Board, taking into consideration the number of directorships.

CORPORATE GOVERNANCE

OVERVIEW STATEMENT

(CONT'D)

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

BOARD COMPOSITION (CONT'D)

Role and activities of Nomination Committee (Cont'd)

The NC performed the following activities during the financial year under review:

- a) Conduct recruitment process to identify, select and evaluate candidates for the appointment of the new Managing Director in place of the resigning Managing Director, and make a recommendation to the Board.
- b) Perform annual review of the Board composition and mix of skills, experience and other qualities.
- c) Perform an annual assessment and evaluation of the effectiveness of the Board, Board committees and individual Director.
- d) Review of the Board evaluation questionnaires relating to ESG or sustainability.
- e) Review of the term of office and performance of the Audit Committee.
- f) Assess the independence of the Independent Directors.
- g) Review the training needs of Directors.
- h) Recommend the re-election of retiring Directors based on the outcome of annual assessment and evaluation as well as Directors' fit and proper criteria.
- i) Review of the Terms of Reference of the NC.

Nomination and appointment process

During the financial year under review, the NC conducted a review and assessment of the suitability of candidates for appointment as Independent Non-Executive Directors, as well as for positions on the Board Chairman and Board Committees. Subsequently, in March 2026, the NC carried out a further review and assessment of candidates for appointment as Independent Non-Executive Directors and membership of the Board Committees.

In determining the need for recommending any appointment by the Board, the NC evaluates the strength, mix of skills, knowledge, experience and level of diversity on the Board and senior management, and, in the light of this evaluation prepare a description of the role and capabilities required for a particular appointment. In identifying suitable candidates, the NC may identify candidates through the Company's networking, use open advertising or the services of external advisers to facilitate the search and consider candidates from a wide range of backgrounds.

The NC is guided by the Company's Directors' Fit and Proper Policy in its selection and evaluation process. For the position of Independent Non-executive Directors, the NC will evaluate the candidates' ability to discharge such responsibilities as expected from independent directors. The NC ensures that the selection and assessment of the candidates is performed objectively before making the recommendation to the Board.

When recommending to the Board for candidates to fill the seats on Board Committees, the NC will consult with the Chairman of the relevant Board Committees. For the Board Committees' Chairman position to be filled, the NC will consult with the Board.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

BOARD COMPOSITION (CONT'D)

Annual Assessment Process

- The NC annually reviews the Directors' fit and proper, caliber and personality, and contribution and performance of the individual Director, the mix of skills, composition and effectiveness of the Board and the Board Committees.
- The assessment is performed annually and internally facilitated by the Company Secretary. The evaluation is properly documented.
- The Performance Appraisal Forms are designed with reference to the Company's Directors' Fit and Proper Policy and performance evaluation criteria as recommended in the Corporate Governance Guide. The assessment of the independence of the Independent Directors is based on the independence criteria as set out in the Main Market Listing Requirements.
- The NC has integrated the Environmental, Social and Governance (ESG) considerations and sustainability targets into the Board performance evaluation in addition to the above performance evaluation criteria.
- Prior to the NC meeting, the respective Performance Appraisal Forms and ESG Evaluation Assessment Forms are circulated to the NC members and all Board members via electronic mail. While the NC evaluates the performance of the Board and Board Committees as a whole, each of the individual Directors will perform self-assessment and comment on their own fit and proper, skill set, contribution and performance.
- The Company Secretary compiles and summarises the performance rating to facilitate the NC's review.
- At the NC meeting, the NC reviews and discusses the performance of the Board and Board Committees, and each individual Director as well as their fit and proper to continue serving the Board.
- The NC then reports the outcome of the assessments to the Board for its review.

Re-election of Directors

In accordance with the Company's Constitution, at the first Annual General Meeting ("AGM") of the Company, all the Directors shall retire from the office and be eligible for re-election and an election of Directors shall take place each year at the AGM 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 each three (3) years but shall be eligible for re-election. A retiring Director shall retain office until the close of the AGM at which he retires. For the newly appointed Director, such Director shall hold office only until the next following AGM and shall then be eligible for re-election but shall not be taken into account in determining the Directors who are to retire by rotation at that meeting.

The existing Director, namely Madam Vasanthi A/P Arumugam, shall retire by rotation pursuant to Clause 95 of the Company's Constitution and who being eligible offers herself for re-election at the forthcoming AGM.

The newly appointed Directors, namely Encik Wan Shahinur Izran Bin Mohamad Salleh (Managing Director), and YBhg. Datin Rekha A/P Palanysamy (Independent Non-Executive Director) shall retire pursuant to Clause 102 of the Company's Constitution and who being eligible offers themselves for re-election at the forthcoming AGM.

The NC assessed the performance of the above retiring Directors based on the performance evaluation criteria which are incorporated with the Directors' fit and proper criteria as set out in the Directors' Fit and Proper Policy of the Company. The recommendation to the shareholders for re-election of the retiring Directors at the forthcoming AGM is justified based on the outcome of the assessment.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

BOARD COMPOSITION (CONT'D)

Conflict of interest

Directors are required to disclose their respective shareholdings in the Company and related companies and their conflict of interest or potential conflict of interest, including interest in any competing business, in any business arrangement involving the Company and its subsidiaries. The Board members' directorship in other public listed companies are within the restriction of not more than five (5) as stated in the Listing Requirements of Bursa Securities.

Directors' Training

The Directors are aware of the need for continuous update of their skills and knowledge to maximise their effectiveness as Directors and to assist them in discharging their duties during their tenure of service. The NC has also undertaken an assessment of the training needs of each Director.

During the financial year under review, members of the Board have attended various training programmes and seminars, some of which are as follows:

Training Programmes Attended:

| Director | Topic | Date |
|--|--|-------------------------------|
| Dato' Sri Haniff Bin Omar (Appointed on 9 June 2025) | Mandatory Accreditation Programme (MAP) | 10.09.2025 till 11.09.2025 |
| | Mandatory Accreditation Programme Part II | 07.10.2025 till 08.10.2025 |
| | MACC - How adequate are your adequate procedures | 08.12.2025 |
| Dato' Sri Alias Bin Ahmad (Resigned on 3 June 2025) | – | – |
| Dato' Sri Aminul Islam Bin Abdul Nor | Mandatory Accreditation Programme Part II | 11.06.2025 till 12.06.2025 |
| | MACC - How adequate are your adequate procedures | 08.12.2025 |
| Encik Al-Fazirul David Bin Abdullah (Resigned on 31 December 2025) | Mandatory Accreditation Programme Part II | 11.06.2025 & 12.06.2025 |
| | MACC - How adequate are your adequate procedures | 08.12.2025 |
| Mr. Kunal Tayal | MACC - How adequate are your adequate procedures | 08.12.2025 |
| Encik Wan Shahinur Izran Bin Mohamad Salleh (Appointed on 2 January 2026) | – | – |

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

BOARD COMPOSITION (CONT'D)

Directors' Training (Cont'd)

Training Programmes Attended: (Cont'd)

| Director | Topic | Date |
|---|--|-------------------------------|
| YBhg. Dato (Dr.) Haji Salihin Bin Abang (Resigned on 1 January 2026) | Cyber Security Act 2024:- Everything You Need to Know to Stay Ahead | 12.02.2025 |
| | Understanding the Global Minimum Tax Latest Developments and Implications for Businesses | 13.02.2025 |
| | ESG Talk Memacu Kelestarian dan Kecermerlangan Korporat di Malaysia at Institut Integriti Malaysia Board Retreat (Speaker) | 16.02.2025 |
| | MIA Town Hall 2024/2025 (Session 2) | 18.02.2025 |
| | Transfer Pricing - Revised Scope, Requirements & Audit Approach | 12.03.2025 |
| | e-Invoicing in Malaysia - Introduction and Implementation | 25.03.2025 |
| | MIA Town Hall 2024/2025 (Session 3) | 08.05.2025 |
| | MIA International Accountants Conference 2025 | 26.05.2025 till 27.05.2025 |
| | e-Invoicing in Practice What SMEs and Practitioners Need to Know | 03.06.2025 |
| | Comprehensive Approach to Deferred Tax - MFRS 112/ MPERS Section 29 | 12.06.2025 |
| | Adapting to the U.S. Reciprocal Tariffs: Impact on Malaysian Businesses | 17.06.2025 |
| | ISQM 1: Sustaining Effective System of Quality Management | 17.06.2025 |
| | International Energy Week (IEW) 2025 | 15.07.2025 till 17.07.2025 |
| | Malaysian Private Reporting Standards (MPERS) - Updates and Application of MPERS | 18.07.2025 |
| | SST Revision and Expansion 2025 | 22.07.2025 |
| | IERP Global Conference 2025 | 05.08.2025 till 18.07.2025 |
| | CPA Australia-AFA Business Sentiment Focus Group Discussion (Panellist) | 13.08.2025 |
| | MICPA Knowledge Sharing Session Forum: Challenges to Opportunities - Evolving Operational Model in Light of Audit Exemption (Panellist) | 09.09.2025 |

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

BOARD COMPOSITION (CONT'D)

Directors' Training (Cont'd)

Training Programmes Attended: (Cont'd)

| Director | Topic | Date |
|---|--|-------------------------------|
| | 6th International Conference on Accounting Research and Education 2025 (iCARE2025): Corporate Governance and Ethical Leadership: Navigating Challenges for Trustworthy Decision-Making (Keynote Speaker) | 10.09.2025 |
| | 2026 Pre-Budget Webinar: Towards Malaysia Madani Budget | 07.10.2025 |
| | Seminar Percukaian Kebangsaan 2025 (Belanjawan 2026) | – |
| | MIA Town Hall 2025/2026 (Session 1) | 05.11.2025 |
| | Persidangan Cukai Kebangsaan 2025 | 11.11.2025 till 12.11.2025 |
| | Seminar Belanjawan 2026 | 13.11.2025 |
| Madam Vasanthi A/P Arumugam | Mandatory Accreditation Programme Part II | 11.06.2025 & 12.06.2025 |
| | Professional Diploma in Corporate Anti-Corruption Management | 08.11.2025 |
| | MACC - How adequate are your adequate procedures | 08.12.2025 |
| YBhg. Datin Rekha A/P Palanysamy (Appointed on 30 March 2026) | Mandatory Accreditation Programme Part II | 22.01.2025 & 23.01.2025 |

REMUNERATION

The Remuneration Committee ("RC") was established on 3 December 2003. The RC comprises three (3) members, exclusively Non-Executive Directors, majority of them are Independent Non-Executive Directors, and is chaired by an Independent Non-Executive Chairman. The RC composition is as follows:-

- Dato' Sri Haniff Bin Omar, Independent Non-Executive Director (Chairman)
- Mr. Kunal Tayal, Non-Independent Non-Executive Director (Member)
- YBhg. Datin Rekha A/P Palanysamy, Independent Non-Executive Director (Member)

Dato' Sri Haniff Bin Omar was appointed on 9 June 2025 as the Chairman of the RC in place of Dato' Sri Alias Bin Ahmad who resigned on 3 June 2025.

YBhg. Datin Rekha A/P Palanysamy was appointed on 30 March 2026 as a member of the RC in place of YBhg. Dato (Dr.) Haji Salihin Bin Abang who resigned on 1 January 2026.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

REMUNERATION (CONT'D)

The RC was established with defined Terms of Reference as guidance in performing their duties. The RC assists the Board to review the talent management and remuneration strategy of all levels of the Group as well as the remuneration framework for Directors and Senior Management.

The RC conducts an annual review of the remuneration packages of the Managing Director, Executive Director, Non-Executive Directors and Senior Management, and makes recommendations to the Board. The RC is guided by the assessment outcome of the NC and the report of the Managing Director in its review of the remuneration packages. None of the individual Directors or the Chairman participates in the discussion and decision relating to their own remuneration.

Directors' remuneration

The Board applies Practice 8.1 of the MCCG to disclose Directors' remuneration on named basis for individual Director with detailed remuneration breakdown. The remunerations received or receivable by the Directors in respect of the financial year ended 31 December 2025 are disclosed below:-

GROUP and COMPANY

Non-Executive Directors

| No. | Name | Directors' Fees RM | Other Emoluments RM | Total RM |
|-----|---|--------------------|---------------------|----------|
| 1. | Dato' Sri Alias Bin Ahmad (Independent Non-Executive Chairman) (Resigned on 3 June 2025) | 37,500 | 10,000 | 47,500 |
| 2. | Dato' Sri Haniff Bin Omar (Independent Non-Executive Chairman) (Appointed on 9 June 2025) | 52,500 | 7,000 | 59,500 |
| 3. | YBhg. Dato (Dr.) Haji Salihin Bin Abang (Independent Non-Executive Director) (Resigned on 1 January 2026) | 75,000 | 15,000 | 90,000 |
| 4. | Mr. Kunal Tayal (Non-Independent Non-Executive Director) | 75,000 | 15,000 | 90,000 |
| 5. | Madam Vasanthi A/P Arumugam (Independent Non-Executive Director) | 37,000 | 5,000 | 42,500 |

Managing Director and Executive Directors

| No. | Name | Salary & Allowance RM | Other Emoluments RM | Total RM |
|-----|---|-----------------------|---------------------|------------|
| 1. | Dato' Sri Aminul Islam Bin Abdul Nor (Executive Director) | 360,000 | 47,835.60 | 407,835.60 |
| 3. | Encik Al-Fazirul David Bin Abdullah (Managing Director) (Resigned on 31 December 2025) | 480,000 | 63,376.10 | 543,376.10 |

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

AUDIT COMMITTEE

The principal objective of the Audit Committee ("AC") is to assist the Board of Directors in discharging its oversight responsibilities in the area of corporate governance, the integrity of the Group's financial statements, risk management and the system of internal control.

The AC comprise exclusively Non-Executive Directors, majority of Independent Directors in accordance with Main Market Listing Requirements. The AC composition is as follows:-

- YBhg. Datin Rekha A/P Palanysamy, Independent Non-Executive Director (Chairman)
- Dato' Sri Haniff Bin Omar, Independent Non-Executive Director (Member)
- Mr. Kunal Tayal, Non-Independent Non-Executive Director (Member)

YBhg. Datin Rekha A/P Palanysamy was appointed on 30 March 2026 as the Chairman of the AC in place of YBhg. Dato (Dr.) Haji Salihin Bin Abang who resigned on 1 January 2026.

Dato' Sri Haniff Bin Omar was appointed on 9 June 2025 as a member of the AC in place of Dato' Sri Alias Bin Ahmad who resigned on 3 June 2025.

To further enhance the independence of the AC, the Board ensure that none of the AC members was a former partner the external audit firm of the Group and of the Company.

Financial Reporting

The Board provides a balanced and meaningful assessment of the Group's position and prospects through the annual financial statements and quarterly financial results. The AC assists the Board in scrutinising the information disclosed in the financial results to ensure accuracy and adequacy. Practice 9.5 of the MCCG recommends AC should possess should possess a wide range of necessary skills and financially literate to discharge its duties. The Company's AC possesses a mix of accounting and financial expertise, as well as industry knowledge, to enable them to assume the responsibility on overseeing the financial report of the Group and the Company effectively.

Relationship with External Auditors

The Board has, through the AC, established a transparent and appropriate relationship with the Group's External Auditors. The AC is responsible to oversee the performance of the External Auditors, review the scope of the audit and audit process and monitor the independence and effectiveness of the External Auditors and remuneration payable to them. The AC assesses the suitability, objectivity and independence of the External Auditors as per Practice 9.3 of the MCCG before recommending to the Board on the appointment, removal or whether to put forward the Auditors for re-appointment at the AGM, and the Auditors' remuneration.

Internal Audit Function

During the financial year under review, the Group's internal audit function is outsourced to an independent professional firm, namely Axcelasia Sdn. Bhd. which reports directly to the AC. It assists the AC in monitoring the effectiveness of the governance, risk management and the internal control framework. The internal audit plan, which reflects the risk profile of the Group's major business pillars is reviewed and approved by the AC.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Board has in place an effective risk management and internal control framework to identify and assess the risks faced by the Group and thereafter, to implement and monitor appropriate internal controls to manage and mitigate those risks.

The Board has delegated the duties to oversight the effectiveness of the risk management and internal control to the Risk Management Committee, which is supported by an independent internal audit firm, namely Axcelasia Sdn. Bhd.

They key features of the Risk Management Framework are set out in the Statement on Risk Management and Internal Control as presented in the Annual Report 2025.

Risk Management Committee

The Board set up a Risk Management Committee ("RMC") in 2017 to oversee the Company's risk management framework and policies. The composition of the RMC is as follows:

- Mr. Kunal Tayal, Non-Independent Non-Executive Director (Chairman)
- Dato' Sri Haniff Bin Omar, Independent Non-Executive Director (Member)
- YBhg. Datin Rekha A/P Palanysamy, Independent Non-Executive Director (Member)

Dato' Sri Haniff Bin Omar was appointed on 9 June 2025 as a member of the RMC in place of Dato' Sri Alias Bin Ahmad who resigned on 3 June 2025.

YBhg. Datin Rekha A/P Palanysamy was appointed on 30 March 2026 as a member of the RMC in place of YBhg. Dato (Dr.) Haji Salihin Bin Abang who resigned on 1 January 2026.

The functions of the RMC include:

- evaluating the effectiveness of the risk management framework adopted by the Group and to be satisfied that the methodology employed allows identification, analysis, assessment, monitoring and communication of risks in a regular and timely manner that will allow the Group to mitigate losses and maximise opportunities;
- recommending to the Board the steps to improve the system of internal control on the potential risk identified by the Risk Management working group;
- ensuring that the Board receives adequate and appropriate information including the quarterly and annual risk management reports for review and decision making respectively;
- commissioning where required, special projects to investigate, develop or report on specific aspects of the risk management processes of the Group; and
- reviewing and proposing the Company's risk appetite and its acceptable tolerance level annually.
- provides the Board with reasonable assurance of the Group and the Company's internal control, risk management and governance process.

CORPORATE GOVERNANCE **OVERVIEW STATEMENT** (CONT'D)

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

COMMUNICATION WITH STAKEHOLDERS

The Board ensures that the reporting to shareholders is timely, transparent and adequate, accountability the stakeholders has always been the key focus area of the Board.

Compliance with applicable Financial Reporting Standards

The Board takes responsibility for presenting a balanced and understandable assessment of the Group's operations and prospects each time it announces its quarterly and annual financial statements to Bursa Securities, the shareholders and the public. The AC reviews the financial reports to be announced to ensure its accuracy and adequacy.

Dialogue between the Company and investors

The Company values dialogue with investors as a means of effective communication that enables the Board and Management to convey information about the Group's performance, corporate strategy and other matters affecting shareholders' interest.

Information about the Group could be obtained from the Company's website at www.g3global.com.my. In addition, the Annual Reports available in PDF format can be downloaded from the Company's website. Quarterly announcements are also available on the website of Bursa Securities at www.bursamalaysia.com.

GENERAL MEETING AND ANNUAL GENERAL MEETING ("AGM")

General meetings and AGMs are the principal forum for dialogue with shareholders. The Board ensures that the Notice of AGM and Annual Reports are sent to the shareholders at least 28 days before the date of the meeting. Special business items are included in the notice of the meeting with sufficient explanatory notes to facilitate full understanding and evaluation of the issues involved.

The Chairman has ensured that shareholders are provided ample opportunity to raise questions and their concerns pertaining to the business activities and prospect of the Group. All the Directors are available to provide responses to questions from the shareholders during the AGM.

Since the pandemic, the Company has leveraged technology to facilitate shareholders' remote participation and online remote voting at general meetings and AGMs of the Company via an online meeting platform, up to and including the 2024 AGM.

The Board always observes the latest development of the Listing Requirements and best practices of the MCCG in conducting the Company's general meetings and AGMs.

The 2025 Annual General Meeting ("AGM") of the Company was conducted on a fully physical basis in accordance with the mandate of the Securities Commission Malaysia, which allows public listed companies to hold their AGMs and Extraordinary General Meetings (EGMs) either on a hybrid or physical basis, effective from 1 March 2025.

The Board was of the view that a fully physical AGM enables more effective face-to-face communication while remaining cost-efficient.

This report is approved by the Board on 17th April 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

The Board of Directors (“Board”) acknowledges their responsibility for the Group’s system of internal control and for reviewing its adequacy and integrity. Because of the limitations that are inherent in any system of internal control, this system is designed to manage, rather than eliminate the risk of failure to achieve corporate objectives. Accordingly, it can only provide reasonable but not absolute assurance against material misstatement or loss. The system of internal control covers, inter alia, risk management and financial, organisational, operational and compliance control.

The Board has extended the responsibilities of the Audit Committee (“AC”) to include the work of monitoring internal controls on its behalf, which includes identifying risk areas faced by the Group to be communicated to the Board of Directors.

INTERNAL AUDIT

Axcelasia Sdn Bhd (“ASB”), an independent professional firm, was appointed to support the AC, and by extension, the Board, by providing independent assurance on the adequacy and effectiveness of the Group’s system of internal control.

During the financial year, the internal audit function was led by Mr Ming Chew Chang, the Managing Director of ASB, who possesses over 20 years of experience in internal audit, risk management, and governance advisory. He holds relevant professional qualifications, including Certified Information Systems Auditor (“CISA”), Certified in Risk and Information Systems Control (“CRISC”), Certified in the Governance of Enterprise IT (“CGEIT”), Certified Internal Auditor (“CIA”), Certification in Risk Management Assurance (“CRMA”), and is a Fellow Member of the Association of Chartered Certified Accountants (“FCCA”) as well as a member of the MIA.

