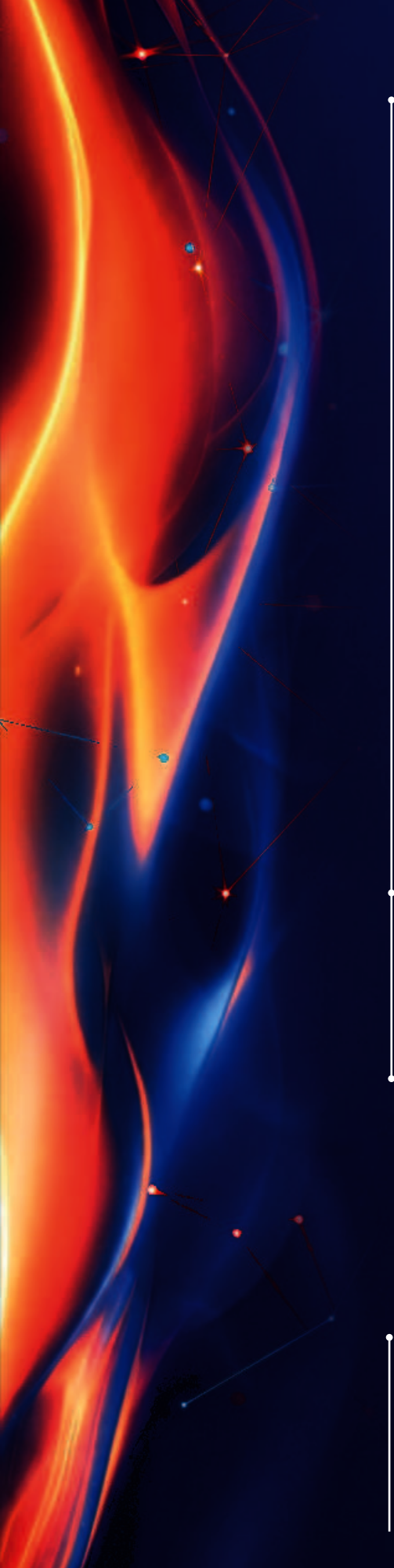

scicom
The Science of Communication

Invisible Intelligence. Visible Impact.

ANNUAL REPORT 2026

ANNUAL REPORT 2026 - TABLE OF CONTENTS

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ABOUT SCICOM

Scicom (MSC) Berhad is Malaysia's leading business process outsourcing (BPO) and digital transformation provider, listed on the Main Market of Bursa Malaysia since 2005. We build the artificial intelligence (AI) embedded systems and run the operations that governments, enterprises, and multinational corporations depend on. Our capabilities span proprietary platforms, advanced analytics, and applied AI. Integrating these with deep industry knowledge and operational discipline, we deliver large-scale digital transformation projects that cut costs, enhance customer satisfaction, and grow revenue.

29
YEARS IN OPERATION

2005
YEAR LISTED ON BURSA MALAYSIA

2
DELIVERY HUBS: MALAYSIA, SRI LANKA

OUR CERTIFICATION

ISO/IEC 27001:2022
Information Security Management System

ISO 9001:2015
Quality Management System

CMMI Level 3
Capability Maturity Model Integration

PCI-DSS
Payment Card Industry Data Security Standard

OUR CAPABILITIES



Customer Lifecycle Management

Nearly three decades of contact-centre operations across aviation, financial services, telecommunications, and healthcare, re-engineered around AI to deliver intelligent automation, personalised experiences, and demand forecasting that cuts cost and improves service levels.



Gov-Tech

Modernising public service delivery with AI-powered systems that streamline agency operations, unlock new revenue streams, and improve customer satisfaction for citizens and businesses.



Applied AI

Applied AI runs across all four, on speech and language models we built ourselves.



Digital

Applications, data, cloud, and security, built for our own operations and for clients, including commerce platforms where we build the storefront, run the operation behind it, and drive the traffic to it.



Education

Workforce capability planned, built, delivered, and measured, from onboarding and compliance to leadership and technical skills, for our own people and for clients.

AWARDS AND RECOGNITION

Scicom was named a Leader in the 2026 International Association of Outsourcing Professionals (IAOP) Global 100, and recognised as a top performer in Client Outcomes, Awards & Certifications, and Innovation. Scicom has appeared on the IAOP list for the past seven consecutive years, and IAOP also recognises the company for Sustained Excellence.

Corporate Category

- Best Outsourced Inbound Contact Centre Above 100 seats Gold – 2026
- Best Outsourced Inbound Contact Centre Above 100 seats Gold – 2025
- Best Customer Experience Program Bronze – 2025



Individual Category

- Best Contact Centre Support Professional WFM Analyst Gold – 2026 *
- Best Contact Centre Manager Inbound Silver – 2026
- Best Contact Centre Professional (Voice) Above 100 seats Silver – 2026

Ranked #109 among the world's top 500 outsourcing firms in the 2026 OA500 Global Outsourcing Firm Index, published by Outsource Accelerator, a global outsourcing marketplace and research authority.



CEC Partner Award 2026

Scicom (MSC) Berhad received the prestigious Lenovo AP Services – CEC Partner ** Award 2026, recognising its contribution to Lenovo's customer engagement operations and strategic transformation initiatives across the region.

** WFM: Workforce Management*

***AP Services – CEC Partner: Asia Pacific Services - Customer Engagement Centre*



SCICOM
CUSTOMER LIFECYCLE MANAGEMENT

Scicom works with leading global brands across aviation, financial services, telecommunications, consumer electronics, media, travel, e-commerce, healthcare, and the public sector. We deliver customised solutions for business-to-consumer (B2C) and business-to-business (B2B) markets, turning every interaction into an opportunity to enhance customer satisfaction and loyalty. Scicom has ranked among the IAOP Global Outsourcing 100, the industry's benchmark list of the world's leading outsourcing providers.

OUR SOLUTIONS

Value comes from rethinking the work, not from bolting AI on top. Scicom redesigns the operation, builds the systems, and runs both, cutting cost, lifting service levels, and building customer loyalty.

01 DESIGN — *We define the operating model before anything gets built.*

- Customer strategy and segmentation
- Customer experience and journey design
- Operating model design: what AI handles, what people handle

02 BUILD — *We build the systems that make the design work at scale.*

- Contact centre platforms and technology transformation
- Data platforms, analytics, and conversation intelligence
- Customer-facing and agent-facing AI applications
- Integration with client customer relationship management (CRM) and back-office systems
- Language and speech models: speech-to-text, text-to-speech, and multilingual AI, including Malaysian languages
- AI governance, safety, and responsible deployment

03 RUN — *We operate at scale and take accountability for the outcome.*

- Omnichannel and multilingual customer operations
- Combined human and AI delivery
- Acquisition, conversion, and retention
- Service-level governance and performance reporting



SCICOM
GOV-TECH

Governments are under pressure to deliver more from the same budget. Scicom Gov-Tech builds and runs the systems that establish identity, control what crosses the border, use blockchain to keep records verifiable and tamper-proof, and build the national workforce, cutting cost, raising service standards, and strengthening national security.

OUR SOLUTIONS

National systems built and operated end-to-end.

01 **Identity —** *Establishing and verifying who a person is.*

- Digital ID and citizen identity management
- Electronic know-your-customer (eKYC) and customer verification
- Biometric matching and document fraud detection
- Blockchain-based credential and document verification
- E-passport personalisation

02 **Movement of People —** *Who enters, on what basis, and for how long.*

- International student management: application, verification, pass issuance, and renewal
- Border control systems
- E-visa and permit platforms
- Advance passenger screening and Interpol integration
- AI-assisted risk assessment
- Migrant worker management

03 **Movement of Goods —** *Clearing trade faster and with better risk control.*

- Digital Free Trade Zone platforms with risk scoring and anomaly detection
- Customs and trade facilitation

04 **Skills and Employability —** *Building the workforce the economy needs.*

- National technical and vocational education and training (TVET) delivery platforms
- Skills certification and credentialing
- Skills-to-jobs matching and labour market analytics

05 **Platforms and Infrastructure —** *Where the systems run, and what protects them.*

- Digital government platforms
- AI governance, model assurance, and auditability
- Cloud and cybersecurity
- Data and analytics platforms
- Distributed ledger platforms for trade and customs records

APPLIED **ARTIFICIAL INTELLIGENCE**

Applied AI runs across our businesses. The case might be a customer contact, a visa application, or a shipment clearing customs. The pattern is the same. AI closes what it can resolve on its own, supports the people handling complex cases, plans and schedules the work, and improves all three with what it learns. It runs on speech and language models we built ourselves, trained on Malaysian conversational data from aviation, banking, telecommunications, and government. The same capability builds and evaluates training data for clients developing their own models.



OUR SOLUTIONS

AI at every layer of the operation, from the interaction to the decisions that run it.

01 **Automated Resolution** — *AI that handles the case end-to-end.*

- Conversational AI across voice, webchat, and messaging
- Email and document processing
- Agentic AI for multi-step resolution

02 **Human Support** — *AI that assists people doing the work.*

- Copilot and real-time assist, including knowledge retrieval
- Automated summarisation and case notes
- Quality assurance and speed-to-proficiency support

03 **Operational Intelligence** — *AI that plans and schedules the work.*

- Demand forecasting and capacity planning
- Scheduling and workforce optimisation
- Risk scoring, prioritisation, and real-time routing

04 **Decision Intelligence** — *AI that learns from every case and feeds it back.*

- Conversation, speech, and document analytics
- Performance monitoring and predictive modelling
- Next-best-action and personalisation

05 **AI Data Services** — *The training data models are built on.*

- Multilingual labelling and annotation across text, speech, and image
- Model evaluation, human review, and safety testing

SCICOM **DIGITAL**

Scicom Digital builds the technology foundations that power modern businesses. From enterprise applications and intelligent automation to data analytics, cloud infrastructure and digital commerce, we connect systems, people and processes to create seamless digital experiences.

Combining technology expertise with deep operational knowledge, we help organisations modernise legacy systems, improve efficiency and make smarter decisions. Our solutions are designed to scale, adapt and deliver measurable business outcomes in an increasingly connected world.



OUR SOLUTIONS

The digital core behind operations that run at scale.

01 **Applications and Platforms —** *The systems the business runs on.*

- Custom application development, including web, mobile, and distributed ledger (blockchain)
- Platform modernisation and legacy migration
- Application programming interface (API) and systems integration
- Managed platform support

02 **AI and Automation** — *Automating the work and applying AI where it adds value.*

- Robotic and workflow process automation
- Machine learning engineering and model deployment
- Generative AI and large language model (LLM) integration
- Machine Learning Operations (MLOps) and model lifecycle management

03 **Data and Analytics** — *Building the data foundation the business can act on.*

- Data platform engineering, warehousing, and pipelines
- Business intelligence and reporting
- Predictive modelling and advanced analytics
- Data governance and quality

04 **Cloud and Security** — *Where everything runs, and what protects it.*

- Cloud architecture, migration, and multi-cloud
- Software development and IT operations (DevOps), and infrastructure automation
- Managed cloud operations
- Security architecture and identity management
- Threat detection and monitoring

05 **Digital Commerce** — *Selling and serving customers online.*

- E-commerce and marketplace platforms
- Storefront design, payments, and fulfilment
- Digital marketing and customer acquisition

SCICOM **EDUCATION**



As industries evolve and technology reshapes the workplace, organisations need a workforce equipped with the right skills to adapt and perform. Scicom Education helps bridge this gap through structured learning strategies, technology-enabled training and practical workforce development programmes.

Drawing on our experience in managing large-scale operations, we design and deliver learning solutions that strengthen employee capabilities, accelerate proficiency and support continuous professional growth. From onboarding and compliance to leadership and technical development, our approach connects learning with real business needs, ensuring that skills translate into measurable performance and lasting organisational value.

OUR SOLUTIONS

The capability a workforce needs, planned, built, delivered, and measured.

01 **Strategy** — *Deciding what the workforce needs to be able to do.*

- Learning strategy and capability planning
- Workforce and skills demand analysis
- Programme design and curriculum architecture

02 **Platforms and Content** — *The technology, and what runs on it.*

- Learning management systems (LMS), mobile learning, and microlearning
- Custom and AI-authored eLearning content

03 **Programmes** — *What we teach and how we deliver it.*

- Onboarding, compliance, leadership, and technical skills
- AI roleplay and simulation for customer-facing roles
- Blended and instructor-led delivery

04 **Managed Services** — *Running it for clients.*

- Operating the client's learning function end-to-end
- Hire-train-deploy: sourcing, training, and placing job-ready talent

05 **Measurement** — *Measuring capability, not just attendance.*

- Skills taxonomies, capability mapping, and gap analysis
- Speed-to-proficiency measurement and adaptive learning paths
- Learning analytics, certification, and accreditation

CORPORATE PROFILE

BOARD OF DIRECTORS

Krishnan A/L C. K. Menon
Non-Independent Non-Executive Director/ Chairman

Dato' Sri Leo Suresh Ariyanayakam
Non-Independent Executive Director/ Chief Executive Officer

Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah
Non-Independent Non-Executive Director

Datuk (Dr.) Joseph Dominic Silva
Independent Non-Executive Director

Mior Mokhtar Bin Mior Abu Bakar
Independent Non-Executive Director

Hong Kean Yong
Independent Non-Executive Director

Dr. Teoh Chooi Shi
Independent Non-Executive Director

Norlida Binti Abdul Azmi
Independent Non-Executive Director
(appointed on 1 January 2026)

Mahani Binti Amat
Independent Non-Executive Director
(resigned on 15 June 2026)

AUDIT COMMITTEE

Datuk (Dr.) Joseph Dominic Silva
Chairman

Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah
Member

Mior Mokhtar Bin Mior Abu Bakar
Member

Dr. Teoh Chooi Shi
Member

RISK AND SUSTAINABILITY COMMITTEE

Hong Kean Yong
Chairman

Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah
Member

Dr. Teoh Chooi Shi
Member

Norlida Binti Abdul Azmi
Member

NOMINATING AND REMUNERATION COMMITTEE

Norlida Binti Abdul Azmi
Chairperson

Datuk (Dr.) Joseph Dominic Silva
Member

Mior Mokhtar Bin Mior Abu Bakar
Member

COMPANY SECRETARIES

Ng Siew Mee (MAICSA 7071920)
(SSM PC No. 202308000561)

Tan Kok Siong (LS0009932)
(SSM PC No. 202008001592)

Te Hock Wee (MAICSA 7054787)
(SSM PC No. 202008002124)

REGISTERED OFFICE

Unit 30-01, Level 30, Tower A
Vertical Business Suite
Avenue 3, Bangsar South
No. 8, Jalan Kerinchi
59200 Kuala Lumpur, Malaysia
Tel : 03 2783 9191 Fax : 03 2783 9111
Email : info@vistra.com

SHARE REGISTRAR

Vistra Investor & Issuing House Services Sdn Bhd
(formerly known as Tricor Investor & Issuing House Services Sdn Bhd)

Unit 32-01, Level 32, Tower A, Vertical Business Suite
Avenue 3, Bangsar South, No. 8, Jalan Kerinchi
59200 Kuala Lumpur, Malaysia
Tel : 03 2783 9299
Email : is.enquiry@vistra.com

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad
(Listed since 26 September 2005)
Stock Name : SCICOM
Stock Code : 0099

AUDITORS

PricewaterhouseCoopers PLT
Level 10, Menara TH 1 Sentral
Jalan Rakyat, Kuala Lumpur Sentral
50706 Kuala Lumpur, Malaysia
Tel : 03 2173 1188 Fax : 03 2173 1288

PRINCIPAL BANKERS

HSBC Bank Malaysia Berhad
Kuala Lumpur Main Branch, Level 2
Menara IQ, Lingkaran TRX 55188 Tun Razak Exchange, Kuala Lumpur, Malaysia

Hong Leong Bank Berhad
Level 10, Menara Hong Leong
No.6 Jalan Damanlela, Bukit Damansara
50490 Kuala Lumpur, Malaysia

Malayan Banking Berhad
Lot C21-C, Concourse Expansion
Suria KLCC, Kuala Lumpur City Centre
50088 Kuala Lumpur, Malaysia

CIMB Bank Berhad
KLCC Branch, C04-C05
Concourse Level, Petronas Tower 3
Suria KLCC, Jalan Ampang
50088 Kuala Lumpur, Malaysia

UOB Asset Management (Malaysia) Berhad
Level 20, UOB Plaza 1
7, Jalan Raja Laut
50350 Kuala Lumpur, Malaysia

Principal Asset Management Berhad
Level 32, Exchange 106
Lingkaran TRX
55188 Tun Razak Exchange
Kuala Lumpur, Malaysia

AmFunds Management Berhad
10th Floor, Bangunan Ambank Group
No. 55, Jalan Raja Chulan
50200 Kuala Lumpur, Malaysia

CORPORATE OFFICE

25th Floor, Menara TA One
22, Jalan P. Ramlee
50250 Kuala Lumpur, Malaysia
Tel : 03 2162 1088 Fax : 03 2164 9820

WEB

URL : www.scicom-intl.com
E-mail : business@scicom.com.my

GROUP STRUCTURE



SCICOM (MSC) BERHAD
(Kuala Lumpur and Cyberjaya, Malaysia)
Holding Company

SCICOM (ACADEMY) SDN BHD
(Kuala Lumpur, Malaysia) 100% owned

SCICOM AI SDN BHD
(Kuala Lumpur, Malaysia) 100% owned

SCICOM INTERNATIONAL COLLEGE SDN BHD
(Kuala Lumpur, Malaysia) 70% owned

MEDICONNECT SDN BHD
(Kuala Lumpur, Malaysia) 100% owned



SCICOM CONTACT CENTRE SERVICES PRIVATE LIMITED
(Bangalore, India) 100% owned



SCICOM LANKA (PRIVATE) LIMITED
(Colombo, Sri Lanka) 100% owned



SCISOLUTIONS (MAURITIUS) LTD
(Mauritius) 100% owned



PT SCICOM INDONESIA
(Jakarta, Indonesia) 100% owned





SCICOM INC
(Glenview, Illinois, USA) 100% owned



SCICOM (CAMBODIA) CO. LTD
(Phnom Penh, Cambodia) 100% owned



SCICOM INTERNATIONAL (UK) LIMITED
(London, UK) 100% owned

BOARD OF DIRECTORS

KRISHNAN MENON

Non-Independent Non-Executive Director/ Chairman



Krishnan Menon, a Malaysian, male, aged 76, was appointed to the Board of Scicom on 10 March 2004. He is a Fellow of the Institute of Chartered Accountants in England and Wales, and a member of both the Malaysian Institute of Accountants and The Malaysian Institute of Certified Public Accountants.

He brings extensive senior management and operational experience, having served as Chief Operating Officer of Putrajaya Holdings Sdn Bhd and Executive Vice-President of Public Bank Berhad.

Currently, he is the Non-Independent Non-Executive Chairman of Econpile Holdings Berhad. He attended all five (5) Board meetings held during the financial year.

BOARD OF
DIRECTORS

DATO' SRI LEO ARIYANAYAKAM

Non-Independent Executive Director/
Chief Executive Officer



Dato' Sri Leo Ariyanayakam, a Sri Lankan and Malaysian Permanent Resident, male, aged 63, was appointed to the Board of Scicom on 30 October 2002. He serves as the Chief Executive Officer and an Executive Director of the Company. He holds a Bachelor's Degree in Biochemistry.

With over 25 years of senior-level experience, he has expertise in technology solutions, process development, and the commercial and strategic aspects of business development, acquired through leadership roles in startups and global multinationals. His primary responsibilities include maximising shareholders' value, making high level decisions on the Group's business development, finance, human capital, culture, operations, and strategies, as well as shaping the future growth and direction of the Group worldwide.

He does not hold any directorships in other public companies or listed issuers in Malaysia apart from the Company. He attended all five (5) Board meetings held during the financial year.

BOARD OF
DIRECTORS

DATO' NICHOLAS JOHN LOUGH @ SHARIF LOUGH BIN ABDULLAH

Non-Independent Non-Executive Director



Dato' Nicholas John Lough, a British citizen and Malaysian Permanent Resident, male, aged 74, was appointed to the Board of Scicom as Independent Non-Executive Director on 14 May 2014, and re-designated as Non-Independent Non-Executive Director on 11 May 2026. He is a member of the Audit Committee and the Risk and Sustainability Committee. He holds a diploma from the National Association of Goldsmiths, London, Great Britain, and is a member of the Gemmological Association of Great Britain.

With extensive experience in Corporate Finance and Strategic Planning, he brings valuable expertise to the Board. He is currently a director of Hong Leong MSIG Takaful Berhad, serving as Chairman of the Group's Board Risk Committee and as a member of the Group's Board IT Committee and the Nomination and Remuneration Committee.

He attended all five (5) Board meetings held during the financial year.

BOARD OF
DIRECTORS

DATUK (DR.) JOSEPH DOMINIC SILVA

Independent Non-Executive Director



Datuk (Dr.) Silva, a Malaysian, male, aged 61, was appointed to the Board of Scicom on 7 February 2018. He serves as Chairman of the Audit Committee and is a member of the Nominating and Remuneration Committee. He brings more than 36 years' leadership experience across investment banking, investment management, corporate finance, merger and acquisitions, insurance and capital market, with extensive institutional and cross-border experience spanning Asia, Europe and other international markets.

He was most recently Chief Executive Officer of MIDF Amanah Investment Bank Berhad ("MIDF"), where he served until his retirement at the end of 2024. Prior to MIDF, he spent 9 years with Khazanah Nasional Berhad, Malaysia's sovereign wealth fund, where he served as Head of Investments and held senior responsibility for the management and oversight of significant institutional investment portfolios. Earlier in his career, he held senior positions with leading international financial institutions undertaking investment, banking and financial markets responsibilities across multiple jurisdictions. In addition to his executive career, he has served on the boards of major Malaysian and regional corporations and financial institutions, providing him with extensive experience in corporate governance, financial oversight, risk management and board-level decision-making.

He holds a postgraduate degree in Finance from the University of Wales and a Master's degree in Research (Business) from the University of Liverpool. Additionally, he completed the Senior Management Programme at Henley Management College, United Kingdom, and has participated in numerous executive programmes across Europe and Asia. In recognition of his contributions to the business and financial sectors, he was awarded an Honorary Doctorate in Business Administration by SEGi University, Malaysia.

He does not hold any other directorships in public companies or listed issuers in Malaysia apart from the Company. He attended all five (5) Board meetings held during the financial year.

BOARD OF
DIRECTORS

MIOR MOKHTAR BIN MIOR ABU BAKAR

Independent Non-Executive Director



Mior Mokhtar, a Malaysian, male, aged 71, was appointed to the Board of Scicom on 1 January 2023. He serves as a member of the Audit Committee and the Nominating and Remuneration Committee. He is a member of the Association of Chartered Certified Accountants.

With 30 years of experience, his expertise includes financial management, commercial operations, internal audit, risk management, and supply chain management. He started his career as a management executive at Petroliam Nasional Berhad in 1981 and held various roles within the Petroliam Nasional Berhad Group, including Vice President, Commercial of Trans Thai-Malaysia (Thailand) Ltd. After leaving Petroliam Nasional Berhad Group in 2010, he served as Deputy General Manager of PT Radiant Bukit Barisan in Jakarta in 2015. He has also served on the Board of Handal Energy Berhad and is presently a Director of Business Development at Cargomind Sdn. Bhd.

He does not hold any other directorships in public companies or listed issuers in Malaysia apart from the Company. He attended all five (5) Board meetings held during the financial year.

BOARD OF
DIRECTORS

HONG KEAN YONG

Independent Non-Executive Director



Hong Kean Yong, a Malaysian, male, aged 64, was appointed to the Board of Scicom on 1 January 2025. He was appointed as a member of the Risk and Sustainability Committee and subsequently re-designated as Chairman of the Committee on 27 August 2025. He earned a Bachelor of Engineering (Honours) in Electrical and Electronics Engineering from the University of Malaya.

He served as Senior Vice President of Strategic Planning and Technology Advisor at Taylor's Education Group from 2011 to 2018, where he advised the Group Chief Executive Officer on technology adoption and supervised the Chief Information Officer of the Higher Education Division.

Prior to that, he was the Group Chief Information Officer at Hong Leong Financial Group Berhad from 2008 to 2011. In this role, he was responsible for formulating the Group's Information Technology ("IT") strategy and overseeing all subsidiaries' IT functions. He contributed significantly to shaping the Group's IT vision and architecture, aligning technology initiatives with business objectives.

He is currently an Independent Non-Executive Director of AMMB Holdings Berhad. He attended all five (5) Board meetings held during the financial year.

BOARD OF
DIRECTORS

NORLIDA BINTI ABDUL AZMI

Independent Non-Executive Director



Norlida Binti Abdul Azmi, a Malaysian, female, aged 65, was appointed to the Board of Scicom on 1 January 2026. She is the Chairperson of the Nominating and Remuneration Committee, and a member of the Risk and Sustainability Committee. She holds a Bachelor of Science (majoring in Applied Computer Science) and a Master of Business Administration from Northern Illinois University, United States of America.

She began her career with Hewlett Packard Sales (M) Sdn Bhd in 1985 and brings with her 39 years of extensive multi-market and multi-disciplinary corporate experience. Her expertise spans human capital, strategy, risk management and compliance, communications, marketing, accounting, finance and business development.

She has held senior roles with global financial institutions including HSBC, Standard Chartered, and Citibank, as well as regional banks such as Abu Dhabi Islamic Bank, Commercial Bank Group, and Samba Financial Group. Her international experience covers the United Arab Emirates, Qatar, the Kingdom of Saudi Arabia, the United Kingdom, and Singapore. She has also served with major Malaysian conglomerates, including UEM Group, Permodalan Nasional Berhad, and Axiata Group.

Currently, she is an Independent Non-Executive Director of Peoplelogy Berhad. She attended two (2) Board meetings held during the financial year since her appointment to the Board on 1 January 2026.

BOARD OF
DIRECTORS

DR. CARRINE TEOH CHOOI SHI

Independent Non-Executive Director



Dr. Carrine Teoh, a Malaysian, female, aged 50, was appointed to the Board of Scicom on 1 May 2025. She serves as a member of the Audit Committee and the Risk and Sustainability Committee. She holds a Bachelor's degree in Electrical and Electronics Engineering from Nanyang Technological University, Singapore, a Master of Business Administration from the University of South Australia, and a PhD in Information Technology from Universiti Teknologi PETRONAS.

She is the President (Cybersecurity and Governance) of the ASEAN CXO Association and is a member of the Malaysian Institute of Management. With extensive experience in technology and cybersecurity, she specialises in aligning and integrating technology risk governance with business strategies across various sectors. Her core areas of expertise include cybersecurity, corporate strategy, and risk management.

She does not hold any other directorships in public companies or listed issuers in Malaysia apart from the Company. She attended all five (5) Board meetings held during the financial year.

None of the Directors have any:
- *family relationship with any Director and/or major shareholder of the Company;*
- *conflict of interest with the Company;*
- *conviction for offences within the past five (5) years (other than traffic offences, if any); or*
- *public sanction or penalty imposed by the relevant regulatory bodies during the financial year.*

SENIOR
MANAGEMENT TEAM

KELVIN LOKE CHEONG HIAN

Chief Financial Officer



Kelvin, a Malaysian, male, 51, joined Scicom on 20 September 2004 and was appointed as Chief Financial Officer on 31 July 2019. In his role, Kelvin oversees the Group's financial compliance and commercial functions, including financial reporting, budgeting, treasury and corporate finance.

With 21 years of accounting experience, Kelvin previously worked as an auditor at Ernst and Young and served as a Corporate Analyst at another listed Malaysian company. He earned a Bachelor's degree in Accountancy with Honours from Northern University of Malaysia (Universiti Utara Malaysia) and is a member of the Malaysian Institute of Accountants.

SENIOR
MANAGEMENT TEAM

BENNY PHILIP

Chief Operating Officer –
Customer Lifecycle Management



Benny, a Malaysian Permanent Resident, male, 58, joined Scicom on 21 July 2004 and was appointed as Chief Operating Officer (COO) on 1 July 2008. As COO of Customer Lifecycle Management, Benny oversees the Group's business process outsourcing operations, responsible for service delivery, client management, human resources, learning & development, project management, and quality assurance.

Benny holds a Master's degree in Human Resources Management and a Bachelor's degree in Mathematics. He has over 25 years of management experience in senior leadership roles, gained from organisations such as Unilever, Panasonic, Ford Motor Company, and HSBC. Before joining Scicom, Benny served at HSBC as a Vice President in Human Resources and Projects & Planning within the Group Global Resourcing division.

In 2011, Benny was honoured with the Malaysia HR Leader of the Year award, and in 2014, he received the Asia Outstanding Leadership Award from CMO Asia.

SENIOR
MANAGEMENT TEAM

CHANDIMA HEMACHANDRA

Chief Technology Officer



Chandima, a Sri Lankan, male, 63, joined Scicom on 20 January 2011 as Chief Technology Officer (CTO). With over 37 years of experience in information technology, he possesses extensive expertise in implementing large-scale and highly complex projects for major financial institutions across the UK, Malaysia, Sri Lanka, and Kenya. He is a Fellow of the British Computer Society (FBCS) – Chartered Institute for IT, UK, placing him among the most senior and respected professionals in the IT field.

Before joining Scicom, Chandima served as the Chief Information Officer (CIO) at Sri Lanka Insurance Corporation (SLIC), the country's oldest and one of its largest insurance providers. He has also provided consultancy services to numerous government and private organisations and has been an adviser to three national advisory councils in Sri Lanka. His early career included roles such as Systems Analyst at British Hartford Fairmount Engineering in the UK. He later held senior positions including Chief Manager Information and Communications Technology (ICT) at the Commercial Bank of Ceylon, Head of ICT and Banking Operations (Deputy General Manager/ CIO) at Hatton National Bank, and CIO at CfC Stanbic Bank, the East African headquarters of Standard Bank Africa, based in Nairobi, Kenya.

Chandima also served as a Board Director and was a member of the Board's Integrated Risk Management Committee at the National Savings Bank in Sri Lanka. He holds an Honours degree in Mathematics & Computer Science from the University of Middlesex, UK.

SENIOR
MANAGEMENT TEAM

RAMESH TOURANEY

Chief Operating Officer –
Digital Enterprise Solutions



Ramesh, a Spanish national, male, 60, joined Scicom on 1 August 2025 as Chief Operating Officer – Digital Enterprise Solutions.

He is responsible for the strategy, operations, and commercial growth of Scicom's Digital Enterprise Solutions business, delivering innovative and scalable solutions to enterprise clients globally. He has over 30 years of international leadership experience across technology, outsourcing, consultancy and finance, including roles as COO and CFO in high-growth and turnaround environments. Prior to joining Scicom, Ramesh co-founded a UK-based technology start-up and managed a global consultancy advising on strategic transformation, operational restructuring, and financial engineering. His earlier career included 17 years in the technology sector, an initial public offering (IPO) on the London Stock Exchange, and nine acquisitions across Europe.

Ramesh is a Fellow of the Association of Chartered Certified Accountants (FCCA) and is fluent in English and Spanish.

SENIOR
MANAGEMENT TEAM

WONG YEE LING

Chief Risk Officer



Yee Ling, a Malaysian, female, 53, joined Scicom on 1 March 2011 and was appointed as Chief Risk Officer on 1 October 2023. She is responsible for overseeing the Group's enterprise risk management, promoting responsible business growth, and strengthening risk practices across the organisation.

Before joining Scicom, Yee Ling worked at PricewaterhouseCoopers LLP in the UK and PricewaterhouseCoopers Malaysia. She has over 26 years of experience in diverse areas such as risk management, auditing, financial and management accounting, reporting, operational improvement, governance, and corporate transactions including mergers and acquisitions, domestic and cross-border fund-raising, and initial public offerings.

Yee Ling holds a Bachelor of Arts (Hons) in Economics from the University of Manchester. She is a member of the Malaysian Institute of Accountants and an affiliate of the UK's Institute of Chartered Accountants.

SENIOR
MANAGEMENT TEAM



SHANTI
JACQUELINE JEYA RAJ

Senior Vice President -
Human Resources, Learning & Development
and Total Quality Management

Shanti, a Malaysian, female, 61, joined Scicom on 3 January 2000 as a Customer Relationship Executive. Within a year, she took the lead of the Group's Training Department, serving both internal and external clients. She was later appointed Head of the Customer Experience Team, where she established service quality standards for Scicom's operations.

Her subsequent role was as an Operations and Training Consultant at Scicom (Academy) Sdn. Bhd., where she contributed to numerous projects across the Group. Currently, she oversees all aspects of human resources, learning and development, and ensures that the Group's quality initiatives, including processes, comply with ISO and Service Capability and Performance (SCP) standards. She is responsible for continuously reviewing, monitoring, and enhancing all accreditations to improve operational effectiveness and efficiency throughout the organisation. Shanti was promoted to Senior Vice President (SVP) on 1 July 2008.

Before joining Scicom, she gained 13 years of experience working with various multinational corporations, specialising in marketing communications, training and development, and client services.

Shanti holds a Bachelor's Degree in Business Studies and a Diploma in Public Relations. Additionally, she is a certified trainer of the Service and Support Professionals Association in the United States, holding the Certified Support Professional designation.

SENIOR
MANAGEMENT TEAM

SHIREEN MOHAMMAD

Senior Vice President - Legal & Compliance



Shireen Mohammad, a Malaysian, female, 44, joined Scicom on 12 January 2026 as Senior Vice President – Legal & Compliance. In her role, she leads Scicom's legal and compliance function and is responsible for regulatory and legislative compliance, contract management, dispute management, corporate governance, and supporting business units and advising senior management on strategic initiatives and legal and regulatory risks.

Shireen has approximately 20 years of experience in corporate and commercial law, having held roles in both private practice and in-house leadership positions across regional and multinational organisations. She began her career in legal practice advising on corporate exercises, including mergers and acquisitions and capital markets transactions, and subsequently gained extensive experience in corporate governance, commercial contracting, regulatory compliance, stakeholder and regulatory engagement, and cross-border advisory, including restructuring and business transformation initiatives.

She was admitted to the Malaysian Bar in 2006 and holds a Bachelor of Laws (Hons) from MARA University of Technology.

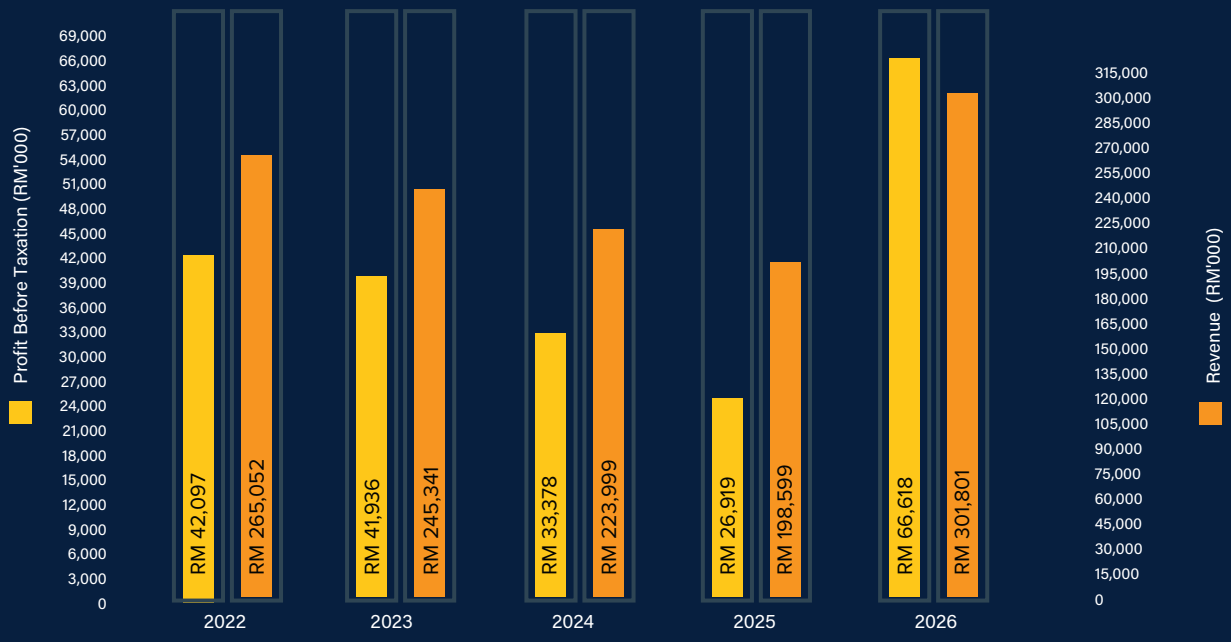
None of the Senior Management have any:

- *family relationship with any Director and/or major shareholder of the Company;*
- *conflict of interest with the Company;*
- *directorship in public companies or listed issuers;*
- *conviction for offences within the past five (5) years (other than traffic offences, if any); and*
- *public sanction or penalty imposed by the relevant regulatory bodies during the financial year.*

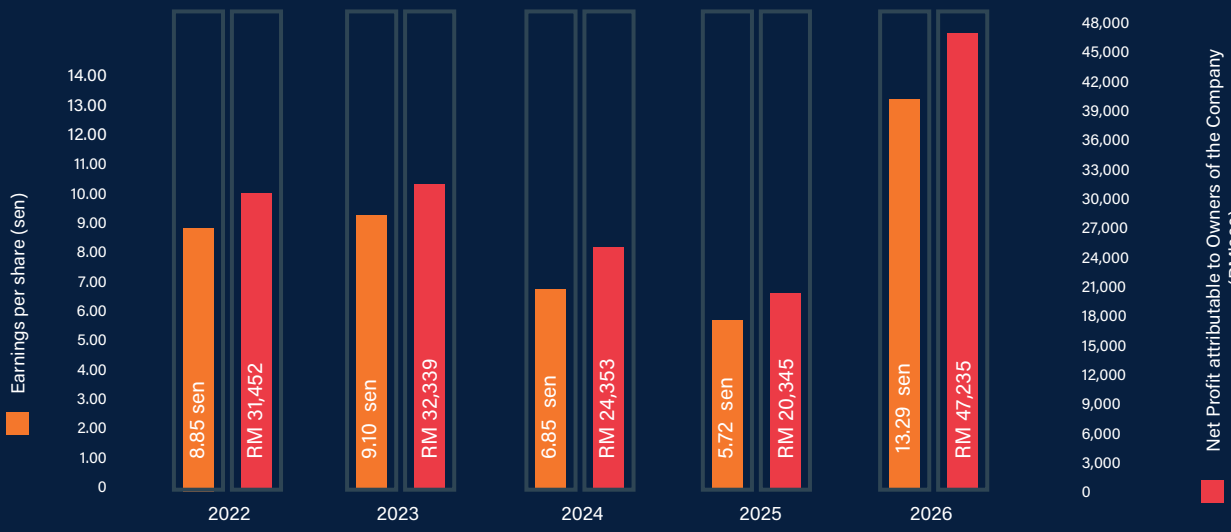
GROUP FINANCIAL HIGHLIGHTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
PROFITABILITY (RM'000)				
Operating revenue	301,801	198,599	295,687	191,174
Profit before taxation ("PBT")	66,618	26,919	61,695	23,891
Net profit for the financial year	46,927	20,640	45,740	16,884
Net profit attributable to owners of the Company	47,235	20,345	45,740	16,884
KEY BALANCE SHEET DATA (RM'000)				
Total assets	165,467	144,938	156,832	138,505
Total liabilities	40,499	29,620	38,505	29,484
Total equity attributable to owners of the Company	126,610	116,652	118,328	109,021
Net cash position	48,558	50,093	47,751	49,610
FINANCIAL RATIOS				
Profitability:				
- Revenue growth (%)	52.0%	-11.3%	54.7%	-12.4%
- PBT growth (%)	147.5%	-19.4%	158.2%	-28.5%
- Net profit growth (%)	127.4%	-15.2%	170.9%	-31.9%
- Basic earnings per share (sen)	13.29	5.72	N/A	N/A
- Diluted earnings per share (sen)	13.29	5.72	N/A	N/A
- Asset turnover (times)	1.82	1.37	1.88	1.38
- Net return on equity (times)	0.37	0.18	0.39	0.15
Liquidity:				
- Current (times)	4.06	4.82	3.71	4.63
- Cash over total assets (%)	29.3%	34.6%	30.3%	35.8%
- Trade receivables turnover (months)	2.64	2.69	2.60	2.64
Financing (excluding lease liabilities):				
- Debt over equity (times)	-	-	-	-
- Gearing (times)	-	-	-	-
Market Based (as at 30 June):				
Market capitalisation (RM'000)	618,489	321,685	-	-
Price-earnings ratio (times)	13.09	15.82	-	-
Dividend yield (%)	6.9%	6.1%	-	-
Net asset per share (sen)	35.62	32.82	-	-

