INFOLINE TEC GROUP BERHAD

Registration No. 202101032489 (1432789-M)

2026 ANNUAL REPORT

CONQUERING **NEW FRONTIER**

EMBARK ON A SPECTACULAR JOURNEY

Infoline

5th ANNUAL GENERAL MEETING

Venue:

Mutiara 3
Royale Chulan Damansara
No. 2, Jalan PJU 7/3,
Mutiara Damansara,
47810 Petaling Jaya,
Selangor Darul Ehsan

Date:

28 August 2026
(Friday)

Time:

09:30 a.m.
(Malaysian time)

INSIDE THIS REPORT

OVERVIEW

ABOUT US

OUR MISSION

To provide the best technological support, infrastructure, and knowledge to enhance performance and propel the growth of our clients' establishments with our range of world-class IT assets and solutions.

OUR VISION

All businesses compete on a level playing field where the heart of their interests, services and products can be represented at their best through the digital age without compromise.

OUR PROMISE

- Professional Service
- Bespoke
- Turnkey
- Quick Turnaround Time

VALUE-ADDED SERVICE

- Timely Response
- Efficient Customer Care
- Holistic Corporate Security

INFOLINE WAY

- **Company First**
  - Make decisions and act in ways that prioritise the company's best interests.
- **Communication & Responsiveness + Responsibility**
  - Acknowledge all emails and messages in a timely manner, respond promptly and on the spot where possible, keep all relevant parties informed with proper updates.
  - Take full ownership of the tasks and outcomes.
- **Proactive**
  - Think ahead and understand customers' needs, take initiative to assist.
  - Anticipate issues and act early without waiting for instructions.
- **Warmness & Customer Care**
  - Show genuine care and prioritize customer needs and satisfaction, avoid passing issues around.

    Example : after quotation, User Acceptance Testing, meeting or site implementation. To follow up any miss out or add on matter.
- **Continuous Improvement**
  - Learn from feedback and mistakes and to share with other colleagues.
- **Problem Solving Mindset**
  - Always focus on finding solutions instead of dwelling on problems.

FACTS AT A GLANCE

INFOLINE'S 3 PILLARS OF SERVICES

We offer holistic IT Solutions ranging from Server Solutions, Storage Solutions, and Networking Solutions, complete with turnkey hardware products and bespoke services to cater to your every need – from inception to execution.

Our Group is principally involved in the following business segments: -

IT INFRASTRUCTURE SOLUTIONS

CYBERSECURITY SOLUTIONS

MANAGED IT SERVICES & OTHER IT SERVICES

TRADING OF ANCILLARY HARDWARE AND SOFTWARE

18 years' worth of industrial experience

Our Group is a leading services and value-added solutions provider supporting our customers, in various industries such as: -

1. Multinational Enterprises
2. Manufacturing
3. Small & Medium Enterprises
4. Education
5. Telecommunications
6. Healthcare
7. Financial Institutions

We place our clients at the heart of our business, serving their needs and building their IT infrastructures like our own. In return, clients place their trust in the Group to deliver services and infrastructures to propel their establishments forward.

We are a leading services and value-added solutions provider in Asia-Pacific ("**APAC**"), headquartered in Malaysia.

CORPORATE INFORMATION

BOARD OF DIRECTORS

ANG SENG WONG
Independent Non-Executive Chairman

CHOO WEI CHUEN
Non-Independent Executive Director / Chief Executive Officer

LOO WAI HONG
Non-Independent Executive Director / Chief Operating Officer

TOO YIT MENG
Non-Independent Executive Director / Chief Marketing Officer

TAN MUI PING
Independent Non-Executive Director

OLIVIA LIM
Independent Non-Executive Director

ALWIZAH AL-YAFII BINTI AHMAD KAMAL
Independent Non-Executive Director

AUDIT COMMITTEE

Committee Chairperson
Tan Mui Ping

Committee Members
Alwizah Al-Yafii binti Ahmad Kamal
Olivia Lim

RISK MANAGEMENT COMMITTEE

Committee Chairperson
Olivia Lim

Committee Members
Alwizah Al-Yafii binti Ahmad Kamal
Tan Mui Ping

NOMINATING COMMITTEE

Committee Chairperson
Alwizah Al-Yafii binti Ahmad Kamal

Committee Members
Olivia Lim
Tan Mui Ping

REMUNERATION COMMITTEE

Committee Chairperson
Olivia Lim

Committee Members
Alwizah Al-Yafii binti Ahmad Kamal
Tan Mui Ping

COMPANY SECRETARIES

CHEW KIT YEE
Professional Qualification:
MAICSA 7067474
SSM Practicing Certificate No.:
202208000376

YEOW SZE MIN
Professional Qualification:
MAICSA 7065735
SSM Practicing Certificate No.:
201908003120

REGISTERED OFFICE

Level 7, Menara Milenium
Jalan Damanlela
Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur
Wilayah Persekutuan
T: +603 2084 9000
F: +603 2094 9940 /
+603-2095 0292
E: info@sshsb.com.my

HEAD OFFICE

No. 53-3, Jalan PJU 5/20E
Pusat Perdagangan Kota Damansara
47810 Petaling Jaya
Selangor Darul Ehsan
T: +603 6148 0890
F: +603 6148 0891
E: info@infolinegroup.com
W: www.infolinetec.com

AUDITORS

Crowe Malaysia PLT
Level 16, Tower C, Megan Avenue II
12, Jalan Yap Kwan Seng
50450 Kuala Lumpur
Wilayah Persekutuan
T: +603 2788 9999

SHARE REGISTRAR

Securities Services (Holdings) Sdn. Bhd.
Level 7, Menara Milenium
Jalan Damanlela
Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur
Wilayah Persekutuan
T: +603 2084 9000
F: +603 2094 9940 /
+603-2095 0292
E: info@sshsb.com.my

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad
Stock Name: INFOTEC
Stock Code: 0253
Sector Classification: Technology
Subsector Classification:
Digital Services

INVESTORS RELATIONS

E: info@infolinegroup.com
T: +603 6148 0890
F: +603 6148 0891

CORPORATE STRUCTURE

Japan

Infoline Tec Japan K.K.
0100-01-237318

People's Republic of China

Infoline Technology (Shenzhen) Limited
440301503446228

India

Infoline Tec Solutions India Private Limited
U62099KA2023FTC177365

Infoline

INFOLINE TEC GROUP BERHAD
202101032489 (1432789-M)

Malaysia

Infoline M&E Solutions Sdn. Bhd.
202301033398 (1527321-P)

Singapore

Inline Technologies Pte Ltd
201214599Z

Malaysia

Infoline IT Solutions Sdn. Bhd.
201301015421 (1045254-P)

Singapore

Infoline Tec International Pte Ltd
202241860W

CORPORATE **MILESTONES**

2013

Commenced providing:

- IT infrastructure solutions
- Cybersecurity solutions
- IT services - project delivery and management services

2014

Ventured into managed IT services.

2015

Commenced operations in China via Infoline Technology (Shenzhen) Limited

2017

Set up a Network Operation Centre ("**NOC**") to grow our business in managed network services

2018-2020

Expanded the offerings of cybersecurity solutions by including:

- Application delivery controllers (2018)
- Network access control (2019)
- Design and implementation of cloud security (2020)

2021

- Ventured into managed cybersecurity services
- Obtained the ISO / IEC 27001: 2022 certification for the provision of managed services through our NOC

2022

- Infoline Tec Group Berhad debuted on the ACE Market of Bursa Malaysia Securities Berhad on 13 July 2022
- Expanded to Singapore via Infoline Tec International Pte Ltd

2023

- Expanded to Japan via Infoline Tec Japan K.K.
- Expanded to India via Infoline Tec Solutions India Private Limited
- Acquired a company in Singapore namely Inline Technologies Pte Ltd
- Set up Security Operations Centre ("**SOC**"), NOC and Technology Centre to grow our business
- Awarded Malaysia Digital Status (MD Status) for the provision of services in relation to Cybersecurity (Technology/Software/ Design and Support) for SOC (Cybersecurity Solutions)

2024

- Launched Cyberwatch Center with leading Cybersecurity Solution Technology Partners
- Transferred listing to Main Market of Bursa Malaysia Securities Berhad on 22 November 2024

2025

- Launching of "CyberSure", a comprehensive cybersecurity protection product designed specifically for small and medium-sized enterprises

2026

- Proposed acquisition of a three-storey semi-detached factory building to serve as the Group's future headquarters and operational hub

PERFORMANCE

ACCREDITATIONS AND AWARDS

2019

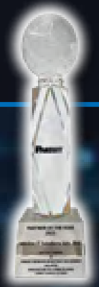
1. Platinum Partner Certification (By F-Secure Corporation)
Category: Cybersecurity

2020

2. Partner of the Year 2020 (By Panduit Network)

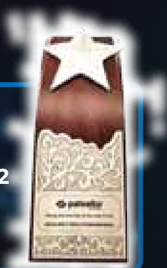
2021

3. Partner of the Year 2021 (By Panduit Network)



2022

4. Rising Star Partner of the Year 2022 (By Palo Alto Networks)
Category: Cybersecurity

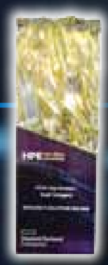


2023

5. Top Partner of the Year 2023 (By HPE Aruba)
Category: Data Centre Networking

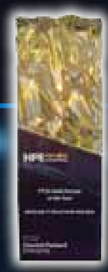
2024

6. Top Partner of the Year 2024 (By HPE Aruba)
Category: SaaS Category



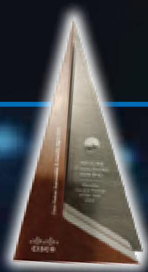
2024

7. Gold Partner of the Year 2024 (By HPE Aruba)



2024

8. Reseller Central Partner of the Year 2024 (By Cisco)



2024/2025

9. Rising Star Award (By Genting Group)

2025

10. Elite Global Collaboration Award (By DT Asia)

EVENT
HIGHLIGHTS

1. Team Building

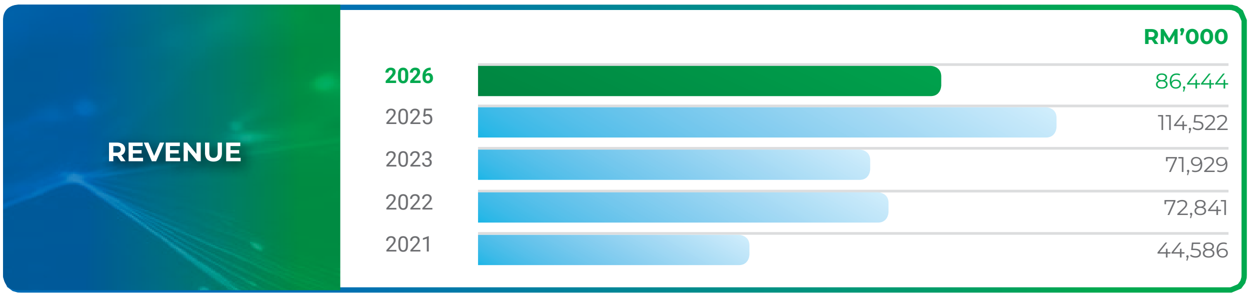
2. Recycle Collection Day

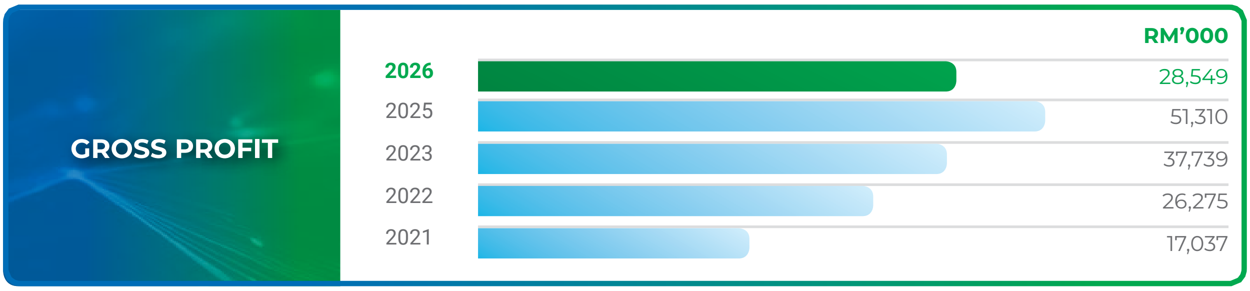
3. Annual General Meeting 2025

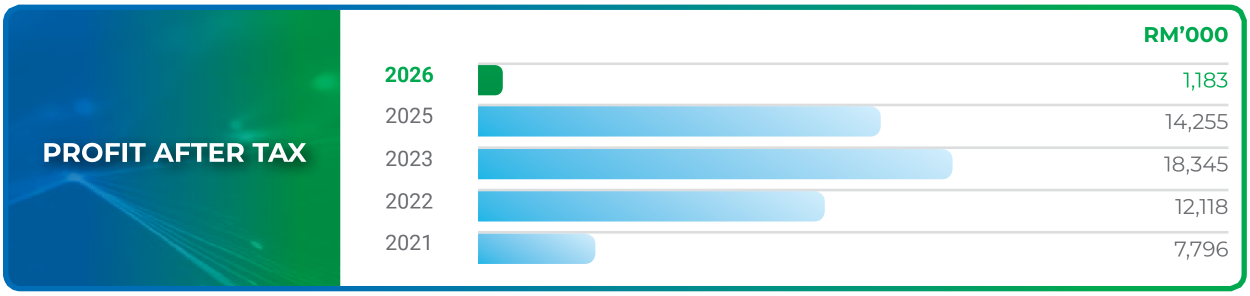
FIVE-YEAR GROUP
FINANCIAL HIGHLIGHTS

Financial Period Ended ("FPE") / Financial Year Ended ("FYE")	FYE 2026 RM'000	FPE 2025 RM'000	FYE 2023 RM'000	FYE 2022 RM'000	FYE 2021 RM'000
Revenue	**86,444**	114,522	71,929	72,841	44,586
Cost of Sales	**(57,895)**	(63,212)	(34,190)	(46,566)	(27,549)
Gross Profit ("**GP**")	**28,549**	51,310	37,739	26,275	17,037
Profit Before Tax ("**PBT**")	**2,386**	19,669	24,878	16,668	10,527
Profit After Tax ("**PAT**")	**1,183**	14,255	18,345	12,118	7,796
GP Margin (%)[1]	**33.0**	44.8	52.5	36.1	38.2
PBT Margin (%)[2]	**2.8**	17.2	34.6	22.9	23.6
PAT Margin (%)[2]	**1.4**	12.4	25.5	16.6	17.5
Gearing Ratio (times)[3]	**-**	-	0.01	0.01	0.01
Current Ratio (times)[4]	**2.95**	3.00	3.69	3.24	2.54

Notes:
[1] GP margin is computed based on GP over revenue for the financial year or period.
[2] PBT margin and PAT margin are computed based on the respective PBT and PAT over revenue for the financial years or period.
[3] Gearing ratio is computed based on total borrowings over total equity as at each financial year or period.
[4] Current ratio is computed based on current assets over current liabilities as at each financial year or period.







OUR LEADERSHIP

BOARD OF DIRECTORS & SENIOR MANAGEMENT

ALWIZAH AL-YAFII BINTI AHMAD KAMAL
Independent Non-Executive Director
Nominating Committee (Chairperson)
Audit Committee (Member)
Remuneration Committee (Member)
Risk Management Committee (Member)

ANG SENG WONG
Independent Non-Executive Chairman

TAN MUI PING
Independent Non-Executive Director
Audit Committee (Chairperson)
Nominating Committee (Member)
Remuneration Committee (Member)
Risk Management Committee (Member)

TOO YIT MENG
Non-Independent Executive Director / Chief Marketing Officer

OLIVIA LIM
Independent Non-Executive Director
Remuneration Committee (Chairperson)
Risk Management Committee (Chairperson)
Audit Committee (Member)
Nominating Committee (Member)

CHOO WEI CHUEN
Non-Independent Executive Director / Chief Executive Officer

FOONG CHONG THONG
Chief Financial Officer

LOO WAI HONG
Non-Independent Executive Director / Chief Operating Officer

BOARD OF DIRECTORS' PROFILE

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ANG SENG WONG
INDEPENDENT NON-EXECUTIVE CHAIRMAN

Date of Appointment:
9 January 2024

Number of Board Meetings Attended:
7/7

Ang Seng Wong, a Malaysian, male, aged 64, is our Independent Non-Executive Chairman. He was appointed to the Board of Directors ("**Board**") on 9 January 2024. In his education, he holds a Bachelor of Arts in Sociology and a Bachelor of Business in Banking and Finance from Australia. He also earned a Master of Business Administration (MBA) and Doctor of Business Administration. Professionally, he is a Chartered Accountant and a member of the Malaysian Institute of Accountants (MIA), as well as a Fellow of the Institute of Corporate Directors Malaysia.

Mr. Ang began his career as an accountant in Melbourne, Australia, in 1985. Upon returning to Malaysia in 1989, he held several key leadership roles, including Finance Director for a Taiwanese electronics firm, Executive Representative for China Investment & Development Co. Ltd., and Corporate Affairs Manager at NCK Corporation Bhd. He was later appointed General Manager and Executive Director of Astral Supreme Bhd. Over the course of his career, Mr. Ang has accumulated extensive senior management experience both in Malaysia and internationally.

In addition, he has delivered both public and in-house training programs for prominent organisation such as Petronas, Telekom, NEC Corporation of Malaysia Sdn. Bhd., Maxis, DRB-Hicom, Pantai Group, Columbia Hospital, MISC Berhad, Sabic Innovative Plastics (M) Sdn. Bhd. etc. across Malaysia, Singapore, Thailand and Philippines. He is an accredited trainer with the Human Resources Development Corporation (HRD Corp) and has lectured in postgraduate programs for institutions including the University of Gloucestershire, London Examination Board, Universiti Teknologi Malaysia, Universiti Malaysia Pahang, Asia e University (AEU), Universiti Sains Malaysia, and Genovasi University College.

He is currently the Independent Non-Executive Chairman of CPE Technology Berhad and an Independent Non-Executive Director of Life Water Berhad. He has also been appointed as Independent Non-Executive Director of Richtech Digital Berhad on 5 May 2026 and Salcon Berhad on 26 June 2026. CPE Technology Berhad, Life Water Berhad and Salcon Berhad are listed on the Main Market of Bursa Malaysia Securities Berhad ("**Bursa Securities**"), whilst Richtech Digital Berhad is listed on the ACE Market of Bursa Securities.

He has no family relationship with any Director and/or major shareholder of the Company. He has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year. He has no conflict of interest with the Company or its subsidiaries.

BOARD OF DIRECTORS' PROFILE (CONT'D)

47

CHOO WEI CHUEN
NON-INDEPENDENT EXECUTIVE DIRECTOR / CHIEF EXECUTIVE OFFICER

Date of Appointment:
1 November 2021

Number of Board Meetings Attended:
7/7

Choo Wei Chuen, a Malaysian, male, aged 47, is our Non-Independent Executive Director and Chief Executive Officer. He was appointed to the Board on 1 November 2021. He is responsible for business development as well as the overall strategic and general management of the Group.

He graduated with a Diploma in Telecommunication & Computer from Kolej Damansara Utama, Malaysia, in June 1999.

He began his career with Telshine Network System Sdn. Bhd. as Assistant Engineer in July 1999 where he was part of the operations and maintenance team at Kuala Lumpur International Airport and was responsible for the passenger check-in processing system. In February 2000, he was promoted as Telecommunication Engineer where he was responsible for the support and maintenance of unified communication system for the clients of Telshine Network System Sdn. Bhd.

In April 2002, he left Telshine Network System Sdn. Bhd. and joined ECS Pericomp Sdn. Bhd. as Services Maintenance Sales Executive where he was responsible for new and renewal services maintenance support. In December 2002, he left ECS Pericomp Sdn. Bhd. and later joined Directron Sdn. Bhd. as Assistant Sales Manager in January 2003 where he was responsible for new and renewal software sales support.

In December 2003, he left Directron Sdn. Bhd. to join Infoline Technology Sdn. Bhd., which he co-founded in July 2003 with other shareholders. He held the position of Director and was responsible for the operations, financial control, sales, projects, customer support as well as management of the company. Infoline Technology Sdn. Bhd. became inactive since 2015. In September 2018, he resigned as the director and sold his stake in Infoline Technology Sdn. Bhd. to a third party not connected to him. Subsequently, Infoline Technology Sdn. Bhd. was renamed to Infinitum Technologies Sdn. Bhd. in September 2018 under the new owner.

Meanwhile, he was appointed as a Supervisor in Infoline Technology (Shenzhen) Limited ("**Infoline Shenzhen**") in January 2013 and was appointed as a Director of Infoline Technology Limited in May 2014, where he was responsible for overall management of the company. Infoline Shenzhen was a wholly-owned subsidiary of Infoline Technology Limited then. Subsequently, he acquired the entire shareholdings in Infoline Technology Limited in August 2015. In December 2018, he resigned from his position as the supervisor and was appointed as the Director of Infoline Shenzhen. He was responsible for business development and general management of Infoline Shenzhen. In December 2019, he acquired the entire shareholdings in Infoline Shenzhen from Infoline Technology Limited. For clarity, Infoline Shenzhen and Infoline Technology Limited are not related to Infoline Technology Sdn. Bhd. (now known as Infinitum Technologies Sdn. Bhd.). In August 2020, he resigned as the director and sold his stake in Infoline Technology Limited to a third party not connected to him. Subsequently, Infoline Technology Limited was renamed to Akima ICT Limited in June 2021 under the new owner.

In June 2016, he joined Infoline IT Solutions Sdn. Bhd. ("**Infoline Solutions**") and was appointed a Director where he was responsible for the business development as well as the overall strategic and general management of the company. In October 2018, he acquired the entire shareholdings in Infoline Solutions from the then existing shareholders. In June 2021, he was reassigned as the Chief Executive Officer of Infoline Solutions where he assumes his current responsibilities.

Save for his directorship of the Company, he does not hold any other directorship in public companies and listed issuers. He is a substantial shareholder of the Company.

He has no family relationship with any Director and/or major shareholder of the Company. He has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year. Save for the related party disclosures as disclosed in the Circular/Statement to Shareholders dated 27 July 2026, he has no conflict of interest with the Company or its subsidiaries.

BOARD OF DIRECTORS' PROFILE (CONT'D)

48

LOO WAI HONG
NON-INDEPENDENT EXECUTIVE DIRECTOR / CHIEF OPERATING OFFICER

Date of Appointment:
1 November 2021

Number of Board Meetings Attended:
7/7

Loo Wai Hong, a Malaysian, male, aged 48, is our Non-Independent Executive Director and Chief Operating Officer. He was appointed to the Board on 1 November 2021. He is responsible for the operational management and project delivery of the Group.

He obtained an Advanced Diploma in Science from Tunku Abdul Rahman College, Malaysia, in March 2002, and subsequently obtained a Bachelor of Science (Business Information System) from Campbell University, United States of America, in June 2002.

He has over 20 years of experience in the ICT industry with various roles in technical, channel sales, enterprise sales lead as well as board management. He began his career with Ftec Resources Sdn. Bhd. as Technical Sales Executive in May 2002 where he was responsible for maximising sales of products within a specified account and ensuring that sales target is achieved.

In February 2004, he left Ftec Resources Sdn. Bhd. and joined Ingram Micro Malaysia Sdn. Bhd. as Channel Executive in March 2004 where he was responsible for channel sales and account management of the company. He was promoted to Senior Channel Manager in September 2009 where he was responsible for leading the enterprise team to achieve sales quota of the company. During his tenure in the company, he was awarded the Million Ringgit Profit Quarterly contributor in 2010 and 2011, as well as the Top Cisco Revenue Contributor in 2010.

In April 2012, he left Ingram Micro Malaysia Sdn. Bhd. and joined Infoline Technology Sdn. Bhd. as General Manager in the same month where he was responsible for the operational management and sales of Infoline Technology Sdn. Bhd. In May 2013, he left Infoline Technology Sdn. Bhd. and founded Infoline Solutions in the same month. He was appointed as Director, where he was responsible for the overall operations and project delivery of Infoline Solutions. In September 2017, he was appointed as General Manager responsible for the operational management as well as sales of Infoline Shenzhen. In March 2018, he was appointed as the Supervisor of Infoline Shenzhen. In June 2021, he was reassigned as the Chief Operating Officer of Infoline Solutions where he assumes his current responsibility.

Save for his directorship of the Company, he does not hold any other directorship in public companies and listed issuers. He is a substantial shareholder of the Company.

He has no family relationship with any Director and/or major shareholder of the Company. He has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/ or penalties imposed by the relevant regulatory bodies during the financial year. Save for the related party disclosures as disclosed in the Circular/Statement to Shareholders dated 27 July 2026, he has no conflict of interest with the Company or its subsidiaries.

BOARD OF DIRECTORS' PROFILE
(CONT'D)

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TOO YIT MENG
NON-INDEPENDENT EXECUTIVE DIRECTOR / CHIEF MARKETING OFFICER

Date of Appointment:
1 November 2021

Number of Board Meetings Attended:
7/7

Too Yit Meng, a Malaysian, male, aged 41, is our Non-Independent Executive Director and Chief Marketing Officer. He was appointed to the Board on 1 November 2021. He is responsible for formulating sales plans and strategies for Malaysian market, supervising account managers, setting sales targets and managing relationships with Principals, business partners and key customers.

He graduated with a Bachelor of Science Network Computing from Napier University, Edinburgh, United Kingdom in December 2005.

He began his career as a System Engineer with NH2 System Sdn. Bhd. in January 2006 where he was responsible for implementing network solutions, maintaining operating systems, application systems, application software and system management tools, and technical support. He left NH2 System Sdn. Bhd. and joined Ingram Micro (M) Sdn. Bhd. as a Business Development Executive in September 2009 where he was responsible for business development and sales strategy.

In February 2012, he left Ingram Micro (M) Sdn. Bhd. and joined Infoline Technology Sdn. Bhd. as an Account Manager where he was responsible for developing sales and networking strategies. In May 2013, he left Infoline Technology Sdn. Bhd. and joined Infoline Solutions as Business Development Manager in June 2013 where he was responsible for formulating sales strategy, keeping abreast with market developments and managing relationships with Principals, business partners, suppliers and customers.

In March 2020, he was promoted to the position of Head of Sales and was subsequently redesignated as Chief Marketing Officer in June 2021 where he assumes his current responsibilities. In September 2021, he was appointed as a Director of Infoline Solutions.

Save for his directorship of the Company, he does not hold any other directorship in public companies and listed issuers.

He has no family relationship with any Director and/or major shareholder of the Company. He has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/ or penalties imposed by the relevant regulatory bodies during the financial year. Save for the related party disclosures as disclosed in the Circular/Statement to Shareholders dated 27 July 2026, he has no conflict of interest with the Company or its subsidiaries.

BOARD OF DIRECTORS' PROFILE (CONT'D)

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TAN MUI PING
INDEPENDENT NON-EXECUTIVE DIRECTOR

Date of Appointment:
1 November 2021

Number of Board Meetings Attended:
7/7

AUDIT COMMITTEE (CHAIRPERSON)
RISK MANAGEMENT COMMITTEE (MEMBER)
NOMINATING COMMITTEE (MEMBER)
REMUNERATION COMMITTEE (MEMBER)

Tan Mui Ping, a Malaysian, female, aged 50, is our Independent Non-Executive Director. She was appointed to the Board on 1 November 2021.

She is a Fellow Member of the Association of Chartered Certified Accountants (ACCA) and a member of the Malaysian Institute of Accountants (MIA). She is also a registered Company Secretary with the Companies Commission of Malaysia and a member of the Institute of Corporate Directors Malaysia.

She has more than 20 years of experience in senior finance roles which covers the areas of corporate finance, investment analysis, business development partnering and investment feasibility study, and group finance matters, treasury and tax planning.

She began her career in Shamsir Jasani Grant Thornton (now known as Grant Thornton Malaysia PLT) in 1998.

In 2001, she joined Wah Seong Corporation Berhad (now known as Wasco Berhad) as an Accountant where she was responsible for the group reporting and corporate finance functions, including the listing of Wah Seong Corporation Berhad.

In 2003, she joined Edaran Otomobil Nasional Berhad as a Manager - Group Finance where she was responsible for the group finance matters, corporate finance and tax planning as well as involved in its business transformation program.

In 2007, she joined Advance Synergy Berhad as Head of Finance where she was involved in various corporate exercises including fund raising, acquisitions and disposals, as well as privatisation and delisting exercise.

In 2012, she joined Weida (M) Bhd ("**Weida**") as a Senior Manager of the Corporate Development Department. She was promoted to the position of General Manager in the Group Managing Director's Office in 2014 and subsequently in 2023, she was re-designated as the Advisor, a position she assumes to present date. Throughout her tenure in Weida, she supports the Group Executive Chairman and works closely with other team members and strategic partners on Group Executive Chairman related tasks and projects. Her responsibilities include business development partnering, investment feasibility study, corporate finance, group finance matter, treasury, group tax planning and support the senior management in investors' relations activities. She was also the acting Financial Controller of Weida's property development division from 2013 to 2016.

She is currently the Independent Non-Executive Director of Evergreen Fibreboard Berhad and of Life Water Berhad, both of which are public companies listed on the Main Market of Bursa Securities. She is also the Independent Non-Executive Director of Oasis Home Holdings Berhad, and A1 A.K. Koh Group Berhad, both are listed on the ACE Market of Bursa Securities.

She has no family relationship with any Director and/or major shareholder of the Company. She has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/ or penalties imposed by the relevant regulatory bodies during the financial year. She has no conflict of interest with the Company or its subsidiaries.

BOARD OF DIRECTORS' PROFILE
(CONT'D)

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ALWIZAH AL-YAFII BINTI AHMAD KAMAL
INDEPENDENT NON-EXECUTIVE DIRECTOR

Date of Appointment:
1 November 2021

Number of Board Meetings Attended:
7/7

NOMINATING COMMITTEE (CHAIRPERSON)
AUDIT COMMITTEE (MEMBER)
RISK MANAGEMENT COMMITTEE (MEMBER)
REMUNERATION COMMITTEE (MEMBER)

Alwizah Al-Yafii binti Ahmad Kamal, a Malaysian, female, aged 52, is our Independent Non-Executive Director. She was appointed to the Board on 1 November 2021.

She graduated with a Bachelor of Laws with Honours from University of Bristol, England in June 1997. In August 2000, she was admitted as an Advocate and Solicitor in the High Court of Malaya and has since become a member of the Bar Council Malaysia until August 2006.

She became an Associate of Malaysian Institute of Chartered Secretaries & Administrators (MAICSA) in August 2006 and was subsequently awarded a Fellowship of MAICSA in January 2014. She was also a member of the Institute of Corporate Directors Malaysia from January 2018 to December 2019, as well as a registered company secretary with the Companies Commission of Malaysia (CCM) since February 2020.

She has more than 20 years of experience in the corporate legal and company secretarial work. She commenced her legal career as a legal associate in Messrs Zaid Ibrahim & Co from August 2000. In May 2003, she left Messrs Zaid Ibrahim & Co and joined Messrs Zul Rafique & Partners as a legal associate. Throughout her career as a legal practitioner, she represented several international and local financial institutions in restructuring exercises involving public listed companies, as well as advising on various debt capital market related matters.

In June 2006, she left Messrs Zul Rafique & Partners and joined Intellectual Property Services Sdn. Bhd. (now known as ZICO Corporate Services Sdn. Bhd.) as a Manager and was responsible for business development of the company. Subsequently, she was promoted to an Executive Director in May 2010 where she was responsible for overseeing the operations of the company. In April 2013, she left ZICO Corporate Services Sdn. Bhd. and founded AKAL Corporate Advisors Sdn. Bhd. Subsequently in May 2014, she founded AKAL Advisors PLT that provides accounting and financing & payroll services.

She is currently an Independent Non-Executive Director on the Boards of Cnergenz Berhad, which is listed on the Main Market of Bursa Securities and GoHub Capital Berhad, which is listed on the ACE Market of Bursa Securities. Additionally, she serves as the Independent Non-Executive Chairperson of Minox International Group Berhad, which is listed on the ACE Market of Bursa Securities.

She has no family relationship with any Director and/or major shareholder of the Company. She has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/ or penalties imposed by the relevant regulatory bodies during the financial year. She has no conflict of interest with the Company or its subsidiaries.

BOARD OF DIRECTORS' PROFILE (CONT'D)

47

OLIVIA LIM

INDEPENDENT NON-EXECUTIVE DIRECTOR

Date of Appointment:
1 November 2021

Number of Board Meetings Attended:
7/7

REMUNERATION COMMITTEE (CHAIRPERSON)
RISK MANAGEMENT COMMITTEE (CHAIRPERSON)
AUDIT COMMITTEE (MEMBER)
NOMINATING COMMITTEE (MEMBER)

Olivia Lim, a Malaysian, female, aged 47, is our Independent Non-Executive Director. She was appointed to the Board on 1 November 2021.

She graduated with a Bachelor of Laws (Honours) from National University of Malaysia in August 2003. In February 2004, she was admitted as an Advocate and Solicitor in the High Court of Malaya and has been a member of the Bar Council Malaysia since then.

She has over 20 years of experience in the legal profession.

She is the Managing Partner of Messrs Olivia Lim & Co. She specialises in area of corporate finance, capital and equity markets particularly in initial public offering as well as corporate advisory matters.

She is currently the Independent Non-Executive Director of Unique Fire Holdings Berhad, a company listed on Main Market of Bursa Securities and VisDynamics Holdings Berhad, a company listed on the ACE Market of Bursa Securities. She also sits as a Director in RT Pastry Holdings Berhad, a non-listed public company.

She has no family relationship with any Director and/or major shareholder of the Company. She has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/ or penalties imposed by the relevant regulatory bodies during the financial year. She has no conflict of interest with the Company or its subsidiaries.

SENIOR
MANAGEMENT PROFILE

50

FOONG CHONG THONG
CHIEF FINANCIAL OFFICER

Date of Appointment:
1 September 2023

Foong Chong Thong, a Malaysian, male, aged 50, is our Chief Financial Officer. He was appointed to the Group on 1 September 2023. He is responsible for the strategic and financial planning of the Company including corporate exercises, cashflow, forecasting and projections, treasury management and annual budgeting. He also oversees the overall finance and accounting function, internal audit and operation support for the Group.

He graduated with a Diploma in Commerce, LCC Higher from Shaw Institute and Inti College. He subsequently obtained a Bachelor of Commerce, Accountancy from University of Otago, New Zealand in December 1997. He was admitted as an Associate Member ("**ACMA**") of the Chartered Institute of Management Accountants ("**CIMA**") in September 2004 and is a member of the Malaysian Institute of Accountants ("**MIA**") since January 2005.

He has more than 20 years of experience in accounting and finance. He started his career in Singapore as an Audit Assistant in year 1998 and left the audit firm with his last held position as the Audit Supervisor. He later joined InterMed Sdn. Bhd. as an Account Executive upon his return to Malaysia in year 2002 and then being promoted as an Accountant following his admission to MIA in year 2005. After that, he joined Microlink Systems Sdn. Bhd., a wholly-owned subsidiary of Microlink Solutions Berhad, as the Finance Manager in year 2006. Thereafter, he joined Techna-X Berhad ("**TXB**") as Financial Controller in year 2008 and left the company in year 2023 after serving the company for more than 14 years. During his tenure in TXB, he was not only responsible for the accounting and finance function of the subsidiary located in the People's Republic of China, but he was also extensively involved in various corporate exercises for the holding company including, amongst others, business diversification, fund raising, mergers and acquisitions.

He does not hold any directorship in public companies and listed issuers.

He has no family relationship with any Director and/or major shareholder of the Company. He has no conviction of any offences (other than traffic offences, if any) within the past 5 years and has no public sanctions and/ or penalties imposed by the relevant regulatory bodies during the financial year. He has no conflict of interest with the Company or its subsidiaries.

KEY MESSAGES

MESSAGE FROM CEO

CHOO WEI CHUEN
Chief Executive Officer

DEAR VALUED SHAREHOLDERS,

On behalf of the Board of Directors and management team, I am pleased to present Infoline Tec Group Berhad's Annual Report for the financial year ended 31 March 2026 ("**FYE 2026**").

The year under review was marked by a challenging and evolving global business landscape. Economic growth across major markets remained uneven, influenced by geopolitical tensions, changing trade policies, inflationary pressures and cautious corporate spending. Within the technology sector, customers adopted a more measured approach towards technology investments, resulting in longer procurement cycles, heightened competition and increased pressure on margins.

Against this backdrop, Infoline Tec Group Berhad and its subsidiaries ("**Infoline**" or "**the Group**") remained focused on executing its long-term strategic priorities. While market conditions presented challenges, they also reinforced the importance of agility, innovation and disciplined execution. We continued to strengthen our regional presence, expand our service capabilities and invest in future growth opportunities, while maintaining our commitment to delivering value to customers, shareholders and other stakeholders.

MESSAGE FROM CEO
(CONT'D)

Navigating a Challenging Environment

FYE 2026 was characterised by softer demand across several of our key markets, particularly in Malaysia, Singapore and China, where customers remained cautious amid economic uncertainty and evolving market conditions. The combination of slower project rollouts, extended decision-making cycles and intensified competition affected overall business performance during the year.