The internal audit function carried out two audit engagements in accordance with the approved internal audit plan. The first cycle focused on the review of financing and cash flow management processes, including user access controls, transaction integrity and credit and debit note processes. The second cycle covered the review on project management of AIS3 including cost monitoring and monitoring and closure of defects and nonconformance reports issued by consultant or client.

ASB reports to the AC and contributes towards improving the Group’s risk management and control systems. In assessing the adequacy and effectiveness of the system of internal controls of the Group, the AC reports to the Board on its activities, significant audit findings and the necessary recommendations of actions needed to be taken by Management to rectify those issues.

The internal audit work plan is reviewed annually and approved by AC. The scope of ASB’s function covered the audit and review of the Group’s processes.

The cost incurred for the aforesaid internal audit function in respect of the financial year ended 31 December 2025 was RM64,778 (2024: RM61,781).

RISK MANAGEMENT

The Board regards risk management as an integral part of business operations. The Group adopts an ongoing process of identifying, evaluating and managing any significant risks faced by the Group in its operations. The audit function undertakes the review and recommends any necessary actions to be taken to remedy any significant weaknesses identified.

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

OTHER KEY ELEMENTS OF RISK AND CONTROL PROCESS

With the assistance of the AC and the Internal Audit function, the Board has the following control processes in place:

- The full Board meets on a quarterly basis to discuss matters brought to its attention, thus ensuring effective supervision over the operations of the Group are maintained. In addition, the Board is kept updated on the Group's activities and its operations on a regular basis;
- An organisational structure with defined lines of responsibility and delegation of authority is in place. A process of hierarchical reporting has been established which provides for a documented and auditable trail of accountability;
- Quarterly reviews by the Board on the adequacy and integrity of the system of internal control will be conducted, to establish the level of risk tolerance and identify key business risks to safeguard company assets; and
- Periodic testing of the effectiveness and efficiency of the internal control procedures were conducted by the internal audit function to ensure that the system is viable and robust.

There were no material losses incurred during the financial year as a result of weaknesses in internal controls. The Board, together with Management, continues to take measures to strengthen the control environment.

JOINT VENTURES AND ASSOCIATES

The Group does not have any material joint ventures or associates that have been excluded from the scope of the Group's risk management and internal control system for the financial year under review.

CONCLUSION

During the financial year under review, the Board is satisfied that there is an ongoing process of identifying, evaluating and managing significant risks that may affect the achievement of the Group's corporate objectives for the year under review and up to the date of approval of this statement for inclusion in the annual report. The system of internal control will continue to be reviewed in line with the changes in the operating environment.

The Executive Directors have assured that the Group's Risk Management and Internal Control System is operating adequately and effectively, in all material aspects, based on the Risk Management and Internal Control System of the Group. There were no material or significant losses arising from deficiencies in internal control that would require separate disclosure in this Annual Report.

REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

As required by Paragraph 15.23 of the Listing Requirements, the external auditors have reviewed this Statement pursuant to the scope set out in Audit and Assurance Practice Guide 3 issued by the Malaysian Institute of Accountants for inclusion in this Annual Report. 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 inconsistent with their understanding of the process the Board has adopted in the review of the adequacy and integrity of risk management and internal control system of the Group.

This report is approved by the Board on 17th April 2026.

AUDIT COMMITTEE REPORT

The Board of Directors (“Board”) of G3 Global Berhad is pleased to present the Audit Committee Report for the financial year ended 31 December 2025.

COMPOSITION OF COMMITTEE

The composition of the Audit Committee is as follows:

- YBhg. Datin Rekha A/P Palanysamy, Independent Non-Executive Director (Chairman)
- Dato’ Sri Haniff Bin Omar, Independent Non-Executive Director (Member)
- Mr. Kunal Tayal, Non-Independent Non-Executive Director (Member)

YBhg. Datin Rekha A/P Palanysamy was appointed on 30 March 2026 as the Chairman of the Audit Committee in place of YBhg. Dato (Dr.) Haji Salihin Bin Abang who resigned on 1 January 2026.

Dato’ Sri Haniff Bin Omar was appointed on 9 June 2025 as a member of the Audit Committee in place of Dato’ Sri Alias Bin Ahmad who resigned on 3 June 2025.

The Audit Committee comprises three (3) members appointed by the Board from amongst the Board members. The Audit Committee comprises exclusively of Non-Executive Directors, the majority of whom are Independent Directors. This composition complies with Paragraph 15.09(1)(a) and (b) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”), which stipulated that the Audit Committee must consist of not fewer than three (3) members and all of whom must be Non-Executive Directors, with a majority being Independent Directors.

During the financial year under review, the Chairman of the Audit Committee, YBhg. Dato (Dr.) Haji Salihin Bin Abang is a registered member of the Malaysian Institute of Accountants (MIA). He is also a past President of the Malaysian Institute of Accountants (MIA). His professional qualifications include Chartered Accountant [C.A.(M)], ASEAN Chartered Professional Accountant (ACPA), Fellow member of the Association of International Accountants (FAIA, UK), Fellow member of Chartered Tax Institute of Malaysia (FCTIM), a member of the Financial Planning Association of Malaysia (FPAM), Malaysian Association of Tax Accountants (MATA) and an honorary member of the Institute of Cooperative and Management Auditors (ICMA).

The newly appointed Chairman, namely YBhg. Datin Rekha A/P Palanysamy is also a registered member of the Malaysian Institute of Accountants (MIA).

In addition, Mr. Kunal Tayal is a Chartered Accountant. He is a registered member of Institute of Chartered Accountants of India and Malaysian Institute of Accountants (MIA). He is one of the founding members of the Malaysian Chapter of The Institute of Chartered Accountants of India (MICA), an association of accountants as specified in Part II of the First Schedule of the Accountants Act 1967.

Accordingly, the composition of the Audit Committee complies with paragraph 15.09(1)(c) of the Main Market Listing Requirements.

AUDIT COMMITTEE **REPORT** (CONT'D)

OBJECTIVES

The primary objectives of the Audit Committee are to assist the Board of Directors to:-

- a) review the financial statements of the Group and the Company to ensure they present a true and fair view of the state of affairs of the Group and the Company and that they are prepared in accordance with applicable financial reporting standards and provisions of the Companies Act;
- b) review and assess the soundness and compliance of the internal control processes and risk management practices within the Group and the Company;
- c) Review of conflict of interest situations and related party transactions; and
- d) review the Group and the Company are in compliance with the Main Market Listing Requirements (“Listing Requirements”), accounting standards and other statutory requirements as amended from time to time.

AUTHORITY

The Audit Committee is authorised by the Board to independently investigate any matter within its Terms of Reference.

The Audit Committee is also authorised by the Board to obtain external legal or other independent professional advice, where necessary. The Audit Committee may also secure the attendance of persons with relevant experience and expertise, if it considers this necessary, to assist in its deliberations.

The Audit Committee has full and unrestricted access to any information and resources required to perform its duties, including access to management and relevant records of the Group.

FUNCTIONS AND DUTIES

The duties of the Audit Committee include the following:

- * to consider the appointment of the External Auditors, their audit fees and any question of their resignation or dismissal and to recommend to the Board;
- * to perform annual review and assessment of the External Auditors’ performance, suitability, objectivity and independence and make recommendations to the Board whether the External Auditors should be put forward for re-appointment at the next Annual General Meeting;
- * to determine and monitor the type and level of non-audit services provided by the External Auditors and/or its affiliates;
- * to discuss with the External Auditors their audit plan, the nature and scope of the audit before the audit commences, and to ensure coordination where more than one audit firm is involved;
- * to discuss problems and reservations arising from the interim and final audits, and any matters the External Auditors may wish to discuss (in the absence of Management where necessary);
- * to review weaknesses in the system of internal control highlighted by the External Auditors;
- * to review annual audit report prepared by the External Auditors;
- * to review the effectiveness of the Internal Audit Function;

FUNCTIONS AND DUTIES (CONT'D)

The duties of the Audit Committee include the following: (Cont'd)

- * to review and assess the performance of the Internal Auditors;
- * to ensure that adequate assistance is given by the Management of the Company to the Internal Auditors during their course of audit;
- * to ensure the adequacy of the scope and resources of the Internal Audit Functions with the necessary authority for implementation;
- * to review the internal audit programme and its findings, to ensure that investigation is undertaken with appropriate remedial action based on the recommendations of the Internal Auditors;
- * to recommend the appointment or termination of the Internal Auditors;
- * to review the quarterly and year-end financial statements, prior to the approval by the Board of Directors, focusing particularly on:
 - i. changes in or implementation of major accounting policies;
 - ii. significant and unusual events;
 - iii. the going concern assumption; and
 - iv. compliance with accounting standards and other legal requirements;
- * to review Management's monitoring of compliance with the Company's code of corporate conduct;
- * to review with the Company's counsel, any legal matters that could have a significant impact on the Company's financial statements;
- * to review the major findings of internal investigations and Management's responses as well as any examinations by regulatory authorities;
- * to review the allocation of options pursuant to share scheme for employees, transactions, procedure or course of conduct that raises questions of management integrity;
- * to review any related party transaction and conflict of interest and potential conflict of interest situation that may arise within the Company or the Group including any transaction, procedure or course of conduct that raises questions of management integrity; and
- * to perform other responsibilities/functions as may be authorised by the Board of Directors.

AUDIT COMMITTEE **REPORT** (CONT'D)

REVIEW OF THE AUDIT COMMITTEE PERFORMANCE

The Board, with the assistance of the Nomination Committee, has undertaken an annual assessment of the terms of office and performance of the Audit Committee and each of its members. The Board is satisfied that the Audit Committee have carried out their duties effectively in accordance with their Terms of Reference.

MEETINGS

The Audit Committee shall meet at least four (4) times in each financial year. Additional meetings may be held at the discretion of the Audit Committee or upon the request of the External Auditors or Internal Auditors. The quorum for the meetings is two (2), with the majority present being independent directors.

The representative of the Company's management, including department heads, management as well as the External Auditors and Internal Auditors, may be invited to attend the meeting as and when required. The Audit Committee shall, however meet with the External Auditors at least twice a year without the presence of Executive Board members and Management.

The Secretary to the Audit Committee shall be the Company Secretary or such other person appointed by the Audit Committee.

The procedures of the meeting of the Audit Committee are as follows:

- * the members may regulate their meeting as they think fit;
- * every notice convening the meeting shall specify the place, the day, time and the agenda of the meeting. Except in the case of an emergency, reasonable notice of every meeting shall be given in writing;
- * any question arising at the meetings shall be decided by a majority of votes and a determination by a majority of members. In the case of an equality of votes the Chairman shall have a casting vote;
- * the minutes of the meetings shall be taken and documented and kept at the registered office of the Company; and
- * the Audit Committee should report to the Board after each meeting.

During the financial year ended 31 December 2025 and from 1 January 2026 up to the date of approval of this report, the attendance of each committee member is as follows:

| NAME | NO. OF MEETINGS ATTENDED / NO. OF MEETING HELD | |
|--|--|--|
| | Year 2025 | 1/1/2026 up to the date of approval of this report |
| YBhg. Datin Rekha A/P Palanysamy (*appointed on 30 March 2026) | NA | *1/1 |
| YBhg. Dato (Dr.) Haji Salihin Bin Abang (resigned on 1 January 2026) | 5/5 | NA |
| Dato' Sri Alias Bin Ahmad (*resigned on 3 June 2025) | *3/3 | NA |
| Mr. Kunal Tayal | 5/5 | 3/3 |
| Dato' Sri Haniff Bin Omar (*appointed on 9 June 2025) | *2/2 | 3/3 |

NA = Not applicable.

SUMMARY OF ACTIVITIES OF AUDIT COMMITTEE

The activities of the AC for the financial year under review include the following:

1. Review and recommend for the Board of Directors' approval of the quarterly financial results.
2. Review with the External Auditors their audit plan and management letter.
3. Meet up with the External Auditors without the presence of Executive Members.
4. Review the audit findings on audit issues raised by the External Auditors in respect of the annual audit.
5. Review the draft Audited Financial Statements for recommendation to the Board of Directors for approval.
6. Review with the Internal Auditors their audit plan, management letter and audit findings.
7. Review the Audit Committee Report and Statement on Risk Management and Internal Control for inclusion in the Annual Report.
8. Review and recommend the Audit and Non-Audit fees to the Board for approval.
9. Assess the performance of the External Auditors and recommend to the Board the re-appointment of External Auditors of the Company.
10. Review the non-audit services in relation to the taxation services provided by the tax agent which is the affiliate of the Company's External Auditors.
11. Review the Group's cash flow and cash flow forecast.
12. Review the letter consisting of quarterly update on the status and progress of the Company's Financial Position and Turnaround Plan for submission to Bursa Malaysia Securities Berhad.
13. Review and examine the report on bribery and corruption issues in the Group, if any.
14. Review the recurrent related party transactions and any related party transaction, if any.
15. Review the conflict of interest and potential conflict of interest situation that may arise within the Group or Company, if any.
16. Discuss various significant internal and external audit issues within the Group.
18. Review the Terms of Reference of the Audit Committee.

AUDIT COMMITTEE **REPORT** (CONT'D)

SUMMARY OF ACTIVITIES OF AUDIT COMMITTEE (CONT'D)

Adoption of a Conflict of Interest and Related Party Transaction Policy

The Company has on 12 August 2024 adopted a Conflict of Interest and Related Party Transaction ("COI and RPT") Policy which provides the framework and the processes for identifying, monitoring, evaluating, reporting and approving the RPT and COI. It also serves as a guide to the Audit Committee and the Board in discharging their oversight responsibilities over COI and RPT within the Group.

Review of related party transactions and conflict of interest situation

The Audit Committee has performed a quarterly review of the report and updates from Management on related party transaction ("RPT")/recurrent related party transaction ("RRPT") and conflict of interest ("COI"), including any potential COI situations that arose or persist or may arise within the Group.

During the financial year under review, the Audit Committee has reviewed the RRPT and COI situation arising from the Tenancy Agreement entered into between G3 Global Berhad and Bestinet Sdn. Bhd. ("Bestinet") in respect of the rental of a demised premises for use as the Company's office, which Dato' Sri Aminul and Mr. Kunal Tayal have declared their interest in the transaction by virtue of Dato' Sri Aminul's direct shareholdings in Bestinet and Mr. Kunal Tayal's position as a Chief Financial Officer in Bestinet. Save for the mentioned RRPT and COI, there were no other COI situations reported.

Premised to consideration that the transaction value of the Tenancy Agreement is not significant, the Audit Committee opined that the existing measures undertaken to resolve, eliminate, or mitigate the impact of the abovementioned COI situation are sufficient, and there is no additional mitigation actions proposed.

INTERNAL AUDIT AND RISK MANAGEMENT

The Audit Committee oversees the Internal Audit Function. With the assistance of outsourced independent internal auditors, namely Axcelasia Sdn. Bhd., the Audit Committee reviews the Group's risk management and internal control process that Management has put in place. The Internal Auditors report directly to the Audit Committee. Their role is to provide the Audit Committee with independent and objective assessments and reports on the adequacy and effectiveness of internal controls in high-risk areas and the level of compliance with established policies and procedures.

Activities of the Internal Audit function

The activities of the Internal Audit Function during the financial year under review include the following:

- * conduct internal audit reviews on operational and financial risks of the Group; and
- * reporting the results of the internal audit and making recommendations for appropriate actions to be taken to mitigate probable risk areas.

The total cost incurred for the Group's Internal Audit Function for the financial year ended 31 December 2025 was approximately RM64,778 (2024: RM61,781)

This report is approved by the Board on 17th April 2026.

UTILISATION OF PROCEEDS

The status of utilisation of proceeds raised from the fund-raising exercises undertaken by the Company are set out below:

Private Placement 2024

On 26 June 2024, the Company announced its proposal to undertake a private placement exercise of up to 377,357,000 new ordinary shares in G3 Global ("G3 Global Shares"), representing not more than ten per centum (10%) of the total number of the Company's issued shares to independent third-party investors pursuant to the shareholders' general mandate for issuance of shares under Sections 75 and 76 of the Companies Act 2016 obtained at the Company's AGM held on 22 June 2023.

The Company has on 19 September 2024 obtained Bursa Securities' approval for the listing and quotation of up to 377,357,000 new G3 Global Shares to be issued pursuant to the Proposed Private Placement ("Private Placement 2024"). Pursuant to Paragraph 6.62(1) of the Listing Requirements, the Company must complete the implementation of the Private Placement 2024 within 6 months from the date on which the listing application is approved by Bursa Securities, i.e. by 18 March 2025.

However, as the Company was unable to meet this deadline. Accordingly, on the application of the Company, Bursa Securities on 28 March 2025 granted to the Company an extension of time of 6 months up to 18 September 2025 to complete the implementation of the Private Placement 2024. The Private Placement was subsequently completed on 28 July 2025 following the issuance and allotment of a total of 377,357,000 Placement Shares on 28 July 2025 with total proceeds of approximately RM5.094 million raised.

As of 17 April 2026, being the latest practicable date prior to the date of printing this Annual Report (LPD), the utilization proceeds of the Private Placement 2024 are as follows :-

| Details | Proceeds raised and proposed utilisation from the completion of the Private Placement 2024 | Actual proceeds | Balance proceeds unutilised | Expected timeframe for utilisation of proceeds from the date of completion of Private Placement |
|--|--|-----------------|-----------------------------|---|
| | RM'000 | RM'000 | RM'000 | |
| (i) Funding for existing and future projects | 4,821 | - | 4,821 | Within 12 months |
| (ii) Expenses for the Proposals | 273 | 273 | - | Within 1 month |
| Total | 5,094 | 273 | 4,821 | |

OTHER INFORMATION (CONT'D)

AUDIT AND NON-AUDIT FEES

During the financial year under review, the audit fees and non-audit fees paid to the External Auditors by the Group and the Company for services rendered are as follows:

| | Company | Group |
|----------------|-----------|-----------|
| Audit Fees | RM128,000 | RM164,000 |
| Non-audit Fees | RM8,000 | 8,000 |

LIST OF PROPERTY

There was no property held by the Company during the financial year ended 31 December 2025 and the Company does not adopt any revaluation policy on landed properties.

MATERIAL CONTRACTS

There was no material contracts entered into by the Company and its subsidiaries involving Directors' and major shareholders' interests either still subsisting as of 31 December 2025 or entered into since the end of the previous financial year.

RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE OR TRADING NATURE

There were no major recurrent related party transactions of a revenue or trading nature during the financial year under review.

SHARE GRANT SCHEME

The Company established an employee share scheme, namely the Share Grant Scheme ("SGS"), which is valid for a period of ten (10) years from the date of shareholders' approval obtained on 22 August 2019.

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the MAIN 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

| | Remarks | Group | |
|-------------------------|---------|-------------------|-------------------|
| | | 2025 (RM) | 2024 (RM) |
| Total Income | | | |
| Revenue | | 9,506,386 | 58,841,704 |
| Other income | | 330 | 7,336 |
| Interest/Finance income | | 343,541 | 416,961 |
| Total | | 9,850,257 | 59,266,001 |
| Total Assets | | 51,281,497 | 82,442,037 |

OTHER INFORMATION (CONT'D)

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

(b) Business Activities

| Shariah Non-Compliant Activities | Remarks | Group | |
|----------------------------------|---------|----------------|----------------|
| | | 2025 (RM) | 2024 (RM) |
| Interest income | | 319,636 | 350,767 |
| Total | | 319,636 | 350,767 |

(c) Component of Financial Position

(i) Cash Component

| Islamic Account/Instruments | Remarks | Group | |
|--|---------|-------------------|-------------------|
| | | 2025 (RM) | 2024 (RM) |
| Cash and bank balances (exclude cash in hand) | | 10,128,460 | 7,007,958 |
| Deposits with licensed bank | | 0 | 0 |
| Total Cash | | 10,128,460 | 7,007,958 |
| Conventional Account/Instruments | | | |
| Cash and bank balances (exclude cash in hand) | | 681,976 | 714,974 |
| Deposits with licensed bank | | 11,838,000 | 11,838,000 |
| Total Cash | | 12,519,976 | 12,552,974 |

(ii) Debt Component

| Islamic Financing | Remarks | Group | |
|-------------------------------|---------|--------------|--------------|
| | | 2025 (RM) | 2024 (RM) |
| Current | | 0 | 0 |
| Non-Current | | 0 | 0 |
| Total Financing | | 0 | 0 |
| Conventional Borrowing | | | |
| Conventional Borrowing | Remarks | Group | |
| | | 2025 (RM) | 2024 (RM) |
| Current | | 0 | 0 |
| Non-Current | | 0 | 0 |
| Total Debt | | 0 | 0 |

STATEMENT OF **DIRECTORS' RESPONSIBILITY**

IN RELATION TO THE FINANCIAL STATEMENTS

The Directors are required by the Companies Act 2016 to prepare the financial statements of the Group as set out in this Report that give a true and fair view of the state of affair and financial position of the Group and of the Company as at the end of the financial year and of the income statement and cash flows for that year then ended.

The Directors consider that in preparing the financial statements:

- The Group has constantly applied appropriate accounting policies and are consistently applied;
- Reasonable and prudent judgements and estimates were made; and
- All applicable approved accounting standards in Malaysia have been followed.

The Directors are responsible for ensuring that the Company maintains accounting records that disclose with reasonable accuracy, the financial position of the Group and of the Company, and that the financial statements comply with the Companies Act 2016.

The Directors have general responsibilities for taking steps that are reasonably available to them to safeguard the assets of the Group, and to prevent and detect fraud and other irregularities.

