



**VERSATILE YET SCALABLE**  
**BUSINESS SOLUTION**

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### COVER RATIONALE

#### Versatile Yet Scalable Business Solution

This year's cover reflects the Group's commitment to delivering versatile and scalable digital business solutions that support businesses across different stages of growth.

The hexagonal design elements symbolise strength, connectivity and integration, representing the Group's cohesive ecosystem of solutions, comprising Accounting, Cloud Accounting, HRMS, POS, OneSales, PalmPOS and e-Invoicing. The distinct colours highlight the diversity and flexibility of the Group's offerings, while the central "2025 Annual Report" emblem reinforces AutoCount's role as a trusted digital solutions provider at the core of business operations.

The phrase "Versatile Yet Scalable Business Solution" encapsulates the Group's value proposition of delivering adaptable solutions that address diverse operational needs while supporting customers as they grow and transform.

Overall, the cover conveys AutoCount's continued focus on innovation, integration and sustainable value creation..

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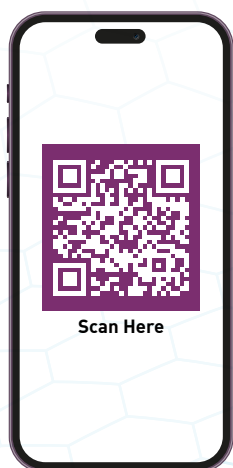
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### Form of Proxy

Scan QR code to view our Annual Report 2025 online or visit [www.autocountsoft.com/investor-relations](http://www.autocountsoft.com/investor-relations)



# 4<sup>th</sup>

## ANNUAL GENERAL MEETING



AutoCount Broadcast Venue at C-G-06, Block C, Centum @ Oasis Corporate Park, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya, Selangor Darul Ehsan, Malaysia.



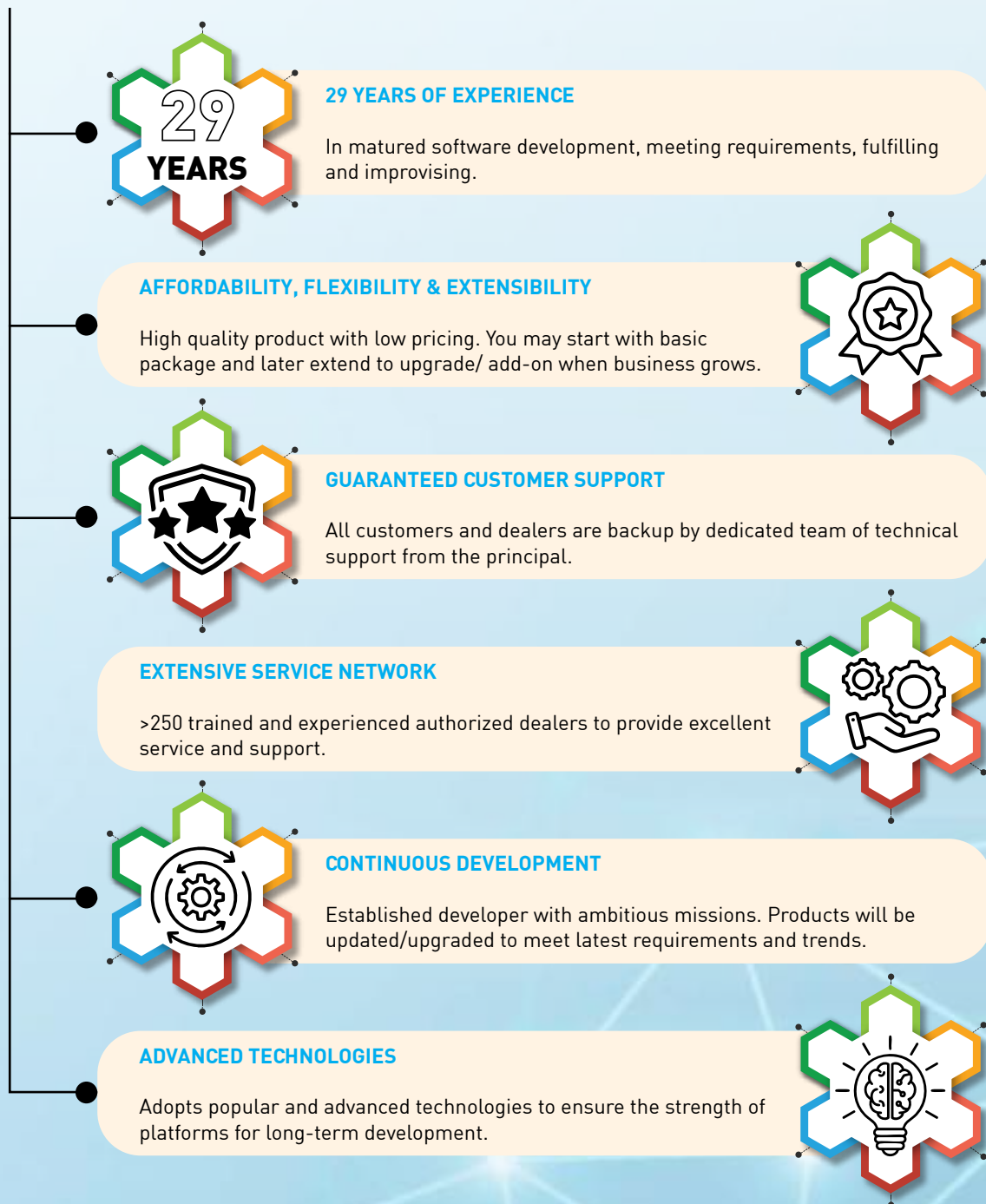
22 June 2026  
Monday,  
10:30 am

# ABOUT AUTOCOUNT DOTCOM BERHAD



## WHY AUTOCOUNT?

For years, we have been working hard to build the brand and reputation, maintains high level of product quality and customer satisfaction.



## CORPORATE OVERVIEW

## ABOUT US

We are a leading software development company with **29 years** of expertise, specialising in developing and distributing financial management software comprising accounting, POS and payroll to meet the unique needs of SMEs, multinational companies and publicly listed organisations under the renowned "AutoCount" brand. Our range of AutoCount software is comprehensive as they are designed to support a wide range of fundamental finance and accounting functions of a business.

All our AutoCount software is developed in-house and distributed as off-the-shelf software to end-user customers through our network of authorised dealers and directly through our internal sales and marketing team. This allows us to focus our resources on the continuous enhancement of our existing software and the development of new software to cater to the changing digitalisation needs of businesses and companies. We also provide technical support and maintenance services to our authorised dealers as part of our service offerings to them, and to our direct end-user customers upon request.

With deep industry knowledge, we customise user-friendly software to meet diverse needs. Trusted by over 210,000 businesses worldwide, our products, such as AutoCount Accounting, Point of Sale, Cloud Accounting, Cloud Payroll and OneSales, are known for their reliability. We are supported by approximately 250 authorised dealers, who provide exceptional support and service. We aim to exceed client expectations and drive growth.

## OUR MISSION &amp; VISION

## MISSION

To provide cost-effective business software to SMEs in Asia

This vision represents our commitment to achieving market dominance, driving innovation, ensuring customer satisfaction, and influencing industry standards. We aim to position ourselves as the foremost provider of high-quality, comprehensive business software across Asia.



## VISION

To be the No.1 business software provider in Asia

By offering cost-effective software solutions, we aim to support the success and sustainability of SMEs, contributing to economic development and prosperity across the Asian region. Through this mission, we aspire to be the trusted partner of choice for SMEs, helping them thrive in an increasingly competitive business environment.



# OUR PRODUCTS



## ON-PREMISE

autocount<sup>®</sup>  
**ACCOUNTING**

autocount<sup>®</sup>  
**POS**

## CLOUD-BASED

autocount<sup>®</sup>  
**CloudAccounting**

autocount<sup>®</sup>  
**HRMS**

autocount<sup>®</sup>  
**OneSales**



# Empowering and Shaping the Future of Business Digitalisation

One Integrated Business Management Ecosystem  
(Cloud and On-premise)



## Comprehensive. Customisable. Scalable.

The ideal accounting and POS system for medium to large enterprises.



Tailored to meet diverse company needs with a comprehensive solution.



Flexible to customise fields, layouts, and reports to meet your specific needs.



Extensible and compatible with other AutoCount software and plugins.



Powerful pricing setup with control over 6 pricing levels, discounts, and a flexible price book module.



Seamlessly integrate AutoCount Accounting and POS for a streamlined workflow.



AutoCount POS supports multi-chain stores for both retail and food & beverage businesses.



Built-in AI Chat helps you retrieve financial data, generate reports, and get instant answers to accounting queries with ease.



AutoCount Accounting

AutoCount POS



Scan for more information

## Accessible. User-Friendly. Affordable.

A seamless cloud-based accounting solution tailored for startups, small businesses, and accounting professionals.



Manage your business from any device, anytime, anywhere.



Quickly create and send invoices or quotations in less than 1 minute.



Integrated with multiple banks for automated reconciliation and smooth payments.



Real-time dashboards and financial reports for informed decision-making.



Accountant-friendly, allowing accountants and SMEs to collaborate simultaneously.



AI SmartScan (OCR) automatically captures and records document data, reducing manual effort.



Scan for more  
information



## Simple. Complete. Affordable.

A complete mobile POS solution designed for F&B and small retail businesses, including kiosks, food trucks, and more.



Get started with just your mobile number.



500+ business type ready templates.



Available in 3 main languages (Bahasa Malaysia, English, Mandarin).



Accept payments via various e-Wallets, DuitNow & cash.



Automatic record transactions with real-time voice alerts.



Print or show receipt with QR code for customer e-Invoice request.



One-tap to consolidate monthly e-Invoices and submit to LHDN – all from your mobile.



Scan for more information

# Cloud Partner Program

Are you an accountant or bookkeeper seeking the most comprehensive e-Invoice solution for your clients?

**Join the AutoCount Cloud Partner Program today to transform your workflow & boost efficiency!**

**Why join the AutoCount Cloud Partner Program?**



Authorised Cloud Solutions Partner



Enhanced Collaboration with Clients



Affordable Cloud Accountant Plan



Recurring Commissions



Scan for more information






# Creating Ultimate HR & Payroll Flexibility For all Employees



**Cloud**  
Secure access via  
desktop & mobile app



**Employee Self Service**  
eClaim, eLeave,  
eAttendance



**Flexi Prepaid Plans**  
Subscription payment  
frequency by month  
or yearly

# 1800-88-7766

# Get rolling with the most affordable Cloud HR & Payroll system that is trusted by the Malaysian businesses.



## System Features

- Embedded with HR administrative tools, HR letter templates, organization charts and more.
- Electronic Payment, EPF, SOCSO, HRDF, EIS, ZAKAT, ASN, Tabung Haji.
- Seamless integration between AutoCount Accounting & Cloud Accounting.
- More than 80 types of reports format to choose from.



## Maintenance-Free

- Feature-rich platform that performs auto-backup on all your data.
- Auto-updates on a regular basis.
- No more worries about expensive hardware and software upgrading investment.



## Siora AI Assistant

- Automate repetitive tasks, simplify complex payroll processes, and reduce manual errors.
- Instantly get answers to HR enquiries and turn data into actionable insights with real-time analysis.



## All-In-One HR & Payroll Management

- Comprehensive HR & Payroll modules, including payroll process management, eLeave management, eAttendance, and eClaim management.



## SecureScan Fingerprint Clocking

- Fast and reliable face and fingerprint recognition for accurate employee clock-ins and clock-outs.
- Seamlessly integrated with AutoCount HRMS to ensure real-time attendance synchronisation across all channels.



## Employee Self-Service

- Be it eLeave, eClaim, eAttendance, Loan, Payslip, EA, get first hand updates instantly online, you can now say goodbye to redundant paperworks.
- Accessible via Mobile app.



## Security

- ISO-certified and protection from any unauthorized or unwarranted access.
- Hosted in Microsoft Azure worldclass data centre.



## Self-Service Subscription Portal

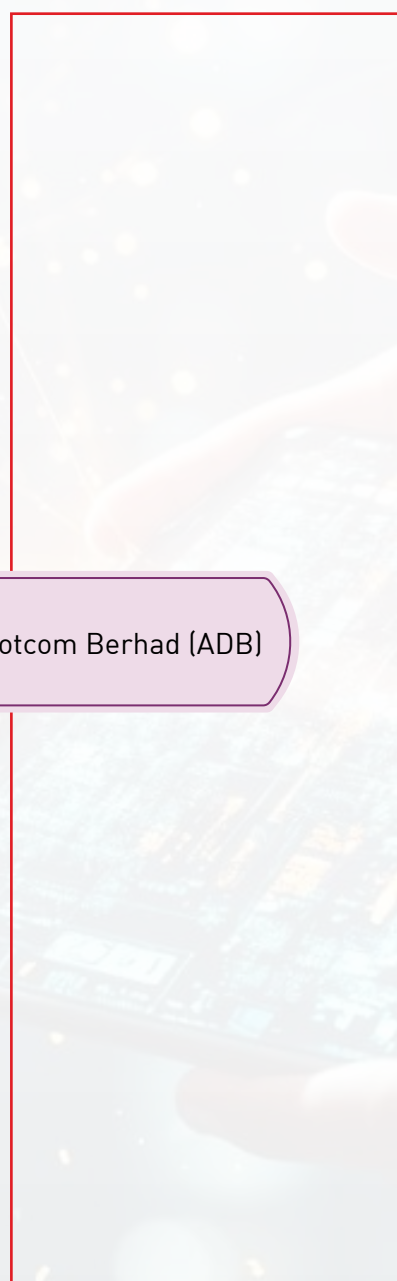
- Choose your billing plan (monthly or yearly) that suits you best.
- Upgrade & adjust your plan at anytime, anywhere.



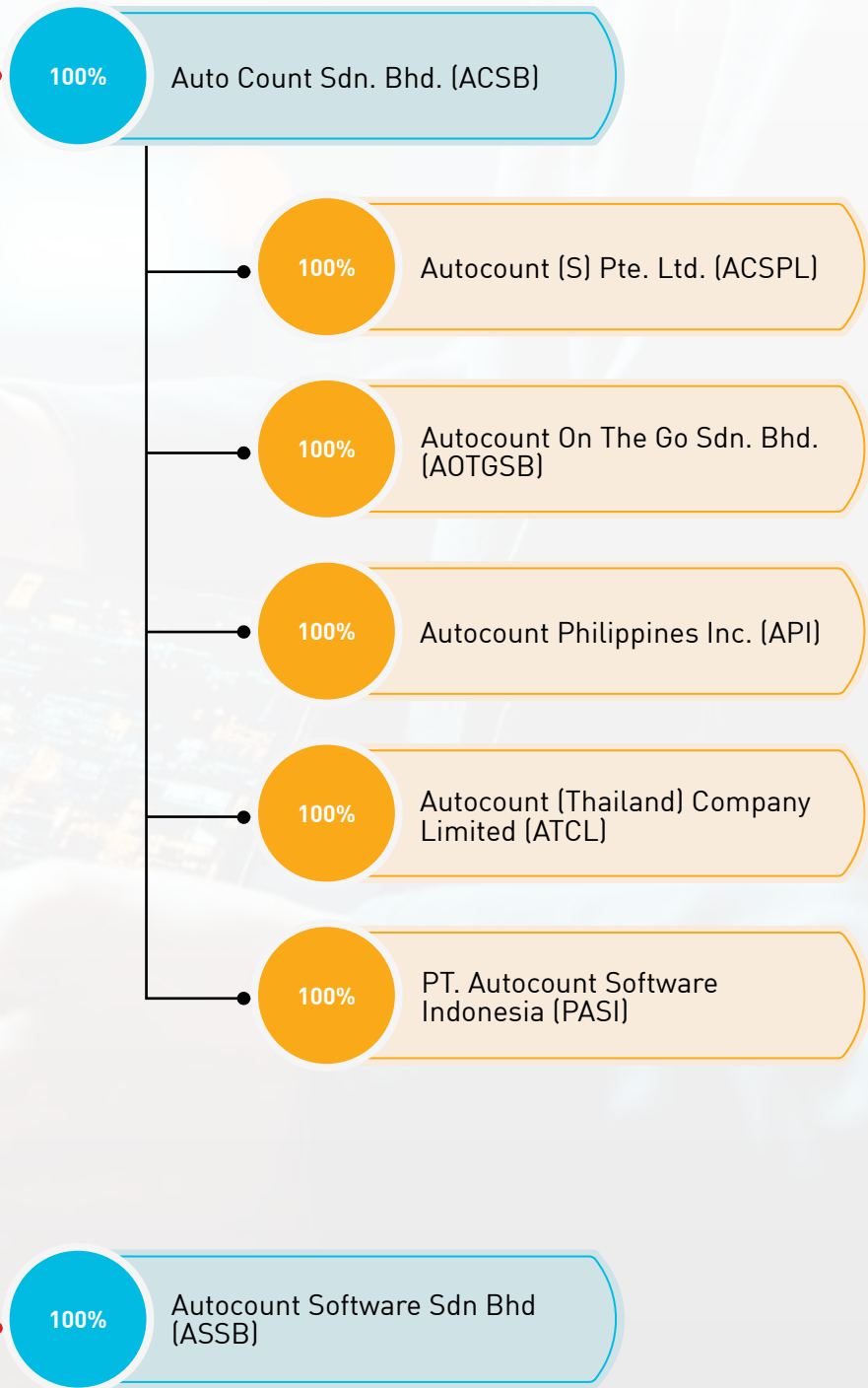
# CORPORATE STRUCTURE



Autocount Dotcom Berhad (ADB)



# CORPORATE STRUCTURE



## CORPORATE INFORMATION

# BOARD OF DIRECTORS

**Choo Chin Peng**

Executive Director / Chairman

**Choo Yan Tiee**

Executive Director / Managing Director

**Dato' Ng Wan Peng**

Senior Independent Non-Executive Director

**Dr. Liew Soung Yue**

Independent Non-Executive Director

**Chin Chee Seng**

Independent Non-Executive Director

**Ling Su Teing**

Independent Non-Executive Director

## AUDIT AND RISK MANAGEMENT COMMITTEE

<b>Chin Chee Seng</b>	Chairman
<b>Dato' Ng Wan Peng</b>	Member
<b>Dr. Liew Soung Yue</b>	Member

## REMUNERATION COMMITTEE

<b>Dato' Ng Wan Peng</b>	Chairperson
<b>Dr. Liew Soung Yue</b>	Member
<b>Chin Chee Seng</b>	Member

## NOMINATION COMMITTEE

<b>Dr. Liew Soung Yue</b>	Chairman
<b>Dato' Ng Wan Peng</b>	Member
<b>Chin Chee Seng</b>	Member

## COMPANY SECRETARIES

**Lim Li Heong**

(MAICSA 7054716)

(SSM Practicing Certificate No. 202008001981)

**Wong Mee Kiat**

(MAICSA 7058813)

(SSM Practicing Certificate No. 202008001958)

## Corporate information (Cont'd)

### REGISTERED OFFICE

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

### PRINCIPAL PLACE OF BUSINESS

---

B2-3A01 & B2-3A02, Meritus Tower  
@ Oasis Corporate Park  
Oasis Damansara (Pusat Korporat Oasis)  
No. 2, Jalan PJU 1A/2, Ara Damansara  
47301 Petaling Jaya  
Selangor Darul Ehsan, Malaysia  
Tel No.: +603 3000 3000  
Website: <https://www.autocountsoft.com/>  
Email: [ir@autocountsoft.com](mailto:ir@autocountsoft.com)

### SHARE REGISTRAR

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Boardroom Share Registrars Sdn Bhd  
(199601006647 (378993-D))  
11th Floor, Menara Symphony  
No. 5, Jalan Prof. Khoo Khay Kim  
Seksyen 13, 46200 Petaling Jaya  
Selangor Darul Ehsan, Malaysia  
Tel No.: +603 7890 4700

### AUDITORS

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Baker Tilly Monteiro Heng PLT  
(201906000600 (LLP0019411-LCA) & AF 0117))  
Baker Tilly Tower, Level 10, Tower 1, Avenue 5  
Bangsar South City, 59200 Kuala Lumpur  
Wilayah Persekutuan (KL), Malaysia  
Tel No.: +603 2297 1000

### STOCK EXCHANGE LISTING

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Main Market of Bursa Malaysia Securities Berhad  
Stock Name: ADB  
Stock Code: 0276  
Sector: Technology



# CORPORATE MILESTONE

**1996**  
Commencement in developing accounting software.

**1998**  
Launched our on-premise AutoCount Accounting software.

**1999**  
Launched our AutoCount Plus.  
Expansion to the Singapore market.

**2000**  
Launched our AutoCount Lite.

**2002**  
Launched our on-premise AutoCount Payroll.

**2003**  
Introduced AutoCount Computerized Accounting Course.  
Launched AutoCount Premier and a portable accounting software, which is a combination of AutoCount XP and Pocket AutoCount.

**2006**  
Launched our on-premise AutoCount Accounting 2006.  
Awarded Microsoft Certified Partner ISV / Software Solution.

**2010**  
Established a dedicated education team and formed partnerships with universities and colleges, integrating AutoCount accounting software as part of their accounting course syllabus.  
Initiated the publication of AutoCount software tutorial videos and learning resources on YouTube through our existing employee's YouTube channel.

**2015**  
Strengthened market position through successful rollout of GST-enabled AutoCount Accounting solutions.  
Launched **AutoCount Accounting 1.8** and **AutoCount Express 1.8**, accredited as GST Compliant Accounting Software by the Royal Malaysian Customs Department (RMCD).

**2016**  
Established the official AutoCount YouTube Channel to provide structured learning resources ([www.youtube.com/AutoCountSoftware](http://www.youtube.com/AutoCountSoftware)).  
Incorporated AutoCount On The Go Sdn Bhd to develop cloud-native application extensions, enabling a hybrid software experience.

**2007**  
Launched our **AutoCount Express 2006**.  
Expansion to the Indonesian market.  
Awarded Malaysia MSC Status Company.

**2009**  
Launched our AutoCount Retail POS.

**2017**  
Relocated to Oasis Corporate Park @ Ara Damansara.  
Incorporated AutoCount (S) Pte Ltd as a sales office in Singapore.  
Launched AutoCount On-The-Go, an extended cloud-native application.  
Received multiple industry recognitions, including:

- o Most Promising Company (Star Outstanding Business Awards from Star Media Group Bhd).
- o Product Excellence Awards (Sin Chew Media Corporation Berhad).
- o Market Leadership Awards (The Golden Globe Tigers Awards).

**2018**  
Launched **AutoCount Accounting 2.0 & AutoCount Food and Beverages POS**.

Received Digital & Technology Business Excellence and CIMB Regional Business Excellence (Sin Chew Media Corporation Berhad).



## Corporate Milestone (Cont'd)

2022

Achieved ISO 27001:2013 certification by BSI Group of Companies.

Recognised as the first IRAS-verified TIER 3 solution provider in Singapore.

2021

Launched **AutoCount Cloud Accounting**, a cloud-native AutoCount accounting software.



Awarded Certificate of Merit at The Star Outstanding Business Awards for the category of up to RM25 million (Star Media Group Bhd).

2020

Established AutoCount Academy, at *academy.autocountsoft.com*, a comprehensive online self-learning platform.

Recognised by the Malaysia Digital Economy Corporation (MDEC) as a Technology Solutions Provider (TSP) under the SME Business Digitisation Grant initiative.

2019

Launched **AutoCount Cloud Payroll**, our first cloud-native solution.



Enhanced AutoCount Retail POS to support e-wallet payments.

Named Top 30 Finalist in the AmBank BizRace Programme.

2023



Launched AutoCount OneSales, a cloud-native POS software.

Listed on the ACE Market of Bursa Malaysia Securities Berhad on 9 May 2023.

AutoCount Academy appointed by the Institute of Accountants & Bookkeepers ("IAB") as the exclusive accredited centre to offer joint awards in Malaysia.

Awarded the Accounting Software of the Year 2023 for the South East Asian Region by the IAB.

Awarded with 100 Go Digital Supporting Partner Outstanding Achievement by MDEC.

Established Autocount (Philippines) Inc., AutoCount (Thailand) Company Limited and PT AutoCount Software Indonesia for our overseas business expansions in the Philippines, Thailand and Indonesia.

2024



Launched AutoCount e-Invoice Solution, Compliant to LHDN requirements.

Achieved ISO 27001:2022 certification.

Recognised as Top Employer of Graduate Choice (Jobstore).

Awarded with Top Employer of the Year (Private Sector) by Jobstore.

Signed strategic collaboration with Politeknik Malaysia.

Invited by NKH Chartered Accountants to present on Budget 2025 & e-invoice developments.

Contributed in the JCI Malaysia National Convention – Legacy of Leaders.

2026

Successfully transferred listing to the Main Market of Bursa Malaysia Securities Berhad on 25 February 2026.

Launched BIR-accredited POS with Euronet QRPH integration at the AutoCount Philippines Partner Conference 2026.

2025

Recognised as the Best Accounting Software in Malaysia by Trusted Malaysia.

Appointed as a Training Provider by IAB, to deliver specialised accounting software training.

Collaborated with Universiti Utara Malaysia on the "Future-Ready Accountants" initiative, equipping students with digital accounting and cloud-based skills.



Launched AutoCount PalmPOS, an LHDN e-invoice-ready mobile POS solution for MSMEs.

Participated in the 16th PHILSME 2025 with Malaysia External Trade Development Corporation (MATRADE).

Completed POS mall integration module in the Philippines market.

Participated in CTOS SME Biz Day Johor Bahru.

Participated in the International Datathon organised by Universiti Utara Malaysia.

Organised AutoCount Competition 2025.

Supported SJKC Bukit Fraser Charity Run 2025.

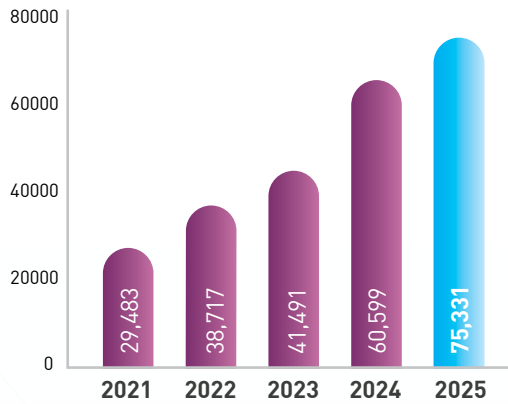
## 5-YEAR FINANCIAL HIGHLIGHTS

FYE	2021 (RM'000)	2022 (RM'000)	2023 (RM'000)	2024 (RM'000)	2025 (RM'000)
<b>Revenue</b>	29,483	38,717	41,491	60,599	75,331
<b>Cost of Sales</b>	(5,904)	(7,769)	(10,486)	(17,263)	(12,900)
<b>Gross Profit</b>	23,579	30,948	31,005	43,336	62,431
<b>Other Income</b>	495	818	1,031	263	512
<b>Profit Before Tax</b>	13,547	18,293	17,273	25,420	42,599
<b>Profit After Tax</b>	10,030	13,923	12,983	19,728	31,074
<b>Gross Profit margin (%)</b>	79.97	79.93	74.73	71.51	82.88
<b>Profit Before Tax margin (%)</b>	45.95	47.35	41.63	41.95	56.55
<b>Profit After Tax margin (%)</b>	34.02	35.96	31.29	32.56	41.25

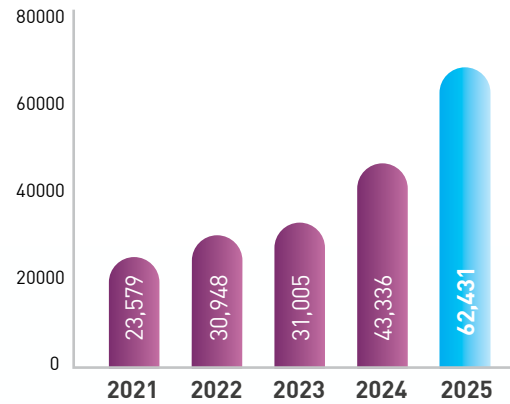


### 5-Year Financial Highlights (Cont'd)

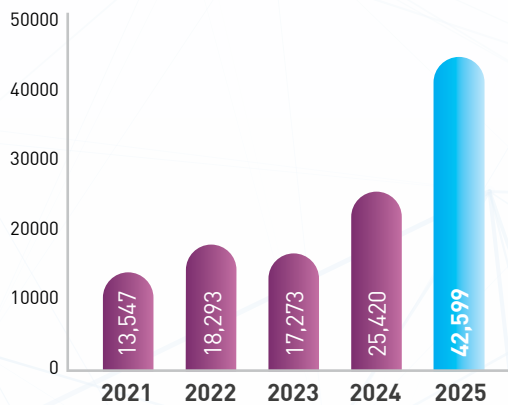
» **REVENUE** **RM75.33** Million  
 RM Million — FY2024: RM 60.60 million



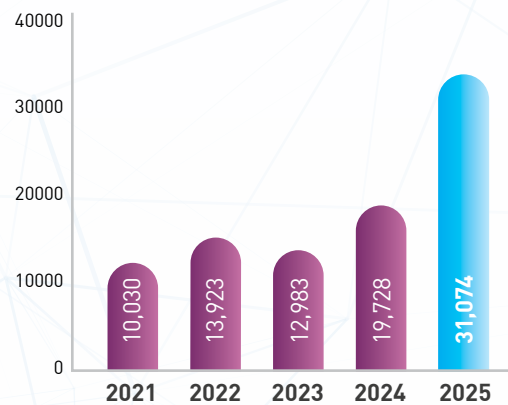
» **GROSS PROFIT** **RM62.43** Million  
 RM Million — FY2024: RM 43.34 million



» **PROFIT BEFORE TAX** **RM42.60** Million  
 RM Million — FY2024: RM 25.42 million



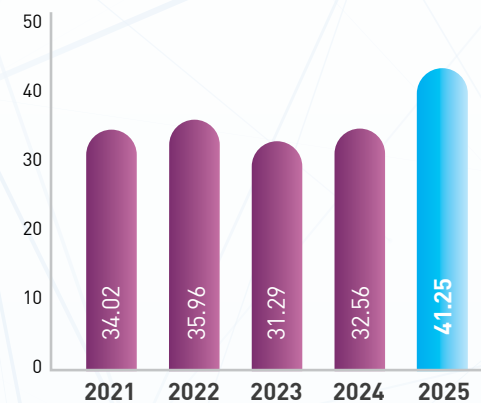
» **PROFIT AFTER TAX** **RM31.07** Million  
 RM Million — FY2024: RM 19.73 million  
 (attributable to owners of ADB)



» **PROFIT BEFORE TAX MARGIN** **RM56.55** %  
 (%) — FY2024: 41.95%



» **PROFIT AFTER TAX MARGIN** **41.25** %  
 (%) — FY2024: 32.56%



## DIRECTORS' PROFILE

# Choo Chin Peng

Executive Director (Board Chairman)

 Malaysian

 Age 56

 Male



**Choo Chin Peng ("CCP")** was appointed to our Board as Executive Director on 25 February 2022 and is responsible for overseeing our Group's strategic business planning, products development and operations.

CCP graduated with Bachelor of Science and Master of Science, both from The Institute of Computer Science and Information Engineering from National Chiao Tung University, Taiwan in 1993 and 1995 respectively.

In 1996, CCP co-founded the Group's precursor business together with Choo Yan Tiee ("CYT") and was instrumental in the development of the AutoCount Accounting Software, forming the foundation of the Group's core business.

In 2007, he played a key role in the acquisition and transformation of Soft Merit Sdn Bhd, which was subsequently renamed Auto Count Sdn Bhd, to strengthen and expand the Group's software operations.

With over 30 years of experience in software development, operations, and strategic planning, CCP has been instrumental in driving the Group's technological capabilities and operational efficiency. He continues to play a key role in shaping the Group's product innovation and long-term business strategy.

## Directors' Profile (Cont'd)

## Choo Yan Tiee

Executive Director / Managing Director



Malaysian



Age 56



Male



**Choo Yan Tiee ("CYT")** was appointed to our Board as Executive Director on 25 February 2022 and is responsible for the overall strategy and corporate direction of our Group, including sales, marketing initiatives, general management, resources planning and business development.

He graduated with a qualification in Preparatory Programs for Overseas Chinese Students from National Taiwan Normal University, Taiwan, in 1990.

He began his career in 1991 as a Sales and Marketing. In 1996, he co-founded the Group's precursor business and was involved in the early development of the AutoCount Accounting Software, which laid the foundation for the Group's core software business.

In 2007, he played a key role in the acquisition and transformation of Soft Merit Sdn Bhd, which was subsequently renamed Auto Count Sdn Bhd, to consolidate and expand the Group's software operations.

With over 30 years of experience in sales, marketing, and business development, CYT has been instrumental in driving the Group's growth and strategic direction. He continues to lead the Group's expansion initiatives and plays a key role in shaping its long-term vision and market positioning.

## Directors' Profile (Cont'd)

# Dato' Ng Wan Peng

Senior Independent Non-Executive Director



Malaysian



Age 63



Female



**Dato' Ng Wan Peng ("Dato' Ng")** was appointed to our Board as an Independent Non-Executive Director on 6 April 2022. She is the Chairperson of our Remuneration Committee and a member of our Audit and Risk Management Committee and Nomination Committee.

She graduated with a Bachelor of Computer Science from Universiti Sains Malaysia, Malaysia in 1988.

Dato' Ng has over 30 years of experience in the information and communications technology ("ICT") and digital economy sectors. She began her career in ICT solution development and project management before joining the Malaysia Digital Economy Corporation ("MDEC") in 1998.

During her tenure at MDEC, she held various senior leadership roles, including Chief Operating Officer, where she was instrumental in driving national digitalisation initiatives, talent and industry development programmes, and the implementation of strategic policies to advance Malaysia's digital economy.

She subsequently served as President of Big Bad Wolf Ventures Sdn Bhd, where she led the group's technology and digital transformation initiatives to support its business expansion.

She currently serves as an Independent and Non-Executive Director in several public listed companies, namely Fraser & Neave Holdings Berhad, Iris Corporation Berhad and Lac Med Berhad. She also holds positions as an Independent Director in non-listed companies, including Paradigm REIT Management Sdn Bhd and Hong Leong Assurance Berhad.

## Directors' Profile (Cont'd)

## Dr. Liew Song Yue

Independent Non-Executive Director



Malaysian



Age 56



Male



**Dr. Liew Song Yue ("Dr. Liew")** was appointed to our Board as Independent Non-Executive Director on 6 April 2022. He is the Chairperson of our Nomination Committee and a member of our Audit and Risk Management Committee and Remuneration Committee.

He holds a Doctor of Philosophy (Information Engineering), which he was conferred by The Chinese University of Hong Kong, Hong Kong in 1999.

Dr. Liew is currently a Professor at Universiti Tunku Abdul Rahman ("UTAR"), where he is actively involved in academic leadership, research, and the development of higher education programmes. He has extensive experience in lecturing, supervising undergraduate and postgraduate students, and leading research initiatives, with numerous publications in the field of information and communication technology.

Throughout his academic career since 1999, Dr. Liew has held various teaching and research positions in reputable institutions, including The Chinese University of Hong Kong and the Polytechnic University, Brooklyn, New York. He has also served in key leadership roles at UTAR, including as Dean of the Faculty of Information and Communication Technology, where he is responsible for overseeing the academic, research, and administrative functions of the faculty.

With over 20 years of experience in academia and research, Dr. Liew possesses deep expertise in information and communication technology, research development, and higher education management. His experience spans teaching, research supervision, and institutional leadership, contributing significantly to the advancement of academic and professional practices in the field.

## Directors' Profile (Cont'd)

# Chin Chee Seng

Independent Non-Executive Director



Malaysian



Age 55



Male



**Chin Chee Seng** was appointed to our Board as Independent Non-Executive Director on 6 April 2022 and served as Chairman of our Audit and Risk Management Committee and a member of our Nomination Committee and Remuneration Committee.

He completed his Association of Chartered Certified Accountants Qualification exams in Malaysia in 1998.

He is the founder and Managing Partner of CCS & Co PLT, an established accounting and advisory firm in Malaysia. In his current role, he is responsible for leading the firm's strategic direction and overseeing the provision of audit, tax, and advisory services to a diverse portfolio of clients. He is actively involved in advising on financial management, regulatory compliance, corporate structuring, and business improvement initiatives.

He is an Approved Company Auditor, Licensed Tax Agent, member of the Malaysian Institute of Accountants (MIA), the Malaysian Institute of Certified Public Accountants (MICPA), Institute of Internal Auditors Malaysia (IIA Malaysia), and Institute of Corporate Directors Malaysia (ICDM), the Chartered Management Institute, United Kingdom (CMI-UK), Fellow Members of the Association of Chartered Certified Accountants (ACCA) and Chartered Tax Institute of Malaysia (CTIM), and a registered ASEAN Chartered Professional Accountant.

He has over 30 years of experience in the financial and corporate sectors. His primary competence areas are audit, management accounting, financial planning, corporate consultancy, transfer pricing, human resources, and taxation. He is also a certified HRD Corp Trainer and a recognised speaker in the field of taxation. He regularly conducts training programmes and workshops in Malaysia, covering topics such as Goods and Services Tax (GST), Sales and Services Tax (SST), income tax, transfer pricing, and labour law.