Despite these challenges, the Group remained profitable and financially resilient. Our ability to navigate a difficult operating environment reflects the strength of our business model, the quality of our customer relationships and the dedication of our employees across the region.

We continued to adopt a customer-centric approach while maintaining a disciplined focus on long-term growth. During the year, we implemented a strategic pricing approach aimed at expanding our customer base and strengthening market presence. While this initiative exerted short-term pressure on margins, it enabled us to secure new business opportunities and deepen relationships with existing customers. We believe that these investments will create opportunities for future cross-selling, recurring revenue generation and long-term value creation.

At the same time, the Group continued to invest in talent development, professional certifications and workforce capabilities to ensure that we remain well-positioned to deliver high-quality services in an increasingly complex technology environment. Additional investments were also made to strengthen compliance, governance and regulatory readiness, including initiatives related to sustainability reporting and the requirements arising from Malaysia's Cyber Security Act 2024.

Building a More Diversified Regional Business

One of the highlights of FYE 2026 was the continued success of our regional expansion strategy, particularly in India and Japan.

Over the past several years, we have deliberately pursued opportunities beyond our traditional markets to reduce concentration risk and build a more geographically diversified business. We are encouraged by the progress achieved in both India and Japan, where demand for technology infrastructure and cybersecurity solutions continues to present attractive growth opportunities.

These markets contributed positively to the Group's performance during the year and demonstrated the effectiveness of our regional diversification strategy. More importantly, they have strengthened the resilience of our business by reducing reliance on any single market and broadening our access to emerging growth opportunities across Asia.

As digital transformation initiatives continue to accelerate throughout the region, we remain confident that our regional footprint will serve as a key competitive advantage and position the Group to benefit from long-term industry growth trends.

MESSAGE FROM CEO
(CONT'D)

Investing in the Future Through Innovation

Innovation remains at the core of our business strategy. The rapid evolution of technology, coupled with increasingly sophisticated cyber threats, continues to create both challenges and opportunities for organisations of all sizes. As businesses become more dependent on digital infrastructure, the need for robust cybersecurity solutions has never been more critical.

The global cost of cybercrime is projected to reach $10.5 trillion annually and is expected to hit $15.63 trillion by 2029. According to the Royal Malaysia Police (PDRM) Commercial Crime Investigation Department (CCID), online crime cases almost doubled to over 66,000 cases in 2025 (up from approximately 35,000 cases in 2024). Total financial losses from these commercial online crimes soared to nearly RM3 billion in 2025. Non-existent investment schemes were the largest contributor, draining RM1.5 billion alone. The Digital Ministry and CyberSecurity Malaysia's Cyber999 Incident Response Centre handled a total of 7,616 severe cyber incidents over the course of 2025 (averaging roughly 1,600 to 2,000 incidents per quarter). Online fraud continuously made up over 70% of all logged cases. The severity of the matter was evidenced by a high profile ransomware threat culminated in the March 2025 Kuala Lumpur International Airport (KLIA) breach, where Prime Minister Anwar Ibrahim publicly refused to pay a US$10 million (RM44.4 million) ransom demand.

In response to this growing market demand on the cybersecurity protection needs, we introduced CyberSure, a comprehensive cybersecurity protection product designed specifically for small and medium-sized enterprises ("**SMEs**").

CyberSure combines cybersecurity protection, continuous monitoring and insurance-backed recovery support into a single solution, providing SMEs with access to enterprise-grade cybersecurity capabilities that were previously beyond their reach. Through our collaboration with Tokio Marine, CyberSure offers businesses greater confidence in managing cyber risks while enabling them to focus on their core operations.

We believe CyberSure represents an important milestone in the Group's evolution. Beyond addressing a growing market need, it demonstrates our ability to develop innovative solutions that create meaningful value for customers while strengthening our recurring service offerings.

As cyber threats continue to increase in frequency and sophistication, cybersecurity will remain a strategic growth pillar for the Group. We will continue investing in technologies, partnerships and talent to strengthen our capabilities and maintain our position as a trusted cybersecurity solutions provider.

Strengthening Industry and Academic Collaboration

At Infoline Tec, we believe that sustainable innovation is built upon collaboration, knowledge sharing and talent development.

During the year, we strengthened our engagement with academic institutions through several strategic collaborations aimed at supporting research, innovation and workforce development.

Our collaboration with University Malaysia of Computer Science and Engineering ("**UNIMY**") reflects our commitment to nurturing future cybersecurity talent and supporting applied research initiatives. Through this partnership, we aim to establish a dedicated cybersecurity laboratory and Security Operations Centre ("**SOC**") on the campus of UNIMY, while creating opportunities for students to gain practical exposure through internships, research programmes and industry engagement activities.

We also entered into a strategic collaboration with Peoplelogy Berhad, where Infoline Tec has been recognised as an Anchor Technology Partner. This partnership supports the development of future-ready talent, particularly in the fields of artificial intelligence ("**AI**"), cybersecurity and emerging technologies. We are proud to contribute to initiatives that strengthen Malaysia's technology talent ecosystem and support the nation's digital transformation agenda.

In addition, we initiated an AI GPU Project in collaboration with UNIMY to establish an Innovation Lab and AI Technology Hub. This initiative aims to support research and development, talent cultivation, commercialisation activities and industry engagement programmes related to AI technologies.

Beyond academic collaboration, these initiatives provide opportunities for the Group to participate in emerging technology development, strengthen industry relationships and explore new commercial opportunities in the rapidly evolving AI ecosystem.

MESSAGE FROM CEO
(CONT'D)

Strategic Investment in Our Future Headquarters

Another significant milestone during the year was the proposed acquisition of a three-storey semi-detached factory building in Taman Sains Teknologi Kota Damansara, which is intended to serve as the Group's future headquarters and operational hub.

Since our establishment, the Group has operated from leased premises. While this arrangement has supported our growth over the years, management believes that the time is right to invest in a permanent facility that reflects the scale and aspirations of the organisation.

The proposed headquarters will provide the additional space and infrastructure necessary to support our expanding operations, particularly our Network Operations Centre ("**NOC**") and Cyberwatch Centre or Security Operations Centre ("**SOC**") activities. It will also enhance operational efficiency by consolidating functions within a single facility while creating a more collaborative working environment for our employees.

Beyond its operational benefits, the new headquarters represents an investment in the Group's future. It reinforces our long-term commitment to growth, strengthens our corporate identity and enhances our ability to serve customers more effectively.

We view this development as an important step in supporting the next phase of the Group's growth journey.

Disciplined Capital Allocation and Strategic Focus

During the year, management conducted a comprehensive evaluation of opportunities within the data centre sector.

While we recognise the strong long-term demand for digital infrastructure, cloud computing and AI-related technologies, we also acknowledge the increasingly competitive nature of the data centre market and the substantial capital investment required to establish meaningful scale in this space.

Following extensive evaluation, we concluded that pursuing large-scale data centre investments at this stage would not align with the Group's risk-return objectives. Instead, we have chosen to focus on areas where we possess established expertise, proven capabilities and stronger competitive advantages.

This decision reflects our disciplined approach to capital allocation and our commitment to generating sustainable shareholder value. Rather than pursuing growth for its own sake, we remain focused on investments that align with our core competencies and offer attractive long-term returns.

Our continued investment in cybersecurity services, managed services, NOC and SOC capabilities and service offerings reflect this strategic focus.

Embracing Change Through Resilience

The technology industry continues to evolve at an unprecedented pace. Emerging technologies, changing customer expectations, regulatory developments and increasingly sophisticated cyber threats require organisations to remain agile and adaptable.

At Infoline, resilience is not simply about responding to change—it is about anticipating change and positioning ourselves to capitalise on new opportunities.

Our strategy is underpinned by strong governance, disciplined risk management and a culture of continuous improvement. We remain committed to strengthening our operational capabilities, enhancing service quality and investing in innovation to ensure that we remain relevant and competitive in a rapidly changing environment.

Equally important is our commitment to our people. The success of the Group is built upon the dedication, expertise and professionalism of our employees. As we continue to grow, attracting, developing and retaining high-calibre talent will remain one of our highest priorities.

MESSAGE FROM CEO (CONT'D)

Looking Ahead

As we move into the new financial year, we remain cautiously optimistic about the Group's prospects.

The long-term fundamentals of the technology industry remain compelling. Digital transformation, cloud adoption, cybersecurity requirements, AI applications and increasing reliance on digital infrastructure continue to create significant opportunities across the region.

While short-term uncertainties may persist, we are confident that our diversified business model, regional presence, technical expertise and strong customer relationships position us well to capture future growth opportunities.

Our priorities remain clear: strengthening recurring revenue streams, expanding cybersecurity capabilities, deepening customer engagement, developing future-ready talent and executing strategic investments that support sustainable long-term growth.

We remain committed to building a resilient, innovative and future-ready organisation that creates enduring value for all stakeholders.

Appreciation

On behalf of the Board of Directors, I would like to extend our sincere appreciation to our shareholders, customers, business partners, suppliers and stakeholders for their continued trust, confidence and support.

I would also like to express my heartfelt gratitude to our Board members, management team and employees across the Group. Their dedication, professionalism and unwavering commitment have been instrumental to our achievements and progress throughout the year.

As we look ahead, we remain inspired by the opportunities before us and confident in our ability to build on the strong foundation we have established. Together, we will continue advancing our vision, strengthening our capabilities and creating sustainable value for all stakeholders.

Thank you.

Choo Wei Chuen
Non-Independent Executive Director/ Chief Executive Officer

MANAGEMENT DISCUSSION AND ANALYSIS

OVERVIEW

The financial year ended 31 March 2026 ("**FYE 2026**") was a year of resilience and strategic repositioning for Infoline Tec Group Berhad and its subsidiaries ("**Infoline**" or "**the Group**"). During the year, the Group operated against a backdrop of global economic uncertainty, geopolitical tensions, inflationary pressures, supply chain disruptions and cautious corporate spending on technology investments. These external challenges created a more competitive operating environment across several of the Group's key markets and affected the pace of project rollouts and customer procurement decisions.

Notwithstanding these headwinds, the Group continued to execute its long-term growth strategy centred on expansion of recurring revenue streams, enhancement of cybersecurity capabilities, strengthening of its regional service delivery network and geographical diversification. The Group maintained its position as a provider of Information Technology Infrastructure Solutions, Cybersecurity Services, Managed IT and Other IT Services as well as Mechanical and Electrical Services, serving customers across multiple industries and geographical markets. As Mechanical and Electrical Services are gaining momentum and getting more importance in the revenue contribution, the Group may seek for shareholders' approval for diversification in this business segment to complement the Group's traditional business segments.

A significant corporate development during the year was the change of the Group's financial year end from 31 December to 31 March. The change was undertaken to better align the Group's reporting cycle with its operational planning and budgeting processes, improve resource allocation and enhance overall financial reporting efficiency. Accordingly, the current financial year covers a twelve-month period, whereas the preceding financial period covered fifteen months. As such, comparisons between the two reporting periods should be interpreted with due consideration of the differing reporting durations.

The Group recorded consolidated revenue of approximately RM86.44 million for FYE 2026, compared with approximately RM114.52 million for the 15-month period from 1 January 2024 to 31 March 2025 ("**FPE 2025**"). The lower revenue was primarily attributable to the challenging global economic environment, characterised by slower growth in key markets, persistent economic uncertainties, and ongoing geopolitical tensions, which adversely affected business activities across several regions.

During the financial year, the Group experienced weaker performance in Malaysia, Singapore, and China, where market demand softened amid uneven economic growth and cautious business sentiment. Nevertheless, the decline was partially mitigated by stronger contributions from India and Japan, supported by more favourable economic conditions and increased customer demand. The varying performance across the Group's operating markets reflects the differing impact of prevailing global economic conditions on regional business activities.

The Group's strategic expansion into the Indian and Japanese markets has delivered encouraging results. This diversification initiative has strengthened the Group's revenue base by reducing its dependence on any single market, thereby enhancing its resilience against economic, political, and market-specific uncertainties in individual regions.

During the financial year, the Indian and Japanese markets collectively contributed approximately 9% of the Group's total revenue. In addition to generating revenue, these markets achieved positive profit margins, contributing meaningfully to the Group's overall profitability. Their performance underscores the effectiveness of the Group's regional expansion strategy and supports its long-term growth and financial stability.

For FYE 2026, the Group recorded a gross profit of RM28.55 million, compared with RM51.31 million for the previous 15-month period. Consequently, the gross profit margin declined significantly from 45% to 33%. The reduction in gross profit margin was primarily attributable to intensified market competition, which exerted downward pressure on pricing across the Group's key markets. In response, the Group implemented a strategic pricing approach aimed at expanding its customer base by offering more competitive rates. This strategy focused on increasing market penetration and broadening customer acquisition, with the objective of subsequently expanding the range of products and services provided to these customers. While this initiative successfully generated new business opportunities, it had a short-term impact on profitability and gross margins.

In addition, the Group continued to invest in its human capital to maintain a highly skilled and motivated workforce capable of delivering quality services and meeting evolving customer expectations. These efforts resulted in higher personnel-related costs during the financial year.

The Group also incurred additional operating expenses arising from new regulatory and compliance requirements. These included compliance costs which arising from the licensing requirements under the Cyber Security Act 2024 for providers of (i) managed security operations centre monitoring services and (ii) penetration testing services. As these regulatory obligations apply across the cybersecurity services industry, the Group was required to allocate additional resources to ensure full compliance.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

OVERVIEW (CONT'D)

The combined impact of margin compression, increased investment in talent retention and development, and higher compliance-related expenses adversely affected the Group's profitability. As a result, profit after tax ("**PAT**") decreased significantly to approximately RM1.18 million for FYE 2026, compared with RM14.26 million for the previous 15-month period. This decline reflects the challenging operating environment faced by the Group during the financial year, as well as its strategic investments to support long-term growth and competitiveness.

Notwithstanding the softer revenue performance and lower profitability recorded during the financial year, the Group remained profitable and maintained a strong financial position. The Group continued to operate as a net cash company with no external borrowings, supported by a healthy balance sheet and strong liquidity position. This financial strength has enabled the Group to preserve its capacity to pursue strategic investments and growth opportunities while maintaining operational resilience.

Management remains confident that the investments undertaken during the year, particularly in market expansion, talent development, cybersecurity capabilities, and operational infrastructure, will enhance the Group's competitive advantage and strengthen its foundation for sustainable long-term growth. These initiatives are expected to position the Group favourably to capitalise on future opportunities and deliver long-term value to its stakeholders.

INDUSTRY AND BUSINESS ENVIRONMENT REVIEW

The global technology sector experienced mixed performance during FYE 2026. While digital transformation initiatives remained a key priority for many organisations, economic uncertainty prompted businesses to adopt more cautious spending practices. Customers increasingly scrutinised technology investments, resulting in longer sales cycles, delayed project implementation and heightened pricing competition across the industry.

Across Asia-Pacific markets, demand for cloud infrastructure, cybersecurity solutions, data centre services, managed services and AI-related technologies continued to grow. However, customers generally adopted a more selective approach towards capital expenditure and prioritised projects that delivered clear operational efficiencies or regulatory compliance benefits.

Cybersecurity remained one of the fastest-growing segments within the technology industry. The increasing frequency and sophistication of cyber threats, coupled with rising regulatory requirements, continued to drive investment in network security, security monitoring, managed detection and response services, penetration testing and governance-related cybersecurity initiatives.

Within Malaysia, the implementation of the Cyber Security Act 2024 introduced new regulatory requirements affecting cybersecurity service providers. Whilst these regulations increase compliance costs, they also reinforce the importance of cybersecurity and are expected to support long-term demand for professional cybersecurity services.

Against this backdrop, the Group continued to position itself as an integrated technology solutions provider capable of delivering end-to-end infrastructure, cybersecurity and managed services solutions to enterprise customers.

OPERATIONAL REVIEW

Throughout FYE 2026, management remained focused on executing the Group's long-term growth strategy while responding proactively to changing market conditions. The Group's strategic priorities centred on strengthening recurring revenue streams, expanding cybersecurity capabilities, enhancing geographical diversification, developing future-ready talent and maintaining operational resilience.

One of the Group's key strategic initiatives during the year was the continued expansion of its managed services and cybersecurity offerings. These services provide more predictable revenue streams and strengthen long-term customer relationships while supporting higher value-added service delivery.

The launch of CyberSure represented a significant milestone during the year. Designed specifically for the SME market, CyberSure combines cybersecurity protection, continuous monitoring and insurance-backed support into a comprehensive solution. The initiative reflects the Group's commitment to innovation and its ability to develop practical solutions that address evolving customer needs.

The Group also continued to strengthen its Network Operations Centre ("**NOC**") and Cyberwatch Centre or Security Operations Centre ("**SOC**") capabilities. These facilities support the delivery of managed services and cybersecurity solutions while enhancing service quality, responsiveness and operational scalability.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

OPERATIONAL REVIEW (CONT"D)

In addition, the Group expanded strategic collaborations with universities and industry partners. These partnerships support talent development, cybersecurity research and AI-related initiatives while strengthening the Group's access to future technology professionals and innovation opportunities.

Management also remained committed to regional diversification. Expansion efforts in India and Japan continued to gain traction during the year and contributed positively to the Group's overall performance. These markets provide additional growth opportunities and help reduce dependence on any single geographical market.

The Group continues to focus on its core business segments, namely IT Infrastructure Solutions, Cybersecurity Solutions, Managed IT Services, Other IT Services, and the Trading of Ancillary Hardware and Software. In line with its growth and diversification strategy, the Group has also expanded its service offerings to include Mechanical and Electrical ("**M&E**") Services, broadening its capabilities and enhancing its ability to provide integrated solutions to customers.

During the financial year, the management maintains its focus on strengthening customer relationships, improving operational efficiency, expanding recurring revenue streams and diversifying revenue sources geographically. Particular emphasis was placed on growing the Group's presence in Japan and India while maintaining its established market positions in Malaysia, Singapore and China.

The Group continued to support customers across multiple industries, including telecommunications, financial services, healthcare, technology, data centre operators, manufacturing, logistics and education. There were several infrastructure deployment projects completed during the year, involving network implementation, structured cabling, data centre infrastructure deployment, cybersecurity enhancements and managed support services.

In addition, the Group continued to invest in workforce capabilities, recognising that highly skilled technical personnel remain a critical success factor within the technology industry. Training, certification programmes and talent retention initiatives remained key priorities throughout the year.

Moving forward, the Group will continue to actively seek new opportunities for business growth, both locally and regionally. With an unwavering commitment to excellence, innovation, and customer-centric solutions, we are confident that our expansion efforts will not only enhance our competitive edge but also contribute to the overall advancement of the industries in which the Group is currently serving.

FINANCIAL PERFORMANCE REVIEW

RM86.44
million

Revenue

Infoline recorded a total revenue of RM86.44 million for FYE 2026 (FPE 2025: RM114.52 million), which continued to be mainly contributed by the Group's IT infrastructure solutions segment, followed by Cybersecurity Solutions segment which had overtaken Managed IT Services & Other IT Services segment to rank second highest in the revenue contribution of the Group.

RM57.90
million

Cost of Sales

In tandem with the lower revenue, the Group recorded a cost of sales of RM57.90 million for FYE 2026 (FPE 2025: RM63.21 million), representing a reduction of approximately 8%. This was mainly due to shorter comparison period of 12 months against 15-month period for FPE 2025 as well as higher cost which involved not only the internal human resources but also higher external costs across all main business segments.

RM28.55
million

Gross Profit

As a result of the continuous competitive pricing strategy and higher costs of sales in FYE 2026, the Group recorded lower Gross Profit Margin of 33% in FYE 2026 compared to 45% in FPE 2025, bringing the Gross Profit ("**GP**") to approximately RM28.55 million for FYE 2026 (FPE 2025: RM51.31 million).

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

FINANCIAL PERFORMANCE REVIEW (CONT'D)

RM2.39 million

Profit before Tax and Profit after Tax

During the financial year under review, the Group recorded profit before tax ("**PBT**") of RM2.39 million, (FPE 2025: RM19.67 million) and profit after tax ("**PAT**") of RM1.18 million (FPE 2025: RM14.26 million) respectively.

The lower PBT and PAT were primarily attributable to the Group's continued implementation of competitive pricing strategies across its business segments throughout FYE 2026. While these initiatives supported customer acquisition and market competitiveness, they resulted in a reduction in both the absolute gross profit generated and the overall gross profit margin. Consequently, the lower gross profit contribution had a direct impact on the Group's profitability, leading to the decline in PBT and PAT for the financial year.

RM22.14 million

Cashflow, Liquidity and Capital Resources

Despite a reduction in its cash and bank balances as well as short term investments to RM22.14 million as at the end of FYE 2026 (FPE 2025: RM31.47 million), the Group maintained a strong financial position and continued to operate as a net cash company with no external borrowings. The Group's healthy balance sheet and robust liquidity position provide a solid foundation to support its operational requirements, strategic investments, and future growth initiatives.

As an indicator of liquidity, the Group's current ratio stood healthily at approximately 3.0 times as at the end of FYE 2026, remained stable from FPE 2025. This reflects the Group's prudent management of its current assets and liabilities and its ability to meet short-term financial obligations as they fall due.

During FYE 2026, the Company repurchased approximately 82,000 of its own shares for a total consideration of RM0.04 million (FPE 2025: Nil). These shares are currently held as treasury shares and may be retained for distribution as dividends to shareholders, resold on the market, or cancelled in accordance with applicable regulations and as deemed appropriate by the Board.

Gearing Ratio

The Group maintained a zero-gearing position throughout FYE 2026 (FPE 2025: Nil), reflecting its debt-free status following the full repayment of all outstanding term loans in FPE 2025. The absence of external borrowings enhances the Group's financial flexibility and resilience amid a challenging business environment.

Dividend Policy

In view of the competitive business environment and the lower PAT recorded for FYE 2026, the Company has elected to retain its earnings to support future business development and growth opportunities. Nevertheless, the Company remains committed to its dividend policy of distributing a target dividend payout ratio of up to 30% of net profits, subject to the Group's financial performance, cash flow requirements, capital commitments, and prevailing business conditions. The Board will continue to review the appropriateness of dividend distributions as profitability improves in future financial years.

While retaining sufficient earnings is essential to strengthen the Group's financial position and support long-term business development, the Board also recognises the importance of rewarding shareholders for their continued confidence and support. Accordingly, the Board will strive to achieve an appropriate balance between retaining capital to drive sustainable growth and delivering returns to shareholders through dividend distributions. This approach reflects the Company's commitment to prudent capital management while enhancing long-term shareholder value.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

BUSINESS SEGMENT REVIEW

IT Infrastructure Solutions

Infoline specialises in the design and implementation of IT infrastructure solutions. Its services encompass the assessment and evaluation of customers' business environments, enabling the Group to provide consultancy services and recommend tailored IT infrastructure solutions that align with customers' operational requirements, business objectives, and budget considerations. These solutions include network connectivity, data storage, and application processing capabilities that support and automate enterprise business and operational processes.

During FYE 2026, the IT Infrastructure Solutions segment remained the Group's largest revenue contributor, generating revenue of RM40.91 million (FPE 2025: RM65.48 million). However, PBT for the segment declined to RM0.64 million (FPE 2025: RM10.06 million). Consequently, the segment's PBT margin decreased to 2% in FYE 2026, compared with 15% in the preceding period.

The lower profitability was primarily attributable to the Group's competitive pricing strategies implemented to strengthen market penetration and maintain competitiveness in a challenging business environment. In addition, higher project delivery and implementation costs incurred in completing certain IT infrastructure projects during the financial year further compressed profit margins. Despite the lower profitability, the segment continued to play a pivotal role in the Group's overall business performance and remained a key contributor to its revenue base.

Cybersecurity Solutions

The Group offers cybersecurity solutions, comprising a combination of hardware and software products, together with installation, integration, and implementation services. These solutions are designed to protect customers' IT environments from evolving cyber threats and attacks by enhancing security controls, preventing unauthorised access, and reducing the potential financial and operational impact associated with cybersecurity incidents.

During FYE 2026, the Cybersecurity Solutions segment emerged as the Group's second-largest revenue contributor, surpassing the Managed IT Services and Other IT Services segment. This segment recorded revenue of RM26.08 million (FPE 2025: RM17.35 million), representing an increase of approximately 50% compared to FPE 2025, notwithstanding that FYE 2026 covered a 12-month period compared with the 15-month financial period in FPE 2025. The strong revenue growth reflects the increasing demand for cybersecurity solutions and is in line with the Group's strategic focus on expanding its presence and capturing growth opportunities in this key business segment.

Despite the significant increase in revenue, the segment recorded a Loss Before Tax ("**LBT**") at approximately RM2.90 million (FPE 2025: RM0.55 million). The weaker profitability was primarily attributable to the Group's competitive pricing strategies aimed at acquiring new customers and expanding market share. While these initiatives exerted pressure on margins in the short term, they are expected to strengthen the Group's market position and support future growth in the cybersecurity segment.

Managed IT Services & Other IT Services

Leveraging its extensive technical expertise and industry experience, the Group provides managed IT services that enable enterprises to effectively monitor, manage, and maintain their IT infrastructure and cybersecurity environments without the need to incur substantial costs associated with establishing and maintaining dedicated in-house IT teams.

In addition, the Group offers managed network services, which encompass the outsourced monitoring and management of customers' network infrastructure to ensure optimal performance, reliability, and security. The Group also provides ad-hoc professional services for customers requiring specialised technical support, consultancy, or implementation services, regardless of whether they have procured hardware or software products from the Group.

The CyberWatch Centre further enhanced the Group's service capabilities by enabling the provision of a more comprehensive and advanced suite of cybersecurity monitoring and managed security services. This initiative has strengthened the Group's value proposition and contributed positively to the development of its managed services business.

For FYE 2026, the Managed IT Services & Other IT Services segment generated RM15.71 million (FPE 2025: RM27.49 million) to the Group's total revenue, representing a decline of approximately 43%. The reduction in revenue reflects the management's strategic emphasis on accelerating the growth of the Cybersecurity Solutions segment while continuing to maintain a strong presence in this higher-margin recurring services business.

Despite the lower revenue contribution, the segment remained a significant contributor to the Group's profitability, recording PBT of RM4.76 million (FPE 2025: RM10.08 million). The segment achieved a healthy PBT margin of 30% in FYE 2026, compared with 37% in the preceding period, demonstrating the resilience and profitability of the Group's managed services business model despite the increasingly competitive operating environment.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

BUSINESS SEGMENT REVIEW (CONT'D)

Trading of Ancillary Hardware & Software

Infoline is engaged in the trading of ancillary hardware and software products that complement the Group's core business offerings. The hardware products supplied include computers, notebooks, printers, accessories, and peripherals, while the software products comprise operating systems and various computing applications that support customers' operational requirements.

The Trading of Ancillary Hardware and Software segment continued to serve as a complementary business segment to the Group's primary operations. During FYE 2026, the segment contributed revenue of RM3.74 million (FPE 2025: RM4.21 million) and reported a LBT of RM0.1 million (FPE 2025: PBT of RM0.08 million).

The lower revenue contribution was primarily attributable to reduced demand from customers for ancillary hardware and software products during FYE 2026. In addition, the segment reported an LBT during the financial year mainly due to a higher allocation of operating and support costs compared with the preceding period. Despite the lower financial contribution, the segment remains strategically important as it complements the Group's broader portfolio of IT solutions and services and supports customer requirements for end-to-end technology solutions.

ANTICIPATED RISKS & MITIGATION

The Group operates within a dynamic business environment and is exposed to various operational, financial and strategic risks. Risk refers to the effect of uncertainty on the achievement of the Group's business objectives and may result in adverse consequences to its operations, financial performance, reputation, or strategic goals if the risks are not handled appropriately. Risks are often characterised by specific events, changes in circumstances, potential consequences, or a combination thereof, which may affect the Group's ability to achieve its objectives. Infoline is committed to an effective risks management as it is an integral part of the Group's governance framework and supports the achievement of its business objectives by identifying, assessing, monitoring, and mitigating key risks.

To reinforce the importance of risk management across the Group, the Board has established a dedicated Risk Management Committee ("**RMC**") to oversee the Group's risk management framework and processes. The establishment of the RMC reflects the Group's commitment to maintaining a proactive and structured approach to risk management and ensuring that risks are managed effectively within acceptable risk parameters.

The Group has developed a registry of risk, being updated on a quarterly basis, contained all the identified key risks areas together with the respective key risk factors that may impact the day-to-day business operations and proposed suggestions on mitigation of these risks.

Some major key risk factors identified in the registry of risk and the corresponding mitigation measures included but not limited to the followings:-

1. Business and Strategic Risk

The Group is regularly faced with increased competition in the market as well as other general risks associated with business environment, such as market fluctuations or economic downturns. Political risks such as changes in the political situation, government economic plans and policies could also affect the business operation.

In managing business risks, the Group adopts a range of mitigation strategies, including diversifying its revenue streams, developing contingency plans, and closely monitoring economic and market developments. The Group also remains vigilant in tracking political, regulatory, and economic changes that may affect its operations and business environment. By staying abreast of evolving government policies and industry developments, the Group is able to formulate and adapt its business strategies proactively, thereby minimising potential risks and maintaining them within acceptable levels.

2. Compliance Risk

The Group is exposed to legal and regulation risk as well as fraud/corruption risks, which may be arising from adverse economic conditions, employee disengagement, and the potential erosion of ethical standards that may increase the risk of fraud, bribery, corruption, or other forms of misconduct.

To mitigate these risks, the Group has established and implemented a comprehensive Anti-Bribery and Anti-Corruption ("**ABAC**") Policy, supported by clearly defined standard operating procedures ("**SOPs**") and internal control mechanisms. The Group also conducts regular internal audits, promotes a strong culture of integrity and accountability, and provides ongoing ethics and compliance training to employees. These measures are designed to strengthen governance practices, enhance risk awareness, and minimise the likelihood of unethical conduct, thereby safeguarding the Group's assets, reputation, and long-term sustainability.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

ANTICIPATED RISKS & MITIGATION (CONT'D)

3. Financial Risk

The key financial risks identified in the Group's risk register include liquidity risk, credit risk, financial reporting risk, and foreign exchange risk. These risks have the potential to affect the Group's financial performance, cash flow management, and overall financial stability if not managed effectively.

To mitigate these risks, the Group has established appropriate financial risk management practices and monitoring mechanisms. The Group continuously monitors its cash flow position to ensure adequate liquidity and maintains sufficient banking and financial facilities to support its operational and investment requirements. Credit risk is managed through regular assessments of customers' financial standing, close monitoring of outstanding receivables, and proactive collection efforts to minimise potential bad debts and prolonged collection periods.

To address financial reporting risk, the Group employs qualified and competent finance personnel and implements appropriate review and control procedures to ensure the accuracy, reliability, and timeliness of financial reporting. In managing foreign exchange risk, the Group closely monitors currency movements and maintains up-to-date exchange rate information to support informed decision-making and minimise the impact of exchange rate fluctuations on its operations and financial performance.

4. Operational Risk

The Group is exposed to various operational risks including technology and cybersecurity risks, arising from security breaches, malware attacks, hacking attempts, cyber espionage, unauthorised system intrusions, and potential compromise of the Group's proprietary information as well as customers' confidential data. Such risks may also arise from malware-infected devices introduced into the Group's network environment by employees or external parties.

While no organisation can eliminate cybersecurity risks entirely, the Group remains committed to maintaining a robust security framework to safeguard its information assets and systems. The Group collaborates with reputable and established hosting service providers for data hosting and infrastructure support.

The Group is also exposed to supply chain risks, including shortages of hardware, software, and other critical components arising from macroeconomic conditions, global supply chain disruptions, or market-wide shortages, which are largely beyond the Group's control.

To mitigate such risks, the Group maintains close engagement with its suppliers and adopts proactive procurement planning to ensure the timely availability of supplies required for project implementation. Where supply constraints arise, the Group works closely with customers to identify suitable alternative products or solutions from other reputable brands that meet the required technical specifications and project requirements. These measures enable the Group to minimise project delays, manage customer expectations effectively, and ensure the successful delivery of projects while maintaining service quality standards.

5. Sustainability Risk

The Group is exposed to business interruption risks that may adversely affect its operations and service delivery. Such risks may arise from events beyond the Group's control, including power outages, natural disasters, equipment failures, network connectivity disruptions, and other unforeseen circumstances that could impact the availability and performance of its systems and infrastructure.

While it is not possible to eliminate the risk of system failures or operational disruptions entirely, the Group has implemented various measures to enhance its operational resilience and business continuity capabilities. The Group's ISO/IEC 27001:2022 certification demonstrates its commitment to maintaining a robust information security management framework, supported by established policies, procedures, and cloud-based disaster recovery facilities designed to ensure business continuity and minimise service disruptions.

In addition, the Group has implemented comprehensive physical and logical access controls across its office premises, information systems, and critical infrastructure to safeguard its assets and information resources. These measures are regularly reviewed and enhanced to strengthen operational security, reduce the likelihood of disruptions, and support the Group's ability to maintain uninterrupted service delivery to its customers.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

FUTURE PLAN

The Group remains optimistic about the long-term growth prospects of the information technology ("**IT**") infrastructure and cybersecurity sectors. As businesses continue to accelerate their digital transformation initiatives, demand for advanced IT infrastructure, cloud technologies, data management solutions, and cybersecurity capabilities is expected to strengthen. Corporations are increasingly prioritising investments in digital infrastructure to support growing data volumes, enhance operational efficiency, and safeguard critical business assets against evolving cyber threats.

This positive outlook is supported by Malaysia's ongoing digitalisation agenda, including the MyDIGITAL initiative, which aims to position the country as a regional leader in digital innovation and AI. The establishment of the National Artificial Intelligence Office ("**NAIO**") and the proposed ASEAN AI Safety Network further demonstrated the Government's commitment to fostering a secure and sustainable digital ecosystem.

These developments are anticipated to attract increased foreign direct investment into Malaysia's technology sector, particularly in data centres and related infrastructure. The recent investment commitment by Google to develop a new data centre and cloud region in Malaysia reflects growing confidence in the country's digital economy and is expected to generate significant economic benefits over the coming years.

At the global level, the infrastructure software market continues to demonstrate resilient growth, driven by trends such as edge computing, zero-trust security frameworks, containerisation, microservices architecture, DevOps adoption, and increasing emphasis on digital user experience. These market developments are expected to create additional opportunities for organisations seeking to modernise and secure their IT environments.

Against this backdrop, the Group expects continued growth in technology adoption across workplaces and enterprises. As organisations become increasingly dependent on digital platforms and interconnected systems, demand for reliable IT infrastructure and comprehensive cybersecurity solutions is expected to increase. The Group believes it is well-positioned to capitalise on these opportunities by delivering scalable, innovative, and secure solutions that support customers' digital transformation journeys.

ENHANCEMENT OF EXISTING IT INFRASTRUCTURE AND CYBERSECURITY SOLUTIONS

The Group will continue to focus on strengthening its core competencies in IT infrastructure and cybersecurity solutions. Management believes that this strategic focus will further enhance the Group's competitive position and reinforce its standing within the industry.

The Group remains committed to expanding and enhancing its service offerings to meet evolving customer requirements and technology demands. In addition to organic growth initiatives, the Group will continue to explore strategic merger and acquisition opportunities involving complementary businesses and industry participants that can create operational synergies, broaden market reach, and strengthen long-term growth prospects.

ENHANCEMENT OF FACILITIES FOR MANAGED IT SERVICES

The Group continues to invest in the enhancement of its managed IT services capabilities through ongoing improvements to its NOC and CyberWatch Centre or SOC. These facilities play a critical role in supporting the Group's expanding service portfolio and will be upgraded periodically to ensure alignment with changing customer expectations and technological advancements.

The Group's CyberWatch Centre provides a comprehensive range of cybersecurity services and presents significant opportunities to expand into underserved sectors, including legal and accounting services. These industries manage substantial volumes of sensitive financial, legal, and client information, making them increasingly vulnerable to cyber threats. As cybersecurity awareness and regulatory requirements continue to evolve, the Group believes there is considerable potential to address the growing demand for specialised cybersecurity solutions within these sectors.

Unlike conventional providers that primarily offer standardised security products, the Group adopts a consultative and customer-centric approach by delivering customised cybersecurity solutions tailored to specific business requirements. Through the integration of multiple security technologies, dedicated support services, and scalable cybersecurity frameworks, the Group seeks to assist customers in strengthening their security posture while adapting to evolving operational needs.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

ENHANCEMENT OF FACILITIES FOR MANAGED IT SERVICES (CONT'D)

The Group believes that its focus on delivering tailored, high-value cybersecurity solutions will support market share expansion, enhance customer retention, and contribute positively to recurring revenue growth. This strategy is expected to further strengthen the Managed IT Services segment and reinforce the Group's position as a trusted long-term cybersecurity partner.

To further improve service delivery, the Group continues to enhance its project management platform used in the provision of professional IT services. This may bring significant contribution to our business expansion and will continue to contribute positively to the Group in the immediate future.

TECHNOLOGY CENTRE AND DISASTER RECOVERY CENTRE

The Group will continue to invest in the enhancement of its Technology Centre and Disaster Recovery Centre to support its sales, marketing, and solution demonstration activities. These facilities serve as important strategic assets that strengthen the Group's market positioning and technical capabilities.

Future enhancements will include upgrades to both hardware and software infrastructure to improve the Group's ability to simulate complex enterprise environments. These improvements are expected to facilitate more efficient solution deployment, reduce implementation timelines, increase project capacity, and enhance overall service quality.