DIRECTORS' REPORT

The Directors hereby submit their report together with the audited financial statements of the Group and of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITIES

The principal activities of the Company are that of investment holding and information and communication technology whilst those of its subsidiaries are disclosed in Note 5 to the financial statements.

There have been no significant changes in the nature of these activities of the Company and its subsidiaries during the financial year.

FINANCIAL RESULTS

| | Group RM | Company RM |
|-----------------------------|------------------|------------------|
| Loss for the financial year | <u>7,025,650</u> | <u>6,220,946</u> |
| <u>Attributable to:-</u> | | |
| Owners of the Company | 6,765,287 | |
| Non-controlling interests | <u>260,363</u> | |
| | <u>7,025,650</u> | |

DIVIDENDS

There were no dividends proposed, declared or paid by the Company since the end of the previous financial year.

RESERVES AND PROVISIONS

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

ISSUE OF SHARES AND DEBENTURES

During the financial year, the issued and paid-up share capital of the Company increased from 3,773,579,548 to 4,150,936,548 ordinary shares following the issuance of 377,357,000 new ordinary shares at an issue price of RM0.0135 per share pursuant to a private placement, net of share issuance expenses of RM271,563, resulting in a total share capital of RM132,341,073 as at 31 December 2025.

DIRECTORS' REPORT (CONT'D)

ISSUE OF SHARES AND DEBENTURES (CONT'D)

The new ordinary shares issued during the financial year rank pari passu in all respect with the existing ordinary shares of the Company.

There was no issuance of debentures during the financial year.

DIRECTORS

The name of the Directors of the Company and its subsidiaries in office during the financial year and during the period commencing from the end of the financial year to the date of this report are as follows:-

Directors of the Company:-

Dato' Sri Aminul Islam Bin Abdul Nor*

Kunal Tayal*

Vasanthi A/P Arumugam

Dato' Sri Haniff Bin Omar (Appointed on 9 June 2025)

Wan Shahinur Izran Bin Mohamad Salleh* (Appointed on 2 January 2026)

Datin Rekha A/P Palanysamy (Appointed on 30 March 2026)

Dato' Sri Alias Bin Ahmad (Resigned on 3 June 2025)

Al-Fazirul David Bin Abdullah* (Resigned on 31 December 2025)

Dr. Salihin Bin Abang (Resigned on 1 January 2026)

* Directors of the Company and certain of its subsidiaries

Directors of the subsidiaries:-

Muhammad Qhailiz Norman Bin Aminul Islam

Dr. Abdullah Sher Kawi Bin Jaafar

Datuk Nik Mohd Hairi Iskandar Bin Sabiamad

Mohammad Khairul Isma Bin Abdullah Bacha (Appointed on 14 May 2025)

DIRECTORS' INTERESTS IN SHARES

According to the Register of Directors' Shareholdings as required to be kept under Section 59 of the Companies Act 2016 in Malaysia, the interests and deemed interests in the ordinary shares of the Company and its related corporations of those who were Directors as at financial year end (including the interests of spouses or children of the Directors who themselves are not Directors of the Company) are as follows:-

| | ← Number of ordinary shares → | | | |
|---|-------------------------------|--------|------|------------------|
| | At 1.1.2025 | Bought | Sold | At 31.12.2025 |
| The Company | | | | |
| Deemed interest:- | | | | |
| Dato' Sri Aminul Islam Bin Abdul Nor # | 517,888,900 | - | - | 517,888,900 |

DIRECTORS' INTERESTS IN SHARES (CONT'D)

Deemed interest by virtue of his shareholdings in Greenfield Hills Sdn. Bhd., Dream Life Travels Sdn. Bhd., Data Bliss Sdn. Bhd. and Instacloud Sdn. Bhd..

Other than as disclosed above, none of the other Directors in office at the end of the financial year had any interest in shares in the Company or its related corporations during the financial year.

DIRECTORS' REMUNERATION AND BENEFITS

During the financial year, the fees and other benefits received and receivables by the Directors of the Company are as follows:-

| | Group and Company RM |
|-------------------------------|-------------------------------------|
| Salaries and other emoluments | 874,566 |
| Defined contribution plans | 100,800 |
| Social security contribution | 1,845 |
| Directors' fee | <u>303,500</u> |
| | <u><u>1,280,711</u></u> |

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the object or objects of enabling Directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no Director has received or become entitled to receive any benefit (other than as disclosed in Notes 23 and 24 to the financial statements) 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 of which the Director has a substantial financial interest.

INDEMNITY AND INSURANCE FOR DIRECTORS AND OFFICERS

The amount of indemnity coverage and insurance premium paid for Directors and Officers of the Company during the financial year amounted to RM5,000,000 and RM10,000 respectively.

DIRECTORS' **REPORT** (CONT'D)

OTHER STATUTORY INFORMATION

Before the financial statements of the Group and of the Company were made out, the Directors took reasonable steps:-

- (a) to ascertain that proper action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts, and satisfied themselves that adequate provision had been made for doubtful debts and there were no bad debts to be written off; and
- (b) to ensure that any current assets which were unlikely to be realised in the ordinary course of business including their values as shown in the accounting records of the Group and of the Company have been written down to an amount which they might be expected so to realise.

At the date of this report, the Directors are not aware of any circumstances:-

- (a) which would render it necessary to write off any bad debts or the amount of the provision for doubtful debts in the financial statements of the Group and of the Company inadequate to any substantial extent; or
- (b) which would render the values attributed to the current assets in the financial statements of the Group and of the Company misleading; or
- (c) which have arisen which would render adherence to the existing methods of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate; or
- (d) not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements misleading.

At the date of this report, there does not exist:-

- (a) any charge on the assets of the Group or of the Company which has arisen since the end of the financial year which secures the liabilities of any other person; and
- (b) any contingent liability of the Group or of the Company which has arisen since the end of the financial year.

In the opinion of the Directors:-

- (a) no contingent liability or other liability has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial year which will or may affect the ability of the Group and of the Company to meet their obligations as and when they fall due; and
- (b) the results of operations of the Group and of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
- (c) there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect substantially the results of operations of the Group and of the Company for the current financial year in which this report is made.

STATEMENT BY DIRECTORS

In the opinion of the Directors, the financial statements set out on pages 91 to 143 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting 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 December 2025 and of their financial performance and their cash flows for the financial year then ended.

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

.....
DATO' SRI AMINUL ISLAM BIN
ABDUL NOR

.....
WAN SHAHINUR IZRAN BIN
MOHAMAD SALLEH

Kuala Lumpur
17 April 2026

STATUTORY DECLARATION

I, Wan Shahinur Izran Bin Mohamad Salleh, being the Director primarily responsible for the financial management of G3 Global Berhad, do solemnly and sincerely declare that to the best of my knowledge and belief, the financial statements set out on pages 91 to 143 are correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by)
the abovenamed at Kuala Lumpur in the)
Federal Territory this day of)
17 April 2026)

.....
WAN SHAHINUR IZRAN BIN
MOHAMAD SALLEH

Before me,

Commissioner for Oaths

INDEPENDENT **AUDITORS' REPORT** TO THE MEMBERS OF G3 GLOBAL BERHAD

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of G3 Global Berhad, which comprise the statements of financial position as at 31 December 2025, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 91 to 143.

In our opinion, the accompanying financial statements of the Group and of the Company give a true and fair view of the financial position as at 31 December 2025 and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

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

Independence and Other Ethical Responsibilities

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

INDEPENDENT AUDITORS' REPORT (CONT'D)

Report on the Audit of the Financial Statements (cont'd)

Key Audit Matters

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

Key audit matters

Impairment losses on trade receivables and contract assets

(Refer to Notes 7 and 8)

The Group and the Company are exposed to credit risk arising from its trade receivables and contract assets as at 31 December 2025.

The assessment of expected credit losses (“ECL”) on trade receivables and contract assets requires significant management judgement, including the determination of probability of default based on historical loss experience, ageing profiles of outstanding balances, and the application of forward-looking information.

We identified the impairment losses on trade receivables and contract assets as a key audit matter due to the significance of the balances involved and the degree of judgement and estimation uncertainty applied by management in determining the ECL.

How our audit address the key audit matters

Our audit procedures included, amongst others:

- Obtained an understanding of the controls over the assessment and monitoring of trade receivables and contract assets.
- Reviewed the ageing of trade receivables and test the integrity of ageing by recalculating the due date for a sample of invoices.
- Assessed the reasonableness of management’s assumptions used in determining the ECL, including evaluation of historical default rates and the relevance of forward-looking information.

INDEPENDENT **AUDITORS' REPORT** (CONT'D)

Report on the Audit of the Financial Statements (cont'd)

Key Audit Matters (cont'd)

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 (cont'd).

Key audit matters

Recognition of contract revenue

(Refer to Note 17)

Contract revenue recognised by the Group and the Company for the financial year amounted to RM9,459,496. Contract revenue is recognised over time using the input method based on the stage of completion of contract.

The determination of the stage of completion involves significant management judgement, particularly in estimating the costs to complete contract works. Any error in estimating costs to complete or in applying the input method could result in a material misstatement of revenue recognised during the financial year. Accordingly, we identified the recognition of contract revenue as a key audit matter.

Provision for defect liability costs

(Refer to Note 15)

The Group and the Company recognised a provision arising from its contractual defect liability obligations for a completed project. The provision primarily relates to unavoidable support and service costs required to meet contractual obligations during the defect liability period.

Significant judgement is required in estimating the expected costs to be incurred, particularly in determining the duration and extent of support services necessary. We considered this a key audit matter due to the materiality of the provision and the inherent estimation uncertainty.

How our audit address the key audit matters

Our audit procedures included, amongst others:

- Obtained management's estimates of costs to complete for individually significant contract in progress at the reporting date and compared these estimates to supporting documentation such as supplier quotations and invoices, where applicable.
- Tested the calculation of the stage of completion by verifying the accuracy of costs incurred and their application in the revenue recognition model.
- Performed substantive testing of contract revenue and contract costs by inspecting underlying contracts, progress claims and relevant supporting documents.

Our audit procedures included, amongst others:

- Evaluated management's methodology for identifying defect liability obligations.
- Tested the basis of cost estimates, including manpower and operational support costs.
- Assessed historical cost trends and compared against current year estimates.
- Reviewed post year end costs incurred to assess the reasonableness of the provision recognised.

INDEPENDENT **AUDITORS' REPORT** (CONT'D)

Report on the Audit of the Financial Statements (cont'd)

Information Other than the Financial Statements and Auditors' Report Thereon

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

Our opinion on the financial statements of the Group and of the Company do 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, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT **AUDITORS' REPORT** (CONT'D)

Report on the Audit of the Financial Statements (cont'd)

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:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and 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.

INDEPENDENT **AUDITORS' REPORT** (CONT'D)

Report on the Audit of the Financial Statements (cont'd)

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

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

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

Other Matter

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.

GRANT THORNTON MALAYSIA PLT
(201906003682 & LLP0022494-LCA)
CHARTERED ACCOUNTANTS (AF 0737)

PHON POOI YIN
(NO: 03654/04/2026 J)
CHARTERED ACCOUNTANT

Kuala Lumpur
17 April 2026

STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

| | <u>Note</u> | <u>Group</u> | | <u>Company</u> | |
|--|-------------|-------------------|-------------------|-------------------|-------------------|
| | | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| ASSETS | | | | | |
| Non-current assets | | | | | |
| Property, plant and equipment | 3 | 97,256 | 12,564 | 93,956 | 12,564 |
| Goodwill on consolidation | 4 | 55,735 | - | - | - |
| Investment in subsidiaries | 5 | - | - | 5,100 | - |
| Investment in an associate | 6 | 12,660 | - | - | - |
| | | <u>165,651</u> | <u>12,564</u> | <u>99,056</u> | <u>12,564</u> |
| Total non-current assets | | | | | |
| Current assets | | | | | |
| Trade receivables | 7 | 25,739,760 | 40,335,977 | 25,739,481 | 40,335,698 |
| Contract with customers | 8 | 1,724,385 | 21,466,457 | 1,724,385 | 21,466,457 |
| Other receivables | 9 | 613,013 | 677,660 | 272,214 | 677,201 |
| Amount due from subsidiaries | 10 | - | - | 195,495 | - |
| Tax recoverable | | 388,553 | 387,830 | - | - |
| Cash and bank balances and deposit with a licensed bank | 11 | 22,650,135 | 19,561,549 | 17,218,694 | 13,506,685 |
| | | <u>51,115,846</u> | <u>82,429,473</u> | <u>45,150,269</u> | <u>75,986,041</u> |
| Total current assets | | | | | |
| TOTAL ASSETS | | <u>51,281,497</u> | <u>82,442,037</u> | <u>45,249,325</u> | <u>75,998,605</u> |
| EQUITY AND LIABILITIES | | | | | |
| EQUITY | | | | | |
| Equity attributable to owners of the Company:- | | | | | |
| Share capital | 12 | 132,341,073 | 127,518,316 | 132,341,073 | 127,518,316 |
| Accumulated losses | | (92,033,757) | (85,268,470) | (99,567,573) | (93,346,627) |
| | | 40,307,316 | 42,249,846 | 32,773,500 | 34,171,689 |
| Non-controlling interests | | (2,452,627) | (2,143,614) | - | - |
| Total equity | | <u>37,854,689</u> | <u>40,106,232</u> | <u>32,773,500</u> | <u>34,171,689</u> |

STATEMENTS OF **FINANCIAL POSITION** (CONT'D)

| | <u>Note</u> | Group | | Company | |
|-------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| | | <u>2025</u> | <u>2024</u> | <u>2025</u> | <u>2024</u> |
| | | RM | RM | RM | RM |
| EQUITY AND LIABILITIES | | | | | |
| (CONT'D) | | | | | |
| LIABILITIES | | | | | |
| Non-current liability | | | | | |
| Provisions | 15 | <u>652,512</u> | <u>-</u> | <u>652,512</u> | <u>-</u> |
| Total non-current liability | | <u>652,512</u> | <u>-</u> | <u>652,512</u> | <u>-</u> |
| Current liabilities | | | | | |
| Trade payables | 13 | 4,947,576 | 32,497,800 | 4,831,097 | 32,381,321 |
| Other payables | 14 | 4,772,360 | 9,361,126 | 4,035,856 | 8,968,716 |
| Provisions | 15 | 2,956,360 | 476,879 | 2,956,360 | 476,879 |
| Amount due to Directors | 16 | <u>98,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total current liabilities | | <u>12,774,296</u> | <u>42,335,805</u> | <u>11,823,313</u> | <u>41,826,916</u> |
| TOTAL LIABILITIES | | <u>13,426,808</u> | <u>42,335,805</u> | <u>12,475,825</u> | <u>41,826,916</u> |
| TOTAL EQUITY AND LIABILITIES | | <u>51,281,497</u> | <u>82,442,037</u> | <u>45,249,325</u> | <u>75,998,605</u> |

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

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

| | Note | Group | | Company | |
|---|------|---------------------------|----------------------------|---------------------------|----------------------------|
| | | 2025 RM | 2024 RM | 2025 RM | 2024 RM |
| Revenue | 17 | 9,506,386 | 58,841,704 | 9,506,386 | 58,841,704 |
| Cost of sales | | <u>(13,638,811)</u> | <u>(73,520,351)</u> | <u>(13,638,811)</u> | <u>(69,997,038)</u> |
| Gross loss | | (4,132,425) | (14,678,647) | (4,132,425) | (11,155,334) |
| Other income | | 330 | 7,336 | 70 | - |
| Administration expenses | | (3,500,106) | (3,297,809) | (3,107,876) | (3,110,533) |
| Net gain on impairment of non-financial assets | | - | - | - | 2,800 |
| Net gain/(loss) on impairment of financial assets | | 273,376 | (3,319,723) | 354,519 | (562,563) |
| Other expenses | | <u>-</u> | <u>(45,300)</u> | <u>-</u> | <u>(28,769)</u> |
| Operating loss | | (7,358,825) | (21,334,143) | (6,885,712) | (14,854,399) |
| Finance income | 18 | 343,541 | 416,961 | 664,766 | 735,766 |
| Finance cost | 19 | - | (11,712) | - | - |
| Share of loss of an associate | | <u>(10,351)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Loss before tax | 20 | (7,025,635) | (20,928,894) | (6,220,946) | (14,118,633) |
| Tax expense | 21 | <u>(15)</u> | <u>(28,818)</u> | <u>-</u> | <u>(28,339)</u> |
| Loss for the financial year/ Total comprehensive loss for the financial year | | <u><u>(7,025,650)</u></u> | <u><u>(20,957,712)</u></u> | <u><u>(6,220,946)</u></u> | <u><u>(14,146,972)</u></u> |
| Total comprehensive loss attributable to:- | | | | | |
| Owners of the Company | | (6,765,287) | (19,190,315) | (6,220,946) | (14,146,972) |
| Non-controlling interests | | <u>(260,363)</u> | <u>(1,767,397)</u> | <u>-</u> | <u>-</u> |
| | | <u><u>(7,025,650)</u></u> | <u><u>(20,957,712)</u></u> | <u><u>(6,220,946)</u></u> | <u><u>(14,146,972)</u></u> |
| Loss per share attributable to owners of the Company:- | | | | | |
| Basic/Diluted loss per share (sen) | 22 | <u><u>(0.17)</u></u> | <u><u>(0.51)</u></u> | | |

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

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

| | -- Attributable to Owners of the Company -- | | | | | |
|---|---|----------------|--------------------|--------------|------------------------|--------------|
| | <u>Note</u> | <u>Share</u> | <u>Accumulated</u> | <u>Total</u> | <u>Non-controlling</u> | <u>Total</u> |
| | | <u>capital</u> | <u>losses</u> | | <u>interests</u> | |
| | RM | RM | RM | RM | RM | |
| Group | | | | | | |
| Balance at 1 January 2024 | | 127,518,316 | (66,078,155) | 61,440,161 | (376,217) | 61,063,944 |
| Total comprehensive loss for the financial year | | - | (19,190,315) | (19,190,315) | (1,767,397) | (20,957,712) |
| Balance at 31 December 2024 | | 127,518,316 | (85,268,470) | 42,249,846 | (2,143,614) | 40,106,232 |
| Total comprehensive loss for the financial year | | - | (6,765,287) | (6,765,287) | (260,363) | (7,025,650) |
| <u>Transactions with owners:-</u> | | | | | | |
| Acquisition of equity interest in a subsidiary | | - | - | - | (48,650) | (48,650) |
| Issuance of ordinary shares pursuant to private placement | 12 | 5,094,320 | - | 5,094,320 | - | 5,094,320 |
| Share issuance expenses | 12 | (271,563) | - | (271,563) | - | (271,563) |
| Total transactions with owners | | 4,822,757 | - | 4,822,757 | (48,650) | 4,774,107 |
| Balance at 31 December 2025 | | 132,341,073 | (92,033,757) | 40,307,316 | (2,452,627) | 37,854,689 |

STATEMENTS OF **CHANGES IN EQUITY** (CONT'D)

| | <u>Note</u> | <u>Share capital</u> RM | <u>Accumulated losses</u> RM | <u>Total equity</u> RM |
|---|-------------|----------------------------|---------------------------------|---------------------------|
| Company | | | | |
| Balance at 1 January 2024 | | 127,518,316 | (79,199,655) | 48,318,661 |
| Total comprehensive loss for the financial year | | - | (14,146,972) | (14,146,972) |
| Balance at 31 December 2024 | | 127,518,316 | (93,346,627) | 34,171,689 |
| Total comprehensive loss for the financial year | | - | (6,220,946) | (6,220,946) |
| <u>Transaction with owners :-</u> | | | | |
| Issuance of ordinary shares pursuant to private placement | 12 | 5,094,320 | - | 5,094,320 |
| Share issuance expenses | 12 | (271,563) | - | (271,563) |
| Total transactions with owners | | 4,822,757 | - | 4,822,757 |
| Balance at 31 December 2025 | | 132,341,073 | (99,567,573) | 32,773,500 |

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

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

| | <u>Note</u> | Group | | Company | |
|--|-------------|-------------------|-------------------|-------------------|-------------------|
| | | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| OPERATING ACTIVITIES | | | | | |
| Loss before tax | | (7,025,635) | (20,928,894) | (6,220,946) | (14,118,633) |
| Adjustments for:- | | | | | |
| Bad debts written off | | - | 5,331 | - | 15,524 |
| Depreciation of property, plant and equipment | | 16,379 | 4,563 | 16,079 | 4,563 |
| (Gain)/Loss on disposal of property, plant and equipment | | (70) | 818 | (70) | 818 |
| Interest expense | | - | 11,712 | - | - |
| Interest income | | (343,541) | (416,961) | (664,766) | (735,766) |
| Inventories written off | | - | 8,083,183 | - | 22,000 |
| Investment in a subsidiary written off | | - | - | - | 2,800 |
| Net (gain)/loss on impairment of financial assets: | | | | | |
| - amount due from subsidiaries | | - | - | (175,696) | 395,241 |
| - other receivables | | (94,553) | 3,152,401 | - | - |
| - trade receivables | | (178,823) | 167,322 | (178,823) | 167,322 |
| Net gain on impairment of non-financial assets: | | | | | |
| - investment in subsidiaries | | - | - | - | (2,800) |
| Property, plant and equipment written off | | - | 10,445 | - | 10,445 |
| Provisions | | 3,131,993 | 476,879 | 3,131,993 | 476,879 |
| Reversal of inventories written down | | - | (4,559,870) | - | (22,000) |
| Share of loss of an associate | | 10,351 | - | - | - |
| Operating loss before working capital changes | | (4,483,899) | (13,993,071) | (4,092,229) | (13,783,607) |
| Changes in working capital:- | | | | | |
| Contract balances | | 19,742,072 | 30,801,102 | 19,742,072 | 30,801,102 |
| Receivables | | 14,934,240 | (22,930,813) | 15,180,027 | (32,978,852) |
| Payables | | (32,157,193) | (4,303,821) | (32,483,084) | 158,013 |
| Net cash used in operations | | (1,964,780) | (10,426,603) | (1,653,214) | (15,803,344) |
| Tax paid | | (738) | (29,022) | - | (28,339) |
| Net cash used in operating activities | | (1,965,518) | (10,455,625) | (1,653,214) | (15,831,683) |