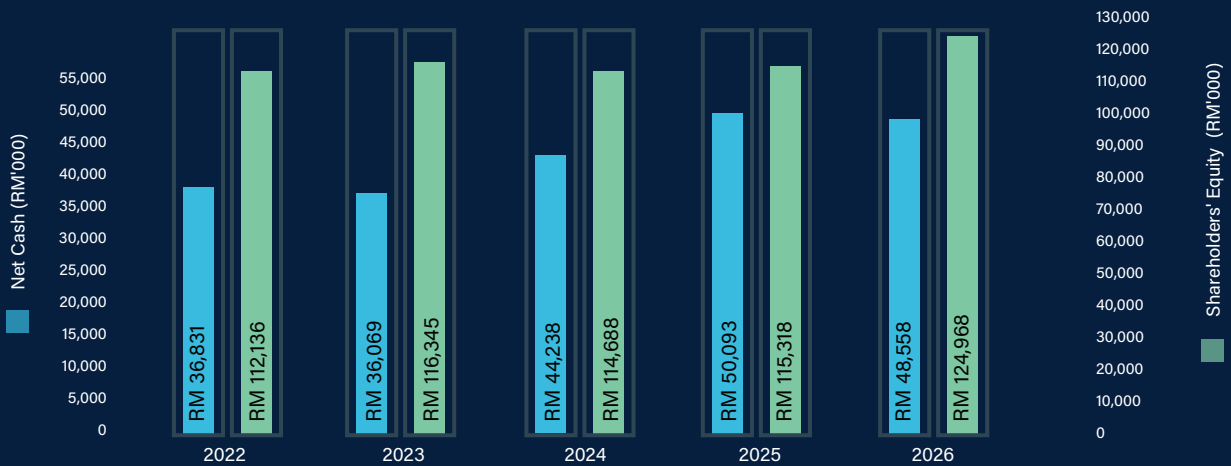
REVENUE AND PROFIT BEFORE TAXATION



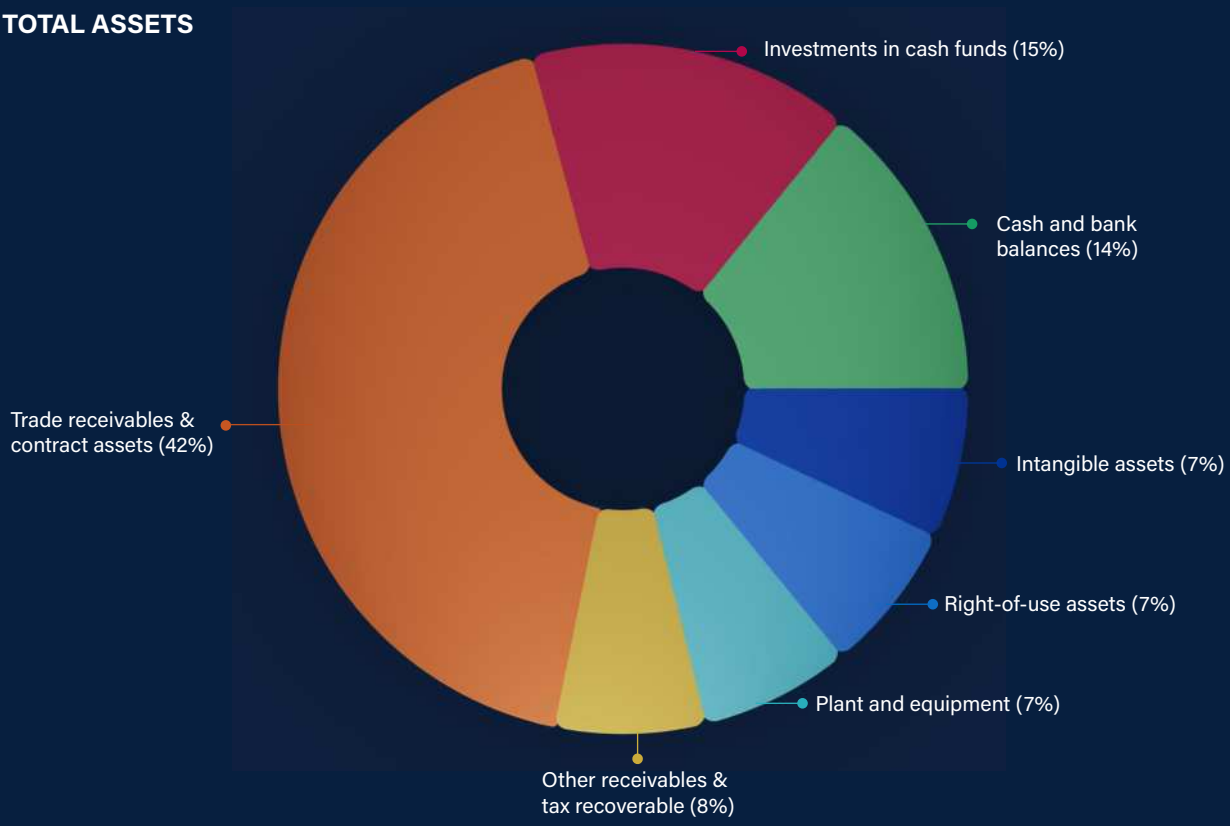
NET PROFIT ATTRIBUTABLE TO OWNERS OF THE COMPANY AND EARNINGS PER SHARE



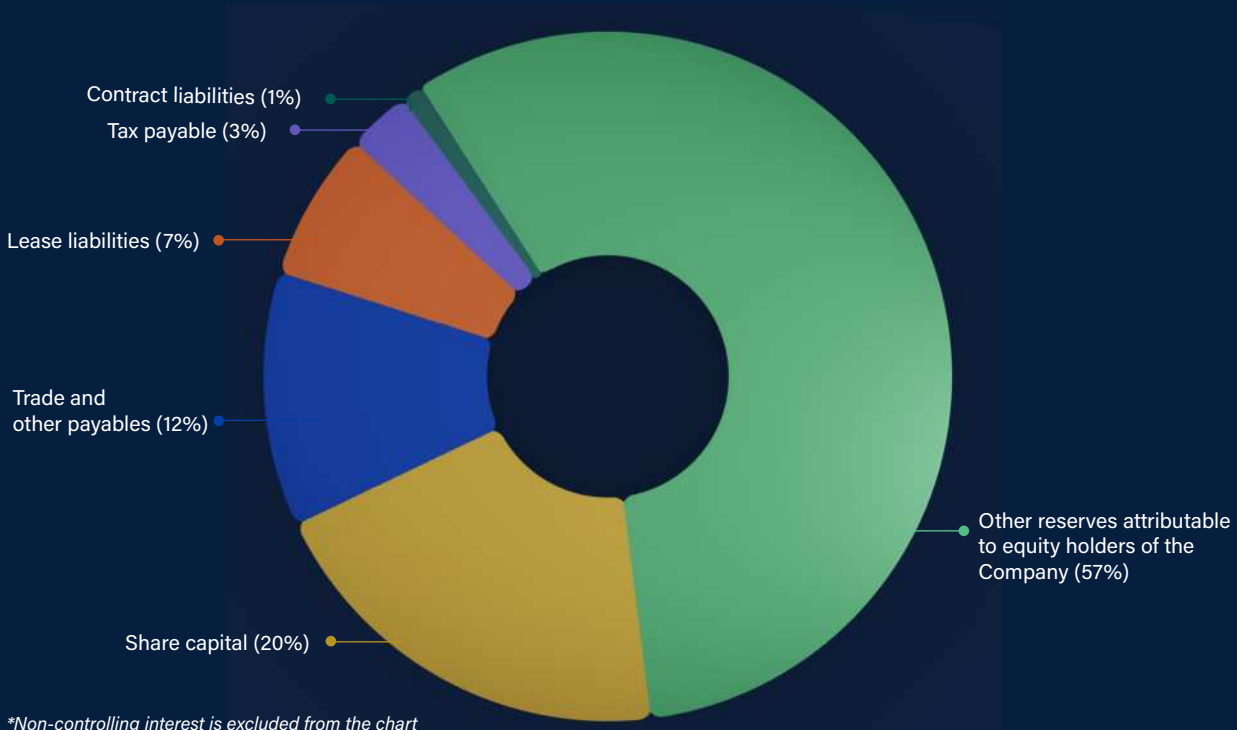
SHAREHOLDERS' EQUITY AND NET CASH



TOTAL ASSETS

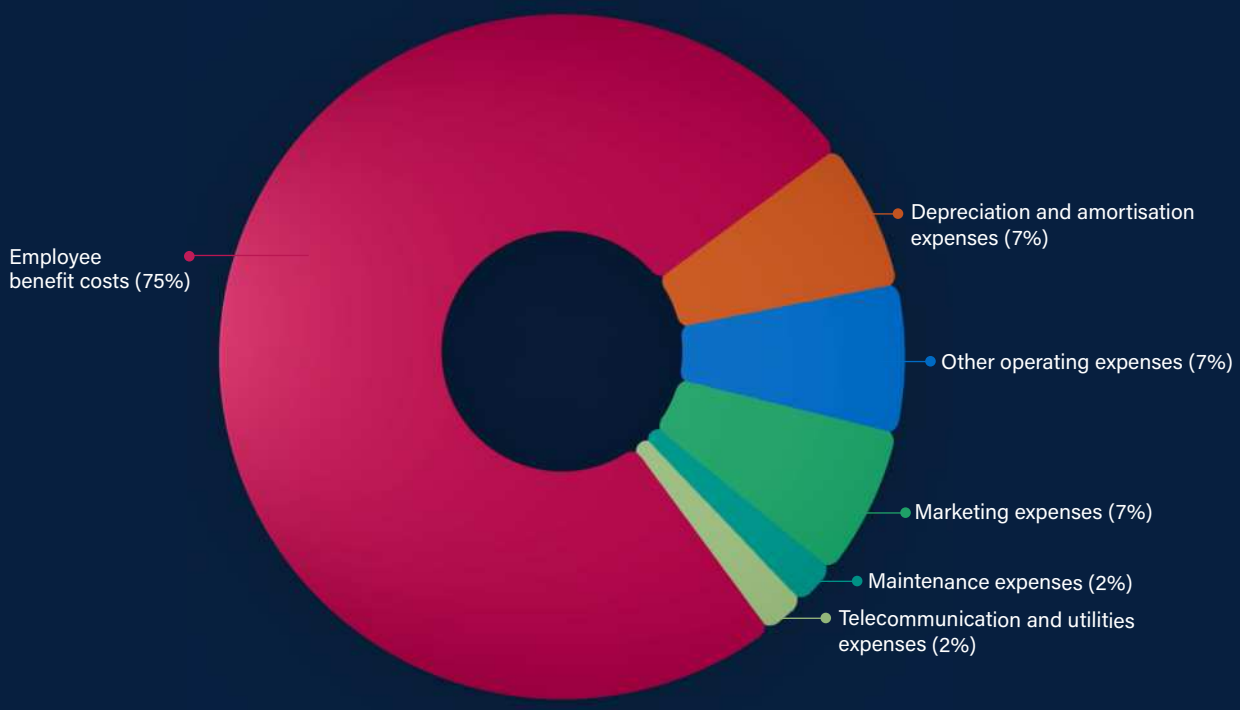


TOTAL LIABILITIES, SHARE CAPITAL AND RESERVES*

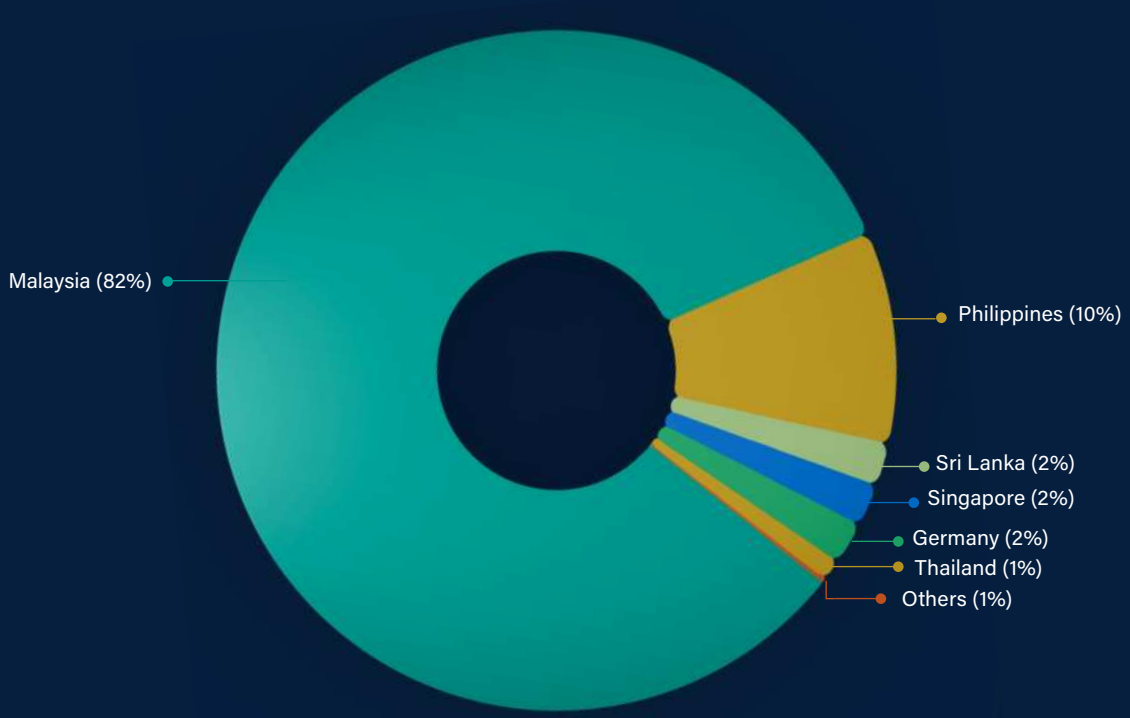


**Non-controlling interest is excluded from the chart*

OPERATING EXPENSES



REVENUE BY LOCATION



MANAGEMENT DISCUSSION AND ANALYSIS

For the financial year ended 30 June 2026

FY2026 AT A GLANCE

REVENUE
RM301.8M
▲ 52.0%
vs RM198.6M

PROFIT BEFORE TAX
RM66.6M
▲ 147.5%
vs RM26.9M

PROFIT AFTER TAX
RM46.9M
▲ 127.4%
vs RM20.6M

DIVIDEND PER SHARE
12.0 SEN
▲ 118.2%
vs 5.5 SEN

22.1%
PBT margin
FY2025: 13.6%

RM44.5M
Free cash flow
FY2025: RM35.0M

6.9%
Dividend yield
FY2025: 6.1%

245.3M
Transactions processed
FY2025: 245.9M

WHO WE ARE

GROUP OVERVIEW

Scicom is a leader in digital services and technology innovation listed on Bursa Malaysia. From its origins as a Business Process Outsourcing (BPO) pioneer, Scicom has evolved into a Gov-Tech and AI-powered solutions provider, delivering mission-critical national platforms and enterprise transformation.

The Group operates at the nexus of artificial intelligence, citizen-service modernisation and enterprise digital transformation, underpinned by deep domain expertise in managing large-scale technology ecosystems, compliance-driven operations and multilingual engagement across markets.

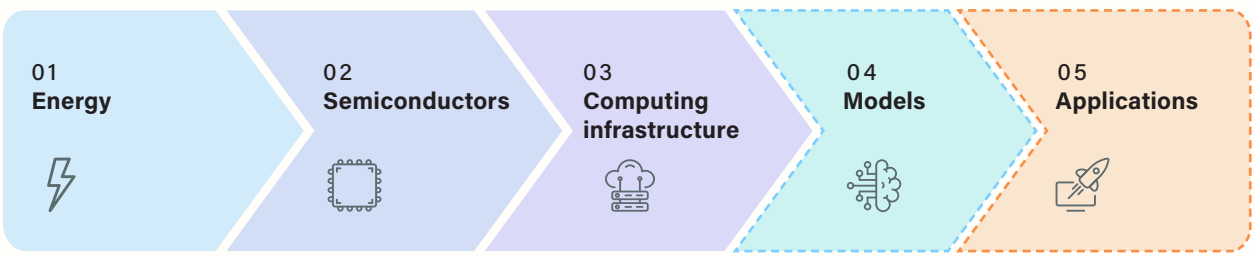
MARKET CONTEXT

OPERATING ENVIRONMENT

Growing demand for AI-enabled services is creating opportunities for technology partners that can integrate AI into complex operations and manage service delivery at scale. Enterprises and governments are seeking proven platforms, systems integration expertise and an established delivery record. Scicom's early investment in proprietary technology and institutional integration positions the Group to meet these requirements across enterprise customer experience and Gov-Tech.

The AI value chain comprises five interconnected layers: energy, semiconductors, computing infrastructure, models and applications. Scicom focuses on the model and application layers, concentrating investment on proprietary software, model adaptation and systems integration rather than capital-intensive AI data-centre development. At the model layer, adaptation for local languages and industry-specific requirements supports accurate interpretation of customer intent and context. At the application layer, integration with enterprise systems and institutional workflows enables automated responses, intelligent routing and coordinated processing. Together, these capabilities are designed to improve resolution speed, service consistency and operating capacity without a proportionate increase in manual effort.

THE AI VALUE CHAIN · SCICOM'S FOCUS



The markets served by these capabilities are expanding. The Business Research Company estimates the conversational AI market at USD13.64 billion in 2025 and USD17.12 billion in 2026, approximately 25.6% growth, reaching USD42.51 billion by 2030. Grand View Research projects call-centre AI from USD2.9 billion in 2026 to USD7.1 billion by 2030, with a compound annual growth rate of 23.8% for 2025–2030. IndustryResearch.biz estimates Gov-Tech at approximately USD858.2 billion in 2026, approaching USD3.0 trillion by 2035, with a compound annual growth rate of 14.91%. These forecasts indicate the scale of the opportunity, with differences in market coverage and methodology across research providers.

USD42.5bn
Conversational AI market by 2030
The Business Research Company

23.8%
Call-centre AI CAGR, 2025–2030
Grand View Research

80%
Common service issues resolvable by agentic AI by 2029
Gartner

AI adoption is reshaping both service delivery and the commercial models that support it. Gartner forecasts that agentic AI, which can autonomously execute tasks, could resolve approximately 80% of common customer-service issues by 2029 and reduce operating costs by around 30%. Its earlier forecast projected approximately USD80 billion in global contact-centre labour savings from conversational AI in 2026. The implications extend beyond cost efficiency: as automation reduces the manual effort required to deliver services, commercial value shifts towards technology, service outcomes and actual usage. Scicom's early

investment in enterprise AI and government platforms positions the Group to participate in this shift, supporting growth without a corresponding expansion in staffing capacity. The same shift will reduce demand for traditional agent-based services, a risk the Group addresses under Principal Business Risks.

Capturing this opportunity requires reliable execution within client operations. Structured data, systems integration and workflow orchestration provide the foundation for deploying AI effectively. Scicom combines these capabilities with multilingual expertise, established delivery infrastructure and disciplined data governance, bringing the technical depth and operating experience needed to implement and sustain AI-enabled services at scale.

FINANCIAL REVIEW

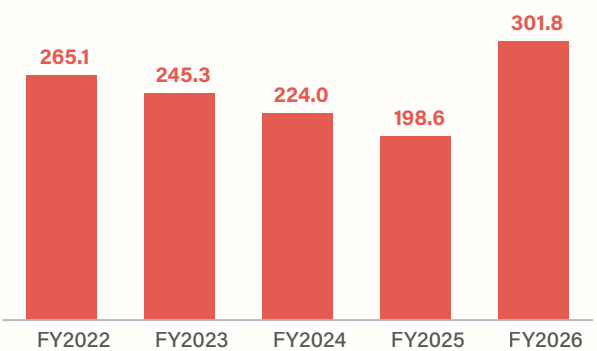
FY2026 PERFORMANCE OVERVIEW

Key Metric (RM '000)	FY2026	FY2025	% Change
Revenue	**301,801**	198,599	+52.0%
Profit before tax (PBT)	**66,618**	26,919	+147.5%
Profit after tax (PAT)	**46,927**	20,640	+127.4%
Dividend per share (sen)	**12.0**	5.5	+118.2%

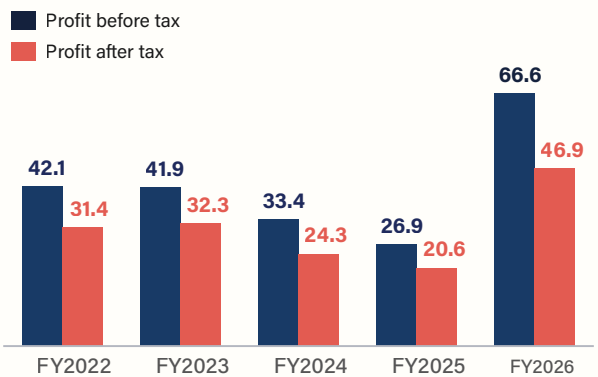
The Group delivered a strong financial performance in FY2026, with revenue increasing by 52.0% to RM301.8 million, compared with RM198.6 million in FY2025. The RM103.2 million increase was driven primarily by higher contributions from key projects, including implementation and milestone-based revenue, together with continued growth in the Group's technology-enabled and digital services activities.

Profitability improved at a significantly faster rate than revenue. PBT increased by 147.5% to RM66.6 million, from RM26.9 million in FY2025, while PAT rose by 127.4% to RM46.9 million, compared with RM20.6 million in the preceding financial year. PAT growth was lower than PBT growth as the effective tax rate increased to 29.6% from 23.3%, mainly due to the reversal of previously recognised tax benefits relating to tax losses.

Group revenue (RM million)



Group profit (RM million)



The improvement in profitability was principally attributable to stronger operating leverage, as the higher revenue base was supported largely by the Group's existing delivery infrastructure. Staff costs increased by 47.9% to RM176.9 million, below the 52.0% growth in revenue, enabling a greater proportion of incremental revenue to translate into operating profit.

The Group's PBT margin increased to 22.1% in FY2026 from 13.6% in FY2025, while the PAT margin improved to 15.5% from 10.4%. The stronger margins reflect improved operating leverage and an increasing contribution from platform and technology services. The FY2026 PBT margin is the highest of the past five years, compared with 15.9% in FY2022.

The Group processed approximately 245.3 million transactions across voice, digital, social and data-driven workflows, broadly consistent with 245.9 million transactions in FY2025. With volumes stable, revenue growth reflects higher-value services and platform revenue rather than increased processing volume.



FY2026 marked a significant improvement from the performance levels recorded in recent years. Revenue was 13.9% above FY2022 at RM301.8 million, while PBT was 58.2% higher at RM66.6 million, reflecting the Group's stronger earnings profile and evolving business mix towards Gov-Tech and enterprise AI.

BALANCE SHEET STRENGTH

FINANCIAL POSITION AND CASH FLOW

RM48.6M
Cash and bank balances and investments in cash funds
FY2025: RM50.1m

NIL
Borrowings
Excluding MFRS 16 leases

RM9.4M
Capital expenditure
Consistent with FY2025

13.2X
Fixed asset turnover
FY2025: 9.2x

The Group continued to maintain a strong and conservative financial position, supported by its asset-light and cash-generative business model. Cash and bank balances and investments in cash funds remained broadly stable at RM48.6 million despite the payment of RM36.4 million in dividends during the year, supported by the Group's strong free cash flow generation. The Group remained free of borrowings, excluding MFRS 16 lease liabilities.

Free cash flow increased to RM44.5 million from RM35.0 million in FY2025, representing cash conversion of approximately 95% of PAT. This was achieved despite an RM25.2 million increase in trade receivables and contract assets associated with milestone-based projects, which resulted in a higher working-capital requirement during the year.

Capital expenditure totalled RM9.4 million, comprising RM6.5 million in plant and equipment and RM2.9 million in intangible asset additions relating to the Group's proprietary AI platform and other Gov-Tech related service platforms.

The Group's fixed asset turnover ratio improved to 13.2 times from 9.2 times, reflecting the higher revenue generated from its existing asset base and continued disciplined capital deployment.

RETURNING VALUE

SHAREHOLDER RETURNS

DIVIDENDS DECLARED
RM42.7M
12.0 sen four interims

PAYOUT RATIO
~90%
of net profit

SHARE PRICE
RM1.74
▲ 92.3% vs RM0.905

MARKET CAPITALISATION
RM618.5M
▲ RM296.8m vs RM321.7m

The strong improvement in financial performance was also reflected in shareholder returns. During FY2026, the Group declared four interim dividends totalling 12.0 sen per share, amounting to RM42.7 million, compared with 5.5 sen per share or RM19.5 million in FY2025. This represented a dividend payout of approximately 90% of net profit and a dividend yield of 6.9%, compared with 6.1% in the preceding year.

As at 30 June 2026, Scicom's share price closed at RM1.74, compared with RM0.905 a year earlier, increasing the Group's market capitalisation to approximately RM618.5 million, from RM321.7 million at the end of FY2025.

STRATEGY IN ACTION

BUSINESS REVIEW

Scicom's revenue and profit mix reflects its transition towards a platform-led business. Contact centres remain the largest source of revenue, while Gov-Tech and enterprise AI-enabled solutions generate the majority of Group profit. Growth in these businesses is supported by existing technology and delivery infrastructure without a proportionate increase in fixed costs. This scalability reinforces the operating leverage described in the Performance Overview and underpins the Group's strategic emphasis on enterprise and government platforms.

Gov-Tech	Enterprise AI	Contact Centres
Primary growth engine built on national public-service platforms	Proprietary AI architecture, anchored by Telekom Malaysia	Automation-led, profitable base for the platform strategy



SCICOM **GOV-TECH**

A decade of institutional integration, now a platform for growth

Gov-Tech is Scicom's primary growth engine, built on more than a decade of experience developing and operating national public-service platforms. The Group built and operates the international-student visa-processing system for Education Malaysia Global Services (EMGS), an entity owned by the Ministry of Higher Education. Through this engagement, Scicom developed the institutional relationships and systems integration expertise needed to coordinate processing across education institutions and government agencies. This track record has supported the Group's expansion into Technical and Vocational Education and Training (TVET).

Scicom secured a fifteen-year concession from the Government-Industry TVET Coordination Body (GITC) to build and operate the GITC TVET Placement Centre (GTPC), an award that reflects the capabilities established through its public-service operations.

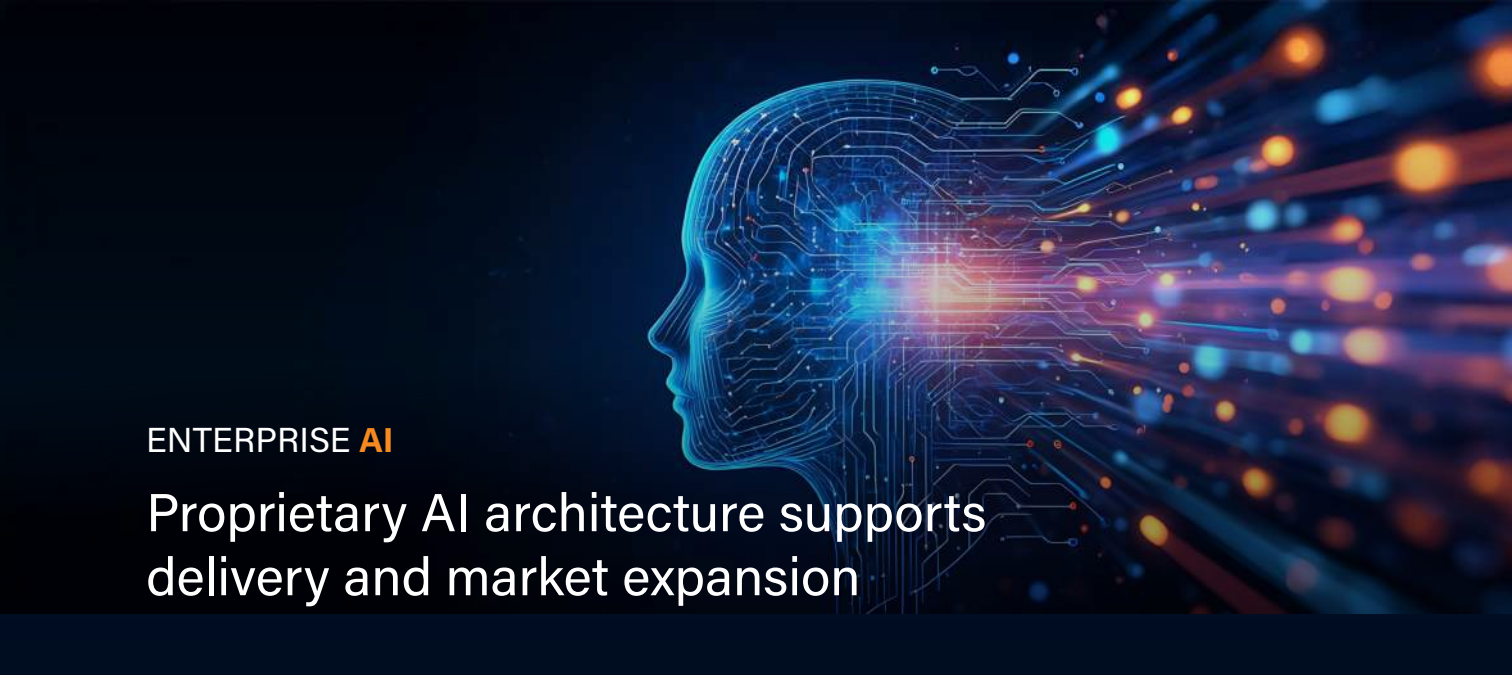
15 YEARS
Concession term
GITC TVET Placement Centre

6 JUNE 2026
Launched
National TVET Day, by the Deputy Prime Minister

SELF-FUNDED
Commercial model
Variable revenue linked to platform activity

Launched by the Deputy Prime Minister on 6 June 2026 at National TVET Day 2026, GTPC connects education institutions and employers, with its first phase matching graduating students to employment opportunities. The platform integrates institutional information with employer requirements to support a coordinated national placement process. Its self-funded, variable-revenue model links commercial performance to activity on the system. As GTPC launched three weeks before the financial year-end, its contribution to FY2026 revenue was limited; operational revenue is expected to rise from FY2027.

The progression from EMGS to GTPC demonstrates how Scicom can apply established capabilities to additional public-service needs. These domestic operating references also strengthen its international Gov-Tech proposition, giving prospective government partners evidence of the Group's ability to develop, integrate and sustain national platforms.



ENTERPRISE **AI**

Proprietary AI architecture supports delivery and market expansion

Scicom's AI capability is built on a proprietary technology stack developed through years of enterprise delivery. The architecture combines large language model (LLM) adaptation for Bahasa Malaysia and Malaysian English with enterprise data integration and workflow orchestration tailored to local operating requirements. Model adaptation supports language understanding and contextual relevance, while systems integration connects customer requests to the information and business processes needed to resolve them. An omnichannel delivery layer coordinates automated responses, analytics and intelligent routing across voice, chat, email and social media, supported by authorised access to client information and established data governance.

SCICOM AI ARCHITECTURE

Omnichannel delivery	Automated responses, analytics and intelligent routing across voice, chat, email and social media
Workflow orchestration	Connects customer requests to the information and business processes needed to resolve them
Enterprise data integration	Authorised access to client information under established data governance
LLM adaptation	Bahasa Malaysia and Malaysian English language understanding and context

Scicom's partnership with Telekom Malaysia (TM), established in September 2025, is a three-year programme. It applies Scicom's proprietary AI technology and operational expertise across TM's customer base. The collaboration covers conversational bots, predictive analytics, sentiment analysis and intelligent interaction routing, designed to improve response times, resolution rates and access to self-service across customer channels.

The TM engagement establishes a significant enterprise reference for Scicom's proprietary AI technology and delivery expertise. This track record, combined with an architecture adaptable to different systems and workflows, gives the Group a stronger competitive proposition when pursuing enterprise and government contracts.



CONTACT **CENTRES**

A profitable base for the platform strategy

Scicom has re-engineered contact-centre delivery around automation, supported by nearly three decades of operating experience. Multilingual expertise, compliance and service quality continue to underpin a profitable business. The Group's response to commoditisation has focused on improving productivity and delivery economics while maintaining the service standards that support its premium positioning.

Commercial arrangements are evolving alongside these operational changes. Scicom is moving towards payment linked to agreed results and actual usage, reducing reliance on flat charges per agent. This approach aligns pricing with service delivery as automation changes staffing requirements. This transition may affect revenue timing and reduce revenue per engagement in the near term as automation lowers billable volumes, and is addressed under Principal Business Risk. Contact-centre operations remain an important revenue base, with competitiveness supported by operational efficiency, service quality and disciplined commercial terms.

RISK MANAGEMENT

PRINCIPAL BUSINESS RISKS

RISK	WHY IT MATTERS	HOW WE RESPOND
 **Large contract & project delivery**	Growth increasingly involves large, technology-enabled programmes requiring coordination across operations, technology, vendors, customer teams and external stakeholders. Delays, cost overruns, scope ambiguity or persistent service level agreement underperformance may affect margins, cash flow, customer confidence and contractual outcomes. Milestones and performance targets may also depend on client approvals, data access and system readiness outside the Group's control.	▪ Apply structured project governance, milestones and clear accountability for major implementations. ▪ Monitor service levels and leading indicators, with escalation and corrective action before breaches become persistent. ▪ Use disciplined resource, capacity and financial planning before and throughout implementation. ▪ Apply formal change control for scope, dependency and timeline changes. ▪ Track lessons learned and remedial actions to closure.
 **Gov-Tech execution & external dependencies**	Gov-Tech creates attractive longer-term opportunities, but project timing and outcomes may depend on procurement processes, approvals, government policy, stakeholder readiness, systems integration and other third-party dependencies. These factors can affect award timing, implementation and revenue contribution. Revenue is concentrated in a small number of long-term concessions and major contracts; changes in policy, concession terms or the award of adjacent mandates to other providers could affect contribution.	▪ Maintain disciplined opportunity assessment and bid governance. ▪ Identify and manage regulatory, contractual, technical and third-party dependencies early. ▪ Use phased implementation, acceptance criteria and governance forums for complex deployments. ▪ Maintain active engagement with relevant public-sector stakeholders. ▪ Diversify the opportunity pipeline to reduce reliance on any single award or implementation schedule.
 **Technology, AI, cybersecurity & data**	Scicom's business and strategy increasingly depend on digital platforms, AI, cloud technology and connected customer systems. This increases exposure to cyber threats, technology failure, data loss, third-party vulnerabilities and AI-specific risks including cyberattack, inaccurate output, inappropriate autonomous action, privacy breaches and unclear accountability.	▪ Maintain cybersecurity and information-security governance supported by monitoring, vulnerability management, access control, data-loss prevention, incident response and recovery. ▪ Apply risk-based AI approval, testing, monitoring, human oversight and technical boundaries. ▪ Incorporate privacy, security and data requirements into solution design and contracting. ▪ Strengthen third-party technology and security due diligence and assurance. ▪ Replace or exit unsupported technology within time-bound plans; use compensating controls only as an interim measure.

RISK	WHY IT MATTERS	HOW WE RESPOND
 **Regulatory & compliance change**	The Group operates in an increasingly complex environment covering data protection, cybersecurity, AI, competition, online services, employment and sustainability. New obligations may require changes to solution design, processes, contracts, reporting or customer delivery and may increase the consequences of control failure.	▪ Maintain structured regulatory horizon scanning and impact assessment. ▪ Translate material changes into accountable actions, policies, controls and project requirements. ▪ Embed legal and compliance review into product development, customer contracting and third-party management. ▪ Provide targeted training and evidence of compliance for relevant functions. ▪ Maintain Board and management oversight of material regulatory developments.
 **Talent, succession & critical capability**	Execution depends increasingly on specialised skills in AI, cybersecurity, data, software, programme delivery and commercial solutioning. Rapid technology change also requires reskilling of operational teams. Gaps in leadership depth or critical capability may affect delivery, innovation and resilience.	▪ Maintain succession planning for key management and critical roles. ▪ Strengthen specialist and management pipelines through targeted recruitment and development. ▪ Expand AI, digital, cybersecurity and leadership capability-building programmes. ▪ Align workforce and capacity planning with the project pipeline. ▪ Use Scicom Academy and internal learning channels to accelerate future-ready skills.
 **AI disruption of contact-centre revenue**	Automation is expected to resolve a growing share of customer interactions, reducing demand for agent-based services, which remain the Group's largest revenue source. The shift from per-agent billing to outcome- and usage-based pricing may reduce revenue per engagement, increase earnings volatility and defer revenue until agreed outcomes are achieved.	▪ Deploy the Group's AI platform within existing client accounts to participate directly in the transition towards automated service delivery. ▪ Structure outcome-based contracts with minimum commitments, agreed baselines and transparent measurement. ▪ Track revenue per interaction, automation rates and renewal terms as leading indicators. ▪ Reskill and redeploy operational staff towards AI supervision, quality assurance and solution delivery. ▪ Align fixed-cost capacity with the expected decline in agent-based volumes.

LOOKING AHEAD

OUTLOOK: FY2027 AND BEYOND

Scicom enters FY2027 with operational momentum carried forward from the year under review. The full-year contribution from projects secured during FY2026, several of which commenced only part-way through the financial year, is expected to provide a foundation for further growth. The Group is also pursuing an active pipeline of opportunities across its enterprise and Gov-Tech businesses, including several shortlisted Gov-Tech opportunities. The timing and quantum of contributions from these opportunities remain subject to contract awards, finalisation and implementation schedules. Supported by its existing project base, growing opportunity pipeline and balance sheet free of bank borrowings, the Board remains confident in the Group's prospects for FY2027, while continuing to monitor market conditions, customer implementation timelines and execution across its delivery platforms.

01 **GOV-TECH**

Extend GTPC across the student lifecycle to connect education pathways with workforce demand and use Malaysian operating references to pursue overseas opportunities. Progress depends on institutional participation, data access and government partnership.

02 **CLM AND ENTERPRISE AI**

Expand deployment through the TM partnership, bringing AI-enabled services to more clients and improving automation across existing operations.

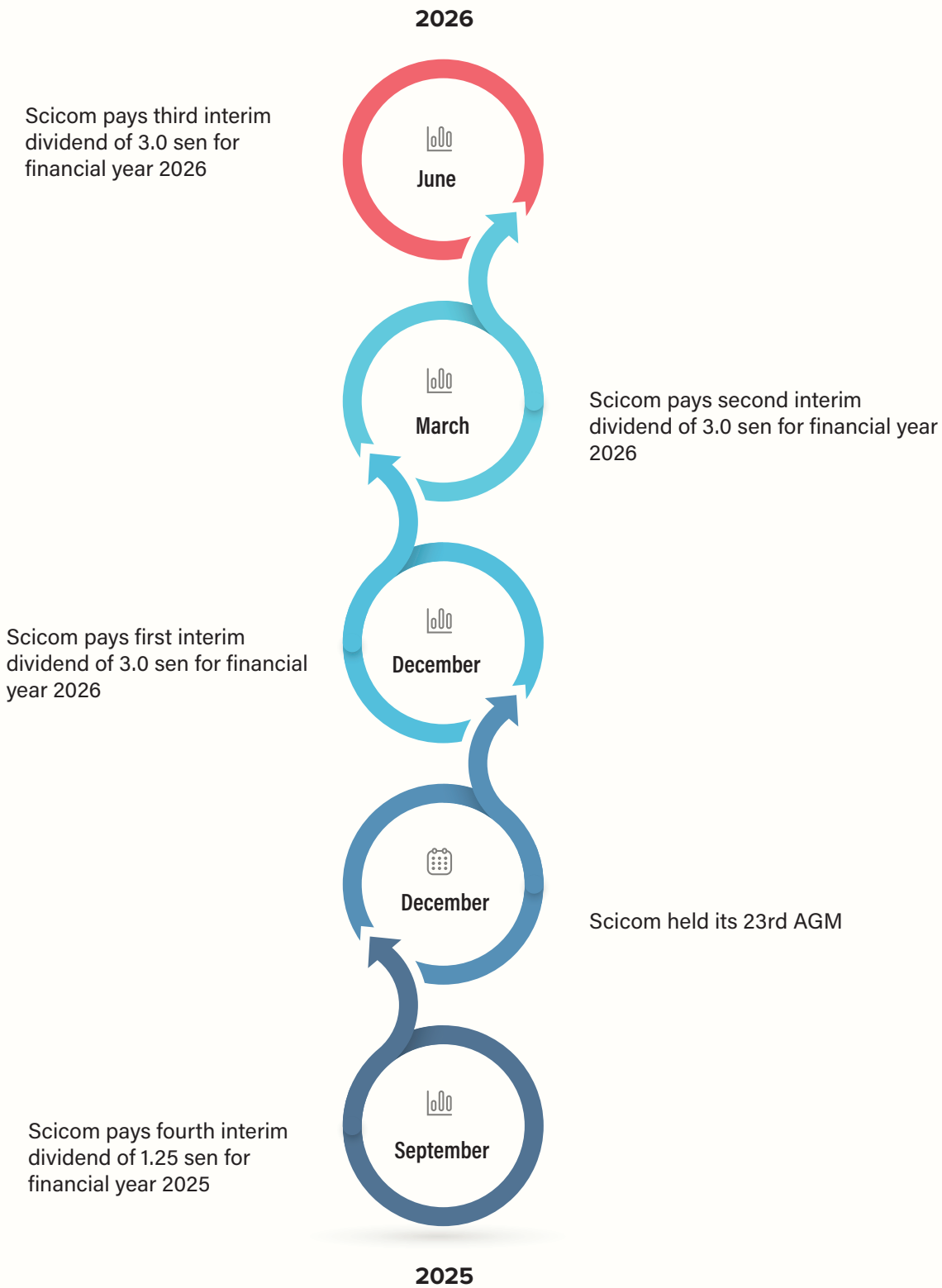
03 **CAPITAL ALLOCATION**

Prioritise technology investment that supports AI adoption and client innovation, balancing reinvestment with shareholder returns within the controls described in Principal Business Risks.