## Directors' Profile (Cont'd)

# Ling Su Teing

Independent Non-Executive Director



Malaysian



Age 42



Female



**Ling Su Teing** was appointed to our Board as Independent Non-Executive Director on 1 April 2025.

She graduated with a Bachelor of Law from University of Tasmania. She has more than ten (10) years of experience in the Legal field. She had her legal practical training course in Sydney, she was admitted to the Supreme Court of New South Wales in 2009.

Ms. Ling obtained her Certificate of Legal Practice in 2010 and commences her pupillage at Messrs Teh & Lee. She was admitted to the Malaysia Bar in October 2011. She involved in real property transactions including negotiating and documenting acquisition of real property, leases, tenancies and joint ventures.

For corporate matter, she is experienced incorporate exercise of listed companies in Malaysia such as acquisition, disposal, share issuance schemes, initial public offering and conducting legal due diligence review to ensure compliance with disclosure requirements under relevant guideline, listing requirements and regulations of capital market.

## KEY SENIOR MANAGEMENT'S PROFILE

# Tan Wee Kong

Chief Financial Officer

 Malaysian

 Age 51

 Male



**Tan Wee Kong** graduated with a Bachelor of Commerce (Accounting) from Nelson Polytechnic, New Zealand in 1998. He has been a member of the Association of Chartered Certified Accountants since 2004 and the member of Malaysian Institute of Accountants since 2005.

He has over 25 years of experience in finance, accounting, and audit, with extensive exposure across financial reporting, internal audit, budgeting, and corporate management. He began his career in 1998 and has since built a strong track record through various roles in audit firms and commercial organisations, where he was involved in overseeing financial operations and supporting business decision-making.

Throughout his career, he has held senior finance and management roles, including positions responsible for financial and administrative functions, as well as overall business operations. He also established and managed his own accountancy practice, further strengthening his expertise in financial advisory and client servicing.

He joined the Group in 2018 as Chief Financial Officer and is responsible for overseeing the Group's financial strategy and operations, including financial reporting, budgeting, internal controls, and regulatory compliance.

## Key Senior Management's Profile (Cont'd)

## Ng Boon Thye

Sales and Marketing Director



Malaysian



Age 48



Male



**Ng Boon Thye** graduated with a degree of Bachelor of Science in Computing from University of Portsmouth, United Kingdom in 2000.

He has over 20 years of experience in information technology, sales, and business development. He began his career in the IT industry, where he developed a strong foundation in systems infrastructure and operational support.

In 2002, he co-founded a technology solutions company, where he assumed key responsibilities in driving sales and marketing initiatives, as well as overseeing business operations. Through this role, he gained extensive experience in the distribution of computer hardware and software, as well as the provision of IT consultancy services.

He joined the Group in 2016 as Sales and Marketing Director and is responsible for leading the Group's commercial functions, including sales and marketing strategy, business development, and project delivery. He also oversees resource planning and the execution of projects to ensure alignment with the Group's strategic objectives and operational priorities.

## KEY SENIOR MANAGEMENT'S PROFILE

### Lim Kim Seng

Software Development Director



Malaysian



Age 48



Male



**Lim Kim Seng** graduated with a Higher Diploma in Business Information Technology from Asia Pacific Institute of Information Technology, Malaysia in 1999.

He has over 20 years of experience in software development and information technology. He began his career in 2000 in software programming and systems development, where he was involved in system analysis, design, and application development across various organisations.

In 2002, he co-founded a technology solutions company, where he provided consultancy services and gained experience in delivering IT solutions and supporting business applications.

Throughout his early career, he held technical roles including Analyst Programmer and Senior Developer, where he was responsible for the design, development, and implementation of software applications, building a strong foundation in system architecture and programming.

He joined the Group in 2016 as Software Development Director and is responsible for leading the Group's research and development initiatives, including the development of new products and the enhancement of existing software solutions. He also oversees system architecture and information security to ensure the reliability and integrity of the Group's technology platforms.

## Key Senior Management's Profile (Cont'd)

### Notes to Directors' and Key Senior Managements' Profile

#### 1. Family Relationships

None of the Directors and Key Senior Management have any family relationship with any Director and/or major shareholder of the Company.

#### 2. Conflict of Interest

None of the Directors and Key Senior Management has any personal interest / conflict of interest / potential conflict of interest, including interest in any competent business with the Company and the subsidiary.

#### 3. Conviction of Offences

None of the Directors and Key Senior Management has been convicted for offences within the past five (5) years other than traffic offences or any public sanction or penalty imposed on him / her by the relevant regulatory bodies during the financial year ended 31 December 2025.

#### 4. Attendance at Board Meetings

The details of attendance of the Directors at the Board Meeting are set out on page 81 of this Annual Report.

#### 5. Directors' shareholdings

The details of the Directors' interest in the securities of the Company are set out in the Analysis of Shareholdings on page 149 of this Annual Report.

#### 6. Directorships in Public Companies and Listed Issuers

Save for Dato' Ng, none of the Directors and Key Senior Management hold any other directorship of public companies and listed issuers.

# CHAIRMAN'S STATEMENT

*Dear Shareholders,*

On behalf of the Board of Directors, I am pleased to present the Annual Report of AutoCount Dotcom Berhad ("ADB") for the financial year ended 31 December 2025.

## Market Overview

The Malaysian economy in 2025 continued to demonstrate resilience and growth, underpinned by the recovery of key sectors and the accelerating pace of digital transformation across industries.

Regulatory developments, particularly the nationwide implementation of e-Invoicing, have further reinforced the shift towards automation and digital compliance. These developments present significant opportunities for technology-driven solutions providers such as AutoCount.

Against this backdrop, our Group remains well-positioned to capitalise on emerging opportunities through its comprehensive product ecosystem and ongoing commitment to innovation.

## Strengthening Industry and Professional Engagement

During the financial year, our Group intensified its efforts to strengthen industry engagement and foster strategic collaboration.



## Chairman's Statement (Cont'd)

We participated in the CTOS SME Biz Day in Johor Bahru, where we shared practical insights on e-Invoicing adoption among SMEs. In addition, we continued our role as an approved training provider with the Institute of Accountants and Bookkeepers (IAB), delivering specialised training programmes to enhance professional competencies within the accounting community.

### Talent Development and Community Initiatives

Talent development remained a strategic priority for our Group.

In 2025, our collaboration with Universiti Utara Malaysia under the "Future-Ready Accountants" initiative focused on equipping students with industry-relevant competencies, including cloud-based accounting technologies, e-Invoicing, and automated assessment tools.

We also participated in the International Datathon, promoting the application of data analytics in business decision-making.

Furthermore, our fifth year of collaboration with Universiti Tunku Abdul Rahman culminated in the successful organisation of the AutoCount Competition 2025, themed "Everyone Counts in Digital", which enhanced students' understanding of accounting systems and digital capabilities.

In addition, we provided funding support to the UTAR Education Foundation for a research project titled "Profiling Malaysian Learners' Competencies in Reading, Mathematics and Science Using PISA Test Questions." The research is expected to generate useful insights for educators in developing more effective learning strategies, reflecting our continued commitment to education, social responsibility and the development of Malaysia's future talent pipeline.

Beyond academia, our Group remained committed to community engagement through its support and sponsorship of the SJKC Bukit Fraser Charity Run 2025.

### Regional Expansion

Our Group continued to make steady progress in our regional expansion initiatives.

In the Philippines, we secured the necessary regulatory approvals for key business segments. Product enhancements, including the completion of the POS mall integration module in the second quarter of the current financial year, have enabled seamless integration for retail businesses and franchise operators.

### Strategic Outlook and Transformation

Our Group continues to advance its strategic transformation towards a fintech-driven business model.

By leveraging data derived from its growing e-Invoice user base and collaborating with financial institutions, our Group aims to expand its service offerings beyond digital accounting solutions into a broader financial ecosystem.

In tandem, we are enhancing our Software-as-a-Service ("SaaS") capabilities and progressively transitioning from a traditional perpetual licensing model to a subscription-based model.

This transition is expected to enhance revenue predictability and sustainability, with our Group targeting recurring revenue to exceed 50% of total revenue by 2030, compared with approximately 20% currently.

Our Group also remains focused on strategic growth initiatives, including new product development, partnerships, and selective acquisitions, to strengthen its regional presence and expand its services offerings.

Collectively, these initiatives are expected to position our Group for sustainable long-term growth across both existing and new markets.

### Milestone Achievement

In early 2026, our Group successfully completed its transfer of listing from the ACE Market to the Main Market of Bursa Malaysia Securities Berhad.

This significant milestone reflects our Group's sustained growth trajectory, enhanced market standing, and commitment to upholding higher standards of corporate governance and transparency, thereby reinforcing investor confidence.

### Outlook

Looking ahead, the Board remains cautiously optimistic that our Group's strategic initiatives, supported by ongoing digital adoption, regulatory-driven demand, and regional expansion, will continue to drive long-term growth and value creation.

Our Group will remain focused on enhancing its solutions, expanding recurring revenue streams, and pursuing strategic opportunities to reinforce its leadership in the digital accounting and fintech landscape.

Barring unforeseen circumstances, our Board is confident that these efforts will continue to deliver sustainable value for all stakeholders.

**Choo Chin Peng**

21 April 2026

# MANAGEMENT DISCUSSION AND ANALYSIS

## OVERVIEW OF THE GROUP BUSINESS AND OPERATIONS

We specialise in the development and distribution of financial management software under the “AutoCount” brand. Our solutions comprise accounting software, point-of-sale (“POS”) software and human resource management system (“HRMS”), designed to meet the diverse requirements of small and medium enterprises (“SMEs”), multinational corporations and publicly listed companies.

Our comprehensive software suite supports a wide range of core financial and accounting functions, enabling users to enhance operational efficiency, strengthen internal controls and improve decision-making through greater financial visibility.

All our AutoCount software is developed in-house and distributed as off-the-shelf solutions through a network of authorised dealers, as well as directly via our internal sales and marketing team. This business model enables us to focus on the continuous product enhancement and the development of new solutions to address evolving digitalisation needs.

In addition to software distribution, we also provide technical support and maintenance services to our authorised dealers. Similar services are also extended to our direct end-user customers upon request, ensuring service continuity and reinforcing customer satisfaction across our distribution network.

Our Group derived the majority of its revenue from the distribution of financial management software, with the domestic market remaining the primary contributor. At the same time, we have established a growing presence in regional markets, including Singapore, Indonesia, the Philippines, Brunei, Myanmar, Hong Kong, Vietnam, Cambodia, the People’s Republic of China, Thailand and Australia. This reflects our Group’s ongoing commitment to expanding our regional footprint and diversifying our Group’s growth platform beyond Malaysia.



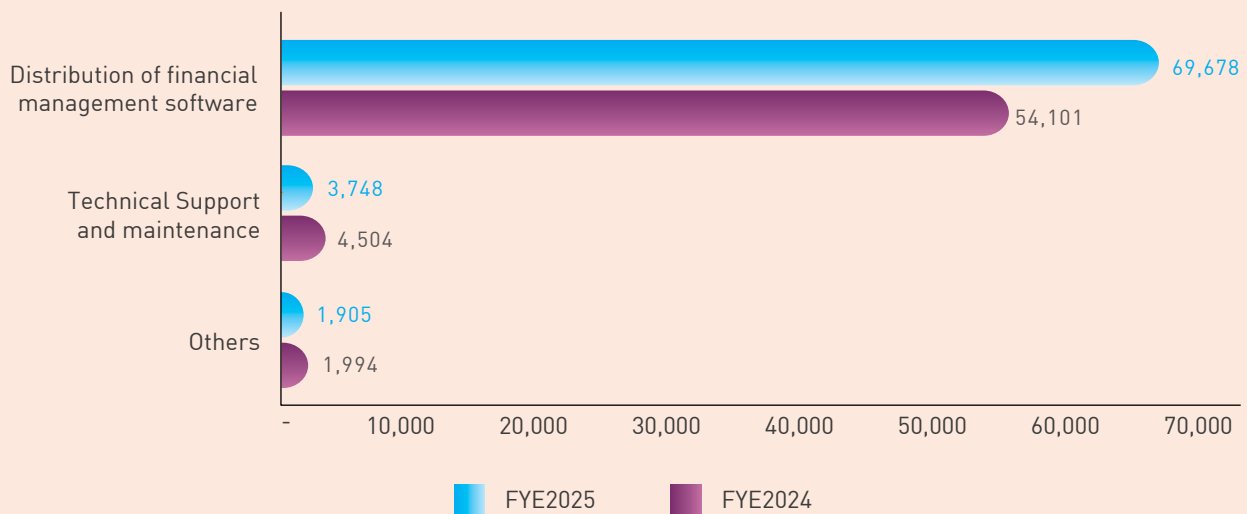
## Management Discussion and Analysis (Cont'd)

## Financial Performance

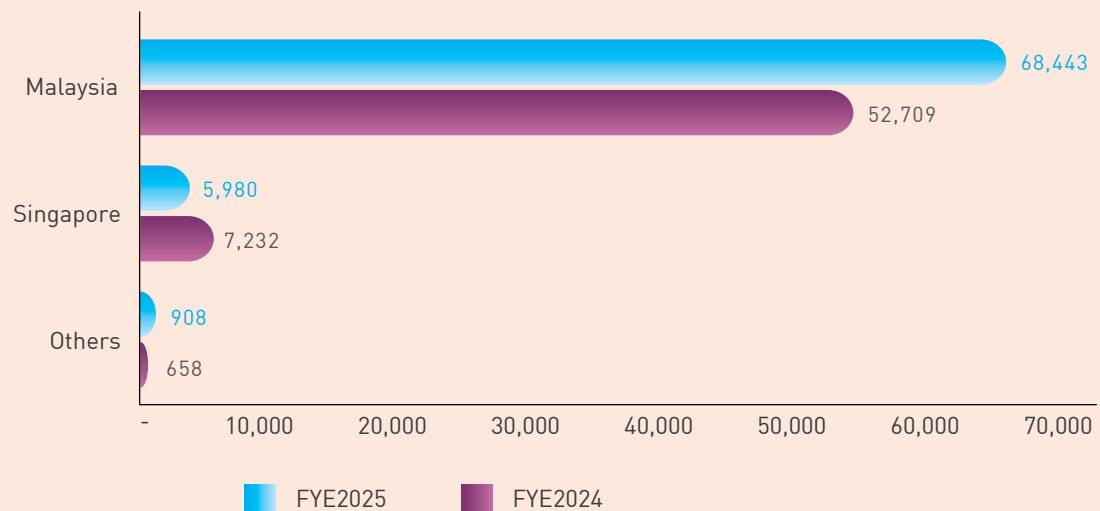
Financial year ended 31 December	2025 (RM'000)	2024 (RM'000)	Variance (RM'000)	Variance %
Revenue	75,331	60,599	14,732	24.31
Profit before tax ("PBT")	42,599	25,420	17,179	67.58
Profit after tax ("PAT")	31,074	19,728	11,346	57.51

## Revenue

Revenue by business segment (RM'000)

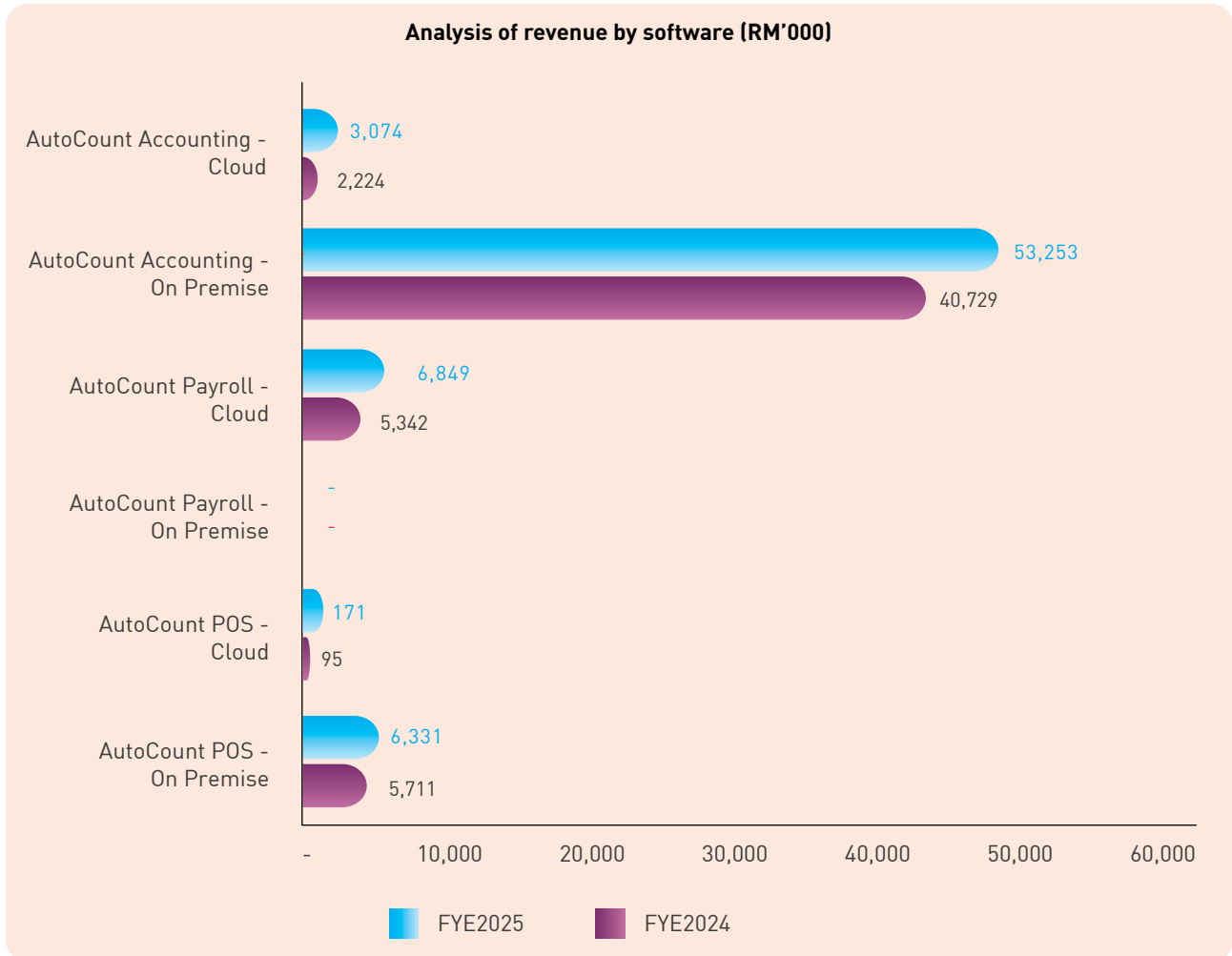


Analysis of revenue by geographical location (RM'000)



## Management Discussion and Analysis (Cont'd)

### Revenue (Cont'd)



Our Group recorded revenue of RM75.33 million for the financial year ended 31 December (“FYE”) 2025, representing an increase of RM14.73 million or 24.31% from RM60.60 million in FYE 2024.

This growth was primarily driven by higher revenue generated from the distribution of financial management software segment, which contributed RM69.68 million, and accounted for 92.50% of our Group’s total revenue for FYE 2025 (FYE 2024: RM54.10 million or 89.28%).

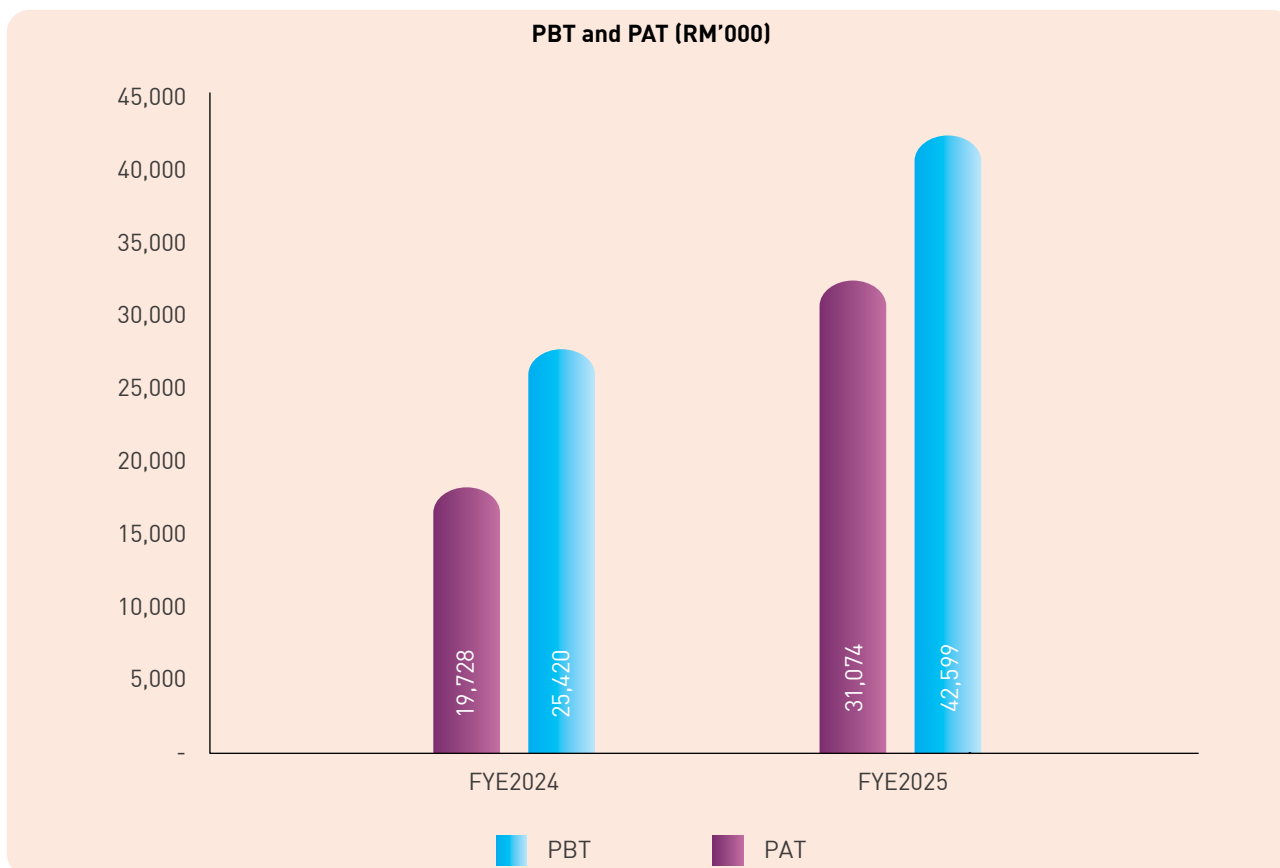
Within this segment, AutoCount Accounting software remained the principal revenue contributor, recording RM56.33 million or 74.78% of our Group’s total revenue (FYE 2024: RM42.95 million or 70.88%). The increase was primarily attributable to stronger demand for our AutoCount Accounting Software and AutoCount e-invoicing module, supported by the phased implementation of e-invoicing by the Inland Revenue Board Malaysia, which accelerated adoption among businesses seeking compliant digital solutions.

Our Group’s revenue growth was further supported by intensified marketing and brand-building initiatives undertaken during the financial year, including radio advertising, participation in exhibitions and digital marketing campaigns across social media platforms such as Google and Facebook, which enhanced brand visibility and customer acquisition.

The domestic market remained our Group’s primary revenue contributor, accounting for RM68.44 million or 90.85% of our Group’s total revenue for FYE 2025 (FYE 2024: RM52.71 million or 86.98%), reflecting sustained demand and our Group’s strong market position in Malaysia.

## Management Discussion and Analysis (Cont'd)

## Revenue (Cont'd)



Our Group recorded a PBT of RM42.60 million for FYE 2025 compared to RM25.42 million in FYE 2024, representing an increase of RM17.18 million or 67.58%.

This improvement was primarily attributable to higher gross profit arising from increased revenue, particularly from the distribution of financial management software segment. This was partially offset by higher administrative, as well as selling and distribution expenses incurred to support business expansion and intensified marketing activities during the current financial year.

As a result, our Group's PBT margin improved to 56.55% (FYE 2024: 41.95%), reflecting stronger operational leverage and improved cost absorption.

Correspondingly, our Group's PAT increased to RM31.07 million from RM19.73 million in the preceding financial year, representing a growth rate of 57.51%. Our Group's PAT margin improved to 41.25% (FYE 2024: 32.56%), in line with the enhanced profitability achieved.

## Financial position

As at 31 December	2025 (RM'000)	2024 (RM'000)	Variance (RM'000)	Variance %
Total assets	75,316	75,915	(599)	(0.79)
Total liabilities	20,603	13,580	7,023	51.72
Total shareholders' equity	54,713	62,335	(7,622)	12.23
Cash and short-term deposits	13,775	28,936	(15,161)	(52.39)

## Management Discussion and Analysis (Cont'd)

### Total assets

As at 31 December 2025, our Group's total assets stood at RM75.32 million (as at 31 December 2024: RM75.92), reflecting a relatively stable asset base with no significant movement from the preceding financial year.

### Total liabilities

Our Group's total liabilities increased to RM20.60 million as at 31 December 2025 (as at 31 December 2024: RM13.58 million), primarily attributable to the following factors:

- (i) higher contract liabilities arising from increased subscription-based services, including technical support and maintenance agreements, AutoCount Cloud Accounting software, AutoCount Cloud HRMS software, and AutoCount PalmPOS, for the pre-agreed service periods.
- (ii) higher current tax liabilities in line with increased PBT recorded during the financial year; and
- (iii) higher other payables, mainly due to increased dealer-related costs, including outsourced fees payable to our Group's authorised Dealers for software sold under the MSME Digital Grant Madani as well as higher accruals for authorised Dealer commissions relating to cloud-native software sold towards the end of FYE 2025.



### Total shareholders' equity

Our Group's total shareholders' equity stood at RM54.71 million as at 31 December 2025 (31 December 2024: RM62.34 million), primarily due to lower retained earnings following the dividend payments to our shareholders during the current financial year.

### Liquidity and Capital Resources

As at 31 December 2025, our Group remained debt-free, reflecting prudent capital management and a conservative capital structure.

Despite a decrease in cash and short-term deposits to RM13.78 million (31 December 2024: RM28.94 million), we continue to maintain a strong financial position, as evidenced by a stable net asset per share of RM0.10 as at 31 December 2025 (31 December 2024: RM0.11), underscoring our Group's strong equity base and financial resilience.

### Key risks and challenges

Our Group is subject to various risk inherent to our business operations, including but not limited to the following:

#### (i) Ownership rights

As all our AutoCount software is developed in-house by our Group, we retain the ownership rights of our software. However, there can be no assurance that the ownership rights will adequately protect our software against any infringement by third parties. Further, in the development of our software, including all ongoing and future enhancements and modifications, there is a possibility that we could inadvertently infringe on ownership rights held by third-party (s). This would result in the risk of the third party challenging our Group's ownership rights or taking legal action against us.

There is no assurance that any of the above incidents will be resolved in our favour. In the event that we are unsuccessful in pursuing any action against third-party infringers, or a third party has successfully established that we have infringed its ownership rights, we may suffer significant loss arising from financial penalties and/or litigation costs. We may also be exposed to other risks, such as adverse reputation and/or being prevented from selling any of our applications, which may impact our range of offerings and financial performance. Since its inception, our Group has not encountered any issues relating to the infringement of our ownership rights, nor, as far as management is aware, have we inadvertently infringed on third parties' ownership rights.

## Management Discussion and Analysis (Cont'd)

### Key risks and challenges (Cont'd)

#### (ii) Foreign exchange risks

We are exposed to foreign exchange transaction risk, primarily from our revenue exposure to SGD, which constituted 7.94% of our total revenue in FYE 2025. We currently do not have a formal policy with respect to our foreign exchange transactions, and we do not hedge our exposure to fluctuations in foreign currency exchange rates. As such, we are subject to foreign exchange fluctuation risk for our revenue and purchases denominated in foreign currencies in which we transact, especially the SGD. As our Group continue to expand to other Southeast Asia countries, such as Thailand, Indonesia and the Philippines, our exposure to foreign exchange risk is expected to increase.

#### (iii) Investments in Research and Development ("R&D")

Our Group recognises the increasing demand for technology applications and infrastructure solutions in all industries. Hence, our R&D activities focus on developing and enhancing our suite of financial management software, which comprises accounting software, POS software and payroll software. As part of our continuous effort to improve our range of financial management software, we actively engage in R&D activities to expand the functions and enhance the features of our AutoCount software.

Despite the commitments and efforts placed into R&D, there is no assurance that our R&D activities will yield results and develop software which suits the digitalisation needs of all businesses and companies and can substantially improve our financial performance. Further, if the enhancement of our existing software and the development of any new software in the future are not able to be completed in a timely manner, it could result in the loss of opportunities available in the market.

#### (iv) Availability of experienced talent in the market

In the IT industry, the technical skillset may be difficult to source as experienced personnel with a combination of IT skillset as well as accounting and/or financial knowledge may not be widely available in the market at competitive salary rates. Even if we manage to hire suitable talents equipped with IT skillsets as well as accounting and/or financial knowledge, there can be no assurance that we will be able to retain them for a long duration at competitive salary rates. If we are unable to source suitable talent that meets our Group's requirements in a timely and sufficient number, we may experience a slowdown in software development and face challenges in upkeeping and enhancing our software. Thus, our financial performance may be adversely affected. Our profitability may be adversely affected if we are required to incur overly high salary costs to hire and retain talent to support our business operations.

#### (v) We face risks of not adapting quickly to the latest digitalisation needs of businesses and companies as well as the latest technological development

The IT industry undergoes continuous and rapid technological developments, with increasing levels of complexity and capabilities to digitalise business operations.

Our ability to adapt to these changes and requirements by developing new software or enhancing our existing software to meet the digitalisation needs of businesses and companies will determine the sustainability of our business. There can be no assurance that we would have sufficient resources to successfully and accurately capture the latest digitalisation needs of end-user customers and thereafter develop new software or enhance our software by adopting relevant features and functions in our software on a timely and cost-effective manner. As such, any failure to meet the requirements by businesses and companies for business digitalisation may have a negative impact on our business and financial performance as well as our ability to retain our existing dealers and recruit new dealers.

We also face the risk of not adapting to the latest technological developments. Our ability to adapt and enhance our AutoCount software to remain technologically relevant determines the sustainability of our business and our ability to retain existing users and attract new dealers. In the event that we fail to keep up with technological developments which are applicable to our business in a timely manner, we may experience a loss of a substantial number of dealers in a short period of time, which may, in turn, adversely impact our Group's business sustainability and financial performance.

## Management Discussion and Analysis (Cont'd)

### Key risks and challenges (Cont'd)

#### (vi) Depend on third-party cloud computing and hosting platform

All our AutoCount cloud-native software is hosted on third-party cloud computing and hosting platforms. As such, our Group is dependent on the quality, reliability, service upgrades, capacity and network connectivity of third-party cloud computing and hosting platforms for hosting cloud-native software. If there are any major unforeseen interruptions in the third-party cloud computing and hosting platforms, which are beyond our Group's control, the end-user customers' user experience may be adversely affected, whereby the users may have limited or no access to the cloud-native software and subsequently may have an adverse impact on the Group's reputation.

### Future Prospect

Moving forward, our Group will continue to align its business strategies with market trends and regulatory developments, particularly the nationwide implementation of e-Invoicing, which is expected to further drive demand for digital accounting and business software solutions.

Leveraging data from its growing e-Invoice user base, our Group intends to collaborate with financial institutions to expand its capabilities beyond a digital accounting system provider into a broader fintech ecosystem.

In line with our Group's long-term growth strategy, we are progressively enhancing our Software-as-a-Service ("SaaS") offerings and transitioning from a perpetual licensing model to a subscription-based model. This shift is expected to increase recurring revenue contribution to more than 50% of our Group's total revenue by 2030, from approximately 20% currently.

Our Group will continue to explore regional expansion opportunities, including potential strategic acquisitions of local industry players where appropriate, to strengthen our market presence.

Our Group will also continue to develop new products and expand our range of service offerings, including through strategic collaborations with third-party software providers, to further strengthen our business ecosystem and address evolving customer needs.

Barring unforeseen circumstances, our Board remains cautiously optimistic about our Group's future performance, supported by ongoing digitalisation trends and continuous innovation initiatives.

### Dividend policy

Our Group does not presently adopt a formal dividend policy. Dividend declaration and other distributions are subject to the discretion of our Board of Directors ("Board"), taking into consideration our Group's performance, funding requirements and future growth plans.

In recognition of shareholders' continuous support, our Board declared and paid total the following interim single-tier dividends amounting to RM38.54 million during FYE 2025:

	Financial Year Ended	Payment Date	Total Dividends (RM'000)
A second single-tier interim dividend of RM0.02 per ordinary share	2024	26 March 2025	11,010
A first single-tier interim dividend of RM0.02 per ordinary share	2025	26 June 2025	11,010
A second single-tier interim dividend of RM0.02 per ordinary share	2025	26 September 2025	11,010
A third single-tier interim dividend of RM0.01 per ordinary share	2025	26 December 2025	5,505
			<b>38,535</b>

Our Board is of the view that the recommended dividends provide an adequate balance between rewarding the shareholders and investors with appropriate returns while retaining sufficient profits to sustain growth in the future.



# SUSTAINABILITY STATEMENT

## Sustainability Statement (Cont'd)

### 1. Our Path to a Sustainable Future

AutoCount Dotcom Berhad (“AutoCount” or “the Group”) issues this Sustainability Statement (“SS”) for the financial year ended 31 December 2025 (“FY2025”). This statement outlines the Group’s approach to identifying, assessing and managing economic, environmental, social and governance (“ESG”) factors that may affect its operational performance, financial position and long-term sustainability. The SS should be read in conjunction with the Group’s FY2025 Financial Statements.

As a provider of accounting and business software solutions, AutoCount operates within a technology-driven environment where system reliability, data security, regulatory compliance and service continuity are critical. In this context, sustainability is approached through the lens of responsible technology management, efficient resource utilisation, and strong governance over digital operations.

The Group adopts a structured and risk-based approach to ESG management, integrating sustainability considerations into its governance framework, operational processes and product development lifecycle. This includes embedding internal controls, monitoring key performance indicators, and aligning business practices with applicable regulatory requirements and industry standards.

During FY2025, the Group continued to enhance its sustainability reporting processes, with a focus on improving data accuracy, consistency and traceability. Internal coordination across departments was strengthened to support more effective data collection and validation. These improvements enable the Group to provide clearer and more reliable disclosures on how sustainability-related risks and opportunities are managed.

By integrating ESG considerations into business decision-making, AutoCount aims to strengthen operational resilience, optimise system performance, and support sustainable growth in an increasingly digital and regulated business environment.

#### Core Business Operations

AutoCount is headquartered in Malaysia and is principally engaged in the development, distribution and support of accounting and business management software. The Group’s software solutions are designed to support core business functions, including financial accounting, inventory management, payroll processing, tax compliance and enterprise resource planning (“ERP”).

The Group serves a diverse customer base comprising small and medium enterprises (“SMEs”), accounting firms and corporate clients across various industries. Its software solutions are delivered through a combination of licensed software, maintenance services and technical support, ensuring that users are able to operate their systems efficiently and in compliance with applicable financial and regulatory requirements.

Operating in a digital environment, the Group places strong emphasis on system performance, uptime reliability and data protection. Software development activities follow defined methodologies, including requirements analysis, system design, coding, testing and deployment. Quality assurance processes are implemented to ensure that software releases meet functional, security and performance requirements prior to deployment.

In addition, the Group maintains ongoing system maintenance and support functions to address software updates, bug fixes and evolving regulatory requirements. This includes ensuring that software solutions remain aligned with changes in tax regulations, financial reporting standards and other compliance obligations.

Through continuous product enhancement and technical support, AutoCount aims to deliver reliable, scalable and compliant software solutions that meet the evolving needs of its users.

## Sustainability Statement (Cont'd)

### 1. Our Path to a Sustainable Future (Cont'd)

#### Core Business Operations (Cont'd)

The following table summarises the principal subsidiaries within the Group and their respective business activities.

Company Name	Principal Business Activities	Location
Auto Count Sdn. Bhd.	Trading and development of software	Malaysia
Autocount (S) Pte. Ltd.	Wholesale of computer software (except games) and also development of other software and programming activities	Singapore
Autocount On the Go Sdn. Bhd.	Developing and distributing software	Malaysia
Autocount (Philippines) Inc.	Wholesale of software and software related services	Philippines
Autocount (Thailand) Co. Ltd.	Wholesale of software and software related services	Thailand
PT Autocount Software Indonesia	Wholesale of software and software related services	Indonesia
Autocount Software Sdn. Bhd.	Dormant	Malaysia

#### Operational Value Chain

AutoCount has established a structured value chain framework to better understand how ESG-related risks and opportunities arise across its operations and digital ecosystem. This assessment supports improved visibility over operational dependencies, resource usage and risk exposure throughout the software lifecycle.

The Group's value chain is categorised into three key stages:

<b>Upstream Activities</b>	Upstream processes include the procurement of IT infrastructure, cloud hosting services, development tools and third-party software components. The Group also engages external service providers for certain technical and support functions. Key ESG considerations at this stage include vendor reliability, data security standards, and the environmental impact associated with data centres and cloud infrastructure.
<b>Core Operations</b>	Core operations comprise software design, development, testing, deployment and ongoing system maintenance. These activities are supported by internal technical teams responsible for coding, quality assurance and system performance monitoring. ESG considerations at this stage include energy consumption from IT equipment, cybersecurity controls, data management practices, and employee wellbeing within a technology-based work environment.
<b>Downstream Activities</b>	Downstream processes involve software implementation, customer onboarding, user training, and after-sales technical support. The Group provides continuous support services to ensure that clients are able to utilise the software effectively and securely. Key ESG considerations include customer data protection, service reliability, user satisfaction and compliance with contractual and regulatory requirements.