STATEMENTS OF **CASH FLOWS** (CONT'D)

| | Note | Group | | Company | |
|---|------|-------------------|------------------|------------------|------------------|
| | | 2025 RM | 2024 RM | 2025 RM | 2024 RM |
| INVESTING ACTIVITIES | | | | | |
| Acquisition of an associate | 6 | (23,011) | - | - | - |
| Acquisition of a subsidiary, net of cash acquired | 5 | (2,062) | - | (5,100) | - |
| Advances to subsidiaries | | - | - | (19,799) | (393,566) |
| Interest received | | 343,541 | 416,961 | 664,766 | 735,766 |
| Proceeds from disposal of property, plant and equipment | | 70 | 325 | 70 | 325 |
| Purchase of property, plant and equipment | | (97,471) | (4,159) | (97,471) | (4,159) |
| Net cash from investing activities | | <u>221,067</u> | <u>413,127</u> | <u>542,466</u> | <u>338,366</u> |
| FINANCING ACTIVITIES | | | | | |
| Interest paid | | - | (11,712) | - | - |
| Advances from Directors | | 10,000 | - | - | - |
| Advances from a company in which Directors have interest | | 280 | - | - | - |
| Proceeds from issuance of shares, net of issuance expense | | 4,822,757 | - | 4,822,757 | - |
| Net cash from/(used in) financing activities | | <u>4,833,037</u> | <u>(11,712)</u> | <u>4,822,757</u> | <u>-</u> |
| CASH AND CASH EQUIVALENTS | | | | | |
| Net changes | | 3,088,586 | (10,054,210) | 3,712,009 | (15,493,317) |
| Brought forward | | 7,723,549 | 17,777,759 | 1,668,685 | 17,162,002 |
| Carried forward | A | <u>10,812,135</u> | <u>7,723,549</u> | <u>5,380,694</u> | <u>1,668,685</u> |

NOTE TO THE STATEMENTS OF CASH FLOWS

A. CASH AND CASH EQUIVALENTS

| | Group | | Company | |
|------------------------------------|-------------------|------------------|------------------|------------------|
| | 2025 RM | 2024 RM | 2025 RM | 2024 RM |
| Fixed deposit with a licensed bank | 11,838,000 | 11,838,000 | 11,838,000 | 11,838,000 |
| Cash and bank balances | 10,812,135 | 7,723,549 | 5,380,694 | 1,668,685 |
| | 22,650,135 | 19,561,549 | 17,218,694 | 13,506,685 |
| Less: Fixed deposit pledged | (11,838,000) | (11,838,000) | (11,838,000) | (11,838,000) |
| | <u>10,812,135</u> | <u>7,723,549</u> | <u>5,380,694</u> | <u>1,668,685</u> |

STATEMENTS OF **CASH FLOWS** (CONT'D)

RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

Group

| | At <u>1.1.2025</u> RM | <u>Cash flow</u> RM | Acquisition of <u>subsidiary</u> RM | At <u>31.12.2025</u> RM |
|--|-----------------------------|-----------------------------|---|-------------------------------|
| Amount due to Directors | - | 10,000 | 88,000 | 98,000 |
| Amount due to companies in which Directors have interests | <u>149,848</u> | <u>280</u> | <u>-</u> | <u>150,128</u> |
| | <u>149,848</u> | <u>10,280</u> | <u>88,000</u> | <u>248,128</u> |
| | | At <u>1.1.2024</u> RM | <u>Others</u> RM | At <u>31.12.2024</u> RM |
| Amount due to companies in which Directors have interests | | <u>113,653</u> | <u>36,195</u> | <u>149,848</u> |

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

NOTES TO THE **FINANCIAL STATEMENTS**

31 DECEMBER 2025

1. GENERAL INFORMATION

The Company is a public limited liability company incorporated and domiciled in Malaysia, and is listed on the Main Market of Bursa Malaysia Securities Berhad. The registered office of the Company is located at Level 7, Mercu 3, No. 3, Jalan Bangsar, KL Eco City, 59200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur. The principal place of business of the Company is located at 05-05-02, Block 5, Corporate Park, Star Central, Lingkaran Cyber Point Timur, Cyber 12, 63000 Cyberjaya, Selangor Darul Ehsan.

The principal activities of the Company are that of investment holding and information and communication technology whilst those of its subsidiaries are disclosed in Note 5 to the financial statements.

There have been no significant changes in the nature of these activities of the Company and its subsidiaries during the financial year.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 17 April 2026.

2. BASIS OF PREPARATION

2.1 Statement of Compliance

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRSs”), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

2.2 Going Concern

For the financial year ended 31 December 2025, notwithstanding that both the Group and the Company were in a net current assets position, the Group and the Company have incurred net losses of RM7,025,650 and RM6,220,946 respectively, and recorded negative operating cash flows of RM1,965,518 and RM1,653,214 respectively. These indicate the existence of events or conditions that may cast significant doubt over the ability of the Group and the Company to continue as a going concern.

Management has assessed the Group’s and the Company’s cash flow forecasts for a period of twelve (12) months from the end of the reporting year, including the probability of securing new business opportunities. The Directors are of the view that the cash flows position of the Group and of the Company are sufficient to meet the working capital requirements and obligations as they fall due.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

2. **BASIS OF PREPARATION (CONT'D)**

2.2 **Going Concern (cont'd)**

In view of the foregoing, the Directors consider that it is appropriate to prepare the financial statements on a going concern basis and the Group will be able to meet their liabilities as and when they fall due. Accordingly, the financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or additional amounts of liabilities that may be necessary if the Group is unable to continue as a going concern.

2.3 **Basis of Measurement**

The financial statements of the Group and of the Company are prepared under the historical cost convention unless otherwise indicated in the material accounting policy information.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is 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 fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible to by the Group and the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset 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.

The Group and the Company use valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

2. **BASIS OF PREPARATION (CONT'D)**

2.3 **Basis of Measurement (cont'd)**

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to their fair value measurement as a whole:-

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is directly or indirectly observable.
- Level 3 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group and the Company determine whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to their fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group and the Company have determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of fair value hierarchy as explained above.

2.4 **Functional and Presentation Currency**

The financial statements are presented in Ringgit Malaysia ("RM"), which is also the Group's and the Company's functional currency and all values are rounded to the nearest RM except when otherwise stated.

2.5 **MFRSs**

2.5.1 **Adoption of Amendments and Improvements to MFRSs**

At the beginning of the current financial year, the Group and the Company adopted amendments and improvements to MFRSs which are mandatory for the financial periods beginning on or after 1 January 2025.

Initial application of the amendments and improvements to MFRSs did not have material impact to the financial statements of the Group and of the Company.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

2. BASIS OF PREPARATION (CONT'D)

2.5 MFRSs (cont'd)

2.5.2 Standards Issued but Not Yet Effective

The new and amended standards that are issued, but not yet effective, up to the date of issuance of the Group's and the Company's financial statements are disclosed below. The Group and the Company intend to adopt these new and amended standards, if applicable, when they become effective in the respective financial period.

Effective for financial period beginning on or after 1 January 2026:-

| | |
|------------------------------------|--|
| Amendments to MFRS 9 and MFRS 7 | Financial Instruments and Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments |
|------------------------------------|--|

Amendments that are part of Annual Improvements - Volume 11:

- Amendments to MFRS 1 First time Adoption of Malaysian Financial Reporting Standards
- Amendments to MFRS 7 Financial Instruments: Disclosures
- Amendments to MFRS 9 Financial Instruments
- Amendments to MFRS 10 Consolidated Financial Statements
- Amendments to MFRS 107 Statement of Cash Flows

| | |
|------------------------------------|---|
| Amendments to MFRS 9 and MFRS 7 | Financial Instruments and Financial Instruments: Disclosures - Contract Referencing Nature- dependent Electricity |
|------------------------------------|---|

Effective for financial period beginning on or after 1 January 2027:-

| | |
|---------|--|
| MFRS 18 | Presentation and Disclosure in Financial Statements |
|---------|--|

| | |
|--------------------------------------|--|
| MFRS 19 and Amendments to MFRS 19 | Subsidiaries without Public Accountability: Disclosures |
|--------------------------------------|--|

| | |
|------------------------|---|
| Amendments to MFRS 121 | The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency |
|------------------------|---|

Deferred to a date to be determined by Malaysian Accounting Standards Board:-

| | |
|---------------------------------------|---|
| Amendments to MFRS 10 and MFRS 128 | Consolidated Financial Statements and Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture |
|---------------------------------------|---|

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

2. **BASIS OF PREPARATION (CONT'D)**

2.5 **MFRSs (cont'd)**

2.5.2 **Standards Issued but Not Yet Effective (cont'd)**

The initial application of the above amended standards are not expected to have material financial impacts to the financial statements, except for:

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:

- Improved comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replace MFRS 101 *Presentation of Financial Statements*. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, but companies can apply it earlier.

The Group is currently working to identify all impacts the amendments will have on the financial statements and notes to the financial statements.

2.6 **The Use of Estimates and Judgements**

The preparation of financial statements in conformity with MFRSs and IC Interpretations require the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. It also requires the management and Directors to exercise their judgement in the process of applying the Group's and the Company's accounting policies. Although these estimates and judgements are based on the management's and Directors' best knowledge of current events and actions, actual results may defer from those estimates.

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised from the period in which the estimate is revised. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities and the reported amounts of revenue and expenses are outlined below.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

2. **BASIS OF PREPARATION (CONT'D)**

2.6 **The Use of Estimates and Judgements (cont'd)**

2.6.1 **Key Sources of Estimation Uncertainty**

Useful lives of depreciable and amortisable assets

The management estimates the useful lives of the property, plant and equipment to be 5 to 10 years and reviews the useful lives of depreciable assets at each reporting date. The management assesses that the useful lives represent the expected utility of the assets to the Group and the Company. Actual results, however, may vary due to changes in the expected level of usage and developments, resulting in adjustment to the Group's and the Company's assets.

The management expects that the expected useful lives of the property, plant and equipment would not have material difference from the management's estimation hence it would not result in material variance in the Group's and the Company's loss for the financial year.

Inventories

Inventories are measured at the lower of cost and net realisable value. In estimating net realisable values, management takes into account the most reliable evidence available at the time the estimates are made. The realisation of these inventories may be affected by market-driven changes that may occur in the future.

Provision for expected credit losses ("ECLs") of receivables and contract assets

Credit losses are the differences between all contractual cash flows that the Group and the Company are due and the cash flows that it actually expects to receive. An ECLs is the probability-weighted estimate of credit losses which requires the Group's and the Company's judgement. The ECLs are discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets).

The Group and the Company use a provision matrix to calculate ECLs for financial assets. The Group and the Company consider reasonable and supportable information that is relevant and available without undue costs or effort. This includes both quantitative and qualitative information and analysis, based on the Group's and the Company's historical experience and informed credit assessment and including forwarding-looking information, where available such as changes in financial capability of the debtor, and default or significant delay in payments.

Provision for defect liability costs

The Group recognises a provision for costs arising from contractual obligations during the defect liability period of completed projects. The estimation of these costs requires significant judgement, particularly in assessing the extent and duration of support services required and the related unavoidable operational costs to be incurred. Actual costs incurred may differ from management's estimates due to changes in project circumstances or contractual requirements.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

- 2. **BASIS OF PREPARATION (CONT'D)**
- 2.6 **The Use of Estimates and Judgements (cont'd)**
- 2.6.1 **Key Sources of Estimation Uncertainty (cont'd)**

Income taxes

Significant estimation is involved in determining the Group's and the Company's 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 and the Company recognise liabilities based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax and deferred tax provisions in the year in which such determination is made.

Impairment of non-financial assets

An impairment loss is recognised for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount. To determine the recoverable amount, management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. In the process of measuring expected future cash flows, the management makes assumptions about future operating results. The actual results may vary, and may cause significant adjustments to the Group's and the Company's assets within the next financial year.

In most cases, determining the applicable discount rate involves estimating the appropriate adjustment to market risk and the appropriate adjustment to asset-specific risk factors.

Deferred tax assets

Deferred tax assets are recognised for all deductible temporary differences, unutilised tax losses and unabsorbed capital allowances to the extent that it is probable that taxable profits will be available against which all the deductible temporary differences, unutilised tax losses and unabsorbed capital allowances can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

Assumptions about generation of future taxable profits depend on management's estimates of future cash flows. These depend on estimates of future production and sales volume, operating costs, capital expenditure, dividends and other capital management transactions. Judgement is also required about application of income tax legislation. These judgements and assumptions are subject to risks and uncertainty, hence there is a possibility that changes in circumstances will alter expectations, which may impact the amount of deferred tax assets recognised in the statements of financial position and the amount of unrecognised tax losses and unrecognised temporary differences.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

2. **BASIS OF PREPARATION (CONT'D)**

2.6 **The Use of Estimates and Judgements (cont'd)**

2.6.1 **Key Sources of Estimation Uncertainty (cont'd)**

Revenue from contracts with customers

Revenue is recognised when or as the control of the asset is transferred to our customers and, depending on the terms of the contract and the applicable laws governing the contract, control of the asset may transfer over time or at a point in time. If control of the asset transfers over time, revenue is recognised over the period of the contract by reference to the progress, based on the stage of completion method. The stage of completion is measured using the input method, which is based on the physical proportion of contract work-to-date over the estimated total contract cost.

Significant judgement is required in determining the progress based on the certified work-to-date corroborated by the level of completion of the construction based on actual costs incurred to date over the estimated total construction costs. The total estimated costs are based on approved budgets, which require assessments and judgements to be made on changes in, for example, work scope, changes in costs and costs to completion. In making these judgements, management relies on past experience and the work of specialists. A change in the estimate will directly affect the revenue to be recognised.

3. **PROPERTY, PLANT AND EQUIPMENT**

| Group | <u>Renovation</u> | <u>Furniture, fittings and office equipment</u> | <u>Total</u> |
|-----------------------------|-------------------|---|--------------|
| | RM | RM | RM |
| Cost | | | |
| At 1 January 2024 | 16,045 | 34,951 | 50,996 |
| Additions | - | 4,159 | 4,159 |
| Disposals | - | (5,717) | (5,717) |
| Written off | (16,045) | - | (16,045) |
| At 31 December 2024 | - | 33,393 | 33,393 |
| Acquisition of a subsidiary | - | 3,600 | 3,600 |
| Additions | - | 97,471 | 97,471 |
| Disposals | - | (3,329) | (3,329) |
| At 31 December 2025 | - | 131,135 | 131,135 |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

3. **PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

| Group (cont'd) | <u>Renovation</u> RM | Furniture, fittings and office <u>equipment</u> RM | <u>Total</u> RM |
|---------------------------------|-------------------------|---|--------------------|
| Accumulated depreciation | | | |
| At 1 January 2024 | 5,600 | 20,840 | 26,440 |
| Charge for the financial year | - | 4,563 | 4,563 |
| Disposals | - | (4,574) | (4,574) |
| Written off | (5,600) | - | (5,600) |
| At 31 December 2024 | - | 20,829 | 20,829 |
| Acquisition of a subsidiary | - | 300 | 300 |
| Charge for the financial year | - | 16,079 | 16,079 |
| Disposals | - | (3,329) | (3,329) |
| At 31 December 2025 | - | 33,879 | 33,879 |
| Net carrying amount | | | |
| At 31 December 2025 | - | 97,256 | 97,256 |
| At 31 December 2024 | - | 12,564 | 12,564 |
| Company | | | |
| Cost | | | |
| At 1 January 2024 | 16,045 | 33,739 | 49,784 |
| Additions | - | 4,159 | 4,159 |
| Disposals | - | (5,717) | (5,717) |
| Written off | (16,045) | - | (16,045) |
| At 31 December 2024 | - | 32,181 | 32,181 |
| Additions | - | 97,471 | 97,471 |
| Disposals | - | (3,329) | (3,329) |
| At 31 December 2025 | - | 126,323 | 126,323 |
| Accumulated depreciation | | | |
| At 1 January 2024 | 5,600 | 19,628 | 25,228 |
| Charge for the financial year | - | 4,563 | 4,563 |
| Disposals | - | (4,574) | (4,574) |
| Written off | (5,600) | - | (5,600) |
| At 31 December 2024 | - | 19,617 | 19,617 |
| Charge for the financial year | - | 16,079 | 16,079 |
| Disposals | - | (3,329) | (3,329) |
| At 31 December 2025 | - | 32,367 | 32,367 |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

3. **PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

| | <u>Renovation</u> RM | Furniture, fittings and office <u>equipment</u> RM | <u>Total</u> RM |
|----------------------------|-------------------------|---|--------------------|
| Company (cont'd) | | | |
| Net carrying amount | | | |
| At 31 December 2025 | - | 93,956 | 93,956 |
| At 31 December 2024 | - | 12,564 | 12,564 |

Material accounting policy information

All property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

Depreciation is recognised on the straight-line method in order to write off the cost of each asset over its estimated useful life. Property, plant and equipment are depreciated based on the estimated useful life of the assets as follows:-

| | |
|--|---------------|
| Renovation | 5 years |
| Furniture, fittings and office equipment | 5 to 10 years |

4. **GOODWILL ON CONSOLIDATION**

| | Group | |
|--|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM |
| Acquisition of a subsidiary/At 31 December | 55,735 | - |

For the purpose of impairment testing, goodwill arising from the acquisition of a subsidiary during the financial year is allocated to the Group's cash-generating units ("CGUs") that are expected to benefit from the synergies of combination. These CGUs represent the lowest level within the Group at which goodwill is monitored for internal management purposes.

The aggregate carrying amount of goodwill allocated to the CGUs is as follows:-

| | Group | |
|--|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM |
| Information, communications and technology | 55,735 | - |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

4. **GOODWILL ON CONSOLIDATION (CONT'D)**

The Group assesses goodwill annually for impairment or more frequently if there are indications that goodwill might be impaired. Based on the management's assessment, no impairment on goodwill is required.

5. **INVESTMENT IN SUBSIDIARIES**

| | Company | |
|-------------------------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM |
| Unquoted shares, at cost | 2,221,253 | 2,216,153 |
| Less: Accumulated impairment losses | | |
| At 1 January | (2,216,153) | (2,218,953) |
| Reversal due to written off | - | 2,800 |
| At 31 December | (2,216,153) | (2,216,153) |
| | 5,100 | - |

The reversal of impairment losses of RM2,800 in the previous financial year was due to the subsidiary had been struck off in the previous financial year.

Details of the subsidiaries, all of which principal place of business in Malaysia, are as follows:-

| Name of company | Effective equity interest | | Principal activities |
|------------------------------------|----------------------------------|-------------|---|
| | <u>2025</u> | <u>2024</u> | |
| Direct subsidiaries | | | |
| AG3 Sdn. Bhd. ("AG3SB") | 100% | 100% | Dormant. |
| Atilze Digital Sdn. Bhd. ("ADSB") | 100% | 100% | Supplier of telecommunication solutions, services and products. |
| Atilze AI Sdn. Bhd. ("AAISB") | 100% | 100% | Dormant. |
| G3 Technologies Sdn. Bhd. ("GTSB") | 100% | 100% | Dormant. |
| G3 Healthcare Sdn. Bhd. ("GHSB") | 51% | 51% | Dormant. |
| Tokery Tech Sdn. Bhd. ("TTSB") | 51% | - | Dormant. |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

5. INVESTMENT IN SUBSIDIARIES (CONT'D)

Details of the subsidiaries, all of which principal place of business in Malaysia, are as follows (cont'd):-

| Name of company | Effective equity interest | | Principal activities |
|---|---------------------------|-------------|----------------------|
| | <u>2025</u> | <u>2024</u> | |
| Indirect subsidiary | | | |
| <u>Subsidiary of ADSB</u> | | | |
| Connected Mobility Technologies Sdn. Bhd. ("CMTSB") | - | 100% | Struck off. |

Acquisition of a subsidiary

2025

- (a) On 1 October 2025, the Company acquired 6,120 units of ordinary shares representing 51% equity interest in TTSB for a total cash consideration of RM5,100.

The fair value of the identifiable assets and liabilities of TTSB as at the date of acquisition was as follows:-

| | <u>2025</u> RM |
|--|-------------------|
| Property, plant and equipment | 3,600 |
| Cash and bank balances | 3,038 |
| Other payables | (17,923) |
| Amount due to Directors | <u>(88,000)</u> |
| Total identifiable net liabilities | (99,285) |
| Non-controlling interest's share of net liabilities | 48,650 |
| Goodwill on consolidation | <u>55,735</u> |
| Total cash consideration | <u>5,100</u> |
| Purchase consideration settled in cash | 5,100 |
| Less: Cash and cash equivalents acquired | <u>(3,038)</u> |
| Net cash outflows arising from acquisition of a subsidiary | <u>2,062</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

5. INVESTMENT IN SUBSIDIARIES (CONT'D)

Acquisition of a subsidiary (cont'd)

2025 (cont'd)

Impact of the acquisition on the statements of profit or loss and other comprehensive income

From the date of acquisition, TTSB has not contributed any revenue to the Group and has contributed a loss after tax of RM197,616 to the Group's loss for the financial year.