LAUNCHING OF CYBERSURE

Innovation continues to be a key driver of the Group's long-term growth strategy as organisations increasingly rely on digital infrastructure and face a rapidly evolving cybersecurity landscape. The rising frequency and sophistication of cyber threats have heightened awareness of cybersecurity risks among businesses, creating strong demand for effective protection and resilience solutions. In Malaysia, the significant increase in online crime cases and cyber incidents during the year underscores the growing need for comprehensive cybersecurity measures across businesses of all sizes. Against this backdrop, the Group remains committed to developing innovative solutions that address emerging customer needs while strengthening its position in the cybersecurity market.

To capitalise on these opportunities, the Group introduced CyberSure, an integrated cybersecurity solution tailored for SMEs. CyberSure combines cybersecurity protection, continuous monitoring and insurance-backed recovery support into a single offering, enabling SMEs to access enterprise-grade cybersecurity capabilities in a cost-effective manner. Developed in collaboration with Tokio Marine, the solution enhances customers' ability to manage cyber risks with greater confidence while supporting the Group's recurring revenue strategy. The launch of CyberSure reflects the Group's ongoing commitment to innovation and reinforces cybersecurity as a strategic growth pillar. Moving forward, the Group will continue to invest in technology, strategic partnerships and talent development to enhance its capabilities and deliver sustainable value to customers and stakeholders.

Looking ahead, the Group remains confident in its long-term growth prospects and its ability to create sustainable value for stakeholders. Supported by a proven track record, experienced management team, and expanding regional presence, the Group will continue to pursue both organic and inorganic growth opportunities while maintaining its commitment to innovation, service excellence, and customer success. Management believes that these initiatives will further strengthen the Group's competitive position and support sustainable growth in the years ahead.

SUSTAINABILITY STATEMENT

ABOUT THIS REPORT

Infoline Tec Group Berhad ("**Infoline Tec**") and its subsidiaries ("**Infoline**" or "**the Group**") is pleased to present our Annual Sustainability Statement for FYE 2026 ("**Statement**"). Infoline Tec is committed to sustainable business practices that balance economic success, environmental stewardship, and social responsibility. This report outlines our efforts and accomplishments in FYE 2026.

Reporting Period

This Statement covers the Group's sustainability performance for the financial year from 1 April 2025 to 31 March 2026 ("**FYE 2026**"), unless otherwise stated.

Scope and Basis of Scope

This Statement covers Infoline Tec's operations, including the following subsidiaries situated in Malaysia, China, Singapore, India and Japan:

i. Infoline IT Solutions Sdn. Bhd.
ii. Infoline Technology (Shenzhen) Limited
iii. Infoline Tec International Pte Ltd
iv. Infoline M&E Solutions Sdn. Bhd.
v. Inline Technologies Pte Ltd
vi. Infoline Tec Solutions India Private Limited
vii. Infoline Tec Japan K.K.

Reporting Frameworks and Standards

This Statement has been prepared according to Main Market Listing Requirements, guided by Bursa Securities' Sustainability Reporting Guide and Toolkits (3rd Edition). Where relevant, the Group also takes reference from the principles of the Malaysian Code on Corporate Governance ("**MCCG**"), particularly in relation to Board oversight of sustainability matters and the integration of sustainability considerations into strategy and risk management.

Data Assurance

This Sustainability Statement includes sustainability-related information and data collected from internal sources across the Group within the defined reporting boundary. To promote the reliability, accuracy, and completeness of the information disclosed, the Group has implemented an internal data verification process. Sustainability data is validated by the respective business units and reviewed by the designated management personnel prior to its approval by the Board.

In line with our commitment to strong corporate governance and high-quality sustainability reporting, Infoline strives to ensure that our sustainability disclosures are fair, balanced, transparent, and prepared in accordance with applicable reporting requirements. As our sustainability reporting practices continue to mature, we will evaluate the engagement of an independent external assurance provider to provide assurance over selected sustainability disclosures in future reporting periods.

Feedback

We extend invitations to our stakeholders to provide feedback on this Statement and the related issues to us at info@infolinegroup.com. Your input is valuable to us as we strive for continuous improvement in our sustainability efforts.

OUR APPROACH TO SUSTAINABILITY

Infoline's Board has oversight responsibility for the delivery of sustainable value to stakeholders, and this is achieved through the implementation of the principles, policies, objectives and strategies of the Group and all its subsidiaries.

We strive to stay well-informed about managing sustainability, including understanding climate-related risks and opportunities.

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Stakeholder Engagement

Engaging with stakeholders is a vital element of our Group's commitment to business sustainability and a key factor in achieving long-term corporate success. This practice allows our Group to grasp the needs and concerns of diverse stakeholders, recognising potential issues, fostering trust, and developing solutions that benefit all involved parties.

The table below showcases our Group's efforts in stakeholder engagement initiatives:

Stakeholder	Expectations & Interests	Engagement Methods
Investors	• Financial performance • Sustainable financial returns • Business strategy • Sustainable dividend policy • Corporate governance	• Annual general meetings • Annual reports • Quarterly financial reports • Corporate website • Investor briefings and meetings
Customers	• Strong customer relationships • Ensure timely service and product delivery • Resolving complaints efficiently • Compliance with health and safety SOPs when attending meetings	• Actively engage and build relationships • Regular meetings and feedback • Participation in industry networking events
Local Communities	• Impact of operations • Interaction with local communities • Building good relationships	• Local employment • Education sponsorship
Regulatory Agencies	• Compliance with corporate governance • Compliance with relevant laws and regulations • Compliance with labour, environmental and health & safety regulations	• Annual reports • Compliance to relevant laws and regulations • Participation in seminars and information sessions conducted by the authorities
Suppliers	• Transparent procurement practices & pricing • Regular payment schedule • Timely delivery	• Timely payments • Vendor registration (as needed) • Contract engagement (as needed)
Industry Peers	• Industry best practices	• Participation in industry networking events
Employees	• Training and development • Occupational health and safety • Competitive remuneration and rewards	• Training and development programmes • Safety training and awareness • Annual appraisals • Whistle-blowing policy

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Material Assessment Criteria

Material topics were determined based on a review of current and anticipated future demands of society and environment, which are then aligned with the Group's business model and direction as well as the relevant Bursa Securities' Main Market Listing Requirements.

The Group identified the relevant sustainability matters through a review of internal and external sources, which includes feedback from stakeholders, as tabled below:

1) Identify Relevant Matters	2) Prioritise Material Matters	3) Validate & Communicate	4) Review
Review of External Sources - Bursa Securities' Main Market Listing Requirements - UN's Sustainable Development Goals ("**UNSDGs**") - Relevant industry specific publications **Review of Internal Sources** - Review of management data - Feedback received from stakeholders - Approval by the Board	**Stakeholder Prioritisation Exercise** - Assessing the level of influence and dependence of each group of stakeholders on Infoline **Stakeholder Engagement** - Engage with internal and external stakeholders to produce and set priority to the list of sustainability matters	**Validation of Material Matters** - Validate material matters against stakeholder expectations, UNSDGs and Bursa Securities' Main Market Listing Requirements to identify most material indicators	**Review of Material Matters** - Review the impact of material matters, considering emerging trends, changing customer expectations and overall business performance

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Sustainability Framework and Performance Scorecard

Infoline has also developed a sustainability framework and targets as follows:

Sustainability Framework

Our Vision : We aim to continuously integrate environmental, social, and governance considerations to foster responsible business practices and contribute to a more sustainable future.

Our Mission : To create a positive impact on the environment, society, and our economic landscape, fostering a collective commitment to a sustainable future.

Our Focus Areas

Our Business	Our People	Our Stewardship
Deliver continuous value to our stakeholders through ongoing commitment to excellent, innovative ideas and ethical governance	Create a culture that is inclusive and diverse, promoting employee wellness, and maintaining a strong health and safety culture	To reduce carbon footprints and environmental impacts
Economic Performance	Health & Safety	Climate Change
Anti-Bribery and Corruption	Employee Management	Waste Management
Cybersecurity & Data Protection	Diversity, Equity & Inclusion	Water Management
Customer Satisfaction	Community Investment	
Supply Chain Management		

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters

1. Economic Performance

Why is this important?

Maintaining strong economic performance is essential for Infoline, as it underpins the Group's competitiveness, resilience, and long-term sustainability in an evolving marketplace. Robust financial performance enables the Group to invest in strategic growth initiatives, attract and retain skilled talent, and effectively manage economic uncertainties and market fluctuations. It also strengthens Infoline's ability to adapt to changing business conditions and maintain a competitive edge in a dynamic industry environment.

Our Approach

Infoline's management prioritises a proactive and strategic approach to economic performance. This includes ongoing market research and analysis to identify market trends, understand customer behaviour, and assess competitive dynamics. This analysis informs agile adjustments to our products, services, and pricing in response to the evolving market conditions. We maintain a strong focus on costs optimisation through careful budgeting, supply chain optimisation, and continuous process improvement.

We are committed to investing in our employees' growth and development through continuous learning and training initiatives, while fostering a culture of innovation across the Group. At the same time, we seek to broaden our market reach by exploring opportunities in new geographical regions. This holistic approach strengthens our competitive position, enhances organisational agility, and enables us to respond effectively to evolving market dynamics and business challenges.

Our Performance

The strategic initiatives undertaken in FYE 2023, which included the establishment of new subsidiaries in Malaysia, Japan, and India, as well as the acquisition of a company in Singapore, have yielded positive results in FYE 2026. These strategic moves broadened the Group's access to new markets and customer base, contributing significantly to the growth of the revenue and reducing reliance on any single market. This expansion has enhanced the Company's resilience and supported growth despite evolving market conditions. In FYE 2026, Infoline Tec focused on integrating these new entities, optimising their operations, and leveraging synergies to maximise their contribution to the Group's overall performance. This included streamlining processes, aligning business strategies, and fostering collaboration across different regions. Further details on the financial performance of the Group, including key performance indicators, are provided in the Financial Statements section of this Annual Report.

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

2. Anti-Bribery and Anti-Corruption

Why is this important?

The Group is committed to maintaining the highest standards of integrity, ethics, and corporate governance through the implementation of robust anti-corruption measures. Preventing bribery, fraud, embezzlement, and other forms of corrupt practices is essential to safeguarding the Group's financial sustainability, protecting shareholder value, and promoting a fair and transparent business environment. By upholding a strong culture of ethical conduct and accountability, the Group reinforces stakeholder confidence, preserves its reputation, and supports long-term sustainable growth.

Our Approach

The Board and senior management regard the significance of anti-corruption measures within the Group as substantial. The Group's unwavering stance against corruption is detailed in our Anti-Bribery and Anti-Corruption Policy ("**ABAC Policy**"), which is subject to periodic review aimed at fortifying and aligning with the company's position and regulatory authorities.

All new employees are required to thoroughly familiarise themselves with the Group's policies, including the ABAC Policy, and formally acknowledge their understanding and commitment to compliance through signed documentation. The Group's ABAC Policy extends to our relationships with suppliers and clients. Appropriate due diligence is conducted, and an explicit anti-bribery clause is incorporated into all relevant agreements to ensure third-party compliance. Infoline maintains a confidential and secure whistleblowing channel, governed by the Group's Whistleblowing Policy, enabling employees and external parties to report suspected bribery or corruption incidents without fear of reprisal. Reports can be submitted via email, and the Whistleblowing Policy is accessible on the Group's official corporate website at **www.infolinetec.com**.

The Group also conducts comprehensive anti-bribery and anti-corruption trainings to its employees on a regular basis.

Our Performance

During FYE 2026, the Group conducted quarterly reviews of its risk register, which included comprehensive assessments of potential corruption-related risks across its operations. We are pleased to report that no substantiated incidents of corruption were identified during the year. This achievement reflects the effectiveness of the Group's anti-corruption policies, internal controls, and risk management processes, and demonstrates our ongoing commitment to upholding the highest standards of integrity, transparency, and ethical business conduct.

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

3. Cybersecurity and Data Protection

Why is this important?

Cybersecurity and data protection are critical to safeguarding the integrity, confidentiality, and availability of the Group's information assets. In an increasingly digital and interconnected business environment, robust cybersecurity and data protection measures are essential for mitigating operational, financial, and regulatory risks while ensuring compliance with applicable legal and industry requirements. By maintaining strong security controls and data governance practices, the Group reinforces the trust and confidence of its clients, business partners, and other stakeholders, while protecting its reputation and supporting long-term business continuity and resilience.

Our Approach

The Group is committed to continuously enhancing its cybersecurity and data protection measures by complying with relevant regulations, industry standards and internal policies. The Group has also obtained ISO 27001:2022 certification, demonstrating its commitment to further strengthen its cybersecurity management efforts.

At Infoline, the management of data and security constitutes an aspect of our Enterprise Risk Management (ERM) framework. We systematically review and assess the effectiveness of our data privacy and security controls and processes to ensure their ongoing functionality. Consent is diligently obtained when handling customer data stored in our centralised Customer Relationship Management (CRM) system, with access limited to authorised personnel. Regular reviews of user access and activities are conducted to prevent unauthorised access or misuse of authority. We also ensure that we retain data only for the necessary duration and securely dispose of it when no longer required.

The Group has also implemented various measures, such as clean desk policy and password rotation policy to protect sensitive information and against unauthorised access.

Furthermore, the Group is committed to providing regular training to employees on data protection and privacy practices to cultivate a culture of security awareness.

Our Performance

As at 31st March 2026, we recorded zero incidents of cybersecurity and data protection breaches across the Group's business operations. This performance reflects the effectiveness of our current security framework. However, recognising the constantly evolving nature of cyber threats, the Group remains vigilant and is committed to continuous improvement of its cybersecurity and data protection program to ensure ongoing resilience and preparedness.

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

4. Customer Satisfaction

Why is this important?

Customer satisfaction is a key measure of the Group's ability to meet the needs and expectations of its customers and deliver consistent value through its products and services. High levels of customer satisfaction contribute to stronger customer loyalty, increased business opportunities, and sustainable revenue growth. Positive customer experiences also enhance the Group's reputation, strengthen brand credibility, and foster long-term relationships built on trust and reliability. As such, maintaining high standards of customer satisfaction remains integral to Infoline's long-term success and sustainable growth.

Our Approach

Infoline is committed to continuously enhancing customer satisfaction by developing a deep understanding of customer needs and expectations and responding effectively to their evolving requirements. The Group emphasises transparency, responsiveness, and open communication to build strong and lasting customer relationships. We maintain clear communication channels to keep customers informed about our products, services, and relevant developments, while actively seeking feedback to improve service quality. In addition, we recognise the importance of innovation and continuous improvement in delivering solutions that remain relevant, reliable, and aligned with changing customer preferences.

Our Performance

The Group values customer feedback as an important source of insight for enhancing service quality and driving continuous improvement. During the reporting period, feedback received from customers was reviewed and addressed in a timely and constructive manner, enabling us to identify opportunities to strengthen our processes and service delivery. We are pleased to report that no formal customer complaints were recorded and no customer contracts were terminated due to service-related issues during the year. This outcome reflects our commitment to maintaining high service standards, fostering positive customer relationships, and delivering solutions that consistently meet customer expectations.

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

5. Supply Chain Management

Why is this important?

Infoline recognises that effective supply chain management is essential to operational efficiency, business resilience, and customer satisfaction. A well-managed supply chain enables the Group to optimise lead times, respond swiftly to changing market conditions, and consistently meet customer requirements. The Group also values the importance of local sourcing, which supports regional economic development, creates employment opportunities, and contributes to reducing environmental impacts associated with transportation and logistics. By fostering a reliable and responsible supply chain, Infoline strengthens its ability to deliver sustainable value to customers and stakeholders.

Our Approach

Infoline's approach to supply chain management is based on partnerships and a commitment to responsible sourcing practices. This includes ensuring our suppliers understand and agree to adhere to the Group's policies and relevant regulatory requirements, promoting ethical and sustainable practices throughout our supply chain.

Furthermore, the Group also prioritises sourcing products and services from local suppliers whenever feasible. This commitment is rooted in our belief that, by doing so, the Group can make positive impacts on the local economy and simultaneously minimise carbon footprints.

Our Performance

During the FYE 2026, Infoline continued its commitment to local sourcing, with 55% of total procurement spending allocated to local suppliers. This reflects our dedication to supporting the local economy and reducing our carbon footprint. We will continue to monitor and analyse our supply chain performance to identify further opportunities for improvement and ensure alignment with our sustainability goals.

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

6. Health & Safety

Why is this important?

The health, safety, and well-being of our employees are fundamental to the Group's long-term success and sustainability. Maintaining a safe and healthy workplace helps minimise the risk of work-related accidents, injuries, and occupational illnesses, while fostering a culture of care, responsibility, and mutual trust. A safe working environment also supports employee engagement, productivity, and retention, enabling our workforce to perform at their best. By prioritising health and safety, Infoline strengthens its organisational resilience, enhances employee well-being, and reinforces its reputation as a responsible employer.

Our Approach

Infoline is committed to providing and maintaining a safe, healthy, and supportive working environment for all employees. The Group has established a Health and Safety Policy that sets out the principles, responsibilities, and practices governing workplace health and safety across its operations. This policy is reviewed periodically to ensure its continued effectiveness, relevance, and alignment with evolving regulatory requirements and industry best practices.

To support employee well-being, the Group provides access to healthcare benefits, including pre-employment medical screening and reimbursement of eligible medical expenses. These initiatives are designed to promote preventive healthcare and support the overall health of our workforce.

The Group also maintains infection prevention and control measures to minimise the risk of communicable diseases and other health-related concerns in the workplace. These measures include promoting good hygiene practices, maintaining workplace cleanliness and sanitisation, and implementing procedures for managing employees who exhibit symptoms of illness. The Group continues to monitor public health developments and adapts its preventive measures, where necessary, in accordance with prevailing health guidelines and best practices.

Our Performance

As at 31st March 2026, we recorded zero incident of workplace injury or fatality across the Group's business operations.

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

7. Employee Management

Why is this important?

Our employees are a key driver of the Group's long-term growth, resilience, and success. Effective employee management enables us to attract, develop, and retain talented individuals while fostering an inclusive, supportive, and high-performing workplace culture. By investing in employee development and continuous upskilling, we strengthen our workforce capabilities, enhance employee engagement, and improve organisational performance. A motivated and skilled workforce is essential to delivering sustainable value to our customers, stakeholders, and the communities in which we operate.

Our Approach

In FYE 2026, the Group continued to strengthen its people management practices by focusing on employee engagement, professional development, and overall well-being.

To enhance communication and support within the workplace, the Group established feedback channels that enable employees to share their views on how their supervisors and management can better support them in their roles. This initiative helps foster a culture of open communication and continuous improvement, while allowing management to better understand and respond to employee needs.

The Group also implemented targeted learning and development initiatives tailored to individual employee needs and business requirements. These programmes are designed to enhance professional competencies, strengthen technical and leadership capabilities, and support career progression within Infoline.

Recognising the importance of employee well-being, the Group continued to promote a healthy and supportive work environment through various well-being initiatives, including flexible working hours and work from home arrangements. We believe that supporting employees' physical, mental, and emotional well-being contributes positively to job satisfaction, productivity, and overall organisational success.

In addition, Infoline remains committed to upholding fundamental labour and human rights principles and maintains strict compliance with all applicable employment laws and regulations across its operations. Through these efforts, the Group seeks to create a fair, respectful, and inclusive workplace where all employees can thrive and contribute meaningfully to the organisation's success.

Our Performance

As at 31st March 2026, we recorded zero human rights related complaint across the Group's business operations and a turnover rate of 2.66%.

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

8. Diversity, Equity & Inclusion

Why is this important?

The Group recognises that diversity, equity, and inclusion are fundamental to building a resilient, innovative, and sustainable organisation. A diverse workforce brings together individuals with different backgrounds, experiences, perspectives, and ideas, fostering creativity, innovation, and more effective decision-making. By embracing diversity and promoting an inclusive workplace culture, the Group is better positioned to understand the evolving needs of its customers, adapt to changing market dynamics, and drive long-term business success.

Equity and inclusion are equally important in ensuring that all employees are treated fairly, respected, and provided with equal opportunities to contribute and succeed. An inclusive work environment encourages collaboration, enhances employee engagement and well-being, and enables individuals to realise their full potential. The Group believes that fostering diversity, equity, and inclusion not only strengthens organisational performance but also contributes positively to social progress and the creation of a more equitable and inclusive society.

Our Approach

Infoline is committed to cultivating a workplace where diversity is valued, inclusion is promoted, and every employee is treated with dignity, fairness, and respect. The Group strives to provide equal employment opportunities and to ensure that employment-related decisions, including recruitment, promotion, training, compensation, and career development, are based on merit, qualifications, performance, and business needs.

We are dedicated to maintaining a work environment free from discrimination, harassment, and unfair treatment. Our commitment extends across all levels of the organisation, regardless of an individual's age, gender, race, ethnicity, nationality, religion, disability, or other characteristics protected under applicable laws and regulations. By fostering a culture of mutual respect and inclusivity, we seek to create an environment where employees feel valued, empowered, and able to contribute meaningfully to the Group's success.

The Group also recognises the importance of diverse perspectives in strengthening innovation and business performance. We therefore encourage collaboration across teams and functions, creating opportunities for employees with varied backgrounds and experiences to share ideas, contribute to decision-making processes, and support continuous improvement initiatives.

Through our ongoing commitment to diversity, equity, and inclusion, Infoline aims to build a workforce that reflects the diversity of the communities and markets we serve while promoting a positive, inclusive, and high-performing workplace culture that supports sustainable growth.

Our Performance

Gender Composition of Infoline Group For FYE 2026	
Male	**Female**
77%	23%

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

9. Community Investment

Why is this important?

Community investment is an integral part of Infoline's corporate values and sustainability strategy. We believe that supporting the communities in which we operate is both a social responsibility and a key contributor to long-term sustainable growth. By investing in education, talent development, and community well-being, we help create opportunities for individuals to improve their livelihoods and contribute meaningfully to society.

The Group recognises that strong and thriving communities form the foundation of a sustainable economy and a resilient workforce. Through meaningful community engagement and targeted investment initiatives, we seek to create positive social impact while strengthening relationships with our employees, customers, business partners, and other stakeholders. Our commitment to community development reflects our belief that business success and societal progress are closely interconnected, and that sustainable value creation extends beyond financial performance.

Our Approach

Infoline actively supports community development initiatives with a particular focus on education, digital talent development, and skills enhancement. As a technology-driven organisation, we recognise the growing importance of digital competencies and the need to address talent shortages within the industry. We therefore invest in programmes that help equip students and young professionals with the knowledge, skills, and practical experience required to succeed in an increasingly digital economy.

Our community investment efforts are aligned with both societal needs and the Group's long-term business objectives. Through scholarship programmes, internships, industry collaborations, and talent development initiatives, we provide opportunities for individuals to gain valuable exposure, develop relevant technical skills, and enhance their future employability. By nurturing local talent, we contribute to building a stronger talent pipeline that supports both community advancement and the sustainable growth of the technology sector.

The Group also collaborates with educational institutions and industry partners to promote knowledge sharing, strengthen industry-academia linkages, and support the development of future-ready talent. Through these initiatives, we aim to foster innovation, enhance workforce capabilities, and contribute to the development of a digitally skilled and competitive workforce.

Our Performance

During FYE 2026, Infoline continued to strengthen its commitment to community investment through various education and talent development initiatives. Our scholarship programme provided financial assistance and developmental support to three students, helping them pursue their academic aspirations and build the skills required for future career success.

In addition, the Group continued to engage actively with local universities and higher learning institutions to support talent development within the country. During the year, several Memorandum of Understanding ("**MoUs**") were signed with educational institutions to facilitate industry collaboration, knowledge exchange, internship opportunities, and workforce readiness programmes. These partnerships reflect our commitment to bridging the gap between academia and industry while helping to cultivate a sustainable pipeline of skilled professionals.

Through these ongoing initiatives, Infoline remains committed to creating lasting social value, empowering future generations, and contributing to the long-term development of the communities we serve.

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

10. Climate Change

Why is this important?

Infoline recognises that climate change is one of the most significant global challenges of our time, with far-reaching environmental, social, and economic implications. As a responsible corporate citizen, the Group acknowledges its role in managing and reducing the environmental impact arising from its operations, including greenhouse gas ("**GHG**") emissions and energy consumption. By taking proactive measures to reduce its carbon footprint, the Group contributes to broader efforts to mitigate climate change and support the transition towards a low-carbon economy.

Addressing climate-related risks is also important to the Group's long-term business resilience and sustainability. Increasing regulatory expectations, evolving stakeholder demands, and growing awareness of environmental issues continue to shape the business landscape. Customers, investors, employees, and business partners increasingly expect organisations to demonstrate responsible environmental stewardship and transparency regarding their climate-related impacts. The Group believes that integrating climate considerations into its operations not only supports environmental protection but also enhances operational efficiency, strengthens stakeholder confidence, and contributes to long-term competitiveness and value creation.

Our Approach

Infoline remains committed to reducing the environmental impact of its operations through the adoption of practical and responsible climate management initiatives. The Group focuses on improving energy efficiency, promoting sustainable workplace practices, and incorporating environmental considerations into operational decision-making processes.

As part of its efforts to reduce carbon emissions, the Group continues to invest in energy-efficient and low-emission technologies across its facilities. These initiatives include the utilisation of energy-saving air conditioning systems and other energy-efficient equipment designed to reduce electricity consumption and improve overall operational efficiency. The Group also encourages environmentally responsible behaviours among employees, including the promotion of car-pooling arrangements and other measures aimed at reducing emissions associated with business travel and daily commuting.

In addition, the Group seeks to strengthen its environmental management practices by monitoring energy consumption and evaluating opportunities to further reduce its carbon footprint. We remain committed to progressively improving our environmental performance and supporting the achievement of our longer-term climate objectives, including our aspiration to achieve meaningful reductions in operational carbon emissions by 2030.

The Group also recognises that climate action is an ongoing journey that requires continuous improvement. As technologies evolve and sustainability practices advance, we will continue to explore opportunities to enhance energy efficiency, adopt environmentally responsible solutions, and integrate sustainability considerations into our business operations.

Our Performance

During FYE 2026, the Group continued to incorporate environmental considerations into its procurement and asset management practices. Priority was given to the acquisition of energy-efficient and environmentally friendly equipment whenever asset replacements or additions were required. This included the procurement of energy-saving appliances such as air conditioning units, refrigerators, and other electrical equipment with improved energy efficiency ratings.

These initiatives contribute to reducing energy consumption across the Group's operations while supporting our broader objective of lowering carbon emissions and enhancing environmental sustainability.

SUSTAINABILITY STATEMENT (CONT'D)

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

11. Waste Management

Why is this important?

Effective waste management plays an important role in protecting the environment, safeguarding public health, and promoting the sustainable use of natural resources. Improper waste disposal can contribute to environmental pollution, resource depletion, and increased greenhouse gas emissions, adversely affecting ecosystems and communities. As awareness of environmental sustainability continues to grow, businesses have an important responsibility to minimise waste generation and ensure that waste is managed responsibly throughout its lifecycle.

Infoline recognises that responsible waste management contributes to a cleaner and healthier environment while supporting broader sustainability objectives. By reducing waste, encouraging recycling, and promoting responsible consumption practices, the Group seeks to minimise its environmental footprint and support the transition towards a more circular and resource-efficient economy. These efforts also align with stakeholder expectations and reinforce our commitment to sustainable business practices and long-term value creation.

Our Approach

Infoline is committed to implementing responsible waste management practices across its operations by prioritising waste reduction, reuse, and recycling wherever practicable. Our approach is guided by the principles of environmental stewardship and continuous improvement, with the objective of minimising waste generation and reducing the environmental impact of our activities.

Our Performance

During FYE 2026, the Group continued to strengthen its waste management efforts through a combination of responsible disposal practices and employee engagement initiatives. For information technology hardware and equipment that could not be repurposed, reused, or refurbished, the Group implemented appropriate disposal procedures to ensure that such items were managed responsibly and diverted from landfill disposal wherever possible.

To further promote environmental awareness and encourage employee participation in sustainability initiatives, the Group organised a "**Recycling Collection Drive for a Greener Future**" on 5 February 2026. Through this initiative, employees were encouraged to contribute unwanted recyclable materials for proper collection and recycling. The programme helped raise awareness of responsible waste management practices and reinforced the importance of individual contributions towards environmental sustainability.

OUR APPROACH TO SUSTAINABILITY (CONT'D)

Management Approach for Material Matters (Cont'd)

12. Water Management

Why is this important?

Infoline recognises the importance of responsible water management in preserving this valuable resource and mitigating water-related risks such as water scarcity, resource depletion, and environmental degradation. Although the Group's operations are not water-intensive in nature, we acknowledge our responsibility to use water efficiently and minimise unnecessary consumption wherever possible. Responsible water management not only reduces our environmental footprint but also contributes to operational efficiency and cost optimisation. Furthermore, effective water conservation practices support our broader sustainability objectives and demonstrate our commitment to responsible corporate citizenship and environmental stewardship.

Our Approach

Infoline is committed to promoting responsible water consumption and embedding water conservation practices across its operations. To support these efforts, the Group promotes practical water conservation measures, including encouraging responsible water usage and minimising wastage within office facilities. In addition, the Group is committed to addressing water-related maintenance issues promptly. Any defects involving water systems, such as leaking taps, faulty plumbing fixtures, or other sources of water loss, are rectified as soon as practicable to prevent unnecessary wastage and maintain efficient water usage. Through these measures, we seek to cultivate a culture of environmental responsibility and continuous improvement in water stewardship throughout the organisation.

Our Performance

Water Consumption Cost Per Employee	
Financial Period 2025	**Financial Year 2026**
RM76.38	RM71.90

Looking Forward

Looking forward, the Group remains committed to strengthening its sustainability practices and further integrating sustainability risks and opportunities into its business strategy, operations and risk management framework. The Group will continue to enhance its sustainability governance and reporting practices in line with regulatory requirements and evolving stakeholder expectations.

SUSTAINABILITY STATEMENT (CONT'D)

INFOLINE TEC GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-07-24_08:37:34

Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Management	Percentage	100	100	—	No assurance
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Executive	Percentage	100	100	—	No assurance
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category - Non-executive/Technical Staff	Percentage	100	100	—	No assurance
Anti-corruption	Percentage of operations assessed for corruption--related risks	Percentage	62.50	62.50	—	No assurance
Anti-corruption	Confirmed incidents of corruption and action taken	Number	0	0	—	No assurance
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	—	No assurance
Supply chain management	Proportion of spending on local suppliers	Percentage	64.22	55.11	—	No assurance
Health and safety	Number of work-related fatalities	Number	0	0	—	No assurance
Health and safety	Lost time incident rate ("LTIR")	Rate	0	0	—	No assurance
Health and safety	Number of employees trained on health and safety Standards	Number	0	1	—	No assurance

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INFOLINE TEC GROUP BERHAD
BMLR Transition Period

Date & Time: 2026-07-24_08:37:34
Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour practices and standards	Total hours of training by employee category - Management	Hours	155	121	—	No assurance
Labour practices and standards	Total hours of training by employee category - Executive	Hours	274	264	—	No assurance
Labour practices and standards	Total hours of training by employee category - Non-executive/Technical Staff	Hours	273	1482	—	No assurance
Labour practices and standards	Percentage of employees that are contractors or temporary staff	Percentage	31.81	35.24	—	No assurance
Labour practices and standards	Total number of employee turnover by employee category - Management	Number	0	1	—	No assurance
Labour practices and standards	Total number of employee turnover by employee category - Executive	Number	0	6	—	No assurance
Labour practices and standards	Total number of employee turnover by employee category - Non-executive/Technical Staff	Number	12	21	—	No assurance
Labour practices and standards	Number of substantiated complaints concerning human rights violations	Number	0	0	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Management Under 30	Percentage	0	0	—	No assurance

SUSTAINABILITY STATEMENT (CONT'D)

INFOLINE TEC GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-07-24_08:37:34

Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by age group, for each employee category - Management Between 30 - 50	Percentage	100	100	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Management Above 50	Percentage	0	0	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Executive Under 30	Percentage	6.67	0	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Executive Between 30 - 50	Percentage	66.67	66.67	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Executive Above 50	Percentage	26.66	33.33	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Non-executive/Technical Staff Under 30	Percentage	62.69	59.77	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Non-executive/Technical Staff Between 30 - 50	Percentage	35.82	36.78	—	No assurance
Diversity	Percentage of employees by age group, for each employee category - Non-executive/Technical Staff Above 50	Percentage	1.49	3.45	—	No assurance

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SUSTAINABILITY STATEMENT (CONT'D)

INFOLINE TEC GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-07-24_08:37:34

Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender group, for each employee category - Management Male	Percentage	100	100	—	No assurance
Diversity	Percentage of employees by gender group, for each employee category - Management Female	Percentage	0	0	—	No assurance
Diversity	Percentage of employees by gender group, for each employee category - Executive Male	Percentage	67	75	—	No assurance
Diversity	Percentage of employees by gender group, for each employee category - Executive Female	Percentage	33	25	—	No assurance
Diversity	Percentage of employees by gender group, for each employee category - Non-executive/Technical Staff Male	Percentage	67.16	73.56	—	No assurance
Diversity	Percentage of employees by gender group, for each employee category - Non-executive/Technical Staff Female	Percentage	32.84	26.44	—	No assurance
Diversity	Percentage of directors by gender - Male	Percentage	57.14	57.14	—	No assurance
Diversity	Percentage of directors by gender - Female	Percentage	42.86	42.86	—	No assurance
Diversity	Percentage of directors by age - Under 30	Percentage	0	0	—	No assurance
Diversity	Percentage of directors by age - Between 30-50	Percentage	71.43	71.43	—	No assurance

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INFOLINE TEC GROUP BERHAD

BMLR Transition Period

Date & Time: 2026-07-24_08:37:34

Main Market | Group 2 | FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of directors by age - Above 50	Percentage	28.57	28.57	—	No assurance
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	Amount (RM)	13,950	9,950	—	No assurance
Community/Society	Total number of beneficiaries of the investment in communities	Number	68	92	—	No assurance
Water	Total volume of water used	Megaliters	3.33	2.31	—	No assurance
Energy management	Total energy consumption	Megawatt	328.90	283.59	—	No assurance

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CORPORATE GOVERNANCE
OVERVIEW STATEMENT

INTRODUCTION

The Board of Directors ("**the Board**") of Infoline Tec Group Berhad ("**Infoline Tec**" or "**the Company**") and its subsidiaries ("**the Group**") recognises the significance of implementing and maintaining good corporate governance in managing and directing Board matters and business conduct throughout the Group in order to ensure sustainable long-term growth and the enhancement of shareholders' value and financial performance.

We remain committed to upholding the principles of good governance with reference to the requirements of the Malaysian Code on Corporate Governance ("**MCCG**") throughout the year in its implementation of Corporate Governance ("**CG**") practices by the Group. Our strategy encourages the Group's holistic adoption of CG practices and culture while ensuring compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**MMLR**") and the Companies Act 2016 ("**the Act**"), as well as monitoring advancements in industry practices and other relevant regulations, where applicable.

The Board is pleased to present the CG Overview Statement ("**this Statement**") of the Company to provide shareholders and investors with an overview of the Group's CG policies under the direction of the Board. This Statement is prepared pursuant to Paragraph 15.25 of the MMLR of Bursa Securities.

This Statement gives an overview of the Company's CG practices for the financial year ended 31 March 2026 ("**FYE 2026**"), with reference to the 3 MCCG principles, expected objectives, and practices, taking into account the Group's structure, processes, business environment, and industry practices:

Principle A : Board leadership and effectiveness.
Principle B : Effective audit and risk management.
Principle C : Integrity in corporate reporting and meaningful relationship with stakeholders.

This Statement should be read in conjunction with the Group's CG Report FYE 2026 ("**CG Report 2026**"), which disclosed the application of each practice set out in the MCCG during FYE 2026. The prescribed CG Report 2026 is accessible at www.infolinetec.com, the official corporate website. It should also be read in conjunction with other statements in this Annual Report, including the Sustainability Statement, the Audit Committee ("**AC**") Report, as well as the Statement on Risk Management and Internal Control.

The CG Report for FYE 2026 contains information on the specifics of the application of each CG practice as outlined in the MCCG, as well as an explanation of any instances in which the aforementioned practices were not adopted or not applied. It also demonstrates the commitment of the Board and Management of the Group in applying and embracing the highest standards of CG throughout the Group.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

ROLES AND RESPONSIBILITIES OF THE BOARD

The Board is committed to upholding high standards of corporate governance and ensuring that its practices are aligned with established governance principles in all business dealings involving the Group's shareholders and other stakeholders. In fulfilling its leadership role, the Board provides strategic direction and oversight of the Group's corporate objectives, business strategies, and long-term growth aspirations.