Through this value chain mapping, the Group is able to systematically:

- Identify ESG-related risks, dependencies and operational impacts across each stage of its activities
- Monitor indirect environmental impacts, particularly energy usage associated with servers, cloud infrastructure and office operations
- Strengthen internal processes for data collection, monitoring and reporting
- Implement appropriate controls and mitigation measures in response to identified risks

This structured approach supports the integration of sustainability considerations into the Group's operational planning, risk management and reporting processes.

# Sustainability Statement (Cont'd)

## 1. Our Path to a Sustainable Future (Cont'd)

### Sustainability Focus Areas

AutoCount has identified several sustainability-related factors that are relevant to its operations, taking into account the nature of its business model, operating environment and stakeholder expectations. These factors include cybersecurity, data privacy, system reliability, regulatory compliance and the efficient use of digital infrastructure.

Given the Group's reliance on technology systems and data processing, cybersecurity and data protection are key priorities. Measures are implemented to safeguard sensitive information, maintain system integrity and prevent unauthorised access. In parallel, the Group emphasises system reliability to ensure consistent service delivery and minimise operational disruptions.

Regulatory compliance is another critical area, particularly in relation to financial reporting standards, tax regulations and data protection requirements. The Group continuously monitors regulatory developments and updates its software solutions and internal processes accordingly to ensure compliance.

In addition, while the Group does not have significant direct environmental impacts compared to manufacturing industries, it recognises the importance of managing indirect impacts such as energy consumption from IT infrastructure and office operations. Efforts are made to optimise system efficiency and resource utilisation where possible.

A structured assessment was conducted during the financial year to evaluate how these sustainability factors may affect the Group's financial performance, operational continuity and long-term growth prospects. Based on this assessment, the Group has established appropriate management approaches, including strengthening governance structures, enhancing internal controls and improving risk monitoring mechanisms.

The Group's sustainability disclosures are aligned, where applicable, with recognised reporting frameworks and regulatory guidelines. Additional voluntary disclosures are included to enhance transparency and provide stakeholders with a clearer understanding of the Group's sustainability practices and performance.



# Sustainability Statement (Cont'd)

## 1. Our Path to a Sustainable Future (Cont'd)

### ENVIRONMENTAL

#### Energy Consumption and Carbon Emissions

AutoCount's energy consumption is primarily derived from office operations, IT equipment and cloud-based infrastructure. As a software solutions provider, the Group's environmental impact is largely indirect, arising from electricity usage and reliance on third-party digital service providers.

The Group recognises potential risks from rising energy costs, increased demand for digital infrastructure and evolving climate-related expectations. In response, AutoCount focuses on improving system efficiency, optimising resource utilisation and promoting energy-saving practices within its operations.

The Group continues to strengthen its monitoring of energy consumption and GHG emissions, particularly indirect emissions, to support cost management, operational efficiency and alignment with emerging sustainability requirements.

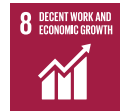


### SOCIAL

#### Employee Health and Safety

AutoCount is committed to maintaining a safe and healthy workplace. While operating in a low-risk office environment, the Group recognises potential health risks associated with prolonged screen time and sedentary work.

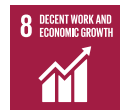
To address these risks, the Group promotes ergonomic practices, health awareness initiatives and a supportive work environment. These measures contribute to employee wellbeing, reduce potential health-related disruptions and support sustained productivity.



#### Skills Gap and Talent Retention

Operating in a competitive technology landscape, AutoCount faces ongoing challenges in attracting and retaining skilled talent. The Group addresses these risks through continuous investment in training and development initiatives.

Structured programmes covering technical, regulatory and leadership competencies are implemented to enhance employee capabilities and support career progression. These efforts help build a skilled, adaptable workforce while improving retention and reducing recruitment-related risks.



#### Employee Wellbeing

AutoCount promotes employee wellbeing as part of its commitment to building a positive and inclusive workplace. The Group implements employee engagement initiatives, structured performance management practices and continuous feedback mechanisms to support employee development.

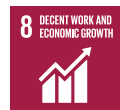
These efforts contribute to improved morale, stronger engagement and enhanced productivity, supporting long-term workforce stability.



#### Human Rights in Operation

The Group upholds fair employment practices and is committed to maintaining a respectful, inclusive and non-discriminatory work environment. Employment policies are aligned with applicable labour standards to ensure fairness and transparency.

AutoCount also considers responsible business practices in its engagement with third-party service providers, supporting ethical standards across its operations and value chain.



## Sustainability Statement (Cont'd)

### 1. Our Path to a Sustainable Future (Cont'd)

#### GOVERNANCE

##### Regulatory Compliance

AutoCount operates within a regulatory environment that includes financial reporting standards, tax requirements and data protection laws. The Group recognises the risks associated with non-compliance and continuously enhances its processes to address evolving regulatory requirements.



This includes updating software solutions, strengthening internal controls and providing relevant training to ensure compliance readiness. These efforts support operational integrity and reinforce the Group's position as a reliable software provider.

##### Cybersecurity and Data Protection

As a digital solutions provider, AutoCount places strong emphasis on cybersecurity and data protection. The Group is exposed to risks such as data breaches, system vulnerabilities and unauthorised access.



To mitigate these risks, AutoCount implements structured cybersecurity measures aligned with ISO/IEC 27001 standards, supported by continuous monitoring, internal controls and employee awareness initiatives. Compliance with the Personal Data Protection Act ("PDPA") 2010 further strengthens its data governance practices.



These measures enhance system resilience, protect sensitive information and build customer trust.

##### Ethical Conduct and Anti-Corruption

The Group is committed to maintaining high standards of ethical conduct and integrity across its operations. Policies such as the Code of Conduct and Anti-Bribery and Corruption framework guide employee behaviour and decision-making.



A zero-tolerance approach towards fraud, bribery and misconduct is reinforced through internal controls, awareness initiatives and reporting mechanisms. These practices support transparency, accountability and stakeholder confidence.

##### Supply Chain Integrity

AutoCount relies on third-party technology providers, including cloud and IT service vendors, which introduces risks related to service reliability, data security and compliance.



The Group manages these risks through structured vendor evaluation, ongoing performance monitoring and engagement with reputable service providers. Where appropriate, diversification of service providers is considered to enhance operational resilience and reduce dependency risks.



These practices support stable service delivery and strengthen the integrity of the Group's digital ecosystem.

### 2. Basis of Preparation

This SS has been prepared by AutoCount for FY2025. It outlines the Group's sustainability-related disclosures in accordance with applicable regulatory and reporting requirements.

The SS has been prepared with reference to the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("ISSB"), namely:

- IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information; and
- IFRS S2 – Climate-related Disclosures, as adopted in Malaysia under the National Sustainability Reporting Framework ("NSRF").

## Sustainability Statement (Cont'd)

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

FY2025 represents the first reporting period in which the Group applies the IFRS Sustainability Disclosure Standards. In accordance with the transition provisions under IFRS S1 and IFRS S2, the Group has adopted a phased implementation approach, prioritising climate-related disclosures. As such, mandatory disclosures for the current reporting period are focused on climate-related risks and opportunities in line with IFRS S2.

Disclosures relating to broader ESG matters are provided on a voluntary basis. These disclosures take into consideration the Bursa Malaysia Main Market Listing Requirements and the Common Sustainability Matters under the NSRF. Such information is included to provide additional context and does not constitute mandatory disclosures under IFRS S1 and IFRS S2 for FY2025.

The reporting scope of this SS is aligned with the Group's audited Financial Statements for FY2025, which are prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") and the Companies Act 2016. The SS covers all entities within the Group's reporting boundary unless otherwise stated.

**First-time Adoption of IFRS Sustainability Disclosure Standards**

FY2025 marks the Group's initial application of the IFRS Sustainability Disclosure Standards.

In line with the transition reliefs available for first-time adopters, comparative sustainability information has not been presented where prior period data was not prepared using methodologies consistent with IFRS S1 and IFRS S2.

Where relevant, selected historical data has been disclosed to provide indicative performance trends. Such data, typically covering the preceding two to three financial years, has not been prepared in accordance with IFRS S1 or IFRS S2 and is therefore not directly comparable. These disclosures are presented solely to support stakeholder understanding of the Group's sustainability journey and are not intended for comparative analysis.

**Structure of the Statement**

The Group manages sustainability-related risks and opportunities through an integrated governance and risk management framework. Sustainability considerations are embedded within existing organisational structures, including oversight by the Board of Directors ("the Board") and implementation at the management level.

The SS is structured in accordance with the four core pillars of the IFRS Sustainability Disclosure Standards:

Topic	Description	Reference
<b>Governance</b>	The governance processes, controls and procedures used to monitor and oversee sustainability-related matters	Section 6
<b>Strategy</b>	The sustainability-related risks and opportunities that could reasonably be expected to affect the Group's prospects, and the corresponding strategic responses	Section 7
<b>Risk Management</b>	The processes applied to identify, assess, prioritise and monitor sustainability-related risks, including integration into the Enterprise Risk Management ("ERM") framework	Section 8
<b>Metrics and Targets</b>	The quantitative and qualitative indicators used to measure and manage sustainability performance, including climate-related metrics	Section 9

This structure ensures consistency with IFRS requirements and enhances the comparability and decision-usefulness of the disclosed information.

## Sustainability Statement (Cont'd)

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

#### Directors' Statement

The Board has overall responsibility for the oversight of sustainability-related disclosures and the integrity of the information presented in this SS. This includes ensuring that appropriate governance mechanisms, internal controls and reporting processes are established and maintained.

The SS has been reviewed and approved by the Board in accordance with the Group's internal governance procedures and the requirements of the Bursa Malaysia Main Market Listing Requirements.

Selected sustainability information disclosed in this SS has been subjected to independent limited assurance to enhance the credibility and reliability of the reported data.

#### Inventory Boundary for GHG Emissions (Organisational Boundary and Operational Boundary)

##### Organisational Boundary

The Group defines its organisational boundary for greenhouse gas ("GHG") emissions reporting using the equity share approach. Under this approach, emissions are accounted for based on the Group's proportionate ownership interest in its subsidiaries and other investees, reflecting its economic exposure to sustainability-related impacts.

##### Operational Boundary and Scope 3 Disclosures

For FY2025, the Group has disclosed selected Scope 3 emissions categories, specifically employee commuting and business travel. These categories were identified as relevant to the Group's operations as a software solutions provider and are supported by available and verifiable data.

Other Scope 3 categories have not been included in the current reporting period due to limitations in data availability and measurement methodologies. The Group intends to progressively expand its Scope 3 disclosures as its data collection capabilities and internal systems continue to develop.

As this represents the Group's first year of reporting under IFRS S1 and IFRS S2, there have been no changes to the methodologies, assumptions or inputs applied in determining the GHG emissions boundary during the reporting period.

### 3. Materiality Assessment

AutoCount performs a materiality assessment to identify and prioritise sustainability-related risks and opportunities that may have a meaningful impact on its financial performance, operational stability and long-term growth.

Given the Group's core activities in software development and digital service delivery, sustainability considerations are closely linked to system performance, data governance, regulatory compliance and human capital. The materiality assessment provides a structured basis for determining which ESG matters require disclosure and management focus.

In accordance with IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information, the Group applies a financial materiality lens. Sustainability-related information is considered material where it could reasonably influence the economic decisions of users of the Group's financial statements.

The assessment outcomes support the prioritisation of key ESG topics relevant to AutoCount's operating environment, including cybersecurity risk management, data privacy protection, system availability, regulatory compliance and talent retention. These areas are critical in ensuring uninterrupted service delivery and maintaining stakeholder confidence.

## Sustainability Statement (Cont'd)

### 3. Materiality Assessment (Cont'd)

#### Assessment Process

The materiality assessment was carried out through an internal evaluation process involving cross-functional input from management, finance, technical and operational teams. This ensures that sustainability-related risks and opportunities are assessed from both business and system-level perspectives.

The process involved mapping potential ESG risks across the Group's operational model, including:

- 1 **Dependence on IT infrastructure and cloud-based systems**
- 2 **Software development and deployment processes**
- 3 **Ongoing system maintenance and support services**
- 4 **Customer usage, data handling and service interactions**

Each identified matter was assessed based on a defined set of criteria, including:

<b>Financial impact</b>	Potential effects on revenue generation, cost structure, or capital investment
<b>Likelihood</b>	Probability of occurrence based on internal experience and external developments
<b>Time horizon</b>	Whether impacts are expected in the short, medium or long term
<b>Operational criticality</b>	Degree of reliance on systems, personnel or third-party services

This structured evaluation enables the Group to rank sustainability-related matters according to their relative significance and potential impact on business continuity.

The assessment is aligned with the Group's ERM framework, ensuring consistency in how risks are identified, evaluated and managed across all business functions. Sustainability-related risks are incorporated into existing risk registers and monitored alongside other operational and strategic risks.

#### Use of Judgement and Information Sources

The determination of material sustainability matters involves the application of management judgement, supported by both internal data and external references.

Internal inputs include system uptime reports, cybersecurity monitoring outputs, incident logs, employee data, internal audits and risk assessments. These sources provide quantitative and qualitative insights into the Group's operational exposure and areas of potential vulnerability.

External inputs include regulatory requirements (such as data protection and financial reporting obligations), developments in the technology sector, cybersecurity threat trends, and evolving expectations from customers and business partners regarding software reliability and data security.

Consideration is also given to the Group's interactions with stakeholders, particularly customers and users who rely on the Group's systems for critical business functions. This helps identify risks that may affect service delivery, user experience or compliance outcomes.

Notwithstanding the above, the final determination of material matters is based on their potential financial implications, consistent with the financial materiality approach prescribed under IFRS S1.

#### Governance and Review

The results of the materiality assessment are subject to internal review by senior management and are subsequently presented to the Audit and Risk Management Committee ("ARMC").

The ARMC is responsible for reviewing the completeness and relevance of identified sustainability-related risks and ensuring that appropriate mitigation measures and controls are in place. Key findings from the assessment are reported to the Board of Directors, which maintains overall accountability for sustainability governance and disclosures.

The Group adopts a continuous improvement approach to its materiality assessment. The assessment will be reviewed periodically to reflect changes in business operations, technological developments, regulatory updates and stakeholder expectations.

This ensures that the Group's sustainability disclosures remain relevant, accurate and aligned with applicable reporting standards and regulatory requirements.

# Sustainability Statement (Cont'd)

## 4. Judgement and Measurement Uncertainty

### Significant Judgements

The preparation of this SS requires the application of management judgement in determining the scope, methodologies and assumptions used in reporting sustainability-related information. These judgements, apart from those applied in the materiality assessment (Section 3), influence how certain disclosures are defined, measured and presented.

Given the Group's operations in software development and digital service delivery, judgement is primarily applied in areas relating to emissions reporting boundaries, value chain definition and the selection of relevant disclosure metrics.

Key areas where management judgement has been applied are outlined below.

<p><b>Scope 3 GHG Emissions Disclosure</b></p>	<p>For FY2025, the Group has disclosed selected Scope 3 GHG emissions categories, specifically employee commuting and business travel. This approach is consistent with the transition reliefs permitted under IFRS S2 – Climate-related Disclosures and guidance under the NSRF.</p> <p>In determining the scope of Scope 3 disclosures, management considered factors such as data availability, reliability, relevance to the Group's operations, and the cost-benefit of data collection.</p> <p>While additional value chain emissions may arise from upstream technology infrastructure (e.g. cloud hosting providers) and third-party service providers, the Group currently faces limitations in obtaining consistent and verifiable data from these external sources.</p> <p>As data governance processes and engagement with service providers improve, the Group intends to progressively expand its Scope 3 disclosures to better reflect its full digital value chain.</p>
<p><b>Determination of GHG Emissions Boundaries</b></p>	<p>Management judgement is applied in defining both the organisational and operational boundaries for GHG emissions reporting.</p> <p>The Group adopts the equity share approach in determining its organisational boundary, whereby emissions are recognised based on the Group's proportional ownership interest in its subsidiaries and investees. This reflects the Group's economic exposure to sustainability-related risks.</p> <p>With respect to operational boundaries, the Group assessed the extent of control over activities contributing to emissions. As AutoCount does not own or operate data centres, network infrastructure or third-party cloud environments, emissions associated with these external services are not included within Scope 1 or Scope 2 emissions. Such emissions may be considered under Scope 3 in future reporting periods when reliable data becomes available.</p>
<p><b>Determination of the Value Chain</b></p>	<p>Judgement is also required in defining the scope of the Group's value chain for the purpose of identifying sustainability-related risks and opportunities.</p> <p>In this assessment, the Group considered activities across its core operational model, including procurement of IT services, software development processes, system deployment, and customer support functions.</p> <p>The Group focuses its disclosures on areas where ESG factors are most likely to influence system performance, service reliability, regulatory compliance and customer satisfaction. This ensures that reported information remains relevant and aligned with the Group's operational priorities.</p>

## Sustainability Statement (Cont'd)

## 4. Judgement and Measurement Uncertainty (Cont'd)

## Measurement Uncertainty

In preparing this SS, the Group has identified areas where measurement uncertainty exists due to data limitations, estimation techniques and the forward-looking nature of certain disclosures.

<b>Scope 3 GHG Emissions</b>	<p>The calculation of Scope 3 emissions involves inherent estimation uncertainty, as certain data points cannot be directly measured.</p> <p>For employee commuting and business travel, emissions are estimated using assumptions such as travel modes, distances and standard emission factors. Variations in these assumptions may result in differences between estimated and actual emissions.</p> <p>Accordingly, the reported Scope 3 emissions represent reasonable estimates based on the best available data during the reporting period. The Group will continue to refine these estimates as data collection methods and internal systems improve.</p>
<b>Estimation of Climate-Related Financial Effects</b>	<p>The assessment of potential financial impacts arising from climate-related risks and opportunities involves forward-looking assumptions.</p> <p>These include assumptions relating to regulatory developments, technological changes, energy pricing and broader economic conditions. As these factors are subject to uncertainty and may evolve over time, actual outcomes may differ from current estimates.</p> <p>The Group adopts a cautious and structured approach in developing these estimates, using available data and reasonable assumptions to support decision-making and disclosures.</p>
<b>Data Limitations within the Digital Value Chain</b>	<p>Measurement uncertainty also arises from limited availability of sustainability-related data from third-party service providers, particularly in relation to cloud infrastructure, hosting services and other outsourced IT functions.</p> <p>At present, the Group does not have full visibility over emissions and environmental impacts associated with these external activities. As a result, such data is not comprehensively included in the current reporting period.</p> <p>The Group is committed to progressively enhancing its data collection processes, including engaging with service providers and improving internal tracking mechanisms, to strengthen the completeness and accuracy of future disclosures.</p>

Overall, AutoCount remains focused on improving the quality, consistency and reliability of its sustainability-related information as its reporting systems, data governance practices and technical capabilities continue to evolve.

## 5. Sustainability-Related Risks and Opportunities

AutoCount has identified a range of sustainability-related risks and opportunities that may influence its operational performance, financial position and long-term business resilience. These factors arise from the Group's operating model as a software solutions provider, as well as from evolving regulatory requirements, technological developments and stakeholder expectations.

Climate-related risks and opportunities are disclosed in accordance with IFRS S2 – Climate-related Disclosures for the current reporting period. In addition, the Group provides disclosures on broader ESG matters to give stakeholders a comprehensive understanding of the sustainability landscape in which it operates.

Sustainability-related risks and opportunities are embedded within the Group's ERM framework and are considered in strategic planning, operational management and product development processes.

# Sustainability Statement (Cont'd)

## 5. Sustainability-Related Risks and Opportunities (Cont'd)

### Sustainability-Related Risks and Opportunities

ENVIRONMENTAL	
Energy Consumption and Carbon Emissions	
Risks	As a technology-driven organisation, the Group relies on IT infrastructure, including servers, cloud services and office systems, which contribute to ongoing energy consumption. This exposes the Group to risks such as rising electricity costs and increasing regulatory expectations related to carbon emissions. In addition, a significant portion of the Group's emissions is indirect, arising from third-party data centres and cloud providers, where data availability and control remain limited. This may affect the accuracy of emissions reporting and pose challenges in managing the Group's overall carbon footprint. Failure to effectively monitor and manage these environmental impacts may also result in reputational risks.
Opportunities	The Group has opportunities to improve energy efficiency through optimisation of software architecture, system performance and IT resource utilisation. Transitioning to energy-efficient cloud solutions and engaging with environmentally responsible service providers can support emissions reduction efforts. The Group may also enhance its internal monitoring of energy usage and progressively expand its GHG tracking capabilities, particularly for Scope 3 emissions. These initiatives can strengthen the Group's environmental performance and position it favourably among stakeholders who prioritise sustainability.
SOCIAL	
Employee Health and Safety	
Risks	The nature of the Group's operations involves prolonged screen time and sedentary work, which may lead to health issues such as eye strain, musculoskeletal problems and fatigue. In addition, tight project timelines and ongoing system support requirements may contribute to employee burnout. If not effectively managed, these factors could result in reduced productivity, increased absenteeism and higher healthcare-related costs.
Opportunities	The Group can enhance employee health and safety by implementing ergonomic workplace practices, promoting regular health awareness initiatives and supporting flexible work arrangements. By fostering a safer and healthier work environment, the Group can improve employee wellbeing, increase productivity and strengthen overall workforce engagement.
Skills Gap and Talent Retention	
Risks	The Group operates in a highly competitive technology sector where demand for skilled professionals in software development, cybersecurity and data management continues to increase. This may result in challenges in attracting and retaining qualified talent. High employee turnover can lead to disruptions in project delivery, loss of institutional knowledge and increased recruitment and training costs.
Opportunities	The Group has the opportunity to invest in continuous learning and development programmes, including technical training and professional certifications, to enhance workforce capabilities. Establishing clear career progression pathways and fostering a positive work environment can improve employee retention. Strengthening employer branding may also support the Group in attracting high-quality talent.
Employee Wellbeing	
Risks	Employees may experience work-related stress due to demanding project schedules, system maintenance requirements and client expectations. If employee wellbeing is not adequately addressed, this may lead to reduced morale, lower engagement and decreased performance, ultimately affecting service delivery and customer satisfaction.
Opportunities	By implementing wellbeing initiatives such as mental health support programmes, flexible working arrangements and employee engagement activities, the Group can enhance job satisfaction and organisational culture. A supportive work environment contributes to improved productivity, stronger employee retention and better overall performance.

## Sustainability Statement (Cont'd)

## 5. Sustainability-Related Risks and Opportunities (Cont'd)

## Sustainability-Related Risks and Opportunities (Cont'd)

SOCIAL	
Human Rights in Operation	
Risks	There is a risk of non-compliance with labour standards within the Group's operations or among its third-party service providers. Inadequate oversight of employment practices may lead to reputational risks and potential regulatory implications. Limited visibility over vendors' labour practices may also pose challenges in ensuring alignment with responsible business conduct.
Opportunities	The Group can strengthen its commitment to human rights by implementing policies on fair employment, diversity and inclusion. Enhancing due diligence processes for vendors and service providers can help ensure alignment with ethical labour standards. These efforts support responsible business practices and enhance the Group's reputation.
GOVERNANCE	
Regulatory Compliance	
Risks	The Group is subject to various regulatory requirements, including financial reporting standards, tax regulations and data protection laws. Non-compliance or delays in adapting to regulatory changes may result in penalties, legal exposure and reputational damage. Frequent updates to regulations may also require continuous adjustments to software features and internal processes.
Opportunities	The Group can leverage regulatory requirements as an opportunity to enhance its software solutions by ensuring they remain compliant and up to date. Strengthening internal compliance frameworks and monitoring processes can improve operational efficiency and reduce risk exposure. This also positions the Group as a reliable provider of compliant software solutions.
Cybersecurity and Data Protection	
Risks	As a software provider handling sensitive financial and business data, the Group faces exposure to cybersecurity threats such as data breaches, ransomware attacks and system vulnerabilities. Such incidents may result in financial losses, legal consequences and damage to customer trust. System disruptions may also affect service availability and business continuity.
Opportunities	The Group can enhance its cybersecurity posture by investing in advanced security technologies, implementing robust data protection frameworks and conducting regular system monitoring and testing. Strengthening cybersecurity measures not only mitigates risks but also enhances customer confidence and reinforces the Group's reputation for reliability.
Ethical Conduct and Anti-Corruption	
Risks	There is a risk of unethical behaviour, fraud or corruption within the Group's operations or business relationships. Weak internal controls or lack of awareness may increase exposure to such risks, potentially leading to financial loss and reputational damage.
Opportunities	The Group can mitigate these risks by strengthening its code of conduct, implementing anti-corruption policies and establishing whistleblowing mechanisms. Promoting a culture of integrity and accountability enhances stakeholder trust and supports long-term business sustainability.
Supply Chain Integrity	
Risks	The Group relies on third-party providers, including cloud service providers and IT vendors, for critical components of its operations. Disruptions, service failures or inadequate practices by these vendors may affect system performance, data security and service delivery. Limited control over third-party operations may also pose additional risks.
Opportunities	The Group can strengthen supply chain integrity by implementing vendor evaluation and monitoring processes, as well as diversifying its service providers to reduce dependency risks. Building strong relationships with reliable and compliant vendors can enhance operational stability and service quality.

## Sustainability Statement (Cont'd)

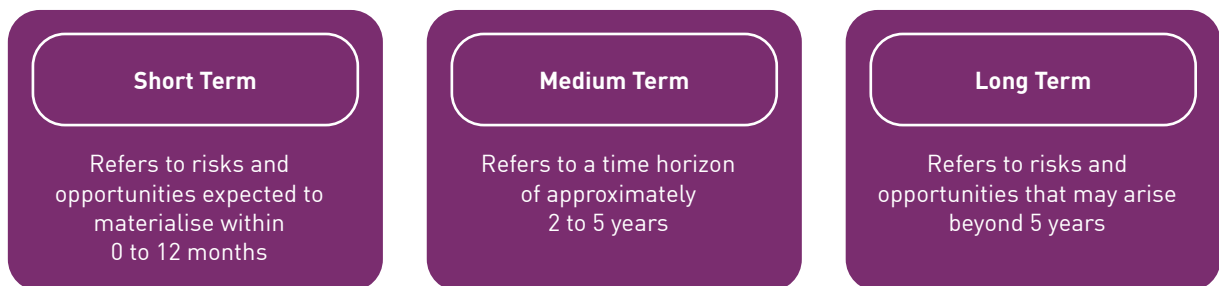
### 5. Sustainability-Related Risks and Opportunities (Cont'd)

#### How AutoCount assesses Short-, Medium- and Long-Term Risks and Opportunities

In evaluating sustainability-related risks and opportunities, AutoCount considers the expected timeframe over which these factors may affect its business model, operational performance and financial position. Assessing the timing of potential impacts allows the Group to prioritise mitigation actions, allocate resources effectively and align responses with its strategic objectives.

The time horizons applied in this Sustainability Statement are aligned with the Group's internal risk management and business planning cycles. This ensures that sustainability considerations are integrated into decision-making processes and remain consistent with the Group's overall strategic direction.

The Group categorises sustainability-related risks and opportunities into three time horizons:



These classifications reflect the Group's operational planning cycle, investment considerations and longer-term strategic outlook. References to these time horizons throughout this Sustainability Statement should be interpreted accordingly.

#### Assessment of the Likelihood of Sustainability-Related Events

AutoCount evaluates sustainability-related risks and opportunities by considering both the potential magnitude of impact and the likelihood of occurrence. This combined assessment enables the Group to identify and prioritise matters that may materially affect its financial performance, operational continuity or strategic objectives.

The assessment process supports a structured evaluation of sustainability-related matters across environmental, social and governance dimensions. To ensure consistency, the Group applies a qualitative likelihood assessment framework, allowing for comparability across different business functions and risk categories.

In determining the likelihood of sustainability-related events, management applies professional judgement and considers a range of internal and external factors, including:

- Historical operational experience, including past incidents and system performance records
- Current operating environment and effectiveness of existing risk management controls
- Technology trends and developments within the software and digital services industry
- Regulatory developments, including data protection, financial reporting and sustainability requirements
- The Group's operational structure, reliance on IT infrastructure, and third-party service providers

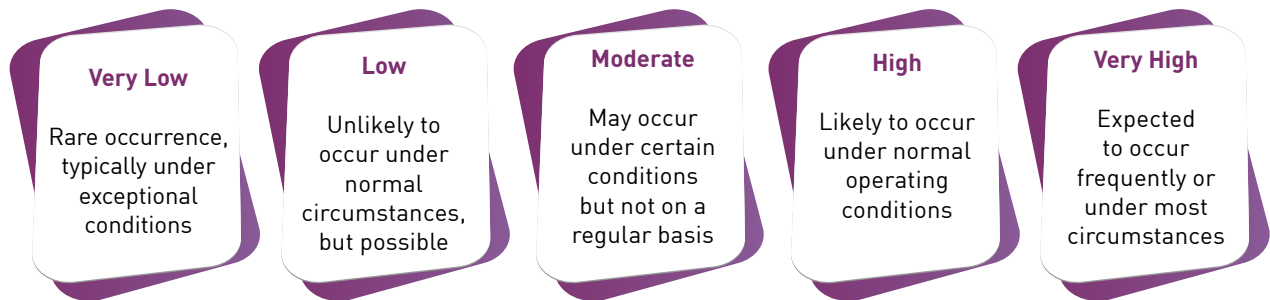
This assessment forms part of the Group's ERM framework, which is guided by the principles of ISO 31000 Risk Management. The likelihood of each identified risk or opportunity is evaluated together with its potential financial impact to determine its overall significance.

## Sustainability Statement (Cont'd)

## 5. Sustainability-Related Risks and Opportunities (Cont'd)

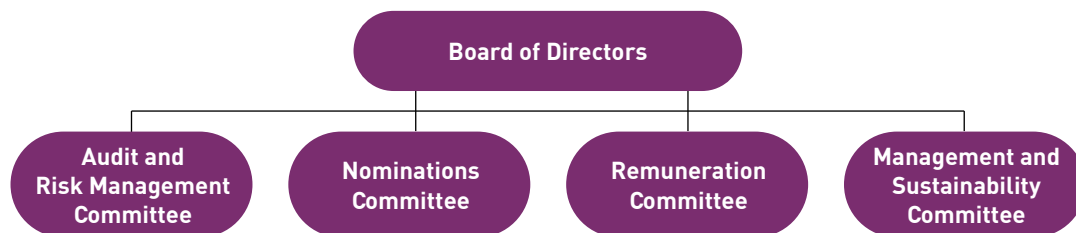
## Assessment of the Likelihood of Sustainability-Related Events (Cont'd)

The Group applies the following qualitative scale when assessing likelihood:



This structured approach supports the Group in identifying financially material sustainability-related risks and opportunities, while ensuring alignment with its risk management, strategic planning and sustainability reporting processes in accordance with the IFRS Sustainability Disclosure Standards.

## 6. Governance



Sustainability is embedded within AutoCount overall governance structure and forms an integral part of its business strategy and operational management. The Group adopts a structured governance approach to ensure that sustainability-related risks and opportunities are effectively identified, monitored and managed across all levels of the organisation.

The governance framework establishes clear roles and responsibilities between the Board of Directors, Board Committees and Management, enabling effective oversight, accountability and execution of sustainability initiatives. This approach ensures that sustainability considerations are integrated into strategic planning, risk management and day-to-day operations.

**Board of Directors**

The Board has overall responsibility for overseeing the Group's sustainability agenda. The Board ensures that sustainability-related risks and opportunities are appropriately considered in shaping the Group's strategic direction, business plans and investment decisions.

In discharging its responsibilities, the Board:

- Sets the Group's long-term strategy, taking into account sustainability-related risks and opportunities
- Oversees the management of ESG matters across the Group
- Ensures compliance with applicable regulatory requirements, including Bursa Malaysia listing obligations and relevant sustainability standards
- Monitors the Group's financial performance, operational effectiveness and risk management practices
- Reviews and approves sustainability-related disclosures and key initiatives
- Safeguards the interests of shareholders and other stakeholders

## Sustainability Statement (Cont'd)

### 6. Governance (Cont'd)

#### Board of Directors (Cont'd)

The Board also oversees senior management performance and ensures that sustainability considerations are incorporated into key business decisions, including major investments, operational plans and strategic initiatives. This supports the Group's long-term value creation and operational resilience.

#### Audit and Risk Management Committee

The ARMC supports the Board in overseeing the Group's risk management framework, internal control systems and sustainability-related governance practices.

The ARMC plays a critical role in ensuring that sustainability-related risks are systematically identified, assessed and managed within the Group's ERM framework.

Key responsibilities of the ARMC include:

- Reviewing the effectiveness of the ERM framework, including sustainability-related risk management processes
- Assessing the adequacy of internal controls supporting sustainability data, reporting and disclosures
- Monitoring key risk exposures, including those related to cybersecurity, regulatory compliance and operational continuity
- Reviewing sustainability performance reports and compliance updates submitted by management
- Escalating significant sustainability-related risks and issues to the Board for further consideration

Through this oversight, the ARMC ensures that sustainability considerations are integrated into the Group's overall risk governance structure.

#### Nomination Committee

The Nomination Committee ("NC") assists the Board in ensuring that the Group maintains an effective and well-balanced leadership structure.

The NC is responsible for:

- Reviewing Board composition, including diversity, independence and skill sets
- Overseeing succession planning for Directors and senior management
- Assessing the competencies required to address emerging sustainability-related challenges
- Supporting leadership development to ensure the Group remains equipped to manage ESG-related risks and opportunities

Through these responsibilities, the NC ensures that the Board and management possess the necessary expertise to support the Group's long-term sustainability objectives.

#### Remuneration Committee

The Remuneration Committee ("RC") supports the Board in developing and reviewing remuneration policies and frameworks for Directors and senior management.

The RC is responsible for:

- Ensuring remuneration structures are fair, competitive and aligned with the Group's performance
- Linking incentives, where appropriate, to long-term business objectives, including sustainability considerations
- Promoting accountability by aligning management rewards with risk management and responsible business practices

This approach supports the integration of sustainability objectives into performance management and reinforces a culture of accountability.

## Sustainability Statement (Cont'd)

### 6. Governance (Cont'd)

#### Management and Sustainability Committee

Management is responsible for implementing the Group's sustainability strategy and managing sustainability-related risks and opportunities across its operations and business activities. Sustainability considerations are integrated into operational planning, risk management processes and day-to-day decision-making across relevant functions.

Senior management provides direction and oversight in embedding sustainability practices within the Group's operations and ensures alignment with the Group's strategic priorities. Management also reports regularly to the Board of Directors and relevant Board Committees on sustainability-related matters, including key risks, performance indicators and ongoing initiatives.

To support implementation, the Group has established a Sustainability Committee comprising members of senior management and relevant operational personnel. The Committee serves as the central coordinating body for sustainability-related matters across the organisation.

The Sustainability Committee's key responsibilities include:

- Identifying and assessing sustainability-related risks and opportunities across the Group's operations and digital value chain
- Monitoring environmental aspects such as energy consumption and GHG emissions
- Overseeing product quality, system reliability and customer satisfaction
- Reviewing third-party dependencies, including cloud service providers and technology vendors
- Monitoring employee wellbeing, workforce development and workplace practices
- Coordinating the collection, validation and reporting of sustainability-related data
- Reporting key sustainability matters to senior management, the ARMC and the Board of Directors

Management periodically reviews sustainability-related risks and opportunities as part of the Group's ERM and strategic planning processes. This ensures that sustainability considerations remain embedded within the Group's governance and operational framework.



## Sustainability Statement (Cont'd)

### 7. Strategy

AutoCount adopts a structured approach in managing sustainability-related risks and opportunities by aligning its strategies with key ESG priorities identified through its materiality assessment (Section 5).

The Group's strategies are designed to mitigate identified risks while capturing opportunities that support operational resilience, regulatory compliance, workforce capability and long-term business growth. These strategies are embedded within the Group's operational processes, product development and ERM framework.

#### Environmental Strategy

##### Energy Consumption and Carbon Emissions

To address risks associated with rising energy consumption and indirect GHG emissions from digital operations, the Group focuses on improving energy efficiency across its IT infrastructure and office environment.

AutoCount adopts energy-conscious practices such as optimising system performance, reducing unnecessary processing loads and encouraging responsible use of office equipment. Energy-saving measures, including switching off unused devices and improving workplace energy efficiency, are implemented to minimise wastage.

##### Current and Anticipated Financial Effects and Effects on Strategy

Environmental developments may influence AutoCount's operational environment primarily through changes in energy costs, increasing reliance on digital infrastructure and evolving regulatory requirements.

Rising electricity tariffs may lead to higher operating expenses, particularly as the Group expands its use of IT systems and cloud-based services. In addition, increasing stakeholder expectations and regulatory developments related to sustainability may require enhancements in data monitoring, reporting processes and system capabilities.

AutoCount addresses these potential impacts by focusing on improving system efficiency, optimising resource usage and strengthening internal monitoring of energy consumption. The Group also engages with technology and cloud service providers to ensure reliable and efficient digital infrastructure.