A STRONGER **FOUNDATION** FOR WHAT'S NEXT

The Group's investments in technology, institutional platforms and delivery capabilities have established a foundation for its next phase of growth. Management's priority is to translate these capabilities into broader adoption, sustainable earnings growth and long-term shareholder value.

CORPORATE MILESTONES



CORPORATE SUSTAINABILITY STATEMENT

1. SCICOM'S SUSTAINABILITY APPROACH

Scicom's sustainability approach embeds ESG priorities across operations to support long-term value creation for employees, clients, shareholders and the communities served by the Group.

Economic

Develop and deliver sustainable business solutions that create value for customers, employees, shareholders and communities. Invest in digital solutions to improve operational efficiency and customer experience. Implement and enhance cybersecurity measures to protect IT infrastructure from cyberattacks, data breaches and other risks.

Environmental

Improve environmental performance by reducing energy and resource consumption, promoting recycling and responsible waste management, and embedding environmental awareness through training, communication and employee engagement.

Social

Provide a safe, respectful and inclusive workplace by safeguarding employees against sexual harassment, workplace violence and discrimination, while promoting equal employment opportunity. Support employee well-being and capability through competitive remuneration and benefits, targeted training, and participation in community, charitable and social initiatives.

Governance

Embed ESG accountability at Board and Senior Management level, supported by a cross-functional Sustainability Working Level Committee that coordinates initiatives across departments.



Adoption of Sustainability Frameworks

Scicom applies complementary sustainability frameworks to guide, measure and communicate its ESG priorities - FTSE4Good Index, GRI Standards, Bursa Malaysia Sustainability Reporting Guide (3rd Edition) and the United Nations Sustainable Development Goals (SDGs). Together, these frameworks provide an external ESG benchmark, a disclosure structure that complies with Bursa Malaysia's reporting guidance and an impact lens for Scicom's sustainability reporting.



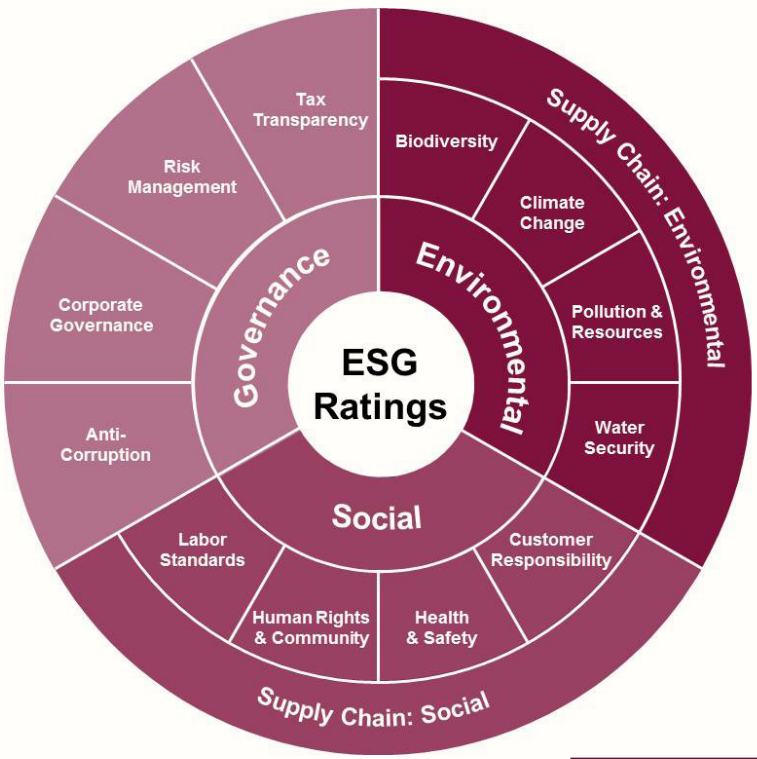


This integrated approach enables Scicom to present sustainability information that is **comparable, transparent** and relevant to shareholders, regulators, clients, employees and the communities in which it operates.

Our ESG frameworks are mutually reinforcing. FTSE4Good benchmarks the Group's ESG performance, GRI Standards structure the disclosure of material sustainability topics, the Bursa Malaysia Sustainability Reporting Guide (3rd Edition) provides comparability, and the SDGs connect Scicom's initiatives to broader outcomes in health and well-being, quality education, gender equality, decent work and economic growth, reduced inequalities and climate action.

1.1 FTSE4Good Bursa Malaysia Index

The FTSE4Good Index Series provides an external benchmark for assessing listed companies' ESG practices. Scicom has been a constituent of the Index since June 2022. The Index is assessed using the FTSE Russell ESG Ratings methodology, which evaluates companies across ESG dimensions and 14 thematic areas.



300+ Indicators

Individually researched aspects which focus on key operational issues

14 Themes

An **Exposure and Score** for the relevant issues within each ESG Pillar

3 Pillars

Accumulative **Exposure and Score** for each of Environment / Social / Governance

ESG Score 3.8

An aggregate calculation of total ESG performance


FTSE Russell

CERTIFICATE OF MEMBERSHIP

This is to certify that

Scicom (MSC)

is a constituent company in the FTSE4Good Index Series

FTSE4Good

June 2026

The FTSE4Good Index Series is designed to identify companies that demonstrate strong environmental, social and governance practices measured against globally recognised standards.

V3.0

In the FTSE4Good Bursa Malaysia Index review conducted in June 2026, Scicom achieved an ESG score of **3.8** out of 5, up from 3.1 at the June 2025 review. This places Scicom in the 4-star band — the highest grading tier under Bursa Malaysia's FTSE4Good star system, awarded to companies with a score of 3.7 or above and representing the top quartile of Malaysian PLCs by ESG performance. Against peers in the Industrial Goods & Services super-sector (Business Support Services sub-sector), Scicom ranked in the top decile for Governance, and the 5th decile for both Social and Environmental performance.

As a CLM and Digital Solutions provider, Scicom's environmental exposure differs from that of resource-intensive sectors such as manufacturing, energy and natural resources. The Group therefore focuses on the environmental areas most relevant to its operations, i.e., energy efficiency, responsible consumption and climate action.

1.2 Global Reporting Initiative (GRI)

The GRI Standards Topic Disclosures guide Scicom's ESG initiatives and reporting by identifying the material sustainability topics most relevant to the Group's operations, stakeholders and operating environment.

For FY2026, Scicom aligns its disclosures with the Global Reporting Initiative (GRI) Standards and the Bursa Malaysia Sustainability Reporting Guide (3rd Edition). These frameworks support clear, comparable and credible sustainability reporting against global benchmarks and local stakeholder expectations.



1.3 United Nations Sustainable Development Goals (SDGs)

Scicom's organisational objectives are aligned with the United Nations 2030 Agenda, with emphasis on six Sustainable Development Goals as highlighted in the graphic and table below.



SDG	RELEVANT TARGET	SCICOM INITIATIVES	EXPECTED IMPACT
3 GOOD HEALTH AND WELL-BEING	Target 3.4: By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.	Safeguard the well-being of Scicom's workforce through occupational health and safety practices, medical and hospitalisation coverage, and employee wellness and mental-health support.	A healthier, more resilient shift-based workforce with lower absenteeism and attrition, and reduced occupational health risk.
4 QUALITY EDUCATION	Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.	Deliver training programmes, digital-skills workshops and internships for local fresh graduates and young professionals.	Enhance youth employability through structured learning and hands-on training, preparing participants for roles in the knowledge economy.
5 GENDER EQUALITY	Target 5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.	Maintain equitable hiring and promotion, equal pay for work of equal value, and a zero-tolerance anti-harassment framework.	Stronger gender balance across the organisation and in decision-making roles, supporting an inclusive, high-retention workplace.
8 DECENT WORK AND ECONOMIC GROWTH	Target 8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.	Maintain equitable pay practices through regular compensation reviews, inclusive recruitment and workforce upskilling initiatives that promote fair employment and career advancement.	Support local economic stability and inclusive growth by attracting and retaining talent through equitable opportunities and sustainable employment practices.
10 REDUCED INEQUALITIES	Target 10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.	Operate GTPC as a transparent platform connecting graduates nationwide with employers, while expanding job opportunities for SPM, STPM and Diploma holders, including those in rural areas and smaller towns.	Reduce inequality of opportunity in the school-to-work transition and broaden access to decent employment across regions and backgrounds.
13 CLIMATE ACTION	Target 13.3: Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	Implement employee awareness programmes and operational measures, including energy-efficient lighting, smart thermostats and paper-use reduction, to minimise electricity use and greenhouse gas emissions.	Reduce carbon emissions and resource consumption, achieving measurable progress in energy efficiency and environmental stewardship.

1.4 ESG Governance

Strong corporate governance underpins Scicom's sustainability strategy. Robust governance practices are essential to maintaining stakeholder trust, managing risk effectively, and building long-term business resilience. Our governance framework upholds transparency, integrity, and accountability across all levels of the organisation.

Scicom's sustainability governance operates through a five-tier cascade — Board, Risk and Sustainability Committee, Management-Level Sustainability Committee, Working Level Sustainability Committee, and Business Units, each with a distinct, non-overlapping mandate spanning strategic oversight, risk and compliance, priority-setting, execution, and implementation.

Strategic direction flows downward through the tiers, performance data and operational updates flow upward. Board, Risk and Sustainability Committee and Management-Level Sustainability Committee meetings are held quarterly; the Working Level Sustainability Committee meets monthly, keeping sustainability a standing governance item rather than a periodic exercise. The following sections set out each tier's mandate and responsibilities.

Sustainability governance structure

Scicom | Environmental, social and governance (ESG) oversight and responsibilities

01	Board of Directors	Sets Scicom's overall sustainability direction, approves strategy and policies, integrates ESG considerations into business decisions, and provides ultimate oversight of performance and disclosure.
02	Risk and Sustainability Committee	Oversees implementation of the sustainability strategy, monitors ESG risks and opportunities, reviews performance reports, and ensures compliance with sustainability regulations and disclosure standards.
03	Management-Level Sustainability Committee	Sets ESG priorities and targets, monitors progress against key performance indicators, and directs the Working Level Sustainability Committee in executing initiatives across business units.
04	Working Level Sustainability Committee	Coordinates the day-to-day execution of sustainability programmes, consolidates ESG data collection and reporting across departments, and drives cross-functional integration of sustainability practices.
05	Business Units and Division Heads	Implements approved sustainability strategies within day-to-day departmental operations and provides regular updates on operational outcomes and sustainability efforts to the Working Level Sustainability Committee.

01 BOARD OF DIRECTORS — *Meets quarterly*

The Board sets Scicom's overall sustainability direction, approves the Group's sustainability strategies and policies, integrates ESG considerations into key business decisions, and retains ultimate oversight of Group-wide sustainability performance and disclosures. The Board has delegated oversight of the Group's risk management framework and sustainability governance to the Risk and Sustainability Committee (RSC), which comprises four members.

02 RISK AND SUSTAINABILITY COMMITTEE (RSC) — *Meets quarterly*

Oversees the Group's sustainability-related risk exposure, evaluates emerging ESG risks and opportunities against the risk appetite framework, and ensures compliance with applicable sustainability regulations and disclosure standards. Reports to the Board.

03 MANAGEMENT-LEVEL SUSTAINABILITY COMMITTEE — *Meets quarterly*

Embedded within senior management's regular operating cadence to ensure sustainability is integrated into core business decision-making rather than siloed. Sets ESG priorities and targets, monitors Group-wide progress against key performance indicators using data consolidated by the Working Level Sustainability Committee, and directs execution priorities across business units. Reports to the Risk and Sustainability Committee.

04 WORKING LEVEL SUSTAINABILITY COMMITTEE — *Meets monthly*

Coordinates day-to-day execution of sustainability programmes, consolidates ESG data collection and reporting across departments, and drives cross-functional integration of sustainability practices — supplying the data on which the Management-Level Committee monitors KPIs. Reports to the Management-Level Sustainability Committee.

05 BUSINESS UNITS AND DIVISION HEADS — *Ongoing / operational*

- Implements approved sustainability strategies within day-to-day departmental operations.
- Provides regular updates on operational outcomes and sustainability efforts to the Working Level Sustainability Committee.

Our ESG governance is underpinned by policies and procedures that guide responsible decision-making and behaviour across the organisation. These apply to the Board, employees and vendors according to their scope, and any breach is subject to investigation and appropriate consequence management.

Scicom's Policies and Procedures

37
Policies & Frameworks
spanning 3 ESG pillars

E ENVIRONMENTAL

- Environmental Policy
- Sustainability Policy
- TOR – Sustainability Committee (Management Level)

S SOCIAL

- Human Rights Policy
- HR Policy
- Non-Discrimination Policy
- Health & Safety Policy
- Diversity Policy
- Personal Data Protection Policy
- Workplace Harassment Policy

G GOVERNANCE

Ethics & Compliance

- Code of Business Conduct and Ethics
- Anti-Bribery and Anti-Corruption Policy
- Whistleblowing Policy
- Insider Dealing Policy

Board & Leadership

- Board Charter
- Board Policy Management Framework
- Limits of Authority Policy
- Directors' Fit and Proper Policy
- Directors' Assessment Policy
- Remuneration for Director and Senior Management Policy and Procedures
- Succession Planning Policy

Risk Management

- Enterprise Risk Management Policy
- Risk Appetite Framework
- Business Continuity Policy

Board Committees Terms of Reference

- TOR – Audit Committee
- TOR – Nominating & Remuneration Committee
- TOR – Risk & Sustainability Committee

Disclosure & External Assurance

- Corporate Disclosure Policy and Procedures
- Investor Relations Policy
- External Auditors' Assessment Policy

Supply Chain & Procurement

- Vendor Code of Conduct Policy
- Procurement Policy
- Risk-Based Third-Party IT Security Due Diligence Policy

Data, Technology & Information Governance

- Information Security Policy
- Information Management Governance Policy
- AI Use at Work Policy
- AI Governance Framework

1.5 Basis of Sustainability Reporting and Scope

This Statement covers Scicom (MSC) Berhad and its active subsidiaries for the financial year ended 30 June 2026 (FY2026). The reporting scope comprises Scicom (MSC) Berhad, Scicom (Academy) Sdn. Bhd. and Scicom AI Sdn. Bhd. in Malaysia, together with Scicom Lanka (Private) Limited in Sri Lanka.

These entities represent Scicom's core operational footprint for material sustainability reporting. Malaysia and Sri Lanka together account for the majority of the Group's workforce and business activity. Where data is available, the Statement presents three years of comparative quantitative figures to illustrate trends and progress.

Scicom prepares this Sustainability Statement with reference to the reporting principles of the GRI Standards and Bursa Malaysia's Sustainability Reporting Guide, third edition. The Statement addresses the applicable Main Market Listing Requirements. As a Group 2 listed issuer, Scicom will be required to apply the ISSB-based reporting requirements from the financial year ending 30 June 2027. The reporting principles summarised below guide the preparation and presentation of this Statement.

Sustainability Reporting Principles

How Scicom applies core principles in its ESG disclosures

Accuracy and verifiability	Information is drawn from verified data sources and validated through internal controls, enabling independent third-party assurance where applicable.
Clarity and balance	Disclosures present both achievements and plans for improvement.
Comparability and context	Data is reported consistently year-on-year and framed within Scicom's operating environment and broader sustainability objectives.
Completeness and timeliness	All material ESG matters relevant to operations and stakeholder interests are covered, in line with the Group's annual reporting cycle.

2. SCICOM'S MATERIAL TOPICS AND GRI STANDARDS ALIGNMENT

Scicom identifies its material ESG topics through industry benchmarking, stakeholder consultations and internal management reviews. Each topic is assessed on two dimensions: its significance to stakeholders and its relevance to Scicom's business performance, resilience and long-term value creation.

The Materiality Matrix is reviewed annually by the Risk and Sustainability Committee (RSC) and reassessed comprehensively should there be significant changes to the business model, operating environment or stakeholder landscape.

In FY2026, Scicom maintained 20 core material topics under the Economic (GRI 200 series), Environmental (GRI 300 series) and Social (GRI 400 series) categories.

Scicom's Materiality Matrix



GRI MATERIAL TOPICS

ECONOMIC (GRI 200)

- 201 Economic Performance
- 202 Market Presence
- 203 Indirect Economic Impacts
- 204 Procurement Practices
- 205 Anti-Corruption
- 207 Tax

ENVIRONMENTAL (GRI 300)

- 302 Energy
- 303 Water and Effluents
- 305 Emissions
- 306 Waste
- 308 Supplier Environmental Assessment

SOCIAL (GRI 400)

- 401 Employment
- 403 Occupational Health and Safety
- 404 Training and Education
- 405 Diversity and Equal Opportunity
- 406 Non-discrimination
- 409 Forced or Compulsory Labour
- 413 Local Communities
- 414 Supplier Social Assessment
- 418 Customer Privacy

We identified the following ESG topics as material to our business and stakeholders. The following sections provide an overview of our performance against each topic classified in the High quadrant, together with the FY2026 performance and plans in place to drive further improvement.



Note: Prioritisation is based on current assessment of impact on stakeholders and relevance to Scicom's business. Topics may evolve over time.

2.1 Stakeholder Engagement

Scicom engages employees, clients, investors, regulators, suppliers and local communities through formal and informal channels. In FY2026, ESG stakeholder engagement highlighted key areas for continued focus - data privacy and protection, employee well-being, responsible procurement, fair labour practices, anti-corruption compliance and climate impact reduction.

STAKEHOLDER GROUP	FORMS OF STAKEHOLDER ENGAGEMENT	TOPIC IMPORTANCE
Government & Regulators	• Dialogues and meetings; periodic reporting	Compliance with current laws and regulations
Investors / Shareholders	• Annual General Meetings (AGMs) • Corporate announcements • Analyst briefings and media releases • Corporate website	Financial performance; Return on Investment / Equity
Customers	• Periodic performance evaluations • Periodic meetings / engagements • Customer service channels • Corporate website / social media channels	User experience; customer service; solution pricing
Business Partners / Suppliers / Consultants	• Periodic performance evaluations • Periodic meetings / engagements	Enhancing an ethical and fair procurement system
Employees	• Department meetings • Performance appraisals; training sessions • Social media channels • Annual employee feedback survey	Job satisfaction; talent development; career progression; recognition, remuneration and benefits; workplace health and safety; recruitment and retention of skilled workers; ethical code of conduct
Local Communities	• Community engagement and outreach events • CSR activities • Social media channels	Community welfare; environmental and social impact

3. SUSTAINABILITY TOPIC DISCLOSURES

The following disclosures set out Scicom's ESG performance, management approach, initiatives and progress for the financial year ended 30 June 2026, aligned with the GRI Standards.

3.1 GOVERNANCE (TOPIC SERIES 100)

Scicom's governance framework is designed to uphold transparency, integrity and accountability across the Group, while supporting effective risk management and long-term business resilience.

Board oversight

The Board of Directors, through the RSC, provides strategic oversight of Scicom's ESG agenda and performance. The RSC comprises four members and has a dual mandate covering the Group's risk management framework and sustainability governance.

- Integrate sustainability considerations into strategic planning, performance evaluation and long-term business objectives.
- Oversee ESG risks by ensuring measures are in place to identify, monitor and mitigate material ESG risks that may affect operations, assets or reputation.
- Promote governance, ethics and responsible conduct through implementation and monitoring of anti-bribery, corruption and related compliance policies.

Management-Level Sustainability Committee

The Management-Level Sustainability Committee, chaired by the Group Chief Executive Officer and comprising senior executives from key business divisions, acts as the operational arm of the RSC and meets quarterly. It implements sustainability strategies, monitors performance and reports ESG progress to the Board.

- Develop and implement ESG strategies, action plans and measurable KPIs aligned with Group objectives.
- Coordinate communication and collaboration across departments to embed ESG practices throughout the organisation.
- Report ESG performance and progress to the RSC on a half-yearly basis — a formal reporting cadence separate from the Committee's quarterly meeting schedule.

Sustainability Management approach

Scicom maintains a clear separation of duties between the Board, management and operational teams. The Board sets sustainability direction and approves strategy and policies. The RSC oversees implementation, ESG risks, performance reports and compliance with sustainability regulations and disclosure standards. Management Level Committee sets priorities and monitors progress and Working Level Committee coordinates execution and consolidates data.

Governance policies cover Board independence and evaluation, ABAC compliance, risk management and internal controls, stakeholder engagement and disclosure transparency, ethical business conduct and whistleblowing.

3.2 ECONOMIC (SERIES 200)

Scicom's economic strategy integrates profitability, responsible management and long-term stakeholder value. The Group's approach covers financial viability, employee remuneration, investment in technology and ethical procurement across markets where Scicom operates.

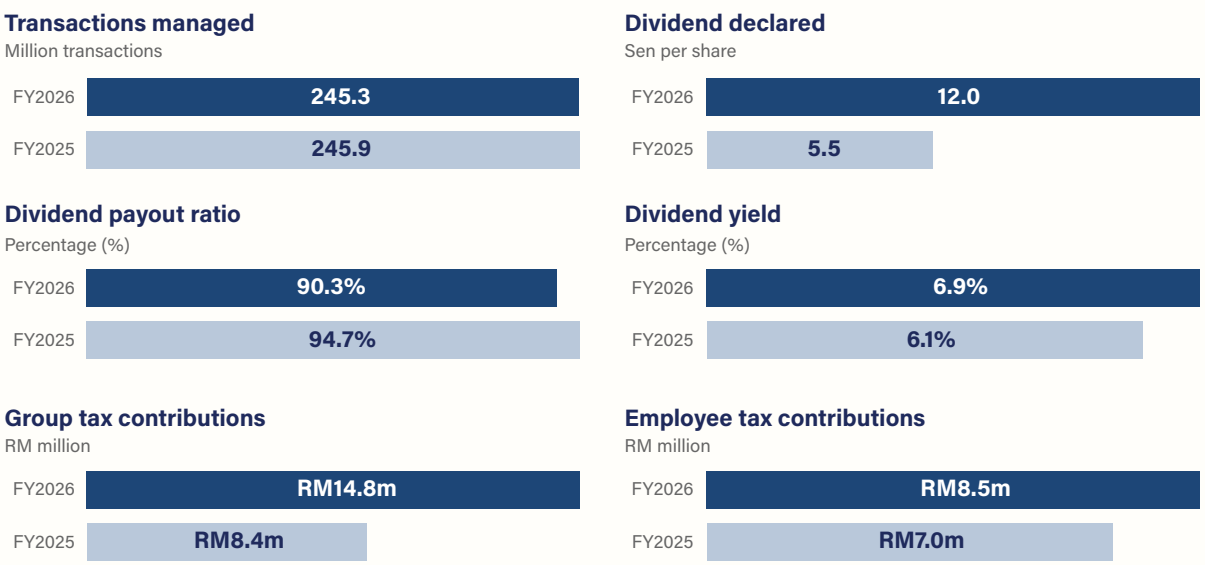
Management approach and methods

- **Budgeting and planning.** Scicom uses a rigorous budgeting and financial planning process to optimise resource allocation, manage operational risks and align financial plans with corporate objectives.
- **Performance metrics.** Economic KPIs and benchmarking measures are reviewed quarterly by the Senior Management Team and the Board of Directors.
- **Stakeholder communication.** The Annual Report and GRI-aligned Sustainability Report provide the main channels for financial and economic disclosure.
- **Regular auditing.** Independent third-party auditors review Scicom's financial and operational data for accuracy, integrity and compliance with applicable standards.

3.2.1 Economic Performance

In FY2026, Scicom recorded revenue of RM301.8 million and Profit After Tax (PAT) of RM46.9 million. A dividend payout of 12.0 sen per share was declared. The Group managed over 245.3 million transactions across voice, social media, data processing and visa processing channels.

Business activity and financial contributions



Rapid technological advancements create opportunities for the Group to develop and expand digital and AI-enabled services. The Group manages the associated risks and opportunities through periodic technology reviews, disciplined investment assessments, phased development and implementation, continuous workforce capability-building, and ongoing monitoring of emerging regulatory and technological developments.

FY2026 Performance Highlights

- Diverse service portfolio: Scicom's Customer Lifecycle Management (CLM), Gov-Tech, Digital Transformation and Technology Outsourcing portfolio supports business resilience. In FY2026, the Group onboarded seven new clients and renewed 71% of expiring contracts.
- Client relationships: the average client tenure increased to 7.1 years in FY2026. In the same year, 59% of clients had been with Scicom for over five years.
- Global footprint and operational efficiency: Malaysia and Sri Lanka regional hubs support 24/7 service continuity, talent utilisation, service quality and operational risk management.
- Innovation and technology investment: Scicom continued investing in artificial intelligence, autonomous contact centre technologies, cloud infrastructure and advanced analytics to improve scalability, turnaround times, client satisfaction and internal productivity.
- Talent empowerment: AI-assisted tools and training in automation technologies strengthened employee capabilities, engagement and productivity across operating units.

Key Priorities

- Target client contract renewal rate 100% and maintain average client tenure beyond 8 years by FY2028, supported by continued AI-enabled service enhancements.
- Drive revenue growth by strengthening business development, attracting new clients, entering high-potential markets and scaling AI-powered and autonomous contact centre offerings.
- Foster organic growth by deepening existing client relationships, expanding service adoption and increasing client retention, satisfaction and lifetime value.
- Implement cost-saving measures across business units using AI and automation to streamline processes, reduce overheads and improve profitability while maintaining service standards.
- Accelerate autonomous contact centre technologies and advanced AI-enabled tools to unlock new revenue opportunities, improve productivity and support technology-led growth.

3.2.2 Market Presence

Scicom's market presence reflects its economic contribution, employment practices and role in supporting local economies in Malaysia and Sri Lanka.

FY2026 Performance Highlights

- Entry-level wages exceeded national minimum wage benchmarks. In FY2026, Scicom's average entry-level wage in Malaysia was 47% and in Sri Lanka was 17% above the local minimum wage.
- Local employees held 73% of middle and senior management roles in Malaysia (FY2025: 76%) and 100% in Sri Lanka (FY2025: 100%).
- Scicom complies with applicable labour laws and employment regulations across its countries of operation, including wage, working-hour and non-discrimination requirements.
- The Group conducts annual reviews of market presence indicators, including local hiring, wage parity, labour compliance and customer satisfaction, with findings presented to the Senior Management Team and Board of Directors.

Key Priorities

- Ensure 100% of employees across all operating regions receive wages above statutory minimums, with the lowest-paid employee earning at least 10% above the national minimum wage in both Malaysia and Sri Lanka.
- Conduct an annual wage and benefits assessment to ensure compensation remains competitive, fair and reflective of inflationary trends and regional economic conditions.
- Maintain market-aligned remuneration structures to attract and retain skilled talent in the CLM and Gov-Tech industries.
- Achieve and sustain full compliance with labour and employment laws in all jurisdictions, including wage regulations, benefits entitlements, working-hour requirements and employee protections.
- Ensure all statutory contributions for eligible employees are made accurately and on time.
- Conduct regular internal audits to strengthen governance over HR and payroll processes.
- Maintain an employee turnover rate below industry average through engagement, career progression, training and well-being programmes.
- Strengthen succession planning by monitoring identified successors and expanding leadership training and mentorship programmes for mid- and senior-level successors.
- Prioritise local employment and local leadership representation in senior management roles across operating regions, supported by a merit-based promotion framework.

3.2.3 Indirect Economic Impact

Scicom's operations generate indirect economic benefits through national workforce infrastructure investment, and public service delivery and local procurement.

FY2026 Performance Highlights

- GITC TVET Placement Centre (GTPC) officially launched in June 2026, contributing to the development of Malaysia's technical and vocational education ecosystem. Placement volumes and economic outcomes will be reported from FY2027 as the platform ramps up.
- Scicom's international student visa application processing, delivered in partnership with Education Malaysia Global Services (EMGS), supports access to Malaysia's higher education sector and contributes to the broader international education ecosystem. According to EMGS, approximately 167,000 international students in Malaysia contribute an estimated RM20 billion annually to the national economy through tuition fees, accommodation, food and other living expenses. Scicom's role in supporting the processing of international student visa applications facilitates access to this economically significant and growing sector.
- Applied a "local-first" procurement policy, sourcing from local suppliers in Malaysia and Sri Lanka where feasible, supporting SME growth, job creation and local enterprise development. See Section 3.2.4 for local vendor spend data.

Key Priorities

- Track GTPC placement volumes and outcomes for FY2027 report.
- Develop a methodology to quantify the indirect economic contribution of Scicom's Gov-Tech service delivery.
- Maintain local procurement spend directed to SMEs and local enterprises at or above FY2026 levels.

3.2.4 Procurement Practices

Scicom's procurement framework balances cost-effectiveness with ethical, social and environmental considerations.

FY2026 Performance Highlights

- Local-first procurement continued to be applied where goods and services were locally available and pricing remained competitive. The proportion of local vendors reached 91% in Malaysia (FY2025: 89%) and 92% in Sri Lanka (FY2025: 93%).
- In FY2026, local vendors accounted for 89% of total purchase value in Malaysia (FY2025: 72%) and 94% in Sri Lanka (FY2025: 98%).
- 96% of active vendors had completed the Vendor Declaration Pledge as at FY2026 (FY2025: 94%), confirming compliance with Scicom's Vendor Code of Conduct (VCOC), Anti-Bribery and Anti-Corruption (ABAC) Policy, and Human Rights and Non-Discrimination Policy. The remaining vendors are pending completion and are being followed up.
- Through the pledge, vendors commit to integrity, transparency, good corporate governance, internal systems to prevent bribery, fraud and corruption, compliance with anti-corruption and anti-fraud legislation, and support for national and local ethical business initiatives.
- Procurement activities are overseen by the Procurement Committee and supported by internal audit mechanisms. Supplier performance, sustainability alignment and policy adherence are reviewed annually.

Key Priorities

- Maintain 100% local sourcing where local vendors are available and pricing is competitive, continue to apply a local-first procurement approach across all operating regions.
- Achieve 100% Vendor Declaration Pledge completion among active vendors by FY2027.
- Expand the pledge to include vendor declaration of compliance with Scicom's sustainability and ethical standards, effective FY2027.
- Formalise a defined review cadence for supplier performance and policy adherence assessments.

3.2.5 Anti-Corruption

Scicom applies a zero-tolerance policy toward bribery, fraud and unethical behaviour. The anti-corruption framework applies to employees, directors, subsidiaries and business associates, including vendors, suppliers, contractors, intermediaries and consultants.

Anti-corruption framework

- **ABAC Policy** complements the Code of Business Conduct and Ethics and prohibits facilitation payments, kickbacks, conflicts of interest and all forms of bribery and corruption. It aligns with the Guidelines on Adequate Procedures issued by the Prime Minister's Department of Malaysia under Section 17A of the Malaysian Anti-Corruption Commission (Amendment) Act 2018.
- **Code of Business Conduct and Ethics** sets expectations on honesty, transparency, fair dealing, compliance with laws and regulations, full and accurate disclosure, prompt reporting of violations and accountability. The Code was reviewed and approved by the Board of Directors in May 2025.

- **Vendor Code of Conduct** sets minimum standards for vendors in business ethics, labour and human rights, health and safety, data protection and environmental stewardship. Vendors sign a Vendor Declaration Pledge confirming compliance with the VCOC, ABAC Policy and Human Rights and Non-Discrimination Policy.
- **Training and awareness** is provided via the annual ABAC and Code of Conduct training delivered through Scicom's eLearning Management System (SeLMS). Training content is reviewed annually against legislation, regulatory developments and governance best practice.

FY2026 Performance Highlights

- Zero employees or Directors were disciplined or dismissed for non-compliance with the ABAC Policy in FY2026 (FY2025: 0).
- Scicom incurred no fines, penalties or settlements in relation to corruption in FY2026 (FY2025: 0).
- 100% of employees (FY2025: 96%) and 100% of the Board of Directors (FY2025: 100%) completed mandatory ABAC training.
- Training and awareness was provided via the annual ABAC and Code of Conduct training delivered through Scicom's eLearning Management System (SeLMS). The training curriculum covers the elements and types of corruption relevant to Scicom's operations, including bribery, facilitation payments, kickbacks, and conflicts of interest and provides comprehensive coverage of the ABAC Policy, including prohibited conduct, reporting obligations, whistleblowing channels, and consequences of non-compliance. Training content is reviewed annually against legislation, regulatory developments and governance best practice. Training modules covered in FY2026:
  - Module 1 — An Introduction to Bribery and Corruption; Elements and Types of Corruption, including Bribery, Facilitation Payments, and Kickbacks
  - Module 2 — Corruption in the Workplace, including Conflicts of Interest and Gifts & Hospitality
  - Module 3 — Compliance to the Organisation's Anti-Bribery and Anti-Corruption (ABAC) Policy
- Internal and external audits are conducted periodically to assess compliance with the ABAC Policy and related procedures. The Audit Committee receives updates on audit outcomes, policy implementation and compliance matters.
- The Whistleblowing Policy provides secure, confidential and independent channels for employees, contractors and stakeholders to report suspected corruption, fraud, misuse of company assets or ethical violations. Reports may be submitted directly to Independent Directors whose contact details are provided in the Whistleblowing Policy on Scicom's website.

Key Priorities

- Maintain Scicom's zero-incident record of corruption, bribery or unethical conduct across business operations, subsidiaries and partnerships.
- Ensure 100% of employees complete annual ABAC training through SeLMS.
- Achieve 100% Board of Directors completion of mandatory ABAC training annually.
- Deliver annual refresher training and communicate ABAC awareness through employee handbooks, newsletters, staff meetings, bulletin boards and digital platforms.
- Require Heads of Departments and managers to reinforce ABAC standards with their teams, and incorporate ABAC compliance into management performance indicators.
- Conduct periodic internal and external audits of compliance with the ABAC Policy, Code of Business Conduct and Ethics, and Vendor Code of Conduct.
- Ensure all new employees receive ABAC briefings during induction.

3.2.6 Tax

Scicom's tax approach is based on responsible compliance, transparency and timely payment of obligations in each jurisdiction where the Group operates.

FY2026 Performance Highlights

- The Group's total tax payments amounted to RM14.8 million (FY2025: RM8.4 million).
- The effective tax rate for FY2026 was 30%, compared to 23% in FY2025.
- Employee-related tax contributions amounted to RM8.5 million (FY2025: RM7.0 million).
- Tax management is overseen by the Finance Department and reviewed periodically by senior management. Scicom maintains communication with tax authorities and follows applicable reporting and disclosure standards.

Key Priorities

- Maintain 100% compliance with all applicable tax laws and regulations in every jurisdiction where Scicom operates.
- Maintain clear documentation, robust internal controls and transparent reporting in accordance with statutory and regulatory requirements.
- Conduct periodic reviews of tax policies and procedures to ensure alignment with evolving tax legislation and corporate governance best practice.
- Maintain open and constructive engagement with relevant tax authorities.

3.2.7 Customer Privacy and Cyber Security

Scicom's customer privacy approach centres on responsible collection, processing and protection of personal information entrusted by clients and end users. These practices are evidenced by Scicom's Personal Data Protection Policy, SeLMS PDPA training, PDPA compliance, ISO/IEC 27001:2022 certification, Security Operations Centre (SOC) monitoring, regular audits and penetration tests.

The Group is exposed to cyber security and information-security risks arising from the operation of digital platforms and the processing of customer, employee and citizen data. A material incident could disrupt service delivery, increase remediation and compliance costs, affect contractual performance and damage stakeholder confidence.

The Board, through the Risk and Sustainability Committee, oversees these risks as part of the Group's enterprise risk-management framework. Management applies information-security, access-control, incident-management, business-continuity and employee-awareness measures, supported by periodic testing and review.

FY2026 Performance Highlights

- In FY2026, 100% of Scicom employees (FY2025: 91%) completed PDPA training through SeLMS.
- Throughout FY2026, Scicom recorded no data breaches or penalties related to privacy violations.

Cybersecurity and information governance

- Scicom maintains policies, standard operating procedures (SOPs) and governance frameworks for customer data management, security and compliance.
- As a provider of Government Technology (Gov-Tech) and digital services, the Group invests in systems, protocols and best practices to protect critical infrastructure, digital assets and networks.

ISO 27001 certification and performance

- Scicom successfully renewed its ISO/IEC 27001:2022 certification for Information Security Management Systems (ISMS) in June 2026.
- Regular audits and compliance assessments evaluate information security controls and support continuous improvement.

IT security protocols and practices

- Encrypt data transmitted through Scicom networks using current encryption technologies.
- Deploy firewalls, anti-virus, anti-malware, access management systems and vulnerability systems across IT infrastructure.
- Comply with Malaysia's Personal Data Protection Act 2010.
- Maintain regulations and SOPs for corporate systems, confidential data, email, mobile devices and passwords.
- Restrict access to high-risk websites and portals to prevent malicious attacks.
- Restrict use of external hardware devices such as thumb drives on company devices and networks.
- Conduct regular audits and penetration tests.
- Provide training on security standards.
- Operate a state-of-the-art SOC for real-time monitoring, prevention, detection, analysis and response to cybersecurity threats.

Key Priorities

- Maintain Scicom's record of zero data privacy breaches.
- Review and update Privacy and Data Protection Policies on a bi-annual basis to align with evolving national and international data protection regulations, including PDPA and equivalent jurisdictional frameworks.
- Conduct annual internal and third-party audits of data storage, transfer and processing systems.
- Strengthen cybersecurity resilience through continuous digital infrastructure monitoring and proactive upgrades.
- Ensure employees, contractors and business partners comply with the Cybersecurity Policy and ISMS standards.
- Maintain and continually improve ISO/IEC 27001:2022 certification.
- Achieve 100% completion of mandatory Data Privacy and Information Security training through SeLMS.
- Implement yearly data privacy refresher courses and regular cybersecurity awareness campaigns on phishing prevention, password hygiene and responsible data handling.
- Maintain an effective incident response framework for rapid detection, escalation and resolution of potential data or cybersecurity threats.
- Brief the Board of Directors and the RSC regularly on cybersecurity performance, privacy compliance metrics and audit outcomes.

3.2.8 Commitment to Responsible AI: Ethical, Secure, and Sustainable AI Implementation

The Group's increasing deployment of AI-enabled solutions creates opportunities to improve service delivery, productivity and customer experience. It also introduces risks relating to data governance, accuracy, explainability, bias, intellectual property, regulatory compliance and human oversight.

Scicom is progressively integrating responsible-AI requirements into the design, approval, deployment and monitoring of material AI applications. Oversight is incorporated within the Group's technology, risk and governance processes.

Ethical and transparent AI

- Continuously test and review algorithms to identify and minimise potential bias.
- Communicate how AI models function, the data they use and the decisions they inform.
- Maintain defined human oversight and escalation procedures for AI-driven outcomes.
- Develop internal guidelines based on international best practices and societal expectations.