The Board's primary responsibility is to manage and oversee the governance and management of the Group including the financial and organisational well-being of the Group. The principal responsibilities of the Board include, among others, the following:

- Promote good corporate governance culture within the Group which reinforces ethical, prudent and professional behaviour;
- Review and monitor the implementation of budget by Management;
- Review and approve strategic initiatives including corporate business restructuring or streamlining and strategic alliances, to ensure that they support long-term value creation and take into account economic, environmental and social considerations underpinning business sustainability;
- Oversee the conduct of the Group's businesses to evaluate and assess Management performance to determine whether the businesses are being properly managed;
- Assess and identify the principal risks of the Group's businesses in recognition that business decisions involve the taking of appropriate risks and ensure there is a sound framework for internal control and risk management;

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

ROLES AND RESPONSIBILITIES OF THE BOARD (CONT'D)

The Board's primary responsibility is to manage and oversee the governance and management of the Group including the financial and organisational well-being of the Group. The principal responsibilities of the Board include, among others, the following (Cont'd):

- Set the risk appetite within which the Board expects Management to operate, and ensure that there is an appropriate risk management framework to identify, analyse, evaluate, manage and monitor significant financial and non-financial risks;
- Approve the nomination, selection, succession policies, remuneration policy and procedures for the Board members and Senior Management;
- Approve the appointment, resignation or removal of Company Secretaries;
- Develop and implement "Stakeholder Communications Policy" for the Group;
- Review the adequacy and integrity of the Group's internal control systems and management information systems, including systems for compliance with applicable laws, regulations, rules, directives and guidelines (including the securities laws, the Act and MMLR);
- Review and approve the financial statements encompassing annual audited accounts and quarterly reports and ensure the integrity of the Company's financial and non-financial reporting;
- Establish a corporate culture which engenders ethical conduct and behaviour;
- Review and approve the appointment of external auditors and their related audit fees; and
- Carry out or perform such other functions necessary for the discharge of its fiduciary duties under the relevant laws, rules and regulations.

Matters that are specifically reserved for the Board, as stated in the Group's Board Charter are listed as below:

- Acquisitions of business/investments
- Divestments and disposals of business/investments
- Overseas equity venture
- Corporate finance and proposals
- Terms of key/main agreements not within the ordinary course of business
- Acquisition and disposal of properties (not in the ordinary course of business) and motor vehicles
- Bank borrowings and finance arrangements
- All related party transactions
- The Group and Company's annual budget (including major capital commitment)
- Conflict of interest issues relating to a substantial shareholder or a director
- Declaration of interim dividend/proposed final dividend and proposed Directors' fees
- All other business transactions in accordance with the Discretionary Limits of Authority which require the Board's approval.

The Executive Directors are appointed by the Board, and they report to the Board. Their responsibilities include collaborating with the Chief Executive Officer ("**CEO**") to set the overall direction and head the Group by ensuring that the Group is managed efficiently and effectively. Executive Directors primarily assist in implementing the Group's business plans and managing the business activities.

The Independent Non-Executive Directors are appointed based on their calibre, credibility, and the necessary skills, competencies, commitment, gender diversity and experience required to bring independent judgement to bear on matters of strategy, performance and resources allocation, including key appointments and standards of conduct formulated and proposed by the Management and the Executive Directors.

The Board Committees, as listed below, were formed to assist the Board in fulfilling its oversight duty in various responsibility areas. Nonetheless, the Board retains overall responsibility and authority over all Board Committees. The Chairpersons of the respective Committees will report to the Board the outcome of the Committees' meetings for the Board's deliberation and approval, and excerpts from such reports are included in the minutes of the Board meetings. Each Board Committee operates under specific Terms of Reference ("**TOR**") and plays an active role in ensuring that the Group adheres to sound corporate governance.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

ROLES AND RESPONSIBILITIES OF THE BOARD (CONT'D)

Details on the Board Committees are stated as below:

AC
- Provides assistance to the Board in relation to the fulfilment of the Board's statutory as well as fiduciary responsibilities and ensure that the internal and external audits of the Group are being carried out adequately and effectively.

Remuneration Committee ("**RC**")
- Provides assistance to the Board in relation to the fulfilment of the Board's statutory and fiduciary responsibilities in respect of its remuneration responsibilities.

Nominating Committee ("**NC**")
- Provides assistance to the Board in relation to the fulfilment of the Board's statutory and fiduciary responsibilities in respect of its nomination responsibilities.

Risk Management Committee ("**RMC**")
- Provides assistance to the Board in relation to the fulfilment of the Board's corporate governance oversight responsibilities for a sound risk management and internal control system.

The roles and responsibilities, which include the functions, and the processes of the Board Committees are set out in their respective TOR which are available on the official corporate website at www.infolinetec.com.

ROLES AND RESPONSIBILITIES OF THE CHAIRMAN AND CEO

The roles of the Chairman and CEO are separated and held by different individuals with a clear division of responsibilities as set out in the Group's Board Charter.

The Chairman of the Board is primarily responsible for leading the Board and facilitating the effective contribution of all Directors at Board meetings, representing the Board to shareholders, chairing the general meeting of shareholders, and maintaining the efficient organisation and conduct of the Board's functioning amongst other responsibilities as set out in the Group's Board Charter. In addition, the Chairman of the Board is not a member of the Board Committees.

The CEO, who is appointed by the Board is responsible for the day-to-day management of the Group with all powers, discretion, and delegations authorised from time to time by the Board as well as being responsible for organisational effectiveness and implementation of Board policies, strategies, and decisions.

The Group demonstrates a clear delegation of roles between the Chairman and the CEO during Board meetings, where the Chairman presides over the meeting and facilitates discussions among members, while the CEO, who is responsible for management, provides input to the Chairman on the matters being deliberated.

The separation of CEO and Chairman roles are set out in the Board Charter which is available on the official corporate website at www.infolinetec.com.

COMPANY SECRETARIES

The Board is supported by the Company Secretaries who are competent and qualified under the Act to carry out its oversight duties. The Group is currently supported by two (2) external Company Secretaries who are Members of the Malaysian Institute of Chartered Secretaries & Administrators (MAICSA) and are highly capable in exercising their duties.

The duties of the Company Secretaries amongst others are to provide relevant support to the Board in performing its responsibilities and providing advisory roles with regards to the Board's policies and procedures as well as compliance with all regulatory requirements, codes, guidance, and legislation such as the Act and the MMLR. They are also in charge of preparing and attending the Board, shareholders and Board Committees meetings and ensuring that all deliberations and decisions are properly minuted and kept. Additionally, the Company Secretaries are responsible for ensuring that all statutory registers and books are properly maintained.

All Board members and Directors have direct access to the advice and services of the Company Secretaries. Similar to the Board, each Board Committee is supported by the Company Secretaries and has access to independent advice as required for the performance of its duties.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

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

STRATEGIES TO PROMOTE SUSTAINABILITY

The Board assumes ultimate responsibility and accountability for the governance and oversight of the Group's sustainability agenda, including the requirements set out under Practice 4.1 of the MCCG. In discharging its duties, the Board incorporates sustainability considerations into its decision-making processes, including the formulation and implementation of corporate strategies, business plans, major initiatives, and risk management frameworks. The strategic management and execution of material sustainability matters are led by Senior Management, under the oversight and guidance of the Board.

Environmental, Social & Governance ("**ESG**") issues have been factored into the Group's business strategies and decision-making as part of its effort and commitment to the global transition towards a net-zero economy.

In fulfilling its sustainability oversight responsibilities, the Board is supported by the Group's stakeholders and business units. Each business unit is responsible for establishing, monitoring, and reviewing its ESG-related sustainability targets and initiatives, and regularly reporting progress and performance outcomes to the Board.

Sustainability considerations are embedded within the Group's strategic planning process, with sustainability goals, strategies, and action plans integrated across the various business units. The Group identifies and assesses material sustainability matters through ongoing reviews of both internal and external sources, including stakeholder engagement and feedback, to ensure that its sustainability priorities remain relevant and aligned with stakeholder expectations.

The Group remains committed to advancing its sustainability agenda and building upon the progress achieved to date. Several key ESG initiatives have been successfully implemented and continue to contribute positively to the Group's sustainability objectives:

- Supporting the B40 Community: The Group continues to support initiatives that provide educational and vocational training opportunities for individuals within the B40 income group, helping to enhance employability, improve livelihoods, and promote social inclusivity.

- Promoting Work-Life Balance: Flexible working arrangements, including flexible working hours and work-from-home options, have been introduced to support employee well-being, improve productivity, and foster a more inclusive and supportive workplace culture.

- Employee Development: The Group has implemented both internal and external training programmes aimed at enhancing employees' technical competencies and professional skills, with particular emphasis on emerging technologies and industry developments relevant to our operations.

- Employee Engagement and Management Support: Structured feedback channels have been established to enable employees to share their views on how management can better support them in their roles. Insights gathered through these channels have contributed to improvements in employee engagement, professional development, and overall job satisfaction.

- Waste Management and Environmental Awareness: The Group has strengthened its environmental awareness initiatives by promoting responsible waste management and recycling practices. This includes organising company-wide Recycling Day events, during which employees are encouraged to contribute recyclable materials for proper disposal. Additional infrastructure and educational resources continue to be introduced to embed sustainable practices across the organisation.

These initiatives demonstrated the Group's ongoing commitment to sustainability and its continuous efforts to enhance ESG performance. Looking ahead, the Group intends to progressively implement the following ESG initiative:

- Sustainable Sourcing and Green Energy Initiatives: In the forthcoming financial years, the Group aims to progressively strengthen its sustainable sourcing practices by engaging supply chain partners that adhere to recognised environmental and social responsibility standards. The Group will also explore opportunities to increase the use of renewable energy within its operations and establish measurable targets to reduce carbon emissions over time.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

STRATEGIES TO PROMOTE SUSTAINABILITY (CONT'D)

As the oversight and management of material sustainability risks and opportunities fall under the responsibility of the Board and Senior Management, ESG and sustainability-related considerations form part of the performance evaluation criteria for both the Board and Senior Management.

The Group also ensures that Board members receive ongoing training and professional development on sustainability-related matters, enabling them to remain informed of evolving regulatory requirements, emerging sustainability trends, and industry best practices.

Full details of the Group's commitments to sustainability are found in the Sustainability Statement of this Annual Report.

BOARD CHARTER

The Group's Board Charter sets out the respective functions, roles, and responsibilities of the Board, Board Committees, individual Directors, and Management as well as issues and decisions reserved for the Board to reflect the Board's commitment to best practices as prescribed in CG.

The Board Charter is made available on the official corporate website at www.infolinetec.com and will be reviewed by the Board at least once every 3 years or as and when the need arises to ensure it remains consistent and relevant with the Board's objectives, current law, and relevant practices. The Board Charter was last reviewed on 25 February 2025.

BOARD AND COMMITTEE MEETINGS

The Directors attend Board and Board Committee meetings on a regular basis to deliberate on matters within their respective areas of responsibility and to effectively discharge their fiduciary duties. To facilitate productive and efficient meetings, a formal agenda and comprehensive meeting papers are circulated to all Directors at the earliest practicable opportunity prior to each meeting. These materials include, among others, the quarterly and annual financial results of the Group and the Company, budgets, corporate proposals, and other key matters requiring the Board's consideration. The timely distribution of meeting materials enables Directors to review and evaluate the matters to be discussed in advance, thereby allowing them to actively participate in deliberations, provide informed insights, and make well-considered decisions in the best interests of the Group.

A Director is obligated to disclose any potential conflicts of interest in the Group's investments, projects, or any transactions involving their interest and to withdraw from further discussion and the decision-making process if found to have conflicts of interest to the subject matter. Senior Management and independent external advisers can be invited to Board meetings when needed to provide additional context and expert opinions on certain issues that will be put forth for the Board's consideration.

The Board meets on a quarterly basis, or as and when needed and the dates are set far in advance to allow the members to plan ahead. The Board will convene on an as-needed basis to discuss urgent issues. The Board also resolved and approved the Company's matters through circular resolutions during the FYE 2026.

During FYE 2026 and up to the date of this report, the Board convened a total of seven (7) meetings to discharge its responsibilities and oversee the affairs of the Group. Throughout the financial year, the Board deliberated on a wide range of matters, including, but not limited to, the quarterly financial results, proposed property acquisitions, the establishment of an Employee Share Option Scheme ("**ESOS**"), banking facilities, memorandum of understanding ("**MoUs**") entered into with various universities, business strategies, Board Committee reports and meeting minutes, as well as other significant matters affecting the Group's operations and performance.

In addition, the Company Secretaries regularly briefed the Board on relevant developments and regulatory requirements under the Act and MMLR to ensure that Directors remained informed of their statutory and fiduciary obligations.

The proceedings and deliberations of each Board meeting were duly recorded in the minutes, which were subsequently confirmed and signed by the Chairman at the subsequent meeting. The approved minutes were then circulated to all Board members for their records and reference.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

BOARD AND COMMITTEE MEETINGS (CONT'D)

The meetings of the Board and Board Committees held in FYE 2026 and as at the date of this statement and attendance records are set out below:

Committee/Name of Director	Number of meetings held	Number of meetings attended
Board of Directors		
Ang Seng Wong*	7	7
Choo Wei Chuen	7	7
Loo Wai Hong	7	7
Too Yit Meng	7	7
Tan Mui Ping	7	7
Alwizah Al-Yafii binti Ahmad Kamal	7	7
Olivia Lim	7	7
AC		
Tan Mui Ping*	7	7
Alwizah Al-Yafii binti Ahmad Kamal	7	7
Olivia Lim	7	7
RMC		
Olivia Lim*	7	7
Alwizah Al-Yafii binti Ahmad Kamal	7	7
Tan Mui Ping	7	7
RC		
Olivia Lim*	1	1
Alwizah Al-Yafii binti Ahmad Kamal	1	1
Tan Mui Ping	1	1
NC		
Alwizah Al-Yafii binti Ahmad Kamal*	1	1
Olivia Lim	1	1
Tan Mui Ping	1	1

* Chairman of the Board / Chairperson of Board Committee

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

ACCESS TO INFORMATION AND INDEPENDENT ADVICE

The Board is aware that the decision-making process heavily depends on the accuracy of the information provided. Every Director is entitled to full access to all information relating to the Group. In order for decisions to be made on an informed basis and for the Board to effectively carry out its duties, all Directors are given access to pertinent information and reports on financial, operational, corporate, regulatory, business development, and audit matters through Board reports or upon specific requests. Board member has full authority to seek any information they require from any employee of the Group and all employees must comply with such requests. Board and Committee papers providing accurate and complete information, review and analysis of matters and issues to be considered and deliberated are furnished to all Board/Committee members at the earliest practicable time prior to meetings.

Any Board member may take such independent legal, financial, or other advice as they may consider necessary, at the Group's cost and expense. Any director seeking such independent advice must first discuss the request with the Chairman, who must then agree and approve of this course of action and will facilitate obtaining such advice and, where appropriate, disseminate the advice to all Directors.

CODE OF CONDUCT, WHISTLE-BLOWING POLICY AND ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

As integrity is a core principle of the Group, the Board recognises its obligation to establish the Group's ethical tone. The Code of Conduct ("**the Code**") formalises the Board's commitment to upholding ethical ideals and corporate culture in the performance of its duties.

The Group is committed to sustaining a work environment that fosters integrity, care, respect and professionalism for all stakeholders. The Code comprises company policies which serve as a guide to all individuals working at all levels and grades (in Malaysia or outside Malaysia and whether permanent, fixed term or temporary basis). All individuals are responsible for abiding by the Code in the performance of their duties. To maintain the Group's reputation and its customers' confidence in the Group, the Group aims to place their interests ahead of other personal interests when dealing with customers. The Group is dedicated to delivering impartial, high-quality, effective, and efficient products and services. The provisions of the Code are subject to periodic review and may be modified by the Board from time to time as and when deemed necessary. The Code was last reviewed on 25 February 2026.

Whistle-blowing Policy was adopted by the Group to enable the reporting of genuine concerns about any actual or possible improprieties at the earliest opportunity so that appropriate actions can be taken to address or mitigate such concerns. This policy is designed to ensure that employees and member of public can raise concerns without fear of reprisals, provide a transparent and confidential process for dealing with concerns as well as maintaining a healthy working culture and an effective corporation. This policy is reviewed at least once every 3 years. The Whistle-blowing Policy was last reviewed on 25 February 2025.

The Group's Anti-Bribery and Anti-Corruption Policy ("**ABAC Policy**") was implemented to comply with Section 17A - Corporate Liability for the corruption under the Malaysian Anti-Corruption Commission Act 2009 (Amendment 2018), that sets out the Group's zero-tolerance stance against bribery and corruption in all forms. The Group takes the upholding of its anti-bribery and anti-corruption stance across the Group's activities seriously and expects the same from internal and external stakeholders to the Group, regardless of country of operation. The Group is also determined to ensure that no party will suffer detrimental treatment for refusing to give or receive a bribe in relation to the Group's activities. The ABAC Policy was last reviewed on 25 February 2026.

The Code, Whistle-blowing Policy, and ABAC Policy are available on the official corporate website at www.infolinetec.com.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

BOARD COMPOSITION

Our Board has the ideal mix of knowledge, skills, experience, diversity, and independence to carry out its governance role and obligations in an objective and effective manner. The Board has intensified its efforts to develop a diverse Board with a variety of skills, experience, age, cultural background, and gender. Diversity in its membership provides value by encouraging improved decision-making and effective governance. The Board is aware of the advantages of having a diverse range of skills, knowledge, experience, background, and gender among its members, as this would enhance effective Board deliberations and strong decision making when issues are evaluated from wider perspectives. The Board is also dedicated to creating a corporate culture within the Group that values all aspects of diversity and inclusion policies.

The Board currently comprises 7 members, 4 of which are Independent Non-Executive Directors while the remaining 3 members are Non-Independent Executive Directors. The composition of the Board exceeds the requirement in Paragraph 15.02 of the MMLR which requires at least 2 Directors or 1/3 of the Board, whichever is the higher, to be independent. The profiles of the Directors are set accordingly in this Annual Report. The Board is also in compliance with Practice 5.2 of the MCCG that states at least half of the Board comprises Independent Directors.

The Group has adopted a Gender Diversity Policy that promotes equal opportunities and fair treatment for all individuals, regardless of gender, ethnicity, or age. This commitment applies across all levels of the organisation, from operational and administrative employees to senior management and members of the Board. The policy guides the Group's practices in recruitment, employment, career development, promotion, and job placement, ensuring that decisions are based on merit, competence, and performance.

The Board recognises that diversity, including gender diversity, contributes to a broader range of perspectives, enhances decision-making, and supports the effectiveness of the Board in carrying out its responsibilities. In line with this commitment, the Board remains compliant with Practice 5.9 of the MCCG, which recommends that at least 30% of the Board comprise women directors.

The Board, with the assistance of the NC, assesses the collective skills, experience, independence, and diversity required for the Board to effectively fulfil its role on an annual basis.

NOMINATING COMMITTEE

In line with Paragraph 15.08A in the MMLR, the NC is comprised exclusively of Independent Non-Executive Directors. The members are as follows:

Chairperson	:	**Alwizah Al-Yafii binti Ahmad Kamal** Independent Non-Executive Director
Members	:	**Tan Mui Ping** Independent Non-Executive Director **Olivia Lim** Independent Non-Executive Director

The principal objective of the NC is to assist the Board in its responsibilities in nominating new nominees to the Board and Board Committees, ensuring that their compositions meet the needs of the Company. The NC also establishes and reviews performance criteria to evaluate the effectiveness of the Board, the Board Committees, and each individual Director. Additionally, the NC is responsible for assessing the effectiveness of the Board and the Committees of the Board as a whole as well as the performance of each individual Director, including the Independent Directors.

In line with the MMLR, the Group's Board Charter and the Company's Constitution, all directors shall retire at least once every 3 years but shall be eligible for re-election. Additionally, in accordance with the MCCG, the tenure of an Independent Director should not exceed a cumulative term of 9 years and may continue serving as a Non-Independent Director. Once the cumulative tenure exceeds 9 years, shareholders' approval must be obtained by the Board through a 2-tier voting process to be retained as an Independent Director. As at 31 March 2026, none of the Independent Directors of the Company had served the Board for a cumulative term of 9 years.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

NOMINATING COMMITTEE (CONT'D)

The NC is responsible for assessing and recommending re-election of Directors who are due to retire in accordance with the Company's Constitution and for sourcing, identifying, reviewing, and recommending candidates for appointment to the Board and Board Committees. The NC takes into consideration the character, competency, knowledge, experience, professionalism, integrity, credibility, time commitment, and ability to discharge their responsibilities when appointing members of the Board ("**the Criteria**"). NC also considers recommendations by any other senior executive or any Director or major shareholder in identifying candidates for directorships within the bounds of practicability.

The Board, via the NC's annual assessment and fit and proper assessment, is satisfied with the performance of the Directors who are standing for re-election. At the upcoming Annual General Meeting ("**AGM**"), 2 Directors namely, Mr. Choo Wei Chuen and Ms. Alwizah Al-Yafii Binti Ahmad Kamal, will be retiring by rotation pursuant to Clause 76(3) of the Company's Constitution and who, being eligible, had offered themselves for re-election. The profile of the retiring Directors is disclosed in this Annual Report.

The Board recognises the importance of maintaining independence and objectivity in its decision-making processes, in line with the principles and best practices advocated by the MCCG. The Board is committed to ensuring that its Independent Non-Executive Directors are able to exercise independent judgment, provide constructive challenge, and act in the best interests of the Company and its stakeholders. The NC is responsible for assessing the independence of the Independent Non-Executive Directors on an annual basis. This assessment is conducted through a formal evaluation process, which includes written declarations submitted by each Independent Non-Executive Director confirming their continued independence and compliance with the applicable independence criteria.

Following the assessment conducted during the financial year, the NC and the Board were satisfied that all Independent Non-Executive Directors remained independent, objective, and free from any business or other relationships that could materially interfere with the exercise of their independent judgment. Each Independent Non-Executive Director has provided a written confirmation of his or her independence to the Company.

The NC's TOR is published on the official corporate website at www.infolinetec.com. The NC's TOR was last updated on 1 March 2025.

The following summary of works were undertaken by the NC during the FYE 2026: -

- Reviewed and assessed the independence of the Independent Directors;
- Reviewed the results of the evaluation of the Board, Board Committees, and individual Directors;
- Reviewed and recommended the re-election of Directors; and
- Reviewed and confirmed the NC meeting minutes.

BOARD ASSESSMENT

Board evaluation has been carried out on an annual basis. The evaluation process is carried out through structured questionnaires covering the performance of the Board, Board Committees, and individual Directors. The completed questionnaires are reviewed, and any suggested recommendations are deliberated by the NC before being tabled to the Board. The evaluation process in respect of the independence of the Independent Directors is also carried out in the form of evaluation questionnaires.

The evaluation criteria and process shall be reviewed at least once every 3 years or as and when there are new regulatory provisions in place to ensure those criteria remain relevant and appropriate.

The Board had completed the evaluation on the performance of the Board, Board Committees, and individual Directors. The performance of the Board, Board Committees, and individual Directors are assessed based on the established key factors as part of the overall evaluation. Further details on the evaluation are stated in the Group's CG Report 2026.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

DIRECTORS' TRAINING

All Directors who are new to the Group go through an induction process to provide them with a rapid and clear insight into the Group as well as keeping them abreast of development in the marketplace pertaining to their roles.

The induction process may include visits to key sites, wherever necessary, to increase their understanding of the Group's business and risks associated with the operations. NC is in charge of ensuring that all orientation and education programmes are provided for new members of the Board as well as ensuring that all Directors receive appropriate continuous training programmes in order to broaden their perspectives and to be kept updated with any statutory and regulatory requirements.

All Directors have attended the Mandatory Accreditation Programme ("**MAP**") prescribed by Bursa Securities.

During FYE 2026, the Directors of the Company attended the following webinars, workshops, forums, roundtables, and training programmes ("**Programmes**") as stated in the table below:

Directors	Trainings attended	Date
Ang Seng Wong	From Curiosity to Control : Board Intelligence in the Age of AI	27 Feb 2026
	From Concept to Delivery - The Bird's Eye View	11 Feb 2026
	Effects of US Tariffs on Eastek International Malaysia - A Diagnostic and Prognostic Discourse	16 - 17 Jan 2026
	ICDM Post-Budget 2026 Dialogue: Key Highlights	6 Nov 2025
	Raising the Bar: Strengthening Board Audit Committee Oversight	23 Oct 2025
	Reverse Governance: What if the Algorithm Assesses the Board?	21 Aug 2025
	Governance in an Era of Trade Uncertainty: Navigating Tariff Risks and Opportunities	25 Jul 2025
	E-Invoicing and its Impact on Directors	9 May 2025
	TRAINER of MACC Act Section 17A Anti Corruption	11 Mar 2025
Tan Mui Ping	From Curiosity to Control : Board Intelligence in the Age of AI	27 Feb 2026
	Training in relation to Sustainability and Governance	16 Dec 2025
	ICDM Post-Budget 2026 Dialogue: Key Highlights	6 Nov 2025
	Strengthening Board Audit Committee Oversight	23 Oct 2025
	E-Invoicing and its Impact on Directors	9 May 2025
	Emotional Intelligence in Workplace	14 Apr 2025
Alwizah Al-Yafii binti Ahmad Kamal	Update on Bursa Malaysia Listing Requirements	9 Dec 2025
	Independent Directors & Tax Exposure	31 Oct 2025
	MAICSA Annual Conference 2025	23 - 24 Sep 2025
	ESG Disclosure Guide	13 Jun 2025
	Anti Money Laundering/Countering the Financial Terrorism: Essential for Company Secretary	11 Jun 2025
	Onboarding Programme for Directors	20 May 2025
	MBRS 2.0 : Financial Statements for Preparers	16 - 17 Apr 2025

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

DIRECTORS' TRAINING (CONT'D)

During FYE 2026, the Directors of the Company attended the following webinars, workshops, forums, roundtables, and training programmes ("**Programmes**") as stated in the table below (Cont'd):

Directors	Trainings attended	Date
Olivia Lim	Introduction To Mergers & Acquisition	31 Jul 2025
Choo Wei Chuen	Leading for Impact (LIP)	9 - 10 Jul 2025
Loo Wai Hong	SST Training – Group G&L	8-Aug 2025
	Leading for Impact (LIP)	9 - 10 Jul 2025
	Developing Leaders of Tomorrow	9 May 2025
	ISO 9001:2015 Interpretation, Documentation & Implementation	9 - 10 Mar 2025
Too Yit Meng	Leading for Impact (LIP)	9 - 10 Jul 2025
	Developing Leaders of Tomorrow	9 May 2025
	Emotional Intelligence in Workplace	14 Apr 25

TIME COMMITMENT

The Directors are required to devote sufficient time and effort to fulfil their obligations as stated in the Board Charter. Upon appointment, Directors are required to confirm their commitment to the Board. In addition to attending meetings of the Board and Board Committees, each Director is expected to dedicate time as and when it is needed to carry out the pertinent duties and obligations.

A Director must inform the Chairman of the Board of their acceptance of any additional directorships in publicly traded businesses, if any. Directors need to ensure their continued time commitment to serve the Group and not conflict or perceived to conflict with their employment and commitment.

Currently, none of the Directors holds more than five (5) directorships in listed companies under Paragraph 15.06 of the MMLR of Bursa Securities. The other directorships held by individual directors are detailed in the Director's profile section of this Annual Report.

REMUNERATION MATTERS

Remuneration Policy and Procedures

A Remuneration Policy was adopted by the Board to reflect the current component of the remuneration packages and current structure of the Board and Senior Management, as per Practice 7.1 of the MCCG. The Remuneration Policy comprised remuneration guiding principles, remuneration components as well as key consideration factors. There should be a balance in determining the remuneration package, which should be sufficient to attract and retain Directors of calibre, and yet not excessive.

The remuneration of Executive Directors and Senior Management is made up of fixed salary, bonus, allowance and other benefits and the reimbursement of expenses incurred, if any, in the course of performing their services. They are structured in such a way that it is competitive, and the scale of salaries should be within the scope of experience, skills, performance, et cetera. and not dependent on short-term performance to avoid incentives for excessive risk- taking. The remuneration of the Non-Executive Directors and Independent Directors is determined by qualification, experience, and competence, having regard to their responsibilities, time commitment and annual evaluation. A review of the quantum and composition criteria to be used in recommending the remuneration package of the Directors and Senior Management is performed once every year.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

REMUNERATION MATTERS (CONT'D)

RC

The RC is established by the Group to assist the Board in implementing policies and procedures on remuneration including reviewing and recommending matters relating to remuneration of the Board and Senior Management as well as ensuring the Directors and Senior Management are rewarded appropriately for their contribution to the Group's overall performance, keeping in mind their level of executive responsibility, which is in line with Practice 7.2 of the MCCG. The RC is comprised of three (3) Independent Non-Executive Directors. The members are as follows:

Chairperson	:	**Olivia Lim** Independent Non-Executive Director
Members	:	**Tan Mui Ping** Independent Non-Executive Director **Alwizah Al-Yafii binti Ahmad Kamal** Independent Non-Executive Director

The TOR for RC is available on the official corporate website, www.infolinetec.com for reference. The RC's TOR was last updated on 25 February 2025.

Remuneration of Directors and Senior Management

The Board strives to ensure that there is formal and transparent remuneration to attract and retain high calibre and qualified Non-Executive Directors ("**NEDs**") on the Board as well as to ensure that the remuneration is commensurate with their responsibilities and duties. The remuneration package of the Non-Independent Executive Directors should be aligned with the business strategy and long-term objectives of the Company and link rewards to the Company's strategy and performance.

The breakdown of the total remuneration paid or payable or otherwise made available to all Directors of the Group and the Company who served during FYE 2026 is detailed in the CG Report under Practice 8.1. However, the Board is of the view that the disclosure for the remuneration of the Senior Management is not in the best interest of the Group given the competitive human resource environment for personnel with requisite knowledge, expertise and experience in the Group's business activities, where poaching by recruitment service provider has become common now.

The Board believes that the non-disclosure of remuneration of the Senior Management who are not Directors of the Company will not prejudice the interest of its shareholders. The profiles of the Senior Management are detailed in the Senior Management's profile section of this Annual Report.

The Board will ensure that the remuneration of the Senior Management of the Company and the Group commensurate with their level of duties and responsibilities.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

AC and RMC

The AC and RMC had been entrusted by the Board to execute its governance and oversight responsibilities in ensuring discharging of their statutory and fiduciary duties and responsibilities relating to accounting and reporting practices as well as risk management policies and strategies of the Group.

The Board assumes ultimate accountability and responsibility to assess and identify the principal risks of the Group's businesses in recognition that business decisions involve the taking of appropriate risks and to ensure there is a sound framework for internal control and risk management. In accordance with the MCCG, the Board reviews and oversees the adequacy and integrity of the Group's internal control systems and management information systems, as well as reviews and approves the financial statements encompassing annual audited accounts and quarterly reports and ensure the integrity of the Group's financial and non-financial reporting.

The TOR for AC and RMC are available on the official corporate website, www.infolinetec.com for reference.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

CHAIRPERSON OF AC

The AC comprises 3 members, all are Independent Non-Executive Directors with the Chairperson of AC and the Chairman of the Board being 2 different individuals. The members of the AC are as follows:

Chairperson	:	**Tan Mui Ping** Independent Non-Executive Director
Members	:	**Alwizah Al-Yafii binti Ahmad Kamal** Independent Non-Executive Director **Olivia Lim** Independent Non-Executive Director

The AC Chairperson is a member of the Malaysian Institute of Accountants since December 2001. The Group complies with Paragraph 15.09 (1)(a), (b) and (c)(i) of the MMLR.

All members of AC are financially literate, have the necessary level of skill and experience, and have a thorough grasp of the Group's operations. They are also capable of objectively reviewing, analysing, challenging, and making recommendations on matters under the AC's purview, including the financial reporting process. The AC comprises members with legal backgrounds as well as group finance matters, tax planning, company secretarial work and business development.

None of the AC members had previously served as audit partners, who should serve at least 3 years of cooling-off period before being appointed. The AC Report of this Annual Report contains specifics about the composition, obligations, and duties of the AC.

<u>Assessment of suitability, objectivity, and independence of External Auditors</u>

The AC assesses the suitability and independence of the External Auditors on an annual basis. Areas of assessment including amongst others, the External Auditor's objectivity and independence, audit fees, size and competency of the audit team, audit strategy, audit reporting and partner involvement. The inputs and opinions from the Company's personnel who had constantly contacted with the external audit team throughout the year would also be used as a tool in the judgement of the suitability of the External Auditors.

In order to demonstrate their independence, the External Auditors will have to provide AC with a written confirmation that they will conduct the audit engagement independently, in compliance with all applicable professional and legal standards. In its annual audit plan, which was presented to AC during FYE 2026, a declaration was made by the External Auditors that they have complied with the independence requirement of the By-Laws on Professional Independence issued by the Malaysian Institute of Accountants. The External Auditors also presented their latest Transparency Report covering the financial year ended 31 December 2024 to re-iterate their commitment to providing their client with the highest quality of service, transparency and governance.

The AC is also empowered by the Board to review the engagement, compensation, performance, qualification, and independence of the External Auditors, its conduct of the annual statutory audit of the financial statements, and the engagement of External Auditors for all other services. The terms of engagement for services provided by the External Auditors are reviewed by the AC prior to submission to the Board for approval.

The Board and the External Auditors have a formal and transparent collaboration through the AC. Through the statutory audit function, the External Auditors continuously analyse, assess, and improve the Group's accounting policies and practices, including internal control measures.

Meanwhile, an outsourced independent professional service provider, Sterling Business Alignment Consulting Sdn. Bhd., is appointed to assist the AC and the Board in performing their duties by independently assessing the adequacy and effectiveness of the internal audit function.

Details of activities carried out by the AC in FYE 2026 are disclosed under AC report in this Annual Report.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

CHAIRPERSON OF RMC

The RMC comprises 3 members, all are Independent Non-Executive Directors. The members of the RMC are as follows:

Chairperson	:	**Olivia Lim** Independent Non-Executive Director
Members	:	**Tan Mui Ping** Independent Non-Executive Director **Alwizah Al-Yafii binti Ahmad Kamal** Independent Non-Executive Director

RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Board is responsible for monitoring the adequacy and efficiency of the Group's internal control system, which includes the governance, risks, and controls components. The Board agrees that effective system maintenance is critical to assisting the Group in achieving its many objectives on a variety of levels, taking into account the risks the Group faces, balancing the interests of its numerous stakeholders, and safeguarding the Group's assets and investments.

The assistance provided by the RMC enables the Board to carry out its oversight function of the Group's internal control and risk management systems, including performing its duty to maintain these systems' sufficiency and effectiveness in protecting shareholders' investments and the Group's assets.

The RMC has been tasked to review the risk reports, closely monitor extreme risks and identify new and emerging risks. The RMC is accountable to the Board and shall inter alia meet and report to the Board its findings and recommendations on any matters regarding risk management.

An overview of the Board's responsibility, the status, and descriptions of the key components of the Group's system of internal control which include the conduct of reviews by the internal audit function, risk management and compliance management are set out in the Statement on Risk Management and Internal Control ("**SORMIC**") in this Annual Report. The SORMIC provides further details of risk management activities and internal audit functions within the Group.

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

The Group is dedicated to providing its stakeholders with accurate and timely corporate information. The Group understands the need to reconcile shareholder expectations with the Group's ability to create value. Therefore, it is crucial to give shareholders and the larger investing community the tools they need to obtain current information, take part in the Group's shareholder vote, and establish channels for two-way communication with the Group, the Board, and shareholders.

COMMUNICATION WITH STAKEHOLDERS

The Group's Corporate Communication Policy is intended as a guideline for the Group in fulfilling its obligations to ensure that all information relevant and material to the Company's shareholders and the market is disclosed in a timely manner while protecting the Group's commercially sensitive information. The Group is guided by Paragraph 9.02 of the MMLR with the consultation of the Company Secretaries, advisers and/or other service providers.

A convenient avenue for shareholders and stakeholders to access corporate information, news, and events relevant to the Group is through the official corporate website at www.infolinetec.com. The "Investor Relations" section of the website offers pertinent information, including corporate announcements, daily stock price, corporate governance policies, financial information, stock information, as well as investor reports and resources. It acts as a platform for accurate and timely disclosure of all relevant information to the Group's stakeholders.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

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

COMMUNICATION WITH STAKEHOLDERS (CONT'D)

In addition to the disclosures and announcements made to Bursa Securities, i.e., quarterly financial reports, Annual Reports, and media releases, stakeholders may also direct any queries regarding the Group to the designated email address at info@infolinegroup.com. A template is provided on the website to ease the enquiry process.

The Company's AGM serves as the primary platform for discussion and interaction with the shareholders. Shareholders are encouraged to actively participate in the question-and-answer session during the AGM.

CONDUCT OF GENERAL MEETING

The AGM and other general meetings of shareholders serve as the principal platforms for engagement and communication between the Group and its shareholders. The Board recognises the importance of fostering effective shareholder participation and transparency. Accordingly, the Chairman of the Board and the respective Chairpersons of the Board Committees are committed to attending the AGM to address shareholders' questions and concerns relating to matters within their respective areas of responsibility. During the question-and-answer session, shareholders are provided with the opportunity to seek clarification on the resolutions proposed for approval, as well as on the Group's operations, performance, and other matters of interest.

For FYE 2026, the Company issued the Notice of its Fourth ("**4th**") AGM, which was held on 27 August 2025, at least twenty-eight (28) days prior to the meeting. This exceeded the minimum notice period prescribed under the Act and complied with the requirements of the MMLR. The Notice of AGM comprises administrative details relating to the meeting, including information on shareholders' rights to attend and participate in the AGM, procedures for appointing proxies, and the eligibility requirements of proxy appointments, thereby enabling shareholders to make informed decisions and exercise their rights effectively.