No material financial impact from environmental risks has been identified during the reporting period. The Group will continue to monitor developments relating to energy costs, regulatory requirements and sustainability expectations.

##### Strategic Outlook

Looking ahead, AutoCount will continue to strengthen its environmental management practices by enhancing the monitoring of energy consumption and improving internal sustainability data collection processes.

In the medium to long term, the Group aims to improve operational efficiency through better system design and increased use of energy-efficient technologies. The Group will also progressively enhance its GHG tracking capabilities, particularly for indirect emissions associated with digital infrastructure.

By strengthening internal processes and monitoring capabilities, AutoCount aims to maintain operational efficiency while aligning with evolving sustainability requirements and supporting its long-term business resilience.

## Sustainability Statement (Cont'd)

## 7. Strategy (cont'd)

## Climate-Related Risks and Opportunities Summary

Risk/ Opportunity	Type	Likelihood & Time Horizon	Potential Impact on Business Model and Value Chain	Current Financial Effect	Our Response	Anticipated Financial Effects After Considering Our Response
Increased energy costs due to climate transition policies	Transition risk (regulatory & market)	Likely – Short to medium term	Higher electricity costs from office operations and increased use of IT infrastructure and cloud services	No material impact recognised	Monitoring electricity consumption and improving energy efficiency practices across operations	Gradual cost management benefits expected as efficiency improves
Increased reliance on digital infrastructure and cloud services	Transition risk (market)	Likely – Medium to long term	Increased dependency on third-party cloud providers may lead to higher operating costs and indirect emissions exposure	No material impact recognised	Engaging reliable cloud providers and optimising system performance and resource usage	Improved cost efficiency and operational stability over time
Changing customer expectations on sustainability and data responsibility	Transition risk (market)	Likely – Medium to long term	Customers may prefer software providers with strong data protection, security and responsible practices	No material impact recognised	Strengthening cybersecurity practices, compliance frameworks and sustainability disclosures	Supports competitiveness and stakeholder confidence
Improving operational efficiency through resource management	Opportunity (operational efficiency)	Likely – Short to medium term	Improved system performance and resource management may reduce operating costs	No material capital investment incurred	Enhancing system efficiency and monitoring resource usage	Gradual operational cost improvements expected
Increasing demand for digital and compliant solutions (e.g. e-invoicing)	Opportunity (market)	Possible – Medium to long term	Growing demand for digital solutions may create opportunities to expand product offerings	No material impact recognised	Monitoring regulatory trends and enhancing product features where relevant	Potential revenue growth depending on market demand

## Overall Financial Implications

Climate-related developments may influence the Group's operating environment primarily through changes in energy costs, increased reliance on digital infrastructure and evolving regulatory expectations.

Although no material financial impact from climate-related risks or opportunities has been recognised during the reporting period, the Group continues to monitor these developments. The Group's focus on operational efficiency, system optimisation and sustainability monitoring is expected to support cost management and long-term resilience.

# Sustainability Statement (Cont'd)

## 7. Strategy (cont'd)

### Resilience of Climate Strategy – Scenario Analysis

AutoCount assesses the potential implications of climate-related developments on its operations through qualitative scenario analysis.

Given the Group’s business model as a software solutions provider, exposure to physical climate risks is limited compared to asset-intensive industries. As such, quantitative climate scenario modelling has not been conducted at this stage.

Instead, the Group evaluates potential impacts by considering transition and physical risk scenarios, focusing on areas such as energy costs, digital infrastructure reliability and regulatory developments.

This approach enables the Group to assess the resilience of its operations under different climate-related conditions over the short, medium and long term.

### Scenario Analysis Approach

Scenario Type	Application Status	Explanation
1.5°C Paris-aligned scenario	Not applied	Quantitative modelling has not been conducted due to the Group’s operational profile and the current maturity of climate-related data collection processes.
2°C scenario	Not applied	Quantitative modelling not been conducted.
>2°C high warming scenario	Not applied	Quantitative modelling not been conducted.
Qualitative climate scenario analysis	Applied	Management assessed potential operational, supply chain and financial impacts under different climate risk scenarios.

Under a stronger transition scenario, evolving regulatory requirements and heightened stakeholder expectations may require the Group to enhance its sustainability disclosures, strengthen energy monitoring practices and improve data management capabilities.

Under a higher physical risk scenario, the Group may experience indirect impacts, such as disruptions to third-party service providers or supporting infrastructure, which could affect service continuity. However, the Group’s direct exposure to such risks remains limited.

To address these potential risks, AutoCount focuses on strengthening system resilience, maintaining reliable partnerships with technology service providers and enhancing its operational monitoring processes.

The Group will continue to refine its climate-related risk assessment approach as its data collection capabilities improve and as regulatory and market expectations evolve.

### Social Strategy

#### Employee Health and Safety

To mitigate workplace health and safety risks associated with a digital working environment, the Group focuses on maintaining a safe, healthy and supportive workplace.

AutoCount promotes ergonomic practices, encourages awareness of occupational health risks such as prolonged screen exposure, and fosters a safety-oriented culture across its operations. Although the Group operates in a low-risk office environment, proactive measures are taken to ensure employee wellbeing and minimise potential health-related disruptions.

These initiatives contribute to improved employee productivity, reduced absenteeism and a stronger organisational culture.

## Sustainability Statement (Cont'd)

## 7. Strategy (cont'd)

**Skills Gap and Talent Retention**

AutoCount adopts a structured approach to employee development to address skills gaps and support talent retention in a competitive technology environment.

Training needs are identified through performance appraisals, departmental KPIs, employee feedback and evolving regulatory and industry requirements, ensuring alignment with both organisational priorities and individual development.

During the financial year, the Group invested approximately RM140,443.00 in training and development initiatives covering leadership, human resource management, regulatory compliance, accounting standards and digital innovation. Employees participated in workshops, on-the-job training, mentoring programmes and professional certifications, including ISO/IEC 27001 Lead Auditor and ISMS training. Digital-focused programmes, such as AI-related and data-driven training, were also conducted to support future-ready capabilities.

Training effectiveness is monitored through feedback and performance outcomes to ensure continuous improvement. These initiatives enhance workforce capability, support career development and strengthen employee retention.



ISO Training



Sales Training

## Sustainability Statement (Cont'd)

### 7. Strategy (cont'd)

#### Employee Wellbeing

To support employee wellbeing and engagement, the Group implements initiatives aimed at fostering a positive and inclusive work environment.

AutoCount promotes employee engagement through continuous learning opportunities, effective communication practices and team-based development programmes. Structured performance management processes and regular feedback mechanisms further support employee development and satisfaction.

Employee engagement activities, including social and recreational programmes, are also conducted to strengthen workplace relationships and promote work-life balance.

These efforts contribute to higher employee morale, improved productivity and stronger retention outcomes.



Charity Marathon



Gala Dinner

## Sustainability Statement (Cont'd)

## 7. Strategy (cont'd)

## Employee Wellbeing (Cont'd)



Hari Raya Celebration

## Human Rights in Operations

The Group is committed to upholding fair and ethical labour practices across its operations. AutoCount maintains policies and practices that promote equal opportunity, non-discrimination and a respectful workplace environment. Employment practices are aligned with applicable labour regulations to ensure fairness and transparency.

In addition, the Group considers responsible business conduct in its engagement with third-party service providers, supporting alignment with acceptable ethical and labour standards across its value chain.

## Community Engagement and Stakeholder Relationships

As part of its commitment to social responsibility, AutoCount actively engages with educational institutions, professional bodies and community organisations.

During the financial year, the Group collaborated with various stakeholders, including universities, polytechnics and cooperatives, to support knowledge sharing, talent development and industry collaboration. Contributions were also made to charitable and educational institutions, with approximately RM177,890.00 in donations recorded.

These initiatives strengthen the Group's relationships with key stakeholders, support the development of future talent and contribute to broader community development.

## Sustainability Statement (Cont'd)

### 7. Strategy (cont'd)

#### Employee Wellbeing (Cont'd)

##### Current and Anticipated Financial Effects and Effects on Strategy

Social-related factors may influence AutoCount's operational performance through workforce capability, employee retention and stakeholder relationships.

In the current reporting period, no material financial impact from social-related risks or opportunities has been recognised. However, the Group continues to incur costs related to employee training, development and engagement initiatives as part of its human capital strategy.

Looking ahead, increased competition for skilled talent in the technology sector may lead to higher recruitment, training and retention costs. At the same time, continued investment in employee development is expected to enhance workforce productivity, reduce turnover and support long-term operational efficiency.

To address these factors, the Group focuses on continuous training and development, employee engagement initiatives and maintaining a supportive work environment. These efforts are intended to strengthen workforce capability and support sustainable business growth.

##### Strategic Outlook

Looking ahead, AutoCount will continue to strengthen its human capital management practices by enhancing training programmes, improving employee engagement and supporting workforce development.

In the medium to long term, the Group aims to build a skilled and adaptable workforce through continuous learning initiatives, including technical, regulatory and leadership development programmes. The Group will also continue to refine its performance management and employee engagement practices to support retention and productivity.

By investing in its workforce, AutoCount aims to maintain operational effectiveness and support its long-term growth and competitiveness.

#### Governance Strategy

##### Regulatory Compliance

To address regulatory risks and ensure continued product relevance, AutoCount adopts a proactive approach in monitoring and responding to regulatory developments.

The Group continuously enhances its software solutions to align with evolving requirements, including tax regulations, financial reporting standards and e-invoicing frameworks. Training initiatives such as Service Tax compliance, e-invoicing implementation, and accounting-related programmes support both internal capabilities and product development.

Internally, structured compliance processes are implemented to ensure adherence to applicable laws and regulatory requirements. This enables the Group to maintain its position as a reliable provider of compliant business software solutions.

##### Cybersecurity and Data Protection

To mitigate cybersecurity risks and safeguard data integrity, the Group implements robust information security practices across its operations.

AutoCount adopts a structured cybersecurity framework aligned with ISO/IEC 27001 ISMS standards. This includes employee awareness training, system monitoring and continuous improvement of security controls.

The Group also complies with applicable data protection regulations, including the PDPA 2010, and maintains internal policies to ensure the confidentiality, integrity and availability of data.

These measures strengthen system resilience, reduce exposure to cyber threats and enhance customer confidence in the Group's solutions.

## Sustainability Statement (Cont'd)

### 7. Strategy (cont'd)

#### Ethical Conduct and Anti-Corruption

The Group is committed to maintaining high standards of integrity and ethical conduct in all business activities.

AutoCount has established a Code of Conduct and Anti-Bribery and Corruption ("ABC") Policy to guide employee behaviour and decision-making. The Group adopts a zero-tolerance approach towards fraud, bribery and corruption.

Whistleblowing mechanisms are in place to encourage the reporting of unethical practices, while periodic risk assessments are conducted to identify and mitigate potential integrity-related risks.

These practices reinforce accountability, strengthen governance and support long-term stakeholder trust.

#### Supply Chain Integrity

To address risks associated with third-party dependencies, the Group implements measures to ensure the reliability and integrity of its supply chain.

AutoCount evaluates service providers, including cloud and technology vendors, based on performance, security standards and compliance with relevant requirements. Ongoing monitoring and engagement with vendors help ensure service continuity and alignment with the Group's operational needs.

Where appropriate, the Group considers diversification of service providers to reduce dependency risks and enhance operational resilience.

#### Current and Anticipated Financial Effects and Effects on Strategy

Governance-related factors may influence the Group's financial performance through regulatory compliance, data protection requirements and internal control effectiveness.

During the reporting period, no material financial impact from governance-related risks has been identified. However, the Group incurs ongoing costs associated with compliance, cybersecurity measures and internal control processes.

Looking ahead, evolving regulatory requirements, particularly in areas such as data protection and financial reporting, may result in increased compliance costs. In addition, strengthening cybersecurity measures may require continued investment in systems, training and monitoring processes.

To manage these risks, the Group maintains robust governance practices, including adherence to regulatory requirements, implementation of cybersecurity frameworks and continuous monitoring of internal controls. These measures support risk mitigation and operational integrity.

#### Strategic Outlook

AutoCount will continue to strengthen its governance framework by enhancing compliance practices, improving internal controls and maintaining strong cybersecurity measures.

In the medium to long term, the Group aims to further align its governance practices with evolving regulatory requirements and industry standards, including sustainability reporting expectations. The Group will also continue to enhance its data protection and cybersecurity capabilities to safeguard system integrity and customer data.

By maintaining strong governance practices, AutoCount aims to support stakeholder confidence, ensure regulatory compliance and sustain long-term business resilience.

## Sustainability Statement (Cont'd)

### 8. Risk Management

AutoCount adopts an integrated and risk-based approach in managing sustainability-related risks and opportunities. These risks are assessed alongside other strategic, operational and financial risks to ensure a consistent and holistic evaluation across the Group.

Given the Group's operations as a software solutions provider, sustainability-related risks are primarily linked to digital infrastructure, regulatory compliance, human capital and operational efficiency. These risks are embedded within the Group's ERM framework to support informed decision-making and long-term business resilience.

#### Risk Governance and Oversight

The Board of Directors has overall responsibility for overseeing the Group's risk management framework, including sustainability-related risks and opportunities. The Board ensures that appropriate governance structures, internal controls and monitoring mechanisms are in place to support effective risk management.

The ARMC supports the Board by reviewing the effectiveness of the ERM framework, internal control systems and risk governance practices. This includes monitoring key sustainability-related risks such as cybersecurity, regulatory compliance and operational dependencies on digital infrastructure.

Management is responsible for the day-to-day implementation of risk management processes. Sustainability-related risks are coordinated through the Sustainability Committee, with designated risk owners assigned to monitor, assess and manage specific risk areas.

#### Integration with Enterprise Risk Management (ERM)

Sustainability-related risks are integrated into the Group's ERM framework, which is guided by the principles of ISO 31000 Risk Management. This ensures that ESG-related risks are assessed using the same methodology applied to other principal business risks.

Risks are identified, assessed and prioritised based on a structured approach that considers:

Potential financial and operational impact

Likelihood of occurrence

Time horizon (short, medium and long term)

Operational dependencies, including IT systems, cloud infrastructure and workforce capabilities

Both qualitative assessments and available quantitative data are used in evaluating risk exposure. Management judgement is applied where necessary to ensure that assessments remain proportionate to the Group's size, complexity and operational profile.

This approach enables consistent risk prioritisation, reporting and mitigation across all business functions.

## Sustainability Statement (Cont'd)

### 8. Risk Management (cont'd)

#### Risk Monitoring and Management

Responsibility for managing identified risks is assigned to relevant members of senior management, supported by the Sustainability Committee and designated risk owners.

Key responsibilities include:

Monitoring risk indicators and identifying emerging risks

Implementing appropriate mitigation measures and internal controls

Ensuring compliance with regulatory and internal policy requirements

Reporting risk developments and performance updates to management

Sustainability-related risks are reviewed periodically as part of the Group's ERM cycle. Updates are reported to the ARMC, and significant matters are escalated to the Board for oversight and strategic consideration.

This structured monitoring process ensures that risks remain actively managed and aligned with the Group's evolving business environment.

The Group identifies sustainability-related risks and opportunities as part of its ongoing ERM and strategic planning processes.

Given AutoCount's digital operating model, key risk areas are assessed across:

IT infrastructure and cloud service dependencies

Software development and system performance

Regulatory and compliance requirements

Workforce capability and talent retention

Customer expectations and data protection requirements

The identification process incorporates both internal and external information sources, including:

Internal risk registers, system performance data and operational reports

Regulatory developments, particularly in data protection, financial reporting and sustainability disclosure

Industry trends in software, cybersecurity and digital transformation

Stakeholder expectations, including customers and business partners

Where relevant, qualitative scenario analysis is applied to assess potential impacts from climate-related developments, particularly those affecting energy costs, digital infrastructure and regulatory requirements.

## Sustainability Statement (Cont'd)

### 8. Risk Management (cont'd)

#### Identification of Opportunities

Sustainability-related opportunities are identified alongside risks as part of the same evaluation process.

These opportunities may arise from:

Improving system efficiency and reducing operational costs

Enhancing cybersecurity and data protection capabilities

Strengthening workforce skills and productivity

Responding to regulatory developments (e.g. e-invoicing, compliance-driven solutions)

Increasing demand for digital and cloud-based services

Each opportunity is assessed based on its feasibility, alignment with the Group's strategic priorities and potential financial benefits before being incorporated into operational plans or product development initiatives.

#### Continuous Improvement

The Group adopts a continuous improvement approach to its risk management practices. As data availability, internal systems and regulatory requirements evolve, AutoCount will continue to refine its methodologies for identifying, assessing and managing sustainability-related risks and opportunities.

By integrating sustainability considerations into its ERM framework, the Group ensures that ESG-related risks and opportunities are systematically evaluated alongside other business risks, enabling more informed decision-making and supporting long-term value creation.

### 9. Metrics and Targets

AutoCount monitors a range of sustainability-related indicators to evaluate its exposure to climate-related risks and opportunities, in line with the disclosure requirements under IFRS S2 – Climate-related Disclosures, as well as broader environmental, social and governance considerations.

In accordance with the phased implementation approach under IFRS S1 and the NSRF, the Group's disclosures for the current reporting period focus primarily on climate-related metrics. Additional ESG indicators are tracked internally to support effective management oversight and transparency.

These metrics provide a basis for assessing environmental performance, identifying areas for operational improvement and monitoring progress against sustainability objectives.

#### Climate Metrics

##### Greenhouse Gases Emissions

The Group quantifies its GHG emissions using the GHG Protocol: Corporate Accounting and Reporting Standard, to the extent applicable to its operations and consistent with IFRS Sustainability Disclosure Standards.

As a software solutions provider, the Group's emissions profile is largely driven by electricity consumption (Scope 2), with comparatively lower contributions from direct fuel usage (Scope 1) and selected indirect sources (Scope 3).

Disclosures are prepared with reference to the NSRF, with IFRS standards taking precedence where applicable.

## Sustainability Statement (Cont'd)

## 9. Metrics and Targets (cont'd)

*Scope 1 emission (tCO<sub>2</sub>e)*

Scope 1 emissions comprise direct emissions generated from sources under the Group's control, primarily arising from fuel consumption in company vehicles.

These emissions are estimated using a fuel-based approach, based on fuel consumption data and relevant emission factors published by recognised authorities.

Other direct emission sources, such as fugitive emissions, are currently not considered material. The Group will continue to refine its data coverage where appropriate.

	2025
Diesel (the Group's vehicle fuel consumption)	0
Fuel (company car and assets)	2.61
<b>Total emissions</b>	<b>2.61</b>

Category	Emission source	Measurement methodology	Activity data	Emissions factor source
Mobile combustion	Petrol (company vehicles)	Fuel-based method	Litres purchased × emission factor	Department for Energy Security & Net Zero by fuel type (UK)
	Diesel (vehicles & machinery)	Fuel-based method	Litres purchased × emission factor	Department for Energy Security & Net Zero by fuel type (UK)
	Hybrid vehicles <sup>1</sup>	Fuel-based method (petrol component only)	Litres purchased × emission factor	Department for Energy Security & Net Zero by fuel type (UK)
Stationary combustion	Diesel (equipment/generators, if applicable)	Fuel-based method	Litres purchased × emission factor	Department for Energy Security & Net Zero by fuel type (UK)
Fugitive emission	Refrigerants (e.g. air-conditioning systems)	Mass-balance method (preferred) or estimation method	(Opening refrigerant stock + purchases – closing stock – recovered refrigerant) OR top-up quantities	Department for Energy Security & Net Zero by fuel type (UK)

<sup>1</sup> For hybrid vehicles, only the fuel combustion component is included in Scope 1. Electricity consumption (if applicable) is included under Scope 2.

## Sustainability Statement (Cont'd)

### 9. Metrics and Targets (cont'd)

#### Scope 2 emission (tCO<sub>2</sub>e)

Scope 2 emissions relate to indirect emissions from electricity purchased and consumed across the Group's operations, including office activities and IT-related usage.

These emissions are calculated using a location-based method, applying electricity consumption data and Malaysian grid emission factors issued by the relevant authorities.

Given the nature of the Group's operations, electricity usage represents the primary contributor to its overall emissions profile.

	2025
Electrical	201.16
<b>Net operational emissions</b>	<b>147.09</b>

Category	Emission source	Measurement methodology	Activity data	Emissions factor source
Purchased electricity	Electricity consumption	Location-based method	Electricity meter readings (kWh) × grid emission factor	Malaysian grid emission factor (published by government authority)

#### Scope 3 emission (tCO<sub>2</sub>e)

Taking into account the transitional provisions under IFRS S2 and the NSRF, the Group currently reports selected Scope 3 emission categories, namely business travel and employee commuting.

Other indirect emission sources, including those related to cloud infrastructure and third-party services, are not presently disclosed due to data limitations. The Group intends to progressively expand its Scope 3 coverage as data availability improves.

	2025
Business travel (air travel and staff claim)	20.05
Employee commuting	26.75
<b>Total emissions</b>	<b>46.80</b>

## Sustainability Statement (Cont'd)

## 9. Metrics and Targets (cont'd)

*Scope 3 emission (tCO<sub>2</sub>e) (Cont'd)*

Category	Emission source	Measurement methodology	Activity data	Emissions factor source
Business travel	Air travel	Distance-based method	Distance travelled (km)	Department for Energy Security & Net Zero by fuel type (UK)
	Car/rail travel	Distance-based method	Distance travelled (km)	Department for Energy Security & Net Zero by fuel type (UK)
Employee commuting	Commuting travel	Distance-based method	Employee survey (distance & mode)	Department for Energy Security & Net Zero by fuel type (UK)

**Inventory Boundary**

The Group adopts the equity share approach in defining the organisational boundary for its GHG emissions inventory.

Under this method, emissions are recognised in proportion to the Group's ownership interests in its subsidiaries, reflecting its economic exposure to sustainability-related risks and impacts.

The same methodology has been consistently applied throughout the reporting period.

**Climate-Related Targets**

To guide its environmental performance, AutoCount has established internal emissions reduction targets aligned with its long-term sustainability objectives.

These targets are voluntary in nature and are intended to drive improvements in energy efficiency and emissions management over time.

The Group has set the following targets:

Information	Target 1	Target 2
Metric	Total Scope 1, 2 & 3 emissions	Total Scope 2 emissions
Objective	Support long-term alignment with global climate transition objectives	Improve electricity-related emissions performance
Coverage	Consolidated Group	
Target Period	5 years	
Target Level	10% reduction	5% reduction
Base Year	2025	
Third-party Validation	No	
Carbon Credits Usage	Not planned	
Review Process	Subject to annual review by the Board as part of sustainability reporting	

Progress against these targets is periodically assessed by management and reported to the Board to ensure alignment with the Group's sustainability direction.

Delivery of these targets will be supported by initiatives such as improving energy efficiency, optimising system performance, enhancing electricity consumption tracking and strengthening internal reporting processes.

The Group does not currently plan to utilise carbon credits in achieving its emissions reduction targets.

## Sustainability Statement (Cont'd)

### 9. Metrics and Targets (cont'd)

#### Scope 3 emission (tCO<sub>2</sub>e) (Cont'd)

#### Climate-Related Targets (Cont'd)

##### Climate-Related Transition Risks

The Group may face transition-related risks arising from regulatory developments, evolving stakeholder expectations and increasing emphasis on sustainability practices.

Key areas of exposure include:

- expanding requirements for sustainability disclosures and reporting;
- potential cost implications linked to energy pricing or climate-related policies; and
- increasing expectations for responsible digital operations and governance practices.

The Group actively monitors regulatory changes and industry developments to ensure continued alignment with applicable requirements.

##### Climate-Related Physical Risks

Due to its office-based and digital operating model, the Group has limited direct exposure to physical climate risks.

However, indirect impacts may arise from disruptions affecting external service providers, including cloud platforms and network infrastructure, potentially impacting service availability.

To manage these risks, the Group maintains strong relationships with technology providers, monitors service performance and supports system resilience through appropriate operational measures.

##### Climate-Related Opportunities

Climate-related developments also present opportunities for the Group to enhance efficiency and strengthen its competitive positioning.

Potential opportunities include:

- improving energy efficiency through optimised system design;
- supporting customers through compliant and digitalised solutions;
- enhancing sustainability-related disclosures; and
- strengthening internal data management capabilities.

While no material financial impact has been recorded during the reporting period, the Group continues to evaluate relevant opportunities in line with its business model and long-term strategy.





Sustainability Statement (Cont'd)

**AUTOCOUNT DOTCOM BERHAD**

IFRS S1

Date & Time: 2026-04-22T11:45:11

FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Environmental	Total volume of water used	Megalitres	1,763	—	No assurance
Social	Age Group – Management Under 30	Percentage	0	—	No assurance
Social	Age Group – Management Between 30-50	Percentage	60	—	No assurance
Social	Age Group – Management Above 50	Percentage	40	—	No assurance
Social	Age Group – Executive Under 30	Percentage	57	—	No assurance
Social	Age Group – Executive Between 30-50	Percentage	41	—	No assurance
Social	Age Group – Executive Above 50	Percentage	2	—	No assurance
Social	Age Group – Non-executive/Technical Staff Under 30	Percentage	78	—	No assurance
Social	Age Group – Non-executive/Technical Staff Between 30-50	Percentage	22	—	No assurance
Social	Age Group – Non-executive/Technical Staff Above 50	Percentage	0	—	No assurance
Social	Gender Group – Management Male	Percentage	100	—	No assurance
Social	Gender Group – Management Female	Percentage	0	—	No assurance
Social	Gender Group – Executive Male	Percentage	60	—	No assurance
Social	Gender Group – Executive Female	Percentage	40	—	No assurance
Social	Gender Group – Non-executive/Technical Staff Male	Percentage	33	—	No assurance
Social	Gender Group – Non-executive/Technical Staff Female	Percentage	67	—	No assurance
Social	Male Directors	Percentage	67	—	No assurance

# Sustainability Statement (Cont'd)

Date & Time: 2026-04-27 11:45:11  
FYE 31/12/2025

**AUTOCOUNT DOTCOM BERHAD**  
IFRS S1

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Social	Female Directors	Percentage	33	—	No assurance
Social	Directors Under 30	Percentage	0	—	No assurance
Social	Directors Between 30-50	Percentage	17	—	No assurance
Social	Directors Above 50	Percentage	83	—	No assurance
Social	Number of work-related fatalities	Number	0	—	No assurance
Social	Lost time incident rate ("LTIR")	Rate	0	—	No assurance
Social	Number of employees trained on health and safety standards	Number	0	—	No assurance
Social	Management Training Hours	Hours	266	—	No assurance
Social	Executive Training Hours	Hours	3049	—	No assurance
Social	Non-executive/Technical Staff Training Hours	Hours	7	—	No assurance
Social	Percentage of employees that are contractors or temporary staff	Percentage	3.6	—	No assurance
Social	Total number of employee turnover – Management	Number	0	—	No assurance
Social	Total number of employee turnover – Executive	Number	23	—	No assurance
Social	Total number of employee turnover – Non-executive/Technical Staff	Number	14	—	No assurance
Social	Number of substantiated complaints concerning human rights violations	Number	0	—	No assurance
Social	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	177890.00	—	No assurance



Sustainability Statement (Cont'd)

**AUTOCOUNT DOTCOM BERHAD**  
IFRS S1

Date & Time: 2026-04-22T11:45:11  
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Social	Total number of beneficiaries of the investment in communities	Number	25	—	No assurance
Governance	Percentage of Management who have received training on anti-corruption by employee category	Percentage	0	—	No assurance
Governance	Percentage of Executive who have received training on anti-corruption by employee category	Percentage	0	—	No assurance
Governance	Percentage of Non-executive/Technical Staff who have received training on anti-corruption by employee category	Percentage	0	—	No assurance
Governance	Percentage of operations assessed for corruption-related risks	Percentage	0	—	No assurance
Governance	Confirmed incidents of corruption and action taken	Number	0	—	No assurance
Governance	Proportion of spending on local suppliers	Percentage	0	—	No assurance
Governance	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	—	No assurance

# Sustainability Statement (Cont'd)

**AUTOCOUNT DOTCOM BERHAD**  
IFRS S2

Date & Time: 2026-04-27 11:45:11  
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Environmental	Total energy consumption	Megawatt	20116	—	No assurance
Environmental	Scope 1 emissions in tonnes of CO <sub>2</sub> e	Metric tonnes	2.61	—	No assurance
Environmental	Scope 2 emissions in tonnes of CO <sub>2</sub> e	Metric tonnes	14709	—	No assurance
Environmental	Scope 3 emissions in tonnes of CO <sub>2</sub> e (at least for the categories of business travel and employee commuting)	Metric tonnes	46.80	—	No assurance

## Sustainability Statement (Cont'd)

### 10. External Assurance

To enhance the reliability and credibility of selected sustainability disclosures, AutoCount engaged ASAP Advisory PLT ("ASAP") as an independent assurance provider to perform a limited assurance engagement on selected sustainability indicators.

The assurance engagement was conducted in accordance with ISAE 3000 (Revised): Assurance Engagements Other than Audits or Reviews of Historical Financial Information, at a limited assurance level. The scope, procedures performed and conclusion of the engagement are presented in the Independent Assurance Report included in this Sustainability Statement.

ASAP was appointed solely to provide independent assurance services and operates independently from the Group's management and internal functions. The assurance provider's independence was evaluated in accordance with the International Ethics Standards Board for Accountants ("IESBA") Code of Ethics, with appropriate safeguards in place to ensure objectivity and professional integrity throughout the engagement.

The Group will continue to strengthen its sustainability reporting practices by enhancing internal data collection processes and improving the accuracy and completeness of sustainability-related disclosures over time.

### 11. Events After the Reporting Period

The Group has assessed events occurring after the reporting period up to the date of approval of this Sustainability Statement. Based on this assessment, no material events requiring disclosure have been identified.

### 12. Stakeholder Feedback

AutoCount values stakeholder feedback as part of its ongoing commitment to transparency and continuous improvement in sustainability reporting. Feedback from stakeholders provides valuable insights that support the refinement of disclosures and alignment with stakeholder expectations.

All feedback received is reviewed by management and, where relevant, escalated to the ARMC for further consideration.

Stakeholders who wish to provide feedback, enquiries or suggestions regarding this Sustainability Statement may contact the Group at: [sustainability@autocountsoft.com](mailto:sustainability@autocountsoft.com)



## Sustainability Statement (Cont'd)



ASAP ADVISORY PLT  
No 17-04, Blok B, Austin V, Jalan Austin Perdana 3/2,  
Taman Austin Perdana, 81100 Johor Bahru, Johor  
Tel: 07-3598983

### INDEPENDENT LIMITED ASSURANCE STATEMENT

Independent Limited Assurance Statement to the Directors of AutoCount Dotcom Berhad ("AutoCount") on Sustainability Metrics within the Sustainability Report 2025.

#### Our Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter as presented in AutoCount's Sustainability Statement 2025 have not been prepared and presented fairly, in all material respects, in accordance with the Criteria defined below.

#### Scope of Work

ASAP Advisory PLT ("ASAP" or "we") was engaged by AutoCount to perform a 'limited assurance engagement,' as defined by the International Standard on Assurance Engagements ("ISAE") 3000 Revised, Assurance Engagement other than Audits or Review of Historical Financial Information, on selected subject matters ("Subject Matter") included in AutoCount's 2025 Sustainability Statement ("SS 2025") for the financial year ended 31 December 2025.

#### Subject Matter

Our limited assurance engagement was performed for the Subject Matter listed in the table below, as presented in the SS 2025:

Material Matters	Subject Matter	Scope
Climate Change	Total energy consumption	Operations assessed: Malaysia
	Scope 1 emissions in tonnes of CO <sub>2</sub> e	
	Scope 2 emissions in tonnes of CO <sub>2</sub> e	
	Scope 3 emissions in tonnes of CO <sub>2</sub> e	

The scope of our work was limited to the Subject Matter presented in the SS 2025 and did not include coverage of data sets or information unrelated to the data and information underlying the Subject Matter and related disclosures; nor did it include information reported outside of the SS 2025, comparisons against historical data, or management's forward-looking statements.

#### Criteria applied by AutoCount

In preparing the Subject Matter mentioned above, AutoCount applied the following criteria:

- FRS Sustainability Disclosure Standards, including **IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 – Climate-related Disclosures**
- Recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD")
- Principles of the International Integrated Reporting Framework issued by the IFRS Foundation
- Mikro's internal policies, procedures and reporting methodologies

#### AutoCount's Responsibilities

AutoCount's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

## Sustainability Statement (Cont'd)



ASAP ADVISORY PTE  
No 17-04, Blok B, Austin V, Jalan Austin Perdana 3/2,  
Taman Austin Perdana, 81100 Johor Bahru, Johor  
Tel: 07-3585983

### *ASAP's responsibilities*

Our responsibility is to express our conclusion on whether anything has come to our attention that causes us to believe that the Subject Matter and related disclosures as presented in the SS 2025 are not prepared, in all material respects, in accordance with the Criteria.

We have performed our limited assurance engagement in accordance with the terms of reference for this engagement agreed with AutoCount, including performing the engagement in accordance with the ISAE 3000, issued by the International Auditing and Assurance Standards Board. This Standard requires that we plan and perform our engagement to obtain limited assurance about whether the Subject Matter and related disclosures as presented in the SS 2025 are free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3000 involves assessing the suitability in the circumstances of AutoCount's use of the criteria specified as the basis of preparation used for the selected Subject Matter and related disclosures presented in the SS 2025, assessing the risks of material misstatement thereof, whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Subject Matter and related disclosures in the SS 2025. We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

### *Our Independence and Quality Control*

This assurance engagement was conducted in accordance with the firm's system of quality management established under the International Standard on Quality Management 1 ("ISQM 1"), which requires the firm to design, implement and operate a system of quality management to provide reasonable assurance that engagements are performed in accordance with applicable professional standards and regulatory requirements.

The firm applies policies and procedures addressing leadership responsibilities for quality, ethical requirements, client acceptance and continuance, engagement performance, resources, information and communication, and monitoring activities.

Independence has been maintained in accordance with the ethical requirements of the International Ethics Standards Board for Accountants ("IESBA") Code of Ethics.

The assurance engagement was performed in accordance with ISAE 3000 (Revised), taking into consideration relevant sustainability reporting frameworks, including the IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2).

### *Statement of Independence and Competence*

ASAP provides a range of services, including internal audit, internal control review, risk management, and environmental, social, and ethical auditing and training. Additionally, we offer assurance services for environmental, social, sustainability, and ESG reports.

We affirm our independence from AutoCount, ensuring objectivity, freedom from bias, and the absence of conflicts of interest with the organisation, its subsidiaries, and stakeholders. For this assurance engagement, a specialised team was carefully assembled based on their expertise, experience, and relevant qualifications, ensuring a thorough and credible review.

ASAP's role and independence were assessed in accordance with professional ethical requirements, and adequate safeguards were implemented to preserve assurance integrity.

## Sustainability Statement (Cont'd)



ASAP ADVISORY PLT  
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Tel: 07-3585983

### *Description of Procedures Performed*

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Our procedures included:

- Gaining an understanding of AutoCount's business, internal processes and approach to sustainability
- Conducting interviews with key personnel and collating evidence to understand AutoCount's process for reporting performance indicators and disclosures, including inquiring regarding risks of misstatement and quality controls to address risks
- Conducting limited assurance procedures over the selected Subject Matter and disclosures, including:
  - Undertaking analytical procedures to support the reasonableness of the data
  - Checking that the calculation Criteria have been applied in accordance with the methodologies for the Subject Matter within the Statement
  - Identifying and testing assumptions supporting calculations
  - Testing, on a sample basis, underlying source information to check accuracy of the data
  - Performing recalculations of performance indicators using input data
  - Checking that measurements made at the end of the reporting period are timely entered in the records and the sustainability statement
  - Obtaining appropriate representations from management, in the form of a management representation letter addressed to us to confirm that the management believes that it has fulfilled its responsibilities

We also performed such other procedures as we considered necessary in the circumstances.

### *Inherent Limitations*

Inherent limitations of assurance engagements include use of judgement and selective testing of data, which means that it is possible that fraud, error or non-compliance may occur and not be detected in the course of performing the engagement. Accordingly, there is some risk that a material misstatement may remain undetected. Further, our limited assurance engagement is not designed to detect fraud or error that is immaterial.

There are additional inherent risks associated with assurance engagements performed for non-financial information given the characteristics of the subject matter and associated with the compilation of source data using definitions and methods for determining, calculating, and estimating such information that are developed internally by management. The absence of a significant body of established practice on which to draw, allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can impact comparability. The precision of different measurement techniques may also vary. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgements. In particular, where the information relies on factors derived by independent third parties, our assurance work has not included examination of the derivation of those factors and other third-party information.

## Sustainability Statement (Cont'd)



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Tel: 07-3585983

### *Other Matters*

Information relating to prior reporting periods has not been subject to assurance procedures. Our report does not extend to any disclosures or assertions relating to future performance plans and/or strategies disclosed in the SS 2025. The maintenance and integrity of AutoCount's website is the responsibility of AutoCount's management. Our procedures did not involve consideration of these matters and, accordingly we accept no responsibility for any changes to the Subject Matter and related disclosures, the SS 2025 or to our independent limited assurance report that may have occurred since the initial date of presentation on AutoCount's website.

### *Restriction of use*

Our work has been undertaken to enable us to express a limited assurance conclusion on the matters stated above in our report provided to the directors of AutoCount in accordance with the terms of our engagement, and for no other purpose.