Environmental stewardship in AI

- Use optimised computing environments and model-training methods to lower energy use.
- Procure and dispose of AI-related equipment responsibly to minimise e-waste.
- Explore technologies that improve performance while reducing resource intensity.

AI Governance and Ethics Committee

Scicom will establish an AI Governance and Ethics Committee to set and maintain AI ethical principles and policies, conduct ethical reviews of AI projects, deliver AI awareness and training programmes, monitor AI-related risks and ensure alignment with Scicom's corporate values.

Key Priorities

- Establishing an AI Governance and Ethics Committee.
- Launch an AI Awareness Module on SeLMS with 100% employee completion.
- Conduct AI Ethics Audit.
- Implement energy-optimised computing protocols to reduce AI training energy consumption by 10%.

3.3 ENVIRONMENTAL (SERIES 300)

Scicom's environmental strategy focuses on energy management, resource efficiency and emissions reduction. The approach combines policy, technology and employee behaviour change across the organisation.

3.3.1 Energy and Emissions

Energy Management

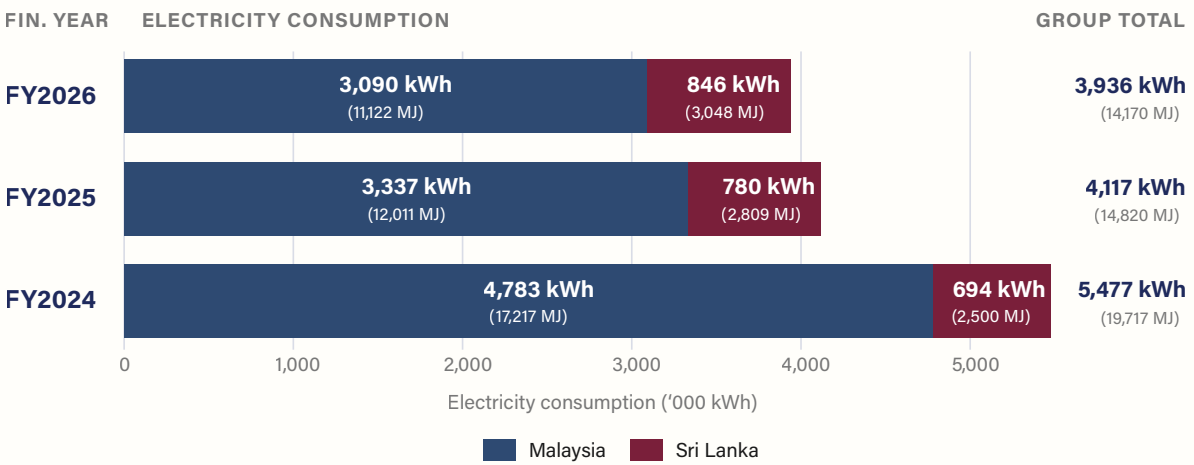
Scicom's energy management strategy is based on three principles: Monitor, Reduce and Engage.

- Monitor energy use continuously to identify optimisation opportunities.
- Reduce overall energy consumption through targeted efficiency initiatives and smart technologies
- Engage employees in sustainability programmes to encourage conscious energy use and collective responsibility.

FY2026 Performance Highlights

Electricity consumption by country

Financial years 2024–2026 | All figures in thousands ('000) | Megajoules shown in brackets



- In FY2026, the Group's electricity consumption decreased by 4.4% to 3,936 thousand kilowatt-hours (kWh), compared with 4,117 thousand kWh in FY2025.

  In Malaysia, electricity consumption decreased by 7.4% to 3,090 thousand kWh from 3,337 thousand kWh in FY2025, representing a reduction of 247,000 kWh.

  In Sri Lanka, electricity consumption increased by 8.5% to 846 thousand kWh from 780 thousand kWh in FY2025. This increase was mainly attributable to the relocation to a larger office at Orion City in January 2026, which increased the occupied floor area from approximately 15,000 square feet at the previous premises to 19,000 square feet.

  Diesel was used in Sri Lanka to power the backup generator during electricity supply interruptions. Consumption increased to 531 litres (19,116 MJ) in FY2026 from 130 litres in FY2025.

- Smart thermostats automate air-conditioning schedules in our Malaysia offices, activating cooling during working hours and shutting down during non-operating hours. Temperature is maintained at approximately 24°C, within the energy-efficient range recommended under Malaysian Standard MS 1525, avoiding the overcooling that drives unnecessary energy consumption without improving comfort. This measure is one of several initiatives — alongside LED lighting and employee engagement — contributing to Malaysia's 7.4% year-on-year decrease in electricity consumption in FY2026 compared with FY2025.
- All premises remained 100% LED-converted since FY2025, with 95 lights replaced as part of ongoing maintenance since full conversion was achieved in FY2025.
- "Save the Planet" posters and computer screensaver messages reinforced energy conservation.
- Employees received regular training and communication on energy-conscious practices.

Key Priorities

- Optimise air-conditioning energy efficiency through smart thermostats that balance comfort and consumption.
- Shut down computers and appliances, and unplug devices, at the end of the workday.
- Switch off lights in unused areas.
- Default printers to double-sided printing and promote monochrome printing and digital review to cut paper and ink use.
- Reuse packaging and office materials where feasible.
- Replace single-use plastic bottles with reusable ones.

Greenhouse Gas (GHG) Emissions

Scicom's emissions performance rests on three levers, energy efficiency, employee behaviour, and operational controls. Climate change poses three risks — regulatory tightening, physical exposure to extreme weather, and shifting client expectations. This creates three opportunities: lower-carbon digital solutions, energy cost reduction, and investor appeal.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Methodology, Inputs and Assumptions

Scicom measures and reports GHG emissions with reference to the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Group applies the operational control approach in determining its organisational boundary for GHG emissions reporting. Under this approach, Scicom accounts for 100% of the GHG emissions arising from operations over which it has operational control, regardless of equity ownership interests. The reporting boundary for GHG emissions is aligned with the operational entities included within this Sustainability Statement, namely Scicom (MSC) Berhad, Scicom (Academy) Sdn. Bhd., Scicom AI Sdn. Bhd. and Scicom Lanka (Private) Limited.

The Group classifies emissions into Scope 1, Scope 2 and Scope 3 categories using the definitions established by the GHG Protocol. Scope 1 emissions comprise direct emissions from fuel combustion associated with the backup generator operated at Scicom Lanka. Scope 2 emissions comprise indirect emissions arising from purchased electricity consumption across the Group's operations. Scope 3 emissions currently include Category 6 (Business Travel) and Category 7 (Employee Commuting), being the categories for which relevant activity data is available and considered most applicable to Scicom's business activities.

Activity Data

GHG emissions are calculated using activity-based data collected from operational records:

SCOPE 1 **Direct emissions**	Diesel consumption (litres) from backup generator operations in Sri Lanka
SCOPE 2 **Purchased electricity**	Electricity consumption (kWh) obtained from utility bills, landlord statements and electricity consumption records
SCOPE 3 · Category 6 **Business travel**	Employee business travel records, including flights and other approved business travel claims
SCOPE 3 · Category 7 **Employee commuting**	Employee commuting survey responses covering transportation modes, commuting frequency and travel distances. For the 26% of employees who did not respond, emissions were extrapolated by applying respondents' average emissions per working day to non-respondents' working days

Emission Factors

Scope 2 emissions are calculated using location-based grid emission factors appropriate to the jurisdictions in which the Group operates:

- For Malaysia operations, emissions are calculated using emission factors obtained through the Malaysian Green Technology and Climate Change Corporation ("MGTC") Low Carbon Operating System ("LCOS") carbon calculator.
- For Sri Lanka operations, emissions are calculated using emission factors published by the Sri Lanka Sustainable Energy Authority through its Carbon Footprint Calculator.

Scope 3 carbon dioxide (CO_2) emissions for air travel were calculated using the International Civil Aviation Organization (ICAO) Carbon Emissions Calculator. Ground travel emissions were calculated in carbon dioxide equivalent (CO_2e) using transport-mode-specific emission factors derived from the 2026 UK Department for Energy Security and Net Zero (DESNZ) methodology. All emission factors are periodically reviewed and updated to reflect the most recent data available at the reporting date.

Key Assumptions and Estimation Uncertainty

For Scope 3 emissions, estimates are derived using business travel records and employee commuting survey data, which involves assumptions regarding commuting frequency, travel distances and transportation modes. Accordingly, actual emissions may differ from reported amounts due to changes in employee travel behaviour, transportation patterns, data availability and future refinements to data collection methodologies. Scicom will continue to enhance its emissions data collection and reporting processes as its GHG reporting capabilities mature.

FY2026 Performance Highlights

Scope 1 GHG emissions

Scicom's operations are primarily service-based and conducted from leased office premises, with limited sources of direct greenhouse gas emissions. In Sri Lanka, the Group operates a diesel-powered backup generator during interruptions to the main electricity supply.

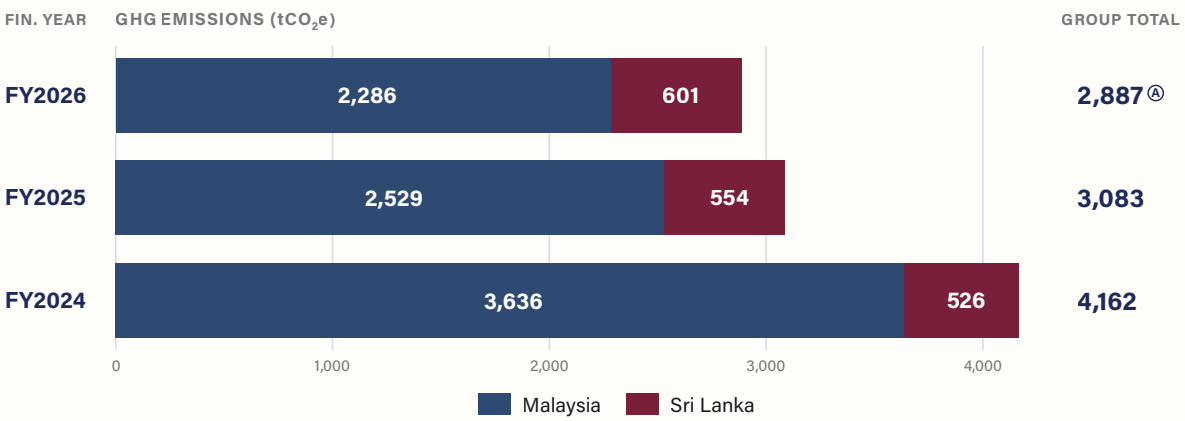
Diesel consumption increased to 531 litres in FY2026 from 130 litres in FY2025, resulting in total Scope 1 emissions of 1.45 tCO_2e, compared with 0.36 tCO_2e in the previous year.

Scope 2 GHG emissions

In FY2026, Scicom's reported Scope 2 greenhouse gas (GHG) emissions totalled 2,887 tonnes of carbon dioxide equivalent (tCO_2e), comprising 2,286 tCO_2e from Malaysia and 601 tCO_2e from Sri Lanka. This represented a 6.36% decrease from 3,083 tCO_2e in FY2025. Over the same period, electricity consumption decreased by 4.40%, from 4,117 thousand kWh to 3,936 thousand kWh.

Scope 2 emissions by country

Financial years 2024–2026 | Tonnes of carbon dioxide equivalent (tCO_2e)



Note: ⒶFY2026 Scope 2 greenhouse gas (GHG) have been subjected to independent limited assurance. The independent practitioner's limited assurance report is included in Section 3.5 "Statement of Assurance" of this Sustainability Statement.

The overall emissions decline was driven by Malaysia, where reported emissions fell by 243 tonnes, partly offset by a 47-tonne increase in Sri Lanka.

Scope 3 GHG emissions

For FY2026, the Group reports Scope 3 emissions for business travel (Category 6) and employee commuting (Category 7). Scicom is in Group 2 under the National Sustainability Reporting Framework, where full Scope 3 disclosure is not yet mandatory, hence the disclosures below do not represent the Group's complete Scope 3 inventory.

CO_2e emissions (tonnes)		FY2026
CATEGORY 6	Business travel	33.7 Ⓐ
CATEGORY 7	Employee commuting	1,227.6 Ⓐ
Total		**1,261.3**

Ⓐ Subject to independent limited assurance

Note: ⒶThis metric has been subjected to independent limited assurance. Refer to the Independent Limited Assurance Report in Section 3.5 "Statement of Assurance" of this Sustainability Statement for further details regarding the scope and conclusion of the assurance engagement.

Business Travel Emissions (Scope 3, Category 6)

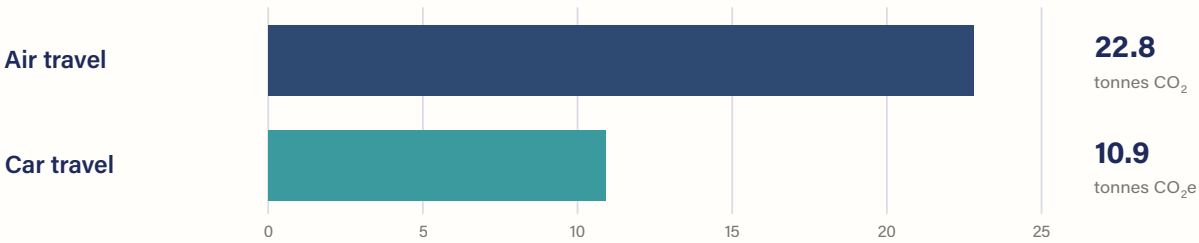
The Group's Scope 3 emissions from business travel (Category 6) were 33.7 tonnes in FY2026, covering employee travel by air and car for business purposes. The Group tracks these emissions to understand the environmental impact of employee travel and to identify opportunities to reduce it. Comparative data for FY2025 is not available due to historical limitations in data collection and tracking.

Air and car travel | Reported emissions in tonnes

33.7 Ⓐ

tonnes, combined estimate

BUSINESS TRAVEL EMISSIONS — AIR CO_2 + CAR CO_2e



AIR TRAVEL

CO_2 from aircraft fuel combustion

International Civil Aviation Organization (ICAO) Carbon Emissions Calculator

CAR TRAVEL

Fuel-combustion greenhouse gases, in CO_2e

2026 UK Department for Energy Security and Net Zero (DESNZ) conversion factors

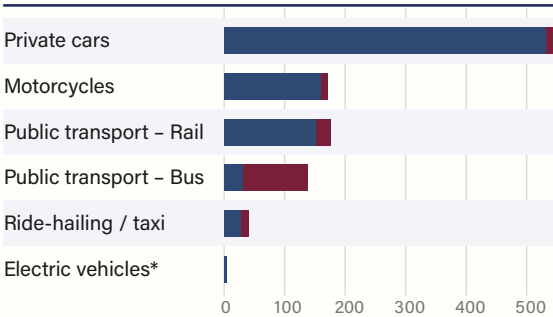
Note: Air travel estimates cover CO_2 only and exclude other greenhouse gases and non CO_2 climate effects.

Employee Commuting Emissions (Scope 3, Category 7)

FY2026 employee commuting emissions totalled 1,227.6 tCO_2e, based on a commuting survey covering 74% of employees (Malaysia 80%, Sri Lanka 47%). Survey responses accounted for 1,074.7 tCO_2e (88%). The remaining 152.9 tCO_2e (12%) was extrapolated to non-respondents using each country's emissions per working day, with WFH staff counted as zero-emission respondents. Malaysia contributed 79% of total emissions and Sri Lanka 21%. Among respondents, private vehicles were the main source in Malaysia and public transport in Sri Lanka.

Employee Commuting Survey Responses

GROUP TOTAL	MALAYSIA	SRI LANKA
1,227.6 (A) tCO_2e	**967.4** tCO_2e	**260.2** tCO_2e



Survey emissions by mode of commuting	MALAYSIA	SRI LANKA	GROUP	SHARE OF SURVEYED EMISSIONS
Private cars	532.6	13.9	**546.5**	51%
Motorcycles	161.0	10.8	**171.8**	16%
Public transport – Rail	151.3	24.4	**175.7**	16%
Public transport – Bus	31.5	107.1	**138.6**	13%
Ride-hailing / taxi	28.5	12.8	**41.3**	4%
Electric vehicles*	0.8	n/a	**0.8**	<1%

				SHARE OF TOTAL (%)
TOTAL SURVEY RESPONSES	**905.6**	**169.1**	**1,074.7**	**88%**
EXTRAPOLATED	**61.8**	**91.1**	**152.9**	**12%**

Malaysia Sri Lanka

* Includes battery electric vehicles and electric scooters.

Note: Rail covers LRT, KTM, MRT and monorail services in Malaysia and train services in Sri Lanka. Ride-hailing / taxi covers ride-hailing in Malaysia and taxi / office transport in Sri Lanka. Emissions figures are rounded to one decimal place. Totals are calculated from unrounded data and may not equal the sum of individually rounded figures.

Key Priorities

- Monitor diesel consumption and associated Scope 1 emissions, and maintain backup generators for efficient, reliable operation during grid outages.
- Reduce Scope 2 GHG emissions by 30% by 2030 from the 2023 baseline through energy monitoring, smart automation and operational improvements, while maintaining 100% LED lighting across all facilities.
- Manage Scope 3 business travel emissions by encouraging virtual meetings where practical and considering lower-emission transport options when travel is necessary.
- Address Scope 3 employee commuting emissions by promoting public transport, carpooling and other lower-emission options, taking account of accessibility, safety and work schedules.
- Build employee awareness of emissions reduction through new-hire induction, energy-saving initiatives and campaigns promoting environmentally responsible behaviour.
- Strengthen data collection and report progress annually across all three scopes, including improvements to business travel records and regular updates to employees' commuting information.

3.3.2 Water

Scicom's water management approach focuses on responsible use, employee awareness and improved monitoring where operationally feasible.

FY2026 Performance Highlights

- Water consumption data for Malaysia is not available, as water supply and metering are managed centrally by the building landlord and not separately tracked for Scicom's occupied floors.
- Water consumption at Sri Lanka operations rose 61.0% to 3.909 megalitres in FY2026, from 2.428 megalitres in FY2025, driven primarily by the office relocation. The new premise draws washroom water from the main municipal supply, whereas the previous premise relied on free rainwater harvesting. The new premise also operate water-cooled air conditioning, which requires continuous make-up water for evaporative cooling, a system the previous premise did not require.
- Water conservation awareness was promoted through educational posters, computer screensavers, and a sustainability eLearning module covering responsible use of water and other natural resources.

Key Priorities

- Continue water-conservation awareness through communication campaigns, internal newsletters and visual reminders.
- Encourage employees to reduce unnecessary water use and promptly report leaks or wastage.
- Embed ESG principles and water conservation into new-hire induction, sustaining awareness Group-wide through periodic refresher sessions and eLearning updates.

3.3.3 Waste Management

Scicom's waste management approach follows the principles of reduce, reuse and recycle, supported by operational controls, facilities and employee engagement.

FY2026 Performance Highlights

Paper Usage

- All office printers are set to double-sided printing by default, and employees are encouraged to print only when essential.
- Scicom is progressing towards a paperless environment through continued digitisation of Human Resources, Procurement and Finance processes.
- The "Think Before You Print" message is reinforced through the Email Signature Policy.

Waste Recycling

- A total of 9.52 metric tonnes of e-waste was diverted from disposal in FY2026, comprising e-waste recycled through licensed vendors and the donation of 50 desktop and monitor units for reuse; none of this e-waste was directed to disposal. This figure covers e-waste only and does not represent Scicom's total Group waste generated.
- Scicom's principal waste stream arises from information technology equipment at end of life, which is tracked and reported as e-waste diversion above. Other waste streams generated across Scicom's office-based operations — including general office waste, paper and packaging are recycled through our waste vendor but are not currently quantified by weight. These streams

are excluded from the 9.52-tonne figure above because weight-based tracking has not yet been implemented for general waste.
- End-of-life IT equipment was recycled through a licensed vendor using methods that comply with all applicable laws, environmental regulations and local authority by-laws.
- Recycling bins have been placed across office premises since FY2022 to encourage recycling of general office waste.
- Water refilling stations are provided across offices to reduce single-use plastic bottle consumption.
- Environmental sustainability posters and default staff screensavers reinforce daily awareness of waste reduction and recycling practices.
- A dedicated eLearning sustainability module on environmental practices was completed by all employees.

Key Priorities

- Ensure 100% of e-waste is managed in an environmentally responsible manner.
- Maintain certified waste management partners for general, electronic and hazardous waste disposal, in compliance with regulatory requirements.
- Expand recycling initiatives to additional e-waste streams, such as toner cartridges, and increase reuse where feasible.
- Embed recycling into daily operations through employee awareness campaigns, training, digital learning and visible progress tracking.

3.4 SOCIAL (GRI TOPIC SERIES 400)

Scicom's Social pillar rests on three themes: human capital development, encompassing employee well-being and skills growth; economic opportunity, delivered through diversity and inclusion and employee engagement; and ethical corporate conduct, upheld through responsible employment practices.

Scicom's ability to deliver and expand its services depends on attracting, developing and retaining employees with operational, digital, cybersecurity and AI-related capabilities. Management monitors workforce composition, turnover, training, succession and critical-skill requirements. The Group invests in professional development, employee engagement and workforce reskilling.

FY2026 Performance Highlights

3.4.1 Employee engagement

In FY2026, Scicom strengthened its approach to employee engagement, employee voice and freedom of expression by providing multiple channels for employees to share feedback, raise concerns and contribute to workplace improvements. These included department meetings, performance appraisals, training sessions, the annual employee feedback survey, focus groups, ad-hoc surveys, the grievance mechanism and the Whistleblowing Channel. Feedback gathered through these channels informed initiatives to enhance communication and collaboration, employee recognition, career development and internal mobility, supporting a more inclusive and responsive employee experience.

SPEAK Survey

The annual SPEAK Survey is Scicom's primary employee feedback mechanism, gathering insights on communication, collaboration, recognition, career growth and internal mobility across the Group. In FY2026, Scicom targeted 80% employee participation; actual participation was 80%. Results are used to shape the Employee Experience strategy and inform initiatives across engagement, recognition and career development.

Team-Building Retreat

Conducted in three batches (21, 28, 29 June 2026), engaging 179 employees in team-building activities designed to strengthen communication, trust, and collaboration outside the regular work environment. Reinforces Scicom's employee engagement and workplace culture initiatives.

Scicom Sri Lanka Year-End Get-Together

Scicom's Sri Lanka office held its Year End Get-Together on 17 December 2025, with 363 employees in attendance, recognising performance and long-term service. The off-site event strengthened team–client relationships and cohesion while celebrating the year-end.

3.4.2 Employment

Scicom's employment approach is based on fairness, well-being, equal opportunity and employee engagement.

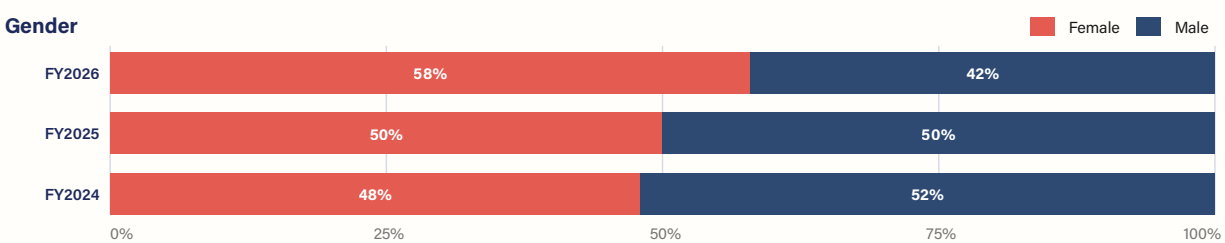
Benefits and well-being provisions

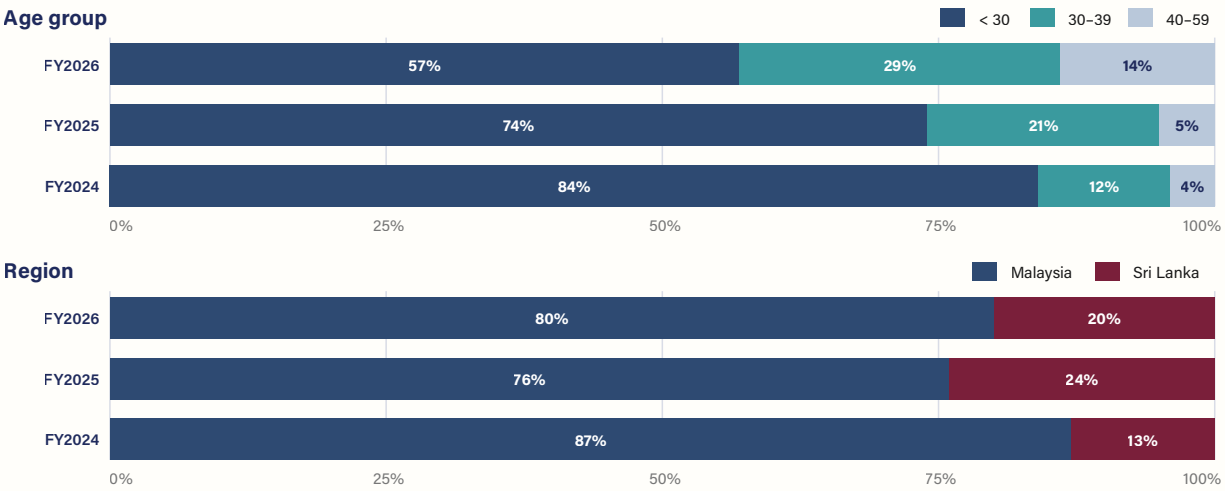
- Employees receive health insurance, medical benefits, and access to wellness initiatives supporting long-term physical and mental health.
- Employees have access to mental health resources and counselling support, including the Employee Assistance Programme (EAP) — see Section 3.4.3 Occupational Health and Safety (OHS) for programme detail.

The following sub-sections provide Employment disclosures for new employee hires, employee benefits and parental leave.

3.4.2.1 New Employees

The graphic below provides data for New Employees by gender, age group and region.
Financial years 2024–2026 | Share of new employees (%)





Employees aged 60 and above: 0% in all three years.

- New employee hires totalled 2,526 in FY2026, up from 827 in FY2025. The increase in absolute terms reflects project-specific operational requirements.
- Of these new hires, 57% were under the age of 30 in FY2026, compared to 74% of that year's new hires in FY2025.
- All full-time employees are paid above the statutory minimum wage in their respective jurisdictions. The lowest monthly basic wages in Malaysia and Sri Lanka represent approximately 112% and 117% of their respective statutory minimum wages.

3.4.2.2 Employee Benefits

- 100% of the workforce earns above the government-mandated minimum wage in every country of operation.
- Scicom disbursed RM531,800 in short-term salary advances to employees in FY2026, compared to RM505,000 in FY2025.
- Total premiums for medical insurance and life-term coverage amounted to RM4.5 million in FY2026, compared to RM3.8 million in FY2025.
- Scicom allocates a monthly team appreciation allowance to each project team to support bonding activities.

3.4.2.3 Parental Leave

- Maternity Leave: 98 consecutive days of paid leave for all eligible female employees.
- Paternity Leave: 7 consecutive days of paid leave for eligible male employees with a minimum of 12 months' service.

3.4.2.4 Minimum wage

- The lowest monthly basic wages were approximately 12% and 17% above the statutory minimum wages in Malaysia and Sri Lanka respectively.

3.4.2.5 Medical and life coverage

- Provide 100% of employees with medical and life insurance coverage.

Key Priorities

- Maintain 100% of the workforce earning wages above the government-mandated minimum wage across all operating regions, with the lowest-paid employee maintained at ≥10% above threshold.
- Ensure 100% of employees receive medical and life insurance coverage, reviewed annually against industry standards, complemented by preventive care and medical assistance for physical and mental health needs.

3.4.3 Occupational Health and Safety (OHS)

Scicom's OHS approach is grounded in prevention, participation, preparedness, and continuous improvement, applied consistently across its Malaysia and Sri Lanka operations.

FY2026 Performance Highlights

Employee well-being and mental health support

Health insurance, medical benefits, and wellness initiatives support long-term physical and mental health.

Mental health support

- In FY2026, Scicom introduced an Employee Assistance Programme (EAP) in partnership with The Mind Psychological Services & Training, giving all Malaysia-based employees confidential access to professional mental health support through two channels:
  - o Crisis Care Hotline — on-demand access for acute distress, staffed by qualified counsellors/psychologists (not volunteers).
  - o Therapy — complimentary sessions with a licensed professional.
- The programme is communicated through noticeboards, the employee portal, quarterly emails, and new employee induction, ensuring sustained awareness across the workforce.
- In its first year, fewer than 10 employees utilised the programme, reflecting early-stage adoption of this newly introduced benefit.

Physical wellness initiatives

Scicom Fun Run (19 April 2026): 240 employees participated in a company-wide wellness event. Health screenings included body composition analysis with Anytime Fitness (50 participants) and health checks at the Qualitas booth (40 participants). The event also featured a Zumba session and lucky draws, alongside two sustainability-awareness booths for Recycling/3R and Being Green at Home.

OHS Committee

The OHS Committee oversees Fire Marshals, the Emergency Response Team (ERT), and First Aiders, and convened four meetings in FY2026. Committee activities focused on risk assessments across office floors, covering hazard identification, emergency preparedness, and safety infrastructure improvements as more employees returned on-site.

Scicom recorded zero workplace injuries or work-related fatalities in FY2026. The Group records with sadness the loss of one employee during the year due to an off-site medical event unrelated to work activities.

Health Coverage & Preventive Care

Scicom provides 100% medical coverage for staff, including health and life insurance benefits. The Group organised its Annual Influenza Vaccination Programme on 28 November 2025 and 28 January 2026, vaccinating 300 employees under medical supervision.

Workplace Safety & Emergency Preparedness

Scicom maintained a safe working environment through monthly indoor air quality monitoring across all floors, routine hazard mitigation, and regular facility upkeep. Fire safety compliance was maintained in accordance with BOMBA Malaysia's placement requirements for portable fire extinguishers under MS 1539, reinforced by clear signage instructing staff to keep extinguishers unobstructed at all times. A fire drill was conducted on 21 August 2025 in partnership with the Menara TA One Building Management team, who performed a mock drill and safety briefing beforehand to reinforce employee understanding of roles and responsibilities during an emergency evacuation.

OHS Training

In FY2026, 1,556 employees (FY2025: 1,595) completed OHS training through SeLMS.

Key Priorities

- Sustain a zero-incident workplace through annual safety risk assessments, prompt hazard rectification, OHS training and refresher courses, annual safety awareness training, and continuous review of the OHS Management System against best practices.
- Deliver preventive health services — including annual health check-ups, vaccination programmes, and wellness campaigns and seminars on physical health, nutrition and lifestyle — sustained through continued collaboration with health and fitness partners for Wellness Days.
- Strengthen mental health support by continuing to engage The Mind Psychological Services & Training for confidential consultation services, and by expanding awareness sessions backed by leadership engagement.

3.4.4 Training and Education

Scicom recognises training and education as strategic levers for sustained organisational performance, service excellence and innovation, reinforcing the Group's capability to respond to evolving business and workforce demands.

FY2026 Performance Highlights

- Total training amounted to 235,655 hours, equivalent to 29,457 eight-hour training days, in FY2026, compared with 111,134 hours / 13,892 days in FY2025.
- A total of 4,779 employees participated in training programmes in FY2026, compared with 2,830 employees in FY2025. Each participating employee is counted once during the respective reporting year.
- Average training duration per participating employee was 6.2 days in FY2026, compared with 4.9 days in FY2025, calculated by dividing total training days by the number of unique employees who attended training during each year. The increase in training volume reflected both a higher number of participating employees and a longer average training duration per participant.

- The Group contributed RM0.77 million to the Human Resource Development Fund (HRDF) in FY2026 (FY2025: RM0.51 million) and utilised RM0.79 million in training claims against the fund (FY2025: RM0.74 million).

Training and education framework

Scicom's training and education approach follows a structured learning cycle:

- **Learning needs analysis**: Identification of organisational and individual learning requirements to ensure development efforts are targeted and relevant.
- **Design and planning**: Development plans aligned to role requirements, career aspirations and identified skill gaps.
- **Delivery**: A blended model spanning on-the-job coaching, classroom instruction, workshops, webinars and digital modules via SeLMS.
- **Evaluation and improvement**: Systematic assessment of training effectiveness to inform continuous refinement of content, delivery and accessibility.

Employee development programmes

- The Employee Development Programme includes eLearning modules, in-person workshops, technical skills training, coaching, mentoring and leadership guidance.
- Scicom Academy Sdn. Bhd. designs and delivers virtual training through SeLMS under the Global Connect Programme, facilitating consistent onboarding and continuous learning across the Group's regional operations.
- Scicom maintains a structured New Hire Training programme to equip all incoming employees with the knowledge, compliance awareness, and service competencies required for effective performance from the point of entry. The programme is organised across three pillars, followed by a formal assessment stage.

    - **Company Induction**
      Corporate profile, values, and operating context — familiarising new hires with the business, its structure, and its culture.
    - **Regulatory & Ethics Compliance**
      Mandatory training across quality management, information security (ISMS), data protection (PDPA), and anti-bribery and corruption (ABAC) standards.
    - **Service Delivery Capability**
      Communication skills, customer service standards, and structured problem-resolution techniques.
    - **Assessment & Feedback**
      All participants undergo post-training evaluation, with outcomes documented to inform continuous improvement of the onboarding curriculum.

Leadership mentoring programmes

- The Leadership Development Programme prepares employees for future leadership roles through structured workshops, coaching, and cross-functional rotations for selected high-potential employees to broaden operational exposure.
- In FY2026, Scicom launched two structured leadership development programmes to strengthen its internal leadership pipeline. Both run through FY2027 and are currently in progress. The programmes are facilitated internally by a member of Scicom's Executive leadership team, ensuring content aligns with the organisation's own values, strategic priorities, and succession planning needs. They form part of Scicom's Social commitment under its ESG framework, supporting talent development, employee well-being, and organisational culture.

NexGen Leaders Programme

12 enrolled

TARGET GROUP

Senior Managers, Managers and high-potential employees

FOCUS AREAS

- Leadership confidence and presence
- Communication
- Structured problem-solving
- Professional identity
- Resilience
- Career development

APPLIED PRACTICE

Frameworks applied directly in role between sessions; personal development output at completion

Legacy Leaders Programme

8 enrolled

TARGET GROUP

Vice Presidents and Senior Vice Presidents

FOCUS AREAS

- Purpose-driven leadership
- Strategic influence and clarity
- Values-based decision-making
- Mentoring the next generation
- Legacy planning

APPLIED PRACTICE

Frameworks applied to live strategic initiatives; leadership development output at completion

Upon completion, participants will be encouraged to sustain peer mentoring and mentor future cohorts, extending the programme's impact into a self-reinforcing leadership development culture.

The Leadership Mentoring Programs support Scicom's Social and Governance pillars in three main ways.

- **Talent development.** Building leaders internally supports retention and long-term career progression, reducing reliance on external hiring for senior roles.
- **Employee well-being.** Both programmes include resilience- and balance-focused content that supports participants' personal sustainability alongside their professional growth.
- **Leadership continuity.** The Legacy Leaders Program's focus on mentoring the next generation strengthens succession planning and reduces key-person risk at senior levels.

The programmes also support Scicom's Governance commitments. Content on ethical decision-making, values-based frameworks, and strategic trade-offs equips senior leaders to navigate complex situations with integrity and transparency.

Leadership Skills Training

Scicom invests in structured leadership development to build a performance-driven work culture across its operations. The "Leading Competent People" is a two-day leadership training course covering communication management, emotional intelligence, leadership fundamentals, team cohesion, and change management. The programme incorporates a structured evaluation methodology, with pre-training assessments establishing baseline competency and post-training assessments measuring soft-skills development, ensuring training effectiveness is objectively tracked rather than assumed. Outcomes are formally documented through a Trainer's Observation and Recommendation Report and a Pre- and Post-Training Assessment Report, supporting continuous improvement of the Group's leadership talent pipeline.

Key Priorities

- Maintain 100% workforce access to training, encompassing core skills and professional readiness for all employees, continued leadership development for high-potential talent, and diversity and inclusion training.
- Ensure 100% of new recruits complete onboarding and induction — including ABAC, PDPA, and OHS orientation — within their first month.
- Strengthen training delivery infrastructure through SeLMS, expanding interactive, role-specific modules for shared services, operations and management teams, and deepening integration into onboarding for faster time-to-competence.
- Embed effectiveness measurement through annual skills assessments, translating outcomes into individual development plans and career progression pathways.
- Build sustainable capability investment through dedicated training funds by management level, strategic partnerships with educational institutions and training providers for external courses, internships and apprenticeships, and continuous alignment of training spend with business needs and future skills priorities.
- Maintain Board-level oversight of succession planning through the Nominating and Remuneration Committee, anchoring leadership continuity at governance level.

3.4.5 Diversity and Equal Opportunity

Scicom's approach to diversity and equal opportunity is anchored in equity, meritocracy and respect, recognising that a diverse and inclusive workforce strengthens organisational resilience, decision-making and long-term performance.

Governance and policy

- Accountability for diversity and inclusion extends from Board oversight to operational-level implementation, ensuring commitments translate into day-to-day practice.
- The Non-Discrimination Policy, reviewed and endorsed annually by the Board, establishes Scicom's zero-tolerance stance on discrimination and harassment.
- The Policy governs the full employee lifecycle, applying to recruitment, compensation, development and promotion.

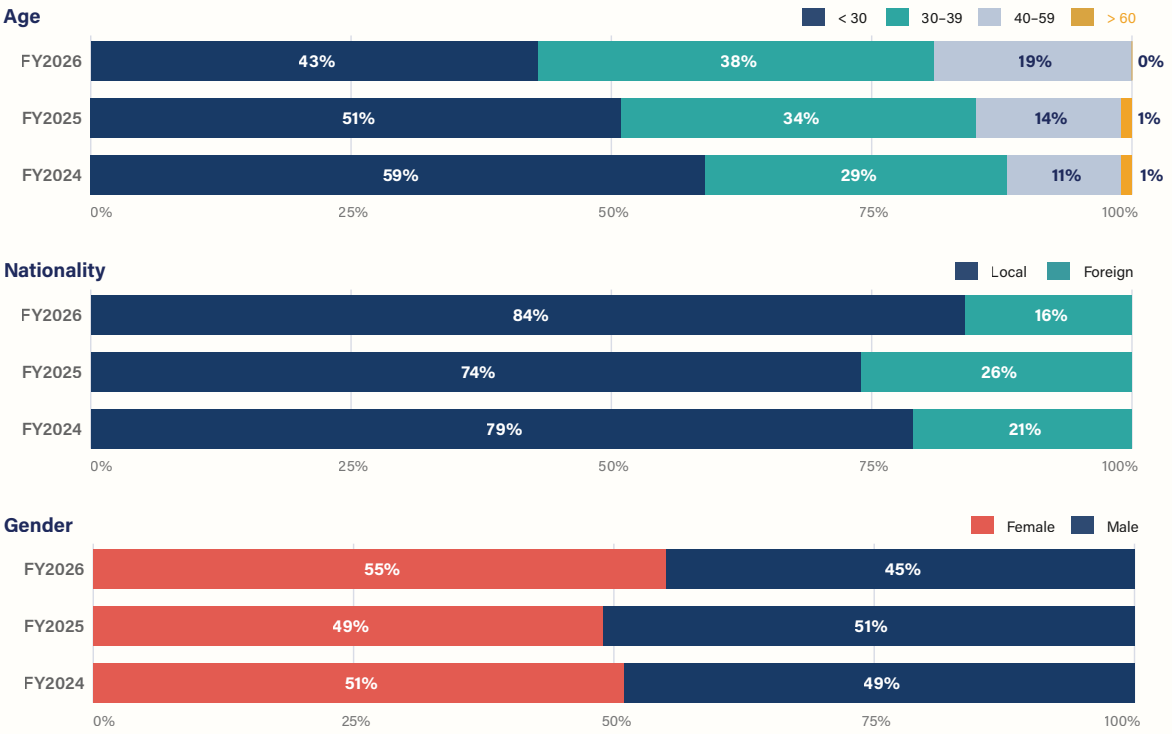
FY2026 Diversity Metrics

Scicom's Human Rights Policy and Code of Business Conduct and Ethics Policy prohibit discrimination on the basis of disability, gender, age, religion (refer to non-discrimination section for more details). 23 employees have formally disclosed a disability to date.