All Board members together with the Chairpersons of AC, RMC, NC, RC and the Management attended the 4th AGM and updated the shareholders with the latest development of the Group and also addressed the questions raised during the meeting. The External Auditors also attended the 4th AGM and engaged with the shareholders particularly relating to the financial statements of the Group.

In accordance with the MMLR, the Board put all resolutions to vote by way of poll at the 4th AGM and the results of the polling were made to Bursa Securities on the same day.

The minutes of the 4th AGM held on 27 August 2025 have been made available to shareholders promptly after the meeting on the official corporate website at www.infolinetec.com.

COMPLIANCE STATEMENT

This CG Overview Statement together with the CG Report 2026 has been reviewed, discussed, and approved by the Board as of 22 July 2026. The Board is pleased to inform its shareholders that, to the best of its knowledge, the Group has complied with most of the CG practices and will continue to do so by continuously adopting the MCCG's guiding principles and best practices, relevant rules under the MMLR, as well as all other applicable legislation.

STATEMENT ON RISK MANAGEMENT **AND INTERNAL CONTROL**

INTRODUCTION

A company is unable to achieve its objectives and maintain success without proper governance, risk management and internal control processes. A company should maintain a focus on its business risks and ensure that the necessary mechanisms are implemented to identify, assess, monitor and manage those risks.

The Board of Directors ("**Board**") of Infoline Tec Group Berhad and its subsidiaries ("**the Group**") is pleased to present its Statement on Risk Management and Internal Control ("**SORMIC**") for the financial year ended 31 March 2026 ("**FYE 2026**"), which has been prepared in accordance with Paragraph 15.26(b) of the Main Market Listing Requirements ("**MMLR**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**") and Practice 10.1 and 10.2 of the Malaysian Code on Corporate Governance ("**MCCG**"), as guided by the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Companies ("**the Guideline**").

The Group's internal control and risk management activities for FYE 2026 are described in this statement together with their nature and scope. The Board is committed to upholding a strong internal control and risk management system for the Group and recognises the significance of using a systematic approach to examine the risk and internal control procedures of the Group.

BOARD'S RESPONSIBILITIES

The Board recognises the importance of a sound framework of risk management and internal control for good corporate governance and to safeguard the Group's assets and shareholders' interests. In carrying out its obligations, the Board is fully dedicated to maintaining suitable risk management and internal control systems and monitoring their adequacy and effectiveness in order to provide assurance on the execution of the Group's objectives.

The Board recognises that the Group's risk management and internal control systems are designed to manage, rather than eliminate, the risk of failure to achieve the Group's objectives. Due to inherent limitations in any system of internal control and risk management, such systems are designed to manage risk within the Group's risk appetite and tolerance levels. Accordingly, the systems can only provide reasonable, but not absolute, assurance against material misstatement, loss or fraud.

The Board is responsible for reviewing the Group's report on risk management and communicating Group's key risk matters to the Management. The Board's duty also includes identifying new and emerging risks affecting the Group. The accountability to approve the Group's risk management framework which defines the objectives, principles, activities, and areas of responsibility of risk management sits with the Board. Furthermore, the Board is also in-charge of overseeing the effectiveness of the framework and delegating the responsibility for implementing the related policies and procedures to Management.

The Risk Management Committee ("**RMC**"), empowered by its Terms of Reference ("**TOR**") is accountable to the Board and reports to the Board of its findings and recommendations on any matters regarding risk management, amongst other matters. The Chief Executive Officer ("**CEO**") and the Chief Financial Officer ("**CFO**") are responsible for the implementation, monitoring and oversight of risk management across the Group and report on these to the Board and RMC. At corporate level, the risk management function is responsible for developing Group-wide risk management principles and practices, preparing risk reports, developing and maintaining risk management tools, as well as ensuring their effective application across the Group. The CEO and the respective risk owners should lead the risk management effort and function as the designated risk management champions at their respective levels with sufficient authority to ensure effective implementation of risk management practices.

The Board has delegated the responsibility of undertaking the process of periodic review to the RMC, whose responsibilities and duties are detailed in the below section of this Annual Report. The Board will implement the relevant action plans as needed to further improve the Group's internal control and risk management systems as part of its continuous improvement efforts.

For FYE 2026, the Board deliberated, reviewed, and approved matters relating to risk management including the updates of the Group's risk register, etc.

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

RISK MANAGEMENT

RMC

The RMC was established by the Board to assist them in discharging its duties relating to risk management policies and strategies of the Group. The RMC is in charge of determining the quality, adequacy, and effectiveness of the Group's control environment as well as to fulfil its corporate governance, risk management, and statutory responsibilities in order to manage the overall risk exposure. The duties of the RMC also included reviewing Group reports, identifying new and emerging risks affecting the Group as well as advising the Board on Group risk issues.

Further duties and responsibilities of the RMC are stated in its TOR which is available on the Group's official corporate website, www.infolinetec.com.

In discharging its functions and duties, the RMC had carried out the following work during the FYE 2026:

- Reviewed and monitored all whistleblowing reports received during the FYE 2026 and ensure appropriate actions to be taken where necessary.
- All the key risks areas in the registry of risks were updated and reviewed quarterly.
- Reviewed the disclosures in SORMIC for inclusion in the Annual Report for the financial period ended 31 March 2025.
- Reviewed conflict-of-interest declarations submitted by Directors and key management personnel and noted that no material conflict of interest or potential conflict of interest situation was reported during the FYE 2026.

In addition, the RMC members also deliberated, discussed, and continued to improve the risk management framework that is conducive to the Group based on the principles that have been set forth in the Enterprise Risk Management Policy.

Enterprise Risk Management ("**ERM**") Principles

The Group shall adhere to the following principles in managing risks:

- Create value and contribute to the achievement of business objectives.
- Be an integral part of organisational processes.
- Be part of a decision making.
- Explicitly address uncertainty.
- Be systematic, structured, and timely.
- Based on the best available information.
- Tailored to align with the external and internal context and risk profile of the Group.
- Take human and cultural factors into account.
- Transparent and inclusive, and involving all levels of stakeholders.
- Be dynamic, iterative, and responsive to change.
- Facilitate continual improvement and enhancement of the organisation.

Risk Management Framework

The Group adopts the Committee of Sponsoring Organisations ("**COSO**") Enterprise Risk Management Framework for risk management and the COSO Internal Control – Integrated Framework as guidance for the design and assessment of internal controls, and generic guidelines on risk management as a guideline for identifying, evaluating, managing, and monitoring significant risks by the Group in order to align its risk management process with industry best practices. The Board fully endorses Practices 10.1 and 10.2 of the MCCG, which call for the establishment of an effective risk management and internal control framework and the disclosure thereof. The Group established an ERM framework, comprising risk management strategies, processes, and structure to the culture as stated in the Enterprise Risk Management Policy.

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

RISK MANAGEMENT (CONT'D)

Three Lines of Defence

The Group adopts the Three Lines of Defence model as a structured approach to risk management and internal control. This model promotes clear accountability and responsibility for managing risks across the organisation while supporting effective governance and decision-making.

The First Line of Defence comprises business and operational management, who own and manage risks on a day-to-day basis. Management is responsible for identifying, assessing, mitigating and monitoring risks within their respective functions and ensuring that appropriate internal controls are established and operating effectively. Employees at all levels play a critical role in adhering to policies, procedures and control measures designed to manage operational, financial, regulatory and strategic risks.

The Second Line of Defence consists of functions that provide oversight, guidance and monitoring of risk management activities. These include risk management, compliance, legal, finance, quality assurance and other governance-related functions. The second line supports the first line by developing risk management frameworks, policies and procedures, facilitating risk assessments, monitoring compliance with applicable laws and regulations, and providing independent oversight on the effectiveness of risk mitigation measures.

The Third Line of Defence is provided by the Internal Audit function, which offers independent and objective assurance on the adequacy and effectiveness of the Group's governance, risk management and internal control processes. Internal Audit evaluates whether risks are appropriately identified and managed, reviews the effectiveness of controls implemented by the first and second lines of defence, and reports its findings and recommendations to Senior Management and the Audit Committee. This independent assurance helps strengthen accountability and supports the continuous improvement of the Group's risk management framework.

Through the implementation of the Three Lines of Defence model, the Group seeks to maintain a robust system of risk management and internal control that safeguards its assets, supports the achievement of strategic objectives, promotes regulatory compliance and reinforces a culture of accountability and integrity throughout the organisation.

Risk Appetite

The Group's risk appetite shall be set by the Board and the Management as part of an interactive strategic process. Risk Owners shall be responsible for establishing and managing their risk appetite within the overall Group risk appetite framework.

Risk management shall take place systematically and as a continuous part of day-to-day business operations at Group level for all key decision-making processes and core business activities. In order to ensure target and plan alignment across the Group, risk appetite shall serve as a reference for developing strategies and plans at the Group level. The Board and Senior Management will: -

- consider their appetite for a limited number of key risk categories at the Group-level (i.e. all "Level 1" Risks); and
- identify specific limits and minimum operating standards (or policies) that should be adhered to for individual risk types (i.e. determine risk tolerances at a more granular level of risk, "Level 2" Risk).

Risk Identification, Analysis, Ranking and Evaluation

Risk identification is a manner of recognising the cause of risk, events (process or circumstances that may have a material impact on the Group's objectives) and their causes (the source of risk) as well as potential consequences that may arise from the identified risk (the nature of the impact). The methods of identifying risks include evidence-based methods, inductive reasoning techniques and brainstorming techniques, amongst others.

Each department or division in the Group is responsible for identifying and assessing the significance of each risk category observed by its operations, and reporting it in the risk register. The risk register will then be reviewed and assessed at the Group level. The Risk Owners will be responsible for reviewing and assessing the risks within their respective areas of responsibility. The Group will consolidate and analyse the risk assessments to identify and prioritise the key risks.

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

RISK MANAGEMENT (CONT'D)

Risk Identification, Analysis, Ranking and Evaluation (Cont'd)

After risks have been identified, they will be evaluated for their potential positive and negative effects as well as the likelihood that those effects will materialise. This evaluation will also take into account the causes and sources of risk as well as the existence (or absence) and efficiency of existing controls. The level of risk is then calculated by combining the likelihood and the consequences.

Risks will be ranked by assigning scores of each risk category based on view of Risk Owners who are individuals with key roles in ensuring the effective management of specific risks for which they are responsible (i.e. a scale of 1 to 5 for likelihood and consequence).

Risk evaluation is the comparison of estimated levels of risk with the specified risk criteria to identify the relevance of the degree and type of risk. Ethical, legal, financial, and other considerations including perceptions of risk should be taken into account in decision-making. If the level of the risk established is low, then the risk may fall into an acceptable category and treatment may not be required.

Risk Reporting

Formal enterprise-wide risk assessments are conducted annually across all entities (e.g. profit centre and/or department and/or division) whilst the risk register and key risk movements are reviewed quarterly by the RMC. Each Risk Owner shall submit their respective annual risk management report (risk registers and risk reports). RMC will then review the registers and reports and the Chairperson of RMC will report to the Board. An ad-hoc reporting may also be requested by the Board and RMC or Management when needed.

To ensure continuous monitoring and effective management of risks, the Group's risk register is presented to the RMC on a quarterly basis for review. The review covers key risk areas, risk factors, assigned risk owners, existing control measures, risk appetite and tolerance levels, as well as the assessment of risk impact and likelihood. The RMC also evaluates the effectiveness of mitigation strategies and identifies opportunities for further improvements to strengthen the Group's overall risk management framework. The Board periodically reviews the Group's risk appetite and tolerance levels and considers these in strategic planning and business decision-making.

INTERNAL AUDIT

Based on the TOR, AC will review the internal audit plan and results of the internal audit assessments and investigation undertaken and ensure that appropriate action is taken on the recommendations of the internal auditors. They will also consider the internal audit reports and findings by the internal auditors, fraud investigations and actions and steps taken by the Management in response to audit findings.

Two (2) internal audit reviews and two (2) follow-up reviews were carried out during FYE 2026 in accordance with the approved internal audit plan. The results for the audits conducted for the Group did not find any material weakness, nevertheless, some further improvements and enhancements were suggested. There were no major issues reported in relation to its controls and compliance process. Therefore, the Board is satisfied that there were no material losses as a result of weaknesses in the system of internal control, that would require separate disclosure in the Annual Report. Nevertheless, for areas requiring attention, measures have been and are being taken to ensure on-going adequacy and effectiveness of internal controls and safeguard shareholders' investments and the Group's assets.

Further details on the internal audit function are outlined in the Audit Committee Report of this Annual Report.

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

INTERNAL CONTROL PROCESS

The Board recognises that the Group's internal control systems are made to manage and minimise risks that could prevent it from attaining its aims and objectives. It offers a fair level of protection against the occurrence of any material misstatement, including those involving financial data, business operations, environmental compliance, and losses or fraud. The internal control systems are integral to how the Group operates and necessary for sound commercial reasons.

The internal control systems are created by using the COSO of the Treadway Commission Internal Control – Integrated Framework and are periodically reviewed by the Board throughout the year, taking into account any changes in the regulatory, applicable laws, and business environment to ensure adequate and reliable internal control systems.

The Directors are responsible for the Group's system of internal controls. The internal control system covers the financial and non-financial aspects including risk assessment. It also encompasses compliance and operational controls, as well as risk management matters. The Group has formalised Standard Operating Procedures which take into consideration the adequacy and integrity of the system of internal control.

Organisation Structure and Authorisation Procedures

The Group has clearly defined lines of authority and responsibilities to enable swift response in a constantly changing business environment, efficient oversight of day-to-day business conducts, and accountability. These include the establishment of a formal organisational structure and creating a Limits of Authority ("**LoA**") matrix that describes the Board and Management's approval authority and limits across several crucial activities. The LoA has received the necessary Board approval and is periodically reviewed and improved to make sure it still accurately reflects the Group's risk tolerance and accountability levels. The last review was done on 25 February 2026.

Board Meetings and Management Review Meetings

The Board meets at least quarterly and has a formal agenda on matters for discussion. The Chairman leads the presentation of Board papers and provides a comprehensive explanation of pertinent issues. In arriving at any decision, on recommendation by the Board Committees and Management, a thorough deliberation and discussion by the Board is a prerequisite. In addition, the Board is kept abreast of the Group's activities and its operation on a quarterly basis by Management.

Management meetings are held on a regular basis to discuss and update on business development and operations across the organisation and any other matters.

Strategies, Policies and Procedures

The Group's internal control processes are supported by a range of strategies, policies, and procedures. Senior Management implements and communicates key strategies and policies to employees. Employees need to ensure adherence to the policies and procedures set by the Group.

Code of Conduct

The Group is committed to conducting its business in an open, honest, and ethical manner. The Board has set the tone at the top for corporate behaviour and corporate governance. Code of Conduct is the main reference for all employees when dealing with various internal and external stakeholders with high integrity standards. The Code of Conduct, which is available on the official corporate website, applies to the Board and employees of the Group to improve ethical standards. All employees of the Group are expected to act ethically and professionally at all times in order to safeguard and promote the Group's reputation and performance.

Whistle-blowing Policy

The Board has established a Whistle-blowing Policy to provide employees in the Group a means to express concerns about potential violations of corporate ethics, failure to comply with legal and regulatory obligations, and other wrongdoings. The protection provided to whistle-blowers who report these concerns in good faith is outlined in the Whistle-blowing Policy as set out on the official corporate website.

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

INTERNAL CONTROL PROCESS (CONT'D)

Anti-Bribery and Anti-Corruption Policy

The Group is committed to conducting its business with integrity and in an ethical manner and has established an Anti-Bribery and Anti-Corruption Policy ("**ABAC Policy**") to set out the Group's zero-tolerance stance against bribery and corruption in all forms. The ABAC Policy applies to the Group's Directors and employees, including permanent, temporary, full-time, part-time, probationary, contract employees, trainees and interns, as well as any third parties performing service for or on behalf of the Group.

In support of the ABAC Policy, the Group has implemented the TRUST procedures, which reinforce ethical business conduct through the principles of Transparency, Reporting, Understanding, Scrutiny and Tracking. These procedures provide a structured framework for identifying, preventing, reporting, investigating and monitoring bribery and corruption risks, while promoting accountability and compliance across all levels of the organisation.

Other stakeholders apart from those mentioned above such as governments, government agencies, and customers are advised to adhere to the ABAC Policy for all activities involving the Group.

Related Party Transactions ("**RPT**")

The Group has established procedures to identify, review, monitor and report Related Party Transactions in accordance with the MMLR. Significant RPTs are reviewed by the Audit Committee and reported to the Board.

ASSURANCE FROM MANAGEMENT

The CEO and CFO have provided the Board with assurance that the Group's risk management and internal control system is functioning adequately and effectively in all material respects for FYE 2026 and up to the date of approval of this statement, based on the risk management and internal control system adopted by the Group.

REVIEW OF STATEMENT BY EXTERNAL AUDITORS

Pursuant to Paragraph 15.23 of the MMLR by Bursa Securities, the external auditors, Messrs. Crowe Malaysia PLT ("**Crowe**"), have reviewed this SORMIC in accordance with Audit and Assurance Practice Guide 3 ("**AAPG 3**"), Guidance for Auditors on Engagements to Report on the SORMIC, issued by the Malaysian Institute of Accountants ("**MIA**") for inclusion in this Annual Report.

AAPG 3 does not require the External Auditors to form an opinion on the adequacy and effectiveness of the risk management and internal control systems of the Group.

Based on the limited assurance procedures and review, the External Auditors have informed the Board that nothing has come to their attention that has caused them to believe this Statement has not been prepared, in all material respects, in accordance with the disclosures required by Section 7 of the SORMIC: Guidelines for Directors of Listed Companies, Bursa Malaysia's Corporate Disclosure Guide, Corporate Governance Guide and the MMLR to be set out, nor is the Statement factually inaccurate.

CONCLUSION

The Board was not made aware of any material weaknesses or control failures that resulted in material losses during FYE 2026. The Board is of the view that the Group's risk management and internal control system is adequate and effective in all material respects to meet the Group's objectives and manage its risks in safeguarding the Group's interests and assets. The risk management process has been in place throughout FYE 2026 and up to the date of approval of this Statement. However, the Group will continue to take the required steps to guarantee that the internal control and risk management systems are operating effectively and efficiently in accordance with the Group's changing business evolution.

The release of this statement has been authorised by the Board on 22 July 2026.

AUDIT COMMITTEE
REPORT

OBJECTIVES

The main goal of the Audit Committee ("**AC**") was to assist the Board of Directors ("**Board**") in discharging its statutory and fiduciary duties and responsibilities relating to accounting and financial reporting practices of the Infoline Tec Group Berhad's ("**Infoline Tec**" or "**the Company**") and its subsidiaries ("**the Group**").

The AC is currently in charge of evaluating the External Auditors' independence and objectivity as well as the calibre of the audit he or she performed. On the appointment or re-appointment of the External Auditors, the AC is responsible for making a recommendation to the Board as well as monitoring the performance and effectiveness of the internal audit function.

MEMBERS OF THE AC

Formerly known as Audit and Risk Management Committee ("**ARMC**"), the AC was formed by the Board on 3 November 2021, in line with the Bursa Malaysia Securities Berhad's ("**Bursa Securities**") Main Market Listing Requirements ("**MMLR**"). On 1 March 2025, the AC was separated from the ARMC.

The AC currently comprises three (3) members, all of whom are Independent Non-Executive Directors, and each satisfies the "independence" requirements contained in the Listing Requirements.

The main roles and responsibilities of AC are set out in its written Terms of Reference which is available on the Group's official corporate website www.infolinetec.com.

The AC's annual work plan is built around these duties and modified as necessary throughout the course of the financial year. The AC is permitted to request any information it needs from Management and other parties, as well as to look into any problems or concerns it deems necessary.

The primary responsibilities outlined in the Terms of Reference, amongst others, are as follows: -

- Review all matters in relation to the external and internal auditors.
- Review and recommend the quarterly and annual financial statements for approval by the Board.
- Conduct periodic reviews of the involvements of the Chief Executive Officer and Executive Directors in the companies outside of the Group to avoid conflict of interest.
- Review and monitor any related party transaction / business dealings entered by the Group and any conflict-of-interest situation that may arise within the Group.
- Consider the major findings of internal investigations and the Management's response.
- Review and monitor matters regarding internal audit function.

The members of the AC are as follows: -

Chairperson	:	**Tan Mui Ping** Independent Non-Executive Director
Members	:	**Alwizah Al-Yafii binti Ahmad Kamal** Independent Non-Executive Director **Olivia Lim** Independent Non-Executive Director

All members of the AC are financially literate and Independent Non-Executive Directors, being compliant with Paragraphs 15.09 and 15.10 of the MMLR.

The Chairperson of the AC, Ms Tan Mui Ping has been a member of the Malaysian Institute of Accountants ("**MIA**") since December 2001 and has over 20 years of experience in senior finance roles. Furthermore, in compliance with Practice 9.1 of the Malaysian Code on Corporate Governance ("**MCCG**"), the Chairperson of the AC is not the Chairman of the Board.

The remaining 2 members of the AC, Ms Alwizah Al-Yafii binti Ahmad Kamal and Ms Olivia Lim, each have, on average, more than 20 years of experience in the legal profession which demonstrates that the AC has the industry-specific expertise, as well as the necessary commercial, regulatory, financial, and audit expertise, to carry out its duties. Since their appointments, the AC members have gained additional knowledge and experience of the sector and the Group as a result of their Board membership and various in-person and virtual site visits.

Further details of the members of the AC are contained in the Profile of Directors as set out in this Annual Report.

AUDIT COMMITTEE REPORT
(CONT'D)

MEETINGS AND ATTENDANCE

The AC has convened 7 meetings during the FYE 2026 and up to the date of this report. The record of attendance of the AC meetings is as follows: -

AC Members	No. of Meeting Attended	Percentage
Tan Mui Ping	7 of 7	100%
Alwizah Al-Yafii binti Ahmad Kamal	7 of 7	100%
Olivia Lim	7 of 7	100%

AC members should hold AC meetings at least 4 times in a year or when deemed necessary and the notice should be issued within a reasonable time. The Chief Financial Officer and a representative of the internal and external auditors respectively should attend the AC meetings.

The Chairperson of the AC shall call a meeting of the AC upon the request of the External Auditors to discuss any subject that the External Auditors believe should be brought to the attention of the AC, the Board, or the shareholders. Meetings may be attended by additional Board members and employee upon invitation from the AC. When deemed necessary, the AC shall have the authority to call meetings with the external auditors, internal auditors, or both without the presence of Board members or employee.

The Company Secretaries recorded the minutes for each AC meeting and tabled them for confirmation and adoption at the following AC meeting. They were then brought to the Board for notation. Each meeting will be reported on by the AC Chairperson to the Board.

TERMS OF REFERENCE

The Terms of Reference of the AC, which is available on the Group's official corporate website at www.infolinetec.com and compliant with Bursa Securities and the MCCG, serve as a guideline for the members of the AC. When deemed necessary, the AC's Terms of Reference will be evaluated, revised, and modified.

The AC's Terms of Reference was adopted on 1 March 2025.

SUMMARY OF WORK OF THE AC

In discharging its functions and duties, the AC had carried out the following work during the FYE 2026 and as at the date of this report:

<u>Internal Control</u>

- Reviewed the following revised/updated governance documents and recommended the same for the Board's approval and adoption: -
    - ➢ Finance and Account Policy;
    - ➢ Limit of Authority;
    - ➢ Credit Application Approval Process Policy; and
    - ➢ Anti-Bribery and Anti-Corruption Policy
- Reviewed the disclosures in the ARMC report, Corporate Governance Overview Statement, Corporate Governance Report and other statements for inclusion in the Annual Report for the financial period ended 31 March 2025.
- Reviewed the banking facilities and expenditures pursuant to the Company's Limit of Authority.
- Reviewed conflict-of-interest declarations submitted by Directors and key management personnel and noted that no material conflict of interest or potential conflict of interest situation was reported during the FYE 2026.

AUDIT COMMITTEE REPORT
(CONT'D)

SUMMARY OF WORK OF THE AC (CONT'D)

Financial Reporting

- Reviewed and discussed the quarterly and year-end financial statements, prior to recommendations to the Board for consideration and approval. The key areas of focus included the following:
    - ➢ Any change in accounting policies and practices;
    - ➢ Significant adjustments, if any, arising from the audit;
    - ➢ Going concern assumptions;
    - ➢ Compliance with accounting standards and other legal requirements;
    - ➢ Significant matters highlighted in the financial statements, if any; and
    - ➢ Significant judgements, if any, made by the Management.

External Auditors

- Evaluated and reviewed the External Auditors' terms of engagement, audit plan, nature, approach, independence and scope of the audit.
- Reviewed with External Auditors, the issues arising from the identified Key Audit Matters ("**KAM**") and the audit procedures in addressing such KAM, management's response, External Auditors' evaluation of the Internal Control System and the results of their audit for the financial period ended 31 March 2025 and their audit report.
- Reviewed and recommended to the Board for approval, the fees for the audit and non-audit services for the financial period ended 31 March 2025.
- Had two (2) private sessions with the External Auditors without the presence of the Executive Directors and Management of the Company.
- Reviewed the performance and effectiveness of External Auditors and recommended their re-appointment to the Board for shareholders' approval at the Fourth Annual General Meeting of the Company.
- Reviewed the transparency report from External Auditors for the financial year ended 31 December 2024.

Internal Audit Function

- Reviewed and deliberated the internal audit reports on significant issues and audit findings, audit recommendations, and Management responses and action plans.
- Monitored the implementation of audit recommendations to ensure that all key risks and controls issues were being addressed.
- Follow-up reviews to assess if appropriate action had been taken to address issues highlighted in previous audit reports.

Related Party Transactions

- Reviewed and discussed reports on Related Party Transactions ("**RPT**") and Recurrent RPT ("**RRPT**") to ensure that all RPT and RRPT were undertaken on an arm's length basis and normal commercial terms, consistent with the Company's usual business practices and policies, which are not more favourable than those available to the public and other suppliers and are not detrimental to the minority shareholders.
- Monitored the threshold of the RPT and RRPT to ensure compliance with the MMLR.

AC PERFORMANCE REVIEW

The evaluation was conducted in May 2026 for FYE 2026. The evaluation was conducted via self and peer evaluation and the AC evaluation. The results of the evaluation forms were compiled and presented to Nominating Committee for deliberation and recommended to the Board for notation.

The evaluation results revealed that the overall operations of the AC are sound, meet the requirements of corporate governance, and can effectively enhance the functions of the Board.

AUDIT COMMITTEE REPORT
(CONT'D)

INTERNAL AUDIT FUNCTION

The Group acknowledged that internal auditing is a separate, unbiased assurance effort intended to add value and enhance the Group's operations. Sterling Business Alignment Consulting Sdn. Bhd. ("**Sterling**"), an independent professional firm, was engaged since August 2022 as the outsourced Internal Auditors of the Group to support the AC and the Board in carrying out their responsibilities by providing internal audit services, independently evaluating the sufficiency and efficacy of the internal control and risk management systems as implemented by the Management. The Internal Auditors report directly to the AC, provide the Board with a reasonable assurance of adequacy, efficiency, and effectiveness of the Group's internal control system.

The Engagement Director is Dr So Hsien Ying, a Certified Internal Control Professional (US), Doctor in Business Administration (DBA) (Wales), Master in Business Administration (Finance) (Hull), BSc Economics (Hons) (London), permanent member of the Internal Control Institute (US), Member of Malaysian Alliance of Corporate Directors and Associate and an associate member of the Institute of Internal Auditors Malaysia with more than 30 years of experience in corporate planning, business process improvement, internal control review, internal audit and risk management.

The Board was satisfied that there were continuous efforts made by the Management to address the internal control gaps highlighted by the Internal Auditors, and that the control procedures are in place and adhered to by the Group.

The total cost incurred by Sterling in discharging its roles and responsibilities as the Internal Auditors for FYE 2026 amounted to approximately RM50,650.

This AC Report was approved by the Board on 22 July 2026.

ADDITIONAL COMPLIANCE **INFORMATION**

1. UTILISATION OF PROCEEDS FROM CORPORATE PROPOSAL

There was no corporate proposal undertaken by the Company to raise proceeds during the FYE 2026.

2. AUDIT AND NON-AUDIT FEES

During the FYE 2026, the total audit and non-audit fees incurred for the services rendered to the Company and the Group by the External Auditors, or firms affiliated to the External Auditors are as follows: -

	Group RM'000	**Company RM'000**
Audit fees		
- Auditors of the Company	150	65
- Member firms of the auditors of the Company	147	–
Non-audit fees	8	6
Total	305	71

3. MATERIAL CONTRACTS

During the FYE 2026, there was no material contract entered into by the Company or its subsidiaries involving Directors and major shareholders' interests still subsisting at the end of the financial year.

4. MATERIAL CONTRACTS RELATING TO LOANS

During the FYE 2026, there was no material contract relating to loans entered into by the Company or its subsidiaries involving Directors and major shareholders.

5. RECURRENT RELATED PARTY TRANSACTIONS

The Company did not seek any mandate from its shareholders pertaining to recurrent related party transactions of revenue or trading nature during the FYE 2026.

6. EMPLOYEE SHARE SCHEME

The Company did not establish any employee share scheme and does not have any subsisting employee share scheme during the FYE 2026.

7. LIST OF PROPERTIES

The Group did not own any property of which its net book value is 5% or more of the consolidated total assets during the FYE 2026.

STATEMENT OF DIRECTORS' RESPONSIBILITIES
(IN RESPECT OF THE AUDITED FINANCIAL STATEMENTS)

The Board of Directors ("**the Board**") is responsible for ensuring that the financial statements for the Company and its subsidiaries ("**the Group**") and the Company are properly drawn up in accordance with the applicable Approved Accounting Standards in Malaysia, the provisions of the Companies Act 2016 ("**the Act**") and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad so as to give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026 and of the financial performance and cash flows for the financial year ended on that date.

Throughout the preparation of the financial statements for the financial year ended 31 March 2026, the Board has: -

i) Applied appropriate accounting policies consistently;
ii) Made judgments and estimations that were reasonable and prudent; and
iii) Ensured compliance with applicable approved financial reporting standards in Malaysia and the financial statements were prepared on a going concern basis.

The Board is responsible for ensuring that the Group keeps proper and adequate accounting records which disclose the financial position of the Group and of the Company with reasonable accuracy to ensure compliance with the provisions of the Act.

The Board is also responsible for taking reasonable steps to safeguard the assets of the Group and of the Company to prevent and detect fraud and other irregularities.

This statement is prepared pursuant to Paragraph 15.26(a) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

FINANCIAL STATEMENTS

DIRECTORS' REPORT

The directors hereby submit their report and the audited financial statements of the Group and of the Company for the financial year ended 31 March 2026.

PRINCIPAL ACTIVITIES

The Company is principally engaged in the business of investment holding. The information on the name, place of incorporation, principal activities, and percentage of issued share capital held by the holding company in each subsidiary company are set out in the "Subsidiaries" section of this report.

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

RESULTS

	The Group RM'000	The Company RM'000
Profit/(Loss) after taxation for the financial year	1,183	(809)
Attributable to:-		
Owners of the Company	1,183	(809)

DIVIDENDS

No dividend was recommended by the directors for the financial year.

RESERVES AND PROVISIONS

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

ISSUES OF SHARES AND DEBENTURES

During the financial year:-

(a) there were no changes in the issued and paid-up share capital of the Company; and

(b) there were no issues of debentures by the Company.

TREASURY SHARES

During the financial year, the Company purchased 81,600 of its issued ordinary shares from the open market at an average price of RM0.43 per share. The total consideration paid for the purchase was RM35,297 including transaction costs. The shares purchased are being held as treasury shares in accordance with Section 127(6) of the Companies Act 2016 and are presented as a deduction from equity.

As at 31 March 2026, the Company held as treasury shares a total of 81,600 of its 363,229,120 issued and fully paid-up ordinary shares. The treasury shares are held at a carrying amount of RM35,297.

OPTIONS GRANTED OVER UNISSUED SHARES

During the financial year, no options were granted by the Company to any person to take up any unissued shares in the Company.

DIRECTORS' REPORT
(CONT'D)

BAD AND DOUBTFUL DEBTS

Before the financial statements of the Group and of the Company were made out, 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 impairment losses on receivables and satisfied themselves that there are no known bad debts and that adequate allowance had been made for impairment losses on receivables.

At the date of this report, the directors are not aware of any circumstances that would require the writing off of bad debts, or the additional allowance for impairment losses on receivables in the financial statements of the Group and of the Company.

CURRENT ASSETS

Before the financial statements of the Group and of the Company were made out, 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 value as shown in the accounting records of the Group and of the Company, have been written down to an amount which they might be expected so to realise.

At the date of this report, the directors are not aware of any circumstances which would render the values attributed to the current assets in the financial statements 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 methods 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:-

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

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

No contingent or other liability of the Group and of the Company has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Group and of the Company to meet their obligations 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 AN UNUSUAL NATURE

The results of the operations of the Group and of the Company during the financial year were not, in the opinion of the directors, substantially affected by any item, transaction or event of a material and unusual nature.

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the directors, 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)

DIRECTORS

The names of directors of the Company who served during the financial year and up to the date of this report are as follows:-

Choo Wei Chuen
Loo Wai Hong
Too Yit Meng
Tan Mui Ping
Olivia Lim
Alwizah Al-Yafii Binti Ahmad Kamal
Ang Seng Wong

The names of directors of the Company's subsidiaries who served during the financial year and up to the date of this report, not including those directors mentioned above, are as follows:-

Ku Wen Ning, Isabel
Ong Beng Teck
Hiroaki Kuniyasu
Anupam Kumar Apoorw

DIRECTORS' INTERESTS

According to the register of directors' shareholdings, the interests of directors holding office at the end of the financial year in shares of the Company and its related corporations during the financial year are as follows:-

	Number of Ordinary Shares			
	At 1.4.2025	**Bought**	**Sold**	**At 31.3.2026**
The Company				
Direct Interests				
Choo Wei Chuen	154,208,906	338,100	–	154,547,006
Loo Wai Hong	54,605,861	–	–	54,605,861
Too Yit Meng	14,430,253	–	–	14,430,253
Olivia Lim	50,000	–	–	50,000
Alwizah Al-Yafii Binti Ahmad Kamal	35,000	–	–	35,000

By virtue of his shareholdings in the Company, Choo Wei Chuen is deemed to have interests in shares in its related corporations during the financial year to the extent of the Company's interests, in accordance with Section 8 of the Companies Act 2016.

The other directors holding office at the end of the financial year had no interest in shares of the Company or its related corporations during the financial year.

DIRECTORS' BENEFITS

Since the end of the previous financial year, no director has received or become entitled to receive any benefit (other than directors' remuneration as disclosed in the "Directors' Remuneration" section of this report) by reason of a contract made by the Company or a related corporation with the director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest except for any benefits which may be deemed to arise from transactions:-

	The Group RM'000
Lease of premises paid to a close family member of a director	78
Lease of premises paid to a director	55
Lease of premises paid to a company in which a director has a substantial financial interest	84

Neither during nor at the end of the financial year was the Group or the Company a party to any arrangements whose 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.

DIRECTORS' REPORT
(CONT'D)

DIRECTORS' REMUNERATION

The details of the directors' remuneration paid or payable to the directors of the Company during the financial year are as follows:-

	From the Company RM'000	From the Subsidiaries RM'000	Total RM'000
Fees	248	–	248
Salaries, bonuses and other benefits	1,621	3,234	4,855
Defined contribution benefits	190	29	219
	2,059	3,263	5,322

INDEMNITY AND INSURANCE COSTS

During the financial year, the amount of insurance effected for the directors and officers of the Company was RM3,000,000. No indemnity was given to or insurance effected for the auditors of the Company.

SUBSIDIARIES

The details of the subsidiaries are as follows:-

Name of Subsidiary	Principal Place of Business and Country of Incorporation	Percentage of Issued Share Capital Held by Parent %	Principal Activities
Infoline IT Solutions Sdn. Bhd. ("Infoline Solutions")	Malaysia	100	Provision of information technology infrastructure and cybersecurity solutions, trading of ancillary hardware, and related services.
Infoline Technology (Shenzhen) Limited ("Infoline Shenzhen") @	The People's Republic of China ("PRC")	100	Provision of information technology infrastructure and cybersecurity solutions, trading of ancillary hardware, and related services.
Infoline Tec International Pte. Ltd. ("Infoline SG") ^	Singapore	100	Provision of information technology infrastructure and cybersecurity solutions and related services.
Infoline M&E Solutions Sdn. Bhd. ("Infoline M&E")	Malaysia	100	Provision of mechanical and electrical (M&E) services.
Inline Technologies Pte. Ltd. ("Inline Tech SG") ^	Singapore	100	Provision of information technology infrastructure and cybersecurity solutions and related services.
Infoline Tec Japan K.K. ("Infoline Japan")	Japan	100	Provision of information technology infrastructure and cybersecurity solutions and trading of ancillary hardware.

DIRECTORS' REPORT
(CONT'D)

SUBSIDIARIES (CONT'D)

The details of the subsidiaries are as follows (Cont'd):-

Name of Subsidiary	Principal Place of Business and Country of Incorporation	Percentage of Issued Share Capital Held by Parent	Principal Activities
		%	
Infoline Tec Solutions India Private Limited ("Infoline India") @	India	100	Provision of information technology infrastructure and cybersecurity solutions, trading of ancillary hardware, and related services.