Our report is intended solely for the directors of AutoCount and should not be used by any other parties. To the fullest extent permitted by the law, we do not accept or assume liability to any party other than the directors of AutoCount, for our work, for this report, or for the conclusion we have reached.

We agree to the publication of this assurance report in AutoCount's SS 2025 for the financial year ended 31 December 2025, provided it is clearly understood by recipients of the SS 2025 that they enjoy such receipt for information only and that we accept no duty of care to them whatsoever in respect of this report.

### **ASAP Advisory PLT**

201804000474 (LLP0014854-LGN)

Johor Bahru, Malaysia

# CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors (“the Board”) of Autocount Dotcom Berhad (“ADB” or “the Company”) is pleased to present the Corporate Governance (“CG”) Overview Statement for the financial year ended 31 December 2025 (“FY2025”), which has been prepared in compliance with Paragraph 15.25 of the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”) and has set out an overview on the application of the Principles of corporate governance as promulgated by the Malaysian Code on Corporate Governance issued in April 2021 (“MCCG 2021”). This CG Overview Statement should be read in conjunction with the Company’s CG Report, which has set out details on how the Company has applied the Practices as set out in MCCG 2021.

The Company firmly believes that good corporate governance is key towards the enhancement of shareholders value, the promotion of the Group’s long-term value as well as the building of a sustainable business. To this end, the Board is steadfast towards maintaining high standards of corporate governance within ADB Group and to uphold the Principles of MCCG 2021 towards achieving the Intended Outcome as set out in MCCG 2021.

This CG Overview Statement provides a summary of the corporate governance practices implemented by ADB during the financial year with reference to the three Principles of MCCG whilst explanations on how the Company has applied the Practices promoted by MCCG 2021 are disclosed in the CG Report. Where there is a departure from a Practice, explanations for the departure are provided in the CG Report with disclosure on the applicable alternative practice which ADB has adopted.

## PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

The Group acknowledges the vital role played by the Board in the stewardship of the direction and business operations of the Group and ultimately the enhancement of long-term shareholders’ value. To fulfil this role, the Board is responsible for the overall corporate governance of the Group, including its strategic direction, establishing goals for management and monitoring the achievement of these goals, consideration of significant financial matters, review of the financial and operating performance of the Group and undertaking of major investments and capital expenditures.

### I. BOARD RESPONSIBILITIES

The Company has an experienced Board that is primarily responsible for charting and reviewing the strategic direction of the Group and delegates the implementation of these directions to the management. The Board also ensures the implementation of appropriate risk management and internal control systems, including financial, operational and compliance to safeguard the shareholders’ interest and the Group’s assets. The Board has adopted certain responsibilities for effective discharge of its functions through formalising its Board Charter (available at the Company’s website: <https://www.autocountsoft.com/investor-relations/>) which, inter alia, sets a list of specific functions that are reserved for the Board and Chairman; and the authorisation limit which defines relevant matters and applicable limits reserved for Chairman and Executive Directors that are further cascaded to senior management team within the Company.

The Board have established Board Committees namely the Audit and Risk Management Committee, Nomination Committee and Remuneration Committee, which are entrusted with specific oversight responsibilities for Autocount Group’s affairs. The Board Committees are granted the authorities to act on each Board’s behalf in accordance with their respective Terms of Reference (“TOR”) and to report to the Board with the necessary recommendation. The TOR of the Board Committees are available at the Company’s website. Further, the Board is also responsible in ensuring compliance by the Company and the Group with the MMLR, the Companies Act 2016 and rules of other relevant authorities.

The Group aims to ensure a balance of power and authority between the Chairman and Executive Directors with a clear division of responsibility between the running of the Board and the Company’s business respectively. The Group also emphasises and practices a division of responsibility between the Executive and Non-Executive Directors. The distinct and separate roles of the Chairman and Executive Directors, with a clear division of responsibilities, ensure a balance of power and authority, such that no one individual has unfettered powers of decision-making.

The Chairman is responsible for ensuring the integrity and effectiveness of the governance process of the Board, acts as facilitator at the meetings and ensure that Board proceedings is in compliance with good conduct and best practices. The Executive Directors are responsible for making and implementing operational and corporate decision as well as developing, coordinating and implementing business and corporate strategies. Whilst, the Independent Non-Executive Directors of the Company play a key role in providing unbiased and independent views, advice and contributing their knowledge and experience toward the formulation of policies and in the decision-making process.

## Corporate Governance Overview Statement (Cont'd)

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

#### I. BOARD RESPONSIBILITIES (CONT'D)

All Directors have unrestricted access to all information pertaining to the Group's business and affair and has full access to management, Company Secretary and External Auditors for information needed to carry out their duties and responsibilities. This is to enable them to carry out their duties effectively and diligently. As and when necessary, the Board may obtain independent professional advice, in furtherance of their duties, at the Company's expenses.

The Board had adopted the Code of Conduct, Anti-Bribery and Corruption Policy, Whistle Blowing Policy, Fit and Proper Policy, Investor Relations Policy, Remuneration Policy, Gender Diversity Policy, Conflict of Interest Policy, Corporate Disclosure Policy and Insider Trading Policy which is available on the Company's website.

#### II. BOARD COMPOSITION

As at the date of this report, the Board consists six (6) Directors i.e. four (4) Independent Non-Executive Directors and two (2) Executive Directors. The Independent Non-Executive Directors fulfilled the criteria of "Independence" as prescribed under the MMLR. This is in compliance with the MMLR which requires at least two (2) Directors or one-third (1/3) of the Board, whichever is higher, are Independent Directors. All Independent Non-Executive Directors are independent of management and have no family or business relationships with the Executive Directors and major shareholders which would interfere with the exercise of their independent judgment.

The Board acknowledges the call by the Government and MCCG for Boards to comprise at least 30% women on board. The Company currently have two (2) women Directors to the Board, which represent 33% of the total number of board members.

The Board is satisfied that its current size and composition is adequate to provide for a diversity of views, to facilitate effective decision making and to reflect an appropriate balance of Executive and Non-Executive Directors for the scope and nature of the Group's business and operations.

The Board meets on a quarterly basis with additional meetings being convened when necessary to address urgent matters. All the Directors have complied with the minimum attendance requirements as stipulated by the MMLR. The Board met on five (5) occasions during the financial year ended 31 December 2025 and the details of attendance at Board Meetings is set out below:-

Name of Directors	Attendance	Percentage of attendance (%)
Choo Chin Peng	5/5	100
Choo Yan Tiee	5/5	100
Dato' Ng Wan Peng	5/5	100
Dr. Liew Soung Yue	5/5	100
Chin Chee Seng	5/5	100
Ling Su Teing	4/4	100

Prior to each meeting, a reasonable notice of meetings and agenda were circulated to all Directors together with the draft minutes of the previous meeting together with the respective reports/papers and other board meeting reference materials such as management reports and financial reports to be discussed were furnished to the Directors at least seven (7) days prior to the Board meeting via e-mail so that each Director had ample time to review the papers to enable informed decision making. The deliberations and decisions at Board and Board Committee meetings are well documented in the minutes.

All Directors are encouraged to participate in relevant training programmes for continuous professional development and to further enhance their skills and knowledge. The Directors are aware that they shall receive appropriate training which may be required from time to time to keep them abreast with the current developments in the industry as well as new statutory and regulatory developments including changes in accounting standards.

## Corporate Governance Overview Statement (Cont'd)

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

#### II. BOARD COMPOSITION (CONT'D)

Training programmes and seminars attended by the Directors of the Company during the financial year ended 31 December 2025 are as follows:-

Name of Directors	Date	Training Programmes/Seminars/Workshops/Conferences Attended
Choo Chin Peng	28 to 29 March 2025	Key Success Factors of a Super Team Leadership, Cohesion & Interpersonal
	10 May 2025	ISO/IEC 27001 Information Security Management System (ISMS) Awareness Training
	14 June 2025	ISO/IEC 27001 Information Security Management System (ISMS) Awareness Training
	16 to 17 July 2025	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)
	28 to 29 September 2025	100% marketing strategy + proactive management
Choo Yan Tiee	28 to 29 March 2025	Key Success Factors of a Super Team Leadership, Cohesion & Interpersonal
	10 May 2025	ISO/IEC 27001 Information Security Management System (ISMS) Awareness Training
	14 June 2025	ISO/IEC 27001 Information Security Management System (ISMS) Awareness Training
	16 to 17 July 2025	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)
	28 to 29 September 2025	100% marketing strategy + proactive management
Dato' Ng Wan Peng	5 March 2025	Moving from the Recommendation of the Task force on Climate-related Financial Disclosures to IFRS S1 and IFRS S2
	16 June 2025	F&N AgriValley ESG Training
	16 June 2025	Malaysia Personal Data Protection(Amendment) 2024 Training
	18 June 2025	Navigating the New Normal: How ASEAN's Evolving Tariff Landscape is Shaping Business, Talent, and Skills Development
	16 July 2025 to 27 October 2025	DIGITAL LEADERSHIP EXCELLENCE (DLE) PROGRAMME: COHORT 3/2025
	25 July 2025	Governance in an Era of Trade Uncertainty: Navigating Tariff Risks and Opportunities
	7 August 2025	E&Y Insurance Forum
	8 September 2025	Climate First .... or Last?
	12 September 2025	Talk on "The Federal Reserve's Monetary Policy Strategy: Back to the Future?"
	4 November 2025	How are Boards Tracking the Progress and Quality of Sustainability Reporting
	26 November 2025	Anti Bribery and Corruption Training
8 December 2025	Sustainability Update on Sustainability Related Reporting Requirements	
Dr. Liew Soung Yue	8 January 2025	Product Knowledge Training for Programme Cluster of Computing, IT and Mathematics
	19 May 2025	Fundamentals of Stock Investment and the Application of LLM for Fundamental Analysis
	9 to 10 July 2025	Bursa Malaysia Mandatory Accreditation Programme (MAP II: Leading for Impact)

## Corporate Governance Overview Statement (Cont'd)

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

#### II. BOARD COMPOSITION (CONT'D)

Name of Directors	Date	Training Programmes/Seminars/Workshops/ Conferences Attended
Dr. Liew Soung Yue (Cont'd)	8 to 9 November 2025	The First China-Asean Joint Conference of Deans of Education Institutes: Education Development in the AI Era
	18 December 2025	Kylin Release Conference themed "Kylin Soaring in the Sky, Smart Chain Connecting ASEAN"
Chin Chee Seng	28 May 2025	Latest Update on TP Compliance
	30 May 2025	Global Internal Audit Standards: Burden or Empowerment? Title: Demystifying the Black Box: Harnessing AI for Trust, Transparency, and Transformation in Internal Auditing
	9 July 2025	Mandatory Accreditation Programme Part II: Leading for Impact (LIP)
	14 July 2025	Coping with the Changes and Challenges Ahead (Services Tax)
	15 July 2025	Hasil - MEF Tax Seminar 2025 Towards Strategic Taxation: Fueling Growth, Ensuring Equity
	16 July 2025	Sustainability- Related Risks and Opportunities
	21 July 2025	Planning, Materiality, and Assessing the Risk of Material Misstatements
	5 to 6 August 2025	National Tax Conference 2025
	22 August 2025	Recent Income Tax, Stamp Duty & SST Issues
	9 to 10 September 2025	Sales Tax Coaching Workshop
	25 September 2025	Seminar- Recent Tax Cases: Key Takeaways and Strategic Implications
	26 September 2025	Tax & Legal Forum
	1 October 2025	Financial Reporting and Ethical Considerations
	2 October 2025	Updates on Transfer Pricing Documentation Requirements
	13 October 2025	A Practical Approach to Auditing Culture
	14 October 2025	Session on MPERS: Insights into the IFRS for SMEs Accounting Standard
	15 October 2025	SEMINAR PERCUKAIAN KEBANGSAAN 2025 (BELANJAWAN 2026)
	17 October 2025	US GAAP and IFRS Accounting for Income Taxes and Reporting Considerations
	14 November 2025	MPERS Financial Reporting - what to look out for
	18 November 2025	Risk-Based Audit Approach: from Risk Assessment to Auditing Accounting Estimates under ISA315, ISA330 & ISA540 (Revised)
25 November 2025	Audit Oversight Board's Conversation with Audit Committee	
3 December 2025	MPERS: Understand Current and Future Requirements	
19 December 2025	Capital Gains Tax on Domestic & Cross-Border Transactions	
23 December 2025	Beyond Work Permits -Mastering the Tax Rules for Expatriates and Foreign Workers	

During the financial year ended 31 December 2025, the External Auditors briefed the Board members on the changes to the Malaysian Financial Reporting Standards have impact on the Group's and the Company's financial statements for the financial year.

## Corporate Governance Overview Statement (Cont'd)

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

#### II. BOARD COMPOSITION (CONT'D)

##### Company Secretary

The Board is supported by two (2) qualified and competent secretaries. Both are Associate members of the Malaysian Institute of Chartered Secretaries and Administrators ("MAICSA"). The Company Secretaries are qualified to act as Company Secretary under the Companies Act, 2016. As practicing company secretaries, they have also attended continuous professional development programmes as required by MAICSA.

The Company Secretaries play an advisory role to the Board in relation to the Company's Constitution, the Board's policies and procedures, and compliance with the relevant regulatory requirements, codes or guidance and legislations.

The Company Secretaries are capable of carrying out the duties required and have attended trainings and seminars conducted by relevant regulators to keep abreast with the relevant updates on statutory and regulatory requirements and updates on the MMLR of Bursa Securities.

##### Nomination Committee

The Board has established Nomination Committee ("NC") to assist the Board in their responsibilities in nomination new nominees to the Board and to assess the performance of the Board, the Board Committees and the Directors of the Company on a on-going basis. Full details of the NC duties and responsibilities are stated in its TOR which is available on the Company's website.

The NC comprises exclusively Independent Non-Executive Directors as follows:-

1. Dr. Liew Soung Yue (Chairman)
2. Dato' Ng Wan Peng
3. Chin Chee Seng

The NC is responsible for the Board evaluation process covering the Board, the Board Committees and individual Director.

The Company's Constitution provides that one third (1/3) or nearest to one-third (1/3) of the Directors for the time being shall retire from office and be eligible for re-election provided always that all the Directors shall retire from office at least once in every three (3) years, but shall be eligible for re-election. All the retiring Directors will abstain from deliberations and decisions on their own eligibility to stand for re-election at the Board Meeting.

In considering whether to recommend a Director who is eligible to stand for re-election, the NC would consider a variety of factors, including:

- the Director's contributions to the Board and ability to continue to contribute productively;
- the Director's attendance at Board and committee meetings;
- the Director's compliance with the Code;
- whether the Director continues to possess the attributes, capabilities and qualifications considered necessary or desirable for Board service; and
- the independence of the Director.

The NC had reviewed and assessed the size, mix of skill and experience, performance and contribution of the Board and Individual Director and satisfied with the current composition and performance of the Board for the financial year ended 31 December 2025.

The NC met on two (2) occasions during the financial year ended 31 December 2025. The details of the members' attendance were as follows:-

Name of Directors	Meeting Attendance	Percentage of attendance (%)
Dr. Liew Soung Yue	2/2	100
Dato' Ng Wan Peng	2/2	100
Chin Chee Seng	2/2	100

## Corporate Governance Overview Statement (Cont'd)

### III. DIRECTORS' REMUNERATION

The Remuneration Committee ("RC") comprises exclusively Independent Non-Executive Directors as follows:-

1. Dato' Ng Wan Peng (Chairman)
2. Dr. Liew Soung Yue
3. Chin Chee Seng

The RC is responsible for evaluating, deliberating and recommending to the Board the compensation and benefits that are fairly guided by market norms and industry practices for the business the Company is in. The RC is also responsible for evaluating the Executive Directors' remuneration which is linked to the performance of the Executive Director and performance of the Group. Individual Director do not participate in the discussion and decision making of his own remuneration to avoid conflict of interest.

The Company aims to set remuneration at levels which are sufficient to attract and retain the Directors and Senior Management needed to run the Company successfully, taking into consideration all relevant factors including the skill function, workload and responsibilities involved, and after giving due consideration to the Group's performance.

Pursuant to Section 230(1) of the Companies Act, 2016, fees and any benefits payable to the Directors of a listed company and its subsidiaries shall be approved at a general meeting.

The annual review during the financial year ended 31 December 2025 was conducted by the Remuneration Committee on 24 February 2026.

The remuneration of individual Directors of the Company, including the remuneration for services rendered to the Group and the Company for the financial year ended 31 December 2025 are as follows :-

Category	Salaries RM	Fees RM	Allowances RM	Bonuses RM	Benefit- in-kind RM	Other emoluments RM	Total RM
<b>Executive Directors</b>							
Choo Chin Peng	517,108	-	4,000	131,228	28,150	60,224	740,710
Choo Yan Tiee	488,400	-	4,000	149,564	31,150	83,475	756,589
<b>Non-Executive Directors</b>							
Dato' Ng Wan Peng	-	43,000	8,500	-	-	-	51,500
Dr. Liew Soung Yue	-	42,000	8,500	-	-	-	50,500
Chin Chee Seng	-	42,000	8,500	-	-	-	50,500
Ling Su Teing	-	31,500	3,500	-	-	-	35,000
<b>Chief Financial Officer</b>							
Tan Wee Kong	203,980	-	-	59,979	23,950	34,048	321,957

## Corporate Governance Overview Statement (Cont'd)

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

#### III. DIRECTORS' REMUNERATION (CONT'D)

The details of the remuneration of the top Senior Management (including salary, bonus, benefit in kind and other emoluments) in each successive bands of RM50,000.00 during the financial year ended 31 December 2025 are as follows:-

Range of Remuneration (RM)	Designation of Top Senior Management
300,001 – 350,000	Chief Financial Officer and Software Development Director.
350,001 - 400,000	Sales & Marketing Director

The RC met two (2) occasions during the financial year ended 31 December 2025. The details of the members' attendance were as follows:-

Name of Directors	Meeting Attendance	Percentage of attendance (%)
Dato' Ng Wan Peng	2/2	100
Dr. Liew Soung Yue	2/2	100
Chin Chee Seng	2/2	100

### PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

#### I. Audit and Risk Management Committee

The Board is assisted by the Audit and Risk Management Committee ("ARMC") which comprises exclusively of three (3) Independent Non-Executive Directors, to oversee the integrity of the financial statements, compliance with relevant accounting standards and the Group's risk management and internal controls.

The members of ARMC are as follows:

1. Chin Chee Seng (Chairman)
2. Dato' Ng Wan Peng
3. Dr. Liew Soung Yue

The Chairman of the ARMC is not the Chairman of the Board. The ARMC Chairman has full and unrestricted access to the Executive Directors, Senior Management, External Auditors and Internal Auditors on all information necessary to enable them to discharge his duty. To-date, the Company has not appointed a former audit partner to be a member of the ARMC. In addition, the ARMC has revised the TOR of ARMC to update the cooling-off period of a former audit partner to three (3) years before he/she can be considered for appointment as a member of ARMC which aligns with the MCCG 2021.

The composition of the ARMC is reviewed annually with the view to maintain an independent and effective ARMC, and in line with the principles of the MCCG 2021. The ARMC members are expected to continuously update their knowledge and enhance their skills. Based on the performance evaluation of the ARMC for the financial year ended 31 December 2025, the Board is satisfied that the Chairman and the members of ARMC have discharge their responsibilities effectively.

The independence, suitability and appointment/re-appointment of the External Auditors is reviewed by the ARMC annually based on the External Auditors Assessment.

#### II. Risk Management and Internal Control Framework

The Board affirms its responsibilities over the Group's system of risk management and internal control and acknowledges that such system is an integral part of effective management practice. To this end, the Board confirms that the Group has implemented an ongoing process of identifying, evaluating, monitoring and managing the significant risks faced by the Company and the Group under its risk management and internal control framework. Details of the Group's risk management and internal control framework are set out in the Statement on Risk Management and Internal Control in the Annual Report.

The Board has delegated the review on the adequacy and effectiveness of the Group's risk management and internal control framework to the ARMC.

## Corporate Governance Overview Statement (Cont'd)

### PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANING RELATIONSHIP WITH STAKEHOLDERS

#### I. Engagement with Stakeholders

The Company aims to ensure that the shareholders and investors are kept informed of all major corporate developments, financial performance, Annual General Meeting ("AGM") and other relevant information by promptly disseminating such information to shareholders and investors via announcements to Bursa Securities and the Company's website at <https://www.autocountsoft.com/investor-relations/>.

The Board believes that a constructive and effective investor relationship is essential in enhancing shareholder value and recognises the importance of timely dissemination of information to shareholders or stakeholders. The Board is accountable to shareholders as well as other stakeholders of the Company for the performances and operations of the Company. As such, the Board endeavours to provide timely and accurate disclosure of all material information of the Group to the shareholders and investors.

#### II. Conduct of General Meetings

The AGM represents the principal forum for dialogue and interaction with shareholders. The Chairman together with other Directors and External Auditors will be present at the forthcoming AGM to answer any enquires from the shareholders. Shareholders who are unable to attend the AGM are allowed to appoint proxies to attend and vote on their behalf.

As recommended by the MCCG 2021, the notice of AGM will be sent to shareholders at least twenty-eight (28) days before the AGM, to allow shareholders to have additional time to go through the Annual Report and make the necessary attendance and voting arrangements. The notice of AGM, which sets out the business to be transacted at the AGM, is also published in a major local newspaper.

The Board will ensure that each item of special business included in the notices of the AGM or Extraordinary General Meeting is accompanied by a full explanation of the effects of any proposed resolution. In line with Paragraph 8.31A of the MMLR of Bursa Securities, all resolutions set out in the notice of general meeting will be put to vote by poll. The Company will also appoint an independent scrutineer to validate the vote cast in the general meeting. The outcome of the general meeting will then be announced to Bursa Securities on the same meeting day while the minutes of the general meeting will be uploaded on the Company's website within thirty (30) business days from the date of the general meeting.

### STATEMENT OF DIRECTORS' RESPONSIBILITY FOR PREPARING THE FINANCIAL STATEMENTS

The Directors are required by the Companies Act, 2016 to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the Group at the end of financial year and of the results and cash flows of the Company and of the Group for the financial year then ended.

The Directors are satisfied that in preparing the financial statements of the Company and of the Group for the financial year ended 31 December 2025. The Company and the Group have used the appropriate accounting policies and applied them consistently and prudently. The Directors also consider that all relevant approved accounting standards have been followed in the preparation of these financial statements.

### COMPLIANCE STATEMENT

The Board strives to ensure that the Group complies with the principles and practices of the MCCG 2021. The Board will endeavour to improve and enhance procedures in the Group to ensure compliance from time to time.

This Corporate Governance Overview Statement was approved by the Board on 21 April 2026.

## ADDITIONAL COMPLIANCE INFORMATION

The following disclosures are made in accordance with Part A of Appendix 9C of the Listing Requirements of Bursa Securities:-

### 1.0 Material Contracts Involving Directors and/or Major Shareholders

There were no material contracts outside the ordinary course of business entered into by the Company and its subsidiaries involving Director's and major shareholder's interest which were still subsisting at the end of the financial year ended 31 December 2025 or entered into since the end of the previous financial year.

### 2.0 Utilisation of Proceeds Raised from Corporate Proposals

During the financial year, the gross proceeds of RM30.88 million from the Public Issue is intended to be utilised in the following manner:

Detail of use of proceeds	Actual			Initial timeframe for the use of proceeds upon listing <sup>(1)</sup>	Revised timeframe for utilisation <sup>(2)</sup>
	Proposed utilisation RM'000	utilisation as at 31 December 2025 RM'000	Balance to be utilised RM'000		
Regional expansion to capture growth opportunities	17,352	3,313	14,039	Within 36 months	Within 36 months
Strengthening our research and development to expand our existing products' features	5,208	2,366	2,842	Within 24 months	Within 24 months
Working capital	4,423	3,079	1,344	Within 24 months	Within 24 months
Estimated listing expenses	3,900	3,900	-	Within 1 month	-
	<b>30,883</b>	<b>12,658</b>	<b>18,225</b>		

Note:

<sup>(1)</sup> From the date of listing (i.e. 9 May 2023).

<sup>(2)</sup> From the date of the announcement relating to the extension of time to utilise the proceeds raised from the IPO (i.e. 30 April 2025).

### 3.0 Contracts Relate to a Loan

There were no contracts which relate to a loan entered into by the Company and its subsidiaries during the financial year ended 31 December 2025.

### 4.0 Recurrent Related Party Transactions of Revenue or Trading Nature ("RRPT")

There were no RRPT conducted during the financial year ended 31 December 2025.

### 5.0 Employees Share Option Scheme ("ESOS")

The effective date for the implementation of the ESOS was on 9 July 2024. However, there is no issuance of shares / options pursuant to the Employee Shares Scheme during financial year ended 31 December 2025.

### 6.0 Audit Fees and Non-Audit Fees

The audit fees and non-audit fees paid and payable to External Auditors by the Group for the financial year ended 31 December 2025 are as follow:

Category	Group RM	Company RM
Audit fees	273,239	85,000
Non-Audit fees	127,500	127,500

## Additional Compliance Information (Cont'd)

## 7.0 Disclosure of Financial Data for Shariah Screening

Pursuant to Paragraph 9.25A of MMLR, 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

Total Income	Remarks	Group	
		2025 (RM)	2024 (RM)
Revenue		75,330,885	60,598,583
Other income		511,817	263,198
Interest/Finance income		1,478,348	1,487,791
<b>Total</b>		<b>77,321,050</b>	<b>62,349,572</b>
<b>Total Assets</b>		<b>75,316,012</b>	<b>75,915,374</b>

## (b) Business Activities

Shariah Non-Compliant Activities	Remarks	Group	
		2025 (RM)	2024 (RM)
Interest income		265,276	483,247
Income from disposal of Shariah non-compliant investments/instruments		123,254	271,640
Banking & finance and related services		7,514	6,695
<b>Total</b>		<b>396,044</b>	<b>761,582</b>

## (c) Component of Financial Position

## (i) Cash Component

Islamic Account/ Instruments	Remarks	Group	
		2025 (RM)	2024 (RM)
Money market instruments		30,747,761	7,906,135
Cash and bank balances (exclude cash in hand)		151,061	497,418
Short-term deposits		5,529,125	15,000,000
<b>Total Cash</b>		<b>36,427,947</b>	<b>23,403,553</b>

Conventional Account/ Instruments	Remarks	Group	
		2025 (RM)	2024 (RM)
Money market instruments		3,939,414	13,929,862
Cash and bank balances (exclude cash in hand)		8,065,077	7,654,687
Short-term deposits		-	5,753,650
Other cash equivalents (please specify in the remarks column)	Cash in hand	29,988	30,505
<b>Total Cash</b>		<b>12,034,479</b>	<b>27,368,704</b>

## Additional Compliance Information (Cont'd)

### 7.0 Disclosure of Financial Data for Shariah Screening (Cont'd)

#### (c) Component of Financial Position (Cont'd)

##### (ii) Debt Component

Islamic Financing	Remarks	Group	
		2025 (RM)	2024 (RM)
Current		N/A	N/A
Non-Current		N/A	N/A
<b>Total Financing</b>		<b>N/A</b>	<b>N/A</b>

Conventional Borrowing	Remarks	Group	
		2025 (RM)	2024 (RM)
Current		N/A	N/A
Non-Current		N/A	N/A
<b>Total Debt</b>		<b>N/A</b>	<b>N/A</b>

# STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

## Introduction

The Board of Directors (“**Board**”) of Autocount Dotcom Berhad (“**Autocount**” or “**the Company**”) remains committed to maintaining and upholding a sound system of risk management and internal control across the Company and its subsidiaries (collectively, referred to as “**the Group**”).

This Statement on Risk Management and Internal Control (“**Statement**”) provides an overview of the Group’s risk management framework and the state of its internal control. It has been prepared in accordance with Paragraph 15.26(b) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and Principle B of the Malaysian Code of Corporate Governance 2021 issued by the Securities Commission Malaysia (“**MCCG**”) and guided by the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Companies (“**SORMIC Guide 2025**”) issued by Bursa Malaysia Securities Berhad, which reinforce the Board’s responsibility to maintain a sound risk management framework, effective internal controls and continuous monitoring of principal and emerging risks.

## Board Responsibility

The Board of Autocount, with Management’s support, has established an effective risk management framework that supports internal processes and controls, including a comprehensive system of checks and balances. The governance structure established by the Board ensures effective stewardship of risk management and internal control at all levels within the Group. The Board also determines the nature and extent of risks that the Group is willing to accept in achieving its strategic objectives and ensures that principal risks are managed within acceptable tolerance levels.

The presence of Independent Non-Executive Directors on both the full Board and the Audit and Risk Management Committee (“**ARMC**”) enables independent views to be brought into deliberations on risk matters, while Executive Directors contribute company/business-specific perspectives to ensure risks are rigorously discussed and addressed. Both the full Board and the ARMC, in discharging their fiduciary duties in accordance with their respective Terms of Reference (“**TOR**”), review the Risk Register as well as findings and recommendations put forward by Management.

The Board remains responsible and accountable for overseeing the Group’s risk management and internal control systems, which encompass financial, strategic, operational, environmental and regulatory compliance controls.

The Board acknowledges that the risk management and internal control systems are designed to manage, rather than eliminate, risks that hinder the Group from achieving its goals and objectives. The Board wishes to state that these risk controls and mitigations can only provide reasonable, not absolute, assurance against material misstatement, operational failures, fraud, and losses.

## Management Responsibility

Management is responsible for developing, implementing and maintaining effective risk management and internal control processes.

This includes establishing procedures for identifying, evaluating, monitoring and reporting risks and internal controls, taking timely corrective actions where necessary, and providing assurance to the Board that these processes have been carried out effectively.

In addition to design and implementation, Management continuously monitors the effectiveness of these systems through regular reviews and testing to ensure their adequacy and integrity.

Management’s responsibilities in relation to risk management include:

- (a) identifying and evaluating risks relevant to the Group’s business, and the achievement of objectives and strategies;
- (b) designing, implementing and monitoring the effectiveness of the implementation of the risk management framework, internal control system in alignment with the Group’s strategic direction and overall risk tolerance; and
- (c) identifying any changes in risk profiles and emerging risks, taking appropriate action, and promptly escalating significant developments to the Board.

Management also ensures adequate resources, including budget and personnel, are allocated to support the effective execution of risk management activities.

## Statement on Risk Management and Internal Control (Cont'd)

### Management Responsibility (Cont'd)

Risk management is undertaken collectively as a shared management responsibility across all levels of Management, with designated authority to monitor, report and respond to risks within respective functional areas. This includes monitoring emerging risks arising from technological developments, cybersecurity, regulatory changes and sustainability-related matters that may affect the Group's business model.

### Risk Management Framework

The Board regards risk management as an integral and critical part of the Group's day-to-day operations. The experience, knowledge and expertise to identify and manage such risks throughout the financial year under review enable the Group to make cautious, mindful and well-informed decisions through the formulation and implementation of requisite action plans and monitoring regimes, which are imperative to ensuring the accomplishment of the Group's objectives.

The Board is assisted by the ARMC in overseeing the Group's risk management process by identifying and assessing risks, reviewing mitigation measures, and making recommendations to monitor, evaluate, manage and mitigate risks across the Group's business operations, particularly key risks faced by the Group.

The ARMC also reviews deficiencies and non-compliance in internal controls and ensures that timely remedial actions are taken where necessary. Principal risks are reviewed to ensure they remain within acceptable levels.

Risk management and internal control systems are subject to continuous monitoring, with formal reviews conducted by the ARMC and Board at least twice yearly. This includes discussions on potential areas for improvement, adequacy of resources allocated to the risk management function and future or emerging risks. These include risks arising from cybersecurity, data protection, sustainability matters, ESG developments and climate-related considerations.

The Group's risk register is reviewed periodically to assess changes in risk profiles, the adequacy of mitigation measures, and the status of management action plans. Key risks are escalated to the ARMC and Board for deliberation where necessary. The ARMC presents its findings, views and recommendations for improvement to the Board and Management.

Sustainability-related risks, including environmental, social, and governance ("ESG") matters and other sustainability risks, are integrated into the Group's risk management framework and considered alongside strategic, operational, financial, and compliance risks. These risks are incorporated into the Group's risk identification, assessment and monitoring processes and are aligned with strategic objectives and operational planning. The Board, through the ARMC and the Board Sustainability Committee ("SC"), provides oversight to ensure such risks are appropriately managed.

The Board also recognises emerging risks, including technological disruption, cybersecurity threats, climate-related risks, regulatory developments, and other external factors. These risks are considered as part of the Group's ongoing risk management processes to ensure that mitigation measures remain relevant and effective.

As part of our Risk Management processes, the ARMC has performed, amongst others, the following:

- oversees and recommends the risk management policies and procedures of the Group;
- reviews and recommends changes to ensure that risk policies adequately address strategic, operational, financial and compliance risks;
- ensure that a sound risk management framework is maintained to identify, assess, manage and monitor business risks;
- establishes reporting guidelines for management to report on the effectiveness of risk management activities;
- reviews the Group's risk profile and evaluates mitigation measures undertaken; and
- reviews the adequacy of management's response to issues identified in the risk register to ensure risks remain within the Group's risk appetite.

The Board regards risk management as an integral part of the Group's business operations and exercises oversight over critical risk areas through the ARMC, thereby reducing uncertainty and strengthening resilience against adverse developments.

## Statement on Risk Management and Internal Control (Cont'd)

### Internal Audit Function (“IAF”)

The internal audit function provides independent and objective assurance to the ARMC on the adequacy and effectiveness of the Group’s governance, risk management and internal control processes.

The Group has outsourced its IAF to CAS Consulting Services Sdn Bhd (“**Internal Auditor**”), an outsourced internal audit service provider. The Internal Auditor independently reviews procedures and control processes and reports directly to the ARMC on the adequacy and effectiveness of the established internal control system.

The Internal Auditor reports directly to the ARMC during the ARMC meeting. The Internal Auditor is free from any relationship with the Board and Management or any conflict of interest in the operations and activities of the Group, which could impair their objectivity and independence. The Board will continue to outsource its internal audit function to the independent consulting firm to provide an independent evaluation of the Group’s internal control system.

Internal audits are carried out in accordance with the annual audit plan approved by the ARMC. The internal audit plan covers the key functional areas and business activities of the Group’s major subsidiaries, including control deficiencies and recommendations for improvement.

The ARMC works with the Internal Auditor to ensure that the internal audit plan covers essential operational areas. Follow-up reviews are also performed on management’s action plans arising from prior audit findings.

The scope of the IAF’s work was unrestricted, and the Internal Auditor has full access to relevant records and personnel necessary to discharge its duties.

Internal audit findings are reported regularly to the ARMC. The assessment of the adequacy and effectiveness of internal control established to mitigate risks is carried out through interviews and discussions with the management team, review of relevant established policies and procedures, and authority limits and the observation and testing of the internal control on a sampling basis.

During FYE 2025, the consulting firm undertook internal control audits covering the one internal audit reviews on the Group as follows:

Reporting month	Audit areas
July 2025	<ul style="list-style-type: none"> <li>• Performed review of enterprise risk management for the following systems, to assist the Company in identifying and rating risks that may impede the Group from achieving its business objectives:               <ul style="list-style-type: none"> <li>- investment and fund management system;</li> <li>- sales, billing and collection system;</li> <li>- marketing system;</li> <li>- licensing system;</li> <li>- support system;</li> <li>- software development system;</li> <li>- account preparation and financial reporting system;</li> <li>- fixed assets management and control system;</li> <li>- human resources and payroll system;</li> <li>- purchase and payment system; and</li> <li>- education.</li> </ul> </li> </ul>

## Statement on Risk Management and Internal Control (Cont'd)

### Internal Audit Function ("IAF") (Cont'd)

Reporting month	Audit areas
July 2025	<ul style="list-style-type: none"> <li>• Performed internal control review and test of compliance on the following systems to identify the existence of internal control systems and to determine their adequacy and effectiveness in addressing key risks identified by the Group and to ascertain their vulnerabilities and deficiencies, if any:               <ul style="list-style-type: none"> <li>- investment and fund management system;</li> <li>- sales, billing and collection system;</li> <li>- marketing system;</li> <li>- licensing system;</li> <li>- support system;</li> <li>- software development system;</li> <li>- account preparation and financial reporting system;</li> <li>- fixed assets management and control system;</li> <li>- human resources and payroll system;</li> <li>- purchase and payment system; and</li> <li>- education.</li> </ul> </li> <li>• Discussed the review findings and the associated recommendations with the operating management of the Group.</li> <li>• Provided a detailed report on the review conducted.</li> </ul>

The Board, through the ARMC, is satisfied that the internal audit function is adequately resourced, independent and effective in carrying out its responsibilities.