In FY2026, Scicom's workforce remained relatively young — employees under 30 comprised 43% (FY2025: 51%), those aged 30–39 comprised 38% (FY2025: 34%), and those aged 40–59 comprised 19% (FY2025: 14%). Female representation rose to 55% (FY2025: 49%), while local employees comprised 84% of the workforce (FY2025: 74%), a stronger localisation ratio than the prior year.

Workforce by age, nationality and gender

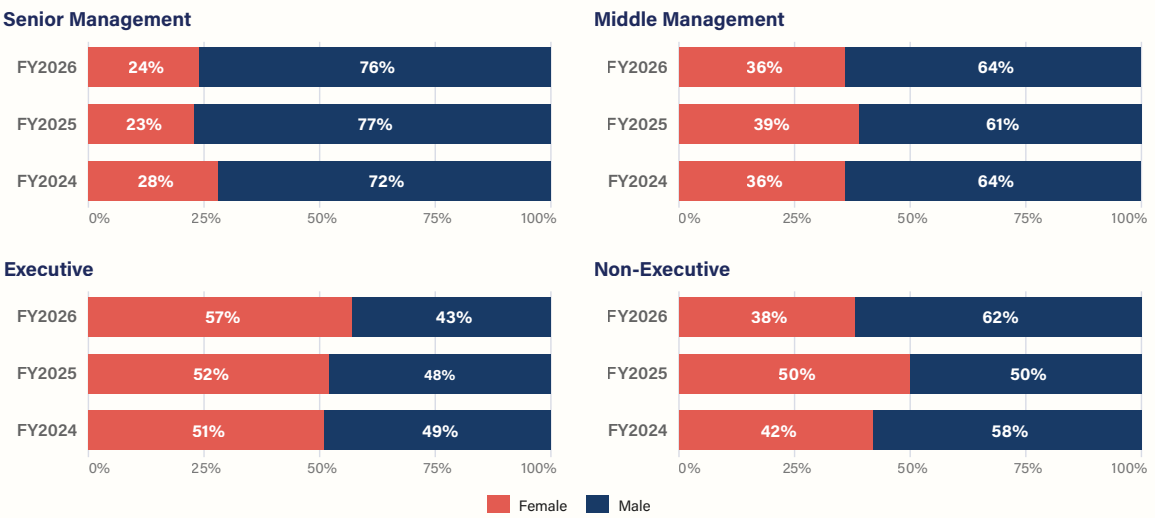
Financial years 2024-2026 | Share of employees (%)



Note: Local Hires are based on the alignment of an employee's work location and nationality within the same country.

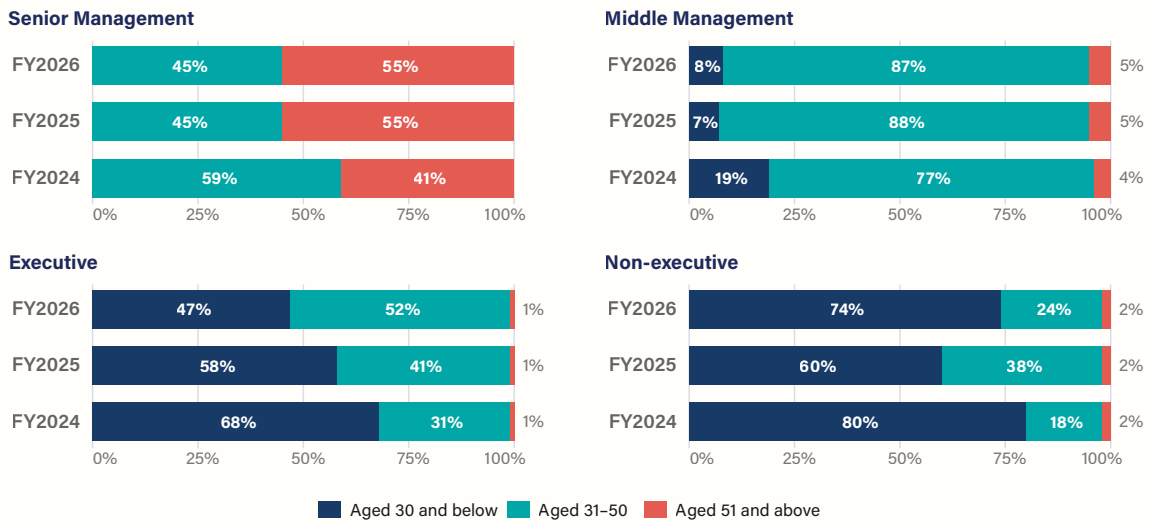
Employees by Gender, for Each Employee Category

Financial years 2024-2026 | Share of employees within each category (%)



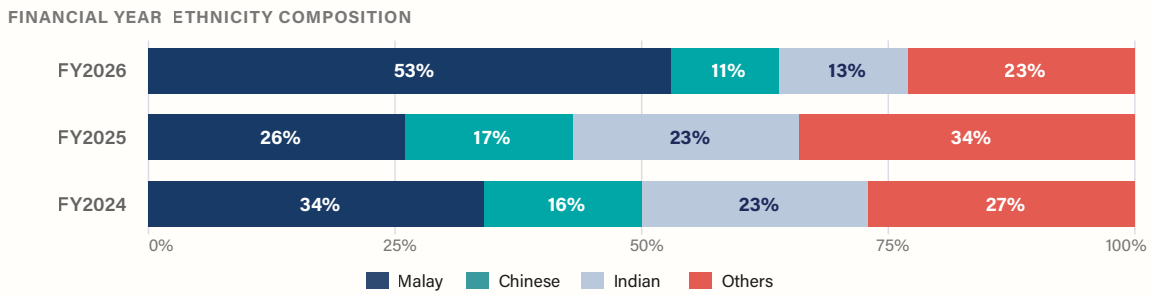
Workforce by Age Group for Each Employee Category

Financial years 2024-2026 | Share of employees within each category (%)



Workforce by Ethnicity for Malaysia

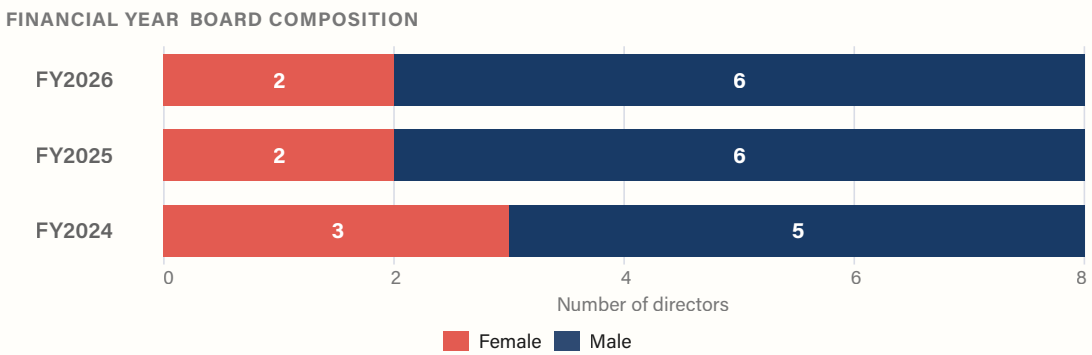
Financial years 2024-2026 | Share of employees (%)



Note: Ethnicity data includes Malaysian workforce only.

Board of Directors by Gender

Financial years 2024-2026 | Number of directors



Women in leadership

- Women comprised 55% of Scicom's total workforce in FY2026. At the management level, women comprised 34% of Scicom's Managers, representing 90 of 266 managers.
- Women held 25% of Board seats, represented by two female Directors.
- Scicom supports women through leadership development programmes, inclusive hiring and promotion policies, and mentoring and coaching initiatives.

Key Priorities

- Ensure 100% of open roles are advertised using unbiased job descriptions and follows structured recruitment process.
- Maintain local employee representation above 80% of the total workforce across all operating regions (FY2026: 84%).
- Maintain fair representation, equal opportunity, and pay equity across gender, age, and physical ability, including continued youth employment for new graduates and first-time job seekers under 30.
- Provide equal access to development programmes and leadership opportunities.
- Maintain celebration of festive events.

3.4.6 Non-discrimination

Scicom maintains a zero-tolerance stance on discrimination based on race, gender, religion, age, disability, marital status, socio-economic background or nationality, embedded across the full employee lifecycle — recruitment, compensation, training, promotion and career progression. Equal opportunity and pay equity are upheld through merit-based talent processes, spanning hiring, performance management and promotion.

In FY2026, the Group reaffirmed its commitment to equal pay for equal work through induction programmes and employee briefings, reinforcing awareness at the point of entry and throughout the employee journey. Confidential grievance channels remain available for reporting sexual harassment and workplace misconduct, with management guidance and training on identifying, managing and responding to discrimination, harassment and bullying cases scheduled for reinforcement in FY2027.

FY2026 Performance Highlights

- In FY2026, there were no reported cases of discrimination or harassment within Scicom.
- The Board of Directors conducted its annual review and reaffirmed the Group's Non-Discrimination Policy.
- Scicom established a dedicated reporting channel for sexual harassment and workplace misconduct, managed confidentially by the Human Resources Department.
- Educational and preventive materials were displayed across Scicom offices, including posters on every floor and digital reminders on internal channels.

Key Priorities

- Achieve zero discrimination cases through consistent enforcement of the Non-Discrimination Policy, management training, strengthened grievance procedures, and reaffirmed equal-pay commitments
- Ensure employees are treated with dignity and respect regardless of race, gender, age, religion, nationality or disability.

- Merit-based hiring and promotion, based on performance, capability and potential. Transparent performance management systems.
- Ensure equal employment opportunities and pay equity, including pay parity across employee categories, through merit-based hiring, evaluation and promotion processes.
- Maintain fair and equitable representation across all Group levels, including continued hiring and development of young, inexperienced job seekers and recent graduates.
- Strengthen diversity, inclusion and ethics awareness through onboarding, annual policy communication, specialised management training, and expanded SeLMS modules with dedicated training funds for each management tier.
- Monitor and report diversity metrics, including gender and age representation across the workforce and leadership positions.

3.4.7 Forced or Compulsory Labour

Scicom maintains a zero-tolerance policy towards forced, bonded, trafficked and involuntary labour, as reflected in its Human Rights Policy and Code of Business Conduct and Ethics Policy. These policies apply to employees, contractors and business partners. Employment contracts and HR processes establish requirements for working hours, benefits, entitlements and grievance mechanisms, supporting compliance with applicable labour laws and regulations, including those governing working hours and overtime.

The Group's human rights approach draws on internationally recognised frameworks — the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the ILO Core Conventions and the UN Global Compact. These frameworks primarily inform Scicom's Human Rights Policy, Non-Discrimination Policy, Code of Business Conduct and Ethics, and Vendor Code of Conduct, with the Whistleblowing Policy providing the grievance channel through which concerns under these commitments can be raised.

Scicom expects employees, suppliers, contractors and business partners to uphold human rights and to refrain from discrimination, harassment, child labour, forced or compulsory labour, unsafe work practices, intimidation, retaliation and restrictions on freedom of employment. Concerns may be raised through whistleblowing and grievance channels and are addressed under established investigation and consequence management procedures.

Commitment and compliance

- Business associates, vendors, suppliers and contractors are required to comply with national labour laws and Scicom's internal governance standards.
- Compliance controls include regular internal audits, periodic third-party assessments and mandatory awareness through onboarding and periodic training.
- Employee contracts define working hours, benefits, rights and grievance mechanisms and comply with labour laws governing working hours, overtime and freedom of employment.

Governance and reporting

- As of FY2026, Scicom remained in full compliance with these policies, with zero reported cases of forced or compulsory labour, discrimination or related violations.
- The Board of Directors reviews the Human Rights Policy and Non-Discrimination Policy annually against Scicom's public human rights commitments and frameworks such as the UN Global Compact and ILO Core Conventions. Scicom's Human Rights

Policy prohibits child labour across its operations and supply chain, consistent with international standards. Beyond preventing child labour, Scicom recognises the broader importance of children's rights and supports children's access to education and digital opportunity through community-level initiatives, including its Computer Donation Programme (see Local Communities section), which provided computers to schools in Malaysia in FY2026 to support digital learning.

- The Whistleblowing Channel allows employees, contractors and other stakeholders to confidentially and anonymously report harassment, bullying, human rights violations or forced labour. Reports are investigated promptly and impartially, and retaliation is prohibited.

Key Priorities

- Maintain zero cases of human rights violations, harassment or bullying across operations and supply chains, sustaining a safe and respectful work environment.
- Ensure full adherence to the Human Rights Policy, No Child Labour Policy and Voluntary Labour Policy by employees, suppliers, contractors and business partners.
- Sustain oversight through periodic internal audits and third-party reviews of operations and supply partners.
- Deliver ongoing training and eLearning on human rights, fair labour practices and anti-exploitation, embedded into employee induction and supplier onboarding.
- Safeguard confidential, anonymous whistleblowing channels with structured monitoring and review of reported incidents.

3.4.8 Local Communities

Scicom's community investment focuses on four areas: community welfare, education, health and digital access. In FY2026, the Group distributed RM50,000 (FY2025: RM56,134) to five charitable organisations, and organised blood donation drives at its Sri Lanka office.

FY2026 Performance Highlights

- Blood Donation Programme in Sri Lanka (15 May 2026): 80 employees donated, contributing 28 litres of blood to the national blood supply.
- Computer Donation Program (20 May 2026): Scicom donated 50 computer sets to two schools in Teluk Intan, Perak to support digital learning access — 40 sets to SJK (T) Sithambaram Pillay, benefiting approximately 118 students (approximately one computer for every three students at the school), and 10 sets to SJK (T) Ladang Jendarata, expanding digital learning resources for pupils at the school.
- In FY2026, Scicom contributed RM50,000 (FY2025: RM56,134) to community welfare and conservation initiatives.

Key Priorities

- Increase engagement between employees and local communities through outreach programmes, volunteerism and social initiatives. Scicom will review child safeguarding and children's rights considerations where future programmes involve children or youth.
- Organise community events and charity drive throughout the year and support employee-led initiatives aligned with social impact objectives.
- Encourage employees to design and lead community service projects.

- Donate excess laptops, PCs and other IT equipment to orphanages and educational institutions to support digital literacy and learning access.
- Strengthen collaborations with schools, universities and non-profit organisations on digital skills training and mentorship for youth employability.
- Explore partnerships with healthcare providers and NGOs for health awareness campaigns, vaccination drives and well-being sessions.
- Extend mental wellness awareness beyond the workplace through community-based programmes.

3.5 STATEMENT OF ASSURANCE

Selected Sustainability Information for the financial year ended 30 June 2026 has been subjected to independent limited assurance by PricewaterhouseCoopers PLT ("PwC"), Malaysia, in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, and ISAE 3410, Assurance Engagements on Greenhouse Gas Statements for the greenhouse gas emissions indicators. The assurance engagement was performed on selected sustainability information disclosed in this Statement.

The selected sustainability information subject to independent limited assurance includes the following:

Selected Sustainability Information

- Total hours of training by employee category
- Scope 2 greenhouse gas emissions
- Scope 3 greenhouse gas emissions - Category 6: Business travel
- Scope 3 greenhouse gas emissions - Category 7: Employee commuting

Refer to the Independent Practitioner's Limited Assurance Report included in this Sustainability Statement for details of the assurance scope, reporting criteria and conclusion.

Independent Practitioner's Limited Assurance Report to the Board of Directors of Scicom (MSC) Berhad on selected sustainability information disclosed in the Sustainability Statement within the Annual Report 2026

Limited assurance report on Selected Sustainability Information

We have conducted a limited assurance engagement on the selected consolidated sustainability information of Scicom (MSC) Berhad ("the Company" or "Scicom"), identified by the symbol "Ⓐ", in the Company's Corporate Sustainability Statement included in the Annual Report 2026 ("Sustainability Statement") and as defined in the section below, for the financial year ended 30 June 2026 ("Selected Sustainability Information").

Selected Sustainability Information and Reporting Criteria

The Selected Sustainability Information needs to be read and understood together with the Reporting Criteria, which the Company is solely responsible for selecting and applying.

The Selected Sustainability Information and the Reporting Criteria subject to assurance are set out below:

Selected Sustainability Information	2026	Reporting Criteria
Total hours of training by employee category: • Senior Management • Middle Management • Executive	 379 4,794 230,482	Note 2 to "Performance Data ESG Reporting", under Section 3.6 "Sustainability Data in Numbers" of the Sustainability Statement.
Scope 2 GHG emissions (in tonnes of CO_2e)	2,887	"Scope 2 GHG emissions" under Section 3.3.1 "Energy and Emissions" of the Sustainability Statement.
Scope 3 GHG emissions - Category 6: Business travel (in tonnes of CO_2e)	33.7	"Scope 3 GHG emissions" under Section 3.3.1 "Energy and Emissions" of the Sustainability Statement.
Scope 3 GHG emissions - Category 7: Employee commuting (in tonnes of CO_2e)	1,227.6	

Limited assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Sustainability Information has not been prepared, in all material respects, in accordance with the applicable criteria set out in the "Selected Sustainability Information and Reporting Criteria" section above.

Basis for conclusion

We conducted our limited assurance engagement in accordance with ISAE 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ("ISAE 3000 (Revised)") and, in respect of the greenhouse gas emissions, ISAE 3410, Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410").

www.pwc.com

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Independent Practitioner's Limited Assurance Report to the Board of Directors of Scicom (MSC) Berhad on selected sustainability information disclosed in the Sustainability Statement within the Annual Report 2026 (cont'd)

Basis for conclusion (cont.)

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under these standards are further described in the "Practitioner's responsibilities" section of our report.

Our independence and quality management

We have complied with the independence and other ethical requirements of the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("MIA") and the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("IESBA Code"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities for the Selected Sustainability Information

Management of the Company is responsible for:

- The preparation of the Selected Sustainability Information in accordance with the Reporting Criteria.
- The design, implementation and maintenance of such internal control as management determines is necessary to enable the preparation of the Selected Sustainability Information, in accordance with the Reporting Criteria, that is free from material misstatement, whether due to fraud or error.
- The selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the Company's sustainability reporting process.

Inherent limitations in preparing the Selected Sustainability Information

As discussed in the "Greenhouse Gas (GHG) Emissions" section of the Sustainability Statement, Greenhouse Gas ("GHG") quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Independent Practitioner's Limited Assurance Report to the Board of Directors of Scicom (MSC) Berhad on selected sustainability information disclosed in the Sustainability Statement within the Annual Report 2026 (cont'd)

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Selected Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Selected Sustainability Information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of the Company's use of Reporting Criteria as the basis for the preparation of the Selected Sustainability Information.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the Selected Sustainability Information. 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.

Summary of work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Selected Sustainability Information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Selected Sustainability Information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of the Company's reporting processes relevant to the preparation of its Selected Sustainability Information, by performing inquiries of management and reviewing process flowcharts, and inspecting the underlying records;
- Performed inquiries of relevant personnel and analytical procedures on Selected Sustainability Information based on our scoping;
- Evaluated the appropriateness of quantification methods and reporting policies, and the assumptions and data for developing estimates;
- Performed substantive assurance testing on a sampling basis on information included in the Selected Sustainability Information;
- Checked mathematical formulas, proxies and default values used in the Selected Sustainability Information against the Company's Reporting Criteria; and
- Evaluated the appropriateness of the disclosures and presentation of the Selected Sustainability Information based on the Reporting Criteria.

Our assurance procedures specifically did not extend to the remaining parts of the Sustainability Statement and the information included therein, other than the Selected Sustainability Information.

Independent Practitioner's Limited Assurance Report to the Board of Directors of Scicom (MSC) Berhad on selected sustainability information disclosed in the Sustainability Statement within the Annual Report 2026 (cont'd)

Other matters

The comparative Selected Sustainability Information of the Company for the financial year ended 30 June 2025 was not subject to an assurance engagement. Our conclusion is not modified in respect of this matter.

Restriction on Distribution and Use and Disclaimer of Liability to Third Parties and For Any Other Purpose

Our report, including our conclusion, has been prepared solely for the Board of Directors of the Company in accordance with the agreement between us dated 4 September 2026 (the "Agreement"). We consent to the inclusion of this report in the Company's Sustainability Statement 2026 which will be accessible at https://scicom-intl.com/, in connection with the Company's responsibilities under paragraph 6.2(e) of Practice Note 9 of the Main Market Listing Requirements in respect of the disclosure of a statement on whether the listed issuer has sought independent assurance on the Selected Sustainability Information. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Company for our work or this report except where terms are expressly agreed between us in writing. Any reliance on this report by any third party is entirely at its own risk.

PRICEWATERHOUSECOOPERS PLT
LLP0014401-LCA & AF 1146
Chartered Accountants

Kuala Lumpur
28 September 2026

3.6 Sustainability Data in Numbers

Scicom's sustainability data for the financial period from 1 July 2023 to 30 June 2026 is summarised below.

Material Topics	GRI	Detail	Unit	Malaysia			Sri Lanka		
				2026	2025	2024	2026	2025	2024
Direct Economic Value Generated & Distributed	201-1	***Direct economic value generated***							
		Revenue	RM million	**294.7**	191.2	218.4	**7.1**	7.4	5.6
		Economic value distributed							
		Annual dividend	RM million	**42.7**	19.5	23.1	**0.0**	0.0	0.0
		Employee wages and benefits	RM million	**169.6**	114.3	135.1	**7.3**	5.3	3.9
		Income tax expenses	RM million	**19.7**	6.3	9.0	**0.0**	0.0	0.0
Market Presence	202-1	Ratios of standard entry level wage vs local minimum wage	Male	**1.5:1**	1.5:1	1.7:1	**1.2:1**	1.1:1	1.7:1
			Female	**1.5:1**	1.5:1	1.7:1	**1.2:1**	1.1:1	1.7:1
	202-2	Senior management hired from the local community	%	**73%**	76%	73%	**100%**	100%	100%
Procurement Practices	204-1	Proportion of spending on local suppliers (share of total purchase value)	%	**89%**	72%	61%	**94%**	98%	95%
		Percentage of local vendors	%	**91%**	89%	87%	**92%**	93%	92%
Energy	302-1	Direct energy consumption (Electricity consumption)	kWh (million) MJ (thousand)	**3.090** **11,122**	3.337 12,011	4.783 17,217	**0.846** **3,067**	0.780 2,814	0.694 2,500
Emissions	305-2	Scope 2 GHG emissions	Tonnes CO_2e	**2,286**	2,529	3,636	**601**	554	526
Employment	401-1	New employee hires by gender - Male - Female	%	 **42%** **58%**	 52% 48%	 49% 51%	 **40%** **60%**	 45% 55%	 46% 54%
Health & Safety	403-9	Work-related injuries (workforce) Work-related fatalities Lost Time Injury Frequency Rate (LTIFR)	Number Number Rate	**0** **0** **0**	0 0 0	0 0 0	**0** **0** **0**	0 0 0	0 0 0
Training	404-1	Number of training sessions	Sessions	**302**	267	371	**211**	192	219
		Number of training programmes conducted	Programmes	**42**	46	101	**21**	23	12
		Total training days	Days	**20,195**	9,822	35,829	**9,262**	4,069	3,177
		Total training hours	Hours	**161,558**	78,576	286,632	**74,097**	32,552	25,416
	404-3	Employees receiving performance review	%	**100%**	100%	100%	**100%**	100%	100%
Diversity & Equal Opportunity	405-1	Women in leadership positions	%	**34%**	36%	34%	**33%**	42%	48%
		Employees by gender - Male - Female	%	 **46%** **54%**	 53% 47%	 51% 49%	 **41%** **59%**	 58% 42%	 47% 53%
		Employees by nationality - Local staff - Foreign staff	%	 **81%** **19%**	 66% 34%	 75% 25%	 **100%** **0%**	 100% 0%	 100% 0%
		Employee diversity by age group <30 years old 30-39 years old 40-59 years old >60 years old	%	 **35%** **43%** **21%** **1%**	 40% 42% 17% 1%	 53% 34% 13% 1%	 **86%** **11%** **3%** **0%**	 88% 9% 3% 0%	 88% 9% 3% 0%

Performance Data ESG Reporting

Indicator	Measurement Unit	2026	2025
Bursa (Anti-corruption)			
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category			
Top Management	Percentage	100%	100%
Senior Management	Percentage	100%	100%
Middle Management and Below	Percentage	100%	95%
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100%	100%
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0
Bursa (Community/Society)			
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	50,000	56,134
Bursa C2(b) Total number of beneficiaries of the investment in communities.	Number	118	Note 1
Bursa (Diversity)			
Bursa C3(a) Percentage of employees by gender and age group, for each employee category			
Age Group by Employee Category			
Senior Management Under 30	Percentage	0%	0%
Senior Management Between 30-50	Percentage	45%	45%
Senior Management Above 50	Percentage	55%	55%
Middle Management Under 30	Percentage	8%	7%
Middle Management Between 30-50	Percentage	87%	88%
Middle Management Above 50	Percentage	5%	5%
Executive Under 30	Percentage	47%	58%
Executive Between 30-50	Percentage	52%	41%
Executive Above 50	Percentage	1%	1%
Non-executive Under 30	Percentage	74%	60%
Non-executive Between 30-50	Percentage	24%	38%
Non-executive Above 50	Percentage	2%	2%
Gender Group by Employee Category			
Senior Management Male	Percentage	76%	77%
Senior Management Female	Percentage	24%	23%
Middle Management Male	Percentage	64%	61%
Middle Management Female	Percentage	36%	39%
Executive Male	Percentage	43%	48%
Executive Female	Percentage	57%	52%
Non-executive Male	Percentage	62%	50%
Non-executive Female	Percentage	38%	50%
Bursa C3(b) Percentage of directors by gender and age group			
Male	Percentage	75%	75%
Female	Percentage	25%	25%
Below 30	Percentage	0%	0%
30 - 39	Percentage	0%	0%
40 - 59	Percentage	13%	13%
Above 60	Percentage	87%	87%

Indicator	Measurement Unit	2026	2025
Bursa (Energy management)			
Bursa C4(a) Total energy consumption (electricity and diesel)	Megajoules (MJ)(thousand)	14,189	14,825
Bursa (Health and safety)			
Bursa C5(a) Number of work-related fatalities	Number	0	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0	0
Bursa C5(c) Number of employees trained on health and safety standards	Number	1,556	1,595
Bursa (Labour practices and standards)			
Bursa C6(a) Total hours of training by employee category (Note 2)			
Senior Management	Hours	379 Ⓐ	507
Middle Management	Hours	4,794 Ⓐ	3,123
Executive	Hours	230,482 Ⓐ	107,504
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	17%	28%
Bursa C6(c) Total number of employee turnover			
Below 30	Number	952	864
30 - 50	Number	320	268
Above 50	Number	6	6
Male	Number	591	559
Female	Number	687	579
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0
Bursa (Supply chain management)			
Bursa C7(a) Proportion of spending on local suppliers	Percentage	89%	75%
Bursa (Data privacy and security)			
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
Bursa (Water)			
Bursa C9(a) Total volume of water used (Note 3)	Megalitres	3.909	2.428
Bursa (Waste management) (Note 4)			
Bursa C10(a) Total waste generated	Metric tonnes	no data provided	
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	9.52	1.87
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	no data provided	
Bursa (Emissions management)			
Bursa C11(a) Scope 1 emissions in tonnes of CO_2e (Note 5)	Metric tonnes	1.45	0.36
Bursa C11(b) Scope 2 emissions in tonnes of CO_2e	Metric tonnes	2,887 Ⓐ	3,083
Bursa C11(c) Scope 3 emissions Category 6: Business travel (in tonnes of CO_2e) Category 7: Employee commuting (in tonnes of CO_2e)	Metric tonnes	 33.7 Ⓐ 1,227.6 Ⓐ	 - 317

Note: ⒶThis indicator has been subjected to independent limited assurance by PricewaterhouseCoopers PLT. The assurance engagement was conducted in accordance with ISAE 3000 (Revised) and ISAE 3410, where applicable. Refer to the Independent Limited Assurance Report in section 3.5 "Statement of Assurance" of this sustainability statement.

Note 1: Total number of beneficiaries of the investment in communities was not quantified in 2025.

Note 2: Total hours of training by employee category represents the aggregate training hours completed by employees during the reporting period through structured learning and development activities organised or sponsored by the Group, including onboarding and compliance training, technical skills development, product and service training, leadership development programmes, workshops, webinars and eLearning modules. Training hours are calculated based on actual attendance or completion records maintained by the Group. Where training duration is tracked in days, training hours are converted using a standard assumption of eight (8) training hours per training day.

Note 3: The Bursa C9(a) total volume of water used (3.909 megalitres in FY2026; 2.428 megalitres in FY2025) reflects Sri Lanka operations only. Water consumption data for Malaysia is not available, as water supply and metering are managed centrally by the building landlord and not separately tracked for Scicom's occupied floors. This figure should not be read as a complete Group-wide water total.

Note 4: The Group is currently able to track and report the volume of e-waste diverted from disposal (i.e., recycled or reused rather than sent to landfill). For FY2026, this totalled 9.52 metric tonnes, comprising e-waste processed through licensed Environmental Agency-approved recycling facilities in compliance with the relevant regulatory requirements, together with 50 desktop and monitor units donated for reuse; none of this e-waste was directed to disposal. For other waste streams, the total volume of waste generated and directed to disposal is currently not fully measurable due to limitations in data tracking and collection processes.

Note 5: The Group's identified source of Scope 1 emissions is a standby generator at its Sri Lanka operations, used during power interruptions. Fuel consumed by the generator and the associated Scope 1 emissions are reported separately from Scope 2 and Scope 3 emissions.

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Anti-corruption	Percentage of employees who have received training on anti-corruption by employee category	Percentage	Top Management : 100% Senior Management : 100% Middle Management and below: 95%	Top Management : 100% Senior Management : 100% Middle Management and below: 100%	100%	No assurance	
Anti-corruption	Percentage of operations assessed for corruption related risks	Percentage	100%	100%	100%	No assurance	
Anti-corruption	Confirmed incidents of corruption and action taken	Number	0	0	0	No assurance	
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	56,134	50,000	-	No assurance	
Community/Society	Total number of beneficiaries of the investment in communities.	Number	No data provided	118	-	No assurance	The number of beneficiaries was not quantified in FY2025.
Diversity	Percentage of employees by age group, for each employee category	Percentage	Senior Management Under 30: 0% Between 30-50: 45% Above 50: 55% Middle Management Under 30: 7% Between 30-50: 88% Above 50: 5% Executive Under 30: 58% Between 30-50: 41% Above 50: 1% Non-executive Under 30: 60% Between 30-50: 38% Above 50: 2%	Senior Management Under 30: 0% Between 30-50: 45% Above 50: 55% Middle Management Under 30: 8% Between 30-50: 87% Above 50: 5% Executive Under 30: 47% Between 30-50: 52% Above 50: 1% Non-executive Under 30: 74% Between 30-50: 24% Above 50: 2%	-	No assurance	

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Diversity	Percentage of employees by gender, for each employee category	Percentage	Senior Management Male : 77% Female : 23% Middle Management Male : 61% Female : 39% Executive Male : 48% Female : 52% Non-executive Male : 50% Female : 50%	Senior Management Male : 76% Female : 24% Middle Management Male : 64% Female : 36% Executive Male : 43% Female : 57% Non-executive Male : 62% Female : 38%	-	No assurance	Scicom's employment practices are merit-based, ensuring equal opportunities without discrimination based on gender or age.
Diversity	Percentage of directors by age group	Percentage	Between 40 - 59 : 13% 60 and above : 87%	Between 40 - 59 : 13% 60 and above : 87%	-	No assurance	Scicom's approach to age diversity on the Board is guided by the experience, expertise, competencies and skills of its Directors, with appointments based on merit and suitability, regardless of age.
Diversity	Percentage of directors by gender group	Percentage	Male : 75% Female : 25%	Male : 75% Female : 25%	Female 30%	No assurance	
Energy management	Total energy consumption (electricity and diesel)	MJ (thousand)	14,825	14,189	-	No assurance	Scicom has not established a specific energy management target as the Group is assessing optimal energy consumption levels to improve efficiency without compromising business operations and service delivery.
Health and safety	Number of work-related fatalities	Number	0	0	0	No assurance	

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Health and safety	Lost time incident rate ("LTIR")	Rate	0	0	0	No assurance	
Health and safety	Number of employees trained on health and safety standards	Number	1,595	1,556	-	No assurance	Scicom targets 100% employee participation in occupational health and safety training to ensure awareness of workplace safety standards and promote a safe and healthy working environment.
Labour practices and standards	Total hours of training by employee category	Hours	Senior Management : 507 Middle Management : 3,123 Executive : 107,504	Senior Management : 379 Middle Management : 4,794 Executive : 230,482	-	External (Limited)	Where training duration is tracked in days, training hours are converted using a standard assumption of eight (8) training hours per training day. Scicom targets 100% employee participation in all mandatory training programmes to ensure compliance with applicable requirements and enhance workforce competencies. External assurance (limited) applies to FY2026 only.
Labour practices and standards	Percentage of employees that are contractors or temporary staff	Percentage	28%	17%	-	No assurance	
Labour practices and standards	Total number of employee turnover by age group	Number	Below 30 : 864 30 - 50 : 268 Above 50 : 6	Below 30 : 952 30 - 50 : 320 Above 50 : 6	-	No assurance	
Labour practices and standards	Total number of employee turnover by gender group	Number	Male : 559 Female : 579	Male : 591 Female : 687	-	No assurance	

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Labour practices and standards	Number of substantiated complaints concerning human rights violations	Number	0	0	0	No assurance	
Supply chain management	Proportion of spending on local suppliers	Percentage	75%	89%	-	No assurance	Scicom prioritises local suppliers who can meet its service requirements and offer competitive pricing.
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	0	No assurance	
Water	Total volume of water used	Megalitres	2.428	3.909	-	No assurance	Water used reflects Sri Lanka operations only. Water consumption data for Malaysia is not available, as water supply and metering are managed centrally by the building landlord and not separately tracked for Scicom's occupied floors. This figure should not be read as a complete Group-wide water total.
Waste management	Total waste generated	Metric tonnes	No data provided	No data provided	-	No assurance	Total waste was not measured; only e-waste was tracked.
Waste management	Total waste diverted from disposal	Metric tonnes	1.87	9.52	-	No assurance	Covers e-waste only.
Waste management	Total waste directed to disposal	Metric tonnes	No data provided	No data provided	-	No assurance	Waste directed to disposal was not measured.
Emissions management	Scope 1 emissions in tonnes of CO2e	Metric tonnes	0.36	1.45	-	No assurance	

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Emissions management	Scope 2 emissions in tonnes of CO2e	Metric tonnes	3,083	2,887	-	External (Limited)	External assurance (limited) applies to FY2026 only.
Emissions management	Scope 3 Category 6: Business Travel emissions in tonnes of CO2e	Metric tonnes	No data provided	33.7	-	External (Limited)	External assurance (limited) applies to FY2026 only.
Emissions management	Scope 3 Category 7: Employee Commuting emissions in tonnes of CO2e	Metric tonnes	317	1,227.6	-	External (Limited)	External assurance (limited) applies to FY2026 only.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Scicom recognises the importance of maintaining high standards of corporate governance. The Board is committed to ensuring that a high standard of corporate governance is practised throughout the Group as a fundamental part of discharging its responsibilities to protect and enhance long-term shareholder value while safeguarding the interests of all stakeholders.

The Board believes in playing an active role in guiding Management through effective oversight and review, while at the same time providing strategic direction and guidance to the Group's business and strategy.

The Board is pleased to share how the principles and best practices set out in the MCCG have been applied within the Group during the financial year ended 30 June 2026 ("FY2026").

The detailed application of each best practice set out in the MCCG during FY2026 is disclosed in the Corporate Governance Report ("CG Report"), which is available on the Company's corporate website, www.scicom-intl.com, as well as the website of Bursa Malaysia Securities Berhad. Where a specific best practice has not been applied during the financial year, the non-application, including the reasons thereof and the alternative practice adopted, if any, is also mentioned in the CG Report.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

1. Roles and Responsibilities of the Board

The Board comprises competent individuals with specialised skills and knowledge, providing clear and effective leadership to the Group. The Board is responsible for charting the strategic direction of the Group as well as overseeing the conduct, performance, risk management and internal controls of the Group's business activities, as well as the corporate governance practices of the Group. In order to ensure a well-balanced Board at all times, careful consideration is given when selecting and balancing the composition of Independent and Non-Independent Directors.

The Board is guided by the Board Charter and LOA, which define matters that are specifically reserved for the Board and certain authorities and discretion delegated to the CEO. The key matters reserved for the Board's approval include, but are not limited to, setting the overall Group strategy and direction, approving major corporate plans, approving quarterly and annual financial statements and annual budgets, as well as monitoring the financial and operational performance of the Group.

The Board has also delegated certain roles and responsibilities to its Board Committees, namely the AC, NRC and RSC, which operate within clearly defined TOR.

2. Board Composition and Balance

The Board currently has eight (8) members comprising :

- Two (2) Non-Independent Non-Executive Directors;
- One (1) Executive Director; and
- Five (5) Independent Non-Executive Directors.

This is in compliance with Paragraph 15.02(1)(a) of the MMLR of Bursa Malaysia Securities Berhad, which requires at least two (2) directors or one third (1/3) of the Board, whichever is the higher, to be Independent Directors. In addition, the Company has also adopted Practice 5.2 of the MCCG, where at least half of the Board comprises Independent Directors. Further, none of the Directors is an active politician.

A brief profile of the Directors is included in the Board of Directors – Profiles as set out on pages 16 to 23 of the Annual Report.

The Board is well-balanced and comprises highly respected professionals from various backgrounds and industries which are relevant to the Group's business activities. The Directors' wide-ranging experience and expertise provide the Group with the strategic thinking that is vital for the Group's success.

The Board is committed to ensuring fair and equal opportunities for both genders, with all Board appointments based on merit, experience, qualifications, and other relevant attributes. There are currently two (2) women Directors on the Board, representing 25% of its composition. The Company remains in compliance with Paragraph 15.02(1)(b) of the MMLR of Bursa Malaysia Securities Berhad, which requires a minimum of one (1) woman Director.

The Board is satisfied with the level of independence demonstrated by the Independent Directors during the financial year and their ability to act in the best interests of the Group.

The Independent Non-Executive Directors provide the necessary checks and balances on the Board's decisions and decision-making process. During any decision-making process, the majority view of the Board will be duly considered, whereby no single Board member can be dominant.

None of the Non-Executive Directors participate in the Group's day-to-day management activities. The Independent Non-Executive Directors play a pivotal role in ensuring corporate accountability and provide an essential source of impartial and professional advice and judgment to safeguard the interests of the Group and its stakeholders.

In order to achieve a balance of power and authority, there is a clear division of responsibility between the Chairman of the Board and the CEO, through the appointment of separate Board members to hold the respective positions. The Chairman provides leadership and direction at the Board level to maintain good corporate governance and enable the Board to perform its responsibilities effectively. The CEO is responsible for the day-to-day running of the Group's business and ensuring that the Group's policies and strategies, as approved and adopted by the Board, are implemented with the assistance of the SMT.

3. Board Charter and Responsibilities

The Company has in place a Board Charter that sets out, amongst others, the responsibilities, authorities, procedures, evaluation and structure of the Board and Board Committees, including a formal schedule of matters reserved to the Board for consideration and decision, as well as the relationship between the Board, Management and shareholders. The Board Charter is reviewed annually.

To facilitate efficient management, the Board has delegated authority to Management for certain specified activities through a clear and formally defined LOA, which is the primary instrument that governs and manages business and operational decisions within the Group. Whilst the objective of the LOA is to empower Management, the key principle adhered to in the formulation of the LOA is to ensure that a system of internal controls and checks and balances are incorporated therein.

The LOA is implemented in accordance with the Group's policies and procedures, as well as the statutory and regulatory requirements. The LOA is periodically reviewed and updated to ensure its relevance to the Group's operations.

4. Board Meetings

The Board meets at least quarterly to, inter alia, approve the quarterly announcements to Bursa Malaysia and the Group's business plans, as well as to review the Group's financial performance and standing. Additional meetings are convened as and when necessary to deliberate on urgent matters.

During FY2026, five (5) Board meetings were held. The Directors' attendance at the Board meetings held during the financial year under review is as follows:

Name of Director	Number of meetings attended/ Number of meetings held
Krishnan A/L C. K. Menon (Chairman)	5/5
Dato' Sri Leo Suresh Ariyanayakam	5/5
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah	5/5
Datuk (Dr.) Joseph Dominic Silva	5/5
Mahani Binti Amat (Resigned on 15 June 2026)	5/5
Mior Mokhtar Bin Mior Abu Bakar	5/5
Hong Kean Yong	5/5
Dr. Teoh Chooi Shi	5/5
Norlida Binti Abdul Azmi (Appointed on 1 January 2026)	2/2

All Directors complied with the minimum attendance requirement of at least 50% of Board meetings held during the financial year, as stipulated under Paragraph 15.05 of the MMLR of Bursa Malaysia Securities Berhad.