Notes:-
@ - *These subsidiaries were audited by member firms of Crowe Global of which Crowe Malaysia PLT is a member.*
^ - *These subsidiaries were audited by other firms of chartered accountants.*

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

SIGNIFICANT EVENT DURING THE FINANCIAL YEAR

On 8 April 2025, the Board of Directors of the Company had approved the change of financial year end of the Group and the Company from 31 December to 31 March to streamline the financial and operational processes of the Company and its subsidiaries. Consequently, the previous year's financial statements are for a period of 15 months from 1 January 2024 to 31 March 2025.

SIGNIFICANT EVENTS OCCURRING AFTER THE REPORTING PERIOD

(a) On 8 April 2026, a wholly owned subsidiary of the Company, Infoline Solutions entered into two Sales and Purchase Agreements for the acquisition of two 3 storey semi-detached factory buildings built on leasehold lands of H.S(D) 296779 and 296780, PT No. 12703, Pekan Baru Sungai Buloh, Daerah Petaling, Negeri Selangor for a total cash consideration of RM18,577,776. The purchase consideration is to be satisfied by a term loan facility of RM16,150,000 and remaining consideration will be settled by cash. The term loan facility with a tenure of 20 years has been approved by HSBC Amanah Malaysia Berhad on 14 April 2026.

    The acquisition is subject to the approvals being obtained from the shareholders of the Company at an extraordinary general meeting ("EGM") to be convened and any other relevant authorities and/or parties, if required.

(b) On 8 April 2026, the Board of Directors proposed to establish an employees' share option scheme of up to 10% of the issued share capital of the Company (excluding treasury shares) for eligible directors and employees of the Company and its subsidiaries, who fulfill the eligibility criteria as set out in the by-laws governing the Proposed ESOS ("Proposed ESOS").

    The application for the listing of and quotation for the new shares to be issued pursuant to the Proposed ESOS on the Main Market of Bursa Securities has been submitted to Bursa Securities on 20 May 2026.

    The Proposed ESOS is subject to the approvals being obtained from:-

    (i) Bursa Securities for the listing of and quotation for such number of new shares representing up to 10% of the total number issued shares (excluding treasury shares) of the Company that may be issued pursuant to the Proposed ESOS on the Main Market of Bursa Securities;

    (ii) the shareholders of the Company at an EGM to be convened; and

    (iii) any other relevant authority, if required.

DIRECTORS' REPORT
(CONT'D)

SIGNIFICANT EVENTS OCCURRING AFTER THE REPORTING PERIOD (CONT'D)

(b) On 11 June 2026, the Company received approval letter from Bursa Securities but the approval granted by Bursa Securities is subject to the following:

(i) the Company and MBSB Investment Bank ("MBSB IB") must fully comply with the relevant provisions under the Listing Requirements pertaining to the implementation of the Proposed ESOS;

(ii) MBSB IB is required to submit a confirmation to Bursa Securities of full compliance with the Proposed ESOS pursuant to Paragraph 6.43(1) of the Listing Requirements and stating the effective date of implementation together with a certified true copy of the resolution passed by the shareholders in general meeting; and

(iii) the Company is required to furnish Bursa Securities on a quarterly basis, with a summary of the total number of new Shares listed pursuant to the Proposed ESOS as at the end of each quarter together with a detailed computation of the listing fees payable.

(c) On 25 June 2026, the Board of Directors proposed to diversify the Group's existing businesses to include mechanical and electrical services ("M&E Business")("Proposed Diversification"). The Proposed Diversification will enable the Group to formalise its expansion into the M&E Business and pursue opportunities within a broader segment of the infrastructure and technology value chain.

The Proposed Diversification is subject to the approvals being obtained from the shareholders of the Company at an EGM to be convened and any other relevant authorities and/or parties, if required.

AUDITORS

The auditors, Crowe Malaysia PLT, retire and are not seeking reappointment.

The details of the auditors' remuneration for the financial year are as follows:-

	The Group RM'000	The Company RM'000
Audit fees	297	65
Non-audit fees	8	6
	305	71

Signed on behalf of the Board in accordance with a resolution of the directors dated 22 July 2026.

Loo Wai Hong

Choo Wei Chuen

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

We, Loo Wai Hong and Choo Wei Chuen, being two of the directors of Infoline Tec Group Berhad, state that, in the opinion of the directors, the financial statements set out on pages 99 to 147 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 31 March 2026 and of their financial performance and cash flows for the financial year ended on that date.

Signed in accordance with a resolution of the directors dated 22 July 2026.

Loo Wai Hong **Choo Wei Chuen**

STATUTORY DECLARATION
PURSUANT TO SECTION 251(1)(b) OF THE COMPANIES ACT 2016

I, Foong Chong Thong, MIA Membership Number: 24158, being the officer primarily responsible for the financial management of Infoline Tec Group Berhad, do solemnly and sincerely declare that the financial statements set out on pages 99 to 147 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the declaration to be true, and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the abovementioned
Foong Chong Thong
at Kuala Lumpur
in the Federal Territory
on this 22 July 2026.

Foong Chong Thong

Before me

Shaiful Hilmi Bin Halim (W-804)
Commissioner for Oaths

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF INFOLINE TEC GROUP BERHAD

(Incorporated in Malaysia)
Registration No: 202101032489 (1432789 - M)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Infoline Tec Group Berhad, which comprise the statements of financial position of the Group and of the Company as at 31 March 2026, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 99 to 147.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

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

Independence and Other Ethical Responsibilities

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

Impairment assessment on goodwill arose from the acquisition Refer to Note 9 to the financial statements	
Key Audit Matter	**How our audit addressed the key audit matter**
Goodwill as at 31 March 2026 amounted to RM3.4 million. This is an area of focus given the inherent subjectivity of annual impairment testing required. The management is required to conduct annual impairment assessment on the goodwill. For this purpose, the management has estimated the recoverable amount using the value-in-use approach. This is derived from the present value of the future cash flows from the business acquired. This assessment is significant to our audit as it is highly subjective, involves significant judgement and is based on assumptions that may be affected by future market and economic conditions. Further details are disclosed in Note 9 to the financial statements.	Our audit procedures, among others, included the following:- ▪ Discussed with the management to gain a full understanding of their impairment assessment; ▪ Assessed the appropriateness of the methodology adopted and the reasonableness of the discount rate used by the management; ▪ Reviewed the reasonableness of the key assumptions used and judgement made in determining the recoverable amount; ▪ Performed sensitivity analysis and assessed the impact of changes in key assumptions to the recoverable amount; and ▪ Reviewed the adequacy of disclosure of goodwill in the financial statements.

INDEPENDENT AUDITORS' REPORT
(CONT'D)

Key Audit Matters (Cont'd)

Revenue Recognition Refer to Note 23 to the financial statements	
Key Audit Matter	**How our audit addressed the key audit matter**
Revenue is a key audit matter because the amount of revenue is significant to the financial statements of the Group as a whole and the magnitude of the transactions. Furthermore, ISA 240 presumed that we consider the risk of fraud arising in revenue recognition. Whilst revenue recognition and measurement is not complex for the Group, revenue targets form part of the Group's key performance measures which could create an incentive to overstate the revenue recognition. For the financial year ended 31 March 2026, the Group recorded revenue of approximately RM86.4 million. The Group's revenue is derived from the provision of information technology infrastructure and cybersecurity, trading of ancillary hardware and related services. The timing of revenue recognised for each type of revenue is dependent on the nature and the different contractual terms as set out in the agreements with the respective customers.	Our audit procedures, among others, included the following:- ▪ Ascertained compliance with MFRS 15 - Revenue from Contracts with Customers; ▪ Assessed the effectiveness of internal controls by performing walkthrough test and substantive test; ▪ Performed analytical procedures on the trend of revenue recognised to identify any unusual fluctuations; ▪ Performed test of details on the occurrence and accuracy of the revenue transactions by verifying to the contracts, invoices and relevant supporting documents against the documents acknowledged by customers to support the delivery of goods and/or work order performed by the Group; ▪ Performed cut-off test on sampling basis around the financial year end to check whether revenue is recognised in the correct accounting year; and ▪ Assessed the risk of management override of controls mainly through the review of journal entries testing.

INDEPENDENT AUDITORS' REPORT
(CONT'D)

Key Audit Matters (Cont'd)

<table>
<tr><td colspan="2">Impairment of Trade Receivables and Contract Assets
Refer to Notes 12, 13 and 33.1(b)(iii) to the financial statements</td></tr>
<tr><td>Key Audit Matter</td><td>How our audit addressed the key audit matter</td></tr>
<tr><td>As at 31 March 2026, the carrying amounts of trade receivables and contract assets of the Group were RM25.7 million and RM2.4 million, respectively. The details of trade receivables and contract assets and its credit risk are disclosed in Notes 12, 13 and 33.1(b)(iii) to the financial statements.

The management applied assumptions in assessing the level of allowance for impairment losses on trade receivables based on the following:-

• customers' payment profiles of past sales and corresponding historical credit losses;
• specific known facts or circumstances on customers' ability to pay; or
• by reference to past default experience.

The impairment assessment involves significant judgements and there is inherent uncertainty in the assumptions applied by the management to determine the level of allowance. Hence, we determined this to be a key audit matter.</td><td>Our procedures included, amongst others:-

▪ Obtained an understanding of:-
  ▪ the Group's control over the trade receivables collection process;
  ▪ how the Group identifies and assesses the impairment of trade receivables; and
  ▪ how the Group makes the accounting estimates for impairment.

▪ Reviewed the ageing analysis of trade receivables and testing the reliability thereof;

▪ Reviewed subsequent cash collections for major trade receivables and overdue amounts;

▪ Made inquiries of management regarding the action plans to recover overdue amounts;

▪ Compared and challenged management's view on the recoverability of overdue amounts to historical patterns of collection;

▪ Examined other evidence including customer correspondences, proposed or existing settlement plans, repayment schedules; and

▪ Evaluated the reasonableness and adequacy of the allowance for impairment loss recognised.</td></tr>
</table>

There are no key audit matters to report for the Company.

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 the other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT
(CONT'D)

Responsibilities of the Directors for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

INDEPENDENT AUDITORS' REPORT
(CONT'D)

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

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 5 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 content of this report.

Crowe Malaysia PLT
201906000005 (LLP0018817-LCA) & AF 1018
Chartered Accountants

Lam Chan Moi
03835/05/2028 J
Chartered Accountant

Kuala Lumpur

22 July 2026

STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Note	The Group 2026 RM'000	The Group 2025 RM'000	The Company 2026 RM'000	The Company 2025 RM'000
ASSETS					
NON-CURRENT ASSETS					
Investments in subsidiaries	5	–	–	22,349	22,349
Property, plant and equipment	6	12,612	12,290	–	–
Right-of-use assets	7	656	545	–	–
Deferred tax assets	8	1,616	2,102	–	–
Goodwill	9	3,448	3,448	–	–
		18,332	18,385	22,349	22,349
CURRENT ASSETS					
Inventories	10	1,853	2,849	–	–
Contract cost assets	11	10,330	14,081	–	–
Trade receivables	12	25,727	16,329	–	–
Contract assets	13	2,380	–	–	–
Other receivables, deposits and prepayments	14	2,656	3,746	38	33
Amount owing by subsidiaries	15	–	–	14,414	12,982
Current tax assets		4,657	2,682	137	363
Short-term investments	16	5,461	17,350	698	4,481
Cash and bank balances		16,676	14,115	1,094	798
		69,740	71,152	16,381	18,657
TOTAL ASSETS		88,072	89,537	38,730	41,006
EQUITY AND LIABILITIES					
EQUITY					
Share capital	17	36,935	36,935	36,935	36,935
Reserves	18	(13,121)	(12,020)	–	–
Retained profits/(Accumulated losses)		37,026	35,843	(212)	597
Treasury shares	19	(35)	–	(35)	–
TOTAL EQUITY		60,805	60,758	36,688	37,532
NON-CURRENT LIABILITIES					
Contract liabilities	13	3,321	3,412	–	–
Lease liabilities	20	282	173	–	–
Other payables and accruals	21	–	1,448	–	1,448
Deferred tax liability	8	38	29	–	–
		3,641	5,062	–	1,448
CURRENT LIABILITIES					
Trade payables	22	8,453	7,884	–	–
Other payables and accruals	21	3,934	3,896	2,042	2,026
Contract liabilities	13	10,442	11,194	–	–
Lease liabilities	20	394	392	–	–
Current tax liabilities		403	351	–	–
		23,626	23,717	2,042	2,026
TOTAL LIABILITIES		27,267	28,779	2,042	3,474
TOTAL EQUITY AND LIABILITIES		88,072	89,537	38,730	41,006

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

STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	The Group 1.4.2025 to 31.3.2026 RM'000	The Group 1.1.2024 to 31.3.2025 RM'000	The Company 1.4.2025 to 31.3.2026 RM'000	The Company 1.1.2024 to 31.3.2025 RM'000
REVENUE	23	86,444	114,522	3,742	14,320
COST OF SALES		(57,895)	(63,212)	–	–
GROSS PROFIT		28,549	51,310	3,742	14,320
OTHER INCOME		711	456	135	161
		29,260	51,766	3,877	14,481
ADMINISTRATIVE EXPENSES		(19,484)	(25,430)	(4,124)	(6,164)
OTHER EXPENSES		(6,875)	(5,403)	(123)	(50)
FINANCE COSTS		(471)	(814)	(434)	(761)
NET ALLOWANCE FOR IMPAIRMENT LOSSES ON FINANCIAL ASSETS	24	(44)	(450)	–	–
PROFIT/(LOSS) BEFORE TAXATION	25	2,386	19,669	(804)	7,506
INCOME TAX EXPENSE	26	(1,203)	(5,414)	(5)	226
PROFIT/(LOSS) AFTER TAXATION		1,183	14,255	(809)	7,732
Item that Will be Reclassified Subsequently to Profit or Loss					
Foreign currency translation differences		(1,101)	(738)	–	–
TOTAL COMPREHENSIVE INCOME/ (EXPENSE) FOR THE FINANCIAL YEAR/ PERIOD		82	13,517	(809)	7,732
PROFIT/(LOSS) AFTER TAXATION ATTRIBUTABLE TO:-					
Owners of the Company		1,183	14,255	(809)	7,732
TOTAL COMPREHENSIVE INCOME/ (EXPENSE) ATTRIBUTABLE TO:-					
Owners of the Company		82	13,517	(809)	7,732
EARNINGS PER SHARE (SEN):-	27				
Basic		0.33	3.92		
Diluted		0.33	3.92		

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

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

The Group	Note	Share Capital RM'000	Merger Deficit RM'000	Foreign Exchange Translation Reserve RM'000	Statutory Reserve RM'000	Retained Profits RM'000	Total RM'000
			← Non-Distributable		→	Distributable	
Balance at 1.1.2024		36,935	(11,972)	328	154	31,967	57,412
Profit after taxation for the financial period		–	–	–	–	14,255	14,255
Other comprehensive income for the financial period:							
- Foreign currency translation differences		–	–	(738)	–	–	(738)
Total comprehensive income for the financial period		–	–	(738)	–	14,255	13,517
Transfer to statutory reserve		–	–	–	208	(208)	–
Distributions to owners of the Company:							
- Dividends	28	–	–	–	–	(10,171)	(10,171)
Balance at 31.3.2025		36,935	(11,972)	(410)	362	35,843	60,758

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

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

				←------ Non-Distributable	------→		Distributable	
	Note	Share Capital RM'000	Treasury Shares RM'000	Merger Deficit RM'000	Foreign Exchange Translation Reserve RM'000	Statutory Reserve RM'000	Retained Profits RM'000	Total RM'000
The Group								
Balance at 1.4.2025		36,935	–	(11,972)	(410)	362	35,843	60,758
Profit after taxation for the financial year		–	–	–	–	–	1,183	1,183
Other comprehensive expense for the financial year:								
- Foreign currency translation differences		–	–	–	(1,101)	–	–	(1,101)
Total comprehensive income for the financial year		–	–	–	(1,101)	–	1,183	82
Contributions by owners of the Company:								
- Purchase of treasury shares	19	–	(35)	–	–	–	–	(35)
Balance at 31.3.2026		36,935	(35)	(11,972)	(1,511)	362	37,026	60,805

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

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

	Note	Share Capital RM'000	Retained Profits RM'000	Treasury Shares RM'000	Total Equity RM'000
The Company					
Balance at 1.1.2024		36,935	3,036	–	39,971
Profit after taxation/Total comprehensive income for the financial period		–	7,732	–	7,732
Distributions to owners of the Company:					
- Dividends	28	–	(10,171)	–	(10,171)
Balance at 31.3.2025/1.4.2025		36,935	597	–	37,532
Loss after taxation/Total comprehensive expenses for the financial year		–	(809)	–	(809)
Contributions by owners of the Company:					
- Purchase of treasury shares	19	–	–	(35)	(35)
Balance at 31.3.2026		36,935	(212)	(35)	36,688

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

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

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
CASH FLOWS (FOR)/FROM OPERATING ACTIVITIES				
Profit/(Loss) before taxation	2,386	19,669	(804)	7,506
Adjustments for:-				
Allowance for impairment losses on trade receivables	44	450	–	–
Depreciation of property, plant and equipment	4,733	4,362	–	–
Depreciation of right-of-use assets	425	524	–	–
Fair value loss on contingent consideration	–	54	–	54
Interest expense:				
- term loan	–	3	–	–
- lease liabilities	36	51	–	–
- contingent consideration	434	764	434	764
Inventories written down	1	241	–	–
Inventories written off	525	–	–	–
Loss on disposal of property, plant and equipment	#	–	–	–
Unrealised loss on foreign exchange	617	11	110	5
Fair value loss/(gain) on short-term investments	105	(69)	(3)	(20)
Gain on modification of lease	(8)	(1)	–	–
Interest income	(355)	(425)	(80)	(142)
Operating profit/(loss) before working capital changes	8,943	25,634	(343)	8,167
Increase in inventories	(259)	(2,302)	–	–
(Increase)/Decrease in trade and other receivables	(8,351)	11,327	(6)	65
(Decrease)/Increase in trade and other payables	(1,495)	485	(1,866)	(801)
Increase in amount owing by subsidiaries	–	–	(1,432)	3,480
Decrease/(Increase) in contract cost assets	3,751	(6,916)	–	–
Increase in contract assets	(2,380)	–	–	–
(Decrease)/Increase in contract liabilities	(843)	7,555	–	–
CASH FLOWS (FOR)/FROM OPERATIONS	(634)	35,783	(3,647)	10,911
Income tax paid	(2,696)	(10,216)	–	(297)
Income tax refunded	284	–	222	–
NET CASH (FOR)/FROM OPERATING ACTIVITIES	(3,046)	25,567	(3,425)	10,614

Note:-
 # - Amount less than RM1,000

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

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

	Note	The Group 1.4.2025 to 31.3.2026 RM'000	The Group 1.1.2024 to 31.3.2025 RM'000 (Restated)	The Company 1.4.2025 to 31.3.2026 RM'000	The Company 1.1.2024 to 31.3.2025 RM'000 (Restated)
CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES					
Withdrawals/(Additions) of short-term investments		11,009	(6,501)	3,076	(112)
Interest received		355	425	80	142
Purchase of property, plant and equipment	29(a)	(4,361)	(2,133)	–	–
NET CASH FROM/(FOR) INVESTING ACTIVITIES		7,003	(8,209)	3,156	30
CASH FLOWS FOR FINANCING ACTIVITIES					
Dividends paid	28	–	(10,171)	–	(10,171)
Interest paid	29(b)	(36)	(54)	–	–
Repayment of lease liabilities	29(b)	(413)	(533)	–	–
Repayment of term loan	29(b)	–	(226)	–	–
Purchase of treasury shares		(35)	–	(35)	–
NET CASH FOR FINANCING ACTIVITIES		(484)	(10,984)	(35)	(10,171)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		3,473	6,374	(304)	473
EFFECTS OF FOREIGN EXCHANGE TRANSLATION		(1,688)	(704)	(110)	(5)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR/PERIOD		19,487	13,817	1,742	1,274
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR/PERIOD	29(d)	21,272	19,487	1,328	1,742

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

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

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia. The registered office and principal place of business are as follows:-

Registered office	:	Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan.
Principal place of business	:	No. 53-3, Jalan PJU 5/20E, Pusat Perdagangan Kota Damansara, 47810 Petaling Jaya, Selangor Darul Ehsan.

These financial statements comprise both separate and consolidated financial statements. The financial statements of the Company are separate financial statements, while the financial statements of the Group are consolidated financial statements that include those of the Company and its subsidiaries as of the end of the reporting year. The Company and its subsidiaries are collectively referred to as “the Group”.

The financial statements of the Group and of the Company are presented in Ringgit Malaysia (“RM”), which is the Company’s functional and presentation currency and has been rounded to the nearest thousand, unless otherwise stated.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 22 July 2026.

2. PRINCIPAL ACTIVITIES

The Company is principally engaged in the business of investment holding. The principal activities of the subsidiaries are set out in Note 5 to the financial statements. There have been no significant changes in the nature of these activities during the financial year.

3. BASIS OF PREPARATION

The financial statements of the Group and of the Company are prepared under the historical cost convention and modified to include other bases of valuation as disclosed in other sections under material accounting policies information, and in compliance with Malaysian Financial Reporting Standards (“MFRSs”), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

3.1 During the current financial year, the Group and the Company have adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any):-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)
Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) did not have any material impact on the financial statements of the Group and of the Company.

3. BASIS OF PREPARATION (CONT'D)

3.2 The Group and the Company have not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial year:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group and of the Company upon their initial application except as follows:-

<u>MFRS 18 Presentation and Disclosure of Financial Statements</u>

MFRS 18 'Presentation and Disclosure in Financial Statements' will replace MFRS 101 'Presentation of Financial Statements' upon its adoption. This new standard aims to enhance the transparency and comparability of financial information by introducing new disclosure requirements. Specifically, it requires that income and expense be classified into 3 defined categories: "operating", "investing" and "financing" and introduces 2 new subtotals: "operating profit or loss" and "profit or loss before financing and income tax". In addition, MFRS 18 requires the disclosure of management-defined performance measures and sets out principles for the aggregation and disaggregation of information, which will apply to all primary financial statements and the accompanying notes. The statements of financial position and the statements of cash flows will also be affected. The potential impact of the new standard on the financial statements of the Group and the Company has yet to be assessed.

4. MATERIAL ACCOUNTING POLICY INFORMATION

4.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Key Sources of Estimation Uncertainty

Management believes that there are no key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year other than as disclosed below:-

(a) Impairment of Property, Plant and Equipment

The Group determines whether an item of its property, plant and equipment is impaired by evaluating the extent to which the recoverable amount of the asset is less than its carrying amount. This evaluation is subject to changes such as market performance, economic and political situation of the country. A variety of methods is used to determine the recoverable amount, such as valuation reports and discounted cash flows. The carrying amount of property, plant and equipment as at the reporting date is disclosed in Note 6 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

Key Sources of Estimation Uncertainty (Cont'd)

(b) Deferred Tax Assets

Deferred tax assets are recognised for all deductible temporary differences, unused tax losses and unabsorbed capital allowances to the extent that it is probable that future taxable profits would be available against which the deductible temporary differences, unused tax losses and unabsorbed capital allowances could be utilised. Management judgement is required to determine the amount of deferred tax assets that can be recognised, based on the assessment of the probability of the future taxable profits. The carrying amount of deferred tax assets as at the reporting date is disclosed in Note 8 to the financial statements.

(c) Impairment of Goodwill

The assessment of whether goodwill is impaired requires an estimation of the value in use of the cash-generating unit to which the goodwill is allocated. Estimating a value in use amount requires management to make an estimate of the expected future cash flows from the cash-generating unit and also to choose a suitable discount rate in order to calculate the present value of those cash flows. The carrying amount of goodwill as at the reporting date and the key assumptions and sensitivity analysis are disclosed in Note 9 to the financial statements.

(d) Write-down of Inventories

Management periodically reviews damaged, obsolete and slow-moving inventory. These reviews require judgement and estimates. Possible changes in these estimates could result in revisions to the valuation of inventories. The carrying amount of inventories as at the reporting date is disclosed in Note 10 to the financial statements.

(e) Impairment of Trade Receivables and Contract Assets

The Group uses the simplified approach to estimate a lifetime expected credit loss allowance for all trade receivables and contract assets. The contract assets are grouped with trade receivables for impairment assessment because they have substantially the same risk characteristics. The Group develops the expected loss rates based on the payment profiles of past sales and the corresponding historical credit losses, and adjusts for qualitative and quantitative reasonable and supportable forward-looking information. If the expectation is different from the estimation, such difference will impact the carrying values of trade receivables and contract assets. The carrying amounts of trade receivables and contract assets as at the reporting date are disclosed in Notes 12 and 13 to the financial statements.

(f) Impairment of Non-Trade Receivables

The loss allowances for non-trade financial assets are based on assumptions about risk of default (probability of default) and expected loss if a default happens (loss given default). It also requires the Group and the Company to assess whether there is a significant increase in credit risk of the non-trade financial asset at the reporting date. The Group and the Company use judgement in making these assumptions and selecting appropriate inputs to the impairment calculation, based on the past payment trends, existing market conditions as well as forward-looking information. The carrying amounts of other receivables and amount owing by subsidiaries as at the reporting date are disclosed in Notes 14 and 15 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(CONT'D)

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

Critical Judgements Made in Applying Accounting Policies

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

(a) Lease Terms

Some leases contain extension options exercisable by the Group before the end of the non-cancellable contract period. In determining the lease term, management considers all facts and circumstances including the past practice and any cost that will be incurred to change the asset if an option to extend is not taken. An extension option is only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

4.2 FINANCIAL INSTRUMENTS

(a) Financial Assets

Financial Assets Through Profit or Loss

The financial assets are initially measured at fair value. Subsequent to the initial recognition, the financial assets are remeasured to their fair values at the reporting date with fair value changes recognised in profit or loss. The fair value changes do not include interest and dividend income.

Financial Assets at Amortised Cost

The financial assets are initially measured at fair value plus transaction costs except for trade receivables without significant financing component which are measured at transaction price only. Subsequent to the initial recognition, all financial assets are measured at amortised cost less any impairment losses.

(b) Financial Liability

Financial Liability at Amortised Cost

The financial liability is initially measured at fair value less transaction costs. Subsequent to the initial recognition, the financial liability is measured at amortised cost.

(c) Equity

Ordinary Shares

Ordinary shares are recorded on initial recognition at the proceeds received less directly attributable transaction costs incurred. The ordinary shares are not remeasured subsequently.

Treasury shares

Treasury shares are recorded on initial recognition at the consideration paid less directly attributable transaction costs incurred. The treasury shares are not remeasured subsequently.

No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the treasury shares. If such shares are issued by resale, any difference between the sales consideration received and the carrying amount of the treasury shares is recognised in equity. Where treasury shares are cancelled, their carrying amounts are shown as a movement in retained profits.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.3 GOODWILL

Goodwill is initially measured at cost. Subsequent to the initial recognition, the goodwill is measured at cost less accumulated impairment losses, if any. A bargain purchase gain is recognised in profit or loss immediately.

4.4 INVESTMENTS IN SUBSIDIARIES

Investments in subsidiaries which are eliminated on consolidation, are stated in the separate financial statements of the Company at cost less impairment losses, if any.

4.5 PROPERTY, PLANT AND EQUIPMENT

All items of property, plant and equipment are initially measured at cost.

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

Depreciation on property, plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over the estimated useful lives. The principal annual depreciation rates are:-

Computers and software	20%
Office equipment	20%
Infrastructure equipment	20% - 33%
Renovation	10%
Motor vehicles	20%

Capital work-in-progress represents infrastructure equipment under installation. They are not depreciated until such time when the asset is available to use.

4.6 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

(a) Short-term Leases and Leases of Low-value Assets

The Group applies the "short-term lease" and "lease of low-value assets" recognition exemption. For these leases, the Group recognises the lease payments as an operating expense on a straight-line method over the term of the lease unless another systematic basis is more appropriate.

(b) Right-of-use Assets

Right-of-use assets are initially measured at cost. Subsequent to the initial recognition, the right-of-use assets are stated at cost less accumulated depreciation and any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities.

The right-of-use assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the estimated useful lives of the right-of-use assets or the end of the lease term.

(c) Lease Liabilities

Lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the entities' incremental borrowing rate. Subsequent to the initial recognition, the lease liabilities are measured at amortised cost and adjusted for any lease reassessment or modifications.

4.7 INVENTORIES

Inventories are stated at the lower of cost and net realisable value. Cost is determined on the first-in, first-out method and comprises all costs of purchase, plus other costs incurred in bringing the inventories to their present location and condition.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

5. INVESTMENTS IN SUBSIDIARIES

	The Company 2026 RM'000	The Company 2025 RM'000
Unquoted shares, at cost	22,349	22,349

The details of the subsidiaries are as follows:-

Name of Subsidiary	Principal Place of Business and Country of Incorporation	Percentage of Issued Share Capital Held by Parent 2026 %	Percentage of Issued Share Capital Held by Parent 2025 %	Principal Activities
Infoline IT Solutions Sdn. Bhd. ("Infoline Solutions")	Malaysia	100	100	Provision of information technology infrastructure and cybersecurity solutions, trading of ancillary hardware, and related services.
Infoline Technology (Shenzhen) Limited ("Infoline Shenzhen") @	The People's Republic of China ("PRC")	100	100	Provision of information technology infrastructure and cybersecurity solutions, trading of ancillary hardware, and related services.
Infoline Tec International Pte. Ltd. ("Infoline SG") ^	Singapore	100	100	Provision of information technology infrastructure and cybersecurity solutions and related services.
Infoline M&E Solutions Sdn. Bhd.	Malaysia	100	100	Provision of mechanical and electrical (M&E) services.
Inline Technologies Pte. Ltd. ("Inline Tech SG") ^	Singapore	100	100	Provision of information technology infrastructure and cybersecurity solutions and related services.
Infoline Tec Japan K.K. ("Infoline Japan")	Japan	100	100	Provision of information technology infrastructure and cybersecurity solutions, trading of ancillary hardware, and related services.
Infoline Tec Solutions India Private Limited ("Infoline India") @	India	100	100	Provision of information technology infrastructure and cybersecurity solutions, trading of ancillary hardware, and related services.

Notes:-
@ - *These subsidiaries were audited by member firms of Crowe Global of which Crowe Malaysia PLT is a member.*
^ - *These subsidiaries were audited by other firms of chartered accountants.*

6. PROPERTY, PLANT AND EQUIPMENT

The Group	At 1.4.2025 RM'000	Additions (Note 29(a)) RM'000	Transfer from Inventories Due to Change In Use RM'000	Depreciation Charges (Note 25) RM'000	Foreign Exchange Differences RM'000	At 31.3.2026 RM'000
2026						
Carrying Amount						
Computers and software	378	521	–	(119)	(2)	778
Office equipment	341	395	–	(123)	(7)	606
Infrastructure equipment	7,539	2,999	729	(4,007)	(9)	7,251
Renovation	3,421	446	–	(468)	(17)	3,382
Motor vehicles	55	–	–	(16)	–	39
Capital work-in-progress	556	–	–	–	–	556
	12,290	4,361	729	(4,733)	(35)	12,612

The Group	At 1.1.2024 RM'000	Additions (Note 29(a)) RM'000	Reclassification RM'000	Depreciation Charges (Note 25) RM'000	Foreign Exchange Differences RM'000	At 31.3.2025 RM'000
2025						
Carrying Amount						
Computers and software	286	210	–	(115)	(3)	378
Office equipment	39	34	288	(19)	(1)	341
Infrastructure equipment	8,296	718	2,247	(3,718)	(4)	7,539
Renovation	3,146	785	–	(490)	(20)	3,421
Motor vehicles	75	–	–	(20)	–	55
Capital work-in-progress	2,705	386	(2,535)	–	–	556
	14,547	2,133	–	(4,362)	(28)	12,290

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

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

The Group	At Cost RM'000	Accumulated Depreciation RM'000	Carrying Amount RM'000
2026			
Computers	1,119	(341)	778
Office equipment	794	(188)	606
Infrastructure equipment	17,549	(10,298)	7,251
Renovation	4,656	(1,274)	3,382
Motor vehicles	81	(42)	39
Capital work-in-progress	556	–	556
	24,755	(12,143)	12,612
2025			
Computers	636	(258)	378
Office equipment	407	(66)	341
Infrastructure equipment	13,915	(6,376)	7,539
Renovation	4,262	(841)	3,421
Motor vehicles	81	(26)	55
Capital work-in-progress	556	–	556
	19,857	(7,567)	12,290

7. RIGHT-OF-USE ASSETS

The Group	At 1.4.2025 RM'000	Additions (Note 29(a)) RM'000	Depreciation Charges (Note 25) RM'000	Modification Of Lease Liabilities (Note 20) RM'000	Foreign Exchange Differences RM'000	At 31.3.2026 RM'000
2026						
Carrying Amount						
Office buildings	545	35	(425)	505	(4)	656

The Group	At 1.1.2024 RM'000	Additions (Note 29(a)) RM'000	Depreciation Charges (Note 25) RM'000	Modification Of Lease Liabilities (Note 20) RM'000	Foreign Exchange Differences RM'000	At 31.3.2025 RM'000
2025						
Carrying Amount						
Office buildings	781	76	(524)	224	(12)	545

The Group has leased 8 (2025 - 8) office buildings that run 2 to 3 years (2025 - 2 years), with an option to renew the lease for a term of 1 year after that date.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

8. DEFERRED TAX ASSETS/(LIABILITY)

	The Group	
	2026 RM'000	2025 RM'000
At 1 April 2025/1 January 2024	2,073	426
Recognised in profit or loss (Note 26)	(495)	1,647
At 31 March	1,578	2,073

The breakdown of deferred tax assets/(liability) recognised at the end of the reporting year/period are as follows:-

	The Group	
	2026 RM'000	2025 RM'000
Deferred Tax Assets:-		
Contract liabilities	1,289	1,740
Provisions	327	362
	1,616	2,102
Deferred Tax Liability:-		
Property, plant and equipment	(38)	(29)
	1,578	2,073

At the end of the reporting year/period, the amounts of deferred tax assets not recognised (stated at gross) due to uncertainty of their realisation are as follows:-

	The Group		The Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Unused tax losses:				
- expired year of assessment 2034	–	2	–	–
- expired year of assessment 2035	–	41	–	–
- expired year of assessment 2036	–	35	–	–
- no expiry	2,032	692	–	–
Unabsorbed capital allowances	–	28	–	–
Provisions	76	22	55	11
	2,108	820	55	11

Based on current legislation, the unused tax losses up to the year of assessment 2018 can be carried forward until the year of assessment 2028 and the unused tax losses for 2019 onwards are allowed to be utilised for 10 consecutive years of assessment immediately following that year of assessment. The unused tax losses of the Group's Singapore entities have no expiry date. However, the utilisation of these losses is subject to compliance with the relevant provisions of the Singapore tax legislation.

The unabsorbed capital allowances are allowed to be carried forward indefinitely.

9. GOODWILL

The Group has assessed the recoverable amount of goodwill and determined that no impairment is required. The recoverable amount is determined using the value-in-use approach, and this is derived from the present value of the future cash flows from the cash-generating unit based on the projections of financial budgets approved by the management covering a period of 5 years. The key assumptions used in the determination of the recoverable amount are as follows:-

		2026 %	2025 %	Basis
(i)	Projected gross profit margins	30	40	The projected gross profit margin used is based on historical margins achieved or predetermined profit margins for relevant products and services.
(ii)	Projected revenue growth rate	10	10	Based on historical business performance and management's expectations of current and future market conditions.
(iii)	Pre-tax discount rate	22	11.6	Reflects specific risks relating to the cash-generating unit.

Management believes that any reasonable possible change in any of these key assumptions would not cause the carrying amount to exceed its recoverable amount.

10. INVENTORIES

	The Group	
	2026 RM'000	2025 RM'000
Finished goods	1,853	2,849
Recognised in profit or loss:-		
Inventories recognised as cost of sales	1,780	1,891
Amount written down to net realisable value	1	241
Amount written off	525	–

11. CONTRACT COST ASSETS

	The Group	
	2026 RM'000	2025 RM'000
Costs to fulfil a contract	10,330	14,081

The costs to fulfil a contract represent cost incurred that is used to fulfil the contract in future. The costs are to be amortised on a straight-line method over the term of the specific contract it relates to, consistent with the pattern of recognition of the associated revenue.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

12. TRADE RECEIVABLES

	The Group 2026 RM'000	The Group 2025 RM'000
Trade receivables	25,650	15,871
Unbilled receivables	571	1,002
	26,221	16,873
Allowance for impairment losses (Note 33.1(b)(iii))	(494)	(544)
	25,727	16,329

The Group's normal trade terms range from 30 to 90 (2025 - 30 to 90) days. Other credit terms are assessed and approved on case-by-case basis.

13. CONTRACT ASSETS/(LIABILITIES)

Contract Assets

	The Group 2026 RM'000	The Group 2025 RM'000
At 1 April 2025/1 January 2024	–	–
Performance obligations performed	3,850	–
Transfer to trade receivables	(1,470)	–
At 31 March	2,380	–
Represented by:-		
IT infrastructure solutions	859	–
Cybersecurity solutions	1,304	–
Managed IT services and other IT services	217	–
	2,380	–

The contract assets primarily relate to the Group's right to consideration for work completed but not yet billed as at the reporting date. The amount will be transferred to trade receivables when the Group issues invoices in accordance with the contracts with customers.