### Other Key Elements of Risk Management and Internal Control System

The other key elements of the Group's internal control system include:

1. IT security controls, including access controls, data backup procedures and system security monitoring, to safeguard digital assets and customer data;
2. The Directors' Code of Conduct sets out expected ethical standards and the code of conduct, which are binding on all employees in the Group;
3. Well-defined organisational structure with clear lines of authority, limits of authority, accountability and responsibilities of the Managing Director, Executive Directors and Senior Management;
4. Clearly defined terms of reference, authorities and responsibilities of the various Board committees, which include the ARMC, Remuneration Committee and Nomination Committee;
5. Clearly defined and formalised policies and procedures and guidelines are in place to support the Group in achieving its corporate objectives. These policies and procedures, including the Anti-Bribery and Anti-Corruption Policy, provide a basis for ensuring compliance with applicable laws and regulations, and also internal controls with respect to the conduct of business;
6. The management meets regularly to discuss key operational and management issues. Under the purview of the Managing Director, the heads of the Group's respective operational units are empowered with the responsibilities of managing their operations and businesses; and
7. Having a whistleblowing mechanism and policy that provides a channel for any stakeholder to have the confidence to make reports on any grievances or issues of non-compliance, wrongdoing, misconduct, or other legitimate concerns in good faith without the fear of facing retaliation.

Further details on the Directors' Code of Conduct, Whistleblowing Policy and Anti-Bribery and Corruption Policy are available at the Company's website at <https://www.autocountsoft.com/investor-relations>.

## Statement on Risk Management and Internal Control (Cont'd)

### Sustainability

Sustainability-related risks are integrated into the Group's strategic, operational, financial, and compliance functions. The Group addresses ESG matters, to support the long-term sustainability and resilience. The SC provides oversight on this matter. The full details of our initiatives are available in our standalone Sustainability Report.

### Limits of Authority

The Limits of Authority ("LOA") sets out the framework for delegating authority within the Group. The LOA delineates matters reserved for the Board's approval and sets limits on the delegation and authority of the Executive Chairman and Managing Director. The LOA provides clear guidance on the segregation of responsibilities between the Board and Management. The objective of the LOA is to ensure appropriate authorisation limits and effective delegation across the Group, thereby promoting consistent good business practices, sound governance, and the safeguarding of the Group's assets.

### Risk Appetite and Tolerance

Risk appetite is measured in terms of the variability of returns (i.e., risk) to achieve a desired level of result as set out in the risk parameters.

The Board, through the ARMC, establishes the risk parameters for the Group. The defined risk parameters, i.e., financial and non-financial, are reviewed by Management and the Board in line with the Group's business strategies and operating environment. The financial parameters are based on the Group's risk appetite, defined as the level of risk the Group is prepared to accept to achieve its objectives.

### Review of Statement by the External Auditor

In accordance with Paragraph 15.23 of the Listing Requirements of Bursa Securities, the External Auditors have reviewed this Statement for inclusion in the Annual Report for FYE 2025. Their review was performed in accordance with the Audit and Assurance Practice Guide 3 ("AAPG 3") issued by the Malaysian Institute of Accountants.

Based on their review, the External Auditors have reported to the Board that, based on their review procedures performed and evidence obtained, nothing has come to their attention that causes them to believe that the Statement on Risk Management and Internal Control is not prepared, in all material respects, in accordance with the disclosures required under Section 7 of the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers, nor is the Statement factually inaccurate.

### Conclusion

The Board is pleased to disclose that an ongoing, comprehensive and systematic process is in place to identify, evaluate and manage the diverse array of risks faced by the Group throughout the financial year under review. This process includes ongoing enhancements and regular reviews of risk management and internal control systems, ensuring their alignment with the evolving business environment and regulatory guidelines.

The Board has received assurance from the Executive Chairman, Managing Director and Chief Financial Officer that the Group's risk management and internal control systems are operating adequately and effectively in all material respects, based on the Group's adopted risk management model.

The Board is satisfied that the Group's risk management framework and system of internal control operated adequately and effectively in all material respects for FYE 2025 to safeguard the shareholders' investments and the Group's assets. No material internal control weaknesses were identified during the financial year under review that would result in material losses or require separate disclosure in the annual report.

The Board recognises that risk management and internal control are continuous processes and remains committed to strengthening these systems to respond to changes in the business environment and evolving regulatory expectations.

This statement is made in accordance with a resolution of the Board of Directors dated 21 April 2026.

# AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

The Board of Director ("the Board") of Autocount Dotcom Berhad ("ADB" or "the Company") is pleased to present the Audit and Risk Management Committee Report ("the ARMC Report") for the financial year ended 31 December 2025 ("FYE 2025"). The ARMC Report provides insights into the manner the ARMC discharged its duties and responsibilities in accordance with its Terms of Reference ("TOR") for FYE 2025.

The ARMC was established to assist the Board in fulfilling its oversight responsibilities, specifically in the areas of financial reporting, corporate governance, risk management, internal control and financial reporting of ADB and its subsidiary companies ("ADB Group" or "the Group"), as well as other areas of responsibilities that may be promulgated by the Main Market Listing Requirements ("MMLR") and the Malaysian Code on Corporate Governance 2021 ("MCCG" 2021) from time to time. The duties, responsibilities and authority of the ARMC are set out in its TOR which have been approved by the Board. A copy of which is available for viewing on our website at <https://www.autocountsoft.com/investor-relations/>.

## COMPOSITION & MEETING

The ARMC comprises of three (3) members, all of whom are Independent Non-Executive Directors ("INEDs"). The composition of the ARMC complies with Paragraph 15.09 (1) of MMLR. The composition and the details of each ARMC members' attendance for FYE 2025 are set out below:

Name	Designation	Meeting Attendance
Mr. Chin Chee Seng	Chairman	5/5
Dato' Ng Wan Peng	Member	5/5
Dr. Liew Soung Yue	Member	5/5

The ARMC Chairman, Chin Chee Seng, is a member of the Malaysian Institute of Accountants (MIA), the Malaysian Institute of Certified Public Accountants (MICPA), and a fellow member of the Association of Chartered Certified Accountants (ACCA) and a registered ASEAN CPA. None of the members were former key audit partners of the Company's existing External Auditors, Baker Tilly Monteiro Heng PLT. Profiles of the ARMC members are set out in Directors' Profile Section of this Annual Report.

The notice of ARMC meeting and relevant meeting papers are distributed in advance, normally seven (7) days prior to the meetings to enable the ARMC have sufficient time to review the materials and allowing for better preparation and understanding of the issues to be discussed. The quorum for a meeting shall be two (2) members and the majority members present at the meeting must be independent.

The Company Secretary shall be the Secretary of the ARMC and shall be responsible, in conjunction with the Chairman, for drawing up the agenda and circulating it prior to each meeting. The Company Secretary shall also be responsible for recording the proceedings of the meetings. Minutes of meetings were circulated to all members of ARMC and table for confirmation at the next ARMC meeting.

The ARMC may call for a meeting as and when required with reasonable notice as the ARMC members deem fit. ARMC members may participate in a meeting by means of tele-conference, telephone call, conference, videophone or any similar or other communications method by means of which all persons participating in the meeting can hear each other. Such participation in a meeting shall constitute presence in person at such meeting and shall satisfy the quorum requirement.

The Chief Financial Officer ("CFO") was invited to ARMC meetings to facilitate direct reporting by senior management in relation to the Group financial performance and to provide information regarding the Group's Risk Management activities. The Managing Director, Executive Director, representatives from the internal auditors, external auditors and other representatives of the Group were also invited to attend the ARMC meetings to discuss specific matters which required their input and advice.

The Chairman of the ARMC reported on key issues and matters discussed at the ARMC meetings as well as the ARMC's deliberations and recommendations in discharging its duties and responsibilities. The summary of the work and key matters considered by the ARMC during FYE 2025 are as follows:

### 1. Financial Reporting

- Reviewed and discussed the unaudited quarterly financial results of ADB Group with the Management and recommended the same for Board's consideration and approved before releasing to Bursa Securities;
- Reviewed and discussed the audited financial statements together with the Directors' and auditor's statements with external auditors and the Management and recommended the same for the Board's consideration and approvals; and

## Audit and Risk Management Committee Report (Cont'd)

### 2. Internal Audit

- Reviewed and approved the Annual Audit Plan for year 2025 to ensure adequate and comprehensive coverage of the activities of the Group; and
- Discussed and approved the Internal Audit Reports which highlighted the findings and management's responses.

### 3. External Audit

- Reviewed the External Auditors' terms of engagement, audit plan, scope of work, audit fees and non-audit fees for the year under review;
- Reviewed the independence, performance and effectiveness of External Auditors and made recommendations to the Board on their re-appointment and remuneration;
- Reviewed and discussed the significant issues arising from the financial audits for FYE 2025;
- Held one (1) private discussion with the external auditors without the presence of Executive Directors and Management to ensure no restrictions on the scope of their audit and to discuss any matters that they wish to present.

### 4. Risk Management

- Reviewed, evaluated and make recommendations to the Board on the following matters:-
  - Adequacy and effectiveness of ADB's Risk Management Framework to ensure appropriate systems and processes are in place; and
  - ADB's Enterprise Risk Management, Risk Profile to monitor and manage identified risks effectively.

### 5. Related Party Transactions

- Reviewed if there is any related party transactions and recurrent related party transactions entered by the Group on a quarterly basis and assess whether such transactions are carried out on arm's length basis and not detrimental to the Company's minority shareholders.

### 6. Conflict of Interest

- Reviewed if there is any conflict of interest / potential conflict of interest situations that may arise and the measure to mitigate the conflict of interest.

### 7. Other Activities

- Reviewed the Statement on Risk Management and Internal Control and recommend for the Board's approval; and
- Reviewed the Corporate Governance Overview Statement and Corporate Governance Report.

#### Internal Audit Function

The ARMC recognises the importance of an adequately resourced internal audit function to assist in undertaking a systematic and disciplined approach to assess, evaluate and enhance the effectiveness of the Group's risk management, internal control and governance systems and processes, and to provide reasonable assurance that such systems and processes continue to operate effectively and in compliance with the Group's established objectives.

ADB has outsourced its internal audit function to a professional services firm, namely CAS Consulting Services Sdn Bhd ("CAS"), to assist the ARMC in undertaking independent assessment on the adequacy, efficiency and effectiveness of the Group's system of risk management and internal control.

During the financial year under review, CAS has undertaken the following activities:

- a) Developed risk-based internal audit plan for ARMC's approval
- b) Conducted internal audit reviews in accordance with the internal audit plan that is approved by the ARMC
- c) Presented results of internal audit reviews together with recommendations for improvement and management's responses to the internal audit results during quarterly ARMC meetings
- d) Reviewed the adequacy and effectiveness of the system of internal control in managing risks that may impede the Group from achieving its business objectives

Total costs incurred on the outsourced internal audit function of the Group for FYE 2025 was approximately at RM55,000.

## 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 activity of the Company is investment holding. The principal activities of its subsidiaries include wholesale of computer hardware, software and peripherals, trading of software and services and development of software, and programming activities.

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

### RESULTS

	Group RM	Company RM
Profit for the financial year, net of tax	31,074,337	35,825,068
Attributable to: Owners of the Company	31,074,337	35,825,068

### DIVIDENDS

The amount of dividend declared and paid by the Company since the end of the previous financial year was as follows:

	RM
Single tier interim dividend of RM0.02 per ordinary share in respect of the financial year ended 31 December 2024, paid on 26 March 2025	11,010,000
Single tier interim dividend of RM0.02 per ordinary share in respect of the financial year ended 31 December 2025, paid on 26 June 2025	11,010,000
Single tier interim dividend of RM0.02 per ordinary share in respect of the financial year ended 31 December 2025, paid on 26 September 2025	11,010,000
Single tier interim dividend of RM0.01 per ordinary share in respect of the financial year ended 31 December 2025, paid on 26 December 2025	5,505,000
	38,535,000

The directors do not recommend the payment of any final dividends in respect of the financial year ended 31 December 2025.

### RESERVES OR PROVISIONS

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

### BAD AND DOUBTFUL DEBTS

Before the financial statements of the Group and of the Company were prepared, the directors took reasonable steps to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowance for doubtful debts and had satisfied themselves that there were no known bad debts and that no allowance for doubtful debts was required.

## Directors' Report (Cont'd)

### **BAD AND DOUBTFUL DEBTS (CONT'D)**

At the date of this report, the directors are not aware of any circumstances which would render it necessary to write off any bad debts or to make any allowance for doubtful debts in the financial statement of the Group and of the Company.

### **CURRENT ASSETS**

Before the financial statements of the Group and of the Company were prepared, the directors took reasonable steps 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, had been written down to an amount that they might be expected so to realise.

At the date of this report, the directors are not aware of any circumstances which would render the values attributed to the current assets in the financial statements of the Group and of the Company misleading.

### **VALUATION METHODS**

At the date of this report, the directors are not aware of any circumstances which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.

### **CONTINGENT AND OTHER LIABILITIES**

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

- (i) any charge on the assets of the Group and of the Company which has arisen since the end of the financial year which secures the liabilities of any other person; and
- (ii) any contingent liabilities in respect of the Group and of the Company which has arisen since the end of the financial year.

In the opinion of the directors, no contingent liabilities or other liability of the Group and of the Company have 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.

### **CHANGE OF CIRCUMSTANCES**

At the date of this report, the directors are not aware of any circumstances not otherwise dealt with in this report or the financial statements of the Group and of the Company which would render any amount stated in the financial statements misleading.

### **ITEMS OF MATERIAL AND UNUSUAL NATURE**

In the opinion of the directors,

- (i) the results of the operations of the Group and of the Company for the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
- (ii) no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial year and the date of this report which is likely to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report is made.

## Directors' Report (Cont'd)

### AUDITORS' REMUNERATION AND INDEMNITY

The auditors' remuneration of the Group and of the Company during the financial year are as follows:

	Group RM	Company RM
Auditors' remuneration		
- statutory audit:		
- Baker Tilly Monteiro Heng PLT	208,500	85,000
- Member firms of Baker Tilly International	58,074	-
- Other auditors	6,665	-
- other services:		
- Baker Tilly Monteiro Heng PLT	127,500	127,500

The Company has agreed to indemnify the auditors of the Company as permitted under Section 289 of the Companies Act 2016 in Malaysia.

### ISSUE OF SHARES AND DEBENTURES

During the financial year, no new issue of shares or debentures were made by the company.

### OPTIONS GRANTED OVER UNISSUED SHARES

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

### DIRECTORS

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

Choo Chin Peng\*  
 Choo Yan Tiee\*  
 Dato' Ng Wan Peng  
 Chin Chee Seng  
 Liew Soung Yue  
 Ling Su Teing

\* Director of the Company and certain subsidiaries.

Other than as stated above, the name of the director of the subsidiaries of the Company in office during the financial year and during the period from the end of the financial year to the date of this report are:

Tan Wee Kong  
 Goh Teck Huat

[Appointed on 23 June 2025]

### DIRECTORS' INTERESTS

According to the Register of Directors' Shareholdings required to be kept by the Company under Section 59 of the Companies Act 2016 in Malaysia, the interests of directors in office at the end of the financial year in shares in the Company during the financial year were as follows:

## Directors' Report (Cont'd)

**DIRECTORS' INTERESTS (CONT'D)****Interests in the Company**

	At	Number of ordinary shares		At
	1.1.2025	Bought	Sold	31.12.2025
<b>Direct interests:</b>				
Choo Chin Peng	169,357,196	-	-	169,357,196
Choo Yan Tiee	169,357,196	1,220,000	-	170,577,196

By virtue of their interests in the ordinary shares of the Company and pursuant to Section 8 of the Companies Act 2016 in Malaysia, Choo Chin Peng and Choo Yan Tiee are deemed to have an interest in the ordinary shares of the subsidiaries to the extent that the Company has an interest.

Other than as stated above, none of the other directors in office at the end of the financial year had any interest in ordinary shares or debentures of the Company and its related corporations during the financial year.

**DIRECTORS' BENEFITS**

Since the end of the previous financial year, no director of the Company has received or become entitled to receive any benefit (other than benefits included in the aggregate amount of emoluments received or due and receivable, by the directors as shown below) by reason of a contract made by the Company or a related corporation with the director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest.

The directors' benefits of the Group and of the Company were as follows:

	Group RM	Company RM
<b>Directors of the Company:</b>		
Executive directors		
- Salaries, bonus and wages	1,286,300	-
- Defined contribution plans	124,977	-
- Other emoluments	26,722	8,000
- Benefits-in-kind	59,300	-
	1,497,299	8,000
Non-executive directors		
- Fees	158,500	158,500
- Other emoluments	29,000	29,000
	187,500	187,500
	1,684,799	195,500

Neither during, nor at the end of the financial year, was the Company a party to any arrangements where the object is to enable the directors to acquire benefits by means of the acquisition of shares in, or debentures of the Company or any other body corporate.

**INDEMNITY TO DIRECTORS AND OFFICERS**

During the financial year, the total amount of indemnity coverage and insurance premium paid for the directors of the Group and of the Company were RM1,150,000 and RM14,000 respectively.

During the financial year, no indemnity was given to or insurance effected for, any officers of the Group and of the Company.

## Directors' Report (Cont'd)

### SUBSIDIARIES

The details of the Company's subsidiaries are as follows:

Name of the company	Principal place of business/ Country of incorporation	Effective Equity Interest	Principal activities
		2025 %	
Autocount Software Sdn. Bhd.	Malaysia	100	Dormant
Auto Count Sdn. Bhd.	Malaysia	100	Trading and development of software
<b><u>Subsidiaries of Auto Count Sdn.Bhd.</u></b>			
Autocount (S) Pte. Ltd.	Singapore	100	Wholesale of computer software (except games) and also development of other software and programming activities
Autocount On The Go Sdn. Bhd.	Malaysia	100	Developing and distributing software
Autocount (Thailand) Co., Ltd.	Thailand	100	Wholesale of software and software related services
Autocount (Philippines) Inc.	Philippines	100	Wholesale of software and software related services
PT Autocount Software Indonesia*	Indonesia	100	Wholesale of software and software related services

\* Auditors' report is not available.

The available auditors' reports on the accounts of the subsidiaries did not contain any qualification.

### SIGNIFICANT EVENT SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

On 25 February 2026, the Company's listing and quotation for the entire issued share capital was transferred from the ACE Market to the Main Market of Bursa Malaysia Securities Berhad.

### AUDITORS

The auditors, Messrs Baker Tilly Monteiro Heng PLT, have expressed their willingness to continue in office.

This report was approved and signed on behalf of the Board of Directors in accordance with a resolution of the directors.

.....  
**CHOO CHIN PENG**  
Director

.....  
**CHOO YAN TIEE**  
Director

Date: 21 April 2026

## STATEMENTS OF FINANCIAL POSITION

### AS AT 31 DECEMBER 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant and equipment	5	15,882,723	16,404,834	-	-
Right-of-use asset	6	101,457	28,693	-	-
Intangible assets	7	1,548,654	1,777,617	-	-
Investment in subsidiaries	8	-	-	8,013,009	8,013,009
Deferred tax assets	9	1,597,296	1,047,923	-	-
<b>Total non-current assets</b>		<b>19,130,130</b>	<b>19,259,067</b>	<b>8,013,009</b>	<b>8,013,009</b>
<b>Current assets</b>					
Trade and other receivables	10	5,760,209	4,968,825	112,041	425,667
Contract costs	11	1,923,357	915,225	-	-
Current tax assets		39,890	-	18,294	-
Short-term investments	12	34,687,175	21,835,997	31,127,337	18,807,197
Cash and short-term deposits	13	13,775,251	28,936,260	420,090	15,250,773
<b>Total current assets</b>		<b>56,185,882</b>	<b>56,656,307</b>	<b>31,677,762</b>	<b>34,483,637</b>
<b>TOTAL ASSETS</b>		<b>75,316,012</b>	<b>75,915,374</b>	<b>39,690,771</b>	<b>42,496,646</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity attributable to owners of the Company</b>					
Share capital	14	38,154,067	38,154,067	38,154,067	38,154,067
Exchange reserve	15	(221,439)	(60,172)	-	-
Merger deficit	16	(7,506,009)	(7,506,009)	-	-
Retained earnings		24,286,725	31,747,388	1,478,654	4,188,586
<b>TOTAL EQUITY</b>		<b>54,713,344</b>	<b>62,335,274</b>	<b>39,632,721</b>	<b>42,342,653</b>
<b>Non-current liabilities</b>					
Lease liability	17	30,656	-	-	-
Deferred tax liabilities	9	5,197	85,912	-	80,500
<b>Total non-current liabilities</b>		<b>35,853</b>	<b>85,912</b>	<b>-</b>	<b>80,500</b>
<b>Current liabilities</b>					
Lease liability	17	71,817	29,833	-	-
Current tax liabilities		2,084,135	780,903	-	22,612
Other payables	18	8,080,584	6,589,181	58,050	50,881
Contract liabilities	19	10,330,279	6,094,271	-	-
<b>Total current liabilities</b>		<b>20,566,815</b>	<b>13,494,188</b>	<b>58,050</b>	<b>73,493</b>
<b>TOTAL LIABILITIES</b>		<b>20,602,668</b>	<b>13,580,100</b>	<b>58,050</b>	<b>153,993</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>75,316,012</b>	<b>75,915,374</b>	<b>39,690,771</b>	<b>42,496,646</b>

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

## STATEMENTS OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
Revenue	20	75,330,885	60,598,583	36,635,000	11,010,000
Cost of sales		(12,900,349)	(17,262,554)	-	-
<b>Gross profit</b>		62,430,536	43,336,029	36,635,000	11,010,000
Other income	21	511,817	263,198	12,821	-
Administrative expenses		(8,307,215)	(7,081,895)	(1,820,919)	(797,868)
Selling and distribution expenses		(11,508,865)	(10,817,540)	-	-
Other operating expenses		(2,002,027)	(1,763,908)	-	(1,336)
<b>Operating profit</b>		41,124,246	23,935,884	34,826,902	10,210,796
Finance income	22	1,478,348	1,487,791	1,087,993	1,168,567
Finance cost	23	(3,355)	(3,190)	-	-
<b>Profit before tax</b>	24	42,599,239	25,420,485	35,914,895	11,379,363
Income tax expense	26	(11,524,902)	(5,692,682)	(89,827)	(156,627)
<b>Profit for the financial year</b>		31,074,337	19,727,803	35,825,068	11,222,736
<b>Other comprehensive income</b>					
<i>Item that may be reclassified subsequently to profit or loss</i>					
Exchange differences on translation of foreign operations		(161,267)	(196,099)	-	-
<b>Total comprehensive income for the financial year</b>		30,913,070	19,531,704	35,825,068	11,222,736
<b>Profit attributable to owners of the Company</b>		31,074,337	19,727,803	35,825,068	11,222,736
<b>Total comprehensive income attributable to owners of the Company</b>		30,913,070	19,531,704	35,825,068	11,222,736
<b>Earnings per share attributable to ordinary shareholders of the Company (sen)</b>					
Basic and diluted	27	5.64	3.58		

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 →				
	Share capital RM	Exchange reserve RM	Merger deficit RM	Retained earnings RM	Total equity RM
<b>Group</b>					
<b>At 1 January 2025</b>	38,154,067	(60,172)	(7,506,009)	31,747,388	62,335,274
<b>Total comprehensive income for the financial year</b>					
Profit for the financial year	-	-	-	31,074,337	31,074,337
Exchange differences on translation of foreign operations	-	(161,267)	-	-	(161,267)
<b>Total comprehensive income</b>	-	(161,267)	-	31,074,337	30,913,070
<b>Transaction with owners</b>					
Dividends paid on shares, representing total transaction with owners	-	-	-	(38,535,000)	(38,535,000)
28					
<b>At 31 December 2025</b>	38,154,067	(221,439)	(7,506,009)	24,286,725	54,713,344

## Statements Of Changes In Equity (Cont'd)

### For The Financial Year Ended 31 December 2025

	Attributable to owners of the Company					Total equity RM
	Share capital RM	Exchange reserve RM	Merger deficit RM	Retained earnings RM		
<b>Group</b>						
<b>At 1 January 2024</b>	38,154,067	135,927	(7,506,009)	23,029,585		53,813,570
<b>Total comprehensive income for the financial year</b>						
Profit for the financial year	-	-	-	19,727,803		19,727,803
Exchange differences on translation of foreign operations	-	(196,099)	-	-		(196,099)
<b>Total comprehensive income</b>	-	(196,099)	-	19,727,803		19,531,704
<b>Transaction with owners</b>						
Dividends paid on shares, representing total transaction with owners	-	-	-	(11,010,000)		(11,010,000)
<b>At 31 December 2024</b>	38,154,067	(60,172)	(7,506,009)	31,747,388		62,335,274

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## Statements Of Changes In Equity (Cont'd)

### For The Financial Year Ended 31 December 2025

	← Attributable to owners of the Company →			
	Note	Share capital RM	Retained earning RM	Total equity RM
<b>Company</b>				
<b>At 1 January 2024</b>		38,154,067	3,975,850	42,129,917
<b>Total comprehensive income for the financial year</b>				
Profit for the financial year, representing total comprehensive income for the financial year		-	11,222,736	11,222,736
<b>Transaction with owners</b>				
Dividends paid on shares, representing total transaction with owners	28	-	(11,010,000)	(11,010,000)
<b>At 31 December 2024</b>		38,154,067	4,188,586	42,342,653
<b>Total comprehensive income for the financial year</b>				
Profit for the financial year, representing total comprehensive income for the financial year		-	35,825,068	35,825,068
<b>Transaction with owners</b>				
Dividends paid on shares, representing total transaction with owners	28	-	(38,535,000)	(38,535,000)
<b>At 31 December 2025</b>		38,154,067	1,478,654	39,632,721

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

## STATEMENTS OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Cash flows from operating activities</b>					
Profit before tax		42,599,239	25,420,485	35,914,895	11,379,363
Adjustments for:					
Amortisation of intangible assets		228,963	217,342	-	-
Depreciation of property, plant and equipment		1,391,253	1,082,593	-	-
Depreciation of right-of-use asset		71,874	71,386	-	-
Finance costs		3,355	3,190	-	-
Finance income		(1,478,348)	(1,487,791)	(1,087,993)	(1,168,567)
Gain on disposal of short-term investments		(50,363)	(39,424)	-	-
Gain on disposal of property, plant and equipment		(137,718)	-	-	-
Impairment losses on intangible assets		-	100,000	-	-
Net fair value gain on short-term investments		(8,505)	(64,965)	(12,821)	-
Net unrealised loss on foreign exchange		559,836	421,969	-	-
Property, plant and equipment written off		1,479	2,135	-	-
<b>Operating profit before changes in working capital</b>		<b>43,181,065</b>	<b>25,726,920</b>	<b>34,814,081</b>	<b>10,210,796</b>
<b>Changes in working capital:</b>					
Trade and other receivables		(667,234)	(61,645)	399,366	5,297,254
Contract costs		(1,008,132)	(511,814)	-	-
Other payables		1,539,571	(1,006,869)	7,169	4,894
Contract liabilities		4,279,434	(2,588,471)	-	-
Cash generated from operations		47,324,704	21,558,121	35,220,616	15,512,944
Income tax paid		(11,104,067)	(5,338,753)	(211,233)	(142,407)
<b>Net cash from operating activities</b>		<b>36,220,637</b>	<b>16,219,368</b>	<b>35,009,383</b>	<b>15,370,537</b>
<b>Cash flows from investing activities</b>					
Purchase of property, plant and equipment	(a)	(893,461)	(2,553,226)	-	-
Proceeds from disposal of property, plant and equipment		141,543	-	-	-
Development of intangible assets		-	(422,392)	-	-
Purchase of short-term investments		(53,484,574)	(22,844,476)	(23,025,699)	(10,501,638)
Proceeds from disposal of short-term investments		40,586,206	17,449,150	10,718,380	500,000
Drawdown of short-term deposits		9,470,875	5,000,000	15,000,000	5,000,000
Advances to a subsidiary		-	-	(12,622)	(5,830)
Interest received		511,014	455,423	627,829	334,179
Income from short-term investments		857,471	613,934	387,046	444,322
<b>Net cash (used in)/from investing activities</b>		<b>(2,810,926)</b>	<b>(2,301,587)</b>	<b>3,694,934</b>	<b>(4,228,967)</b>

## Statements Of Cash Flows (Cont'd)

### For The Financial Year Ended 31 December 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Cash flows from financing activities</b>					
Payment of lease liability	(b)	(49,554)	(69,010)	-	-
Interest paid		(3,355)	(3,190)	-	-
Dividend paid on shares - Owners of the Company		(38,535,000)	(11,010,000)	(38,535,000)	(11,010,000)
<b>Net cash used in financing activities</b>		<b>(38,587,909)</b>	<b>(11,082,200)</b>	<b>(38,535,000)</b>	<b>(11,010,000)</b>
Net (decrease)/increase in cash and cash equivalents					
		(5,178,198)	2,835,581	169,317	131,570
Cash and cash equivalents at the beginning of the year		13,936,260	11,409,371	250,773	119,203
Effects of exchange rate changes on cash and cash equivalents		(511,936)	(308,692)	-	-
<b>Cash and cash equivalents at the end of the financial year</b>	13	<b>8,246,126</b>	<b>13,936,260</b>	<b>420,090</b>	<b>250,773</b>

(a) Purchase of property, plant and equipment

During the financial year, the Group acquired property, plant and equipment with an aggregate cost of RM893,461 (2024: RM2,553,226) which are satisfied by cash payments.

(b) Reconciliation of changes in liabilities arising from financing activities are as follows:

	1.1.2025 RM	Cash flows RM	← Non-cash →		31.12.2025 RM
			Acquisition RM	Foreign exchange movement RM	
<b>Group</b>					
Lease liability	29,833	(49,554)	143,233	(21,039)	102,473
	1.1.2024 RM	Cash flows RM	Non-cash Foreign exchange movement RM		31.12.2024 RM
<b>Group</b>					
Lease liability	104,702	(69,010)	(5,859)		29,833

## Statements Of Cash Flows (Cont'd)

### For The Financial Year Ended 31 December 2025

(c) Total cash outflow for leases as a lessee:

	Note	Group 2025 RM	2024 RM
<b>Included in net cash from operating activities:</b>			
Payments relating to short-term leases	24	114,326	121,820
Payments relating to lease of low value assets	24	15,732	10,001
<b>Included in net cash used in financing activities:</b>			
Interest paid in relation to lease liability	23	3,355	3,190
Payment of lease liability		49,554	69,010
<b>Total cash outflows of leases</b>		<b>182,967</b>	<b>204,021</b>

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

# NOTES TO THE FINANCIAL STATEMENTS

## 1. CORPORATE INFORMATION

Autocount Dotcom Berhad ("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, Malaysia. The principal place of business of the Company is located at B2-3A-01, Level 3A, Block B2, Meritus @ Oasis Corporate Park, No. 2, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya, Selangor.

The principal activity of the Company is investment holding. The principal activities of its subsidiaries are set out in Note 8. There have been no significant changes in the nature of these activities 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 21 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"), International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

### 2.2 Adoption of amendments to MFRS

The Group and the Company have adopted the following applicable amendments to MFRS for the current financial year:

MFRS 121      The Effects of Changes in Foreign Exchange Rates

The adoption of the above amendments to MFRS did not have any significant effect on the financial statements of the Group and of the Company and did not result in significant changes to the Group's and the Company's existing accounting policies.

### 2.3 New MFRSs and amendments to MFRSs that have been issued, but yet to be effective

The Group and the Company have not adopted the following new MFRSs and amendments to MFRSs that have been issued, but yet to be effective:

		<b>Effective for financial periods beginning on or after</b>
<u>New MFRSs</u>		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability Disclosures	1 January 2027
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysia Financial Reporting Standard	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 107	Statements of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2027
MFRS 128	Investments in Associates and Joint Ventures	Deferred

## Notes to the Financial Statements (Cont'd)

### 2. BASIS OF PREPARATION

#### 2.3 New MFRSs and amendments to MFRSs that have been issued, but yet to be effective (Cont'd)

2.3.1 The Group and the Company plan to adopt the above applicable new MFRSs and amendments to MFRSs when they become effective. A brief discussion on the above significant new MFRSs and amendments to MFRSs that may be applicable to the Group and the Company are summarised below.

##### ***MFRS 18 Presentation and Disclosure in Financial Statements***

MFRS 18 replaces MFRS 101 *Presentation of Financial Statements*. It retains many requirements from MFRS 101 without modification.

MFRS 18 introduces two subtotals which are to be presented in the statement of profit or loss – including “operating profit”, which has been specifically defined. Income and expenses shall be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

MFRS 18 requires disclosure of explanations of the entity’s company-specific measures that are related to the statement of profit or loss, referred to as management-defined performance measures (“MPMs”). The entity is required to reconcile MPMs to a total or subtotal required by MFRS 18 or another MFRS Accounting Standards. MFRS 18 also requires other disclosures, including how each MPM is calculated, what the MPM communicates about the entity’s financial performance, and any changes made to the MPMs in the year.

MFRS 18 adds new principles for aggregation and disaggregation of information. It requires the entity to classify the expenses in the “operating” category in the profit or loss by nature or function, or both. The entity that classifies operating expenses by functions are required to disclose in the notes to the financial statements, the amount of depreciation, amortisation, employee benefits, impairment losses and write-downs of inventories included in each line in the operating category. Subject to materiality, MFRS 18 requires items presented or disclosed as “other” to be labelled and/or described in as faithfully representative and precise a way as possible.

2.3.2 The initial application of the applicable new MFRSs and amendments to MFRSs is not expected to have material financial impact to the current and prior years financial statements of the Group and of the Company. The Group and the Company are assessing the impact of MFRS 18, which among others, may result in changes to how information is grouped in the financial statements, the presentation structure of the statements of profit or loss, on certain items in the statements of cash flows and the additional disclosures required for MPMs, if any.

## Notes to the Financial Statements (Cont'd)

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

#### 2.4 Functional and presentation currency

The individual financial statements of each entity in the Group are measured using the currency of the primary economic environment in which they operate ("the functional currency"). The consolidated financial statements are presented in Ringgit Malaysia ("RM"), which is also the Company's functional currency, unless otherwise stated.

#### 2.5 Basis of measurement

The financial statements of the Group and of the Company have been prepared on the historical cost basis, except as otherwise disclosed.

### 3. MATERIAL ACCOUNTING POLICY INFORMATION

Unless otherwise stated, the following material accounting policy information have been applied consistently to all the financial years presented in the financial statements of the Group and of the Company.

#### 3.1 Basis of consolidation

##### (a) Subsidiaries and business combination

The subsidiaries are accounted for using merger method of accounting.

A business combination involving entities under common control is a business combination in which all the combining entities or subsidiaries are ultimately controlled by the same party and parties both before and after the business combination, and that control is not transitory. Under the merger method of accounting, the results of subsidiaries are presented as if the business combination had been affected throughout the current and previous financial years. The assets and liabilities combined are accounted for based on the carrying amounts from the perspective of the common control shareholder at the date of transfer. On consolidation, the difference between costs of acquisition over the nominal value of share capital of the subsidiaries is taken to merger reserve or merger deficit.

#### 3.2 Separate financial statements

In the Company's statement of financial position, investments in subsidiaries are measured at cost less any accumulated impairment losses.

#### 3.3 Financial instruments

##### Financial assets – subsequent measurement and gain and losses

###### Financial assets at fair value through profit or loss

The Group and the Company subsequently measure these assets at fair value. Net gains and losses, including income are recognised in profit or loss.

###### Debt instruments at amortised cost

The Group and the Company subsequently measure these assets at amortised cost under the effective interest method. The gross carrying amount is reduced by impairment losses. Interest income, foreign exchange gain and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

##### Financial liabilities – subsequent measurement and gain and losses

The Group and the Company subsequently measure all financial liabilities at amortised cost under the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

## Notes to the Financial Statements (Cont'd)

### 3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

#### 3.4 Property, plant and equipment

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

All property, plant and equipment are depreciated on straight-line basis by allocating their depreciable amounts over their remaining useful lives.

The principal annual rates used for this purpose are:

Leasehold building	2%
Freehold buildings	2%
Office equipment, furniture and fittings	10%
Computers	20% - 40%
Renovation	10%
Motor vehicles	20%

#### 3.5 Leases

##### Lessee accounting

The Group presents right-of-use assets and lease liabilities as separate lines in the statements of financial position.

##### Short-term leases and leases of low value assets

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. Accordingly, the Group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

##### Right-of-use assets

The right-of-use assets are measured at cost less accumulated depreciation and any accumulated impairment losses, and adjust for any remeasurement of the lease liabilities. The right-of-use assets are depreciated using straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

##### Lease liabilities

The lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the incremental borrowing rate.

The Group has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

## Notes to the Financial Statements (Cont'd)

**3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)****3.6 Intangible assets**

Intangible assets that are developed by the Group, which have finite useful lives, are measured at cost less any accumulated amortisation and any accumulated impairment losses.

The amortisation methods used and the estimated useful lives are as follows:

	<b>Method</b>	<b>Useful lives (years)</b>
Development costs	Straight-line	10

**3.7 Revenue and other income****(a) Revenue from trading of software and other related products**

The Group sells a range of software products to customers.

Revenue from on-premise software products are recognised at a point in time when control of the products has been transferred, being when the customers accept to the delivery of the goods. Revenue is recognised based on the price specified in the contract, net of volume discounts.

Sales are made with credit terms of 7 to 30 days and no element of financing is present. A receivable is recognised when the customer accepts the delivery of the goods as the consideration is unconditional other than the passage of time before the payment is due.

**(b) Rendering of services**

Revenue from a contract services is recognised over time as the services are rendered because the customer services and uses the benefits simultaneously. This is determined based on the time elapsed (output method).

Revenue from cloud-native software is recognised overtime over the contract period as the customer receives and uses the benefits simultaneously. This is determined based on time elapsed.