If the combination had taken place at the beginning of the financial year, the Group's revenue would have remained and the Group's loss for the financial year would have been RM7,136,935.

Strike-off of subsidiaries

2025

- (a) On 6 March 2025, the Group had struck off its subsidiary, namely CMTSB pursuant to Section 550 of Companies Act 2016.

2024

- (a) On 5 August 2024, the Group had struck off its subsidiary, namely Atilze Solutions Sdn. Bhd. pursuant to Section 550 of Companies Act 2016.
- (b) On 7 November 2024, CMTSB had submitted a strike off application to the Companies Commission of Malaysia ("CCM"). As at the end of the financial year, the application was approved by the CCM and is pending on the publication in the Gazette by the Registrar of Companies pursuant to Section 551(3) of the Companies Act 2016.

There was no effect on the deconsolidation of CMTSB and Atilze Solutions Sdn. Bhd. on the financial position of the Group as at the date of deconsolidation.

Non-controlling interests in subsidiaries

The Group's subsidiaries that have material non-controlling interests ("NCI") are as follows:-

2025

| | <u>GHSB</u> | <u>TTSB</u> | <u>Total</u> |
|--|------------------|-----------------|------------------|
| Percentage of ownership interest and voting interest (%) | 49 | 49 | |
| Carrying amount of NCI (RM) | (2,307,145) | (145,482) | (2,452,627) |
| Loss allocated to NCI (RM) | <u>(163,531)</u> | <u>(96,832)</u> | <u>(260,363)</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

5. INVESTMENT IN SUBSIDIARIES (CONT'D)

Non-controlling interests in subsidiaries (cont'd)

The Group's subsidiaries that have material non-controlling interests ("NCI") are as follows (cont'd):-

2024

| | <u>GHSB</u> |
|--|--------------------|
| Percentage of ownership interest and voting interest (%) | 49 |
| Carrying amount of NCI (RM) | (2,143,614) |
| Loss allocated to NCI (RM) | <u>(1,767,397)</u> |

The summary of financial information before intra-group elimination for the Group's subsidiaries that have material non-controlling interests are as follows:-

2025

| | <u>GHSB</u> RM | <u>TTSB</u> RM |
|--|---------------------|-------------------|
| Financial position as at 31 December | | |
| Non-current assets | - | 3,300 |
| Current assets | 5,372,559 | 342,803 |
| Current liabilities | <u>(10,034,202)</u> | <u>(643,004)</u> |
| Net liabilities | <u>(4,661,643)</u> | <u>(296,901)</u> |
| Summary of financial performance for the financial year ended 31 December | | |
| Loss for the financial year/Total comprehensive loss | <u>(333,737)</u> | <u>(308,901)</u> |
| Summary of cash flows for the financial year ended 31 December | | |
| Net cash outflow from operating activities | (33,759) | (298,215) |
| Net cash outflow from investing activities | - | (3,600) |
| Net cash (outflow)/inflow from financing activities | <u>(94,273)</u> | <u>304,495</u> |
| Net cash (outflow)/inflow | <u>(128,032)</u> | <u>2,680</u> |

2024

| | <u>GHSB</u> RM |
|---|--------------------|
| Financial position as at 31 December | |
| Current assets | 5,500,591 |
| Current liabilities | <u>(9,828,497)</u> |
| Net liabilities | <u>(4,327,906)</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

5. INVESTMENT IN SUBSIDIARIES (CONT'D)

Non-controlling interests in subsidiaries (cont'd)

The summary of financial information before intra-group elimination for the Group's subsidiaries that have material non-controlling interests are as follows (cont'd):-

2024

| | <u>GHSB</u> RM |
|--|-------------------------|
| Summary of financial performance for the financial year ended 31 December | |
| Loss for the financial year/Total comprehensive loss | <u>(3,606,933)</u> |
| Summary of cash flows for the financial year ended 31 December | |
| Net cash inflow from operating activities | 4,505,652 |
| Net cash inflow from financing activities | <u>1,869</u> |
| Net cash inflow | <u><u>4,507,521</u></u> |
| Dividend paid | |

There was no dividend paid to non-controlling interests in both financial years.

Material accounting policy information

Investment in subsidiaries, which are eliminated on consolidation, are stated in the Company's statement of financial position at cost less any impairment losses.

6. INVESTMENT IN AN ASSOCIATE

| | Group | |
|------------------------------------|----------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM |
| Unquoted shares outside Malaysia | 23,011 | - |
| Share of post-acquisition reserves | <u>(10,351)</u> | <u>-</u> |
| At 31 December | <u><u>12,660</u></u> | <u><u>-</u></u> |

The details of the associate whose principal place of business is in the United Arab Emirates are as follows:-

| Name of company | Effective equity interest | | Principal activity |
|----------------------------------|---------------------------|-------------|--------------------|
| | <u>2025</u> | <u>2024</u> | |
| | % | % | |
| Atilze Tasstech L.L.C. ("ATLLC") | 20 | - | Dormant |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

6. **INVESTMENT IN AN ASSOCIATE (CONT'D)**

During the financial year, the Group acquired 20 units of ordinary shares representing 20% equity interest in ATLLC for a total cash consideration of RM23,011.

The following table summarises the information of the Group's associate, adjusted for any differences in accounting policies and reconciles the information to the carrying amount of the Group's interest in the associate.

Group

ATLLC
RM

2025

Reconciliation of net assets to carrying amount as at 31 December

| | |
|---|---------------|
| Group's share of net assets/Carrying amount in the statements of financial position | <u>12,660</u> |
|---|---------------|

Group's share of result for the financial year ended 31 December

| | |
|--|-----------------|
| Group's share of loss/total comprehensive loss | <u>(10,351)</u> |
|--|-----------------|

Summary of financial information of the associate, not adjusted for the proportion of ownership interest held by the Group is as follows:-

2025
RM

Summary of financial position as at 31 December

| | |
|---------------------|-----------------|
| Current assets | 115,053 |
| Current liabilities | <u>(51,753)</u> |

| | |
|------------|---------------|
| Net assets | <u>63,300</u> |
|------------|---------------|

Summary of financial performance for the financial year 31 December

| | |
|-----------------------------|-----------------|
| Loss for the financial year | <u>(51,753)</u> |
|-----------------------------|-----------------|

There was no dividend received from the associate during the financial year.

Material accounting policy information

Investment in associates is measured in the statement of financial position of the Group at equity method less any impairment losses.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

7. **TRADE RECEIVABLES**

| | Group | | Company | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Gross amount | 26,434,240 | 41,209,280 | 26,312,461 | 41,087,501 |
| Less: Impairment losses | <u>(694,480)</u> | <u>(873,303)</u> | <u>(572,980)</u> | <u>(751,803)</u> |
| Carrying amount | <u>25,739,760</u> | <u>40,335,977</u> | <u>25,739,481</u> | <u>40,335,698</u> |

Trade receivables are non-interest bearing and credit terms are 90 days (2024: cash term to 90 days). They are recognised at their original invoice amounts which represent their fair values on initial recognition.

The movements of impairment losses during the financial year are as follows:-

| | Group | | Company | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| At 1 January | 873,303 | 705,981 | 751,803 | 584,481 |
| Charge for the financial year | - | 167,322 | - | 167,322 |
| Reversal due to collection | <u>(178,823)</u> | <u>-</u> | <u>(178,823)</u> | <u>-</u> |
| At 31 December | <u>694,480</u> | <u>873,303</u> | <u>572,980</u> | <u>751,803</u> |

Material accounting policy information

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

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

The expected credit losses of the trade receivables are estimated using a provision matrix based on the historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the end of the reporting period, including time value of money where appropriate.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

8. **CONTRACT WITH CUSTOMERS**

| | Group | | Company | |
|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Contract assets | 1,724,385 | 20,438,169 | 1,724,385 | 20,438,169 |
| Contract costs | <u>-</u> | <u>1,028,288</u> | <u>-</u> | <u>1,028,288</u> |
| Contract balances | <u>1,724,385</u> | <u>21,466,457</u> | <u>1,724,385</u> | <u>21,466,457</u> |

Contract assets represent the Group's rights to consideration for work performed but not yet billed whereas contract liabilities represent advance billings in excess of revenue recognised. Typically, the amount will be billed based on the agreed billing term with customer.

Contract costs relate to the cost generate or enhance resources that will be used in satisfying performance obligation in the future.

Contract value yet to be recognised as revenue

As at the reporting date, revenue expected to be recognised in the future relating to performance obligations that are unsatisfied (or partially unsatisfied) of the Group and of the Company are RM1,239,837 (2024: RM6,459,344). The Group and the Company expect to recognise this revenue over the next 12 months (2024: 12 months).

Significant changes to contract assets balance

| | Group | | Company | |
|---|--------------------|-------------------|--------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| (Increase)/Decrease in revenue recognised in previous year arising from contract modification | <u>(3,588,806)</u> | <u>2,534,614</u> | <u>(3,588,806)</u> | <u>2,534,614</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

9. OTHER RECEIVABLES

| | Group | | Company | |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Non-trade receivables | 9,421,000 | 9,514,336 | 3,586,716 | 3,586,716 |
| Less: Impairment losses | | | | |
| At 1 January | (9,512,457) | (6,360,056) | (3,585,296) | (3,585,296) |
| Charge for the financial year | - | (3,152,401) | - | - |
| Reversal due to collection | 94,553 | - | - | - |
| At 31 December | <u>(9,417,904)</u> | <u>(9,512,457)</u> | <u>(3,585,296)</u> | <u>(3,585,296)</u> |
| Carrying amount | 3,096 | 1,879 | 1,420 | 1,420 |
| Refundable deposits | 93,761 | 241,156 | 93,761 | 241,156 |
| Prepayments | <u>516,156</u> | <u>434,625</u> | <u>177,033</u> | <u>434,625</u> |
| | <u>613,013</u> | <u>677,660</u> | <u>272,214</u> | <u>677,201</u> |

Material accounting policy information

Impairment for other receivables is recognised based on the general approach using the forward-looking expected credit loss model. The methodology used to determine the amount of the impairment is based on whether there has been a significant increase in credit risk since initial recognition of the financial asset.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit loss, the Group and the Company consider reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the historical experience and informed credit assessment and including forward-looking information, where available.

For those in which the credit risk has not increased significantly since initial recognition of the financial asset, twelve-month expected credit losses along with gross interest income are recognised. For those in which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised.

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

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

10. AMOUNT DUE FROM SUBSIDIARIES

| | Company | |
|-------------------------------|---------------------|---------------------|
| | <u>2025</u> RM | <u>2024</u> RM |
| Gross amount | 50,583,300 | 50,563,501 |
| Less: Impairment losses | | |
| At 1 January | (50,563,501) | (50,168,260) |
| Charge for the financial year | (257,753) | (417,727) |
| Reversal due to collection | 433,449 | 22,486 |
| At 31 December | <u>(50,387,805)</u> | <u>(50,563,501)</u> |
| Carrying amount | <u>195,495</u> | <u>-</u> |

The amount due from subsidiaries is non-trade in nature, unsecured, non-interest bearing and repayable on demand, except for the amount of RM9,161,428 (2024: RM9,205,598) which bears interest at the rate of 3.50% (2024: 3.50%) per annum.

Material accounting policy information

Impairment for amount due from subsidiaries is recognised based on the general approach using the forward-looking expected credit loss model. The methodology used to determine the amount of the impairment is based on whether there has been a significant increase in credit risk since initial recognition of the financial asset.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit loss, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the historical experience and informed credit assessment and including forward-looking information, where available.

For those in which the credit risk has not increased significantly since initial recognition of the financial asset, twelve-month expected credit losses along with gross interest income are recognised. For those in which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised.

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

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

11. CASH AND BANK BALANCES AND DEPOSIT WITH A LICENSED BANK

The fixed deposit with a licensed bank has been pledged to a bank for bank guarantee facility granted to the Company. The effective interest rate of the fixed deposit with a licensed bank is 2.60% (2024: 2.91%) per annum.

12. SHARE CAPITAL

| | Group and Company | | | |
|---|---------------------------|----------------------|--------------------|--------------------|
| | Number of ordinary shares | | Amount | |
| | <u>2025</u> Units | <u>2024</u> Units | <u>2025</u> RM | <u>2024</u> RM |
| Issued and fully paid with no par value:- | | | | |
| At 1 January | 3,773,579,548 | 3,773,579,548 | 127,518,316 | 127,518,316 |
| Issuance of ordinary shares pursuant to private placement | 377,357,000 | - | 5,094,320 | - |
| Share issuance expenses | - | - | (271,563) | - |
| At 31 December | <u>4,150,936,548</u> | <u>3,773,579,548</u> | <u>132,341,073</u> | <u>127,518,316</u> |

During the financial year, the Company has completed a private placement of 377,357,000 ordinary shares at issuance price of RM0.0135 per ordinary share.

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions and rank equally with regard to the Company's residual assets.

13. TRADE PAYABLES

The trade payables are non-interest bearing and credit terms are generally ranged from 30 days to 90 days (2024: 30 days to 90 days).

14. OTHER PAYABLES

| | Group | | Company | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Non-trade payables | 814,750 | 430,578 | 139,725 | 115,090 |
| Accruals | 3,068,776 | 8,536,562 | 3,009,027 | 8,461,370 |
| Deposit received | 1,730 | 1,730 | - | - |
| Sales and services tax payable | 887,104 | 392,256 | 887,104 | 392,256 |
| | <u>4,772,360</u> | <u>9,361,126</u> | <u>4,035,856</u> | <u>8,968,716</u> |

Included in Group's non-trade payables is an amount of RM150,128 (2024: RM149,848) due to companies in which Directors have interests. The amount is unsecured, non-interest bearing and repayable on demand.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

15. **PROVISIONS**

| | Group and Company | |
|--|--------------------------|----------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Non-current | 652,512 | - |
| Current | <u>2,956,360</u> | <u>476,879</u> |
| | <u>3,608,872</u> | <u>476,879</u> |
| Foreseeable loss:- | | |
| At 1 January | 476,879 | - |
| Provisions made during the year | <u>50,457</u> | <u>476,879</u> |
| At 31 December | <u>527,336</u> | <u>476,879</u> |
| Defect liability costs:- | | |
| Provisions made during the year/At 31 December | <u>3,081,536</u> | <u>-</u> |
| | <u>3,608,872</u> | <u>476,879</u> |

(a) Provision for foreseeable loss

The Group and the Company have recognised a provision for foreseeable loss on a project nearing to completion due to additional requirements requested by the customer. The cost needed to satisfy the customer's requirements are higher than the prices fixed when initially entering into the contract. As such, a provision is recognised for the expected costs required to fulfil the requirements in excess of the contracted revenue.

(b) Provision for defect liability costs

The provision for defect liability costs represents the estimated costs that are expected to be incurred in fulfilling the Group's and the Company's contractual obligations to remedy defects and provide related support services during the defect liability period of a completed project.

Material accounting policy information

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

16. AMOUNT DUE TO DIRECTORS

The amount due to directors is unsecured, non-interest bearing and repayable on demand.

17. REVENUE

Disaggregated revenue information

| | Group | | Company | |
|---|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| <u>Recognised at a point in time in Malaysia:-</u> | | | | |
| - Sales of ICT products and solutions | 46,890 | 1,307,505 | 46,890 | 1,307,505 |
| <u>Recognised over time in Malaysia:-</u> | | | | |
| - Design, supply, installation and maintenance services | <u>9,459,496</u> | <u>57,534,199</u> | <u>9,459,496</u> | <u>57,534,199</u> |
| | <u>9,506,386</u> | <u>58,841,704</u> | <u>9,506,386</u> | <u>58,841,704</u> |

Revenue from sales of ICT products and solutions

Revenue from sales of ICT products and solutions is recognised at a point in time when the control of the goods has been transferred or the services have been rendered to the customers, generally coincides with the delivery of goods by customers or services accepted by customers.

The revenue of the Company contains no elements of variable consideration or obligation for refund.

Revenue from design, supply, installation and maintenance services

Revenue from design, supply, installation and maintenance services is recognised over time as the project being constructed has no alternative use to the Group and the Company and it has an enforceable right to the payment for performance completed to date. The progress towards complete satisfaction of the performance obligation is measured using and input method, based on costs incurred for work performed to date as a proportion of the estimated total contract costs.

Liquidated ascertained damages are treated as variable consideration and recognised as an adjustment to the transaction price, to the extent that it is highly probable that a significant reversal will not occur.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

18. **FINANCE INCOME**

| | Group | | Company | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Interest income:- | | | | |
| Fixed deposit | 307,788 | 344,243 | 307,788 | 344,243 |
| Cash at bank | 35,753 | 72,718 | 35,721 | 72,695 |
| Amount due from a subsidiary | - | - | 321,257 | 318,828 |
| | <u>343,541</u> | <u>416,961</u> | <u>664,766</u> | <u>735,766</u> |

19. **FINANCE COST**

| | Group | | Company | |
|--------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Others | - | 11,712 | - | - |

20. **LOSS BEFORE TAX**

Loss before tax has been determined after charging/(crediting) amongst others, the following:-

| | Group | | Company | |
|--|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Auditor's remuneration related to: | | | | |
| Statutory audit | | | | |
| - Grant Thornton Malaysia PLT | 164,000 | 145,000 | 128,000 | 106,000 |
| Assurance-related services | | | | |
| - Grant Thornton Malaysia PLT | 8,000 | 6,000 | 8,000 | 6,000 |
| Other service | | | | |
| - Local affiliate of Grant Thornton Malaysia PLT | 18,500 | 18,500 | 5,000 | 5,000 |
| Bad debts written off | - | 5,331 | - | 15,524 |
| (Gain)/Loss on disposal of property, plant and equipment | (70) | 818 | (70) | 818 |
| Inventories recognised in cost of sales | - | 1,364,063 | - | 1,364,063 |
| Inventories written off | - | 8,083,183 | - | 22,000 |
| Property, plant and equipment written off | - | 10,445 | - | 10,445 |
| Reversal of inventories written down | - | (4,559,870) | - | (22,000) |
| Short-term leases paid | <u>120,000</u> | <u>85,000</u> | <u>120,000</u> | <u>85,000</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

20. **LOSS BEFORE TAX (CONT'D)**

Material accounting policy information

- (a) Inventories are measured at the lower of cost and net realisable value. The cost of inventories is calculated using the weighted average method.

The written off and reversal are included in cost of sales.

The reversal of inventories written down was made and recognised in profit or loss when the related inventories were subsequently used or were sold above their carrying amount.

- (b) The Group and the Company have elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less. The Group and the Company recognise the lease payments associated with these leases as expenses on a straight-line basis over the lease term.

21. **TAX EXPENSE**

| | Group | | Company | |
|---|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| <u>Current tax:-</u> | | | | |
| Current financial year | 9 | - | - | - |
| Under provision in prior financial year | <u>6</u> | <u>28,818</u> | <u>-</u> | <u>28,339</u> |
| | <u>15</u> | <u>28,818</u> | <u>-</u> | <u>28,339</u> |

A reconciliation of tax expense applicable to loss before tax at the statutory tax rate to tax expense at the effective tax rate of the Group and of the Company are as follows:-

| | Group | | Company | |
|--|--------------------|---------------------|--------------------|---------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Loss before tax | <u>(7,025,635)</u> | <u>(20,928,894)</u> | <u>(6,220,946)</u> | <u>(14,118,633)</u> |
| Tax at Malaysian statutory tax rate of 24% (2024: 24%) | (1,686,152) | (5,022,935) | (1,493,027) | (3,388,472) |
| <u>Tax effects in respect of:-</u> | | | | |
| Income not subject to tax | (141,693) | (6,000) | (119,000) | (6,000) |
| Expenses not deductible for tax purposes | 297,302 | 2,836,535 | 81,547 | 203,192 |
| Movement of deferred tax assets not recognised | 1,530,552 | 2,192,400 | 1,530,480 | 3,191,280 |
| Under provision of tax expense in prior financial year | <u>6</u> | <u>28,818</u> | <u>-</u> | <u>28,339</u> |
| | <u>15</u> | <u>28,818</u> | <u>-</u> | <u>28,339</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

21. **TAX EXPENSE (CONT'D)**

The components of deferred tax (liabilities)/assets that are recognised during the financial year are as follows:-

| | <u>Property, plant and equipment</u> RM | <u>Unabsorbed capital allowance</u> RM | <u>Unutilised business losses</u> RM | <u>Total</u> RM |
|---|--|---|---|--------------------|
| Group and Company | | | | |
| At 1 January 2024 | 2,500 | (800) | (1,700) | - |
| Recognised during the financial year | <u>(300)</u> | <u>(1,400)</u> | <u>1,700</u> | <u>-</u> |
| At 31 December 2024 | 2,200 | (2,200) | - | - |
| Recognised during the financial year | <u>11,500</u> | <u>(11,500)</u> | <u>-</u> | <u>-</u> |
| At 31 December 2025 | <u><u>13,700</u></u> | <u><u>(13,700)</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |

Unrecognised deferred tax assets

Deferred tax assets (at gross) that have not been recognised in respect of the following items:-

| | Group | | Company | |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Unutilised business losses | 49,014,000 | 45,601,000 | 23,114,000 | 19,701,000 |
| Unabsorbed capital allowances | 1,794,000 | 1,783,000 | 31,000 | 20,000 |
| Others | <u>4,838,300</u> | <u>1,885,000</u> | <u>4,730,000</u> | <u>1,777,000</u> |
| | <u><u>55,646,300</u></u> | <u><u>49,269,000</u></u> | <u><u>27,875,000</u></u> | <u><u>21,498,000</u></u> |

Deferred tax assets have not been recognised in respect of these items as the Group and the Company may not have sufficient future taxable profits to be used to offset.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

21. TAX EXPENSE (CONT'D)

Unutilised business losses for which no deferred tax asset is recognised will be expired as follows:-

| | Group | | Company | |
|----------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Year of assessment:- | | | | |
| 2028 | 11,355,000 | 11,355,000 | - | - |
| 2029 | 8,113,000 | 8,113,000 | - | - |
| 2030 | 4,796,000 | 4,796,000 | - | - |
| 2031 | 4,003,000 | 4,003,000 | 3,797,000 | 3,797,000 |
| 2032 | 3,209,000 | 3,209,000 | 3,098,000 | 3,098,000 |
| 2033 | 1,319,000 | 1,319,000 | - | - |
| 2034 | 12,806,000 | 12,806,000 | 12,806,000 | 12,806,000 |
| 2035 | 3,413,000 | - | 3,413,000 | - |
| | <u>49,014,000</u> | <u>45,601,000</u> | <u>23,114,000</u> | <u>19,701,000</u> |

22. LOSS PER SHARE

Basic/Diluted loss per ordinary share

Basic loss per share is calculated by dividing the loss attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year calculated as follows:-

| | Group | |
|---|----------------------|----------------------|
| | <u>2025</u> | <u>2024</u> |
| Loss attributable to owners of the Company (RM) | <u>(6,765,287)</u> | <u>(19,190,315)</u> |
| Weighted average number of ordinary shares (unit) | <u>3,940,030,170</u> | <u>3,773,579,548</u> |
| Basic loss per share (sen) | <u>(0.17)</u> | <u>(0.51)</u> |

Diluted loss per share is the same as basic loss per share as there is no potentially dilutive ordinary shares outstanding as at the reporting date.