Contract Liabilities

	The Group 2026 RM'000	The Group 2025 RM'000
At 1 April 2025/1 January 2024	(14,606)	(7,051)
Contract liabilities at the beginning of financial year/period recognised as revenue	10,603	5,613
Performance obligations performed	11,523	12,933
Billings to customers during the financial year/period	(21,240)	(26,347)
Foreign exchange differences	(43)	246
At 31 March	(13,763)	(14,606)

13. CONTRACT ASSETS/(LIABILITIES) (CONT'D)

Contract Liabilities (Cont'd)

	The Group	
	2026	2025
	RM'000	RM'000
Represented by:-		
IT infrastructure solutions	(7,524)	(7,117)
Cybersecurity solutions	(2,636)	(3,915)
Managed IT services and other IT services	(3,603)	(3,574)
	(13,763)	(14,606)
Analysed by:-		
Current liabilities	(10,442)	(11,194)
Non-current liabilities	(3,321)	(3,412)
	(13,763)	(14,606)

(a) The contract liabilities primarily relate to advance considerations received from customers for rendering services of which the revenue will be recognised over the remaining contract term of the specific contract it relates to, ranging from 12 to 36 (2025 - 12 to 36) months.

(b) The transaction price allocated to the unsatisfied or partially unsatisfied performance obligations as at the reporting date are as below:-

	The Group	
	2026	2025
	RM'000	RM'000
Within 1 year	(10,442)	(11,194)
Between 1 and 3 years	(3,321)	(3,412)
	(13,763)	(14,606)

The amounts disclosed above do not have variable consideration.

14. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	The Group		The Company	
	2026	2025	2026	2025
	RM'000	RM'000	RM'000	RM'000
Other receivables	495	631	–	–
Deposits	525	285	1	1
Prepayments	1,578	2,655	37	32
Advances to suppliers	58	175	–	–
	2,656	3,746	38	33

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

14. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS (CONT'D)

(a) Included in prepayment of the Group is maintenance support of RM917,000 (2025 - RM1,336,000) relating to the support services to be rendered for infrastructure equipment over a range of 1 to 2 (2025 - 1 to 2) years.

(b) The advances to suppliers are unsecured and interest-free. The amount owing will be offset against future purchases from the suppliers.

15. AMOUNT OWING BY SUBSIDIARIES

The amount owing is unsecured, interest-free and repayable on demand. The amount owing is to be settled in cash.

16. SHORT-TERM INVESTMENTS

	The Group		The Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Money market funds, at fair value	5,461	17,350	698	4,481

The money market funds represent investments in highly liquid money market instruments which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

17. SHARE CAPITAL

	The Group/The Company			
	2026	2025	2026	2025
	Number of Shares'000		RM'000	RM'000
Issued and Fully Paid-Up				
Ordinary Shares	363,229	363,229	36,935	36,935

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company and are entitled to one vote per ordinary share at meetings of the Company. The ordinary shares have no par value.

18. RESERVES

		The Group	
	Note	2026 RM'000	2025 RM'000
Merger deficit	(a)	(11,972)	(11,972)
Foreign exchange translation reserve	(b)	(1,511)	(410)
Statutory reserve	(c)	362	362
		(13,121)	(12,020)

18. RESERVES (CONT'D)

(a) Merger Deficit

The merger deficit represents the excess of the carrying value of the investment in subsidiaries over the share capital of the Company's subsidiaries upon consolidation under the merger accounting principles.

The merger deficit arose from the acquisition of Infoline Solutions and Infoline Shenzhen.

(b) Foreign Exchange Translation Reserve

The foreign exchange translation reserve arose from the translation of the financial statements of foreign subsidiaries whose functional currencies are different from the Group's presentation currency.

(c) Statutory Reserve

The statutory reserve represents amounts transferred from profit after taxation of a subsidiary, Infoline Shenzhen under the PRC laws and regulations.

19. TREASURY SHARES

During the financial year, the Company has purchased 81,600 of its issued ordinary shares from the open market at an average price of RM0.43 per share. The total consideration paid for the purchase was RM35,297 including transaction costs. The ordinary shares purchased are held as treasury shares in accordance with Section 127(6) of the Companies Act 2016.

Of the total 363,229,120 issued and fully paid-up ordinary shares at the end of the reporting year, 81,600 (2025-Nil) ordinary shares are held as treasury shares by the Company. None of the treasury shares were resold during the financial year.

Treasury shares have no rights to vote, receive dividends or participate in any other distribution. Treasury shares shall not be taken into account in calculating the number or percentage of shares or of a class of shares in the Company for any purposes including substantial shareholding, take-overs, notices, the requisition of meeting, the quorum for a meeting and the result of a vote on a resolution at a meeting.

20. LEASE LIABILITIES

	The Group	
	2026	**2025**
	RM'000	**RM'000**
At 1 April 2025/1 January 2024	565	796
Additions (Note 29(b))	35	76
Interest expense recognised in profit or loss (Note 25)	36	51
Changes due to lease modification (Notes 7 and 29(b))	497	224
Repayment of principal	(413)	(533)
Repayment of interest expense	(36)	(51)
Foreign exchange differences	(8)	2
At 31 March	676	565
Analysed by:-		
Current liabilities	394	392
Non-current liabilities	282	173
	676	565

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

21. OTHER PAYABLES AND ACCRUALS

	The Group		The Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Non-current liabilities				
Contingent consideration (Note (a))	–	1,448	–	1,448
Current liabilities				
Other payables	825	502	–	50
Accruals	1,227	1,536	160	118
Contingent consideration (Note (a))	1,882	1,858	1,882	1,858
	3,934	3,896	2,042	2,026
	3,934	5,344	2,042	3,474

(a) On 15 August 2023, the Company acquired 100% equity interests in Inline Tech SG. The acquisition of this subsidiary is to enable the Group to expand its footprint to oversea countries in order to increase its clientele logos. The acquisition was completed on 15 September 2023.

21. OTHER PAYABLES AND ACCRUALS (CONT'D)

(a) The purchase consideration for the acquisition of Inline Tech SG comprises of cash and contingent consideration, which are summarised as follows:

Purchase Consideration	Nominal Value SGD'000	Fair Value RM'000	Condition Precedent
Cash	650	2,282	Not applicable
Contingent consideration:			
(i) Profit Guarantees			
- for financial year ended 31 December 2023	200		Upon Inline Tech SG achieving profit after taxation ("PAT") of SGD400,000
- for financial year ended 31 December 2024	550	3,198	Upon Inline Tech SG achieving PAT of SGD550,000
- for financial year ended 31 December 2025	600		Upon Inline Tech SG achieving PAT of SGD600,000
(ii) Performance Incentive	Note 1		Upon Inline Tech SG achieving cumulative PAT of SGD1,550,000 for financial years 2023 to 2025.
		5,480	

Note 1: Performance incentive = (Cumulative PAT - Cumulative Profit Guarantees) x 20% and be capped at SGD650,000.

The fair value of the contingent consideration was estimated by discounting the expected future cash outflows using a discount rate of 9.00%, taking into account the probability-adjusted profit projections of Inline Tech SG. Under the terms of the Share Sale Agreement, the amount of contingent consideration payable is dependent on Inline Tech SG achieving the agreed profit guarantee during the guarantee period. Where the agreed profit guarantee is not achieved, the Vendor is required to compensate the Company by paying the shortfall between the guaranteed profit and the actual profit after tax ("PAT") ("Top-up Sum") within 30 days from the Company's receipt of the latest audited financial statements for the relevant guarantee period.

As at the reporting date, Inline Tech SG achieved a PAT of SGD600,000, thereby meeting the profit guarantee for the financial year ended 31 December 2025. Accordingly, an additional contingent consideration of RM434,000 has been recognised during the financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

21. OTHER PAYABLES AND ACCRUALS (CONT'D)

(a) The movement in the provision for contingent consideration arising from the acquisition of Inline Tech SG is set out below:

	The Group/ The Company	
	2026 RM'000	2025 RM'000
At 1 April 2025/1 January 2024	3,306	3,198
Addition during the financial year/period	434	764
Fair value loss during the financial year/period	–	54
Unrealised gain in foreign exchange	–	(24)
Payment during the financial year/period	(1,858)	(686)
As 31 March	1,882	3,306
Represented by:-		
Non-current liabilities	–	1,448
Current liabilities	1,882	1,858
	1,882	3,306

22. TRADE PAYABLES

	The Group	
	2026 RM'000	2025 RM'000
Third parties	6,183	4,174
Accrued purchases	2,270	3,710
	8,453	7,884

The normal trade terms granted to the Group ranged from 30 to 60 (2025 - 30 to 60) days.

23. REVENUE

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Revenue from Contracts with Customers				
Recognised at a point in time				
IT infrastructure solutions	2,141	1,989	–	–
Trading of ancillary hardware and software	3,739	4,207	–	–
	5,880	6,196	–	–
Recognised over time				
IT infrastructure solutions	38,773	63,491	–	–
Cybersecurity solutions	26,083	17,345	–	–
Managed IT services and other IT services	15,708	27,490	–	–
	80,564	108,326	–	–

23. REVENUE (CONT'D)

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Revenue from Other Sources				
Dividend income	–	–	2,000	12,300
Management fees	–	–	1,742	2,020
	86,444	114,522	3,742	14,320

(a) The information on the disaggregation of revenue by geographical market is disclosed in Note 32.2 to the financial statements.

(b) The information about the performance obligations in contracts with customers is summarised below:-

Nature of Goods or Services	Timing and Method of Revenue Recognition	Significant Payment Terms	Variable Consideration	Warranty and Obligation for Returns or Refunds
IT infrastructure solutions	Over time revenue recognition when IT infrastructure solutions are rendered. The contracts would meet no alternative use and the Group has right to payment for work performed.	Credit period ranging from 30 to 90 days from the invoice date.	Not applicable.	Not applicable.
	Point in time revenue recognition when the goods are delivered or the services are rendered.	Credit period ranging from 30 to 90 days from the invoice date.	Not applicable.	Not applicable.
Cybersecurity solutions	Over time revenue recognition when cybersecurity solutions are rendered.	Credit period ranging from 30 to 90 days from the invoice date.	Not applicable.	Not applicable.
Managed IT services and other IT services	Over time revenue recognition on a straight-line basis over the term of the contract. The length of contract usually between one and three years.	Credit period ranging from 30 to 90 days from the invoice date.	Not applicable.	Not applicable.
Trading of ancillary hardware and software	Point in time revenue recognition when the hardware and software are delivered and accepted by customers.	Credit period ranging from 30 to 90 days from the invoice date.	Not applicable.	Not applicable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

23. REVENUE (CONT'D)

(c) The information of the revenue from other sources is summarised below:-

Dividend Income

Dividend income is recognised when the right to receive dividend payment is established.

Management Fees

Management fees are recognised in the period in which the services are rendered.

24. NET IMPAIRMENT LOSSES ON FINANCIAL ASSETS

	The Group	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Impairment losses on trade receivables (Note 33.1(b)(iii))	44	450

25. PROFIT/(LOSS) BEFORE TAXATION

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Profit/(loss) before taxation is arrived at after charging/(crediting):-				
Auditors' remuneration:				
- audit fees:				
- current financial year/period	297	578	65	112
- non-audit fees	8	10	6	6
Directors' fees (Note 30(a))	248	288	248	288
Directors' remuneration:				
- short-term employee benefits	4,820	5,090	1,593	2,017
- defined contribution benefits	219	310	190	239
- other benefits	35	32	28	27
Material Expenses/(Income)				
Depreciation:				
- property, plant and equipment (Note 6)	4,733	4,362	–	–
- right-of-use assets (Note 7)	425	524	–	–
Inventories written down	1	241	–	–
Inventories written off	525	–	–	–
Total interest expenses on financial liabilities that are not at fair value through profit or loss	–	3	–	–
Interest expense:				
- lease liabilities (Note 20)	36	51	–	–
- contingent consideration	434	764	434	764
Listing expenses	–	1,155	–	1,155
Lease expense on short-term lease	52	33	–	–
Staff costs (including other key management personnel as disclosed in (Note 30(b)):				
- short-term employee benefits	10,514	12,098	1,038	754
- defined contribution benefits	1,165	1,479	113	91
- other benefits	148	772	5	4

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

25. PROFIT/(LOSS) BEFORE TAXATION (CONT'D)

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Profit/(loss) before taxation is arrived at after charging/(crediting)(Cont'd):-				
Material Expenses/(Income) (Cont'd)				
Dividend income from subsidiaries	–	–	(2,000)	(12,300)
Fair value loss on contingent consideration	–	54	–	54
Fair value loss/(gain) on short-term investments	105	(69)	(3)	(20)
Gain on modification of lease	(8)	(1)	–	–
Loss on foreign exchange:				
- realised	312	144	13	46
- unrealised	617	11	110	5
Loss on disposal of property, plant and equipment	#	–	–	–
Total interest income on financial assets measured at:				
- amortised cost	(25)	(30)	(2)	(4)
- fair value through profit or loss	(330)	(395)	(78)	(138)

Note:-
 # - Amount less than RM1,000

26. INCOME TAX EXPENSE

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Current tax:				
- for the current financial year/period	2,024	7,127	–	2
- overprovision in the previous financial year/period	(1,316)	(66)	5	(228)
	708	7,061	5	(226)
Deferred tax (Note 8):				
- origination and reversal of temporary differences	(397)	(1,492)	–	–
- under/(over)provision in the previous financial year/period	892	(155)	–	–
	495	(1,647)	–	–
Total income tax expense	1,203	5,414	5	(226)

Domestic income tax is calculated at the Malaysian statutory tax rate of 24% (31.3.2025 - 24%) of the estimated assessable profit for the financial year/period. The taxation of other jurisdictions is calculated at the rates prevailing in the respective jurisdiction.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

26. INCOME TAX EXPENSE (CONT'D)

A reconciliation of income tax expense applicable to the profit/(loss) before taxation at the statutory tax rate to income tax expense at the effective tax rate of the Group and of the Company is as follows:-

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Profit/(Loss) before taxation	2,386	19,669	(804)	7,506
Tax at the statutory tax rate of 24% (31.3.2025 - 24%)	573	4,720	(193)	1,801
Tax effects of:				
Non-deductible expenses	1,101	965	689	674
Non-taxable income	(222)	(163)	(507)	(2,985)
Differential in tax rates of foreign subsidiaries	(78)	(419)	–	–
Deferred tax assets not recognised during the financial year/period	309	722	11	512
Utilisation of tax incentives	(56)	(190)	–	–
(Over)/Underprovision in the previous financial period/year:				
- current tax	(1,316)	(66)	5	(228)
- deferred tax	892	(155)	–	–
	1,203	5,414	5	(226)

27. EARNINGS PER SHARE

(a) Basic Earnings Per Share

The basic earnings per share is calculated by dividing the consolidated profit attributable to owners of the Company by the weighted average number of original shares in issue after adjusting for treasury shares during the financial year.

	The Group	
	1.4.2025 to 31.3.2026	1.1.2024 to 31.3.2025
Earnings attributable to owners of the Company (RM'000)	1,183	14,255
Weighted average number of ordinary shares in issue ('000)	363,148	363,229
Basic earnings per share (sen)	0.33	3.92

(b) Diluted Earnings Per Share

The diluted earnings per share is equal to the basic earnings per share because there were no potential ordinary shares as at the end of the reporting period.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

28. DIVIDENDS

	The Company 1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
In respect of the financial period ended 31 March 2025:		
- A first interim single-tier tax exempt dividend of 0.79 sen per ordinary share	–	2,870
- A second interim single-tier tax exempt dividend of 0.63 sen per ordinary share	–	2,288
In respect of the financial year ended 31 December 2023:		
- Final single-tier tax exempt dividend of 1.38 sen per ordinary share	–	5,013
	–	10,171

29. CASH FLOW INFORMATION

(a) The cash disbursed for the purchase of property, plant and equipment and the additions of right-of-use assets are as follows:-

	The Group 1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Property, Plant and Equipment		
Cost of property, plant and equipment purchased (Note 6)	4,361	2,133
Right-of-use Assets		
Cost of right-of-use assets acquired (Note 7)	35	76
Less: Additions of new lease liabilities (Note 29(b))	(35)	(76)
	–	–

(b) The reconciliations of liabilities arising from financing activities are as follows:-

The Group	Lease Liabilities RM'000
2026	
At 1 April 2025	565
Changes in Financing Cash Flows	
Repayment of principal	(413)
Repayment of interests	(36)
	(449)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

29. CASH FLOW INFORMATION (CONT'D)

(b) The reconciliations of liabilities arising from financing activities are as follows (Cont'd):-

The Group (Cont'd)	Lease Liabilities RM'000
2026 (Cont'd)	
At 1 April 2025 (Cont'd)	
Other Changes	
Additions (Note 29(a))	35
Modification of leases (Note 20)	497
Interest expense recognised in profit or loss (Note 25)	36
Foreign exchange differences	(8)
	560
At 31 March	676

The Group	Lease Liabilities RM'000	Term Loan RM'000	Total RM'000
2025			
At 1 January 2024	796	226	1,022
Changes in Financing Cash Flows			
Repayment of principal	(533)	(226)	(759)
Repayment of interests	(51)	(3)	(54)
	(584)	(229)	(813)
Other Changes			
Additions	76	–	76
Modification of leases (Note 20)	224	–	224
Interest expense recognised in profit or loss (Note 25)	51	3	54
Foreign exchange differences	2	–	2
	353	3	356
At 31 March	565	–	565

(c) The total cash outflows for leases as a lessee are as follows:-

	The Group	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Payment of short-term lease	52	33
Interest paid on lease liabilities	36	51
Payment of lease liabilities	413	533
	501	617

29. CASH FLOW INFORMATION (CONT'D)

(d) The cash and cash equivalents comprise the following:-

	The Group		The Company	
	2026 RM'000	2025 RM'000 (Restated)	2026 RM'000	2025 RM'000 (Restated)
Cash and bank balances	16,676	14,115	1,094	798
Short-term investments	5,461	17,350	698	4,481
	22,137	31,465	1,792	5,279
Less: Short-term investments not qualifying as cash and cash equivalents	(865)	(11,978)	(464)	(3,537)
	21,272	19,487	1,328	1,742

30. KEY MANAGEMENT PERSONNEL COMPENSATION

The key management personnel of the Group and of the Company include executive directors and non-executive directors of the Company and certain members of senior management of the Group and of the Company.

The key management personnel compensation during the financial year/period are as follows:-

(a) Directors

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
Directors of the Company				
Executive Directors				
Short-term employee benefits:				
- salaries and bonuses	3,968	3,929	1,593	2,017
- defined contribution benefits	186	244	190	239
- other benefits	4	5	4	5
	4,158	4,178	1,787	2,261
Non-Executive Directors				
Short-term employee benefits:				
- fee	248	288	248	288
- other benefits	24	22	24	22
	272	310	272	310
	4,430	4,488	2,059	2,571

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

30. KEY MANAGEMENT PERSONNEL COMPENSATION (CONT'D)

The key management personnel compensation during the financial year/period are as follows (Cont'd):-

(a) Directors (Cont'd)

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	**1.1.2024 to 31.3.2025 RM'000**	**1.4.2025 to 31.3.2026 RM'000**	**1.1.2024 to 31.3.2025 RM'000**
Directors of the Subsidiaries				
Short-term employee benefits:				
- salaries and bonuses	852	1,161	–	–
- defined contribution benefits	33	66	–	–
- other benefits	7	5	–	–
	892	1,232	–	–
Total directors' remuneration	5,322	5,720	2,059	2,571

(b) Other Key Management Personnel

	The Group/The Company	
	1.4.2025 to 31.3.2026 RM'000	**1.1.2024 to 31.3.2025 RM'000**
Short-term employee benefits	606	825
Defined contribution benefits	74	98
Other benefits	3	3
Total compensation for other key management personnel	683	926

31. RELATED PARTY DISCLOSURES

(a) Subsidiaries

The subsidiaries are disclosed in Note 5 to the financial statements.

(b) Significant Related Party Transactions and Balances

In addition to the related party transactions information disclosed in the statements of cash flows, the Group and the Company also carried out the following significant transactions with the related parties during the financial year/period:-

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	**1.1.2024 to 31.3.2025 RM'000**	**1.4.2025 to 31.3.2026 RM'000**	**1.1.2024 to 31.3.2025 RM'000**
Subsidiaries				
Dividend received/receivable	–	–	2,000	12,300
Management fee received/receivable	–	–	1,742	2,020
Payment on behalf of	–	–	20	793
Payment on behalf by	–	–	(31)	(483)
Advance to	–	–	842	270

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(CONT'D)

31. RELATED PARTY DISCLOSURES (CONT'D)

(b) Significant Related Party Transactions and Balances (Cont'd)

In addition to the related party transactions information disclosed in the statements of cash flows, the Group and the Company also carried out the following significant transactions with the related parties during the financial year/period (Cont'd):-

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000	1.4.2025 to 31.3.2026 RM'000	1.1.2024 to 31.3.2025 RM'000
<u>A close family member of a director</u>				
Lease of premises paid to	78	85	–	–
<u>A director</u>				
Lease of premises paid to	55	66	–	–
<u>Company controlled by a director</u>				
Lease of premises paid to	84	100	–	–

The significant outstanding balances of the related parties together with their terms and conditions are disclosed in the respective notes to the financial statements.

32. OPERATING SEGMENTS

Operating segments are prepared in a manner consistent with the internal reporting provided to the directors as its chief operating decision maker in order to allocate resources to segments and to assess their performance on a yearly basis. For management purposes, the Group is organised into business units based on their products and services provided. In addition, the businesses are also considered from a geographical perspective.

The Group is organised into 5 main reportable segments as follows:-

(i) IT infrastructure solutions
(ii) Cybersecurity solutions
(iii) Managed IT services and other IT services
(iv) Trading of ancillary hardware and software
(v) Investment holding

(a) The chief operating decision maker assesses the performance of the reporting segments based on their operating income before unallocated corporate expenses and finance cost. The accounting policies of the reportable segments are the same as the Group's accounting policies.

(b) Segment assets and liabilities information are not provided to the chief operating decision maker. Hence, no disclosure is made on segment assets and liabilities.

(c) Other information about profit or loss such as interest income, interest expense, material items of income and expense included in profit or loss, income tax expense and material non-cash items are unallocated expenses.

Transactions between reportable segments are carried out on agreed terms between both parties. The effects of such inter-segment transactions are eliminated on consolidation.

32. OPERATING SEGMENTS (CONT'D)

32.1 BUSINESS SEGMENTS

	IT Infrastructure Solutions RM'000	Cybersecurity Solutions RM'000	Managed IT Services and Other IT Services RM'000	Trading of Ancillary Hardware and Software RM'000	Investment Holding RM'000	Consolidation Adjustments RM'000	Total RM'000
1.4.2025 to 31.3.2026							
Revenue							
External revenue	40,913	26,084	15,708	3,739	–	–	86,444
Inter-segment revenue	1,357	1,699	211	35	3,742	(7,044)	–
Total revenue	42,270	27,783	15,919	3,774	3,742	(7,044)	86,444
Results							
Segment profit	13,021	4,988	9,510	1,030	–	–	28,549
Finance costs							(471)
Unallocated expenses							(25,692)
Profit before taxation							2,386
Income tax expense							(1,203)
Profit after taxation							1,183

32. OPERATING SEGMENTS (CONT'D)

32.1 BUSINESS SEGMENTS (CONT'D)

	IT Infrastructure Solutions RM'000	Cybersecurity Solutions RM'000	Managed IT Services and Other IT Services RM'000	Trading of Ancillary Hardware and Software RM'000	Investment Holding RM'000	Consolidation Adjustments RM'000	Total RM'000
1.1.2024 to 31.3.2025							
Revenue							
External revenue	65,480	17,345	27,490	4,207	–	–	114,522
Inter-segment revenue	351	103	1,136	5	14,320	(15,915)	–
Total revenue	65,831	17,448	28,626	4,212	14,320	(15,915)	114,522
Results							
Segment profit	27,799	4,238	18,031	1,242	–	–	51,310
Finance costs							(847)
Unallocated expenses							(30,794)
Profit before taxation							19,669
Income tax expense							(5,414)
Profit after taxation							14,255

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

32. OPERATING SEGMENTS (CONT'D)

32.2 GEOGRAPHICAL INFORMATION

Revenue is based on country in which the customers are located.

	Revenue	
	1.4.2025 to 31.3.2026 RM'000	**1.1.2024 to 31.3.2025 RM'000**
The Group		
Malaysia	49,060	68,099
PRC	11,642	18,084
Australia	1,048	3,820
India	4,334	–
Japan	3,250	–
Singapore	15,845	13,944
Others	(2)1,265	(1)10,575
	86,444	114,522

The information on the disaggregation of revenue based on geographical region is summarised below:-

	At A Point in Time		Over Time		Total	
The Group	**1.4.2025 to 31.3.2026 RM'000**	**1.1.2024 to 31.3.2025 RM'000**	**1.4.2025 to 31.3.2026 RM'000**	**1.1.2024 to 31.3.2025 RM'000**	**1.4.2025 to 31.3.2026 RM'000**	**1.1.2024 to 31.3.2025 RM'000**
Malaysia	3,899	3,644	45,161	64,455	49,060	68,099
PRC	72	425	11,570	17,659	11,642	18,084
Australia	128	–	920	3,820	1,048	3,820
India	–	–	4,334	–	4,334	–
Japan	81	–	3,169	–	3,250	–
Singapore	1,430	1,027	14,415	12,917	15,845	13,944
Others	270	1,100	995	9,475	(2)1,265	(1)10,575
	5,880	6,196	80,564	108,326	86,444	114,522

Notes:-

(1) Comprises Hong Kong, Thailand, Taiwan, South Korea, Indonesia, Vietnam, the Philippines, India, United States and United Kingdom.

(2) Comprises Hong Kong, Thailand, Taiwan, South Korea, Indonesia, Vietnam, the Philippines, United States and United Kingdom.

32.3 MAJOR CUSTOMERS

The following are major customers with revenue equal to or more than 10% of the Group's total revenue:-

	Revenue		Segments
	1.4.2025 to 31.3.2026 RM'000	**1.1.2024 to 31.3.2025 RM'000**	
Customer #1	41,865	60,129	IT Infrastructure Solutions, Cybersecurity Solutions, Managed IT Services and Other IT Services and Trading of Ancillary Hardware and Software

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

33. FINANCIAL INSTRUMENTS

The activities of the Group and of the Company are exposed to a variety of market risks (including foreign currency risk), credit risk and liquidity risk. The Group's overall financial risk management policy focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group and of the Company.

33.1 FINANCIAL RISK MANAGEMENT POLICIES

The policies in respect of the major areas of treasury activity are as follows:-

(a) Market Risk

(i) Foreign Currency Risk

The Group is exposed to foreign currency risk on transactions and balances that are denominated in currencies other than the respective functional currencies of entities within the Group. The currencies giving rise to this risk are primarily United States Dollar, China Renminbi, Singapore Dollar and Indian Rupee. Foreign currency risk is monitored closely on an ongoing basis to ensure that the net exposure is at an acceptable level. The Group also holds cash and cash equivalents denominated in foreign currency for working capital purposes.

The exposure to foreign currency risk (a currency which is other than the functional currency of the entities within the Group) based on carrying amounts of the financial instruments at the end of the reporting year/period is summarised below:-

Foreign Currency Exposure

	United States Dollar RM'000	**China Renminbi RM'000**	**Singapore Dollar RM'000**	**Indian Rupee RM'000**
The Group				
2026				
Financial Assets				
Trade receivables	437	1,640	3,891	610
Other receivables	164	202	85	326
Short-term investments	4,689	–	–	–
Cash and bank balances	3,319	2,767	3,843	963
	8,609	4,609	7,819	1,899
Financial Liabilities				
Trade payables	422	490	306	95
Other payables and accruals	–	160	2,419	28
	422	650	2,725	123
Net financial assets	8,187	3,959	5,094	1,776
Less: Net financial assets denominated in the respective entities' functional currencies	–	(3,959)	(5,094)	(1,776)
Currency exposure	8,187	–	–	–

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(a) Market Risk (Cont'd)

(i) Foreign Currency Risk (Cont'd)

Foreign Currency Exposure (Cont'd)

	United States Dollar RM'000	China Renminbi RM'000	Singapore Dollar RM'000	Indian Rupee RM'000
The Group				
2025				
Financial Assets				
Trade receivables	137	3,032	3,336	77
Other receivables	–	–	2	539
Short-term investments	5,470	–	–	–
Cash and bank balances	3,665	3,243	5,154	1,432
	9,272	6,275	8,492	2,048
Financial Liabilities				
Trade payables	114	2,187	351	28
Other payables and accruals	–	176	377	60
	114	2,363	728	88
Net financial assets	9,158	3,912	7,764	1,960
Less: Net financial assets denominated in the respective entities' functional currencies	–	(3,912)	(7,764)	(1,960)
Currency exposure	9,158	–	–	–

The Company does not have any transactions or balances denominated in foreign currencies and hence, is not exposed to foreign currency risk.

Foreign Currency Risk Sensitivity Analysis

The following table details the sensitivity analysis to a reasonably possible change in the foreign currencies at the end of the reporting year/period, with all other variables held constant:-

	The Group 1.4.2025 to 31.3.2026 RM'000	The Group 1.1.2024 to 31.3.2025 RM'000
Effects on Profit After Taxation		
USD/RM:		
- strengthened by 5%	311	348
- weakened by 5%	(311)	(348)

There is no impact on the Group's equity.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(CONT'D)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(a) Market Risk (Cont'd)

(ii) Interest Rate Risk

The Group and the Company do not have any interest-bearing borrowings and hence, are not exposed to interest rate risk.

(iii) Equity Price Risk

The Group and the Company do not have any quoted investments and hence, is not exposed to equity price risk.

(b) Credit Risk

The exposure to credit risk, or the risk of counterparties defaulting, arises mainly from trade and other receivables. The Group and the Company manages their exposures to credit risk by the application of credit approvals, credit limits and monitoring procedures on an ongoing basis. For other financial assets (including cash and bank balances), the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties.

Also, the Company's exposure to credit risk includes loans and advances to subsidiaries. The Company monitors the ability of the subsidiaries to serve their loans on an individual basis.

(i) Credit Risk Concentration Profile

At the end of reporting year, the Group's major concentration of credit risk related to the amounts owing by 1 (2025 - 5) customers which constituted approximately 56% (2025 - 57%) of its trade receivables and contract assets, net of loss allowance.

(ii) Maximum Exposure to Credit Risk

At the end of the reporting year, the maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statements of financial position of the Group after deducting any allowance for impairment losses (where applicable).

(iii) Assessment of Impairment Losses

The Group has an informal credit policy in place and the exposure to credit risk is monitored on an on-going basis through periodic review of the ageing of the receivables. The Group closely monitors the receivables' financial strength to reduce risk of loss.

At each reporting date, the Group assesses whether any of the financial assets at amortised cost, contract assets are credit impaired.

The gross carrying amounts of financial assets are written off against the associated impairment, if any, when there is no reasonable expectation of recovery despite the fact that they are still subject to enforcement activities.

A financial asset is credit impaired when any of following events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred:
- Significant financial difficulty of the receivable;
- A breach of contract, such as a default of past due event;
- Restructuring of a debt in relation to the receivable's financial difficulty;
- It is becoming probable that the receivable will enter bankruptcy or other financial reorganisation.

The Group considers a receivable to be in default when the receivable is unlikely to repay its debt to the Group in full or is more than 90 days past due unless the Group has reasonable and supportable information to demonstrate that a more a lagging default criterion is more appropriate. The Group uses a more lagging past due criterion for certain trade receivables when it is more appropriate to reflect their loss patterns.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(CONT'D)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Trade Receivables and Contract Assets

The Group applies the simplified approach to measure expected credit losses using a lifetime expected credit loss allowance for all trade receivables and contract assets.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

To measure the expected credit losses, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the days past due. The contract assets relate to unbilled work in progress and have substantially the same risk characteristics as the trade receivables for the same types of contracts. Therefore, the Group concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

The Group measures the expected credit losses of certain major customers, trade receivables that are credit impaired and trade receivables with a high risk of default on individual basis.

The expected loss rates are based on the payment profiles of sales over 36 (2025 - 24) months before the reporting date and the corresponding historical credit losses experienced within this year/period. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the trade receivables to settle their debts. The Group has identified the Gross Domestic Product (GDP), as the key macroeconomic factor of the forward-looking information.

There are no significant changes in the estimation techniques and assumptions as compared to previous financial year.

Allowance for Impairment Losses

The reconciliations of allowance for impairment losses are as follows:-

	Non-credit Impaired RM'000	Credit Impaired RM'000	Total RM'000
Trade Receivables and Contract Assets			
Balance at 1.1.2024 (Note 12)	94	–	94
Addition (Note 24)	–	450	450
Balance at 31.3.2025/1.4.2025 (Note 12)	94	450	544
Addition (Note 24)	44	–	44
Written off of impairment loss previously recognised	–	(94)	(94)
Balance at 31.3.2026 (Note 12)	138	356	494

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Trade Receivables and Contract Assets (Cont'd)

Allowance for Impairment Losses (Cont'd)

The information about the credit exposure and loss allowances recognised for trade receivables and contract assets are as follows:-

The Group	**Gross Amount RM'000**	**Lifetime Individual Allowance RM'000**	**Lifetime Collective Allowance RM'000**	**Carrying Amount RM'000**
2026				
Current (not past due)	16,810	–	(29)	16,781
Past due:				
- 1 to 30 days past due	6,458	–	(19)	6,439
- 31 to 60 days past due	846	–	(22)	824
- 61 to 90 days past due	1,350	–	(45)	1,305
- More than 90 days	401	–	(23)	378
- Credit impaired	356	(356)	–	–
Trade receivables	26,221	(356)	(138)	25,727
Contract assets	2,380	–	–	2,380
	28,601	(356)	(138)	28,107
2025				
Current (not past due)	10,291	–	(254)	10,037
Past due:				
- 1 to 30 days past due	1,621	–	(43)	1,578
- 31 to 60 days past due	1,292	–	(48)	1,244
- 61 to 90 days past due	1,632	–	(28)	1,604
- More than 90 days	1,943	–	(77)	1,866
- Credit impaired	94	(94)	–	–
	16,873	(94)	(450)	16,329

Trade receivables that are individually determined to be impaired relate to debtors who are in significant financial difficulties and have defaulted on payments. These debtors are not secured by any collateral or credit enhancements.

Trade receivables that are collectively determined to be impaired relate to expected credit losses measured based on the Group's observed default rates.

There has been no significant change in the gross amounts of trade receivables and contract assets that has impacted the allowance for impairment losses.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(CONT'D)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

<u>Other Receivables</u>

The Group applies the 3-stage general approach to measuring expected credit losses for its other receivables.

Under this approach, loss allowance is measured on either 12-month expected credit losses or lifetime expected credit losses, by considering the likelihood that the receivable would not be able to repay during the contractual period (probability of default, PD), the percentage of contractual cash flows that will not be collected if default happens (loss given default, LGD) and the outstanding amount that is exposed to default risk (exposure at default, EAD).

In deriving the PD and LGD, the Company considers the receivable's past payment status and its financial condition as at the reporting date. The PD is adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the receivable to settle its debts.

Allowance for Impairment Losses

No expected credit loss is recognised on other receivables as it is negligible.

<u>Cash and Bank Balances</u>

The Group and the Company consider the licensed banks to be of low credit risks. In addition, some of the bank balances are insured by Government agencies. Therefore, the Group and the Company are of the view that the loss allowance is immaterial and is therefore not provided for.

<u>Amount Owing by Subsidiaries (Non-trade Balances)</u>

The Company applies the 3-stage general approach to measuring expected credit losses for all inter-company balances.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

The Company measures the expected credit losses on individual basis, which is aligned with its credit risk management practices on the inter-company balances.

The Company uses 3 categories to reflect its credit risk and how the loss allowance is determined for each category:-

Category	Definition of Category	Loss Allowance
Performing:	Receivables have a low risk of default and a strong capacity to meet contractual cash flows	12-months expected credit losses
Underperforming:	Receivables for which there is a significant increase in credit risk	Lifetime expected credit losses
Non-performing:	There is evidence indicating the receivable is credit impaired or more than 90 days past due	Lifetime expected credit losses

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Amount Owing by Subsidiaries (Non-trade Balances) (Cont'd)

Inputs, Assumptions and Techniques used for Estimating Impairment Losses (Cont'd)

The Company considers loans and advances to subsidiaries have low credit risks. The Company assumes that there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. As the Company is able to determine the timing of payments of the loans and advances when they are payable, the Company considers the loans and advances to be in default when the subsidiaries are not able to pay when demanded.

For loans and advances that are repayable on demand, impairment loss is assessed based on the assumption that repayment of the outstanding balances is demanded at the reporting date. If the subsidiary does not have sufficient highly liquid resources when the loans and advances are demanded, the Company will consider the expected manner of recovery to measure the impairment loss; the recovery manner could be either through 'repayable over time' or a fire sale of less liquid assets by the subsidiary.

There are no significant changes in the estimation techniques and assumptions as compared to the previous financial year.

Allowance for Impairment Losses

Based on the assessment performed, the identified impairment loss was immaterial and hence, it is not provided for.