Minutes of Board meetings, which include a record of the decisions and resolutions of the Board, are maintained by the Company Secretary.

5. Supply of Information

The Directors have full, unrestricted and timely access to all information and direct access to the SMT to enable them to discharge their duties and responsibilities effectively. The Board is provided with the meeting agenda and Board papers at least five (5) working days in advance of the Board meeting. This enables the Directors to have sufficient time to review the Board papers and seek clarification or further details from Management or the Company Secretary before each meeting to ensure preparedness for the meeting.

Access to the Board papers by the Directors is facilitated through collaborative software, which allows the Directors to securely access Board documents electronically.

Where applicable, briefings and presentations by Management or relevant external consultants are also held at Board meetings to advise the Board and provide relevant information and clarification for informed decision-making by the Board.

In addition, the Directors have unrestricted access to the advice and services of the Company Secretary and are regularly updated on new statutory and regulatory requirements relating to the duties and responsibilities of the Directors. All the Directors, whether collectively as a Board or in their individual capacity, may seek independent professional advice at the expense of the Group in carrying out their respective duties.

6. Directors' Fit and Proper Policy

The Directors' Fit and Proper Policy was last reviewed on 27 August 2025. It serves to guide the NRC and the Board in reviewing and assessing candidates for appointment to the Board, as well as Directors seeking re-election, in accordance with Paragraph 15.01A of the MMLR of Bursa Malaysia Securities Berhad.

This policy outlines the overarching criteria used to assess a candidate's ability to effectively discharge their duties as a Director, including integrity, independence of mind, and overall suitability. All new Director nominees, as well as Directors who are retiring and subject to re-election at the AGM, are required to complete a self-declaration form confirming their compliance with the fit and proper criteria.

The NRC will evaluate whether the candidate meets the required standards based on the declaration, prior to making a recommendation to the Board for consideration and approval.

7. Retirement and Re-election of Directors

The Company's Constitution requires at least one-third (1/3) of the Board members to retire by rotation at the AGM, with all Directors retiring at least once every three (3) years, and being eligible to offer themselves for re-election.

At the forthcoming 24th AGM, Datuk (Dr.) Joseph Dominic Silva and Mior Mokhtar Bin Mior Abu Bakar will retire pursuant to Clause 76(3) of the Company's Constitution. Datuk (Dr.) Joseph Dominic Silva has offered himself for re-election, and the Board has indicated its support for his re-election in the explanatory notes to the Notice of the 24th AGM. Mior Mokhtar Bin Mior Abu Bakar has indicated that he will not seek re-election and will accordingly retire at the conclusion of the 24th AGM.

Additionally, Norlida Binti Abdul Azmi, who was appointed during the year, also retires pursuant to Clause 78 of the Constitution of the Company. She has offered herself for re-election, and the Board has indicated its support for her re-election in the explanatory note to the Notice of 24th AGM of the Company.

8. Tenure of Independent Directors

Notwithstanding the recommendation of the MCCG that the tenure of an Independent Director shall not exceed a term limit of nine (9) years, the Board is of the view that the tenure of an Independent Director alone should not be the criterion to determine a Director's independence, as there are advantages to be gained from long-serving Directors who possess good insight and knowledge of the Group's businesses and affairs. The Board conducts annual assessment of the independence of all Independent Directors. The Board concluded that all Independent Directors have met the independence criteria set out in the MMLR of Bursa Malaysia Securities Berhad.

Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah, who was appointed as an Independent Non-Executive Director of the Company on 14 May 2014, was re-designated as a Non-Independent Non-Executive Director on 11 May 2026, before completing his tenure as an Independent Non-Executive Director for a cumulative term of twelve (12) years.

9. Training and Professional Development of Directors

All the Directors have complied with the Mandatory Accreditation Programme Part I and Part II as prescribed by Bursa Malaysia Securities Berhad. The Directors are also encouraged to and have attended various conferences and seminars conducted both in-house and by external parties, in order to enable them to effectively discharge their duties, as well as keep abreast of the industry, regulatory and other related developments.

The seminars and training courses attended by the Directors during the financial year under review are listed below:

Name of Director	Training/Conference Attended
Dato' Sri Leo Ariyanayakam	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd. ▪ AI under Attack Executive Playbook for Risk, Governance & Crisis Control by AI Risk Institute.
Krishnan A/L C.K Menon	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd. ▪ Global AI Digital & Green Economy Summit 2025 by KSI Strategic Institute for Asia Pacific.
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd. ▪ Anti-Money Laundering/Countering the Financing of Terrorism/Countering Proliferation Financing & Targeted Financial Sanctions: Balancing Risk and Business in Protecting Compliance Standards by HLA Holdings Sdn Bhd (HLAH). ▪ Agentic Artificial Intelligence (AI) in Risk Management by Hong Leong Financial Group and Hong Leong Capital Berhad Group. ▪ Emerging Trends in Sustainability by PricewaterhouseCoopers (PwC) Malaysia. ▪ Shariah Governance, Corporate Governance and Environmental, Social, and Governance (ESG) from Shariah Perspectives by Hong Leong MSIG Takaful Berhad (HLMT) Shariah.
Datuk (Dr.) Joseph Dominic Silva	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd. ▪ Capital Markets and M&A Forum 2026 by ARC Group Securities. ▪ Khazanah Megatrends Forum 2025 by Khazanah Nasional Berhad.

Name of Director	Training/Conference Attended
Mior Mokhtar Bin Mior Abu Bakar	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd.
Hong Kean Yong	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd. ▪ Refresher On Basel FIRB (Foundation Internal Ratings Based) by PwC. ▪ AI Adoption Study & Launch Event by FIDE Forum. ▪ Anti–Money Laundering (AML) Training FY2026 by PwC. ▪ Cyber Security Awareness Session by LE Global Services Sdn. Bhd.
Dr. Teoh Chooi Shi	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd. ▪ Bursa Malaysia Mandatory Accreditation Programme (MAP) Part 1 by Institute of Corporate Directors Malaysia (ICDM). ▪ Bursa Malaysia Mandatory Accreditation Programme (MAP) Part 2 by Institute of Corporate Directors Malaysia (ICDM). ▪ The Foresight Boardroom: Decoding 2025 & Designing 2026 by Institute of Corporate Directors Malaysia (ICDM). ▪ From Governance to Value Creation: Board Leadership in CMP4 Era by Institute of Corporate Directors Malaysia (ICDM). ▪ Cyber Defense and Security Conference (CYDES) 2025 by National Cyber Security Agency (NACSA) Malaysia.
Norlida Binti Abdul Azmi (Appointed on 1 January 2026)	▪ Anti-Bribery and Anti-Corruption by Scicom Academy Sdn. Bhd. ▪ From Curiosity to Control: Board Intelligence in the Age of AI by Institute of Corporate Directors Malaysia (ICDM). ▪ Women's Empowerment Principles Corporate Action Lab (WEPsCAL) by Talent Corp. ▪ How AI is Reshaping Roles, Skills & Culture in CX by Contact Centre Association of Malaysia (CCAM). ▪ PFD and European Commission Asia Pacific Regional Policy Forum on Regional Partnerships for Shared Prosperity. ▪ Asia Asset Management 14th Annual Malaysia Roundtable - Pensions and Investments: Growth Drivers in Transition Era.

10. Board Committees

In order to enhance the Board's effectiveness as well as to comply with certain fiduciary duties, the Board has established the following standing committees, which operate within clearly defined TOR.

▪ AC

The TOR of the AC is accessible on the Company's website at www.scicom-intl.com and a summary of its activities is contained in the AC Report as set out on pages 129 to 133 of this Annual Report.

▪ NRC

The NRC was formed on 12 May 2010 and is responsible for proposing candidates for directorship and assessing the Directors on an ongoing basis.

The TOR of the NRC is accessible on the Company's website at www.scicom-intl.com.

The composition of the NRC complies with the requirements of Paragraph 15.08A of the MMLR of Bursa Malaysia Securities Berhad. In addition, the NRC assesses the contribution of individual Board members, the effectiveness of the Board and the Board Committees.

The NRC is responsible for determining the remuneration of the Directors and SMT to ensure that the Company is able to attract, retain, develop and motivate Executive Directors and SMT members of the calibre required to effectively manage the Group's operations in alignment with its long-term strategic objectives. The remuneration framework reflects the experience, responsibilities and performance of each Director and SMT member. It is designed to align rewards with both corporate and individual performance. The remuneration of Independent Non-Executive Directors, meanwhile, is structured to preserve their objectivity and independence in all Board deliberations.

The current members of the NRC are as follows:

1. Norlida Binti Abdul Azmi - Independent Non-Executive Director (Chairperson)
2. Datuk (Dr.) Joseph Dominic Silva - Independent Non-Executive Director
3. Mior Mokhtar Bin Mior Abu Bakar - Independent Non-Executive Director

During FY2026, four (4) NRC meetings were held. The attendance for the NRC meetings held during the financial year under review is as follows:

Name of Director	Number of meetings attended/ Number of meetings held
Norlida Binti Abdul Azmi (Chairperson) (Appointed as Chairperson on 15 June 2026)	0/0
Mahani Binti Amat (Ceased office on 15 June 2026)	4/4
Mior Mokhtar Bin Mior Abu Bakar	4/4
Datuk (Dr.) Joseph Dominic Silva	4/4

The summary of activities undertaken by the NRC during FY2026 are:

- Reviewed and recommended Directors' fees payable to the Directors for FY2026;
- Reviewed the effectiveness of the Board, Board Committees and individual Directors and made appropriate recommendations to the Board;
- Reviewed the term of office and performance of the AC and each of its members;
- Reviewed and assessed the independence of the Independent Directors;

- Reviewed the character, experience, integrity, competence and time commitment of key officers;
- Evaluated and determined training needs of the Directors;
- Reviewed the fit and proper criteria of the retiring Directors, and recommended their re-election to the Board;
- Reviewed succession plan for senior management;
- Reviewed salary adjustment and bonus for SMT;
- Reviewed the Board and Board Committee's Composition; and
- Reviewed the following documents within the scope of the NRC before recommending them to the Board for approval:
  (a) TOR of the NRC
  (b) Diversity Policy
  (c) Directors' Fit and Proper Policy
  (d) Directors' Assessment Policy
  (e) Remuneration policy and procedure for Board and Senior Management

▪ RSC

The RSC was formed on 26 September 2023. The main duties and responsibilities of the RSC are as specified in the TOR adopted on 30 November 2023 and updated on 27 August 2026.

The detailed TOR of the RSC is accessible on the Company's website at www.scicom-intl.com.

In discharging its duties and responsibilities, the RSC is assisted by the Group Risk Department and the Management Sustainability Committee.

The current members of the RSC are as follows:

1. Hong Kean Yong - Independent Non-Executive Director (Chairman)
2. Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah – Non-Independent Non-Executive Director
3. Dr. Teoh Chooi Shi - Independent Non-Executive Director
4. Norlida Binti Abdul Azmi - Independent Non-Executive Director
   (Appointed on 26 February 2026)

During FY2026, five (5) RSC meetings were held. The attendance for the RSC meetings held during the financial year under review is as follows:

Name of Director	Number of meetings attended/ Number of meetings held
Hong Kean Yong (Chairman)	5/5
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah	5/5
Mahani Binti Amat (Ceased office on 15 June 2026)	5/5
Dr. Teoh Chooi Shi	4/5
Norlida Binti Abdul Azmi (Appointed on 26 February 2026)	1/1
Datuk (Dr.) Joseph Dominic Silva (Resigned on 27 August 2025)	1/1

The summary of activities undertaken by the RSC during FY2026 is as follows:

- Reviewed the Group's risk management and sustainability governance frameworks and practices to assess their adequacy and effectiveness;
- Reviewed and monitored the implementation and effectiveness of the Group's risk management processes for identifying, assessing, monitoring and managing risks across the Group;
- Reviewed quarterly updates on the Group's risk profile, including significant and emerging risks, changes in risk exposure and the status of relevant risk treatment and mitigation actions;

- Reviewed the implementation of the Group's Risk Appetite Framework ("RAF") and Key Risk Indicator ("KRI") programme, including risk appetite and tolerance thresholds, KRI reporting and the escalation of near-breach and breach matters in accordance with the approved framework;
- Reviewed key emerging and external developments relevant to the Group, including technology, cybersecurity, data protection, AI, legal and regulatory developments, together with Management's assessment of their potential implications and required actions;
- Reviewed material sustainability matters, including sustainability-related risks and opportunities, performance and reporting, with the support of the Management Sustainability Committee;
- Reviewed the assurance provided by the CEO and CFO that the Group's risk management and internal control systems were operating adequately and effectively, in all material respects;
- Reviewed the Statement on Risk Management and Internal Control and provided feedback to the AC for consideration;
- Reviewed the Sustainability Statement and recommended it to the Board for approval prior to its inclusion in the Annual Report; and
- Reviewed the following documents within the scope of the RSC and recommended them to the Board for approval:
  (a) TOR of the RSC
  (b) TOR of the Sustainability Committee (Management Level)
  (c) Enterprise Risk Management Policy
  (d) Sustainability Policy
  (e) Crisis Management and Emergency Response Policy
  (f) Business Continuity Policy
  (g) Board Policy Management Framework
  (h) Health and Safety Policy
  (i) Risk Appetite Framework

The Chairman of the Board is not a member of the AC, NRC or RSC, thereby supporting appropriate checks and balances and enabling the Board to undertake an objective review of matters considered and recommended by these Committees.

Meetings of the Board Committees are conducted separately from Board meetings to facilitate focused, objective and independent deliberations on matters falling within their respective responsibilities.

11. Board Members Appointment Process

The NRC considers and recommends new appointments to the Board. In discharging this responsibility, the NRC assesses the suitability of candidates by taking into consideration their skills, knowledge, expertise, experience, professionalism and integrity.

12. Diversity Policy

The Board has adopted a Diversity Policy, having regards to balancing the mix of skills, expertise and industry experience, gender, age, ethnicity and backgrounds of the Directors and SMT for effective oversight of the Group.

The Board is of the view that while it is important to promote diversity, the normal selection criteria of a Director, based on effective blend of competences, skills, experience and knowledge in areas identified by the Board, should remain a priority and not be compromised. The Board currently has 25% female representation.

The NRC is delegated with the overall responsibility for the implementation, monitoring and periodic review of the Diversity Policy.

13. Board Effectiveness Evaluation

The NRC is responsible for assisting the Board in assessing the effectiveness of individual Directors, the Board and the Board Committees. The Board evaluation is conducted annually with the objective of enhancing Board effectiveness, identifying strengths and determining areas for improvement.

During the financial year under review, the Board, through the NRC, conducted the annual evaluation of:-

I. The Board of Directors
II. Board Committees
III. Individual Directors
IV. Chairman of the Board
V. Independent Directors

The evaluation process was conducted via pre-set questionnaires approved by the Board. The main criteria considered include the following:

- Skills and experience of individual Directors.
- Roles and responsibilities of the Board and individual Directors.
- Time commitment.
- Performance in addressing material sustainability risks and opportunities.
- Fit and proper criteria.

The review was based on a Board evaluation process that had been established with the assistance of the Company Secretary in order to determine the effectiveness of the Board as a whole, its Committees and the contributing performance of each individual Director.

The results of the evaluation were summarised by the Company Secretary and discussed by the NRC, which were then reported to the Board. Based on the report of the NRC, the Board is satisfied with the current composition of the Board members and considers the Board to be well-balanced, with the right mix of high-calibre individuals with the necessary skills and qualifications, credibility and independence to discharge its duties and responsibilities effectively.

14. Directors' Remuneration

The Remuneration Policy and Procedure for Directors and Senior Management was last reviewed on 27 February 2025 and is available on the Company's website at www.scicom-intl.com. The performance of the Executive Director and SMT is evaluated annually. The remuneration packages for the Executive Director and SMT are structured to link rewards to corporate and individual performance, while the remuneration of Non-Executive Directors reflects the experience and level of responsibilities undertaken by each Non-Executive Director.

The Board will consider and approve the remuneration packages of SMT, whilst the annual fees payable to Non-Executive Directors will be recommended to the shareholders at the AGM for their approval. The Executive Director does not participate in any way in determining his own remuneration package.

The Directors did not receive any remuneration from the subsidiaries except from the Company. The breakdown of the Directors' remuneration paid/payable for the financial year under review is as follows:

Description	Fees RM	Salaries and bonus RM	Defined-Contribution plans RM	Benefits-in-kind RM	Total RM
Executive Director					
Dato' Sri Leo Ariyanayakam	-	2,052,940	247,254	7,200	2,307,394
Non-Executive Directors					
Krishnan A/L C. K. Menon	120,000	-	-	-	120,000
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah	96,617	-	-	-	96,617
Mahani Binti Amat (Resigned on 15 June 2026)	97,479	-	-	-	97,479
Datuk (Dr.) Joseph Dominic Silva	101,589	-	-	-	101,589
Mior Mokhtar Bin Mior Abu Bakar	90,000	-	-	-	90,000
Hong Kean Yong	93,466	-	-	-	93,466
Dr. Teoh Chooi Shi	93,438	-	-	-	93,438
Norlida Binti Abdul Azmi (Appointed on 1 January 2026)	41,274	-	-	-	41,274
Total	**733,863**	**2,052,940**	**247,254**	**7,200**	**3,041,257**

15. Whistleblowing

The Group is committed to the highest standard of integrity and accountability in the conduct of its businesses and operations. In striving to conduct its affairs in an ethical, responsible and transparent manner, the Group provides an avenue for all employees and stakeholders of the Group to disclose any improper conduct within the Group vide the implementation of the Group's Whistleblowing Policy, which is published in the Company's corporate website at www.scicom-intl.com.

The Whistleblowing Policy establishes the Group's position in encouraging employees and other stakeholders to raise genuine concerns about possible improprieties in matters relating to financial reporting, compliance and other malpractices or misconduct that may have occurred. The whistleblowing channels are established to help employees and other stakeholders raise concerns directly to either of the two designated Independent Directors without fear of reprisals or retaliations.

The identity of the whistleblower will be kept confidential and protection will be accorded to the whistleblower against any form of reprisal or retribution.

Any concerns raised will be investigated by an independent party designated by the three (3) Independent Directors, and a report along with recommended action plan(s) will be provided to the Board for review and approval, as appropriate.

16. Anti-Bribery and Anti-Corruption Policy

The Group has established an Anti-Bribery and Anti-Corruption Policy ("ABAC Policy"), which sets out the minimum standards of conduct and guiding principles in respect of bribery and corruption risks which may arise in the business activities of the Group. Accordingly, adequate procedures have been implemented to mitigate bribery and corruption risks of the Group.

The ABAC Policy was last revised on 28 November 2025 and is published on the Company's corporate website at www.scicom-intl.com.

17. Employee Code of Conduct

The Group's Employee Engagement Team conducts regular engagement, dialogue and training programmes to inculcate the core values as part of the corporate culture of the Group.

All employees are required to read, understand and abide by the Code, and the Code will be reviewed from time to time by the Board. The Code describes measures put in place to handle issues relating to:

- Conflicts of interest;
- Bribery and corrupt practices;
- Unlawful and unethical behaviour;
- Protection and proper use of company assets; and
- Compliance with laws, rules and regulations.

18. Qualified and Competent Company Secretary

The Company Secretaries are appointed by the Board to provide Directors with advice on compliance and corporate governance issues.

The Board has unrestricted access to the advice and services of the Company Secretaries. The Company Secretaries play an advisory role to the Board in relation to the Company's Constitution, the Board's policies and procedures, and compliance with the relevant regulatory requirements, including codes, guidance and legislation.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

1. Financial Reporting

The Board aims to convey a balanced and understandable assessment of the Group's performance and prospects in its quarterly announcements, annual reports and other public reports to the shareholders. The Board retains the responsibility for the preparation of the Group's and Company's financial statements. The Directors are required by the Companies Act 2016 to prepare the Group's and the Company's statutory financial statements with all material disclosures, ensure their accuracy and completeness, and comply with the Malaysian Accounting Standards Board ("MASB") approved accounting standards in Malaysia for Entities Other Than Private Entities, as well as the rules and regulations under the said Act. In order to properly achieve this, the AC assists the Board in overseeing the Group's financial reporting process and the quality of its financial reporting.

The Directors' Responsibility Statement pursuant to Section 251(2) of the Companies Act 2016, in relation to the preparation of the financial statements, is set out on page 134 of the Annual Report.

2. Risk Management and Internal Controls

The Board continues to maintain and review its risk management process and internal control procedures to ensure a sound system of risk management and internal control to safeguard shareholders' investments and the assets of the Group and the Company.

In discharging its duties in ensuring the effectiveness of the Group's systems of risk management and internal control, the Board has entrusted this responsibility to the AC and RSC. The scope and results of the AC and RSC's review are detailed in the Statement on Risk Management and Internal Control as set out on pages 117 to 128 of the Annual Report.

3. Relationship with Auditors

The Board, through the AC, has a professional and transparent relationship with both the Group's internal and external auditors.

(a) Internal Auditors

The internal auditors report directly to the AC and have unrestricted access to the AC. The internal auditors are tasked to independently review the effectiveness of the risk management process and internal controls of the Group.

The AC has appointed an outsourced professional internal audit firm. The internal audit firm conducts regular reviews of the Business Unit operations based on an annually approved Internal Audit Plan. Ad-hoc audits are also commissioned by the AC as and when necessary.

The objective of the internal audit function is to provide a disciplined approach to evaluate and improve the effectiveness of risk management, internal controls and governance processes and serve as source of independent advice to the AC on the state of the internal controls and the results of the risk mitigating strategies, as well as to recommend appropriate improvements.

The internal auditors attend the AC meeting quarterly to present their audit observations, and recommendations and report on the status of corrective actions implemented by Management. The minutes of the AC meetings are tabled to the Board for information and serve as useful references, particularly if there are pertinent issues that any Directors wish to highlight or seek clarification on.

(b) External Auditors

The AC and the Board place great emphasis on the objectivity and independence of the external auditors in providing relevant and transparent reports to the shareholders. The AC undertakes an annual assessment of the independence of the external auditors.

The Board has obtained assurance from the external auditors on their independence in discharging their duties throughout the conduct of the audit engagement.

The external auditors attended the AC meeting thrice during the financial year to discuss their audit plans, fees, audit findings and their review of the Group's and the Company's financial statements.

Disclosure of non-audit fees is included under the AC Report as set out on page 131 of the Annual Report.

Other facets of the relationship between the AC and both the internal and external auditors are elaborated in the AC Report as set out on pages 129 to 133 of the Annual Report.

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

1. Communication between the Company and its Investors and Other Stakeholders

The Board acknowledges the importance of on-going engagement and communication with stakeholders and to ensure that communication is timely, regular, transparent and effective.

The Group has established a dedicated section for Investor Information on the Company's corporate website at www.scicom-intl.com where shareholders as well as members of the public may access the latest information on the Group. Information is also communicated through the following channels:

- Various disclosures and announcements to Bursa Malaysia including quarterly results;
- Press releases and announcements to Bursa Malaysia and the media;
- Publication of the Company's Annual Report; and
- Annual General Meetings.

Annual Report

The Annual Report is a vital source of information for shareholders, investors and the general public. Information on the Group's business performance, financials and management are disclosed in the Annual Report. The contents of the Annual Report are continuously enhanced to take into account the latest developments in corporate governance and regulatory requirements.

While the Group endeavours to provide as much information as possible to its shareholders, the Group is mindful of its confidentiality obligations as well as the requirements of the legal and regulatory frameworks governing the release of material and price-sensitive information.

The notice of Company's AGM together with the Annual Report are sent to every shareholder at least twenty-eight (28) days before the meeting. The Annual Report is also available on the Company's corporate website.

2. Announcements to Bursa Malaysia

Announcements on quarterly financial results, circulars and other general announcements are made via Bursa Malaysia's website in full compliance with the disclosure requirements of the regulatory authorities and are also available on the Company's corporate website.

3. Investor Relations

The Board recognises the importance of keeping shareholders and investors informed of the Group's business and corporate developments. The Chairman of the Board and CEO have been appointed as spokespersons to communicate with all audience constituents, providing information, data and analysis, and responding to questions concerning the Group's operations and financial position.

The objective is to provide updates on the Group's financial performance and corporate developments, as well as to address issues that institutional investors and analysts may have with regard to the business or operations of the Group.

4. Company Website

The Company's corporate website can be accessed by the public at www.scicom-intl.com. It archives all corporate and financial information made to the public, such as quarterly announcements of the financial results of the Group, announcements and disclosures made pursuant to the disclosure requirements as set out in the MMLR and other corporate information on the Group.

The public may also direct queries through a dedicated email contact provided on the said website.

The corporate information section is also available on the website, where information such as profile of Directors, the Board Charter, Code of Business Conduct and Ethics, Whistleblowing Policy, Remuneration for Directors and Senior Management Policy and Procedures, Director Fit and Proper Policy, as well as the TOR for the AC, NRC and RSC are made available to shareholders and the public.

5. The AGM and Communication with Stakeholders

The AGM is the principal forum for dialogue and communications which offers an opportunity for the Board and the SMT to interact with the shareholders. During the AGM, the Chairman of the Board, other Board members, SMT and the external auditors of the Company are available to respond to any questions and queries raised by the shareholders. Where appropriate, the Chairman will endeavour to provide the shareholders with written answers to any significant questions which cannot be readily answered during the AGM.

As recommended by the MCCG, the notice of AGM will be dispatched to shareholders at least twenty-eight (28) days before the AGM, to allow shareholders additional time to go through the Annual Report and make the necessary attendance and voting arrangements.

The 23rd AGM of the Company was conducted physically at Sime Darby Convention Centre, Kuala Lumpur on 1 December 2025. All resolutions were voted by poll. The poll results were verified by the appointed Independent Scrutineer and announced to Bursa Malaysia on the same day. The Minutes of the 23rd AGM were also published on the Company's website no later than 30 business days after the conclusion of the said meeting.

Focus Areas and Future Priorities

The Board recognises the importance of embedding sustainability practices into the strategic priorities of the Group, so as to build long-term viability and value creation for the shareholders. With the increased attention given to sustainability and climate change by the general public and the investment community, the Board will increase its focus on integrating environmental, social and governance considerations into the strategies and operations of the Group.

This Statement was approved by the Board at its meeting held on 28 September 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

Pursuant to Paragraph 15.26 (b) of the MMLR of Bursa Malaysia Securities Berhad, read together with Practice Note 9, and guided by the Statement on Risk Management and Internal Control - Guidelines for Directors of Listed Companies 2025 ("SORMIC Guide 2025") and the MCCG, the Board of Scicom is pleased to provide this Statement on the state of the risk management and internal control of the Group for the financial year ended 30 June 2026.

1. BOARD ACCOUNTABILITY

The Board is ultimately responsible for the Group's risk management and internal control systems, and for reviewing their adequacy and effectiveness to safeguard shareholders' investment and the Group's assets and to support the achievement of the Group's strategic and operational objectives. The Board recognises the importance of maintaining an effective control environment and governance framework covering, among others, strategic, financial, operational, technology, cyber and data, compliance and governance, people and culture, and sustainability risks.

The Board's responsibilities include:

- determining the Group's risk appetite and tolerance and overseeing the identification, assessment, treatment, monitoring and escalation of significant and emerging risks;
- overseeing the implementation of appropriate controls and mitigation plans to manage risks within approved appetite and tolerance levels;
- reviewing the adequacy and effectiveness of the Group's risk management and internal control systems, management information systems and compliance arrangements; and
- considering assurance from Management, Internal Audit, and other assurance providers in forming its view on the adequacy and effectiveness of the Group's risk management and internal control systems.

The Group's system of risk management and internal control applies to the Company and its subsidiaries.

Management, led by the SMT, is responsible for implementing the Board-approved risk management and internal control policies and for maintaining effective risk management and controls within the Group's operations. Heads of Departments and employees are responsible for managing risks and controls within their respective areas of responsibility and for the timely reporting and escalation of significant risk and control matters.

In view of the limitations inherent in any system of risk management and internal control, the systems are designed to manage, rather than eliminate risks that may impede the achievement of the Group's business objectives. Accordingly, they provide reasonable, but not absolute, assurance against material misstatement, loss, fraud or other adverse events.

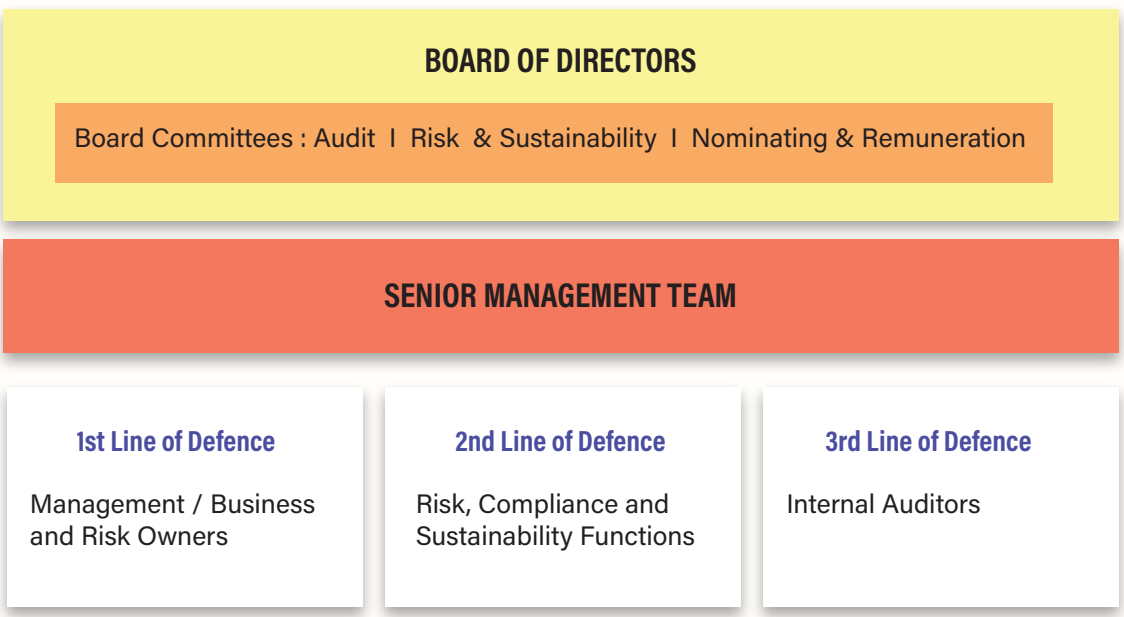
The Board recognises that the continuous enhancement of the system of risk management and internal control of the Group is paramount in responding to the evolving threat landscape.

2. RISK MANAGEMENT

The Board recognises the importance of maintaining a structured and integrated risk management framework to support the achievement of the Group's strategic and business objectives. The Group's risk governance structure and ERM Framework provide for ongoing processes to identify, assess, treat, monitor and report significant risks and changes in the Group's risk profile.

(a) Risk Governance Structure

The risk governance structure provides a transparent and effective structure involving active participation of the Board and SMT in the risk management process to ensure a uniform view of risk across the Group with clearly defined roles and responsibilities of all stakeholders, taking into consideration The Institute of Internal Auditors ("IIA") Three Lines Model in the Group's risk management and internal control process.

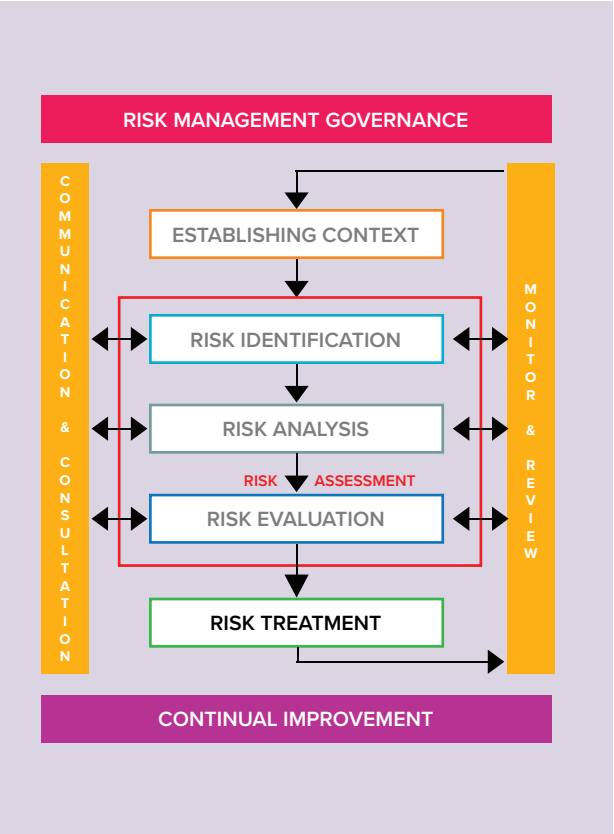


The RSC supported by the SMT and the Management Sustainability Committee, provides oversight of the Group's risk and sustainability governance arrangements and promotes risk and sustainability awareness across the Group.

The Group Risk Department and the Management Sustainability Committee work with the SMT in implementing the Group's risk management and sustainability policies and processes, including the identification, assessment, monitoring and reporting of relevant risks and sustainability matters. Significant matters are reported to the SMT and, depending on their nature and significance, escalated to the RSC, other relevant Board Committee(s) and/or the Board, as appropriate.

(b) Risk Management Framework and Risk Appetite

RISK MANAGEMENT FRAMEWORK



DESCRIPTION

Risk Management Governance
Define risk management governance structure, roles and responsibilities and risk management framework.

Establishing the Context
Identify internal and external factors and parameters relevant to risk management and defined risk appetite.

Risk Assessment
Identify risks using appropriate risk identification techniques and analyse and evaluate risks based on their causes, consequences, likelihood and impact in accordance with the Group's ERM methodology.

Risk Treatment
Ascertain the measures in place and to be put in place to manage risks.

Monitoring and Review
Regular risk reporting and monitoring, including the status of action plans and key risk indicators against established thresholds.

Communication and Consultation
Effective communication of risk and how it is managed, including seeking internal/external consultation where applicable.

Continual Improvement
Continuous improvement on risk management framework and processes within the Group.

The Group's ERM Framework is generally aligned with the principles and guidelines of ISO 31000 and provides a structured and consistent approach to the identification, analysis, evaluation, treatment, monitoring, reporting and communication of risks across the Group. The Framework supports the integration of risk considerations into the Group's business activities and decision-making processes and encompasses the Group's principal risk domains, namely Strategic, Financial, Operational, Technology, Cyber and Data, Compliance and Governance, People and Culture, and Sustainability and ESG risks.

During FY2026, the Group formalised and implemented a Board-approved Risk Appetite Framework ("RAF"), which defines the nature and level of risk that the Group is prepared to accept in pursuing its strategic and business objectives. The RAF incorporates qualitative and quantitative risk appetite and tolerance parameters, supported by Key Risk Indicators ("KRIs") and defined monitoring and escalation thresholds.

The Board has overall oversight of the RAF, with the RSC providing primary oversight of its implementation and operation. Risk exposures are monitored against the approved risk appetite and tolerance parameters and reported to Management. Matters requiring escalation are referred to the RSC, other relevant Board Committee(s) and/or the Board, as appropriate, having regard to the nature and significance of the matter and

the respective roles and responsibilities of the Board and its Committees. Where risk exposures approach or exceed approved tolerance levels, appropriate mitigating actions are identified and monitored, with matters escalated for oversight and decision-making where required.

The Board, supported by the RSC and other Board Committees within their respective areas of oversight, reviews the Group's risk management processes on an ongoing basis based on Management's reporting of significant risks, changes in the Group's risk profile and the effectiveness of mitigating actions and controls. As part of its annual assessment of the Group's risk management and internal control systems, the Board also considers changes in significant risks, the Group's response to changes in the internal and external operating environment, significant control weaknesses or issues identified, where applicable, and the overall adequacy and effectiveness of the Group's risk management processes and controls.

As part of the Group's ongoing risk management process, Management monitors changes in the internal and external operating environment to identify emerging risks and developments that may affect the Group's strategic objectives, operations or risk profile. Relevant emerging risks are assessed and, where appropriate, incorporated into the Group's risk registers, monitoring and mitigation processes. Significant emerging risks and related mitigating actions are escalated to the relevant Board Committee(s) and/or the Board, as appropriate, having regard to their nature and significance.

The risk management processes described above were in place throughout FY2026 and continued to operate up to the date of approval of this Statement.

(c) Significant Risk Areas and Key Management Responses

The Group continuously reviews its risk universe and risk profile. Significant risk areas monitored during FY2026 and the key measures applied to manage these risks included, among others:

No	Significant Risk Area	Key Management Response / Controls
(1)	**Business Continuity, Service Availability and Operational Resilience**	The Group maintains BCP and operational resilience arrangements covering critical activities, systems and dependencies, supported by infrastructure redundancy and recovery arrangements. Selected critical areas are periodically tested, with identified improvement actions monitored. Crisis management and communication arrangements support coordinated decision-making and stakeholder communications during material incidents.
(2)	**Technology, Cybersecurity, Information Security and Data Protection**	The Group maintains information security and cybersecurity governance supported by security monitoring, network and endpoint security, access controls, vulnerability assessments and penetration testing, incident response arrangements and data protection controls. Technology lifecycle risks are addressed through remediation, replacement and/or other mitigating measures based on risk. Risk-based security due diligence has also been introduced for relevant third-party IT vendors.

No	Significant Risk Area	Key Management Response / Controls
(3)	**Project Implementation, Service Delivery and Service-Level Performance**	Project and operational performance is monitored through relevant implementation milestones, service levels, quality measures and performance indicators. Significant deviations or delivery issues are subject to escalation, corrective action and Management oversight, with material matters reported through the appropriate governance channels.
(4)	**Legal, Regulatory and Compliance Developments**	The Group monitors applicable legal and regulatory requirements and material regulatory developments relevant to its operations. Regulatory developments are assessed for their potential impact, with responsibility for implementation assigned to relevant business or functional owners. Policies, procedures, controls and employee awareness or training are updated where appropriate, with significant compliance matters escalated through established governance channels.
(5)	**Artificial Intelligence and Emerging Technology**	The Group's AI Governance and Risk Management Framework and AI Use at Work requirements establish governance principles, responsibilities, risk management processes and controls over the use of AI. Relevant risks include data protection, information security, intellectual property, reliability and accuracy, human oversight, third-party technology dependencies and compliance with applicable requirements.
(6)	**Strategic and Commercial Risks**	The Group monitors material developments in its business, customer and contractual environment through its strategic planning, Management reporting and ERM processes. Significant strategic and commercial exposures are assessed and escalated through the established governance framework, while Management continues to pursue business development opportunities across its service offerings and target markets.

Further information on material business risks and Management's responses is provided, where appropriate, in the Management Discussion and Analysis and Sustainability Statement.

(d) Risk Management Activities During the Financial Year

During the financial year under review, the Board and Management continued to review and enhance the Group's risk management arrangements. Key activities and enhancements during FY2026 included the following:

- The Board, principally through the RSC, reviewed the Group's risk profile, significant and emerging risks, risk treatment plans and changes in risk exposure on a periodic basis.
- The ERM Policy was refreshed to strengthen risk categorisation, assessment, escalation and accountability, including alignment with the Group's risk appetite and approval authorities.
- The RAF was established to formalise risk appetite statements, tolerance thresholds, KRI monitoring, near-breach and breach escalation.
- A formal KRI programme was implemented, with KRI reporting by risk owners and escalation of exceeded or near-breach indicators in accordance with the approved frameworks.
- The Group strengthened governance of emerging technology and AI through the establishment of policies addressing AI governance, risk management and acceptable use.
- The Group introduced a third-party IT vendor security due diligence framework to strengthen the assessment of information security, cybersecurity and related technology risks associated with relevant third-party IT vendors. The framework establishes risk-based due diligence requirements as part of the vendor engagement process, with supporting assessment and monitoring processes being progressively operationalised.
- Sustainability-related risks and opportunities continued to be monitored, with material matters reported through the Management Sustainability Committee and the RSC, as appropriate.
- Risk and control matters identified through Internal Audit, compliance monitoring, external audit, certifications and other assurance activities were tracked and reported to the relevant Board Committees and/or the Board, as appropriate, until closure or accepted remediation timelines.