23. EMPLOYEE BENEFITS EXPENSE

| | Group | | Company | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Salaries and other emoluments | 2,737,724 | 1,952,283 | 2,450,165 | 1,868,283 |
| Defined contribution plans | 307,333 | 146,136 | 286,750 | 142,776 |
| Social security contribution | 18,826 | 8,301 | 16,457 | 7,558 |
| Directors' fee | 303,500 | 277,500 | 303,500 | 277,500 |
| | <u>3,367,383</u> | <u>2,384,220</u> | <u>3,056,872</u> | <u>2,296,117</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

23. **EMPLOYEE BENEFITS EXPENSE (CONT'D)**

Included in the staff costs of the Group and of the Company are Directors' remuneration as shown below:-

| | Group and Company | |
|---|--------------------------|-------------------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Executive Directors of the Company: | | |
| - Salaries and other emoluments | 848,566 | 1,099,588 |
| - Defined contribution plans | 100,800 | 60,801 |
| - Social security contribution | 1,845 | 1,915 |
| | <u>951,211</u> | <u>1,162,304</u> |
| Non-executive Directors of the Company: | | |
| - Salaries and other emoluments | 26,000 | 61,000 |
| - Directors' fee | 303,500 | 277,500 |
| | <u>329,500</u> | <u>338,500</u> |
| Total Directors' remuneration | <u><u>1,280,711</u></u> | <u><u>1,500,804</u></u> |

24. **RELATED PARTY DISCLOSURES**

(a) Related party transactions

| | Group | | Company | |
|---|--------------|-------------|----------------|---------------|
| | <u>2025</u> | <u>2024</u> | <u>2025</u> | <u>2024</u> |
| | RM | RM | RM | RM |
| Advances from Directors | 98,000 | - | - | - |
| Consultation fee charged by a related party | 5,400 | 5,400 | 5,400 | 5,400 |
| Rental charged by a related party | 120,000 | 85,000 | 120,000 | 85,000 |
| Interest charged to a subsidiary | - | - | 321,257 | 318,828 |
| Payment on behalf for subsidiaries | <u>-</u> | <u>-</u> | <u>293,094</u> | <u>75,906</u> |

The Group and the Company undertake the above transactions on agreed terms and prices with its related parties in the normal course of business.

- (b) The outstanding balances arising from related party transactions at the reporting date are disclosed in Notes 10 and 14 to the financial statements.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

24. RELATED PARTY DISCLOSURES (CONT'D)

- (c) Key management personnel are defined as the person having authority and responsibility for planning, directing and controlling the activities of the Group and of the Company either directly or indirectly.

Key management includes all the Directors of the Company and certain members of senior management of the Group.

The remuneration of the Directors is disclosed in Note 23 to the financial statements.

The emoluments of other key management personnel are as follows:-

| | Group and Company | |
|-------------------------------|--------------------------|----------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Salaries and other emoluments | 356,471 | 334,034 |
| Defined contribution plans | 42,336 | 39,714 |
| Social security contribution | 1,250 | 4,161 |
| | <u>400,057</u> | <u>377,909</u> |

25. SEGMENTAL INFORMATION

Segmental information is presented in respect of the Group's business and geographical segments.

The business segments are based on the Group's management and internal reporting structure. Inter-segment pricing is determined based on negotiated terms.

Segment results and assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

For management purpose, the Group is organised into two business segments as follows:-

- | | |
|--|--|
| (i) Information, communications and technology ("ICT") | Supply of telecommunication solutions, services and related products. |
| (ii) Healthcare | Premier healthcare distributor for hospital equipment, pharmaceuticals and hospital consumables. |

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

25. SEGMENTAL INFORMATION (CONT'D)

Business segments

| | Note | ICT RM | Healthcare RM | Total RM | Elimination RM | Total RM |
|--|------|-------------|------------------|-------------|-------------------|-------------|
| Group | | | | | | |
| 2025 | | | | | | |
| Revenue: | | | | | | |
| External sales | | 9,506,386 | - | 9,506,386 | - | 9,506,386 |
| Results: | | | | | | |
| Finance income | | 664,798 | - | 664,798 | (321,257) | 343,541 |
| Finance cost | | - | (321,257) | (321,257) | 321,257 | - |
| Depreciation of property, plant and equipment | | (16,379) | - | (16,379) | - | (16,379) |
| Share of loss of an associate | | (10,351) | - | (10,351) | - | (10,351) |
| Other non-cash (expenses)/income | A | (2,777,404) | 94,553 | (2,682,851) | (175,696) | (2,858,547) |
| Tax expense | | (15) | - | (15) | - | (15) |
| Segment results | B | (7,170,664) | (12,480) | (7,183,144) | (175,696) | (7,358,840) |
| Assets: | | | | | | |
| Segment assets | C | 46,002,825 | 4,990,014 | 50,992,839 | (155,630) | 50,837,209 |
| Included in the measure of segment assets are: | | | | | | |
| Investment in associate | | 12,660 | - | 12,660 | - | 12,660 |
| Additions to non-current assets | D | 120,482 | - | 120,482 | - | 120,482 |
| Liabilities: | | | | | | |
| Segment liabilities | | 56,130,968 | 10,034,202 | 66,165,170 | (52,738,362) | 13,426,808 |

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

25. SEGMENTAL INFORMATION (CONT'D)

Business segments

| | Note | ICT RM | Healthcare RM | Total RM | Elimination RM | Total RM |
|--|----------|--------------|------------------|--------------|-------------------|--------------|
| Group | | | | | | |
| 2024 | | | | | | |
| Revenue: | | | | | | |
| External sales | | 58,841,704 | - | 58,841,704 | - | 58,841,704 |
| Results: | | | | | | |
| Finance income | | 735,789 | - | 735,789 | (318,828) | 416,961 |
| Finance cost | | - | (330,540) | (330,540) | 318,828 | (11,712) |
| Depreciation of property, plant and equipment | | (4,563) | - | (4,563) | - | (4,563) |
| Other non-cash (expenses)/income | A | (4,544,753) | (3,152,401) | (7,697,154) | 360,645 | (7,336,509) |
| Tax expense | | (28,818) | - | (28,818) | - | (28,818) |
| Segment results | B | (18,417,690) | (3,276,393) | (21,694,083) | 331,122 | (21,362,961) |
| Assets: | | | | | | |
| Segment assets | C | 76,936,121 | 5,118,046 | 82,054,167 | 40 | 82,054,207 |
| Included in the measure of segment assets are: | | | | | | |
| Additions to non-current assets | D | 4,159 | - | 4,159 | - | 4,159 |
| Liabilities: | | | | | | |
| Segment liabilities | | 85,225,412 | 9,828,497 | 95,053,909 | (52,718,104) | 42,335,805 |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

25. SEGMENTAL INFORMATION (CONT'D)

Business segments (cont'd)

Notes to the nature of adjustment and eliminations arrive at amount reported in the consolidated financial statement.

- A. Other major non-cash income/(expenses) consist of the following items are presented in the respective notes to the financial statements:-

| | Group | |
|--|--------------------|--------------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Bad debts written off | - | (5,331) |
| Net gain/(loss) on impairment of financial assets | 273,376 | (3,319,723) |
| Inventories written off | - | (8,083,183) |
| Gain/(Loss) on disposal of property, plant and equipment | 70 | (818) |
| Property, plant and equipment written off | - | (10,445) |
| Provisions | (3,131,993) | (476,879) |
| Reversal of inventories written down | - | 4,559,870 |
| | <u>(2,858,547)</u> | <u>(7,336,509)</u> |

- B. The following items are added to/(deducted from) segment loss to arrive at “loss after tax” presented in the consolidated statements of profit or loss:-

| | Group | |
|-------------------------------|--------------------|---------------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Segment loss | (7,358,840) | (21,362,961) |
| Finance income | 343,541 | 416,961 |
| Finance cost | - | (11,712) |
| Share of loss of an associate | (10,351) | - |
| | <u>(7,025,650)</u> | <u>(20,957,712)</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

25. SEGMENTAL INFORMATION (CONT'D)

Business segments (cont'd)

C. The following items are added to segment assets to arrive at total assets reported in the consolidated statements of financial positions:-

| | Group | |
|---------------------------|--------------|-------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Segment assets | 50,837,209 | 82,054,207 |
| Goodwill on consolidation | 55,735 | - |
| Tax recoverable | 388,553 | 387,830 |
| | 51,281,497 | 82,442,037 |

D. Additions to non-current assets other than financial instruments consist of:-

| | Group | |
|-------------------------------|--------------|-------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Property, plant and equipment | 97,471 | 4,159 |
| Investment in associate | 23,011 | - |
| | 120,482 | 4,159 |

Geographical segments

No geographical information is presented as the Group is wholly operated in Malaysia.

Information about major customers

The following is the major customer with revenue equal or more than 10% of the Group's revenue in the current financial year:-

| | Segment | RM | % |
|-------------|----------------|------------|-----|
| 2025 | | | |
| Customer A | ICT | 9,459,496 | 100 |
| 2024 | | | |
| Customer A | ICT | 57,534,199 | 98 |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. **FINANCIAL INSTRUMENTS**

26.1 **Categories of Financial Instruments**

The table below provides an analysis of financial instruments categorised as financial assets and financial liabilities at amortised costs.

| | <u>2025</u> RM | <u>2024</u> RM |
|---|-------------------|-------------------|
| Group | | |
| <u>Financial assets</u> | | |
| Trade receivables | 25,739,760 | 40,335,977 |
| Other receivables | 96,857 | 243,035 |
| Cash and bank balances and deposit with a licensed bank | <u>22,650,135</u> | <u>19,561,549</u> |
| | <u>48,486,752</u> | <u>60,140,561</u> |
| <u>Financial liabilities</u> | | |
| Trade payables | 4,947,576 | 32,497,800 |
| Other payables | 3,885,256 | 8,968,870 |
| Amount due to Directors | <u>98,000</u> | <u>-</u> |
| | <u>8,930,832</u> | <u>41,466,670</u> |
| Company | | |
| <u>Financial assets</u> | | |
| Trade receivables | 25,739,481 | 40,335,698 |
| Other receivables | 95,181 | 242,576 |
| Amount due from subsidiaries | 195,495 | - |
| Cash and bank balances and deposit with a licensed bank | <u>17,218,694</u> | <u>13,506,685</u> |
| | <u>43,248,851</u> | <u>54,084,959</u> |
| <u>Financial liabilities</u> | | |
| Trade payables | 4,831,097 | 32,381,321 |
| Other payables | <u>3,148,752</u> | <u>8,576,460</u> |
| | <u>7,979,849</u> | <u>40,957,781</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. **FINANCIAL INSTRUMENTS (CONT'D)**

26.2 **Financial Risk Management**

The Group and the Company are exposed to financial risks arising from their operations and the use of financial instruments. Financial risk management policies are established to ensure that adequate resources are available for the development of the Group's and of the Company's business whilst managing their risks. The Group and the Company operate within clearly defined policies and procedures that are approved by the Board of Directors to ensure the effectiveness of the risk management process.

The main areas of financial risks faced by the Group and the Company and the policies in respect of the major areas of treasury activity are set out as follows:-

(a) **Credit Risk**

Credit risk is the risk of a financial loss to the Group and the Company if a customer or counterparty to a financial instrument fails to meet their contractual obligations.

The Group's and the Company's exposure to credit risk is monitored on an ongoing basis. The credit risk is controlled by monitoring procedures. An internal credit review is conducted if the credit risk is material. The Group and the Company do not require collateral in respect of financial assets.

The areas where the Group and the Company are exposed to credit risk are as follows:-

Trade receivables and contract assets

Receivables are monitored on an ongoing basis to mitigate risk of bad debts. The Group's and the Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry in which customers operate.

The management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Group's and the Company's standard payment and delivery terms and conditions are offered. Credit limits are established for each customer and reviewed quarterly. Any credit exceeding those limits require approval from the management.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. **FINANCIAL INSTRUMENTS (CONT'D)**

26.2 **Financial Risk Management (cont'd)**

(a) **Credit Risk (cont'd)**

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):-

Trade receivables and contract assets (cont'd)

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns (i.e., by geographical region, product type, customer type and rating). The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the Group's relevant sectors, the historical default rates are adjusted. Generally, trade receivables which are past due 90 days will be considered as credit impaired unless the Group and the Company have reasonable and supportable information to demonstrate that a more lagging default criteria is more appropriate. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 7 and Note 8. The Group does not hold collateral as security.

Recognition and measurement of impairment loss

Set out below is the information about the credit risk exposure and ECLs on the Group's and the Company's trade receivables and contract assets:-

| | <u>Gross carrying amount</u> RM | <u>Loss allowance</u> | | <u>Net carrying amount</u> RM |
|--------------------------------|--|-------------------------|-------------------------|--|
| | | <u>Collective</u> RM | <u>Individual</u> RM | |
| Group | | | | |
| 2025 | | | | |
| <u>Trade receivables</u> | | | | |
| Current (Not past due) | 18,692,492 | - | - | 18,692,492 |
| 1-30 days past due | 6,739 | - | - | 6,739 |
| 31-60 days past due | 32,200 | - | - | 32,200 |
| 61-90 days past due | 5,707,134 | - | - | 5,707,134 |
| More than 120 days past due | <u>1,995,675</u> | <u>(5,081)</u> | <u>(689,399)</u> | <u>1,301,195</u> |
| | <u>26,434,240</u> | <u>(5,081)</u> | <u>(689,399)</u> | <u>25,739,760</u> |
| <u>Contract assets</u> | | | | |
| Current (Not past due) | <u>1,724,385</u> | - | - | <u>1,724,385</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. FINANCIAL INSTRUMENTS (CONT'D)

26.2 Financial Risk Management (cont'd)

(a) Credit Risk (cont'd)

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):-

Trade receivables and contract assets (cont'd)

Recognition and measurement of impairment loss (cont'd)

Set out below is the information about the credit risk exposure and ECLs on the Group's and the Company's trade receivables and contract assets (cont'd):-

| | Gross carrying <u>amount</u> RM | Loss allowance | | Net carrying <u>amount</u> RM |
|--------------------------------|--|-------------------------|-------------------------|--|
| | | <u>Collective</u> RM | <u>Individual</u> RM | |
| Group (cont'd) | | | | |
| 2024 | | | | |
| Current (Not past due) | 40,019,535 | (183,630) | - | 39,835,905 |
| 1-30 days past due | 491,317 | - | - | 491,317 |
| More than 120 days past due | <u>698,428</u> | <u>(274)</u> | <u>(689,399)</u> | <u>8,755</u> |
| | <u>41,209,280</u> | <u>(183,904)</u> | <u>(689,399)</u> | <u>40,335,977</u> |
| <u>Contract assets</u> | | | | |
| Current (Not past due) | <u>20,438,169</u> | <u>-</u> | <u>-</u> | <u>20,438,169</u> |
| Company | | | | |
| 2025 | | | | |
| Current (Not past due) | 18,692,492 | - | - | 18,692,492 |
| 1-30 days past due | 6,739 | - | - | 6,739 |
| 31-60 days past due | 32,200 | - | - | 32,200 |
| 61-90 days past due | 5,707,134 | - | - | 5,707,134 |
| More than 120 days past due | <u>1,873,896</u> | <u>(5,081)</u> | <u>(567,899)</u> | <u>1,300,916</u> |
| | <u>26,312,461</u> | <u>(5,081)</u> | <u>(567,899)</u> | <u>25,739,481</u> |
| <u>Contract assets</u> | | | | |
| Current (Not past due) | <u>1,724,385</u> | <u>-</u> | <u>-</u> | <u>1,724,385</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. **FINANCIAL INSTRUMENTS (CONT'D)**

26.2 **Financial Risk Management (cont'd)**

(a) **Credit Risk (cont'd)**

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):-

Trade receivables and contract assets (cont'd)

Recognition and measurement of impairment loss (cont'd)

Set out below is the information about the credit risk exposure and ECLs on the Group's and the Company's trade receivables and contract assets (cont'd):-

| | Gross carrying <u>amount</u> RM | Loss allowance <u>Collective</u> <u>Individual</u> RM RM | | Net carrying <u>amount</u> RM |
|--------------------------------|--|---|------------------|--|
| Company (cont'd) | | | | |
| 2024 | | | | |
| Current (Not past due) | 40,019,535 | (183,630) | - | 39,835,905 |
| 1-30 days past due | 491,317 | - | - | 491,317 |
| More than 120 days past due | <u>576,649</u> | <u>(274)</u> | <u>(567,899)</u> | <u>8,476</u> |
| | <u>41,087,501</u> | <u>(183,904)</u> | <u>(567,899)</u> | <u>40,335,698</u> |
| <u>Contract assets</u> | | | | |
| Current (Not past due) | <u>20,438,169</u> | <u>-</u> | <u>-</u> | <u>20,438,169</u> |

Concentration of Credit Risk

Concentration of credit risk exists when changes in economic, industry and geographical factors similarly affect the group of counterparties whose aggregate credit exposure is significant in relation to the Group's and the Company's total credit exposure. The Group's and the Company's portfolio of financial instrument is broadly diversified along geographical lines and transactions are entered into with diverse creditworthy counterparties, thereby mitigate any significant concentration of credit risk.

The Group and the Company determine concentration of credit risk by comparing the amount due from each individual customer against the total trade receivables and contract assets.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. FINANCIAL INSTRUMENTS (CONT'D)

26.2 Financial Risk Management (cont'd)

(a) Credit Risk (cont'd)

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):-

Trade receivables and contract assets (cont'd)

Concentration of Credit Risk (cont'd)

The credit risk concentration profile of the Group's and the Company's trade receivables and contract assets at the reporting date is as follows:-

| | <u>2025</u> RM | <u>2025</u> % | <u>2024</u> RM | <u>2024</u> % |
|--------------------------------------|-------------------|------------------|-------------------|------------------|
| Group | | | | |
| <u>Trade receivables</u> | | | | |
| Top 1 customer (2024: 1 customer) | <u>25,729,073</u> | <u>97</u> | <u>40,510,851</u> | <u>98</u> |
| <u>Contract assets</u> | | | | |
| Top 1 customer (2024: 1 customer) | <u>1,724,385</u> | <u>100</u> | <u>20,438,169</u> | <u>100</u> |
| Company | | | | |
| <u>Trade receivables</u> | | | | |
| Top 1 customer (2024: 1 customer) | <u>25,729,073</u> | <u>98</u> | <u>40,510,851</u> | <u>99</u> |
| <u>Contract assets</u> | | | | |
| Top 1 customer (2024: 1 customer) | <u>1,724,385</u> | <u>100</u> | <u>20,438,169</u> | <u>100</u> |

Other receivables

Expected credit losses ("ECL") are measured as an allowance equal to 12-month ECL for stage 1 financial assets, or lifetime ECL for stage 2 or stage 3 financial assets. A financial asset moves to stage 2 when its credit risk has increased significantly since initial recognition. In assessing whether the credit risk of a financial asset has significantly increased, the Group and the Company take into account qualitative and quantitative reasonable and supportable forward-looking information.

As at the reporting date, the management is of the opinion that all necessary impairment that is required has been provided for.

In respect of other receivables, 97% (2024: 97%) of the Group's other receivables were due from 3 (2024: 3) major debtors.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. **FINANCIAL INSTRUMENTS (CONT'D)**

26.2 **Financial Risk Management (cont'd)**

(a) **Credit Risk (cont'd)**

The areas where the Group and the Company are exposed to credit risk are as follows (cont'd):-

Intercompanies balances

The Company provides advances to its subsidiaries. The Company monitors the results of the subsidiaries regularly.

The maximum exposure to credit risk is represented by its carrying amount in the Company's statement of financial position.