(c) Liquidity Risk

Liquidity risk arises mainly from general funding and business activities. The Group and the Company practise prudent risk management by maintaining sufficient cash balances and the availability of funding through certain committed credit facilities.

Maturity Analysis

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period):-

The Group	Contractual Interest Rate %	Carrying Amount RM'000	Contractual Undiscounted Cash Flows RM'000	Within 1 Year RM'000	1 - 5 Years RM'000	Over 5 Years RM'000
2026						
Non-derivative Financial Liabilities						
Lease liabilities	5.50 - 7.85	676	923	649	274	–
Trade payables	–	8,453	8,453	8,453	–	–
Other payables and accruals	–	3,934	3,934	3,934	–	–
		13,063	13,310	13,036	274	–

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(c) Liquidity Risk (Cont'd)

Maturity Analysis (Cont'd)

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period) *(Cont'd)*:-

The Group	Contractual Interest Rate %	Carrying Amount RM'000	Contractual Undiscounted Cash Flows RM'000	Within 1 Year RM'000	1 - 5 Years RM'000	Over 5 Years RM'000
2025						
Non-derivative Financial Liabilities						
Lease liabilities	5.50 - 7.85	565	713	542	171	–
Trade payables	–	7,884	7,884	7,884	–	–
Other payables and accruals	9.00	5,344	5,448	3,896	1,552	–
		13,793	14,045	12,322	1,723	–
The Company						
2026						
Non-derivative Financial Liabilities						
Other payables and accruals	–	2,042	2,042	2,042	–	–
2025						
Non-derivative Financial Liabilities						
Other payables and accruals	9.00	3,474	3,578	2,026	1,552	–

33.2 CAPITAL RISK MANAGEMENT

The Group and the Company manage its capital to ensure that entities within the Group will be able to maintain an optimal capital structure so as to support its businesses 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. As the Group has insignificant external borrowings, the debt-to-equity ratio may not provide a meaningful indicator of the risk of borrowings.

There were no changes in the approach to capital management during the financial year.

33. FINANCIAL INSTRUMENTS (CONT'D)

33.3 CLASSIFICATION OF FINANCIAL INSTRUMENTS

	The Group		The Company	
	2026 RM'000	**2025 RM'000**	**2026 RM'000**	**2025 RM'000**
Financial Assets				
Fair Value Through Profit or Loss				
Short-term investments (Note 16)	5,461	17,350	698	4,481
Amortised Cost				
Trade receivables (Note 12)	25,727	16,329	–	–
Other receivables (Note 14)	495	631	–	–
Amount owing by subsidiaries (Note 15)	–	–	14,414	12,982
Cash and bank balances	16,676	14,115	1,094	798
	42,898	31,075	15,508	13,780
Financial Liability				
Amortised Cost				
Trade payables (Note 22)	8,453	7,884	–	–
Other payables and accruals (Note 21)	3,934	5,344	2,042	3,474
	12,387	13,228	2,042	3,474

33.4 GAINS AND LOSSES ARISING FROM FINANCIAL INSTRUMENTS

	The Group		The Company	
	1.4.2025 to 31.3.2026 RM'000	**1.1.2024 to 31.3.2025 RM'000**	**1.4.2025 to 31.3.2026 RM'000**	**1.1.2024 to 31.3.2025 RM'000**
Financial Assets				
Fair Value Through Profit or Loss				
Net gains recognised in profit or loss by:				
- designated upon initial recognition	225	464	81	158
Amortised Cost				
Net losses recognised in profit or loss	(19)	(420)	(2)	(1)
Financial Liability				
Amortised Cost				
Net losses recognised in profit or loss	(434)	(821)	(434)	(764)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 (CONT'D)

33. FINANCIAL INSTRUMENTS (CONT'D)

33.5 FAIR VALUE INFORMATION

The fair values of the financial assets and financial liabilities of the Group and of the Company which are maturing within the next 12 months approximated their carrying amounts due to the relatively short-term maturity of the financial instruments or repayable on demand terms.

The following table sets out the fair value profile of financial instruments that are carried at fair value at the end of the reporting period:-

	Fair Value of Financial Instruments Carried at Fair Value				
The Group	**Level 1 RM'000**	**Level 2 RM'000**	**Level 3 RM'000**	**Total Fair Value RM'000**	**Carrying Amount RM'000**
2026					
Financial Asset					
Short-term investments:					
- money market fund	–	5,461	–	5,461	5,461
2025					
Financial Asset					
Short-term investments:					
- money market fund	–	17,350	–	17,350	17,350
The Company					
2026					
Financial Asset					
Short-term investments:					
- money market fund	–	698	–	698	698
2025					
Financial Asset					
Short-term investments:					
- money market fund	–	4,481	–	4,481	4,481

(a) Fair Value of Financial Instruments Carried at Fair Value

(i) The fair values above have been determined using the following basis:-

(aa) The fair value of money market fund is determined by reference to statements provided by the respective financial institutions, with which based on the fund managers' statements at the reporting date.

(ii) There were no transfer between level 1 and level 2 during the financial year/period.

34. SIGNIFICANT EVENT DURING THE FINANCIAL YEAR

On 8 April 2025, the Board of Directors of the Company had approved the change of financial year end of the Company from 31 December to 31 March to streamline the financial and operational processes of the Company and its subsidiaries. Consequently, the previous year's financial statements are for a period of 15 months from 1 January 2024 to 31 March 2025.

35. SIGNIFICANT EVENTS OCCURRING AFTER THE REPORTING PERIOD

(a) On 8 April 2026, a wholly owned subsidiary of the Company, Infoline Solutions entered into two Sales and Purchase Agreements for the acquisition of two 3 storey semi-detached factory buildings built on leasehold lands of H.S(D) 296779 and 296780, PT No. 12703, Pekan Baru Sungai Buloh, Daerah Petaling, Negeri Selangor for a total cash consideration of RM18,577,776. The purchase consideration is to be satisfied by a term loan facility of RM16,150,000 and remaining consideration will be settled by cash. The term loan facility with a tenure of 20 years has been approved by HSBC Amanah Malaysia Berhad on 14 April 2026.

The acquisition is subject to the approvals being obtained from the shareholders of the Company at an extraordinary general meeting ("EGM") to be convened and any other relevant authorities and/or parties, if required.

(b) On 8 April 2026, the Board of Directors proposed to establish an employees' share option scheme of up to 10% of the issued share capital of the Company (excluding treasury shares) for eligible directors and employees of the Company and its subsidiaries, who fulfill the eligibility criteria as set out in the by-laws governing the Proposed ESOS ("Proposed ESOS").

The application for the listing of and quotation for the new shares to be issued pursuant to the Proposed ESOS on the Main Market of Bursa Securities has been submitted to Bursa Securities on 20 May 2026.

The Proposed ESOS is subject to the approvals being obtained from:-

(i) Bursa Securities for the listing of and quotation for such number of new shares representing up to 10% of the total number issued shares (excluding treasury shares) of the Company that may be issued pursuant to the Proposed ESOS on the Main Market of Bursa Securities;

(ii) the shareholders of the Company at an EGM to be convened; and

(iii) any other relevant authority, if required.

On 11 June 2026, the Company received approval letter from Bursa Securities but the approval granted by Bursa Securities is subject to the following:

(i) the Company and MBSB Investment Bank ("MBSB IB") must fully comply with the relevant provisions under the Listing Requirements pertaining to the implementation of the Proposed ESOS;

(ii) MBSB IB is required to submit a confirmation to Bursa Securities of full compliance with the Proposed ESOS pursuant to Paragraph 6.43(1) of the Listing Requirements and stating the effective date of implementation together with a certified true copy of the resolution passed by the shareholders in general meeting; and

(iii) the Company is required to furnish Bursa Securities on a quarterly basis, with a summary of the total number of new Shares listed pursuant to the Proposed ESOS as at the end of each quarter together with a detailed computation of the listing fees payable.

(c) On 25 June 2026, the Board of Directors proposed to diversify the Group's existing businesses to include mechanical and electrical services ("M&E Business")("Proposed Diversification"). The Proposed Diversification will enable the Group to formalise its expansion into the M&E Business and pursue opportunities within a broader segment of the infrastructure and technology value chain.

The Proposed Diversification is subject to the approvals being obtained from the shareholders of the Company at an EGM to be convened and any other relevant authorities and/or parties, if required.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026
(CONT'D)

36. COMPARATIVE FIGURES

(a) The Group and the Company changed their financial year end from 31 December to 31 March with effect from the previous reporting period to align their financial reporting period with the operational and reporting processes of the Group and the Company. Consequently, the comparative figures for the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows cover a 15-month period from 1 January 2024 to 31 March 2025, whereas the current financial statements cover a 12-month period from 1 April 2025 to 31 March 2026. Accordingly, the comparative figures presented in these financial statements and the related notes are not directly comparable with those of the current financial year.

(b) The following figures have been reclassified to conform with the presentation of the current financial year:-

	As Previously Reported RM'000	**As Restated RM'000**
Statements of Cash Flows (Extract):-		
The Group		
2025		
Net cash for investing activities	(1,639)	(8,209)
Net increase in cash and cash equivalents	12,944	6,374
Cash and cash equivalents at beginning of the financial period	19,225	13,817
Cash and cash equivalents at end of the financial period	31,465	19,487
The Company		
2025		
Net cash from investing activities	162	30
Net increase in cash and cash equivalents	605	473
Cash and cash equivalents at beginning of the financial period	4,679	1,274
Cash and cash equivalents at end of the financial period	5,279	1,742

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

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

(a) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**2026 RM'000**	**2025 RM'000**
Revenue		86,444	114,522
Interest income		155	328
Other income		356	30
Total		**86,955**	**114,880**

(b) Business Activities

		Group	
Shariah Non-Compliant Activities	**Remarks**	**2026 RM'000**	**2025 RM'000**
Interest income Other income		199	97
Total		**199**	**97**

(c) Component of Financial Position

(i) Cash Component

		Group	
Islamic Account/Instruments	**Remarks**	**2026 RM'000**	**2025 RM'000**
Cash and bank balances (exclude cash in hand)		2	3
Investment in cash funds			
Cash in hand (to be placed under Islamic Account/ Instruments only)			
Total Cash		**2**	**3**
Conventional Account/Instruments			
Cash and bank balances (exclude cash in hand)		16,667	14,104
Investment in cash funds		5,461	17,350
Cash in hand		7	8
Total Cash		**22,135**	**31,462**

ANALYSIS OF SHAREHOLDINGS
AS AT 30 JUNE 2026

Total number of issued shares	:	362,405,220 *
Class of Shares	:	Ordinary Shares
Voting Right	:	One (1) vote per ordinary share

DISTRIBUTION OF SHAREHOLDINGS

Size of Holdings	No. of Shareholders	%	No. of Shares held	%
1 - 99	16	1.07	191	0.00
100 - 1,000	254	16.97	115,200	0.03
1,001 - 10,000	643	42.95	3,478,409	0.96
10,001 - 100,000	463	30.93	15,605,250	4.31
100,001 - 18,120,260 (**)	119	7.95	134,491,403	37.11
18,120,261 and above (***)	2	0.13	208,714,767	57.59
Total	1,497	100.00	362,405,220	100.00

REMARK: * - **Excluding a total of 823,900 Ordinary Shares purchased by the Company and retained as treasury shares as at 30 June 2026**
** - **Less than 5% of issued holdings**
*** - **5% and above of issued holdings**

SUBSTANTIAL SHAREHOLDERS ACCORDING TO THE REGISTER OF SUBSTANTIAL SHAREHOLDERS

	Direct Interest		Indirect Interest	
Name	No. of shares	%#	No. of shares	%#
Choo Wei Chuen	154,585,606	42.66	–	–
Loo Wai Hong	54,605,861	15.07	–	–

Based on the total number of 362,405,220 Ordinary Shares (excluding 823,900 Ordinary Shares purchased by the Company and retained as treasury shares as at 30 June 2026).

DIRECTORS' SHAREHOLDINGS ACCORDING TO THE REGISTER OF DIRECTOR'S SHAREHOLDINGS

	Direct Interest		Indirect Interest	
Name	No. of shares	%#	No. of shares	%#
Ang Seng Wong	0	0.00	–	–
Choo Wei Chuen	154,585,606	42.66	–	–
Loo Wai Hong	54,605,861	15.07	–	–
Too Yit Meng	14,430,253	3.98	–	–
Olivia Lim	50,000	0.01	–	–
Tan Mui Ping	0	0.00	–	–
Alwizah Al-Yafii Binti Ahmad Kamal	35,000	0.01	–	–

Based on the total number of 362,405,220 Ordinary Shares (excluding 823,900 Ordinary Shares purchased by the Company and retained as treasury shares as at 30 June 2026).

ANALYSIS OF SHAREHOLDINGS (CONT'D)

LIST OF TOP 30 LARGEST SHAREHOLDERS

No	Name	No. of shares held	%
1	CHOO WEI CHUEN	154,108,906	42.52
2	LOO WAI HONG	54,605,861	15.07
3	TOO YIT MENG	14,330,253	3.95
4	TOKIO MARINE LIFE INSURANCE MALAYSIA BHD. AS BENEFICIAL OWNER (TMEF)	11,219,100	3.10
5	CITIGROUP NOMINEES (TEMPATAN) SDN. BHD. GREAT EASTERN LIFE ASSURANCE (MALAYSIA) BERHAD (LGF)	9,228,600	2.55
6	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR LIM ZEE PING	7,400,000	2.04
7	LIM KIM GHEE	5,741,300	1.58
8	CITIGROUP NOMINEES (TEMPATAN) SDN. BHD. GREAT EASTERN LIFE ASSURANCE (MALAYSIA) BERHAD (LEEF)	5,299,900	1.46
9	UNIVERSAL TRUSTEE (MALAYSIA) BERHAD KAF CORE INCOME FUND	4,939,000	1.36
10	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR JONATHAN LAI JUN FEI (MY4536)	4,660,000	1.29
11	UNIVERSAL TRUSTEE (MALAYSIA) BERHAD	4,288,900	1.18
12	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR LIM SIM TONG	4,250,000	1.17
13	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD EXEMPT AN FOR AHAM ASSET MANAGEMENT BERHAD (TSTAC/CLNTT)	4,073,000	1.12
14	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR WON WEI ZHANG	3,946,900	1.09
15	TAN BEE HWA	2,696,300	0.74
16	TAN BEE HWA	2,374,000	0.66
17	AFFIN HWANG NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR LIM CHAI BENG	2,319,000	0.64
18	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR LIM PEI YIN	2,238,500	0.62
19	TAN HOOI HONG	1,963,100	0.54
20	CITIGROUP NOMINEES (TEMPATAN) SDN. BHD. GREAT EASTERN LIFE ASSURANCE (MALAYSIA) BERHAD (LSMCF)	1,809,200	0.50

ANALYSIS OF SHAREHOLDINGS
(CONT'D)

LIST OF TOP 30 LARGEST SHAREHOLDERS (CONT'D)

No	Name	No. of shares held	%
21	CGS INTERNATIONAL NOMINEES MALAYSIA (ASING) SDN. BHD. EXEMPT AN FOR CGS INTERNATIONAL SECURITIES SINGAPORE PTE. LTD. (RETAIL CLIENTS)	1,555,000	0.43
22	PON MENG YEE	1,500,000	0.41
23	KENANGA NOMINEES (ASING) SDN. BHD. EXEMPT AN FOR PHILLIP SECURITIES PTE LTD (CLIENT ACCOUNT)	1,448,600	0.40
24	CARTABAN NOMINEES (TEMPATAN) SDN. BHD. RHB TRUSTEES BERHAD FOR KAF VISION FUND	1,358,600	0.37
25	PUBLIC NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR TAN KIAN KHEE	1,356,000	0.37
26	LEE KAR WENG	1,240,100	0.34
27	LEE AH BAH	1,105,500	0.31
28	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR PANG TZE TZI	1,080,000	0.30
29	CHOO SAI HOOI	1,000,000	0.29
30	LEE KEAN KEAT	922,800	0.25
		314,058,420	**86.66**

NOTICE OF
ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Fifth Annual General Meeting ("**5th AGM**") of Infoline Tec Group Berhad ("**the Company**") will be held at Mutiara 3, Royale Chulan Damansara, No. 2, Jalan PJU 7/3, Mutiara Damansara, 47810 Petaling Jaya, Selangor Darul Ehsan on Friday, 28 August 2026 at 9:30 a.m. (Malaysian time) for the following purposes:-

A G E N D A

ORDINARY BUSINESS

1. To receive the Audited Financial Statements together with the Directors' and Auditors' Reports thereon for the financial year ended 31 March 2026.
   (please refer to Explanatory Note A)

2. To approve the payment of Non-Executive Directors' fees and benefits of up to RM300,000.00 for the period from the 5th AGM until the next Annual General Meeting ("**AGM**") to be held in the year 2027. ***Ordinary Resolution 1***
   (please refer to Explanatory Note B)

3. To re-elect the following Directors of the Company, who retire by rotation in accordance with Clause 76(3) of the Company's Constitution and being eligible, had offered themselves for re-election: -

   (a) Mr. Choo Wei Chuen; and ***Ordinary Resolution 2***

   (b) Ms. Alwizah Al-Yafii Binti Ahmad Kamal. ***Ordinary Resolution 3***
   (please refer to Explanatory Note C)

4. To note the retirement of Messrs. Crowe Malaysia PLT as Auditors of the Company, following their indication that they do not wish to seek re-appointment as the External Auditors of the Company.
   (please refer to Explanatory Note D)

SPECIAL BUSINESS

To consider and if thought fit, with or without any modifications, to pass the following Ordinary Resolutions: -

5. **AUTHORITY TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016 ("THE ACT")** ***Ordinary Resolution 4***

   "**THAT** subject always to the Sections 75 and 76 of the Act, Constitution of the Company, the Main Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**") and the approval of relevant authorities, the Directors be and are hereby empowered to issue and allot shares in the Company from time to time and upon such terms and conditions and for such purposes and to such persons whomsoever as the Directors may, in their absolute discretion, deem fit provided that the aggregate number of shares issued pursuant to this resolution during the preceding twelve (12) months does not exceed ten percent (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) for the time being and that the Directors be and also empowered to obtain approval for the listing of and quotation for the additional shares so issued on Bursa Securities;

   THAT pursuant to Section 85 of the Act to be read together with Clause 12(3) of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered new shares of the Company ranking equally to the existing issued shares arising from any issuance of new shares in the Company pursuant to the Act;

NOTICE OF ANNUAL GENERAL MEETING
(CONT'D)

AND THAT such authority shall continue in force until the conclusion of the next AGM of the Company after the approval was given or at the expiry of the period within which the next AGM is required to be held after the approval was given, whichever is earlier unless revoked or varied by an ordinary resolution of the Company at a general meeting."
(please refer to Explanatory Note E)

6. **PROPOSED RENEWAL OF SHARE BUY-BACK AUTHORITY FOR THE COMPANY TO PURCHASE ITS OWN ORDINARY SHARES UP TO 10% OF THE TOTAL NUMBER OF ISSUED SHARES OF THE COMPANY ("PROPOSED RENEWAL OF SHARE BUY-BACK AUTHORITY")** ***Ordinary Resolution 5***

"**THAT** subject to the compliance with Section 127 of the Act, the Constitution of the Company, the Listing Requirements of Bursa Securities and all other applicable laws, rules and regulations and guidelines for the time being in force and the approvals of all relevant governmental and/or regulatory authority, approval be and is hereby given to the Company to purchase such number of ordinary shares in the Company as may be determined by the Directors of the Company from time to time through Bursa Securities as the Directors may deem fit and expedient in the interest of the Company, provided that: -

(i) the aggregate number of ordinary shares to be purchased and/or held by the Company pursuant to this resolution shall not exceed ten percent (10%) of the total number of issued shares of the Company as quoted on Bursa Securities as at the point of purchase; and
(ii) the maximum funds to be allocated by the Company for the purpose of purchasing its own shares shall not exceed the aggregate of the retained profits of the Company based on the latest audited financial statements and/or the latest unaudited financial statements (where applicable) available at the time of the purchase.

THAT upon completion of the purchase by the Company of its own shares, the Directors of the Company be authorised to deal with the shares purchased in their absolute discretion in the following manner:-

(i) cancel all the shares so purchased; and/or
(ii) retain the shares so purchased in treasury for distribution as dividend to the shareholders and/or resell on the market of Bursa Securities; and/or
(iii) retain part thereof as treasury shares and cancel the remainder; or in any other manner as prescribed by the Act, rules, regulations and orders made pursuant to the Act and the requirements of Bursa Securities and any other relevant authority for the time being in force.

THAT such authority conferred by this resolution shall commence upon the passing of this resolution and shall continue to be in force until: -

(a) the conclusion of the next AGM of the Company following this AGM at which such resolution was passed, at which time it will lapse, unless by an ordinary resolution passed at that meeting, the authority is renewed, either unconditionally or subject to conditions; or
(b) the expiration of the period within which the next AGM of the Company after that date is required by law to be held; or
(c) revoked or varied by an ordinary resolution passed by the shareholders of the Company at a general meeting;

whichever occurs first.

AND THAT the Directors of the Company be authorised to give effect to the Proposed Renewal of Share Buy-Back Authority with full power to assent to any conditions, modifications, variations and/or amendments as may be required by the relevant authorities and to take such steps and do all such acts and things as they may deem fit and expedient in the best interest of the Company."
(please refer to Explanatory Note F)

NOTICE OF ANNUAL GENERAL MEETING
(CONT'D)

7. **PROPOSED NEW SHAREHOLDERS' MANDATE FOR RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE OR TRADING NATURE ("PROPOSED RRPT MANDATE")** ***Ordinary Resolution 6***

"**THAT** subject to the provisions of the Listing Requirements of Bursa Securities, approval be and is hereby given to the Company and its subsidiaries ("**Group**") to enter into and to give effect to the category of the recurrent related party transactions of a revenue or trading nature from time to time with the related parties as specified in Section 2.5, Part A of the Circular/Statement to Shareholders dated 27 July 2026 provided that such transactions are:-

(i) recurrent transactions of a revenue or trading nature;
(ii) necessary for the Group's day-to-day operations;
(iii) carried out in the ordinary course of business on normal commercial terms which are not more favourable to the related parties than those generally available to the public; and
(iv) not detrimental to the minority shareholders of the Company.

AND THAT such authority shall commence upon the passing of this resolution and shall continue to be in force until: -

(i) the conclusion of the next AGM of the Company following this AGM at which the Proposed RRPT Mandate was passed, at which time it will lapse, unless by an ordinary resolution passed at the next AGM, the authority is renewed;
(ii) the expiration of the period within which the next AGM of the Company after that date it is required to be held pursuant to Section 340(2) of the Act but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act; or
(iii) revoked or varied by an ordinary resolution passed by the shareholders of the Company in a general meeting;

whichever is earlier.

AND FURTHER THAT the Directors be authorised to complete and do all such acts and things (including executing all such documents as may be required), as they may consider expedient or necessary to give effect to the Proposed RRPT Mandate."
(please refer to Explanatory Note G)

8. To transact any other business of which due notice shall have been given in accordance with the Act and the Constitution of the Company.

BY ORDER OF THE BOARD

YEOW SZE MIN
(MAICSA 7065735)
(SSM PC No. 201908003120)

CHEW KIT YEE
(MAICSA 7067474)
(SSM PC No. 202208000376)

Company Secretaries

Kuala Lumpur
27 July 2026

NOTICE OF ANNUAL GENERAL MEETING
(CONT'D)

NOTES ON APPOINTMENT OF PROXY

1. Only a member whose name appears in the Record of Depositors of the Company as at 20 August 2026 shall be entitled to attend, speak and vote, and to appoint proxy(ies) to attend, speak and vote on his/her/its behalf at the 5th AGM.

2. A member of the Company who is entitled to attend and vote at the 5th AGM may appoint not more than two (2) proxies to attend, participate, speak and vote instead of the member at the 5th AGM. A proxy may but need not be a member of the Company.

3. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991, it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.

4. Where a member of the Company is an exempt authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991 which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("**Omnibus Account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each Omnibus Account it holds.

5. Where a member appoints more than one (1) proxy to attend the 5th AGM, the member shall specify the proportion of his/her shareholdings to be represented by each proxy.

6. The instrument appointing a proxy shall be in writing under the hand of the appointer or of his/her attorney duly authorised in writing or if the appointer is a corporation, either under its common seal or under the hand of a duly authorised officer or attorney of the corporation.

7. The appointment of a proxy may be made in a hard copy form or by electronic means in the following manner and must be received by the Company not less than forty-eight (48) hours before the time appointed for holding the 5th AGM or any adjournment thereof:-

   a. <u>In hard copy form</u>

      The Proxy Form must be deposited with the Company's Share Registrar, Securities Services (Holdings) Sdn. Bhd. at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan.

   b. <u>By electronic means</u>

      The Proxy Form can be electronically lodged via the following methods: -

      (i) Vide Facsimile (**Fax Number: +603-2094 9940 / +603-2095 0292**); or
      (ii) Vide designated Email Address of Share Registrar: **<u>info@sshsb.com.my</u>**

   A member may call the support line of Securities Services (Holdings) Sdn. Bhd. at +603-2084 9000 for assistance/clarification on item (7)(b) above.

8. Any notice of termination of authority to act as proxy must be received by the Company not less than forty-eight (48) hours before the time stipulated for holding the 5th AGM or at any adjournment thereof, failing which, the termination of the authority of a person to act as proxy will not affect the following in accordance with Section 338 of the Act:

   a. the constitution of the quorum at such meeting;
   b. the validity of anything he did as chairman of such meeting;
   c. the validity of a poll demanded by him at such meeting; or
   d. the validity of the vote exercised by him at such meeting.

NOTICE OF ANNUAL GENERAL MEETING (CONT'D)

NOTES ON APPOINTMENT OF PROXY (CONT'D)

9. By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the 5th 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 agent) for the purpose of the processing and administration of proxies and representatives appointed for the 5th AGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, minutes and other documents relating to the 5th AGM (including any adjournment thereof), and in order for the Company (or its agent) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "**Purposes**");
   (ii) warrants that where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agent), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agent) of the personal data of such proxy(ies) and/or representative(s) for the Purposes; and
   (iii) agrees that the member will indemnify the Company (or its agent) in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

Explanatory Notes:

A. Agenda item 1 - Audited Financial Statements for the financial year ended 31 March 2026

This agenda item is meant for discussion only in accordance with Section 340(1)(a) of the Act. The Audited Financial Statements do not require a formal approval of shareholders and hence, the matter will not be put forward for voting.

B. Agenda item 2 – Directors' Fees and Benefits (Ordinary Resolution 1)

Pursuant to Section 230(1) of the Act, fees and benefits payable to the Non-Executive Directors of a listed company and its subsidiaries shall be approved by shareholders at a general meeting.

The proposed Directors' fees and benefits are calculated based on the current Board size and the number of scheduled Board and Committee meetings for the period from the 5th AGM up to the next AGM to be held in the year 2027. In the event the proposed amount is insufficient (i.e. due to more meetings or enlarged Board size), approval will be sought at the next AGM for additional fees to meet the shortfall.

The Ordinary Resolution 1, if passed, will allow the Company to make the payment to the Non-Executive Directors on a monthly basis. The Board is of the view that it is just and equitable for the Non-Executive Directors to be paid such payment on a monthly basis after they have discharged their responsibilities and rendered their services to the Company.

C. Agenda item 3 – Re-election of Directors (Ordinary Resolutions 2 and 3)

Mr. Choo Wei Chuen and Ms. Alwizah Al-Yafii Binti Ahmad Kamal. ("**Retiring Directors**") are standing for re-election as Directors of the Company and being eligible, have offered themselves for re-election at the 5th AGM.

The Board had through the Nominating Committee ("**NC**") carried out the annual assessment and fit and proper assessment on the Retiring Directors and agreed that they met the criteria as prescribed by Paragraph 2.20A of the Listing Requirements of Bursa Securities on character, experience, integrity, competence and time to effectively discharge their role as Directors of the Company.

The Board had also carried out through the NC an assessment on the independence of Ms. Alwizah Al-Yafii Binti Ahmad Kamal and is satisfied that she met the criteria of independence as prescribed in the Listing Requirements of Bursa Securities.

The profiles of the Retiring Directors are set out in the Annual Report in respect of the financial year ended 31 March 2026.

NOTICE OF ANNUAL GENERAL MEETING
(CONT'D)

Explanatory Notes (Cont'd):

D. Agenda item 4 – Re-appointment of Auditors

The Company's External Auditors, Messrs. Crowe Malaysia PLT has expressed that they are not seeking re-appointment as the External Auditors of the Company at this AGM. Pursuant to Section 273(b) of the Companies Act 2016, Messrs. Crowe Malaysia PLT shall cease to hold office at the conclusion of the AGM.

There were no disagreements with the outgoing External Auditors and the Board is not aware of any matters that need to be brought to the attention of the shareholders of the Company. The Company is currently undertaking the necessary process to appoint new External Auditors in place Messrs. Crowe Malaysia PLT. A further announcement will be made in due course upon the confirmation of the proposed appointment of new External Auditors.

E. Agenda item 5 – Authority to Issue and Allot Shares pursuant to Sections 75 and 76 of the Act (Ordinary Resolution 4)

The Company wishes to obtain a mandate on the authority to issue shares pursuant to Sections 75 and 76 of the Act at the 5th AGM of the Company to issue shares any time to such persons provided that the aggregate number of shares to be issued pursuant to this resolution during the preceding twelve (12) months does not exceed ten percent (10%) of the total number of issued shares of the Company for the time being (hereinafter referred to as the "**General Mandate**").

The Company had been granted a general mandate on the authority to issue shares pursuant to the Act by its shareholders at the Fourth AGM of the Company held on 27 August 2025 (hereinafter referred to as the "**Previous Mandate**").

As at the date of this notice, the Previous Mandate granted by the shareholders had not been utilised and hence no proceeds were raised therefrom.

The purpose of seeking the General Mandate is to provide the flexibility to the Company's Directors to issue and allot new shares in the Company in their absolute discretion without convening a general meeting as it would be both time and cost-consuming to organise a general meeting, for any potential fund raising activities, including but not limited to placement of shares, for the purpose of funding future investments, working capital and/or acquisition.

Pursuant to Section 85(1) of the Act to read together with Clause 12(3) of the Constitution of the Company, shareholders have pre-emptive rights to be offered any new shares in the Company which rank equally to the existing issued shares in the Company or other convertible securities. Thus, a waiver is required.

The Ordinary Resolution 4, if passed, would allow the Directors to issue new shares to any person under the authority to issue shares pursuant to the Act without having to offer the new shares to be issued equally to all existing shareholders of the Company prior to issuance. This authority, unless revoked or varied by the Company in a general meeting, will expire at the next AGM.

F. Agenda item 6 – Proposed Renewal of Share Buy-Back Authority (Ordinary Resolution 5)

The Ordinary Resolution 5, if passed, will provide a renewed mandate for the Company to purchase its own ordinary shares up to ten percent (10%) of the total number of issued shares of the Company and shall lapse at the conclusion of the next AGM unless authority for the renewal is obtained from the shareholders of the Company at a general meeting.

Further information on the Proposed Share Buy-Back Authority is set out in Circular/Statement to Shareholders dated 27 July 2026.

G. Agenda item 7 – Proposed RRPT Mandate (Ordinary Resolution 6)

The Ordinary Resolution 6, if passed, will give mandate to the Group to enter into recurrent related party transactions of a revenue or trading nature, details of which are set out in Section 2.5, Part A of the Circular/ Statement to Shareholders dated 27 July 2026. This mandate shall lapse at the conclusion of the next AGM unless authority for the renewal is obtained from the shareholders of the Company at a general meeting.

Further information on the Proposed RRPT Mandate is set out in Circular/Statement to Shareholders dated 27 July 2026.

CDS Account No.

No. of shares held

INFOLINE TEC GROUP BERHAD
Registration No. 202101032489 (1432789-M)
(Incorporated in Malaysia)

FORM OF PROXY

*I/We, ... Tel:...
(full name in block, NRIC / Passport No. / Registration No.)

of...
(full address)

being a member(s) of **INFOLINE TEC GROUP BERHAD ("the Company")**, hereby appoint:

Full Name (In Block)	**NRIC / Passport No.**	**Proportion of shareholdings**	
		No. of shares	**%**
Address			

and/or* (*delete as appropriate)

Full Name (In Block)	**NRIC / Passport No.**	**Proportion of shareholdings**	
		No. of shares	**%**
Address			

or failing him/her, the Chairman of the meeting as my/our proxy/proxies to vote for me/us on my/our behalf at the Fifth (5th) Annual General Meeting of the Company to be held at Mutiara 3, Royale Chulan Damansara, No. 2, Jalan PJU 7/3, Mutiara Damansara, 47810 Petaling Jaya, Selangor Darul Ehsan on Friday, 28 August 2026 at 9:30 a.m. (Malaysian time) and at any adjournment thereof, and to vote as indicated below:

Ordinary Business	**Resolution**	**For**	**Against**
Approval of the payment of Non-Executive Directors' fees and benefits of up to RM300,000.00 for the period from the 5th AGM until the next Annual General Meeting to be held in the year 2027.	Ordinary Resolution 1		
Re-election of Mr. Choo Wei Chuen	Ordinary Resolution 2		
Re-election of Ms. Alwizah Al-Yafii Binti Ahmad Kamal	Ordinary Resolution 3		
Special Business			
Authority to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016	Ordinary Resolution 4		
Proposed Renewal of Share Buy-Back Authority for the Company to purchase its own ordinary shares up to 10% of the total number of Issued Shares of the Company	Ordinary Resolution 5		
Proposed New Shareholders' Mandate for recurrent related party transactions of a revenue or trading nature	Ordinary Resolution 6		

Please indicate with an "X" in the space provided whether you wish your votes to be cast for or against the resolutions. In the absence of specific direction, your proxy will vote or abstain as he/she thinks fit.

Signed this _________ day of ____________________, 2026

Signature*
Member

* Manner of execution:

(a) *If you are an individual member, please sign where indicated.*

(b) *If you are a corporate member which has a common seal, this proxy form should be executed under seal in accordance with the Constitution of your corporation.*

(c) *If you are a corporate member which does not have a common seal, this proxy form should be affixed with rubber stamp of your company (if any) and executed by:*

(i) *At least two (2) authorised officers, of whom one shall be a director; or*

(ii) *Any director and/or authorised officers in accordance with the laws of the country under which your corporation is incorporated.*

NOTES:

1. Only a member whose name appears in the Record of Depositors of the Company as at 20 August 2026 shall be entitled to attend, speak and vote, and to appoint proxy(ies) to attend, speak and vote on his/her/its behalf at the 5th Annual General Meeting ("**5th AGM**").
2. A member of the Company who is entitled to attend and vote at the 5th AGM may appoint not more than two (2) proxies to attend, participate, speak and vote instead of the member at the 5th AGM. A proxy may but need not be a member of the Company.
3. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991, it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.
4. Where a member of the Company is an exempt authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991 which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("**Omnibus Account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each Omnibus Account it holds.

NOTES (CONT'D):

5. Where a member appoints more than one (1) proxy to attend the 5th AGM, the member shall specify the proportion of his/her shareholdings to be represented by each proxy.

6. The instrument appointing a proxy shall be in writing under the hand of the appointer or of his/her attorney duly authorised in writing or if the appointer is a corporation, either under its common seal or under the hand of a duly authorised officer or attorney of the corporation.

7. The appointment of a proxy may be made in a hard copy form or by electronic means in the following manner and must be received by the Company not less than forty-eight (48) hours before the time appointed for holding the 5th AGM or any adjournment thereof:-
   (a) <u>In hard copy form</u>
   The Proxy Form must be deposited with the Company's Share Registrar, Securities Services (Holdings) Sdn. Bhd. at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan.
   (b) <u>By electronic means</u>
   The Proxy Form can be electronically lodged via the following methods: -
   (i) Vide Facsimile (**Fax Number: +603-2094 9940 / +603-2095 0292**); or
   (ii) Vide designated Email Address of Share Registrar: **<u>info@sshsb.com.my</u>**

   A member may call the support line of Securities Services (Holdings) Sdn. Bhd. at +603-2084 9000 for assistance/clarification on item (7)(b) above.

8. Any notice of termination of authority to act as proxy must be received by the Company not less than forty-eight (48) hours before the time stipulated for holding the 5th AGM or at any adjournment thereof, failing which, the termination of the authority of a person to act as proxy will not affect the following in accordance with Section 338 of the Act:
   (a) the constitution of the quorum at such meeting;
   (b) the validity of anything he did as chairman of such meeting;
   (c) the validity of a poll demanded by him at such meeting; or
   (d) the validity of the vote exercised by him at such meeting.

9. By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the 5th 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 agent) for the purpose of the processing and administration of proxies and representatives appointed for the 5th AGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, minutes and other documents relating to the 5th AGM (including any adjournment thereof), and in order for the Company (or its agent) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "**Purposes**");
   (ii) warrants that where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agent), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agent) of the personal data of such proxy(ies) and/or representative(s) for the Purposes; and
   (iii) agrees that the member will indemnify the Company (or its agent) in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

Please fold this flap for sealing

AFFIX
STAMP

The Poll Administrator

INFOLINE TEC GROUP BERHAD
Registration No.: 202101032489 (1432789-M)

Level 7, Menara Milenium, Jalan Damanlela,
Pusat Bandar Damansara, Damansara Heights,
50490 Kuala Lumpur, Wilayah Persekutuan

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