3. CONTROL ENVIRONMENT AND STRUCTURE

In addition to the risk management process, the Board and SMT maintain a range of governance, control, monitoring and assurance processes to support the integrity and effectiveness of the Group's internal control system. The key elements include the following:

(a) Organisation Structure

The Board is supported by established Board Committees, including the RSC, Audit Committee and Nominating and Remuneration Committee, each operating under defined terms of reference. The Group maintains an organisational structure with defined responsibilities, reporting lines and delegated authorities. Management reporting processes provide the Board and its Committees with information to monitor performance, risks, control issues and progress against strategic and operational objectives.

(b) Audit Committee

The AC assists the Board in reviewing the adequacy and effectiveness of the Group's system of internal control and the effectiveness and independence of the Internal Audit function. The AC reviews, among others, the external auditors' audit plan and findings, Internal Audit plans and reports, significant control issues, Management's remedial actions and the status of outstanding audit matters. Further details are set out in the Audit Committee Report on pages 129 to 133.

(c) Internal Audit

The Internal Audit function provides independent and objective assurance on the adequacy and effectiveness of governance, risk management and internal control. The function reports functionally to the AC and has unrestricted access to the AC. In carrying out its work, the IA function is guided by applicable professional standards and practices for internal auditing, including the Global Internal Audit Standards ("GIAS") issued by The Institute of Internal Auditors, where relevant and appropriate to the Group's Internal Audit arrangements.

For FY2026, the Internal Audit function was outsourced to an independent professional service provider. The Internal Audit plan is risk-based and approved by the AC, taking into consideration changes in the Group's risk profile and significant areas of risk. Internal Audit reports set out observations, root causes, recommendations, Management responses and agreed action plans. The status of corrective actions and any proposed timeline extensions are reported to the AC until closure.

(d) Limits of Authority

The Group's LOA establishes approval and authorisation thresholds for financial commitments, procurement, contracts, capital expenditure, acquisitions/disposals and other significant transactions. The framework supports segregation of duties, accountability and appropriate escalation to Management, Board Committees and the Board. It is reviewed periodically to reflect organisational, operational and regulatory changes.

(e) Policies, Guidelines and Procedures

The Group maintains documented policies, procedures and control standards covering key governance, operational, financial, technology, people and compliance areas. These documents are reviewed periodically and updated to reflect changes in the Group's operating environment and applicable legal and regulatory requirements. Approved policies and procedures are communicated and made accessible to relevant employees through the Group's intranet and/or other appropriate communication channels.

(f) Whistleblowing Policy

The Group maintains a Whistleblowing Policy that was last reviewed on 27 May 2025 which provides employees and external stakeholders with channels to raise actual or suspected misconduct or policy violations confidentially and without fear of retaliation, subject to the terms of the policy. Whistleblowing disclosures are handled in accordance with the Group's established disclosure-handling procedures, with matters reported or escalated to the appropriate oversight authority in accordance with the Whistleblowing Policy.

(g) Code of Business Conduct and Ethics

The Board has in place a written Code of Business Conduct and Ethics which is available on the Group's website that summarises the Group's values, business and ethical principles and standards of professional conduct.

Employees of the Group are also bound by the Employee Code of Conduct and Ethics established which is accessible by all employees via the intranet. This policy outlines the rules and regulations that the Group and all its employees are required to adhere to and non-compliance may be subject to disciplinary action. Included in the policy is a section in relation to the "accuracy of company records", which emphasises the need for accurate recording and reporting of information, all business records and communications to be clear, truthful and accurate, and prohibition of false entries being made in the Group's books and records.

In addition, all vendors who are engaged by the Group are required to comply with the terms and conditions stipulated in the Vendor Code of Conduct.

(h) Anti-Bribery and Anti-Corruption Management

As part of the Company's commitment against all forms of bribery and corruption, the Board has adopted the Anti-Bribery and Anti-Corruption Policy which was last reviewed on 28 November 2025. The said policy complements the Code of Business Conduct and Ethics and sets out the key guidelines governing areas such as the conduct with customers in relation to entertainment, and the receipt and giving of gifts.

At Management level, the ABAC Review Panel supports the implementation and monitoring of the Group's anti-bribery and anti-corruption framework by reviewing relevant ABAC matters and, where appropriate, recommending or monitoring follow-up actions. Significant matters are escalated through the Group's established governance channels, where required.

The Anti-Bribery and Anti-Corruption Policy and Code of Business Conduct and Ethics reinforce the Group's zero-tolerance stance against any acts of bribery and corruption, and the commitment to act professionally, fairly and with integrity in all business dealings and relationships.

(i) Regulatory Compliance Management

The Group maintains processes to identify and monitor applicable legal and regulatory requirements and material regulatory developments relevant to its operations. Regulatory developments are assessed for their potential impact on the Group, with responsibility for implementation assigned to the relevant business or functional owners.

Compliance actions and material outstanding matters are monitored and reported through the relevant Management governance processes, with significant matters escalated to the appropriate Board Committee(s) and/or the Board, having regard to their nature and significance. Policies, procedures, controls and employee awareness or training are updated where appropriate to address material changes in legal or regulatory requirements.

(j) Information Security and Data Protection

The confidentiality, integrity and availability of information are fundamental to the Group's operations and digital service delivery. The Group maintains an Information Security Policy and Information Security Management System Policy Manual which establish roles, responsibilities and controls for the protection and management of information assets throughout their lifecycle.

In addition, the Group maintains a Data Protection Policy to establish requirements for the appropriate handling and protection of personal data and to support compliance with applicable data protection requirements. The Group has also implemented controls relating to online safety to manage risks arising from the use of online platforms and digital environments.

(k) Cybersecurity Management

The Group recognises cybersecurity as a key technology and operational risk given its reliance on information systems, digital platforms and client environments. The Group maintains cybersecurity governance and preventive, detective and responsive controls, including security monitoring through its security operations capabilities, network and endpoint security, access controls, vulnerability assessments and penetration testing, incident response arrangements, risk-based security due diligence over relevant third-party IT vendors, and periodic information security and cybersecurity awareness training.

The Group's IT vendor security due diligence arrangements are intended to identify and assess relevant information security and technology risks associated with third-party IT vendors and to support appropriate risk treatment prior to engagement and, where applicable, during the vendor relationship.

Cybersecurity risks and control enhancements are monitored by Management, with material matters being escalated through the Group's established governance processes. Technology lifecycles and vulnerability risks are assessed and addressed through remediation, replacement and/or other appropriate mitigating measures based on risk.

(l) Emerging Technology and Artificial Intelligence

The Group recognises that the adoption and increasing use of emerging technologies, including AI, may give rise to operational, information security, data protection, legal, regulatory, intellectual property and reputational risks. To support the responsible and appropriate use of AI, the Group has established an AI Governance and Risk Management Framework and AI Use at Work requirements, which set out the governance principles, responsibilities, risk management processes and controls applicable to the use of AI within the Group.

The framework supports the identification, assessment, treatment, monitoring and management of AI-related risks, including those relating to data protection, information security, intellectual property, reliability and accuracy, fairness and the risk of bias or discriminatory outcomes, human oversight, third-party technology dependencies and compliance with applicable legal and regulatory requirements.

The Group continues to monitor developments in AI technologies, associated risks and evolving regulatory expectations, and will enhance its governance and control measures where appropriate.

(m) Sustainability Governance and Reporting Controls

Sustainability-related risks and opportunities are integrated into the Group's ERM and internal control processes rather than managed as stand-alone matters. The Board, principally through the RSC, oversees material sustainability matters, supported by the SMT and the Management Sustainability Committee.

The Management Sustainability Committee supports the implementation of the Group's sustainability policies and initiatives and the identification, monitoring and reporting of material sustainability matters. The Group also maintains processes for the collection and review of sustainability information disclosed in the Sustainability Statement to support the completeness, accuracy and consistency of such information. The Group continues to enhance its sustainability governance, risk management and reporting controls in response to changes in its business and evolving sustainability reporting requirements. Further details are set out in the Sustainability Statement on pages 48 to 101.

(n) Strategic Business Plan and Annual Budget

The Group maintains a structured strategic planning and annual budgeting process involving the relevant business units and shared services. The annual budget is coordinated by the Finance Department with input from the respective Heads of Departments and Operations and is subject to Management review prior to submission to the Board for approval. Financial performance is monitored against the approved budget on a periodic basis, with significant variances analysed and reported to Management and, where appropriate, the Board.

(o) Operational and Service Delivery Controls

The Group maintains operational policies, procedures and monitoring processes to support consistent service delivery and compliance with contractual and customer requirements. Operational performance is monitored through relevant service levels, key performance indicators, quality measures and other performance metrics, with deviations and corrective actions reviewed by the relevant Operations and Management teams. Significant service delivery, project implementation or operational issues are subject to established escalation and remediation processes and, where appropriate, reported through the relevant Management and Board governance channels.

(p) Financial Reporting and Management Information

The Group maintains financial reporting and management information processes designed to support the completeness, accuracy and timely reporting of financial information. These include documented accounting and financial procedures, defined approval authorities and segregation of duties, periodic account reconciliations, preparation and review of management accounts, and analysis of significant financial performance and budget variances.

Financial performance and other relevant management information are periodically reviewed by the CEO, CFO and SMT. The Group's quarterly financial results are reviewed by the AC and/or the Board in accordance with their respective responsibilities prior to announcement to Bursa Malaysia. The Finance function also monitors the application of relevant financial reporting requirements in the preparation of the Group's financial statements. Where financial reporting matters or control improvement opportunities are identified through Management review, Internal Audit or external audit, these are assessed and appropriate remedial actions are implemented and monitored.

(q) Business Continuity, Crisis Management and Operational Resilience

The Group maintains BCP and operational resilience arrangements, overseen by the SMT, to identify critical activities, systems and dependencies and support the continuity or timely recovery of operations following a disruption, disaster or other adverse event. The Group's BCP arrangements include succession and key-person contingency planning, network infrastructure redundancy and a secondary data centre where key operational activities can be resumed in the event of disaster occurrence.

The SMT has employed a risk-based approach in identifying the key initiatives and their respective levels of importance, via the review of the Group's critical systems, single point failures and their impact on the Group's overall business. During the financial year, selected critical areas as identified by risk priority were tested to assess the effectiveness of the implemented BCP initiatives and these tests were completed, with any identified improvement actions tracked through the relevant Management oversight processes. BCP is an on-going process which requires continuous updating and testing. Where remediation or infrastructure replacement is required, actions are prioritised based on risk and tracked through the relevant Management and Board oversight processes.

The Group also maintains crisis management and communication arrangements to support coordinated decision-making, timely escalation and appropriate communications during material incidents or crises. Reputational implications are considered, where relevant, as part of incident assessment and crisis communication planning. Depending on the nature and severity of the matter, incidents are escalated to the SMT and the relevant Board Committee(s) and/or the Board, as appropriate. Internal and external communications with employees, clients, regulators and other relevant stakeholders are coordinated through designated roles and communication channels, where required. Post-incident reviews and improvement actions are undertaken where appropriate.

(r) Human Capital Competency and Talent Management

The Group maintains recruitment, performance management, learning and development, succession and employee relations processes to support workforce capability and organisational resilience. Training and awareness programmes are used to reinforce compliance, information security, risk and other relevant control requirements. Management monitors key personnel or role and succession risks and reports significant matters through the appropriate governance channels.

The Group's policies and practices relating to human rights, non-discrimination and diversity establish principles and expectations for fair, respectful and inclusive treatment within the workplace. The Group also maintains controls to prevent and address workplace harassment and inappropriate conduct, with established channels for employees to raise concerns and for such matters to be appropriately reviewed and addressed.

Employee grievance procedures are in place through which employees may raise workplace concerns, including matters relating to employment practices, workplace conduct, harassment, victimisation, health and safety and other employment-related matters. Concerns raised are reviewed and addressed through the relevant Management processes.

(s) Occupational Safety and Health

The Group is committed to providing a safe and healthy working environment and maintains occupational safety and health ("OSH") arrangements to identify, assess and manage workplace health and safety risks and to support compliance with applicable occupational safety and health requirements in the jurisdictions in which the Group operates.

The Occupational Safety and Health Management Committee oversees and coordinates the implementation and monitoring of occupational safety and health matters. The Group's OSH arrangements include, as applicable, workplace hazard identification and risk assessment, incident reporting and investigation, emergency preparedness, employee communication and training, and periodic monitoring and review of workplace health and safety matters. Significant OSH incidents, trends or control issues are escalated through the established governance channels, with corrective actions monitored where required.

In support of employee wellbeing, the Group has also made available an Employee Assistance Programme ("EAP") to provide employees with access to support for mental health and wellbeing.

(t) External Certifications and Other Assurance

The Group's relevant operations are periodically subject to review and external assessment against ISO 9001 Quality Management Systems, ISO/IEC 27001 Information Security Management Systems and Service Capability and Performance ("SCP") Standards, as applicable. Findings and improvement actions arising from such assessments are monitored and addressed through the relevant Management processes.

(u) Management Accountability and Assurance

Management is accountable to the Board for implementing and operating the Group's processes for identifying, evaluating, monitoring and reporting risks, and for maintaining effective internal controls within their respective areas of responsibility.

The Board has received assurance from the CEO and the CFO that, in their view and based on the Group's risk management and internal control framework and Management's assessment, the Group's risk management and internal control systems were operating adequately and effectively, in all material respects for the financial year ended 30 June 2026 and up to the date of this Statement.

As part of its annual assessment for FY2026, in forming its view on the adequacy and effectiveness of the Group's risk management and internal control systems, the Board, supported by its Committees within their respective areas of oversight, considered, among others, the Group's risk and KRI reporting, changes in the Group's risk profile, the results of periodic testing and assurance activities, Internal Audit and external audit findings, compliance reports and other Management reporting, and the status of significant control matters, including any control failings or weaknesses identified and the related remedial actions.

4. REVIEW OF THIS STATEMENT BY EXTERNAL AUDITORS

This Statement on Risk Management and Internal Control has been reviewed by the external auditors as required by Paragraph 15.23 of the MMLR of Bursa Malaysia Securities Berhad for inclusion in the Annual Report for the financial year ended 30 June 2026. The limited assurance review was performed in accordance with Audit and Assurance Practice Guide ("AAPG") 3 issued by the Malaysian Institute of Accountants. AAPG 3 does not require the external auditors to form an opinion on the adequacy and effectiveness of the risk management and internal control of the Group.

5. CONCLUSION

Based on the Board's review of the Group's risk management and internal control systems, including the processes and assurance described above and the assurance received from the CEO and CFO, the Board is satisfied that the Group's risk management and internal control systems were adequate and effective in all material respects for the financial year ended 30 June 2026 and up to the date of approval of this Statement.

The Board recognises that risk management and internal control are continuous processes. Management will continue to strengthen the Group's framework, controls and assurance arrangements in response to changes in strategy, operations, technology, regulation and the external risk environment.

This Statement is made in accordance with the Board's approval at its meeting held on 28 September 2026.

AUDIT COMMITTEE REPORT

The Board of Scicom is pleased to present the AC Report for the financial year ended 30 June 2026 ("FY2026").

A. COMPOSITION AND MEETINGS

(i) Composition

The current composition of the AC is as follows:

1. Datuk (Dr.) Joseph Dominic Silva
Chairman/ Independent Non-Executive Director

2. Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah
Member/ Non-Independent Non-Executive Director

3. Dr. Teoh Chooi Shi
Member/ Independent Non-Executive Director

4. Mior Mokhtar Bin Mior Abu Bakar
Member/ Independent Non-Executive Director

The majority of the members of the AC are Independent Non-Executive Directors, and all members are financially literate. None of the members is a former key audit partner of the Company's existing External Auditors, PricewaterhouseCoopers PLT. Encik Mior Mokhtar Bin Mior Abu Bakar is a member of the Association of Chartered Certified Accountants. The composition of the AC meets the requirements of Paragraph 15.09 of the MMLR of Bursa Malaysia Securities Berhad.

During the financial year, the AC met five (5) times. The attendance of each of the members is as follows:

Name of Committee Member	Number of meetings attended/ Number of meetings held
Datuk (Dr.) Joseph Dominic Silva	5/5
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah	5/5
Mahani Binti Amat (Ceased office on 27 August 2025)	1/1
Mior Mokhtar Bin Mior Abu Bakar	5/5
Dr. Teoh Chooi Shi (Appointed on 27 August 2025)	4/4

The External Auditors attended three (3) out of the five (5) meetings, with private sessions conducted without the Management's presence on 27 August 2025 and 25 May 2026.

The AC also had two (2) private sessions with the Internal Auditors without the presence of Management, on 27 August 2025 and 26 February 2026, to discuss audit-related matters.

A brief profile of individual members are included in the Board of Directors – Profiles as set out on pages 16 to 23.

The TOR of the AC is published in the Company's website at www.scicom-intl.com.

B. SUMMARY OF ACTIVITIES OF AC

The AC carried out the following activities for FY2026 in discharging its duties and responsibilities as set out in its TOR:

(i) Internal Control and Governance

The AC acknowledges that effective internal controls are an essential and integral part of corporate governance. The internal control and governance activities undertaken by the AC during FY2026 included the following:

- Reviewed the Group's internal control systems and practices to ensure that they operated adequately and effectively.
- Received assurance from the CEO and CFO that the Group's risk management and internal control systems were operating adequately and effectively in all material respects.
- Reviewed the following documents before recommending them to the Board for approval:
  a. TOR of the AC
  b. Anti-Bribery and Anti-Corruption Policy
  c. External Auditors' Assessment Policy
  d. Insider Dealing Policy
  e. Corporate Disclosure Policy and Procedures
- Noted the Standard Operating Procedures on Whistleblowing Disclosure Handling.
- Reviewed the CG Report and recommended it to the Board for approval.
- Reviewed the Statement on Risk Management and Internal Control, Corporate Governance Overview Statement and Audit Committee Report, and recommended them to the Board for approval prior to their inclusion in the Annual Report.

(ii) Internal Audit

- Reviewed and approved the Internal Auditors' terms of engagement, proposed fees and internal audit plan for FY2026 on 27 August 2025, to ensure the adequacy of the scope of work and coverage, taking into consideration changes in the Group's risk profile.
- Reviewed the adequacy of the scope, functions, resources and competencies of the internal audit function.
- Reviewed and discussed with the Internal Auditors their internal audit findings and the progress of actions taken to address issues arising from the internal audits, including the following:
  - The effectiveness and adequacy of the governance, risk management, operational and compliance processes.
  - The recommendations made by the Internal Auditors, Management's responses and corrective actions taken to address and resolve identified issues, and ensured that all issues were addressed adequately and in a timely manner.

(iii) External Audit

- Reviewed the External Auditors' terms of engagement, proposed remuneration and audit plan for FY2026, covering the audit scope, independence, key audit focus areas and audit timetable, to ensure that the scope of work adequately covered the activities of the Group, before recommending the same to the Board for approval.
- Reviewed and discussed with the External Auditors the annual audited financial statements, particularly issues that arose during the course of the audit and their resolution, key accounting and audit adjustments, as well as unadjusted differences identified during the audit.

- Met with the External Auditors, without the presence of Management, on two (2) occasions to discuss issues encountered during the course of the audit and significant matters relating to the audit plan and strategy.
- Reviewed the management representation letter provided to the External Auditors.
- Reviewed the independence and objectivity of the External Auditors, including the nature and extent of non-audit services rendered during the financial year and the fee charged in respect thereof, as follows:

Description	Group (RM)	Company (RM)
Fees for statutory audit		
- PricewaterhouseCoopers PLT ("PwC") Malaysia	338,918	278,350
- Other auditors	2,655	-
Fees for non-audit services		
- Member firms of PwC Malaysia	200,950	200,950

Note: The fees for non-audit services include the annual review of the Statement on Risk Management and Internal Control, agreed-upon-procedures, and tax and advisory services. Although the non-audit fees exceeded 50% of the statutory audit fees, the AC was satisfied that the provision of such non-audit services did not impair the independence or objectivity of the External Auditors as the services were not prohibited under the applicable professional and regulatory requirements, were not related to management decision-making functions, and appropriate safeguards had been implemented to maintain auditors' independence.

- Reviewed and assessed the independence, suitability and effectiveness of the External Auditors for FY2026 before recommending their re-appointment to the Board. The assessment considered, among other matters, the External Auditors' competency, audit quality, adequacy of resources, and communication and interaction with the AC.

(iv) Financial Reporting and Compliance

- Reviewed the unaudited quarterly financial results and annual audited financial statements of the Group and the Company, including the announcements pertaining thereto, before submission to the Board for consideration and approval. The CFO was present during the meetings to present the financial statements and provide input and clarification on the financial performance of the Group, as well as auditing and accounting issues.

(v) Related Party Transactions and Conflict of Interest

- Reviewed related party transactions and conflict-of-interest situations that may arise within the Company and the Group on a half-yearly basis, to ensure that such transactions were conducted in accordance with the MMLR, on an arm's length basis and not to the detriment of minority shareholders. No related party transactions or potential conflicts of interest were reported during FY2026.

(vi) Others

- Reviewed the proposed dividends for the financial year under review, taking into consideration cash flows, liquidity requirements and the Company's financial position before recommending them to the Board for approval.

C. INTERNAL AUDIT FUNCTION

The AC is aware of the importance of an independent and adequately resourced internal audit function in discharging its duties and responsibilities. The Group's internal audit function, which reports directly to the AC, assists in reviewing the effectiveness of the Company's internal control systems whilst ensuring that there is an appropriate balance of controls and risks in achieving its business objectives. The Internal Auditors also conduct investigations into reported instances of suspected misconduct, fraud or non-compliance, where appropriate.

The Internal Auditors review the effectiveness of the internal control structures over the Group's activities focusing on high-risk areas using a risk-based approach. The scope of internal audit covers the audits of all operating units and follow-up audits on all key departments and operations, including subsidiaries within the Group.

The Group's internal audit function is outsourced to a third-party professional firm, which is independent of the activities and operations of the Group. The internal audit was conducted using a risk-based approach and was guided by the International Professional Practices Framework (IPPF).

The Internal Auditors are empowered by the AC to conduct independent scheduled audits to ensure there are effective risk monitoring, internal controls, governance processes and compliance procedures to provide the level of assurance required by the Board. The Internal Auditors also conduct additional assurance assignments and/or special reviews upon request by the AC and/or the Board.

The Internal Auditors present their reports to the AC for review and deliberation on a quarterly basis. Key control issues, significant risk and recommendations are highlighted, along with Management's responses and actions for improvement and/or rectification, where applicable. This enables the AC to execute its oversight function by reviewing and deliberating the audit issues and recommendations as well as Management's responses. Where applicable, the AC directs Management to take the necessary steps to strengthen the system of internal control based on the Internal Auditors' recommendations.

During the financial year, the Internal Auditors carried out the following activities in accordance with the internal audit plan approved by the AC, which included:

(i) Internal Audit Execution

The following areas are covered during the financial year under review:

- Fixed asset management
- Data security, confidentiality, integrity and availability
- Health, Safety and Environment
- Operation Management
- Compliance with the Personal Data Protection (Amendment) Act 2024

Internal audit reports, together with the observations, root causes and recommendations, and Management's responses and action plans for improvement and/or rectification, were tabled to the AC on a quarterly basis for review and deliberation.

(ii) Follow Up Audit Execution

Regular follow up audits were conducted with Management on agreed corrective actions taken on outstanding audit issues to ensure key risks and control weaknesses were addressed effectively and timely. The status of the implementation of the agreed corrective actions, along with rectification timeline, were reported to the AC on a quarterly basis.

(iii) Internal Audit Plan for FY2026

Prepared and presented the internal audit plan for FY2026 to the AC for deliberation and approval on 27 August 2025 and revised on 25 May 2026 to reflect changes in the Group's risk profile and operating priorities. The internal audit plans were prepared using a risk-based approach to ensure that the audit priorities were aligned with the Group's significant risks, taking into considerations inputs from various sources, including the Group's risk profile, business plans and strategies, past audit findings, and feedback from the External Auditors, Management and the AC.

The AC had also assessed the adequacy of the scope, competency and resources of the internal audit function for FY2026.

The total cost incurred by the Group's internal audit function during the financial year amounted to RM88,000.

This AC Report is made in accordance with the Board's approval at the Board meeting held on 28 September 2026.

DIRECTORS' RESPONSIBILITY STATEMENT

The Directors are responsible for ensuring that the financial statements of the Group and the Company are drawn up in accordance with the applicable Malaysian Financial Reporting Standards (MFRS), International Financial Reporting Standards (IFRS) and the provisions of the Companies Act 2016 ("CA 2016").

The Directors are also responsible for ensuring that the annual audited financial statements of the Group and the Company are properly prepared from the accounting records, so as to give a true and fair view of the financial position of the Group and the Company as at 30 June 2026, and of their financial performance and cash flows for the financial year then ended. Where new accounting standards or policies become effective during the financial year, their impact is appropriately disclosed in the notes to the financial statements.

In preparing the financial statements for the financial year ended 30 June 2026, the Directors have:-

i. Selected and applied appropriate and relevant accounting policies on a consistent basis and in accordance with applicable approved accounting standards;
ii. Made judgments and estimates that are reasonable and prudent;
iii. Prepared the financial statements on a going-concern basis; and
iv. Taken reasonable steps to ensure that the Group and the Company keep proper accounting records and other records as required by the CA 2016, with reasonable accuracy, which disclose the financial position of the Group and the Company.

The Directors have also overall responsibility for taking such steps as are reasonably available to them to safeguard the assets of the Group and the Company, and to prevent and detect fraud, irregularities and material misstatements.

CONTENT

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SCICOM (MSC) BERHAD
(Incorporated in Malaysia)

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DIRECTORS' REPORT

The Directors are pleased to submit their report to the members together with the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

PRINCIPAL ACTIVITIES

The principal activities of the Company are that of an investment holding company and the provision of customer contact centre services within the Business Process Outsourcing ("BPO") space, which offers multi-lingual, multi-channel customer care, technical support help desk, consultative sales and associated fulfilment. The Group provides electronic solutions and applications for payment on-line processing, border security services, digital platforms, software solutions and education which includes educational and industrial training services primarily focused on customer care in the service industry.

There have been no significant changes in the principal activities of the Group and of the Company during the financial year.

FINANCIAL RESULTS

	Group	Company
	RM	RM
Profit/(Loss) for the financial year attributable to:		
- Owners of the Company	47,234,587	45,740,059
- Non-controlling interest	(307,547)	-
Profit for the financial year	46,927,040	45,740,059

DIVIDENDS

The dividends on ordinary shares paid or declared by the Company since 30 June 2025 were as follows:

		RM
(a)	In respect of the financial year ended 30 June 2025, a fourth interim dividend of 1.25 sen, tax exempt, per ordinary share, paid on 30 September 2025.	4,443,170
(b)	In respect of the financial year ended 30 June 2026, a first interim dividend of 3.00 sen, tax exempt, per ordinary share, paid on 30 December 2025.	10,663,607
(c)	In respect of the financial year ended 30 June 2026, a second interim dividend of 3.00 sen, tax exempt, per ordinary share, paid on 31 March 2026.	10,663,607
(d)	In respect of the financial year ended 30 June 2026, a third interim dividend of 3.00 sen, tax exempt, per ordinary share, paid on 29 June 2026.	10,663,607
		36,433,991

On 27 August 2026, the Board of Directors declared a fourth interim dividend of 3.00 sen, tax exempt, per ordinary share of RM10,663,607, payable on 30 September 2026.

DIRECTORS' REPORT

(CONTINUED)

RESERVES AND PROVISIONS

All material transfers to or from reserves and provisions during the financial year have been disclosed in the financial statements.

DIRECTORS

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

Krishnan a/l C. K. Menon
Dato' Sri Leo Suresh Ariyanayakam
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah
Datuk (Dr.) Joseph Dominic Silva
Mior Mokhtar Bin Mior Abu Bakar
Hong Kean Yong
Dr. Carrine Teoh Chooi Shi
Norlida Binti Abdul Azmi (Appointed on 1 January 2026)
Mahani Binti Amat (Resigned on 15 June 2026)

The Directors of subsidiaries (excluding Directors who are also Directors of the Company) in office during the financial year until the date of this report are :

Roddy Jaysen Samsamy
Peshotan Parvez Jamasji

DIRECTORS' BENEFITS

Since the end of the previous financial year, no Director has received or become entitled to receive a benefit (other than the benefits shown under Director's remuneration) by reason of a contract made by the Company or by a related corporation with the Director or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest.

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

DIRECTORS' REPORT

(CONTINUED)

DIRECTORS' REMUNERATION

The aggregate amounts of emoluments received by Directors of the Group and of the Company during the financial year were as follows:

	Group	Company
Directors of the Company	RM	RM
Executive Director:		
- Salaries and bonuses	2,052,940	2,052,940
- Defined contribution plans	247,254	247,254
- Estimated monetary value of benefits-in-kind	7,200	7,200
Non-executive Directors:		
- Fees	733,863	733,863

INDEMNITY AND INSURANCE FOR DIRECTORS, OFFICERS AND AUDITORS

The Company maintains a corporate liability insurance for the Directors and officers of the Group throughout the financial year, which provides appropriate insurance cover for the Directors and officers of the Group. The amount of insurance premium paid by the Company for the financial year ended 30 June 2026 was RM81,560.

To the extent permitted by the Companies Act 2016, the Company has agreed to indemnify its auditors, against claims by third parties arising from the statutory audit as part of the terms of its statutory audit engagement. No payment has been made to reimburse its auditors during or since the end of the financial year.

DIRECTORS' INTERESTS IN SHARES AND DEBENTURES

According to the Register of Directors' Shareholdings required to be kept under Section 59 of the Companies Act 2016, none of the Directors who held office at the end of the financial year held any shares or debentures in the Company or its subsidiaries or subsidiaries of the holding company during the financial year except as follows:

	Number of ordinary shares of the Company			
	At 1 July 2025	Acquired	Disposed	At 30 June 2026
	'000	'000	'000	'000
Direct interest in shareholdings				
Krishnan a/l C. K. Menon	21,135	121	-	21,256
Dato' Sri Leo Suresh Ariyanayakam	92,979	790	-	93,769
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah	1,045	-	(1,045)	-
Deemed interest in shareholdings				
Krishnan a/l C. K. Menon[1]	3,519	-	-	3,519
Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah[2]	1,063	1,045	-	2,108

[1]Deemed interest by virtue of his shareholdings in Netinsat Asia Sdn. Bhd., pursuant to Section 59 of the Companies Act 2016.
[2]Deemed interest by virtue of his shareholdings in Melewar Leisure Sdn. Bhd., pursuant to Section 59 of the Companies Act 2016.

DIRECTORS' REPORT

(CONTINUED)

OTHER STATUTORY INFORMATION

(a) Before the financial statements of the Group and of the Company were prepared, the Directors took reasonable steps:

(i) to ascertain that proper action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and satisfied themselves that all known bad debts had been written off and that adequate provision had been made for doubtful debts; and

(ii) to ensure that any current assets, which were unlikely to be realised in the ordinary course of business including the values of current assets as shown in the accounting records of the Group and of the Company had been written down to an amount which the current assets might be expected so to realise.

(b) At the date of this report, the Directors are not aware of any circumstances:

(i) which would render the amounts written off for bad debts or the amount of the provision for doubtful debts inadequate to any substantial extent; or

(ii) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; or

(iii) which have arisen which would render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.

(c) At the date of this report:

(i) there are no charges on the assets of the Group and of the Company which have arisen since the end of the financial year which secures the liabilities of any other person; and

(ii) there are no contingent liabilities in the Group and in the Company which have arisen since the end of the financial year.

(d) No contingent or other liability of any company in the Group 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 affect the ability of the Company and its subsidiaries to meet their obligations when they fall due.

(e) 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 respective financial statements misleading.

(f) In the opinion of the Directors:

(i) the results of the operations of the Group and of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and

(ii) there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report is made.

DIRECTORS' REPORT

(CONTINUED)

SUBSIDIARIES

The details of the subsidiaries of the Group and Company are as follows:

Name	Place of business and country of incorporation	Group's effective interest %	Principal activities
Subsidiaries of the Company			
Scicom (Academy) Sdn. Bhd.	Malaysia	100	Provides customer service training products as well as contact centre consulting and marketing services
Scicom International College Sdn. Bhd.	Malaysia	70	Dormant
Scicom AI Sdn. Bhd. (Formerly known as Scicom E Solutions Sdn. Bhd.)	Malaysia	100	Provides electronic solutions and applications for payment on-line processing, border security services, digital platforms and software solutions
Scicom Contact Centre Services Private Limited	India	100	Dormant
Scicom International (UK) Ltd.	United Kingdom	100	Dormant
Scicom Inc. (Subsidiary of Scicom International (UK) Ltd.)	United States of America	100	Dormant
PT Scicom Indonesia	Indonesia	100	Dormant
Scicom Lanka (Private) Limited	Sri Lanka	100	Provides customer contact centre outsourcing services
Scicom (Cambodia) Co. Ltd.	Cambodia	100	Dormant
SciSolutions (Mauritius) Ltd.	Mauritius	100	Dormant
Mediconnect Sdn. Bhd.	Malaysia	100	Dormant

Non-controlling interests are not material to the Group.

DIRECTORS' REPORT

(CONTINUED)

AUDITORS' REMUNERATION

Auditors' remuneration for the financial year ended 30 June 2026 for the Group and the Company is as follows:

	Group	Company
	RM	RM
Fees for statutory audit		
- PricewaterhouseCoopers PLT ("PwC") Malaysia	338,918	278,350
- Other auditors	2,655	-
Fees for other services		
- Member firm of PwC Malaysia	200,950	200,950

AUDITORS

The auditors, PricewaterhouseCoopers PLT (LLP0014401-LCA & AF 1146), have expressed their willingness to accept re-appointment as auditors.

This report was approved by the Board of Directors on 28 September 2026. Signed on behalf of the Board of Directors:

DATO' SRI LEO SURESH ARIYANAYAKAM
DIRECTOR

KRISHNAN A/L C. K. MENON
DIRECTOR

Kuala Lumpur

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
REVENUE	6	**301,800,812**	198,598,742	**295,686,782**	191,173,517
OPERATING EXPENSES					
- Depreciation and amortisation expenses		**(16,976,587)**	(18,891,293)	**(14,796,811)**	(16,529,269)
- Employee benefit costs	7	**(176,887,906)**	(119,604,427)	**(162,156,677)**	(113,547,405)
- Net (impairment)/reversal on impairment of financial assets		**-**	-	**(3,706,401)**	7,587,420
- Maintenance expenses		**(5,285,626)**	(6,001,503)	**(11,428,592)**	(11,994,049)
- Rental expenses	8	**(194,008)**	(299,947)	**(184,461)**	(207,298)
- Telecommunication and utilities expenses		**(3,915,609)**	(4,004,900)	**(3,259,533)**	(3,437,921)
- Travelling expenses		**(1,247,541)**	(1,166,308)	**(1,024,250)**	(970,156)
- Marketing expenses		**(16,871,442)**	(10,748,230)	**(16,862,120)**	(10,744,897)
- Other operating expenses		**(14,680,625)**	(11,560,920)	**(21,732,714)**	(18,127,697)
		(236,059,344)	(172,277,528)	**(235,151,559)**	(167,971,272)
PROFIT FROM OPERATIONS		**65,741,468**	26,321,214	**60,535,223**	23,202,245
FINANCE INCOME	9	**1,633,100**	1,616,611	**1,632,720**	1,613,898
FINANCE COST	9	**(756,530)**	(1,019,216)	**(473,006)**	(925,086)
PROFIT BEFORE TAXATION	10	**66,618,038**	26,918,609	**61,694,937**	23,891,057
TAXATION	11	**(19,690,998)**	(6,278,897)	**(15,954,878)**	(7,006,753)
PROFIT FOR THE FINANCIAL YEAR		**46,927,040**	20,639,712	**45,740,059**	16,884,304

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
OTHER COMPREHENSIVE INCOME/(EXPENSE)					
Items that may be subsequently reclassified to profit or loss:					
- Currency translation differences		**(842,828)**	(459,583)	**-**	-
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR		**46,084,212**	20,180,129	**45,740,059**	16,884,304
PROFIT/(LOSS) FOR THE FINANCIAL YEAR ATTRIBUTABLE TO:					
- Owners of the Company		**47,234,587**	20,344,850	**45,740,059**	16,884,304
- Non-controlling interest		**(307,547)**	294,862	**-**	-
		46,927,040	20,639,712	**45,740,059**	16,884,304
TOTAL COMPREHENSIVE INCOME/(EXPENSE) FOR THE FINANCIAL YEAR ATTRIBUTABLE TO:					
- Owners of the Company		**46,391,759**	19,885,267	**45,740,059**	16,884,304
- Non-controlling interest		**(307,547)**	294,862	**-**	-
		46,084,212	20,180,129	**45,740,059**	16,884,304
Earnings per share:					
- Basic/Diluted (sen)	12	**13.29**	5.72		

The above statements of comprehensive income should be read in conjunction with the accompanying notes.

STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2026

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
NON-CURRENT ASSETS					
Plant and equipment	14	**10,830,115**	9,879,327	**7,982,071**	8,503,548
Intangible assets	15	**12,001,376**	11,758,010	**13,106,753**	11,266,069
Right-of-use assets	16	**11,695,197**	12,651,537	**8,043,404**	11,973,952
Interests in subsidiaries	17	**-**	-	**667,283**	667,283
Other receivables, deposits and prepayments	19	**220,325**	3,214,387	**219,725**	3,023,958
Amounts due from subsidiaries	20	**-**	-	**883,422**	2,053,990
Deferred tax assets	26	**662,576**	2,107,938	**500,534**	-
		35,409,589	39,611,199	**31,403,192**	37,488,800
CURRENT ASSETS					
Trade receivables	18	**66,307,836**	44,541,327	**63,994,344**	42,088,406
Contract assets	24	**3,482,110**	-	**3,482,110**	-
Other receivables, deposits and prepayments	19	**10,725,777**	5,986,936	**9,301,684**	4,420,040
Amounts due from subsidiaries	20	**-**	-	**900,000**	320,000
Tax recoverable		**983,516**	4,705,858	**-**	4,577,549
Investments in cash funds	21	**25,384,070**	24,073,155	**25,384,070**	24,073,155
Cash and bank balances	22	**23,173,963**	26,019,724	**22,366,665**	25,537,100
		130,057,272	105,327,000	**125,428,873**	101,016,250
LESS: CURRENT LIABILITIES					
Contract liability	24	**581,696**	581,696	**581,696**	581,696
Amounts due to a subsidiary	20	**-**	-	**7,278,578**	4,534,610
Trade and other payables	23	**20,963,589**	11,147,963	**17,858,637**	7,862,647
Lease liabilities	25	**5,041,568**	9,657,739	**4,760,111**	8,852,150
Tax payable		**5,465,511**	477,176	**3,328,029**	-
		32,052,364	21,864,574	**33,807,051**	21,831,103
NET CURRENT ASSETS		**98,004,908**	83,462,426	**91,621,822**	79,185,147

STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2026 (CONTINUED)

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
LESS: NON-CURRENT LIABILITIES					
Contract liability	24	**749,623**	1,331,319	**749,623**	1,331,319
Deferred tax liabilities	26	**196,735**	1,608,466	**-**	1,608,466
Lease liabilities	25	**7,499,948**	4,815,870	**3,947,880**	4,712,719
		8,446,306	7,755,655	**4,697,503**	7,652,504
NET ASSETS		**124,968,191**	115,317,970	**118,327,511**	109,021,443
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY					
Share capital	27	**35,545,356**	35,545,356	**35,545,356**	35,545,356
Currency translation reserve	28	**(8,641,786)**	(7,798,958)	**-**	-
Retained earnings	28	**99,706,291**	88,905,695	**82,782,155**	73,476,087
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		**126,609,861**	116,652,093	**118,327,511**	109,021,443
NON-CONTROLLING INTEREST		**(1,641,670)**	(1,334,123)	**-**	-
TOTAL EQUITY		**124,968,191**	115,317,970	**118,327,511**	109,021,443

The above statements of financial position should be read in conjunction with the accompanying notes.