Generally, the Company considers loans and advances to its subsidiaries having low credit risk. The Company assumes that there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. As the Company is able to determine the timing of payments of the subsidiaries' loans and advances when they are payable, the Company considers the loans and advances to be in default when the subsidiaries are not able to pay when demanded. The Company considers a subsidiary's loan or advance to be credit impaired when:

- The subsidiary is unlikely to repay its loan or advance to the Company in full; or
- The subsidiary is continuously loss-making and is having a deficit shareholders' fund.

The Company determines the probability of default for these loans and advances individually using internal information available. The Company has recognised loss allowance equal to lifetime ECLs on the amount due from subsidiaries as it anticipates that there is a significant increase in credit risk of which the subsidiaries' financial position deteriorates significantly.

Cash and bank balances and deposit with a licensed bank

The credit risk for cash and bank balances and deposit with a licensed bank is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. FINANCIAL INSTRUMENTS (CONT'D)

26.2 Financial Risk Management (cont'd)

(b) Liquidity Risk

Liquidity risk is the risk that the Group and the Company will not be able to meet its financial obligations as and when they fall due, due to shortage of funds.

In managing its exposures to liquidity risk arises principally from its various payables, the Group and the Company maintain a level of cash and cash equivalents and bank facilities deemed adequate by the management to ensure, as far as possible, that it will have sufficient liquidity to meet their liabilities when they fall due.

The Group and the Company aim at maintaining a balance of sufficient cash and deposits and flexibility in funding by keeping diverse sources of committed and uncommitted credit facilities from various banks.

The summary of the maturity profile based on the contractual undiscounted repayment obligations are as below:-

| | Carrying <u>amount</u> RM | Total <u>RM</u> | Contractual cash flows | |
|---------------------------------|---------------------------------|--------------------|--|--|
| | | | Current Within 1 <u>year</u> RM | Non- current <u>2 to 5 years</u> RM |
| 2025 | | | | |
| Group | | | | |
| <u>Non-derivative financial</u> | | | | |
| <u>liabilities</u> | | | | |
| Trade payables | 4,947,576 | 4,947,576 | 4,947,576 | - |
| Other payables | 3,885,256 | 3,885,256 | 3,885,256 | - |
| Amount due to Directors | 98,000 | 98,000 | 98,000 | - |
| | <u>8,930,832</u> | <u>8,930,832</u> | <u>8,930,832</u> | <u>-</u> |
| Company | | | | |
| <u>Non-derivative financial</u> | | | | |
| <u>liabilities</u> | | | | |
| Trade payables | 4,831,097 | 4,831,097 | 4,831,097 | - |
| Other payables | 3,148,752 | 3,148,752 | 3,148,752 | - |
| | <u>7,979,849</u> | <u>7,979,849</u> | <u>7,979,849</u> | <u>-</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. **FINANCIAL INSTRUMENTS (CONT'D)**

26.2 **Financial Risk Management (cont'd)**

(b) **Liquidity Risk (cont'd)**

The summary of the maturity profile based on the contractual undiscounted repayment obligations are as below (cont'd):-

| | Carrying amount RM | Total RM | Contractual cash flows | |
|---|--------------------------|-------------------|-----------------------------------|---------------------------------------|
| | | | Current Within 1 year RM | Non- current 2 to 5 years RM |
| 2024 | | | | |
| Group | | | | |
| <u>Non-derivative financial liabilities</u> | | | | |
| Trade payables | 32,497,800 | 32,497,800 | 32,497,800 | - |
| Other payables | 8,968,870 | 8,968,870 | 8,968,870 | - |
| | <u>41,466,670</u> | <u>41,466,670</u> | <u>41,466,670</u> | <u>-</u> |
| Company | | | | |
| <u>Non-derivative financial liabilities</u> | | | | |
| Trade payables | 32,381,321 | 32,381,321 | 32,381,321 | - |
| Other payables | 8,576,460 | 8,576,460 | 8,576,460 | - |
| | <u>40,957,781</u> | <u>40,957,781</u> | <u>40,957,781</u> | <u>-</u> |

The above amounts reflect the contractual undiscounted cash flows, which may differ from the carrying values of the financial liabilities at the reporting date.

(c) **Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of the Group's and the Company's financial instruments will fluctuate because of changes in market interest rates.

The Group's and the Company's fixed rate instruments 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 instruments are exposed to a risk of change in cash flows due to changes in interest rates.

The Group's and the Company's interest rate management objective is to manage the interest expenses consistent with maintaining an acceptable level of exposure to interest rate fluctuation. In order to achieve this objective, the Group and the Company target a mix of fixed and floating debt based on assessment of its existing exposure and desired interest rate profile.

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. FINANCIAL INSTRUMENTS (CONT'D)

26.2 Financial Risk Management (cont'd)

(c) Interest Rate Risk (cont'd)

The interest rate profile of the Group's and the Company's significant interest-bearing financial instruments, based on carrying amounts as at the reporting date are as follows:-

| | Group | | Company | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM | <u>2025</u> RM | <u>2024</u> RM |
| Fixed rate instruments | | | | |
| <u>Financial assets</u> | | | | |
| Fixed deposit with a licensed bank | 11,838,000 | 11,838,000 | 11,838,000 | 11,838,000 |
| Amount due from a subsidiary | - | - | <u>9,161,428</u> | <u>9,205,598</u> |
| Net financial asset | <u>11,838,000</u> | <u>11,838,000</u> | <u>20,999,428</u> | <u>21,043,598</u> |

Sensitivity Analysis for Fixed Rate Instruments

The Group and the Company do not account for any fixed rate financial liabilities at fair value through profit or loss, and the Group and the Company do not designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss and equity.

(d) Foreign Currency Risk

The Group and the Company are exposed to foreign currency risk on purchases that are denominated in currencies other than the functional currencies of the Group and the Company. The currency giving rise to this risk is primarily United States Dollar ("USD").

Foreign currency denominated financial assets and liabilities which expose the Group and the Company to currency risk are disclosed below. The amount shown was reported to key management and translated into RM at the closing rate:-

| | Group and Company | |
|----------------------------|--------------------------|-------------------|
| | <u>2025</u> RM | <u>2024</u> RM |
| <u>Financial liability</u> | | |
| Trade payables | <u>(351,200)</u> | <u>(351,200)</u> |
| Net exposure | <u>(351,200)</u> | <u>(351,200)</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

26. **FINANCIAL INSTRUMENTS (CONT'D)**

26.2 **Financial Risk Management (cont'd)**

(d) **Foreign Currency Risk (cont'd)**

Sensitivity Analysis for Foreign Currency Risk

Below demonstrates the sensitivity to a reasonably possible change in the foreign currency exchange rates against RM, with all other variables held constant, of the Group's and the Company's profit and equity. A 1% (2024: 1%) strengthening of the RM against the following currencies at the end of the reporting period would have increased/(decreased) profit and equity by the amount shown below and a corresponding weakening would have an equal but opposite effect. This analysis is based on foreign currency exchange rate variances that the Group and the Company considered to be reasonably possible at the end of the reporting period.

| | Group and Company | |
|-----|--------------------------|--------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| USD | <u>3,512</u> | <u>3,512</u> |

26.3 **Fair Value Measurement of Financial Instruments**

The carrying amounts of financial assets and liabilities of the Group and of the Company at the reporting date approximate their fair values due to their short-term nature and insignificant impact of discounting.

26.4 **Fair Value Hierarchy**

No fair value hierarchy has been disclosed as the Group and the Company do not have any financial instruments measured at fair value.

27. **CAPITAL COMMITMENT**

| | Group and Company | |
|----------------------------------|--------------------------|-------------|
| | <u>2025</u> | <u>2024</u> |
| | RM | RM |
| Capital expenditure | | |
| - Authorised and contracted for: | | |
| - Plant and equipment | <u>1,824,546</u> | <u>-</u> |

NOTES TO THE **FINANCIAL STATEMENTS** (CONT'D)

28. **CAPITAL MANAGEMENT**

The Group monitor their capital using a gearing ratio, based on total borrowings divided by total shareholders' funds. However, no calculation of gearing ratio has been presented as the Group does not have borrowings as at financial year ended 31 December 2025 and 31 December 2024.

The primary objective of the Group's capital management is to ensure that it maintains a strong credit and financially prudent capital ratios in order to support its current business as well as future expansion so as to maximise the shareholders' value.

The Group manages its capital structure and make adjustment to it, in light of changes in economic condition including the interest rate movements. To maintain and adjust capital structure, the Group may issue new shares or sell assets to reduce debts.

There were no changes in the Group's approach to capital management since the previous financial year.

ANALYSIS OF SHAREHOLDINGS

AS AT 1 APRIL 2026

| | | | |
|----|-------------------------------|---|---|
| A. | Total Number of issued shares | : | 4,150,936,548 |
| | Class of Shares | : | Ordinary Shares |
| | Voting Rights | : | On a poll – One vote for one ordinary share |

B. ANALYSIS OF SHAREHOLDINGS AS AT 1 APRIL 2026

| Size of shareholdings | No. of shareholders | % of total shareholders | No. of shares | % of total number of issued shares |
|-------------------------|------------------------|----------------------------|----------------------|--|
| 1 - 99 | 35 | 0.468 | 722 | 0.000 [^] |
| 100 – 1,000 | 523 | 6.987 | 217,304 | 0.005 |
| 1,001- 10,000 | 1,690 | 22.578 | 10,794,673 | 0.260 |
| 10,001 - 100,000 | 3,657 | 48.858 | 155,783,899 | 3.753 |
| 100,001 – 207,546,827* | 1,578 | 21.082 | 3,370,920,250 | 81.209 |
| 207,546,826 and above** | 2 | 0.027 | 613,219,700 | 14.773 |
| Total | 7,485 | 100.000 | 4,150,936,548 | 100.000 |

REMARK : * - Less than 5% of issued shares
: ** - 5% and above of issued shares
: ^ - negligible

C. SUBSTANTIAL SHAREHOLDERS AS AT 1 APRIL 2026

| Name | Number of Shares Held | | | |
|---|-----------------------|-------|----------------------------|--------|
| | Direct | % | Deemed | % |
| Greenfield Hills Sdn Bhd | 322,199,700 | 7.762 | – | – |
| Dato' Sri Aminul Islam Bin Abdul Nor | 406,657,000 | 9.797 | 517,888,900 ^(a) | 12.476 |
| Muhammad Qhailiz Norman Bin Aminul Islam | – | – | 728,856,700 ^(b) | 17.559 |

Notes:-

- (a) Deemed interested by virtue of his shareholdings in Dream Life Travels Sdn Bhd, Databliss Sdn Bhd and Instacloud Sdn Bhd pursuant to Section 8 of the Companies Act 2016; and through Greenfield Hills Sdn Bhd via his spouse Datin Rusilawati Binti Mohamed Yusoff and his son, Muhammad Qhailiz Norman Bin Aminul Islam.
- (b) Deemed interested by virtue of his shareholdings in Greenfield Hills Sdn Bhd pursuant to Section 8 of the Companies Act 2016; and by virtue of his family relationship with Dato' Sri Aminul Islam Bin Abdul Nor, his father.

ANALYSIS OF **SHAREHOLDINGS** (CONT'D)

D. DIRECTORS' SHAREHOLDINGS AS AT 1 APRIL 2026

| Name | Number of Shares Held | | | |
|----------------------------|-----------------------|----------------|----------------------------|--------|
| | Direct | % | Deemed | % |
| Dato' Sri Haniff Bin Omar | - | - | - | - |
| Dato' Sri Aminul Islam | | | | |
| Bin Abdul Nor | 406,657,000 | 9.797 | 517,888,900 ^(a) | 12.476 |
| Wan Shahinur Izran | | | | |
| Bin Mohamad Salleh | 42,500,000 | 1.024 | - | - |
| Kunal Tayal | 20,000 | - [^] | - | - |
| Datin Rekha A/P Palanysamy | - | - | - | - |
| Vasanthi A/P Arumugam | - | - | - | - |

Note:-

[^] Negligible

(a) Deemed interested by virtue of his shareholdings in Dream Life Travels Sdn Bhd, Databliss Sdn Bhd and Instacloud Sdn Bhd pursuant to Section 8 of the Companies Act 2016; and through Greenfield Hills Sdn Bhd via his spouse Datin Rusilawati Binti Mohamed Yusoff and his son, Muhammad Qhailiz Norman Bin Aminul Islam.

LIST OF TOP 30 SHAREHOLDERS AS AT 1 APRIL 2026

| NO. | SHAREHOLDER | SHARES | % |
|-----|---|-------------|-------|
| 1. | KENANGA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR GREENFIELD HILLS SDN BHD | 322,199,700 | 7.762 |
| 2. | TA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR AMINUL ISLAM BIN ABDUL NOR | 291,020,000 | 7.011 |
| 3. | ALLIANCEGROUP NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR KHOR JAN YEOW (8083119) | 180,000,000 | 4.336 |
| 4. | KHAN BIN MOHD AKRAM KHAN | 180,000,000 | 4.336 |
| 5. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - ECO ASIA VENTURES SDN BHD FOR CHAN YOK PENG | 180,000,000 | 4.336 |
| 6. | ICE COMMERCIAL SERVICES MALAYSIA SDN BHD | 168,674,800 | 4.064 |
| 7. | PHILLIP NOMINEES (TEMPATAN) SDN BHD OCTOWILL TRUSTEES BERHAD FOR PROVEN VENTURE CAPITAL PLT | 144,643,000 | 3.485 |
| 8. | DEVAN A/L IYAVOO | 139,763,000 | 3.367 |
| 9. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - PROFICIENT PREMIUM SDN BHD FOR CHONG VOON WAH | 113,300,000 | 2.730 |
| 10. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - PROFICIENT PREMIUM SDN BHD FOR CHONG CHIEN MING | 113,257,000 | 2.728 |
| 11. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - PROFICIENT PREMIUM SDN BHD FOR KENNETH CHAI CHUAN TEONG | 113,200,000 | 2.727 |
| 12. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - ECO ASIA VENTURES SDN BHD FOR DOREEN DING YEK PING | 100,022,000 | 2.410 |

ANALYSIS OF **SHAREHOLDINGS** (CONT'D)

LIST OF TOP 30 SHAREHOLDERS AS AT 1 APRIL 2026 (CONT'D)

| NO. | SHAREHOLDER | SHARES | % |
|-----|--|----------------------|---------------|
| 13. | KENANGA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR DREAM LIFE TRAVELS SDN BHD (THIRD PARTY) | 84,715,200 | 2.041 |
| 14. | KENANGA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR STERLING AMBIENCE SDN BHD (THIRD PARTY) | 84,000,000 | 2.024 |
| 15. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - ECO ASIA VENTURES SDN BHD FOR SURESH KUMAR A/L NAGORUAN | 80,000,000 | 1.927 |
| 16. | BYTECLOUD SDN BHD | 79,882,800 | 1.924 |
| 17. | KEJAYA KAYA SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR AMINUL ISLAM BIN ABDUL NOR | 74,237,000 | 1.788 |
| 18. | KENANGA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR DATABLISS SDN BHD (THIRD PARTY) | 71,304,800 | 1.718 |
| 19. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - ECO ASIA VENTURES SDN BHD FOR BASTIEN BIN ONN | 70,000,000 | 1.686 |
| 20. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - ECO ASIA VENTURES SDN BHD FOR SAIED MOHAMED BIN MOHAMED ARIF | 68,849,300 | 1.659 |
| 21. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - ECO ASIA VENTURES SDN BHD FOR JEFFERY DING CHOON YONG | 63,661,000 | 1.534 |
| 22. | M & A NOMINEE (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHOW DAI YING (M&A) | 58,733,000 | 1.415 |
| 23. | M & A NOMINEE (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR TAY SENG CHEW (PNG) | 58,718,000 | 1.415 |
| 24. | WAN SHAHINUR IZRAN BIN MOHAMAD SALLEH | 42,500,000 | 1.024 |
| 25. | AMINUL ISLAM BIN ABDUL NOR | 41,400,000 | 0.997 |
| 26. | KENANGA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR MOHAMED FAROZ BIN MOHAMED JAKEL | 40,000,000 | 0.964 |
| 27. | INSTACLOUD SDN BHD | 39,669,200 | 0.956 |
| 28. | NG AH BAH @NGSEE KAI | 38,272,100 | 0.922 |
| 29. | PM NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT - ECO ASIA VENTURES SDN BHD FOR LOH YIM QUIN | 22,693,000 | 0.547 |
| 30. | KENANGA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR EVEREGION SDN BHD | 15,505,300 | 0.374 |
| | TOTAL | 3,080,220,200 | 74.207 |

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Twenty-Fourth (“24th”) Annual General Meeting (“AGM”) of the Company will be held at Greens III Sports Wing, Tropicana Golf & Country Resort, Jalan Kelab Tropicana, 47410 Petaling Jaya, Selangor Darul Ehsan on Tuesday, 16 June 2026 at 10.00 a.m. for the purpose of considering the following businesses:

AGENDA

AS ORDINARY BUSINESS:

1. To receive the Audited Financial Statements of the Company for the financial year ended 31 December 2025 together with the Reports of the Directors and Auditors thereon. *[Please refer to Explanatory Note 4 (i)]*
2. To approve the payment of Directors’ fees and benefits amounting to RM630,000.00 payable for the period from 1 January 2026 until the conclusion of the next Annual General Meeting of the Company to be held in 2027. **Ordinary Resolution 1**
3. To re-elect Madam Vasanthi A/P Arumugam who retires by rotation pursuant to Clause 95 of the Company’s Constitution and who being eligible offers herself for re-election. **Ordinary Resolution 2**
4. To re-elect Encik Wan Shahinur Izran Bin Mohamad Salleh who retires pursuant to Clause 102 of the Company’s Constitution and who being eligible offers himself for re-election. **Ordinary Resolution 3**
5. To re-elect YBhg. Datin Rekha A/P Palanysamy who retires pursuant to Clause 102 of the Company’s Constitution and who being eligible offers herself for re-election. **Ordinary Resolution 4**
6. To re-appoint Grant Thornton Malaysia PLT as Auditors of the Company until the conclusion of the next Annual General Meeting and to authorise the Directors to fix their remuneration. **Ordinary Resolution 5**

AS SPECIAL BUSINESS:

To consider and if thought fit, to pass with or without modifications the following resolutions:-

7. **ORDINARY RESOLUTION
RENEWAL OF AUTHORITY FOR DIRECTORS TO ISSUE SHARES** **Ordinary Resolution 6**

“THAT, subject always to the Companies Act 2016 (the “Act”), the Constitution of the Company, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”), any directives or modifications or reliefs issued by Bursa Securities from time to time in relation to the general mandate for issue of securities, and the approvals of the relevant governmental and/or regulatory authorities, where such approval is necessary, approval be and is hereby given to the Directors of the Company pursuant to Sections 75 and 76 of the Act to issue and allot shares in the Company from time to time at such price and upon such terms and conditions, for such purposes and to such person or persons 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 provided always that the total number of new shares issued pursuant to this resolution when aggregate with the number of new shares issued during the preceding twelve (12) months does not exceed ten percent (10%) of the total number of issued shares of the Company for the time being.

NOTICE OF **ANNUAL GENERAL MEETING** (CONT'D)

THAT such authority shall continue to be in force until the conclusion of the next Annual General Meeting of the Company.

THAT the Directors of the Company be and are hereby further authorised to make or grant offers, agreements or options which would or might require shares to be issued after the expiration of the approvals hereof.

AND THAT the Directors of the Company are also empowered to obtain the approval from Bursa Securities for the listing of and quotation for the additional shares so issued on Bursa Securities.

FURTHER THAT pursuant to Section 85 of the Act read together with Clause 57 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the existing shareholders of the Company to be offered with new shares ranking equally to the existing issued shares arising from the issuance and allotment of the new shares in the Company pursuant to Sections 75 and 76 of the Act, AND THAT the Board of Directors of the Company is exempted from the obligation to offer such new shares first to the existing shareholders of the Company.”

8. **ORDINARY RESOLUTION**
PROPOSED GRANT OF SHARE GRANT SCHEME (“SGS”) SHARES TO ENCIK WAN SHAHINUR IZRAN BIN MOHAMAD SALLEH

**Ordinary
Resolution 7**

“THAT subject to passing of Ordinary Resolution 3, upon the approvals of all relevant authorities or parties being obtained (if required), approval be and is hereby given to the Board to grant SGS Shares, from time to time throughout the duration of the Proposed SGS, to Encik Wan Shahinur Izran Bin Mohamad Salleh, the Managing Director of the Company, of up to 5% of the total number of issued shares of the Company, in accordance with the By-Laws of the SGS.

AND THAT the Board be and is hereby authorised to issue and allot new ordinary shares and/or transfer existing shares in the Company pursuant to the SGS to him from time to time pursuant to the vesting of his SGS Shares.”