Revenue from training services is recognised either at a point in time or over time, depending on the nature of the training provided. For stand-alone training programmes, revenue is recognised at a point in time upon completion of the training, when the performance obligation is satisfied and control of the service has transferred to the customer. For training programmes delivered over a period of time, revenue is recognised over time based on the progress toward complete satisfaction of the performance obligation.

Sales are made with credit term of 7 to 30 days and no element of financing is present. A receivable is recognised when the customer accepts the delivery of the goods as the consideration is unconditional other than passage of time before the payment is due.

**(c) Dividend income**

Dividend income is recognised when the right to receive payment is established.

**(d) Interest income**

Interest income is recognised using the effective interest method.

## Notes to the Financial Statements (Cont'd)

### 3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

#### 3.8 Contract costs

The Group has applied the practical expedient to recognise the incremental costs of obtaining contracts as an expense when incurred if the amortisation periods of the asset that the Group otherwise would have recognised are one year or less.

### 4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

The areas involving a higher degree of judgement or complexity that have the most significant effect on the Group's financial statements, or areas where assumptions and estimates that have a significant risk of resulting in a material adjustment to the Group's financial statements within the next financial year are disclosed as follow:

#### Revenue from trading of software activities

Significant judgement is required to be made by the Directors, in particular with regards to determining the transaction price and the satisfaction of performance obligation. The revenue recognised is affected by the effects of variable consideration and the consideration payable to customer included in transaction price.

The carrying amounts of the Group's contract costs, contract liabilities and revenue are disclosed in Notes 11, 19 and 20.

## Notes to the Financial Statements (Cont'd)

## 5. PROPERTY, PLANT AND EQUIPMENT

Group 2025	Note	Leasehold building RM	Freehold buildings RM	Office equipment, furniture and fittings RM	Computers RM	Renovation RM	Motor vehicles RM	Total RM
<b>Cost</b>								
At 1 January 2025		680,000	11,190,425	2,536,406	1,058,980	2,598,549	2,983,372	21,047,732
Additions		-	-	132,363	112,683	254,638	393,777	893,461
Disposals		-	-	-	-	-	(508,582)	(508,582)
Written off		-	-	(2,775)	-	-	-	(2,775)
Reversal		-	-	(5,595)	-	(9,600)	-	(15,195)
Exchange differences		-	-	(4,070)	(1,584)	(1,848)	-	(7,502)
At 31 December 2025		680,000	11,190,425	2,656,329	1,170,079	2,841,739	2,868,567	21,407,139
<b>Accumulated depreciation</b>								
At 1 January 2025		122,400	673,642	961,209	600,651	910,626	1,374,370	4,642,898
Depreciation charge for the financial year	24	13,600	223,809	263,258	145,196	267,083	478,307	1,391,253
Disposals		-	-	-	-	-	(504,757)	(504,757)
Written off		-	-	(1,296)	-	-	-	(1,296)
Exchange differences		-	-	(1,451)	(1,150)	(1,081)	-	(3,682)
At 31 December 2025		136,000	897,451	1,221,720	744,697	1,176,628	1,347,920	5,524,416
<b>Carrying amount</b>								
At 31 December 2025		544,000	10,292,974	1,434,609	425,382	1,665,111	1,520,647	15,882,723

## Notes to the Financial Statements (Cont'd)

## 5. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	Note	Leasehold building RM	Freehold buildings RM	Office equipment, furniture and fittings RM	Computers RM	Renovation RM	Motor vehicles RM	Total RM
<b>Group 2024</b>								
<b>Cost</b>								
At 1 January 2024		680,000	11,190,425	1,761,489	1,016,980	1,653,867	2,284,464	18,587,225
Additions		-	-	782,650	125,047	946,621	698,908	2,553,226
Written off		-	-	(4,717)	(81,841)	-	-	(86,558)
Exchange differences		-	-	(3,016)	(1,206)	(1,939)	-	(6,161)
At 31 December 2024		680,000	11,190,425	2,536,406	1,058,980	2,598,549	2,983,372	21,047,732
<b>Accumulated depreciation</b>								
At 1 January 2024		108,800	449,834	765,840	527,040	715,076	1,081,888	3,648,478
Depreciation charge for the financial year	24	13,600	223,808	199,345	156,519	196,839	292,482	1,082,593
Written off		-	-	(2,582)	(81,841)	-	-	(84,423)
Exchange differences		-	-	(1,394)	(1,067)	(1,289)	-	(3,750)
At 31 December 2024		122,400	673,642	961,209	600,651	910,626	1,374,370	4,642,898
<b>Carrying amount</b>								
At 31 December 2024		557,600	10,516,783	1,575,197	458,329	1,687,923	1,609,002	16,404,834

(a) Leasehold building has remaining lease term of 72 years (2024: 73 years).

## Notes to the Financial Statements (Cont'd)

## 6. RIGHT-OF-USE ASSET

	Note	Building RM
<b>Group</b>		
At 1 January 2024		145,712
Exchange differences		(7,996)
At 31 December 2024		137,716
Addition		143,233
Termination		(132,246)
Exchange differences		(5,470)
At 31 December 2025		143,233
<b>Accumulated depreciation</b>		
At 1 January 2024		42,499
Depreciation charge for the financial year	24	71,386
Exchange differences		(4,862)
At 31 December 2024		109,023
Depreciation charge for the financial year	24	71,874
Termination		(132,246)
Exchange differences		(6,875)
At 31 December 2025		41,776
<b>Carrying amount</b>		
At 31 December 2024		28,693
At 31 December 2025		101,457

The Group leases building for their office space with lease term of 2 years (2024: 2 years).

## Notes to the Financial Statements (Cont'd)

## 7. INTANGIBLE ASSETS

	Note	Development costs RM
<b>Group</b>		
<b>Cost</b>		
At 1 January 2024		1,967,240
Additions		
- developed internally		422,392
At the 31 December 2024/31 December 2025		2,389,632
<b>Accumulated amortisation and impairment loss</b>		
At 1 January 2024		294,673
Amortisation charge for the financial year	24	217,342
Impairment loss	24	100,000
At 31 December 2024		612,015
Amortisation charge for the financial year	24	228,963
At 31 December 2025		840,978
<b>Carrying amount</b>		
At 31 December 2024		1,777,617
At 31 December 2025		1,548,654

**(a) Development costs**

Development costs principally comprise internally generated expenditure on major projects where it is reasonably anticipated that the costs will be recovered through future commercial activities.

**(b) Amortisation**

The amortisation of development costs of the Group amounting to RM228,963 (2024: RM217,342) are included in cost of sales.

**(c)** In the previous financial year, an impairment loss of RM100,000 was recognised in statements of comprehensive income of the Group as other operating expenses due to the outcome has not met expectations.

## Notes to the Financial Statements (Cont'd)

## 8. INVESTMENT IN SUBSIDIARIES

	Company	
	2025 RM	2024 RM
Unquoted shares, at cost	8,013,009	8,013,009

The details of the subsidiaries are as follows:

Name of the company	Principal place of business/ Country of incorporation	Effective Equity Interest		Principal activities
		2025 %	2024 %	
Autocount Software Sdn. Bhd.	Malaysia	100	100	Dormant
Auto Count Sdn. Bhd.	Malaysia	100	100	Trading and development of software
<b><u>Subsidiaries of Auto Count Sdn.Bhd.</u></b>				
Autocount (S) Pte. Ltd. ^	Singapore	100	100	Wholesale of computer software (except games) and also development of other software and programming activities
Autocount On The Go Sdn. Bhd.	Malaysia	100	100	Developing and distributing software
Autocount (Thailand) Co., Ltd. ^	Thailand	100	100	Wholesale of software and software related services
Autocount (Philippines) Inc #	Philippines	100	100	Wholesale of software and software related services
PT Autocount Software Indonesia*	Indonesia	100	100	Wholesale of software and software related services

^ Audited by an independent member firm of Baker Tilly International.

\* Consolidated using unaudited management financial statements, auditors' report is not available.

# Audited by an audit firm other than Baker Tilly Monteiro Heng PLT and not a member firm of Baker Tilly International.

## Notes to the Financial Statements (Cont'd)

## 9. DEFERRED TAX ASSETS/(LIABILITIES)

Deferred tax relates to the following:

	As at 1.1.2025 RM	Recognised in profit or loss (Note 26) RM	Exchange differences RM	As at 31.12.2025 RM
<b>Group</b>				
<b>Deferred tax assets:</b>				
Contract liabilities	1,282,583	984,208	-	2,266,791
Provision	392,264	(100,665)	-	291,599
Right-of-use asset	240	-	(10)	230
	1,675,087	883,543	(10)	2,558,620
<b>Deferred tax liabilities:</b>				
Property, plant and equipment	(412,922)	(92,218)	225	(504,915)
Contract costs	(219,654)	(241,952)	-	(461,606)
Interest receivable	(80,500)	80,500	-	-
	(713,076)	(253,670)	225	(966,521)
	962,011	629,873	215	1,592,099

	As at 1.1.2024 RM	Recognised in profit or loss (Note 26) RM	Exchange differences RM	As at 31.12.2024 RM
<b>Group</b>				
<b>Deferred tax assets:</b>				
Contract liabilities	1,928,455	(645,872)	-	1,282,583
Provision	134,016	258,248	-	392,264
Right-of-use asset	254	-	(14)	240
	2,062,725	(387,624)	(14)	1,675,087
<b>Deferred tax liabilities:</b>				
Property, plant and equipment	(358,924)	(54,326)	328	(412,922)
Contract costs	(96,819)	(122,835)	-	(219,654)
Interest receivable	(65,108)	(15,392)	-	(80,500)
	(520,851)	(192,553)	328	(713,076)
	1,541,874	(580,177)	314	962,011

## Notes to the Financial Statements (Cont'd)

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

Deferred tax relates to the following: (Cont'd)

	As at 1.1.2025 RM	Recognised in profit or loss (Note 26) RM	As at 31.12.2025 RM
<b>Company</b>			
<b>Deferred tax liabilities:</b>			
Interest receivable	(80,500)	80,500	-

	As at 1.1.2024 RM	Recognised in profit or loss (Note 26) RM	As at 31.12.2024 RM
<b>Company</b>			
<b>Deferred tax liabilities:</b>			
Interest receivable	(65,108)	(15,392)	(80,500)

Presenting after appropriate offsetting as follows:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Deferred tax assets	1,597,296	1,047,923	-	-
Deferred tax liabilities	(5,197)	(85,912)	-	(80,500)
	1,592,099	962,011	-	(80,500)

#### Unrecognised deferred tax asset

Deferred tax asset has not been recognised in respect of the following item (stated at gross):

	Group	
	2025 RM	2024 RM
Unused tax losses	120,377	184,571

The availability of unused tax losses for offsetting against future taxable profits of the respective subsidiaries in Malaysia are subject to requirements under the Income Tax Act, 1967 and guidelines issued by the tax authority.

The unused tax losses are available for offset against future taxable profits of the Group up to the following financial year:

	Group	
	2025 RM	2024 RM
2028	120,377	184,571

## Notes to the Financial Statements (Cont'd)

## 10. TRADE AND OTHER RECEIVABLES

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Trade</b>					
Trade receivables	(a)	2,879,170	2,031,332	-	-
<b>Non-trade</b>					
Other receivables		2,335,996	835,317	73,118	390,066
Amount owing by a subsidiary	(b)	-	-	34,623	22,001
Deposits	(c)	141,302	1,214,986	1,000	1,000
Advance payments to suppliers		45,889	465,724	-	-
Prepayments		357,852	421,466	3,300	12,600
		2,881,039	2,937,493	112,041	425,667
<b>Total trade and other receivables</b>		<b>5,760,209</b>	<b>4,968,825</b>	<b>112,041</b>	<b>425,667</b>

- (a) Trade receivables are unsecured, non-interest bearing and normal credit terms offered by the Group ranging from 7 to 30 (2024: 7 to 30) days. Other credit terms are assessed and approved on a case-to-case basis.

The information about the credit exposures is disclosed in the Note 29(b)(i).

- (b) Amount owing by a subsidiary is unsecured, non-interest bearing, repayable on demand and is expected to be settled in cash.

- (c) In the previous financial year, included in the deposits of the Group is an amount of RM1,047,791 paid in connection with renovation costs to contractors.

## 11. CONTRACT COSTS

	Group	
	2025 RM	2024 RM
<b>Current:</b>		
- Costs to obtain contracts	1,923,357	915,225

The costs to obtain contracts are amortised in accordance with the pattern of transfer of goods or services to which relates.

The amortisation of contract costs of the Group was RM2,245,797 (2024: RM1,451,912).

## 12. SHORT-TERM INVESTMENTS

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Financial assets at fair value through profit or loss</b>				
Money market funds	34,687,175	21,835,997	31,127,337	18,807,197

The money market funds of the Group and of the Company are redeemable within one day notice.

## Notes to the Financial Statements (Cont'd)

## 13. CASH AND SHORT-TERM DEPOSITS

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Cash and bank balances	8,246,126	8,182,610	420,090	250,773
Short-term deposits	5,529,125	20,753,650	-	15,000,000
	13,775,251	28,936,260	420,090	15,250,773

For the purpose of the statements of cash flows, cash and cash equivalents comprise the following:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Short-term deposits	5,529,125	20,753,650	-	15,000,000
Less: Short-term deposits with maturities of more than three months	(5,529,125)	(15,000,000)	-	(15,000,000)
Cash and bank balances	8,246,126	8,182,610	420,090	250,773
	8,246,126	13,936,260	420,090	250,773

The short-term deposits placed with licensed banks of the Group and of the Company at the end of the reporting year bear effective interest rates ranging from 1.22% to 1.93% (2024: 2.80% to 3.85%) and 1.22% to 1.30% (2024: 3.80% to 3.85%) per annum respectively. The fixed deposits of the Group and of the Company have maturity period of 6 months (2024: ranging from 3 months to 12 months) and Nil (2024: 12 months) respectively.

## 14. SHARE CAPITAL

	Group and Company			
	Number of shares		Amount	
	2025 Unit	2024 Unit	2025 RM	2024 RM
<b>Group/Company</b>				
<b>Issued and fully paid up (no par value):</b>				
At the beginning/end of the financial year	550,500,000	550,500,000	38,154,067	38,154,067

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

## 15. EXCHANGE RESERVE

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

## Notes to the Financial Statements (Cont'd)

### 16. MERGER DEFICIT

The merger deficit arose from the differences between the carrying value of the investment and the nominal value of the shares of the subsidiaries upon consolidation under the merger accounting principle.

### 17. LEASE LIABILITY

	Group	
	2025 RM	2024 RM
<b>Non-current:</b>		
Lease liability	30,656	-
<b>Current:</b>		
Lease liability	71,817	29,833
	102,473	29,833

The incremental borrowing rate applied to lease liability was 5% (2024: 5%).

Future minimum lease payments together with the present value of net minimum lease payments are as follow:

	Group	
	2025 RM	2024 RM
Minimum lease payment:		
- Not later than one year	75,015	30,083
- Later than one year and not later than five years	31,256	-
	106,271	30,083
Less:		
- Future finance charges	(3,798)	(250)
Present value of minimum lease payments	102,473	29,833
Present value of minimum lease payments:		
- Not later than one year	71,818	29,833
- Later than one year and not later than five years	30,656	-
	102,473	29,833
Less: Amount due within 12 months	(71,818)	(29,833)
Amount due after 12 months	30,656	-

## Notes to the Financial Statements (Cont'd)

## 18. OTHER PAYABLES

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Non-trade</b>				
Other payables	1,360,263	445,454	-	-
Accruals	6,183,620	5,435,439	58,050	50,881
Value added tax payable	3,877	12,902	-	-
Sales and services tax payable	532,824	695,386	-	-
	8,080,584	6,589,181	58,050	50,881

For explanation on the Group's and the Company's liquidity risk management processes, refer to Note 29(b)(ii).

## 19. CONTRACT LIABILITIES

	Group	
	2025 RM	2024 RM
Contract liabilities relating to service contracts	10,330,279	6,094,271

## (a) Contract liabilities

The contract liabilities represent advance billing and deposits received from contract customers for which performance obligations have not been satisfied. The contract liabilities are expected to be recognised as revenue over a period of 1 to 36 months.

## (b) Significant changes in contract balances

	2025 Contract liabilities (increase)/ decrease RM	2024 Contract liabilities (increase)/ decrease RM
<b>Group</b>		
Revenue recognised that was included in contract liabilities at the beginning of year	5,755,425	8,499,845
Increase due to consideration received from customers, but revenue not recognised	(10,040,216)	(5,911,374)
Exchange differences	48,783	46,244

## Notes to the Financial Statements (Cont'd)

## 20. REVENUE

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Revenue from contract with customers:</b>				
Sale of goods	60,111,265	45,298,250	-	-
Services rendered	15,219,620	15,300,333	-	-
	75,330,885	60,598,583	-	-
<b>Revenue from other source:</b>				
Dividend income	-	-	36,635,000	11,010,000
	75,330,885	60,598,583	36,635,000	11,010,000

## (a) Disaggregation of revenue

For the purpose of disclosure of disaggregation of revenue, it disaggregates revenue into major goods or services and timing of revenue recognition (i.e. goods or services transferred at a point in time or over time).

	Group	
	2025 RM	2024 RM
<b>Software activities</b>		
<b>Major goods or services:</b>		
Software and cloud-based software	69,167,956	51,862,646
Other related products	1,904,800	1,993,883
Training	510,083	2,237,748
Support and maintenance	3,748,046	4,504,306
	75,330,885	60,598,583
<b>Timing of revenue recognition:</b>		
At a point in time	60,918,009	48,056,701
Over time	14,412,876	12,541,882
	75,330,885	60,598,583

## (b) Transaction price allocated to the remaining performance obligation

As of 31 December 2025, the aggregate amount of the transaction price allocated to the remaining performance obligation is RM10,330,279 (2024: RM6,094,271) and the Group will recognise this revenue as the services are performed, which is expected to occur over the next three years (2024: three years).

## Notes to the Financial Statements (Cont'd)

## 21. OTHER INCOME

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Fair value gain on short-term investments	13,883	64,965	12,821	-
Gain on disposal of short-term investments	50,363	39,424	-	-
Gain on disposal of property, plant and equipment	137,718	-	-	-
Government subsidy	-	4,203	-	-
Net unrealised foreign exchange gain	-	8,532	-	-
Others	309,853	146,074	-	-
	511,817	263,198	12,821	-

## 22. FINANCE INCOME

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Interest income from cash and short-term deposits	547,759	819,208	387,046	669,596
Income from short-term investments	930,589	668,583	700,947	498,971
	1,478,348	1,487,791	1,087,993	1,168,567

## 23. FINANCE COST

	Group	
	2025 RM	2024 RM
Interest expense on lease liability	3,355	3,190

## Notes to the Financial Statements (Cont'd)

## 24. PROFIT BEFORE TAX

Other than disclosed elsewhere in the financial statements, the following items have been charged in arriving at profit before tax:

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
Amortisation of intangible assets	7	228,963	217,342	-	-
Auditors' remuneration					
- statutory audit:					
- Baker Tilly Monteiro Heng PLT		208,500	176,000	85,000	72,000
- Member firms of Baker Tilly International		58,074	28,973	-	-
- Other auditors		6,665	11,185	-	-
- other services:					
- Baker Tilly Monteiro Heng PLT		127,500	7,000	127,500	7,000
- Member firms of Baker Tilly International		16,502	14,700	3,456	2,086
Depreciation on property, plant and equipment	5	1,391,253	1,082,593	-	-
Depreciation on right-of-use asset	6	71,874	71,386	-	-
Employee benefits expense	25	19,989,418	18,943,827	195,500	152,500
Expense relating to short-term leases		114,326	121,820	-	-
Expense relating to lease of low value assets		15,732	10,001	-	-
Fair value loss on other investments		5,378	-	-	-
Impairment losses on intangible assets	7	-	100,000	-	-
Net realised foreign exchange loss		802	-	-	-
Net unrealised foreign exchange loss		559,836	421,969	-	-
Property, plant, and equipment written off		1,479	2,135	-	-

## 25. EMPLOYEE BENEFITS EXPENSE

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Directors' fee	158,500	126,000	158,500	126,000
Salaries, bonus and wages	15,764,610	15,615,558	-	-
Defined contribution plans	2,038,209	1,703,194	-	-
Other staff related benefits	1,896,949	1,378,129	37,000	26,500
Benefits-in-kind	131,150	120,946	-	-
	19,989,418	18,943,827	195,500	152,500

## Notes to the Financial Statements (Cont'd)

## 25. EMPLOYEE BENEFITS EXPENSE (CONT'D)

Included in employee benefits expense are:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Directors of the Company:</b>				
Executive directors				
- Salaries, bonus and wages	1,286,300	1,681,867	-	-
- Defined contribution plans	124,977	139,548	-	-
- Other emoluments	26,722	25,494	8,000	7,000
- Benefits-in-kind	59,300	49,096	-	-
	1,497,299	1,896,005	8,000	7,000
Non-executive directors				
- Fees	158,500	126,000	158,500	126,000
- Other emoluments	29,000	19,500	29,000	19,500
	187,500	145,500	187,500	145,500
	1,684,799	2,041,505	195,500	152,500

## 26. INCOME TAX EXPENSE

The major components of income tax expense for the financial years ended 31 December 2025 and 31 December 2024 are as follows:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Statements of comprehensive income</b>				
<b>Current income tax:</b>				
Taxation in Malaysia:				
- Current income tax charge	11,142,797	5,822,878	91,706	142,612
- Adjustment in respect of prior years	1,038,991	(849,048)	78,621	(1,377)
	12,181,788	4,973,830	170,327	141,235
Taxation outside Malaysia:				
- Current income tax charge	57,309	131,759	-	-
- Adjustment in respect of prior years	(84,322)	6,916	-	-
	(27,013)	138,675	-	-
	12,154,775	5,112,505	170,327	141,235
<b>Deferred tax (Note 9):</b>				
- Origination of temporary differences	(584,889)	626,273	-	15,392
- Adjustment in respect of prior years	(44,984)	(46,096)	(80,500)	-
	(629,873)	580,177	(80,500)	15,392
Income tax expense recognised in profit or loss	11,524,902	5,692,682	89,827	156,627

## Notes to the Financial Statements (Cont'd)

### 26. INCOME TAX EXPENSE (CONT'D)

Domestic income tax is calculated at the Malaysian statutory income tax rate of 24% (2024: 24%) of the estimated assessable profit for the financial year. Taxation for other jurisdictions is calculated at the rate prevailing in the jurisdiction.

The reconciliations from the tax amount at the statutory income tax rate to the Group's and Company's tax expenses are as follows:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Profit before tax	42,599,239	25,420,485	35,914,895	11,379,363
Tax at Malaysian statutory income tax rate of 24%	10,223,817	6,100,916	8,619,575	2,731,047
Different tax rate in other country	(58,670)	(54,255)	-	-
Adjustments:				
Income not subject to tax	(112,303)	(172,370)	(8,798,568)	(2,761,439)
Non-deductible expenses	664,838	810,799	270,699	188,396
Adjustment in respect of prior years				
- current income tax	954,669	(842,132)	78,621	(1,377)
- deferred tax	(44,984)	(46,096)	(80,500)	-
Tax savings	(87,058)	(84,803)	-	-
Utilisation of deferred tax asset not recognised in prior financial years	(15,407)	(19,377)	-	-
Income tax expense	11,524,902	5,692,682	89,827	156,627

### 27. EARNINGS PER SHARE

#### Basic earnings per ordinary share

Basic earnings per ordinary share are based on the profit for the financial year attributable to ordinary shareholders of the Company and the weighted average number of ordinary shares outstanding during the financial year, calculated as follows:

	Group	
	2025 RM	2024 RM
Profit attributable to ordinary shareholders of the Company (RM)	31,074,337	19,727,803
Weighted average number of ordinary shares for basic earnings per share (unit)	550,500,000	550,500,000
Basic earnings per share attributable to the ordinary shareholders of the Company (sen)	5.64	3.58

#### Diluted earnings per share

The diluted earnings per share of the Group for the financial years ended 31 December 2025 and 31 December 2024 is same as the basic earnings per share of the Group as the Company has no dilutive potential ordinary shares.

## Notes to the Financial Statements (Cont'd)

## 28. DIVIDENDS

	2025 RM	2024 RM
<b>Recognised during the financial year:</b>		
Dividends on ordinary shares:		
Single tier interim dividend of RM0.02 per ordinary share in respect of the financial year ended 31 December 2024	11,010,000	-
Single tier interim dividend of RM0.02 per ordinary share in respect of the financial year ended 31 December 2025	11,010,000	-
Single tier interim dividend of RM0.02 per ordinary share in respect of the financial year ended 31 December 2025	11,010,000	-
Single tier interim dividend of RM0.01 per ordinary share in respect of the financial year ended 31 December 2025	5,505,000	-
Single tier interim dividend of RM0.02 per ordinary share in respect of the financial year ended 31 December 2024	-	11,010,000
	<b>38,535,000</b>	<b>11,010,000</b>

## 29. FINANCIAL INSTRUMENTS

## (a) Categories of financial instruments

The following table analyses the financial instruments in the statements of financial position by the classes of financial instruments to which they are assigned:

- (i) Amortised cost
- (ii) Fair value through profit or loss ("FVPL")

	Carrying amount RM	Amortised cost RM	FVPL RM
<b>Group 2025</b>			
<b>Financial assets</b>			
Trade and other receivables, excluding prepayments, and advance payment to suppliers	5,356,468	5,356,468	-
Short-term investments	34,687,175	-	34,687,175
Cash and short-term deposits	13,775,251	13,775,251	-
	<b>53,818,894</b>	<b>19,131,719</b>	<b>34,687,175</b>
<b>Financial liabilities</b>			
Other payables, excluding sales and services tax payable and value added tax payable	7,543,883	7,543,883	-

## Notes to the Financial Statements (Cont'd)

## 29. FINANCIAL INSTRUMENTS (CONT'D)

## (a) Categories of financial instruments (Cont'd)

	Carrying amount RM	Amortised cost RM	FVPL RM
<b>Group (Cont'd)</b>			
<b>2024</b>			
<b>Financial assets</b>			
Trade and other receivables, excluding prepayments, deposits paid in renovation and advanced payment to suppliers	3,033,844	3,033,844	-
Short-term investments	21,835,997	-	21,835,997
Cash and short-term deposits	28,936,260	28,936,260	-
	53,806,101	31,970,104	21,835,997
<b>Financial liabilities</b>			
Other payables, excluding sales and services tax payable and value added tax payable	5,880,893	5,880,893	-
<b>Company</b>			
<b>2025</b>			
<b>Financial assets</b>			
Trade and other receivables, excluding prepayments	108,741	108,741	-
Short-term investments	31,127,337	-	31,127,337
Cash and bank balances	420,090	420,090	-
	31,656,168	528,831	31,127,337
<b>Financial liability</b>			
Other payables	58,050	58,050	-
<b>2024</b>			
<b>Financial asset</b>			
Trade and other receivables, excluding prepayments	413,067	413,067	-
Short-term investments	18,807,197	-	18,807,197
Cash and short-term deposits	15,250,773	15,250,773	-
	34,471,037	15,663,840	18,807,197
<b>Financial liability</b>			
Other payables	50,881	50,881	-

## Notes to the Financial Statements (Cont'd)

### 29. FINANCIAL INSTRUMENTS (CONT'D)

#### (b) Financial risk management

The Group's and the Company's activities are exposed to a variety of financial risks arising from their operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk and foreign currency risk. The Group's and the Company's overall financial risk management objective is to optimise value for their shareholders. The Group and the Company do not trade in financial instruments.

The Board of Directors review and agree to policies and procedures for the management of these risks, which are executed by the Group's and the Company's senior management.

#### (i) Credit risk

Credit risk is the risk of financial loss to the Group and the Company that may arise on outstanding financial instruments should a counterparty default on its obligations. The Group's and the Company is exposed to credit risk arises from its operating activities (primarily from trade receivables, including deposits with banks and financial institutions and foreign exchange transactions). The Group and the Company have a credit policy in place and the exposure to credit risk is managed through the application of credit approvals, credit limits and monitoring procedures.

The Group and the Company consider a financial asset to be in default when:

- the counterparty is unable to pay its credit obligations to the Group and the Company in full, without taking into account any credit enhancements held by the Group and the Company; or
- the contractual payment of the financial asset is more than 30 days past due unless the Group and the Company have reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

At each reporting date, the Group and the Company assess whether financial assets carried at amortised cost is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired include observable data about the following events:

- significant financial difficulty of the counterparty;
- a breach of contract, including a default event;
- a concession or restructuring of loans granted by the lender of the counterparty relating to the counterparty's financial difficulty; or
- it is becoming probable that the counterparty will enter bankruptcy or other financial reorganisation.

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group and the Company determine that the debtor does not have assets or source of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group's and the Company's procedure for recovery of amounts due.

## Notes to the Financial Statements (Cont'd)

### 29. FINANCIAL INSTRUMENTS (CONT'D)

#### (b) Financial risk management (Cont'd)

##### (i) Credit risk (Cont'd)

###### **Trade receivables**

As at the reporting date, the maximum exposure to credit risk arising from trade receivables is represented by their carrying amounts in the statements of financial position.

The carrying amount of trade receivables is secured by any collateral or supported by any other credit enhancements. In determining the recoverability of these receivables, the Group considers any change in the credit quality of the receivables from the date the credit was initially granted up to the reporting date. The Group has adopted a policy of dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults.

###### Credit risk concentration profile

As at reporting date, the Group has significant concentration of credit risk arising from one (2024: two) customer(s) constituting 10% (2024: 30%) of total trade receivables.

The Group applies the simplified approach to providing for impairment losses prescribed by MFRS 9 Financial Instruments, which permits the use of the lifetime expected credit losses provision for all trade receivables. To measure the impairment losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The impairment losses also incorporate forward looking information. Forward-looking information considered includes consideration of various external sources of actual and forecast economic information that relate to the Group's core operations. There is no impairment loss recognised during the financial year.

## Notes to the Financial Statements (Cont'd)

## 29. FINANCIAL INSTRUMENTS (CONT'D)

## (b) Financial risk management (Cont'd)

## (i) Credit risk (Cont'd)

The information about the credit risk exposure on the Group's trade receivables are as follows:

	Trade receivables					Total RM
	Current RM	1 to 30 days past due RM	31 to 60 days past due RM	61 to 90 days past due RM	91 to 120 days past due RM	
<b>Group</b>						
<b>At 31 December 2025</b>						
Gross carrying amount at default	2,860,140	8,440	1,190	3,250	6,150	2,879,170
<b>At 31 December 2024</b>						
Gross carrying amount at default	1,865,943	164,889	-	500	-	2,031,332

## Notes to the Financial Statements (Cont'd)

### 29. FINANCIAL INSTRUMENTS (CONT'D)

#### (b) Financial risk management (Cont'd)

##### (i) Credit risk (Cont'd)

###### Other receivables and other financial assets

For other receivables and other financial assets (including short-term investments, cash and short-term deposits), the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties. At the reporting date, the Group's and the Company's maximum exposure to credit risk arising from other financial assets is represented by the carrying amount of each class of financial assets recognised in the statements of financial position.

The Group and the Company consider the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk the Group and the Company compare the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forward-looking information.

Macroeconomic information (such as market interest rates or growth rates) is incorporated as part of the internal rating model.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than the credit term in making a contractual payment.

Some intercompany balances between entities within the Group comprise loans or advances which are repayable on demand. The Company regularly monitors the financial performance and position of these entities on an individual basis. When these entities' financial performance and position deteriorates significantly, the Company assumes that there is a significant increase in credit risk, and thereby a lifetime expected credit loss assessment is necessary. As the Company is able to determine the timing of repayment of the loans or advances, the Company will consider the loans or advances to be in default when these entities are unable to pay based on the expected manner of recovery and recovery period. The Company determines the probability of default for these loans or advances using internally available information. The Company considers the loans or advances to be credit-impaired when the entities are unlikely to repay their debts.

As at the end of the reporting date, the Group and the Company consider the other receivables and other financial assets as low credit risk and any loss allowance would be negligible.

##### (ii) Liquidity risk

Liquidity risk is the risk that the Group or the Company will encounter difficulty in meeting financial obligations when they fall due. The Group's and the Company's exposure to liquidity risk arise primarily from mismatches of the maturities between financial assets and liabilities. The Group's and the Company's exposure to liquidity risk arise principally from other payables and lease liability.

The Group's and the Company's objective is to maintain a balance between continuity of funding and flexibility. The Group and the Company maintain sufficient liquidity and available funds to meet daily cash needs, while maintaining controls and security over cash movements. The Group and the Company use a series of processes to obtain maximum benefits from its flow of funds, such that they are efficiently managed to maximise income from investment and minimise cost on borrowed funds. The Group's and the Company's finance department also ensure that there are sufficient unutilised stand-by facilities, funding and liquid assets available to meet both short-term and long-term funding requirements.

## Notes to the Financial Statements (Cont'd)

## 29. FINANCIAL INSTRUMENTS (CONT'D)

## (b) Financial risk management (Cont'd)

## (ii) Liquidity risk (Cont'd)

Maturity analysis

The maturity analysis of the Group's and the Company's financial liabilities by their relevant maturity at the reporting date are based on contractual undiscounted repayment obligation as follows:

	Contractual cash flows				Total RM
	Carrying amount RM	On demand or within one year RM	Between one and five years RM	More than five years RM	
<b>Group</b>					
<b>2025</b>					
Lease liability	102,473	75,015	31,256	-	106,271
Other payables	7,543,883	7,543,883	-	-	7,543,883
	7,646,356	7,618,898	31,256	-	7,650,154
<b>2024</b>					
Lease liability	29,833	30,083	-	-	30,083
Other payables	5,880,893	5,880,893	-	-	5,880,893
	5,910,726	5,910,976	-	-	5,910,976
<b>Company</b>					
<b>2025</b>					
Other payables	58,050	58,050	-	-	58,050
<b>2024</b>					
Other payables	50,881	50,881	-	-	50,881

## (iii) Foreign currency risk

Foreign currency risk is the risk of fluctuation in fair value or future cash flows of a financial instrument as a result of changes in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities (when sales is denominated in a foreign currency) and the Group's net investments in foreign subsidiaries.

Management has set up a policy that requires all companies within the Group to manage its treasury activities and exposures. The Group takes advantage of any natural effects of its foreign currencies revenues and expenses by maintaining current accounts in foreign currencies.

## Notes to the Financial Statements (Cont'd)

## 29. FINANCIAL INSTRUMENTS (CONT'D)

## (b) Financial risk management (Cont'd)

## (iii) Foreign currency risk (Cont'd)

The Group's unhedged financial assets and financial liabilities that are not denominated in their functional currencies are as follow:

Functional currency of the Group	United States Dollar RM	Singapore Dollar RM	Indonesian Rupiah RM	Philippine Peso RM	Vietnamese Dong RM	Thai Baht RM	Total RM
<b>At 31 December 2025</b>							
<b>Cash and bank balances</b>							
Ringgit Malaysia	190,604	3,139,274	2,793	1,850	4,868	1,853	3,341,242
Singapore Dollar	243,313	-	-	-	-	-	243,313
Indonesian Rupiah	3,839	-	-	-	-	-	3,839
Philippine Pesos	554,440	-	-	-	-	-	554,440
	992,196	3,139,274	2,793	1,850	4,868	1,853	4,142,834
<b>Short-term deposits</b>							
Ringgit Malaysia	-	5,529,125	-	-	-	-	5,529,125
<b>At 31 December 2024</b>							
<b>Cash and bank balances</b>							
Ringgit Malaysia	199,541	3,689,938	2,793	1,850	4,868	1,853	3,900,843
Singapore Dollars	268,413	-	-	-	-	-	268,413
Indonesian Rupiah	4,835	-	-	-	-	-	4,835
Philippine Pesos	430,095	-	-	-	-	-	430,095
	902,884	3,689,938	2,793	1,850	4,868	1,853	4,604,186
<b>Short-term deposits</b>							
Ringgit Malaysia	-	5,753,650	-	-	-	-	5,753,650
<b>Other payables</b>							
Ringgit Malaysia	(12,457)	-	-	-	-	-	(12,457)

## Notes to the Financial Statements (Cont'd)

## 29. FINANCIAL INSTRUMENTS (CONT'D)

## (b) Financial risk management (Cont'd)

## (iii) Foreign currency risk (Cont'd)

Sensitivity analysis for foreign currency risk

The Group's principal foreign currency exposure relates mainly to United States Dollar ("USD"), Singapore Dollar ("SGD") and Philippine Peso ("PHP").

The following table demonstrates the sensitivity to a reasonably possible change in the USD, SGD and PHP, with all other variables held constant on the Group's total equity and profit for the financial year.

	Change in basis point %	Effect on profit for the financial year RM	Effect on equity RM
<b>Group</b>			
<b>31 December 2025</b>			
- USD/RM	+5%	7,243	7,243
	-5%	(7,243)	(7,243)
- USD/SGD	+5%	9,246	9,246
	-5%	(9,246)	(9,246)
- USD/PHP	+5%	21,069	21,069
	-5%	(21,069)	(21,069)
- SGD/RM	+5%	329,399	329,399
	-5%	(329,399)	(329,399)
<b>31 December 2024</b>			
- USD/RM	+5%	7,109	7,109
	-5%	(7,109)	(7,109)
- USD/SGD	+5%	10,200	10,200
	-5%	(10,200)	(10,200)
- USD/PHP	+5%	16,344	16,344
	-5%	(16,344)	(16,344)
- SGD/RM	+5%	358,856	358,856
	-5%	(358,856)	(358,856)

## (c) Fair value measurement

The carrying amounts of cash and cash equivalents, short-term receivables and payables and short-term term loans reasonably approximate to their fair values due to the relatively short-term nature of these financial instruments.