ANY OTHER BUSINESS

9. To transact any other business of which due notices shall have been given.

By Order of the Board,

LIM LI HEONG (SSM Practising Certificate No. 202008001981) (MAICSA 7054716)
WONG MEE KIAT (SSM Practising Certificate No. 202008001958) (MAICSA 7058813)
Company Secretaries

30 April 2026

NOTICE OF **ANNUAL GENERAL MEETING** (CONT'D)

Notes:

1. PROXY

- (i) A member of a company entitled to attend and vote at a meeting of the Company shall be entitled to appoint any person as his/her proxy to attend and vote instead of the members at the meeting. There shall be no restriction as to the qualification of the proxy.
- (ii) A proxy appointed to attend and vote at a meeting of the Company shall have the same rights as the members to speak at the meeting. A member shall not appoint more than two (2) proxies to attend and vote at the same meeting. Where a member appoints two proxies to attend and vote at the same meeting, such appointment shall be invalid unless the member specifies the proportion of his shareholding to be represented by each proxy.
- (iii) Where a member of the Company is an exempt authorised nominee which hold ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("Omnibus Account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each Omnibus Account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act") which is exempted from compliance with the provisions of subsection 25A(1) of the Central Depositories Act.
- (iv) The Form of Proxy or other instruments of appointment must be deposited at the office of the share registrar of the Company, Securities Services (Holdings) Sdn Bhd at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Malaysia or lodged electronically via SS e-Portal at <https://sshsb.net.my/> not later than twenty four (24) hours before the time appointed for the taking of the poll or any adjournment thereof. Kindly refer to the Procedures for Electronic Submission of Proxy Form in Appendix A.
- (v) If the appointor is a corporation, the Form of Proxy must be executed under its Common Seal or under the hand of an officer or attorney duly authorised.

2. POLL VOTING

The resolutions as set out in the Notice of AGM are to be voted by poll pursuant to Paragraph 8.29A of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

3. GENERAL MEETING RECORD OF DEPOSITORS

For purpose of determining who shall be entitled to attend this meeting, the Company shall be requesting Bursa Malaysia Depository Sdn Bhd in accordance with the Company's Constitution and Paragraph 7.16(2) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, to make available a Record of Depositors ("ROD") as at 8 June 2026. Only a member whose name appears on such ROD shall be entitled to attend, speak and vote at this meeting or appoint proxy(ies) to attend and/or speak and/or vote on his/her behalf.

4. EXPLANATORY NOTE ON ORDINARY BUSINESS:

- (i) ***Item 1 of the Agenda 1 – Audited Financial Statements for the financial year ended 31 December 2025.***

The Audited Financial Statements are laid pursuant to Section 340(1)(a) of the Companies Act 2016 for discussion only, shareholders' approval for the Audited Financial Statements is not required. Therefore, this Agenda item will not be put forward for voting.

NOTICE OF **ANNUAL GENERAL MEETING** (CONT'D)

Notes: (Cont'd)

4. **EXPLANATORY NOTE ON ORDINARY BUSINESS: (CONT'D)**

(ii) Ordinary Resolution 1 - Payment of Directors' fees and benefits

Section 230(1) of the Companies Act 2016 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 by shareholders at a general meeting. In addition, pursuant to Paragraph 7.24 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, the fees of directors and any benefits payable to directors of a listed issuer shall be subject to annual shareholders' approval at a general meeting. Hence, the Board seeks the shareholders' approval at this AGM for the payment of Directors' fees.

The proposed Directors' fee and benefits had been reviewed by the Remuneration Committee and the Board of Directors of the Company. There is no increment proposed. The Board has taken into consideration the scope of responsibilities, time commitment, as well as the overall Board and Board Committee structure, and is of the view that the proposed Directors' fees and benefits payable are reasonable and are in the best interest of the Company. The proposed Ordinary Resolution 1 is to facilitate payment of Directors' fees and benefits on current financial year basis until the conclusion of the next Annual General Meeting of the Company, calculated based on the number of scheduled Board and Board Committee meetings during the period and assuming that all Directors will hold office until the end of the period. In the event the Directors' fees and benefits proposed are insufficient (e.g., due to more meetings or enlarged Board size), approval will be sought at the next Annual General Meeting ("AGM") for additional fees and benefits to meet the shortfall.

(iii) Ordinary Resolution 2 - Re-election of Directors pursuant to Clause 95 of the Company's Constitution

Clause 95 of the Company's Constitution provides that an election of Directors shall take place each year at the AGM 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 and be eligible for re-election provided that each Director must retire from office at least once in every three (3) years.

Madam Vasanthi A/P Arumugam shall retire by rotation, being eligible had offered herself for re-election at this AGM. Her profile and interest in the securities of the Company are set out in the section of Directors' Profile in the Annual Report.

The Nomination Committee had assessed and was satisfied with the performance of Madam Vasanthi A/P Arumugam based on the performance evaluation criteria which incorporate the Directors' fit and proper criteria as set out in the Directors' Fit and Proper Policy of the Company. She meets the independence requirements as prescribed under the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. She has consistently demonstrated independence and objectivity in expressing her views and has actively participated in Board deliberations and decision-making. She has shown a high level of commitment by dedicating sufficient time and effort to her role and has contributed significantly to informed and balanced decision-making. She has also exercised due care and carried out her duties with professionalism and competence in discharging her responsibilities as a member of the Board.

Based on the above, the Board supported the Nomination Committee's recommendation that Madam Vasanthi A/P Arumugam shall continue serving the Board. Hence, the Board seeks the shareholders to vote in favour of the resolution for the re-election.

NOTICE OF **ANNUAL GENERAL MEETING** (CONT'D)

Notes: (Cont'd)

(iv) Ordinary Resolutions 3 and 4 – Re-election of Directors pursuant to Clause 102 of the Company's Constitution

Clause 102 of the Company's Constitution provides that a newly appointed Director shall hold office only until the next following AGM and shall then be eligible for re-election but shall not be taken into account in determining the Directors who are to retire by rotation at that AGM.

Encik Wan Shahinur Izran Bin Mohamad Salleh was appointed to the Board as Managing Director on 2 January 2026, while YBhg. Datin Rekha A/P Palanysamy was appointed to the Board as an Independent Non-Executive Director on 30 March 2026. Hence, both of them shall retire at this AGM pursuant to the provision of the Constitution, and being eligible, they have offered themselves to stand for re-election. The Nomination Committee had assessed their suitability, as well as their fitness and properness during the recruitment and appointment process. As such, the Board seeks the shareholders to vote in favour of the respective resolutions for their re-election.

5. EXPLANATORY NOTES ON SPECIAL BUSINESS:

(i) Ordinary Resolution 6 – Renewal of Authority for Directors to issue shares

The proposed Ordinary Resolution 6, if passed, will give the Directors of the Company the flexibility to issue and allot shares up to an amount not exceeding ten per centum (10%) of the Company's total number of issued shares for the time being upon such terms and conditions and for such purposes and to such person or persons as the Directors of the Company in their absolute discretion consider to be in the best interest of the Company, without having to convene a separate general meeting so as to avoid incurring additional cost and time. The purpose of this general mandate sought will provide flexibility to the Company for any possible fund-raising activities including but not limited for further placement of shares for purpose of funding the Company's current and/or future investment projects, working capital, repayment of borrowings, acquisitions and/or for issuance of shares as settlement of purchase consideration, or for such purposes as the Board may deem fit and in the best interest of the Company. This authority, unless revoked or varied at a general meeting, will expire at the conclusion of the next AGM of the Company or at the expiration of the period within which the next AGM is required by law to be held, whichever is earlier.

This is the renewal of the general mandate obtained from the shareholders of the Company at the last AGM held on 25 June 2025. The general mandate granted at the last AGM will lapse at the conclusion of this AGM.

Status of Private Placement 2024

On 26 June 2024, the Company announced its proposal to undertake a private placement exercise of up to 377,357,000 new ordinary shares in G3 Global ("G3 Global Shares"), representing not more than ten per centum (10%) of the total number of the Company's issued shares to independent third-party investors pursuant to the shareholders' general mandate for issuance of shares under Sections 75 and 76 of the Companies Act 2016 obtained at the Company's previous AGM held on 22 June 2023. The Company obtained Bursa Securities' approval on 19 September 2024 for the listing and quotation of up to 377,357,000 new G3 Global Shares to be issued pursuant to the Proposed Private Placement ("Private Placement 2024"). Pursuant to Paragraph 6.62(1) of the Listing Requirements, the Company was requested to complete the implementation of the Private Placement 2024 within 6 months from the date on which the listing application is approved by Bursa Securities, i.e. by 18 March 2025. As the Company was unable to meet this deadline. Accordingly, on the application of the Company, Bursa Securities had, on 28 March 2025, granted an extension of time of 6 months up to 18 September 2025 for the Company to complete the implementation of the Private Placement 2024.

NOTICE OF **ANNUAL GENERAL MEETING** (CONT'D)

Notes: (Cont'd)

5. EXPLANATORY NOTES ON SPECIAL BUSINESS: (CONT'D)

(i) **Ordinary Resolution 6 – Renewal of Authority for Directors to issue shares (Cont'd)**

The Private Placement was subsequently completed following the allotment of a total of 377,357,000 Placement Shares on 24 July 2025, which were listed on the Main Market of Bursa Securities on 28 July 2025.

As of the date of this Notice, save for the above allotment of new shares pursuant to the abovementioned Private Placement 2024, no additional new shares have been issued or allotted under the general mandate granted at the Company's last AGM.

Shareholders are advised to take note that the approval given to the Directors under the proposed Ordinary Resolution 6 for the issuance and allotment of the new shares pursuant to Sections 75 and 76 of the Companies Act 2016 shall have the effect of the shareholders having agreed to waive and deemed to have waived their statutory pre-emptive rights pursuant to Section 85 of the Companies Act 2016 and Clause 57 of the Constitution of the Company and will allow the Directors of the Company to issue new shares of the Company which rank equally to existing issued shares of the Company, to any person without having to offer the new shares to all existing shareholders of the Company prior to issuance of new shares in the Company under the general mandate which this will result in a dilution to their shareholding percentage in the Company.

(ii) **Ordinary Resolution 7 - Proposed Grant of Share Grant Scheme ("SGS") Shares to Encik Wan Shahinur Izran Bin Mohamad Salleh**

The proposed Ordinary Resolution 7, if passed, will authorise the Directors of the Company to grant ordinary shares in the Company to Encik Wan Shahinur Izran Bin Mohamad Salleh, the Managing Director of the Company, under the existing SGS of the Company.

The SGS was established to align the interests of the Directors and senior management with those of the shareholders, and to motivate and retain key personnel through equity participation in the Company.

The proposed grant to Encik Wan Shahinur Izran Bin Mohamad Salleh is subject to the terms and conditions of the SGS, including any adjustments which may be made in accordance with the provisions of the SGS By-Laws.

The total number of shares which may be made available under the SGS shall not exceed 10% of the total number of issued shares of the Company (excluding Treasury Shares, if any) at any point in time. In addition, the aggregate allocation to Executive Directors and Senior Management shall not exceed 60% of the shares made available under the SGS, in accordance with the SGS By-Laws.

The proposed grant to Encik Wan Shahinur Izran Bin Mohamad Salleh is considered appropriate after taking into consideration his position, responsibilities and contributions to the Company, and is in line with the objectives of the SGS.

The shares to be issued pursuant to the SGS shall, upon vesting and issuance, rank equally in all respects with the existing issued shares of the Company, save and except that they shall not be entitled to any dividends, rights, allotments and/or other distributions declared prior to the date of issuance.

NOTICE OF **ANNUAL GENERAL MEETING** (CONT'D)

PERSONAL DATA POLICY

By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the Annual General Meeting and/or any adjournment thereof, a member of the Company (i) consents to the collection, use and disclosure of the member's personal data by the Company (or its agents) for the purpose of the processing and administration by the Company (or its agents) of proxies and representatives appointed for the Annual General Meeting (including any adjournment thereof) and the preparation and compilation of the attendance list, minutes and other documents relating to the Annual General Meeting (including any adjournment thereof) and in order for the Company (or its agents) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "Purposes"). (ii) warrants that where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agents), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agents) of the personal data of such proxy(ies) and/or representative(s) for the Purposes, and (iii) agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

DIGITAL COPY of ANNUAL REPORT 2025

Please be informed that the digital copy of the Annual Report 2025 of G3 Global Berhad is available for viewing / downloading from the Company's corporate website at www.g3global.com.my or you may scan the QR code below for the documents.



Shareholders may request for copies of the printed Annual Report 2025 at the Share Registrar's website, <https://www.sshsb.com.my/new/requestarep.aspx>, "Request Annual Report / Circular", key in "G3 GLOBAL BERHAD", complete and submit the online request form, or contact Ms. Magesh at telephone 03 - 8800 7000 or e-mail your request to contact@g3global.com.my. The printed copy of the Annual Report will be sent to you as soon as reasonably practicable upon receipt of your request.

STATEMENT ACCOMPANYING NOTICE OF ANNUAL GENERAL MEETING

(PURSUANT TO PARAGRAPH 8.27(2) OF
THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD)

As at date of this Notice, there are no individuals who are standing for election as Directors, except the following existing Directors who retire and are standing for re-election at the forthcoming Annual General Meeting:

1. Madam Vasanthi A/P Arumugam
2. Encik Wan Shahinur Izran Bin Mohamad Salleh
3. YBhg. Datin Rekha A/P Palanysamy

Their profiles and their interest in the securities of the Company are set out in the section of Directors' Profile of the Annual Report.

The Company will seek shareholders' approval on the general mandate for issue of securities in accordance with Paragraph 6.03(3) of the Listing Requirements of Bursa Malaysia Securities Berhad. Please refer to the proposed ordinary resolution 6 in the Notice of Annual General Meeting of the Company for details.



G3 GLOBAL BERHAD
 Registration No. 200201002733 (570396-D)
 (Incorporated in Malaysia)

| No. of Shares Held |
|--------------------|
| |

| CDS Account No. |
|-----------------|
| |

FORM OF PROXY

Twenty-Fourth (24th) Annual General Meeting

I/We* NRIC/Passport/Company No.*
 (Full name in block letters)

of
 (full address)

with email address mobile phone no.
 being member(s) of G3 Global Berhad, hereby appoint:

| Full Name (in block letters) | NRIC/Passport No.* | Proportion of Shareholdings | |
|------------------------------|--------------------|-----------------------------|---|
| | | No. of Shares | % |
| Address | | | |
| Email Address | | | |
| Mobile Phone No. | | | |

and/or*

| Full Name (in block letters) | NRIC/Passport No.* | Proportion of Shareholdings | |
|------------------------------|--------------------|-----------------------------|---|
| | | No. of Shares | % |
| Address | | | |
| Email Address | | | |
| Mobile Phone No. | | | |

or failing him/her, the Chairperson of the Meeting, as *my/our proxy/proxies to vote for *me/us and on *my/our behalf at the Twenty-Fourth (24th) Annual General Meeting ("AGM") of the Company which is to be held Greens III Sports Wing, Tropicana Golf & Country Resort, Jalan Kelab Tropicana, 47410 Petaling Jaya, Selangor Darul Ehsan on Tuesday, 16 June 2026 at 10.00 a.m. or at any adjournment thereof and to vote on the following resolutions referred to in the Notice of the 24th AGM. My/our proxy is to vote as indicated below:-

| Ordinary Resolutions | For | Against |
|--|-----|---------|
| 1. Approval of the payment of Directors' fees and benefits payable for the period from 1 January 2026 until the conclusion of the next Annual General Meeting of the Company to be held in 2027. | | |
| 2. Re-election of Madam Vasanthi A/P Arumugam as Director. | | |
| 3. Re-election of Encik Wan Shahinur Izran Bin Mohamad Salleh as Director. | | |
| 4. Re-election of YBhg. Datin Rekha A/P Palanysamy as Director. | | |
| 5. Re-appointment of Grant Thornton Malaysia PLT as Auditors and to authorise the Directors to fix their remuneration. | | |
| 6. Renewal of Authority for Directors to Issue Shares. | | |
| 7. Proposed Grant of Share Grant Scheme ("SGS") Shares to Encik Wan Shahinur Izran Bin Mohamad Salleh | | |

* Strike out whichever is not applicable.
 Please indicate with an "X" in the space provided whether you wish your votes to be cast for or against the resolution. In the absence of specific direction, your proxy will vote or abstain as he/she thinks fit.

Signed this day of, 2026

.....
 Signature/Common Seal of Member/Rubber Stamp of Member^A

^A Manner of execution:
 (a) If you are an individual member, please sign where indicated.
 (b) If you are a corporate member which has a common seal, this proxy form should be executed under seal in accordance with the constitution of your corporation.
 (c) If you are a corporate member which does not have a common seal, this proxy form should be affixed with the rubber stamp of your company (if any) and executed by:
 (i) at least two (2) authorised officers, of whom one shall be a director; or
 (ii) any director and/or authorised officers in accordance with the laws of the country under which your corporation is incorporated.



Notes:

1. A member of a company entitled to attend and vote at a meeting of the Company shall be entitled to appoint any person as his/her proxy to attend and vote instead of the members at the meeting. There shall be no restriction as to the qualification of the proxy.
2. A proxy appointed to attend and vote at a meeting of the Company shall have the same rights as the members to speak at the meeting. A member shall not appoint more than two (2) proxies to attend and vote at the same meeting. Where a member appoints two proxies to attend and vote at the same meeting, such appointment shall be invalid unless the member specifies the proportion of his shareholding to be represented by each proxy.
3. Where a member of the Company is an exempt authorised nominee which hold ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("Omnibus Account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each Omnibus Account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act") which is exempted from compliance with the provisions of subsection 25A(1) of the Central Depositories Act.
4. The Form of Proxy or other instruments of appointment must be deposited at the office of the share registrar of the Company, Securities Services (Holdings) Sdn Bhd at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Malaysia or lodged electronically via SS e-Portal at <https://sshsb.net.my/> not later than twenty four (24) hours before the time appointed for the taking of the poll or any adjournment thereof. Kindly refer to the Procedures for Electronic Submission of Proxy Form in Appendix A.
5. If the appointor is a corporation, the Form of Proxy must be executed under its Common Seal or under the hand of an officer or attorney duly authorised.
6. The resolutions as set out in the Notice of Annual General Meeting are to be voted by poll pursuant to Paragraph 8.29A of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.
7. For purpose of determining who shall be entitled to attend this meeting, the Company shall be requesting Bursa Malaysia Depository Sdn Bhd in accordance with the Company's Constitution and Paragraph 7.16(2) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, to make available a Record of Depositors ("ROD") as at 8 June 2026. Only a member whose name appears on such ROD shall be entitled to attend, speak and vote at this meeting or appoint proxy(ies) to attend and/or speak and/or vote on his/her behalf.

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AFFIX
STAMP

**THE SHARE REGISTRAR OF
G3 GLOBAL BERHAD**
Registration No. 200201002733 (570396-D)
SECURITIES SERVICES (HOLDINGS) SDN. BHD.
Level 7, Menara Milenium
Jalan Damanlela
Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur
Wilayah Persekutuan Kuala Lumpur
Malaysia

2nd Fold Here

Fold This Flap For Sealing



| (A) Sign up for a user account at Securities Services e-Portal | |
|---|--|
| Step 1 Visit https://sshsb.net.my/ Step 2 Sign up for a user account Step 3 Wait for our notification email that will be sent within one (1) working day Step 4 Verify your user account within seven (7) days of the notification email and log in | <ul style="list-style-type: none"> • This is a ONE-TIME registration. If you already have a user account, you need not register again. • Your email address is your User ID. • Please proceed to (B) once you are a registered user. |
| REGISTER AS A USER BY <u>11 JUNE 2026</u> TO SUBMIT E-PROXY FORM | |
| (B) Submit e-Proxy Form | |
| Meeting Date and Time | Proxy Form Submission Closing Date and Time |
| Tuesday, 16 June 2026 at 10:00 a.m. | Monday, 15 June 2026 at 10:00 a.m. |
| <ul style="list-style-type: none"> ➤ Log in to https://sshsb.net.my/ with your registered email and password. ➤ Look for G3 Global Berhad under Company Name and 24th AGM on 16 June 2026 at 10:00 a.m. – Submission of Proxy Form under Event and click “>” to submit your proxy forms online for the meeting by the submission closing date and time above. | |
| Step 1 Check if you are submitting the proxy form as – <ul style="list-style-type: none"> ▪ Individual shareholder ▪ Corporate or authorised representative of a body corporate <p><i>For body corporates, the appointed corporate/authorised representative is to upload the evidence of authority (e.g. Certificate of Appointment of Corporate Representative, Power of Attorney, letter of authority or other documents proving authority). All documents that are not in English or Bahasa Malaysia have to be accompanied by a certified translation in English in 1 file. The <u>original</u> evidence of authority and translation thereof, if required, have to be submitted to The Company’s Share Registrar at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan for verification before the proxy form submission closing date and time above or handover the said document to the registrar at the registration counter.</i></p> Step 2 Enter your CDS account number or the body corporate’s CDS account number and corresponding number of securities. Then enter the information of your proxy(ies) and the securities to be represented by your proxy(ies). You may appoint the Chairman of the meeting as your proxy where you are not able to participate. Step 3 Proceed to indicate how your votes are to be casted against each resolution. Step 4 Review and confirm your proxy form details before submission. | |
| <ul style="list-style-type: none"> • A copy of your submitted e-Proxy Form can be accessed via My Records (refer to the left navigation panel). • You need to submit your e-Proxy Form for every CDS account(s) you have or represent. | |

Enquiry

If you have any enquiries relating to the registration for the AGM, please contact the following persons from our Shares Registrar during office hours from Monday to Friday, 8.30 a.m. to 12.15 p.m. and from 1.15 p.m. to 5.30 p.m.:

Securities Services (Holdings) Sdn. Bhd.

General Line : +603-2084 9000

Email : eservices@sshsb.com.my

Officers : Mr. Wong Piang Yoong (DID: +603 2084 9168)

Puan Norhasliliwati (DID: +603 2084 9163)

Cik Siti Nurshahida (DID: +603 2084 9207)



G3 Global Berhad

Company No. 200201002733 (570396-D)

05-05-02, Block 5, Corporate Park, Star Central, Lingkaran Cyber Point Timur, Cyber 12,
63000 Cyberjaya, Selangor Darul Ehsan

T +603 8800 7000

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