The fair value of short-term investments is determined by reference to the redemption price at the reporting date.

There have been no material transfers between Level 1 and Level 2 during the financial year (2024: no transfer in either direction).

## Notes to the Financial Statements (Cont'd)

## 29. FINANCIAL INSTRUMENTS (CONT'D)

## (c) Fair value measurement (Cont'd)

The following table provides the fair value measurement hierarchy of the Group's and of the Company's financial instruments:

	Carrying amount Total RM	Fair value of financial instruments carried at fair value			Total RM
		Level 1 RM	Level 2 RM	Level 3 RM	
<b>2025</b>					
<b>Group</b>					
<b>Financial asset</b>					
Short-term investments	34,687,175	34,687,175	-	-	34,687,175
<b>Company</b>					
<b>Financial asset</b>					
Short-term investments	31,127,337	31,127,337	-	-	31,127,337
<b>2024</b>					
<b>Group</b>					
<b>Financial asset</b>					
Short-term investments	21,835,997	21,835,997	-	-	21,835,997
<b>Company</b>					
<b>Financial asset</b>					
Short-term investments	18,807,197	18,807,197	-	-	18,807,197

## 30. RELATED PARTIES

## (a) Identity of related parties

Parties are considered to be related to the Company if the Company has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operational decisions, or vice versa, or where the Company and the party are subject to common control significant influence. Related parties may be individuals or other entities.

Related parties of the Group include:

- (i) Subsidiaries; and
- (ii) Key management personnel of the Group which comprise persons (including directors) have authority and responsibility for planning, directing, controlling the activities directly or indirectly.

## Notes to the Financial Statements (Cont'd)

## 30. RELATED PARTIES (CONT'D)

## (b) Significant related party transaction

Significant related party transactions other than disclosed elsewhere in the financial statements are follows:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Received or receivable from a subsidiary</b>				
Dividend income	-	-	36,635,000	11,010,000

Significant outstanding balances with related parties at the end of the reporting period are as disclosed in Note 10.

## (c) Compensation of key management personnel

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
- Director fees	158,500	126,000	158,500	126,000
- Salaries, bonus and wages	2,096,575	2,495,256	-	-
- Defined contribution plans	222,295	237,240	-	-
- Other staff related benefits	60,868	49,675	37,000	26,500
- Benefits-in-kind	131,150	120,946	-	-
	2,669,388	3,029,117	195,500	152,500

## 31. SEGMENT INFORMATION

Operating segments are reported in a manner consistent with the internal reporting provided to the Executive Directors for resource allocation and performance assessment. Segment information is not presented as there is only one reportable segment based on the information reviewed by the Executive Directors.

Geographical information

Revenue information is based on geographical location of customers and non-current assets information are based on the geographical location of the assets.

	Revenue RM	Non-current assets RM
<b>31 December 2025</b>		
Malaysia	68,443,062	17,372,281
Singapore	5,979,683	122,781
Other countries	908,140	37,772
	75,330,885	17,532,834
<b>31 December 2024</b>		
Malaysia	52,708,821	18,126,285
Singapore	7,231,969	51,948
Other countries	657,793	32,911
	60,598,583	18,211,144

## Notes to the Financial Statements (Cont'd)

### 31. SEGMENT INFORMATION (CONT'D)

#### Information about major customers

There is no single customer with revenue equals or more than 10% of the Group's total revenue during the financial year ended 31 December 2025 and 31 December 2024.

### 32. CAPITAL MANAGEMENT

The Group and the Company manage their capital to ensure that they will be able to maintain an optimal capital structure so as to support its business and maximise shareholders' value. To achieve this objective, the Group and the Company may make adjustments to the capital structure in view of changes in economic conditions, such as adjusting the amount of dividend payment, returning of capital to shareholders or issuing new shares.

The Group and the Company manage their capital based on debt-to-equity ratio. The Group's and the Company's strategies were unchanged from the previous financial year. The debt-to-equity ratio is calculated as net debt divided by total equity. Net debt is calculated as term loans plus lease liability and other payables less short-term investments and cash and short-term deposits.

The debt-to-equity ratio of Group and the Company as at the end of the reporting year are as follows:

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Lease liability	102,473	29,833	-	-
Other payables	8,080,584	6,589,181	58,050	50,881
	8,183,057	6,619,014	58,050	50,881
Less:				
Short-term investments	(34,687,175)	(21,835,997)	(31,127,337)	(18,807,197)
Cash and short-term deposits	(13,775,251)	(28,936,260)	(420,090)	(15,250,773)
Net cash	(40,279,369)	(44,153,243)	(31,489,377)	(34,007,089)
Total equity	54,713,344	62,335,274	39,632,721	42,342,653
Debt-to-equity ratio	*	*	*	*

\* Not meaningful

### 33. SIGNIFICANT EVENT SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

On 25 February 2026, the Company's listing and quotation for the entire issued share capital was transferred from the ACE Market to the Main Market of Bursa Malaysia Securities Berhad.

## STATEMENT BY DIRECTORS PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016

We, **CHOO CHIN PENG** and **CHOO YAN TIEE**, being two of the directors of Autocount Dotcom Berhad, do hereby state that in the opinion of the directors, the accompanying financial statements set out on pages 103 to 144 drawn up in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 31 December 2025 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with resolution of the directors:

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**CHOO CHIN PEN**

Director

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**CHOO YAN TIEE**

Director

Kuala Lumpur

Date: 21 April 2026

## STATUTORY DECLARATION PURSUANT TO SECTION 251(1) OF THE COMPANIES ACT 2016

I, **CHOO YAN TIEE**, being the director primarily responsible for the financial management of Autocount Dotcom Berhad, do solemnly and sincerely declare that to the best of my knowledge and belief, the accompanying financial statements set out on pages 103 to 144 are correct and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.

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**CHOO YAN TIEE**

Subscribed and solemnly declared by the above named at Kuala Lumpur in the Federal Territory on 21 April 2026.

Before me,

# INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AUTOCOUNT DOTCOM BERHAD (INCORPORATED IN MALAYSIA)

## Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of Autocount Dotcom Berhad., which comprise the statements of financial position as at 31 December 2025 of the Group and of the Company, and the statements of 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 103 to 144.

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

### Basis for Opinion

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

#### *Independence and Other Ethical Responsibilities*

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

### 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.

### Group

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Revenue recognition (Notes 4, 11, 19 and 20 to the financial statements)

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The Group's revenue mainly relates to the sale of software licenses.

We focused on this area because significant judgement is required to be made by the directors, particularly in determining the transaction price and the satisfaction of performance obligation.

#### **Our response:**

Our audit procedures included, among others:

- reading the terms and conditions of sample contract with customers;
- understanding the composition of the revenue and its attributes, discussing the specific risk areas associated with revenue recognition;
- discussing with the Group on control procedures in the key operating cycle and understanding the controls over the sales and receipts cycle;
- understanding the basis in determining transaction price and satisfaction of performance obligation; and
- performing cut-off test related to sale.

### Company

We have determined that there are no key audit matters to be communicated in our report which arise from the audit of the financial statements of the Company.

## Independent Auditors' Report To The Members of Autocount Dotcom Berhad (Cont'd) (Incorporated In Malaysia)

### Information Other than the Financial Statements and Auditors' Report Thereon

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

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

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

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

### Responsibilities of the Directors for the Financial Statements

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

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

### Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and 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 of the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and of the Company to cease to continue as a going concern.

## Independent Auditors' Report To The Members of Autocount Dotcom Berhad (Cont'd) (Incorporated In Malaysia)

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

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

- evaluate the 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 the purposes of the group audit. We remain solely responsible for our audit opinion.

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

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

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

### Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors, are disclosed in Note 8 to the financial statements.

### Other Matters

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 contents of this report.

Baker Tilly Monteiro Heng PLT  
201906000600 (LLP0019411-LCA) & AF 0117  
Chartered Accountants

Dato' Lock Peng Kuan  
No. 02819/10/2026 J  
Chartered Accountant

Kuala Lumpur

Date: 21 April 2026

## ANALYSIS OF SHAREHOLDINGS AS AT 25 MARCH 2026

Issued and Paid-Up Share Capital	:	RM38,502,524.00
Number of Issued Shares	:	550,500,000 ordinary shares
Class of Shares	:	Ordinary shares
Number of Shareholders	:	3,770
Voting Rights	:	One (1) vote per ordinary share held

### ANALYSIS BY SIZE OF SHAREHOLDINGS AS AT 25 MARCH 2026

Size of Shareholdings	No. of Shareholders	Percentage (%)	No. of Shares	Percentage (%)
Less than 100	15	0.40	199	0.00
100 – 1,000	642	17.03	375,301	0.07
1,001 – 10,000	1,800	47.75	9,405,800	1.70
10,001 – 100,000	1,046	27.75	35,386,800	6.43
100,001 – 27,524,999*	264	7.00	218,367,508	39.67
27,525,000 and above**	3	0.08	286,964,392	52.13
<b>TOTAL</b>	<b>3,770</b>	<b>100.00</b>	<b>550,500,000</b>	<b>100.00</b>

Notes:-

\* Less than 5% of the issued and paid-up share capital.

\*\* 5% and above of the issued and paid-up share capital.

### DIRECTORS' SHAREHOLDINGS AS PER THE REGISTER OF DIRECTORS' SHAREHOLDINGS AS AT 25 MARCH 2026

Name of Directors	No. of Shares (Direct)	Percentage (%)	No. of Shares (Indirect)	Percentage (%)
Choo Chin Peng	169,357,196	30.76	-	-
Choo Yan Tiee	170,577,196	30.99	-	-
Chin Chee Seng	-	-	-	-
Liew Soung Yue	-	-	-	-
Ng Wan Peng	-	-	-	-
Ling Su Teing	-	-	-	-

### SUBSTANTIAL SHAREHOLDERS AS PER THE REGISTER OF SUBSTANTIAL SHAREHOLDERS AS AT 25 MARCH 2026

Name of Substantial Shareholders	No. of Shares (Direct)	Percentage (%)	No. of Shares (Indirect)	Percentage (%)
Choo Chin Peng	169,357,196	30.76	-	-
Choo Yan Tiee	170,577,196	30.99	-	-

## Analysis of Shareholdings (Cont'd)

### As at 25 March 2026

#### THIRTY (30) LARGEST SHAREHOLDERS AS AT 25 MARCH 2026

No.	Name of Shareholders	No. of Shares	Percentage [%]
1.	CHOO CHIN PENG	144,357,196	26.22
2.	CHOO YAN TIEE	110,707,196	20.11
3.	TA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHOO YAN TIEE	31,900,000	5.80
4.	NG BOON THYE	14,549,969	2.64
5.	LIM KIM SENG	14,227,969	2.59
6.	LIAW HUAH SENG	11,877,049	2.16
7.	ALLIANCEGROUP NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHOO YAN TIEE (7016302)	9,500,000	1.73
8.	ALLIANCEGROUP NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHOO CHIN PENG (3033960)	9,000,000	1.64
9.	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR CHOO YAN TIEE (MY4695)	8,160,000	1.48
10.	TA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR PERTH PROPERTY DEVELOPMENT SDN BHD	7,451,700	1.35
11.	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR CHOO CHIN PENG (M10)	6,000,000	1.09
12.	ALLIANCEGROUP NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHOO YAN TIEE (3016639)	5,750,000	1.05
13.	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR CHOO CHIN PENG (MY4701)	5,000,000	0.91
14.	NG BOON THYE	5,000,000	0.91
15.	TA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHOO CHIN PENG	5,000,000	0.91
16.	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR CHOO YAN TIEE (M04)	4,560,000	0.83
17.	RHB NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR LIM KIM SENG	4,559,600	0.83
18.	LIM KIM SENG	4,000,000	0.73
19.	TEY WAH SHENG	4,000,000	0.73
20.	GAN KIAN GEE	3,650,000	0.66
21.	HLIB NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR LOW SHEE KIAN (CCTS)	3,571,100	0.65
22.	HII HAO HAO	3,500,000	0.64
23.	RHB NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR NG BOON THYE	3,325,000	0.60
24.	CHOO PEE LAY	3,122,800	0.57
25.	SRITAMA SDN. BHD.	2,646,700	0.48
26.	LEE CHERN SIONG	2,600,060	0.47
27.	EDWIN ONG BENG KOON	2,305,000	0.42
28.	TOH CHIN SIANG	2,000,000	0.36
29.	DB (MALAYSIA) NOMINEE (ASING) SDN BHD SSBT FUND AEUP FOR ARK GLOBAL EMERGING COMPANIES, LP	1,899,225	0.35
30.	HSBC NOMINEES (ASING) SDN BHD NTGS LUX FOR STICHTING PENSIOENFONDS ING	1,610,000	0.29
<b>TOTAL</b>		<b>435,830,564</b>	<b>79.17</b>

## LIST OF PROPERTIES AS AT 31 DECEMBER 2025

Postal address	Description of Property/ existing use	Land/ Built-up area (sq ft)	Approximately Age of the Building/ Tenure	Date of acquisition	Audited NBV as at 31 December 2025 (RM'000)
<b>AUTO COUNT SDN. BHD.</b>					
B2-3A-01, Level 3A, Block B2 Meritus @ Oasis Corporate Park, No. 2, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya	Office unit on 4 <sup>th</sup> floor/ Headquarter office	Not applicable/ 5,993	9 years/ Freehold	18 December 2020	3,825
B2-3A-02, Level 3A, Block B2 Meritus @ Oasis Corporate Park, No. 2, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya	Office unit on 4 <sup>th</sup> floor/ Headquarter office	Not applicable/ 5,635	9 years/ Freehold	18 December 2020	3,596
No. 39, Jalan Bayu Laut 1/KS09, Kota Bayuemas Klang, 41200 Klang, Selangor	1 unit of 4 storey shop lot/ Branch office	1,647/ 6,588	7 years/ Freehold	10 June 2022	1,444
C-G-06, Block C, Centum @ Oasis, Pusat Korporate Oasis No. 2, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya, Selangor Darul Ehsan	Retail shop/ Training centre, Broadcast Venue	Not applicable/ 2,713	10 years/ Freehold	17 August 2023	1,428
A-7-9, Pacific Place Commercial Centre, Jalan PJU 1A/4, Ara Damansara, 47301, Petaling Jaya, Selangor Darul Ehsan	1 parcel of apartment/ Staff hostel	Not applicable/ 1,325	11 years/ Leasehold valid for 99 years expiring on 4 September 2097	6 October 2015	544

# NOTICE OF THE FOURTH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Fourth Annual General Meeting ("4<sup>th</sup> AGM") of the Company will be held at AutoCount Broadcast Venue, C-G-06, Ground Floor, Pusat Korporat Oasis, Centum @ Oasis Corporate Park, No 2, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia and virtually from the Online Meeting Platform at <https://web.vote2u.my> ("Online Platform") on Monday, 22 June 2026 at 10:30 a.m. to transact the following business:

## AGENDA

### As Ordinary Business

- |    |   |                               |
|----|---|-------------------------------|
| 1. | To receive the Audited Financial Statements for the financial year ended 31 December 2025 together with the Reports of the Directors and Auditors thereon.  | <b>Please refer to Note D</b> |
| 2. | To approve the payment of Directors' fees and benefits of Non-Executive Directors of up to RM300,000.00 for the period from 23 June 2026 until the date of the next Annual General Meeting of the Company to be held in 2027. | <b>Ordinary Resolution 1</b>  |
| 3. | To re-elect the following Directors who retire in accordance with Clause 94.1 of the Company's Constitution and being eligible, offer themselves for re-election:-  |                               |
|    | (a) Mr. Choo Chin Peng  | <b>Ordinary Resolution 2</b>  |
|    | (b) Mr. Chin Chee Seng  | <b>Ordinary Resolution 3</b>  |
| 4. | To re-appoint Messrs. Baker Tilly Monteiro Heng PLT as the Auditors of the Company for the ensuing year and to authorise the Directors to fix their remuneration.   | <b>Ordinary Resolution 4</b>  |

### As Special Business

To consider and, if thought fit, to pass with or without modifications, the following Resolution:

## ORDINARY RESOLUTIONS

- |    |   |                              |
|----|---|------------------------------|
| 5. | <b>Authority to allot and issue shares pursuant to Section 75 and Section 76 of the Companies Act, 2016</b> | <b>Ordinary Resolution 5</b> |
|----|---|------------------------------|

"**THAT** pursuant to Sections 75 and 76 of the Companies Act, 2016 and the approvals of the relevant government and/or regulatory authorities, the Directors of the Company be and are hereby authorised to issue and allot shares in the Company at any time until the conclusion of the next Annual General Meeting upon such terms and conditions and for such purposes as the Directors may, in their absolute discretion, deem fit provided that the aggregate number of shares to be issued does not exceed ten percent (10%) of the total number of issued shares of the Company for the time being, subject always to the approval of all relevant regulatory bodies being obtained for such allotment and issue.

**AND THAT** the Directors of the Company whether solely or jointly, be authorised to complete and do all such acts and things (including executing such relevant documents) as he/they may consider necessary, expedient or in the interest of the Company to give effect to the aforesaid mandate."

**AND FURTHER THAT** pursuant to Section 85 of the Companies Act, 2016 read together with Clause 51 of the Company's Constitution, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company and to offer new shares arising from the issuance and allotment of the new shares pursuant to Sections 75 and 76 of the Companies Act, 2016 **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."

- |    |  |  |
|----|--|--|
| 6. | To transact any other business for which due notice shall have been given in accordance with the Company's Constitution and the Act. |  |
|----|--|--|

## Notice of the Fourth Annual General Meeting (Cont'd)

By Order of the Board

**LIM LI HEONG (MAICSA 7054716) (SSM Practising Certificate No.: 202008001981)**  
**WONG MEE KIAT (MAICSA 7058813) (SSM Practising Certificate No.: 202008001958)**  
Company Secretaries

Kuala Lumpur  
30 April 2026

Notes:-

### **A. Hybrid 4th AGM**

1. *The 4th AGM of the Company will be held on a hybrid mode whereby Member(s), proxy(ies), corporate representative(s) or attorney(s) will have an option, either:-*

- (a) To attend physically in person at the Main Venue ("Physical Attendance"); OR*
- (b) To attend virtually using the Online Meeting Platform at <https://web.vote2u.my> ("Virtual Attendance"). Please refer to the Administrative Guide for the full guide to Physical Attendance and Virtual Attendance at the 4th AGM.*

### **B. Submission of questions before and during the meeting**

1. *Members may submit questions in relation to the agenda items for the 4th AGM prior to the meeting via <https://web.vote2u.my>, pose questions and submit electronically not later than 10.00 a.m. on Monday, 15 June 2026. The responses to these questions will be shared at the 4th AGM.*
2. *During the 4th AGM, Members who are physically present at the Main Venue will be able to ask questions in person. Members who attend virtually using the Online Meeting Platform may use the Query Box facility to ask questions real time (in the form of typed text) during the meeting. The Board and senior management will be in attendance at the Main Venue to provide responses accordingly.*

### **C. Proxy**

1. *A proxy may but need not be a member of the Company.*
2. *To be valid, this form, duly completed must be deposited at the Share Registrar Office of the Company, Boardroom Share Registrars Sdn Bhd at 11th Floor, Menara Symphony No. 5, Jalan Prof. Khoo Khay Kim Seksyen 13, 46200 Petaling Jaya Selangor Darul Ehsan, Malaysia not less than 24 hours before the time for holding the meeting Provided That in the event the member(s) duly executes the form of proxy but does not name any proxy, such member(s) shall be deemed to have appointed the Chairman of the meeting as his/her/their proxy, Provided Always that the rest of the proxy form, other than the particulars of the proxy/proxies have been duly completed by the member(s).*
3. *A member may appoint up to two (2) proxies to attend and vote at the same meeting. Where a member appoints two (2) proxies, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.*
4. *Where a member of the Company is an authorised nominee as defined under the Central Depositories Act, it may appoint at least 1 proxy in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.*
5. *Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account") as defined under the Securities Industry (Central Depositories) Act, 1991, there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.*
6. *If the appointor is a corporation, this form must be executed under its common seal or under the hand of an attorney duly authorised.*
7. *Only depositors whose names appear in the Record of Depositors as at 16 June 2026 shall be entitled to attend the 4<sup>th</sup> AGM.*

### **D. Audited Financial Statements**

*Item 1 of the Agenda is meant for discussion only as the provision of Section 340(1)(a) of the Act does not require a formal approval of shareholders for the Audited Financial Statements. Hence, this item on the Agenda is not put forward for voting.*

## Notice of the Fourth Annual General Meeting (Cont'd)

### **E. Resolution 1 – Payment of Directors' Fees and Benefits Payable**

Shareholders' approval is sought at this AGM for the payment of Directors' Fees and Benefits Payable to the Non-Executive Directors of the Company of up to an amount of RM300,000.00 for the period from 23 June 2026 until the next AGM of the Company to be held in 2027. The Directors' Fees and Benefits Payable consist of Directors' Fee paid monthly for duties performed as Directors and attendance allowance for Board, Board Committee and general meetings attended.

The total amount of RM300,000.00 is estimated based on the current Board size and the estimated number of scheduled and additional unscheduled Board, Board Committees and general meetings to be held.

### **F. Resolution 2 and 3 – Re-election of Directors**

The following Directors are standing for re-election as Directors of the Company pursuant to the following clauses of the Company's Constitution at the Fourth Annual General Meeting of the Company and are being eligible have offered themselves for re-election in accordance with the Company's Constitution:

- (a) Mr. Choo Chin Peng (Clause 94.1)
- (b) Mr. Chin Chee Seng (Clause 94.1)

In recommending their re-election, the Nomination Committee ("NC") of the Company had assessed the contribution and the fit and proper criteria of the respective Directors. The Board had endorsed the NC's recommendation that Mr. Choo Chin Peng and Mr. Chin Chee Seng be re-elected as Directors of the Company.

### **Explanatory Notes on Special Business**

### **G. Resolution 5 – Authority to allot and issue shares pursuant to Sections 75 and 76 of the Act**

The Ordinary Resolution 5 proposed under Item 5 above is a renewal general mandate and, if passed, is to give the Directors of the Company flexibility to issue and allot shares up to an amount not exceeding ten per centum (10%) of the Company's total number of issued share capital for the time being upon such terms and conditions and for such purposes and to such person or persons as Directors of the Company in their absolute discretion consider to be in the 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 is for possible fund-raising exercises including but not limited to further placement of shares for purposes of funding current and/or future investment projects, working capital and/or acquisitions.

The Board is of the opinion that the issue and allot shares up to an amount not exceeding ten per centum (10%) is in the best interest of the Company.

This authority will expire at the conclusion of the next Annual General Meeting of the Company or at the expiration of the period within which the next Annual General Meeting is required by law to be held, whichever is earlier.

The approval of the issuance and allotment of the new shares under Sections 75 and 76 of the Companies Act, 2016 shall have the effect of the shareholders having agreed to waive their statutory pre-emptive rights pursuant to Section 85 of the Companies Act, 2016 and Clause 51 of the Constitution of the Company, the shareholders of the Company hereby agree to waive and are deemed to have waived their statutory pre-emptive rights pursuant to Section 85 of the Companies Act, 2016 and Clause 51 of the Constitution of the Company pertaining to the issuance and allotment of new shares under Sections 75 and 76 of the Companies Act 2016, which will result in a dilution to their shareholding percentage in the Company.

By adding the above paragraph, the shareholders of the Company shall agree to waive and deemed to have waived their statutory pre-emptive rights pursuant to Section 85 of the Companies Act, 2016.

### **Personal data privacy:**

By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the AGM 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 processing and administration by the Company (or its agents) of proxies and representatives appointed for the AGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, minutes and other documents relating to the AGM (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 disclose the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agents), the member has obtained prior consent 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.



## STATEMENT ACCOMPANYING THE NOTICE OF ANNUAL GENERAL MEETING

1. The Fourth Annual General Meeting of the Company will be held at AutoCount Broadcast Venue, C-G-06, Ground Floor, Pusat Korporat Oasis, Centum @ Oasis Corporate Park, No 2, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia and virtually from the Online Meeting Platform at <https://web.vote2u.my> ("Online Platform") on Monday, 22 June 2026 at 10:30 a.m..
2. The Directors who are standing for re-election at the Fourth Annual General Meeting of the Company pursuant to Clause 94.1 of the Company's Constitution are:
  - (i) Mr. Choo Chin Peng
  - (ii) Mr. Chin Chee Seng

Mr. Choo Chin Peng and Mr. Chin Chee Seng have no conflict of interest or potential conflict of interest including any interest in any competitor business with ADB or its subsidiaries.

The details of the above Directors seeking re-election are set out in the Board of Directors' Profile as disclosed on pages 20 and 24 of this Annual Report.

3. The details of the above Directors' interest in the securities of the Company are stated on page 149 of this Annual Report.
4. The details of attendance of the Directors of the Company at Board of Directors' Meetings held during the financial year ended 31 December 2025 are disclosed in the Statement on Corporate Governance set out on page 81 of this Annual Report.

# ADMINISTRATIVE GUIDE FOR SHAREHOLDERS

## AUTOCOUNT DOTCOM BERHAD – Annual General Meeting

<b>Date</b>	:	22 June 2026
<b>Time</b>	:	10:00 am
<b>Meeting Venue</b>	:	<a href="https://web.vote2u.my">https://web.vote2u.my</a>
<b>Domain Registration Numbers with MYNIC</b>	:	D6A471702

In light of the the encouragement of the Securities Commission Malaysia, as well as in the best interest of public health and the health and safety of our Board of Directors, employees and shareholders, the Annual General Meeting (“**AGM**”) will be held virtually and online remote voting using the Remote Participation and Voting Facilities (“**RPV**”).

We strongly encourage our shareholders whose names appear on the Record of Depositors as at 16 June 2026 and holders of proxy for those shareholders to participate in the virtual AGM and vote remotely at this AGM. In line with the Malaysian Code on Corporate Governance Practice 12.3, this virtual AGM will facilitate greater shareholder’s participation (including posting questions to the Board of Directors and/or Management of the Company) and vote at the AGM without being physically present at the venue. For shareholders who are unable to participate in this virtual AGM, you may appoint a proxy(ies) or the Chairman of the Meeting as your proxy to attend and vote on your behalf at the AGM.

Kindly note that the quality of the live streaming is highly dependent on the bandwidth and stability of the internet connection of the participants (shareholders and proxies). Hence, you are to ensure that internet connectivity throughout the duration of the meeting is maintained while using RPV provided by Agmo Digital Solutions Sdn. Bhd. (“**AGMO**”) via its **Vote2U Online** website at <https://web.vote2u.my>

## PROCEDURES TO PARTICIPATE IN RPV

Please follow the Procedure to Participate in RPV as summarized below:

### **BEFORE AGM DAY**

<b>A: REGISTRATION</b>		
<b>Individual Shareholders</b>		
	<b>Description</b>	<b>Procedure</b>
i.	Shareholders to register with Vote2U online	<p>The registration will open from the day of notice</p> <ol style="list-style-type: none"> <li>Access website at <a href="https://web.vote2u.my">https://web.vote2u.my</a></li> <li>Click “<b>Sign Up</b>” to sign up as a user.</li> <li>Read the ‘Privacy Policy’ and ‘Terms &amp; Conditions’ and indicate your acceptance of the ‘Privacy Policy’ and ‘Terms &amp; Conditions’ on a small box <input type="checkbox"/>. Then click “<b>Next</b>”.</li> <li>*Fill-in your details (note: create your own password). Then click “<b>Continue</b>”.</li> <li>Upload softcopy of your identification card (MYKAD) (front only) (for Malaysian) or Passport (for non-Malaysian).</li> <li>Click “<b>Submit</b>” to complete the registration</li> <li>Your registration will be verified and an email notification will be sent to you. Please check your email.</li> </ol> <p><u>Note:</u> If you have registered as a user with Vote2U Online previously, you are not required to register again.</p> <p>*Check your email address is keyed in correctly. *Remember the password you have keyed-in.</p>

## ADMINISTRATIVE GUIDE FOR SHAREHOLDERS (Cont'd)

B: REGISTER PROXY		
Individual Shareholder / Corporate Shareholder / Nominees Company		
	Description	Procedure
i.	Submit Form of Proxy (hardcopy)	<p>a. *Fill-in details on the hardcopy Form of Proxy and ensure to provide the following information:</p> <ul style="list-style-type: none"> <li>o MYKAD (for Malaysian) / Passport (for non-Malaysian) number of the Proxy</li> <li>o *Email address of the Proxy</li> </ul> <p>Submit/Deposit the hardcopy Form of Proxy to Share Registrar Office of the Company, Boardroom Share Registrars Sdn Bhd at 11th Floor, Menara Symphony No. 5, Jalan Prof. Khoo Khay Kim Seksyen 13, 46200 Petaling Jaya Selangor Darul Ehsan</p> <p><u>Note:</u> After verification, an email notification will be sent to the Proxy and will be given a temporary password. The Proxy could use the temporary password to log in to Vote2U.</p> <p>*Check the email address of Proxy is written down correctly</p>

Shareholders who appoint Proxy(ies) to participate in the virtual AGM must ensure that the hardcopy Form of Proxy or e-proxy is submitted not less than 48 hours before the time for holding the meeting or any adjourned meeting at which the person named in the instrument proposes to vote and in default, the instrument of proxy shall not be treated as valid.

**ON AGM DAY**

A: WATCH LIVE STREAMING		
Individual Shareholders & Proxies		
	Description	Procedure
i.	Login to virtual meeting portal - Vote2U online & watch Live Streaming.	<p>The Vote2U online portal will open for log in starting from <b>10:00am, Monday, 22 June 2026</b>, one (1) hour before the commencement of the AGM.</p> <ul style="list-style-type: none"> <li>a. Login with your email and password</li> <li>b. Select the General Meeting event (for example, “_____ AGM”).</li> <li>c. Check your details.</li> <li>d. Click “<b>Watch Live</b>” button to view the live streaming.</li> </ul>

B: ASK QUESTION		
Individual Shareholders & Proxies		
	Description	Procedure
i.	Ask Question during AGM (real-time)	<p>Questions submitted online using typed text will be moderated before being forwarded to the Chairman to avoid repetition. Every question and message will be presented with the full name of the shareholder or proxy raising the question.</p> <ul style="list-style-type: none"> <li>a. Click “<b>Ask Question</b>” button to post question(s).</li> <li>b. Type in your question and click “<b>Submit</b>”.</li> </ul> <p>The Chairperson / Board of Director will endeavor to respond to questions submitted by remote shareholders and proxies during the AGM.</p>

C: VOTING REMOTELY		
Individual Shareholders & Proxies		
	Description	Procedure
i.	Online Remote Voting	<p>Once the Chairman announces the opening of remote voting:</p> <ol style="list-style-type: none"> <li>Click "<b>Confirm Details &amp; Start Voting</b>".</li> <li>To vote, select your voting choice from the options provided. A confirmation screen will appear to show your selected vote. Click "<b>Next</b>" to continue voting for all resolutions.</li> <li>To change your vote, click "<b>Back</b>" and select another voting choice.</li> <li>After you have completed voting, a Voting Summary page appears to show all the resolutions with your voting choices. Click "<b>Confirm</b>" to submit your vote.</li> </ol> <p>[Please note that you are not able to change your voting choices after you have confirmed and submitted your votes.]</p>

## ADDITIONAL INFORMATION

### Voting Procedure

Pursuant to Paragraph 8.29A of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, voting at the AGM will be conducted by poll. Poll administrator and Independent Scrutineers will be appointed to conduct the polling process and verify the results of the poll respectively.

### No Door Gift or e-Voucher or Food Voucher

There will be no door gift or e-Voucher or food voucher given at this AGM.

### Enquiry

- For enquiries relating to the general meeting, please contact our Investor Relation during office hours (9:00 a.m. to 5:00 p.m.) on Mondays to Fridays (except public holidays) as follows:

Email: [ir@autocountsoft.com](mailto:ir@autocountsoft.com)

- For enquiries relating to RPV facilities or issues encountered during registration, log in, connecting to the live streaming and online voting facilities, please contact Vote2U helpdesk during office hours (9:00 a.m. to 5:00 p.m.) on Mondays to Fridays (except public holidays) as follows:

Telephone Number: 03-7664 8520 / 03-7664 8521

Email: [vote2u@agmostudio.com](mailto:vote2u@agmostudio.com)



**AUTOCOUNT DOTCOM BERHAD**  
Registration No. 202201006885 (1452582-U)  
(Incorporated in Malaysia)

**PROXY FORM**

CDS Account No.	
No. of Shares Held	

\*I/We \_\_\_\_\_ \*NRIC No./Co. No. \_\_\_\_\_  
(FULL NAME IN BLOCK LETTERS)

of \_\_\_\_\_  
(FULL ADDRESS)

Telephone No. \_\_\_\_\_ Email Address: \_\_\_\_\_

being a \*member / members of Autocount Dotcom Berhad [Registration No. 202201006885 (1452582-U)] ("the Company"), hereby appoint the following person(s):

Name of Proxy	NRIC No	Address	No. of Shares to be represented
1.			
2.			

or failing him/her, THE CHAIRMAN OF THE MEETING as \*my/our proxy to vote for \*me/us on \*my/our behalf at the Fourth Annual General Meeting of the Company to be held at AutoCount Broadcast Venue, C-G-06, Ground Floor, Pusat Korporat Oasis, Centum @ Oasis Corporate Park, No 2, Jalan PJU 1A/2, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia and virtually from the Online Meeting Platform at <https://web.vote2u.my> ("Online Platform") on Monday, 22 June 2026 at 10:30 a.m. or at any adjournment thereof and to vote as indicated below:

		FIRST PROXY		SECOND PROXY	
		For	Against	For	Against
Resolution 1	To approve the payment of Directors' fees and benefits of Non-Executive Directors of up to RM300,000.00 for the period from 23 June 2026 until the date of the next Annual General Meeting of the Company to be held in 2027.				
Resolution 2	Re-election of Mr. Choo Chin Peng				
Resolution 3	Re-election of Mr. Chin Chee Seng				
Resolution 4	Re-appointment of Messrs. Baker Tilly Monteiro Heng PLT as the Auditors of the Company for the ensuing year and to authorise the Directors to fix their remuneration				
Resolution 5	Authority to allot and issue shares pursuant to Sections 75 and 76 of the Companies Act 2016				

(Please indicate with an "X" in the spaces provided above on how you wish your vote to be cast. If no instruction as to voting is given, the proxy will vote or abstain from voting at his/her discretion).

\*Strike out whichever is not desired.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2026

\_\_\_\_\_  
Signature of Shareholder(s) / Common Seal

Fold this flap for sealing

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**Notes**

1. A proxy may but need not be a member of the Company.
2. To be valid, this form, duly completed must be deposited at the Share Registrar Office of the Company, Boardroom Share Registrars Sdn Bhd at 11th Floor, Menara Symphony No. 5, Jalan Prof. Khoo Khay Kim Seksyen 13, 46200 Petaling Jaya Selangor Darul Ehsan, Malaysia, not less than 24 hours before the time for holding the meeting Provided That in the event the member(s) duly executes the form of proxy but does not name any proxy, such member(s) shall be deemed to have appointed the Chairman of the meeting as his/her/their proxy, Provided Always that the rest of the proxy form, other than the particulars of the proxy/proxies have been duly completed by the member(s).
3. A member may appoint up to two (2) proxies to attend and vote at the same meeting. Where a member appoints two (2) proxies, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.
4. Where a member of the company is an authorised nominee as defined under the Central Depositories Act, it may appoint at least 1 proxy in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.
5. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account") as defined under the Securities Industry (Central Depositories) Act, 1991, there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.
6. If the appointor is a corporation, this form must be executed under its common seal or under the hand of an attorney duly authorised.
7. Only depositors whose names appear in the Record of Depositors as at 16 June 2026 shall be entitled to attend the Fourth Annual General Meeting

**Personal Data Privacy**

By submitting an instrument appointing a proxy(ies) and/or representative(s), the member accepts and agrees to the personal data privacy terms set out in the Notice of Annual General Meeting dated 30 April 2026

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**AFFIX  
STAMP**

**The Share Registrar of Autocount Dotcom Berhad**

BOARDROOM SHARE REGISTRARS SDN. BHD.

[Registration No.: 199601006647 (378993-D)]

11<sup>th</sup> Floor, Menara Symphony,  
No. 5, Jalan Prof. Khoo Kay Kim,  
Seksyen 13, 46200 Petaling Jaya,  
Selangor Darul Ehsan, Malaysia

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Beyond accounting software

**AUTOCOUNT DOTCOM BERHAD**

(Registration No. 202201006885 (1452582-U))

(Incorporated in Malaysia under the Companies Act 2016)

B2-3A01 & B2-3A02, Meritus Tower @ Oasis Corporate Park,  
Oasis Damansara (Pusat Korporat Oasis),  
No. 2, Jalan PJU 1A/2, Ara Damansara,  
47301 Petaling Jaya,  
Selangor Darul Ehsan, Malaysia.

**Toll-free Sales Line : 1800 88 7766**

**General Line : 03-3000 3000**

**IR website : [www.autocountsoft.com/investor-relations/](http://www.autocountsoft.com/investor-relations/)**