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

		Attributable to owners of the Company					
		Issued and fully paid ordinary shares		Non-distributable	Distributable		
	Note	Number of shares	Share capital	Currency translation reserve	Retained earnings	Non-controlling interest	Total equity
		unit	RM	RM	RM	RM	RM
Group							
Balance as at 1 July 2025		355,453,560	35,545,356	(7,798,958)	88,905,695	(1,334,123)	115,317,970
Currency translation difference		-	-	(842,828)	-	-	(842,828)
Profit/(Loss) for the financial year		-	-	-	47,234,587	(307,547)	46,927,040
Total comprehensive (expense)/income for the financial year		-	-	*(842,828)*	*47,234,587*	*(307,547)*	*46,084,212*
Transactions with owners:							
Dividends for the financial year ended:							
- 30 June 2025	13	-	-	-	(4,443,170)	-	(4,443,170)
- 30 June 2026	13	-	-	-	(31,990,821)	-	(31,990,821)
Total transactions with owners		-	-	-	*(36,433,991)*	-	*(36,433,991)*
Balance as at 30 June 2026		355,453,560	35,545,356	(8,641,786)	99,706,291	(1,641,670)	124,968,191

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

		Attributable to owners of the Company					
		Issued and fully paid ordinary shares		Non-distributable	Distributable		
	Note	Number of shares	Share capital	Currency translation reserve	Retained earnings	Non-controlling interest	Total equity
		unit	RM	RM	RM	RM	RM
Group							
Balance as at 1 July 2024		355,453,560	35,545,356	(7,339,375)	88,110,791	(1,628,985)	114,687,787
Currency translation difference		-	-	(459,583)	-	-	(459,583)
Profit for the financial year		-	-	-	20,344,850	294,862	20,639,712
Total comprehensive (expense)/income for the financial year		-	-	*(459,583)*	*20,344,850*	*294,862*	*20,180,129*
Transactions with owners:							
Dividends for the financial year ended:							
- 30 June 2024	13	-	-	-	(4,443,170)	-	(4,443,170)
- 30 June 2025	13	-	-	-	(15,106,776)	-	(15,106,776)
Total transactions with owners		-	-	-	*(19,549,946)*	-	*(19,549,946)*
Balance as at 30 June 2025		355,453,560	35,545,356	(7,798,958)	88,905,695	(1,334,123)	115,317,970

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

	Note	Issued and fully paid ordinary shares		Distributable	
		Number of shares	Share capital	Retained earnings	Total equity
		unit	RM	RM	RM
Company					
Balance as at 1 July 2025		355,453,560	35,545,356	73,476,087	109,021,443
Profit and total comprehensive income for the financial year		-	-	45,740,059	45,740,059
Transactions with owners:					
Dividends for the financial year ended:					
- 30 June 2025	13	-	-	(4,443,170)	(4,443,170)
- 30 June 2026	13	-	-	(31,990,821)	(31,990,821)
Total transactions with owners		-	-	(36,433,991)	(36,433,991)
Balance as at 30 June 2026		355,453,560	35,545,356	82,782,155	118,327,511
Balance as at 1 July 2024		355,453,560	35,545,356	76,141,729	111,687,085
Profit and total comprehensive income for the financial year		-	-	16,884,304	16,884,304
Transactions with owners:					
Dividends for the financial year ended:					
- 30 June 2024	13	-	-	(4,443,170)	(4,443,170)
- 30 June 2025	13	-	-	(15,106,776)	(15,106,776)
Total transactions with owners		-	-	(19,549,946)	(19,549,946)
Balance as at 30 June 2025		355,453,560	35,545,356	73,476,087	109,021,443

The above statements of changes in equity should be read in conjunction with the accompanying notes.

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES				
Net profit for the financial year	**46,927,040**	20,639,712	**45,740,059**	16,884,304
Adjustments for:				
Allowance/(Reversal on) for impairment of financial assets:				
- advances to subsidiaries	**-**	-	**3,622,544**	(7,621,723)
- amounts due from subsidiaries	**-**	-	**83,857**	34,303
Amortisation of intangible assets	**2,655,563**	3,660,764	**2,260,380**	2,738,493
Depreciation of plant and equipment	**5,391,519**	6,279,588	**4,564,736**	5,823,757
Depreciation of right-of-use assets	**8,929,505**	8,950,941	**7,971,695**	7,967,019
Gain on disposal of plant and equipment	**(1,324)**	-	**(1,324)**	-
Plant and equipment written off	**4,200**	88,530	**-**	88,530
Finance income	**(1,633,100)**	(1,616,611)	**(1,632,720)**	(1,613,898)
Finance cost	**756,530**	1,019,216	**473,006**	925,086
Unrealised foreign exchange (gain)/loss	**(175,666)**	828,211	**(175,666)**	827,861
Taxation	**19,690,998**	6,278,897	**15,954,878**	7,006,753
Operating profit before changes in working capital	**82,545,265**	46,129,248	**78,861,445**	33,060,485
Changes in working capital:				
Trade and other receivables	**(26,777,787)**	8,620,980	**(27,249,849)**	8,332,203
Trade and other payables	**9,233,705**	(2,409,935)	**9,414,072**	(2,857,806)
Amounts due from subsidiaries	**-**	-	**2,743,969**	13,892,897
Cash generated from operating activities	**65,001,183**	52,340,293	**63,769,637**	52,427,779
Income tax paid	**(14,750,384)**	(8,431,910)	**(13,788,193)**	(8,388,921)
Income tax refunds	**3,680,998**	497,540	**3,629,893**	340,680
Net cash generated from operating activities	**53,931,797**	44,405,923	**53,611,337**	44,379,538

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
CASH FLOWS FROM INVESTING ACTIVITIES				
Advances to subsidiaries	**-**	-	**(3,841,119)**	(2,533,890)
Repayment of advances by a subsidiary	**-**	-	**725,285**	652,694
Additions of intangible assets	**(2,913,064)**	(6,571,042)	**(4,101,064)**	(6,562,829)
Purchase of plant and equipment	**(6,480,349)**	(2,822,240)	**(4,043,772)**	(2,009,248)
Interest received	**563,968**	553,152	**563,586**	550,439
Proceeds from disposal of plant and equipment	**1,837**	-	**1,837**	-
Placement of investments in cash funds	**(18,500,000)**	(4,000,000)	**(18,500,000)**	(4,000,000)
Redemption of investments in cash funds	**18,121,027**	2,517,595	**18,121,027**	2,517,595
Placement in fixed deposits with maturity of more than 3 months	**(8,000,000)**	(2,000,000)	**(8,000,000)**	(2,000,000)
Redemption in fixed deposits with maturity of more than 3 months	**8,000,000**	-	**8,000,000**	-
Net cash used in investing activities	**(9,206,581)**	(12,322,535)	**(11,074,220)**	(13,385,239)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payment of dividends	**(36,433,991)**	(19,549,946)	**(36,433,991)**	(19,549,946)
Payment of principal element of lease liabilities	**(9,628,479)**	(9,136,269)	**(8,898,025)**	(8,354,476)
Payment of interest element of lease liabilities	**(756,530)**	(1,019,216)	**(473,006)**	(925,086)
Net cash used in financing activities	**(46,819,000)**	(29,705,431)	**(45,805,022)**	(28,829,508)
NET MOVEMENT IN CASH AND CASH EQUIVALENTS	**(2,093,784)**	2,377,957	**(3,267,905)**	2,164,791
EFFECT OF FOREIGN EXCHANGE MOVEMENT ON CASH AND CASH EQUIVALENTS	**(751,977)**	(125,038)	**97,470**	117,958
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	**18,019,724**	15,766,805	**17,537,100**	15,254,351
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	**15,173,963**	18,019,724	**14,366,665**	17,537,100
Deposits with maturity of more than 3 months	**8,000,000**	8,000,000	**8,000,000**	8,000,000
CASH AND BANK BALANCES AT THE END OF THE FINANCIAL YEAR (NOTE 22)	**23,173,963**	26,019,724	**22,366,665**	25,537,100

The above statements of cash flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

1 GENERAL INFORMATION

The principal activities of the Company are that of an investment holding company and the provision of customer contact centre services within the Business Process Outsourcing ("BPO") space, which offers multi-lingual, multi-channel customer care, technical support help desk, consultative sales and associated fulfilment. The Group provides electronic solutions and applications for payment on-line processing, border security services, digital platforms, software solutions and education which includes educational and industrial training services primarily focused on customer care in the service industry. Details of the principal activities of subsidiaries are shown in Note 17 to the financial statements.

The Company is a public limited liability company incorporated and domiciled in Malaysia. The Company is listed on the Main Market of Bursa Malaysia Securities Berhad ("Bursa Securities").

The address of the registered office of business of the Company is as follows:

Unit 30-01, Level 30
Tower A, Vertical Business Suite
Avenue 3, Bangsar South
No. 8, Jalan Kerinchi
59200 Kuala Lumpur

The address of the principal place of business is as follows:

25th Floor, Menara TA One
22 Jalan P. Ramlee
50250 Kuala Lumpur

2 BASIS OF PREPARATION

The financial statements of the Group and of the Company have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

The financial statements have been prepared under the historical cost convention except as disclosed in the material accounting policy information in Note 3 to the financial statements.

Preparation of financial statements of the Group and the Company in conformity with MFRS requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. It also requires Directors to exercise their judgement in the process of applying the Group's and the Company's accounting policies. Although these estimates and judgements are based on the Directors' best knowledge of current events and actions, actual results may differ. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 4.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

2 BASIS OF PREPARATION (CONTINUED)

(a) Amendments to published standards that are effective and applicable to the Group and Company

The Group and the Company have applied the following for the first time for the financial year beginning on 1 July 2025:

- Amendments to MFRS 121 'Lack of Exchangeability'

The adoption of the amendments listed above did not have any significant impact on the current financial year or any prior financial year and is not likely to affect future financial years.

(b) New standards and amendments that are applicable to the Group and Company but not yet effective

Amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9 and MFRS 7 'Amendments to the Classification and Measurement of Financial Instruments'

New standards effective for annual periods beginning on or after 1 January 2027

- MFRS 18 'Presentation and Disclosure in Financial Statements'
- MFRS 19 'Subsidiaries without Public Accountability: Disclosure'

MFRS 18 replaces MFRS 101 Presentation of Financial Statements, which would result in the following changes:

(i) (a) Income and expenses are classified into 3 new main categories:

i. Operating category which typically includes results from the main business activities;
ii. Investing category that presents the results of investments in associates and joint ventures and other assets that generate a return largely independently of other resources; and
iii. Financing category that presents income and expenses from financing liabilities.

(b) Entities are required to present two new specified subtotals: 'Operating profit or loss' and 'Profit or loss before financing and income taxes'.

(ii) Management-defined performance measures are disclosed in a single note and reconciled to the most similar specified subtotal in MFRS Accounting Standards.

(iii) Changes to the guidance on aggregation and disaggregation which focus on grouping items based on their shared characteristics.

The Group and Company will adopt the above new standards and amendments when they become effective in the respective financial periods. The Group and Company are in the process of assessing the impact of the adoption of these new standards and amendments to existing standards.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below:

(a) Consolidation

(i) Subsidiaries

Subsidiaries are all entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

The Group applies the acquisition method to account for business combinations. The consideration transferred for the acquisition of a subsidiary is the fair values of the assets transferred, the liabilities incurred to the former owners of the acquiree and the equity interests issued by the Group. The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement and fair value of any pre-existing equity interest in the subsidiary. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are, with limited exceptions, measured initially at their fair values at the acquisition date. The Group recognises any non-controlling interest in the acquiree on an acquisition-by-acquisition basis, either at fair value or at the non-controlling interest's proportionate share of the recognised amounts of acquiree's identifiable net assets.

The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the acquisition-date fair value of any previous equity interest in the acquiree over the fair value of the identifiable net assets acquired is recognised as goodwill. If the total of consideration transferred, non-controlling interest recognised and previously held interest measured is less than the fair value of the net assets of the subsidiary acquired in the case of a bargain purchase, the difference is recognised directly in profit or loss. Acquisition-related costs are expensed as incurred.

If the business combination is achieved in stages, the carrying value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date, any gains or losses arising from such re-measurement are recognised in profit or loss.

Any contingent consideration to be transferred by the Group is recognised at fair value at the acquisition date. Subsequent changes to the fair value of the contingent consideration that is deemed to be an asset or liability is recognised in accordance with MFRS 9 in profit or loss. Contingent consideration that is classified as equity is not remeasured, and its subsequent settlement is accounted for within equity.

Inter-company transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of comprehensive income, statement of changes in equity and statement of financial position respectively.

The Company accounts for acquisitions of assets from subsidiaries, where assets acquired are recognised at the consideration paid or payable as specified in the contractual arrangement between the parties. The consideration transferred forms the cost of the acquired asset on initial recognition.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(a) Consolidation (continued)

(i) Subsidiaries (continued)

The acquired assets are subsequently accounted for in accordance with the accounting policies applicable to the respective asset classes, including depreciation and impairment requirements where applicable.

(b) Investments in subsidiaries in separate financial statements

In the Company's separate financial statements, investments in subsidiaries are carried at cost less accumulated impairment losses. On disposal of investments in subsidiaries the difference between disposal proceeds and the carrying amounts of the investments are recognised in profit or loss.

(c) Plant and equipment

Plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. The cost of an item of plant and equipment initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Gains or losses on disposals are determined by comparing proceeds with carrying amount and are included in 'other operating expenses' in profit or loss.

Plant and equipment are depreciated on the straight-line method to allocate the costs to their residual values over their estimated useful lives, summarised as follows:

Furniture and fittings	20%
Office equipment and computers	20%
Telecommunications equipment	20%
Office renovations	20 - 50%

Depreciation on assets under construction commences when the assets are ready for their intended use.

Residual values and useful lives of assets are reviewed, and adjusted if appropriate, at the end of each reporting period.

At the end of the reporting period, the Group and the Company assess whether there is any indication of impairment. If such indications exist, an analysis is performed to assess whether the carrying amount of the asset is fully recoverable. A write down is made if the carrying amount exceeds the recoverable amount. See accounting policy Note 3(e) on impairment of non-financial assets.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(d) Intangible assets

Software licences

Separately acquired software licences are recognised at fair value at the acquisition date and are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is calculated using the straight-line method to allocate the cost of software licences over their estimated useful lives of five years.

The costs of computer software by external suppliers are amortised from the point at which the asset is ready for use over its estimated useful life.

Costs associated with maintaining computer software programmes are recognised as an expense as incurred.

Software development costs

Research expenditure is recognised as an expense when incurred. Costs incurred on development projects (relating to the design and testing of new or improved products) are recognised as intangible assets when the following criteria are fulfilled:

(i) it is technically feasible to complete the intangible asset so that it will be available for use or sale;
(ii) management intends to complete the intangible asset and use or sell it;
(iii) there is an ability to use or sell the intangible asset;
(iv) it can be demonstrated how the intangible asset will generate probable future economic benefits;
(v) adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and
(vi) the expenditure attributable to the intangible asset during its development can be reliably measured.

Other development expenditures that do not meet these criteria are recognised as an expense when incurred. Development costs previously recognised as an expense are not recognised as an asset in subsequent periods.

The capitalised cost includes expenditures that are directly attributable to the development of the software and any other costs directly attributable to bringing the intangible assets to a working condition for its intended use. Cost capitalised includes staff costs and other overhead costs directly attributable to the development of the software.

The software development costs are initially measured at cost. Subsequent to initial recognition, the software development costs are measured at cost, less accumulated amortisation and less accumulated impairment losses.

Capitalised development costs recognised as intangible assets are amortised from the point at which the asset is ready for use on a straight-line basis over its useful life, not exceeding the contract period. Intangible assets that are not yet available for use are not subject to amortisation but tested annually for impairment.

Concession assets

The Group and the Company recognises concession assets in accordance with IC Interpretation 12 Service Concession Arrangements ("IC Interpretation 12") when it has a right to charge for usage of the concession assets and expects future economic benefits from it. Concession assets are initially measured at fair value based on the considerations for providing development services. Subsequent to initial recognition, the concession assets are measured at cost, less accumulated amortisation and accumulated impairment losses.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(d) Intangible assets (continued)

Concession assets (continued)

The cost includes expenditures that are directly attributable to the development of the concession assets and any other costs directly attributable to bringing the intangible assets to a working condition for its intended use. Cost capitalised includes staff costs and other overhead costs directly attributable to the development of the concession assets.

The concession assets are amortised over the expected useful life of the intangible assets ranging from 5 to 15 years.

The Group and Company have the right to charge the users for the services rendered and retain a share of the fees. However, the fees collected are subject to negotiations with the grantors of the concession arrangements. At the end of the contract period, the concession assets will be transferred to customers, and the Group and Company will have no further involvement in its operation and maintenance requirements.

(e) Impairment of non-financial assets

Assets that are not yet available for use not subject to amortisation are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

The impairment loss is charged to profit or loss, any subsequent increase in recoverable amount is recognised in profit or loss.

(f) Financial assets

(i) Classification

The Group and the Company classifies its financial assets in the following measurement categories:
- those to be measured subsequently at fair value through profit or loss ("FVTPL"); and
- those to be measured at amortised cost

(ii) Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Group and the Company commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Group and the Company have transferred substantially all the risks and rewards of ownership.

(iii) Measurement

At initial recognition, the Group and the Company measures a financial asset at its fair value plus, in the case of a financial asset not at FVTPL, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(f) Financial assets (continued)

(iii) Measurement (continued)

Subsequent measurement of debt instruments depends on the Group and on the Company's business model for managing the asset and the cash flow characteristics of the asset. The Group reclassifies debt investments when and only when its business model for managing those assets changes.

Debt instruments

The Group and the Company currently classifies its debt instrument into the following category:

Amortised cost

Assets that are held for collection of contractual cash flows where those cash flows represent solely payment of principal and interest ("SPPI") are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of comprehensive income or statement of profit or loss and statement of comprehensive income as applicable.

FVTPL

Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVTPL. The Group may also irrevocably designate financial assets at FVTPL if doing so significantly reduces or eliminates a mismatch created by assets and liabilities being measured on different bases. Fair value changes is recognised in profit or loss and presented net within other gains/(losses) in the period which it arises.

(iv) Subsequent measurement – Impairment

Debt instruments

The Group and the Company assesses on a forward-looking basis the expected credit loss ("ECL") associated with its debt instruments carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

The Group and the Company have the following of financial instruments that are subject to the ECL model:

- Trade receivables
- Other receivables, deposits and prepayments
- Amount due from subsidiaries

While cash and cash equivalents, deposits with maturity more than 3 months and investment in cash funds are also subject to the impairment requirements of MFRS 9, the identified impairment loss was immaterial.

ECL represent a probability-weighted estimate of the difference between present value of cash flows according to contract and present value of cash flows the Group and the Company expects to receive, over the remaining life of the financial instrument.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(f) Financial assets (continued)

(iv) Subsequent measurement – Impairment (continued)

Debt instruments (continued)

The measurement of ECL reflects:

- an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- the time value of money; and
- reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

Trade receivables

The Group and the Company measure the loss allowance at an amount equal to lifetime ECL at initial recognition and throughout its life.

Other receivables, deposits, prepayments and amount due from subsidiaries

At each reporting date, the Group and the Company apply general 3-stage approach to measures ECL through loss allowance at an amount equal to 12 months ECL if credit risk on a financial instrument or a group of financial instruments has not increased significantly since initial recognition. For all other financial instruments, a loss allowance at an amount equal to lifetime ECL is required.

A summary of the assumptions underpinning the Group's and the Company's ECL model using general 3-stage approach is as follows:

Category	Group's definition of categories	Basis of recognising ECL
Performing	Debtors have a low risk of default and a strong capacity to meet contractual cash flows	12 months ECL
Underperforming	Debtors for which there is a significant increase in credit risk due to actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the subsidiary's ability to meet its obligations	Lifetime ECL
Non-performing	Debtors for which there are evidence indicating the assets are credit impaired	Lifetime ECL

Based on the above, loss allowance is measured on either 12 months ECL or lifetime ECL using a PD x LGD x EAD methodology as follows:

- PD ("probability of default") – the likelihood that the debtor would not be able to repay during the contractual period;
- LGD ("loss given default") – the percentage of contractual cash flows that will not be collected if default happens; and
- EAD ("exposure at default") – the outstanding amount that is exposed to default risk.

In deriving the PD and LGD, the Group and the Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's and the Company's past history and existing market conditions, as well as forward-looking estimates at the end of each reporting period.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(f) Financial assets (continued)

(iv) Subsequent measurement – Impairment (continued)

Significant increase in credit risk

The Group and the Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk, the Group and the Company compares the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportable forward-looking information.

The following indicators are incorporated:

- internal credit rating
- external credit rating (as far as available)
- actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations
- actual or expected significant changes in the operating results of the debtor
- significant increases in credit risk on other financial instruments of the same debtor
- significant changes in the value of the collateral supporting the obligation or in the quality of third-party guarantees or credit enhancements
- significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtor in the group and changes in the operating results of the debtor.

Macroeconomic information (such as market interest rates or growth rates) is incorporated as part of the internal rating model.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making a contractual payment.

Definition of default and credit-impaired financial assets

The Group and the Company defines a financial instrument as default, which is fully aligned with the definition of credit-impaired, when it meets one or more of the following criteria:

(a) Quantitative criteria:

The Group and the Company defines a financial instrument as default, when the counterparty fails to make contractual payment within 120 days of when they fall due.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(f) Financial assets (continued)

(iv) Subsequent measurement – Impairment (continued)

Definition of default and credit-impaired financial assets (continued)

(b) Qualitative criteria:

The debtor meets unlikeliness to pay criteria, which indicates the debtor is in significant financial difficulty. The Group and the Company considers the following instances:

- the debtor is in breach of financial covenants
- concessions have been made by the lender relating to the debtor's financial difficulty
- it is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- the debtor is insolvent

Groupings of instruments for ECL

Receivables are assessed on individual basis for ECL measurement, as credit risk information is obtained and monitored based on each customer.

Amounts due from subsidiaries mainly comprise of advances and payments on behalf. The Company monitors the results of the subsidiaries on an individual basis regularly. As at the end of the financial year, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

Write off

(a) Trade receivables

Trade receivables and unbilled receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Group and the Company, and a failure to make contractual payments.

Impairment losses on trade receivables are presented as part of net loss/reversal on impairment of financial assets within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

(b) Other receivables

The Group and the Company writes off financial assets, in whole or in part, when it has exhausted all practical recovery efforts and has concluded there is no reasonable expectation of recovery. The assessment of no reasonable expectation of recovery is based on unavailability of debtor's sources of income or assets to generate sufficient future cash flows to repay the amount. The Group and the Company may write-off financial assets that are still subject to enforcement activity. Subsequent recoveries of amounts previously written off will result in impairment gains.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(g) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy.

(h) Leases

A lease is a contract, or part of a contract, whereby the lessor conveys to the lessee the right to control the use of an identified asset for a period of time in exchange for consideration.

(i) Accounting by lessee

Leases are recognised as right-of-use ("ROU") asset and a corresponding liability at the date on which the leased asset is available for use by the Group and the Company (i.e. the commencement date).

Contracts may contain both lease and non-lease components. The Group and the Company allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of properties for which the Group and the Company is a lessee, it has elected the practical expedient not to separate lease and non-lease components. Both components are accounted for as a single lease component and payments for both components are included in the measurement of lease liability.

(a) Lease term

In determining the lease term, the Group and the Company considers all facts and circumstances that create an economic incentive to exercise an extension option, or not to exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not to be terminated).

The Group and the Company reassess the lease term upon the occurrence of a significant event or change in circumstances that is within the control of the Group and of the Company and affects whether the Group and the Company is reasonably certain to exercise an option not previously included in the determination of lease term, or not to exercise an option previously included in the determination of lease term. A revision in lease term results in remeasurement of the lease liabilities.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(h) Leases (continued)

(i) Accounting by lessee (continued)

(b) ROU assets

ROU assets are initially measured at cost comprising the following:

- The amount of the initial measurement of lease liability;
- Any lease payments made at or before the commencement date less any lease incentive received;
- Any initial direct costs; and
- Decommissioning or restoration costs.

The ROU assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Group and the Company is reasonably certain to exercise a purchase option, the ROU asset is depreciated over the underlying asset's useful life. In addition, the ROU assets are adjusted for certain remeasurement of the lease liabilities.

(c) Lease liabilities

Lease liabilities are initially measured at the present value of the lease payments that are not paid at that date. The lease payments include the following:

- Fixed payments (including in-substance fixed payments), less any lease incentive receivable;
- Variable lease payments that are based on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the Group and by the Company under residual value guarantees;
- The exercise price of a purchase and extension options if the Company is reasonably certain to exercise that option; and
- Payments of penalties for terminating the lease, if the lease term reflects the Group and the Company exercising that option.

Lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Group and the Company, the lessee's incremental borrowing rate is used. This is the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the ROU in a similar economic environment with similar term, security and conditions.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Variable lease payments that depend on sales are recognised in profit or loss in the period in which the condition that triggers those payments occurs.

The Group and the Company presents the lease liabilities as a separate line item in the statement of financial position. Interest expense on the lease liability is presented within the finance cost in profit or loss in the statement of comprehensive income.

(d) Reassessment of lease liabilities

The Group and the Company is also exposed to potential future increases in variable lease payments that depend on an index or rate, which are not included in the lease liability until they take effect. When adjustments to lease payments based on an index or rate take effect, the lease liability is remeasured and adjusted against the ROU assets.

NOTES TO THE FINANCIAL STATEMENTS

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(h) Leases (continued)

(i) Accounting by lessee (continued)

(e) Short-term leases and leases of low value assets

Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture. Payments associated with short-term leases of equipment and vehicles and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss.

(ii) Accounting by lessor

As a lessor, the Group determines at lease inception whether each lease is a finance lease or an operating lease. To classify each lease, the Group makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset to the lessee. As part of this assessment, the Group considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

(a) Finance leases

The Group classifies a lease as a finance lease if the lease transfers substantially all the risks and rewards incidental to ownership of an underlying asset to the lessee.

The Group derecognises the underlying asset and recognises a receivable at an amount equal to the net investment in a finance lease. Net investment in a finance lease is measured at an amount equal to the sum of the present value of lease payments from lessee and the unguaranteed residual value of the underlying asset.

Initial direct costs are also included in the initial measurement of the net investment. The net investments are subject to MFRS 9 impairment (see accounting policy Note 3(f)(iv) on impairment of financial assets). In addition, the Group reviews regularly the estimated unguaranteed residual value.

As a manufacturer lessor, the Group and Company recognise revenue equal to the fair value of the underlying asset or the present value of the lease payments, whichever is lower. These lease payments are discounted using a market rate of interest. The selling profit or loss is calculated as the difference between the recognised revenue and the cost of sale. This profit or loss are recognised at the commencement date of the lease. This is done irrespective of whether the lessor transfers the underlying asset.

(i) Trade and other receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Other receivables generally arise from transactions outside the usual operating activities of the Group and of the Company. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, where they are recognised at fair value plus transaction costs. Other receivables are recognised initially at fair value plus transaction costs.

After recognition, trade and other receivables are subsequently measured at amortised cost using the effective interest method, less loss allowance. See accounting policy Note 3(f)(iv) on impairment of financial assets.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(j) Cash and cash equivalents

For the purpose of the statement of cash flows, cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. Cash and cash equivalents comprise cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of 3 months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(k) Share capital

(i) Classification

Ordinary shares are classified as equity. Other shares are classified as equity and/or liability according to the economic substance of the particular instrument.

(ii) Dividend distribution

Liability is recognised for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the Group and of the Company, on or before the end of the reporting period but not distributed at the end of the reporting period.

Distributions to holders of an equity instrument is recognised directly in equity.

(iii) Earnings per share

Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company, excluding any costs of servicing equity other than ordinary shares; and
- by the weighted average number of ordinary shares outstanding during the financial year, adjusted for bonus elements in ordinary shares issued during the financial year and excluding treasury shares.

Diluted earnings per share

Diluted earnings per share adjusts the figures in the determination of basic earnings per share to take into account:

- the after-income tax effect of interest and other financing costs associated with dilutive potential ordinary shares; and
- the weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential ordinary shares.

(l) Trade and other payables

Trade and other payables represent liabilities for goods or services provided to the Group and of the Company prior to the end of financial year which are unpaid. Trade and other payables are classified as current liabilities unless payment is not due within 12 months after the reporting period. If not, they are presented as non-current liabilities.

Trade payables are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(m) Current and deferred income tax

Tax expense for the period comprises current and deferred income tax. The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case the tax is also recognised in other comprehensive income or directly in equity, respectively.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Group's subsidiaries operate and generate taxable income.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities. This liability is measured using the single best estimate of the most likely outcome.

Deferred tax is provided in full, using the liability method, on temporary differences arising between the amounts attributed to assets and liabilities for tax purposes and their carrying amounts in the financial statements. Deferred tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is determined using tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses or unused tax credits can be utilised.

Deferred tax liability is recognised for all taxable temporary differences associated with investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the parent and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred income tax assets are recognised on deductible temporary differences arising from investments in subsidiaries only to the extent that it is probable the temporary difference will reverse in the future and there is sufficient taxable profit available against which the deductible temporary difference can be utilised.

Deferred and income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income tax assets and liabilities relate to taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

The Group and Company recognises deferred tax asset and a deferred tax liability for all deductible and taxable temporary differences associated with right-of-use asset and lease liabilities respectively.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(n) Employee benefits

(i) Short-term employee benefits

Wages, salaries, paid annual leave and sick leave, bonuses, and non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as 'trade and other payables' in the statement of financial position.

(ii) Post-employment pension benefits

The Group has various post-employment pension benefit schemes in accordance with local conditions and practices in the countries in which it operates. These benefits plans are defined contribution plans.

A defined contribution plan is a pension plan under which the Group and the Company pays fixed contributions into a separate entity (a fund) on a mandatory, contractual or voluntary basis and the Group and the Company have no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees benefits relating to employee service in the current and prior periods.

The Group and the Company's contributions to defined contribution plans are charged to profit or loss in the period to which they relate. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iii) Profit-sharing and bonus plans

The Group and the Company recognises a liability and an expense for bonuses and profit-sharing, based on a formula that takes into consideration the profit attributable to the Group and the Company's shareholders after certain adjustments. The Group and the Company recognises a provision where contractually obliged or where there is a past practice that has created a constructive obligation.

(o) Provisions

Provisions are recognised when the Group and the Company have a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

Where the Group and the Company expects a provision to be reimbursed by another party, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as finance cost expense.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(p) Contingent assets and liabilities

The Group and the Company does not recognise contingent assets and liabilities other than those arising from business combinations, but discloses its existence in the financial statements. A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group and the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in the extremely rare case where there is a liability that cannot be recognised because it cannot be measured reliably. However, contingent liabilities do not include financial guarantee contracts. A contingent asset is a possible asset that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group and the Company. The Group and the Company does not recognise contingent assets but discloses its existence where inflows of economic benefits are probable, but not virtually certain.

(q) Revenue recognition for contracts with customers

The Group's and the Company's revenue is principally derived from the provision of outsourcing services and education services.

Revenue is recognised when control of the promised goods or services is transferred to customers in an amount that reflects the consideration to which the Group and the Company expect to be entitled in exchange for those goods or services. Revenue is recognised over time when customers simultaneously receive and consume the benefits of the services as they are performed. The normal credit term ranges from 30 to 120 days. If the contract includes the transfer of goods, the revenue from the goods is recognised at a point in time, when the goods are delivered, the legal title has passed and the customer has accepted the hardware.

For certain contracts, the Group and the Company apply the practical expedient in MFRS 15 to recognise revenue in the amount to which they have the right to invoice, as the invoiced amount corresponds directly with the value transferred to customers to date. Evidence of value transferred may include metrics such as the number of personnel deployed in delivering outsourcing services or the number of participants enrolled in educational and industrial training programmes. Consequently, the Group and the Company also apply the practical expedient not to disclose information relating to remaining performance obligations for contracts that qualify for this exemption.

Outsourcing services

Outsourcing services comprise Business Process Outsourcing ("BPO") services, including multi-lingual and multi-channel customer care, technical support, consultative sales and fulfilment services, as well as digital platform, software development and other technology-enabled solutions.

Certain outsourcing arrangements contain multiple promised goods and services. Performance obligations are identified based on whether the promised goods or services are distinct. The transaction price is allocated to each performance obligation based on their relative stand-alone selling prices. Where stand-alone selling prices are not directly observable, they are estimated using an expected cost-plus-margin approach.

Revenue from contact centre operations and other recurring service arrangements is recognised over time as customers simultaneously receive and consume the benefits of the services provided.

Revenue from the development of customer-specific digital platforms and software solutions is recognised over time where the assets being developed have no alternative use to the Group and the Group has an enforceable right to payment for performance completed to date. Progress towards satisfaction of the performance obligation is measured using an input method based on costs incurred relative to total estimated costs, as management considers this method faithfully depicts the transfer of control of the services to customers.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(q) Revenue recognition for contracts with customers (continued)

Outsourcing services (continued)

Certain contracts include variable consideration linked to the achievement of specified performance or operational outcomes. Variable consideration is included in the transaction price only to the extent that it is highly probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is subsequently resolved. Estimates of variable consideration and the related constraint are reassessed at each reporting date.

For fixed-price contracts, customers are generally invoiced based on a contractual payment schedule. Where revenue recognised exceeds amounts billed, the excess is recognised as a contract asset if the right to consideration is conditional, and as an unbilled receivable if the right to consideration is unconditional. Where billings exceed revenue recognised, a contract liability is recognised. Contract liabilities are subsequently recognised as revenue when the related performance obligations are satisfied.

Estimates of revenue, costs and the extent of progress toward completion are reviewed on an ongoing basis. Any revisions arising from changes in circumstances are recognised in profit or loss in the period in which the changes become known to management.

Service concession arrangements

The Group enters into arrangements involving the design, development, implementation, operation and maintenance of digital platforms for public sector entities that meet the definition of a service concession arrangement. Under such arrangements, the Group acts as an operator and receives an intangible asset representing the right to charge users of the public service.

Revenue from the design and development of the infrastructure is recognised over time as the development services are performed. Progress towards satisfaction of the performance obligation is measured using an input method based on costs incurred relative to total estimated costs, as management considers this method faithfully depicts the transfer of control of the services to the grantor. The corresponding consideration received or receivable is recognised as an intangible asset. Revenue and the corresponding intangible asset are recognised by reference to the stage of completion of the development services performed.

Revenue from operation and maintenance services under service concession arrangements is recognised over the period in which the services are provided.

Education

Education consists of educational and industrial training services primarily focused on customer care in the service industry. Revenue from industrial training services is recognised over time using the output method.

(r) Contract liabilities

A contract liability represents the obligation of the Group and of the Company to transfer or outsourcing services to a customer for which consideration has been received (or the amount is due) from the customers.

(s) Interest income

Interest income arising from financial assets at FVTPL is recognised under finance income.

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance). Interest income on financial assets at amortised cost is recognised under finance income.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

3 MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(t) Dividend income

Dividend income is recognised when the Group's and the Company's right to receive payment is established. This applies even if they are paid out of pre-acquisition profits. However, the investment may need to be tested for impairment as a consequence.

(u) Foreign currencies

(i) Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements are presented in Ringgit Malaysia, which is the Company's functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss. However, exchange differences are deferred in other comprehensive income when they are attributable to items that form part of the net investment in a foreign operation.

All foreign exchange gains and losses are presented in profit or loss on a net basis within 'other operating expenses'.

(iii) Group companies

The results and financial position of all the Group entities (none of which has the currency of a hyperinflationary economy) that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

- assets and liabilities for each statement of financial position presented are translated at the closing rate at the date of that statement of financial position;
- income and expenses for each statement of comprehensive income are translated at average exchange rates (unless this average is not a reasonable approximation of the cumulative effect of the rates prevailing on the transaction dates, in which case income and expenses are translated at the rate on the dates of the transactions); and
- all resulting exchange differences are recognised as a separate component of other comprehensive income.

On consolidation, exchange differences arising from the translation of any net investment in foreign entities, and of borrowings and other financial instruments designated as hedges of such investments, are recognised in other comprehensive income.

(v) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker.

The chief operating decision makers, who are responsible for allocating resources and assessing performance of the operating segments, has been identified as the Group's and the Company's Board of Directors that makes strategic decisions.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

4 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated by the Directors and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Group and the Company makes estimates and assumptions concerning the future. The estimates are based on the Group's best knowledge of current events, historical experience, actions that the Group and the Company may undertake in the future and on various other assumptions that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, rarely equal the related actual results. To enhance the information content of the estimates, certain key variables that are anticipated to have material impact to the Group's results and financial position are tested for sensitivity to changes in the underlying parameters. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below.

There are no critical accounting estimates or judgements that require separate disclosure, as no estimates or judgements have been identified that would give rise to a significant risk of material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5 SEGMENT REPORTING

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss.

The Group organises its business in the following operating segments:

(i) Outsourcing services comprising of BPO services which offer multi-lingual, multi-channel customer care, technical support help desks, consultative sales and associated fulfilment. The Group also provides electronic solutions and applications for payment on-line processing, border security services, digital platforms and software solutions.

(ii) Education includes physical and online educational and industrial training services primarily focused on customer care in the service industry.

Inter-segment pricing is determined based on negotiated terms.

(a) Operating segments

Segment results represent segment operating revenue less segment expenses.

Segment assets disclosed for each segment represent assets directly managed by each segment, primarily include plant and equipment, and receivables. Unallocated assets mainly include cash and bank balances, deferred tax assets, tax recoverable, investments in cash funds and plant and equipment of the dormant entities in the Group.

Segment liabilities comprise operating liabilities and exclude tax liabilities and deferred tax liabilities.

Segment capital expenditure comprises additions to plant and equipment, and intangible assets.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5 SEGMENT REPORTING (CONTINUED)

(a) Operating segments (continued)

For the financial year ended 30 June 2026

	Outsourcing services	Education	Inter segment eliminations	Total
	RM	RM	RM	RM
External revenue	301,761,571	39,241	-	301,800,812
Inter segment revenue*	16,403,711	469,546	(16,873,257)	-
Total revenue	318,165,282	508,787	(16,873,257)	301,800,812
Segment results	82,291,685	426,370	-	82,718,055
Finance income				1,633,100
Finance cost				(756,530)
Depreciation and amortisation expenses				(16,976,587)
Profit before taxation				66,618,038
Taxation				(19,690,998)
Net profit for the financial year				46,927,040

* Inter segment revenue has been eliminated at the respective segment revenue. The inter segment revenue was entered into in the normal course of business and at prices available to third parties or at negotiated terms.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5 SEGMENT REPORTING (CONTINUED)

(a) Operating segments (continued)

As at 30 June 2026

	Outsourcing services	Education	Inter segment eliminations**	Total
	RM	RM	RM	RM
Segment assets	110,888,281	10,885	4,360,176	115,259,342
Unallocated assets:				
- Deferred tax assets				662,576
- Tax recoverable				983,516
- Cash and bank balances				23,173,963
- Investments in cash funds				25,384,070
- Others				3,394
Total assets				165,466,861
Segment liabilities	42,104,176	8,801,138	(16,068,890)	34,836,424
Unallocated liabilities:				
- Tax liabilities				5,465,511
- Deferred tax liabilities				196,735
Total liabilities				40,498,670

For the financial year ended 30 June 2026

	Outsourcing services	Education	Inter segment eliminations**	Total
	RM	RM	RM	RM
Capital expenditure	10,590,782	-	(1,197,369)	9,393,413
Employee benefit costs	176,887,906	-	-	176,887,906
Significant non-cash expenses:				
- Depreciation and amortisation expenses	16,749,737	2,803	224,047	16,976,587
- Unrealised foreign exchange gain	(175,666)	-	-	(175,666)
- Impairment loss	3,706,401	-	(3,706,401)	-

** Inter segment eliminations relate to inter segment receivables and payables balances which has been eliminated at the respective segment assets and liabilities.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5 SEGMENT REPORTING (CONTINUED)

(a) Operating segments (continued)

For the financial year ended 30 June 2025

	Outsourcing services	Education	Inter segment eliminations	Total
	RM	RM	RM	RM
External revenue	198,587,452	11,290	-	198,598,742
Inter segment revenue*	19,019,750	640,000	(19,659,750)	-
Total revenue	217,607,202	651,290	(19,659,750)	198,598,742
Segment results	44,864,964	347,543	-	45,212,507
Finance income				1,616,611
Finance cost				(1,019,216)
Depreciation and amortisation expenses				(18,891,293)
Profit before taxation				26,918,609
Taxation				(6,278,897)
Net profit for the financial year				20,639,712

* Inter segment revenue has been eliminated at the respective segment revenue. The inter segment revenue was entered into in the normal course of business and at prices available to third parties or at negotiated terms.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5 SEGMENT REPORTING (CONTINUED)

(a) Operating segments (continued)

As at 30 June 2025

	Outsourcing services	Education	Inter segment eliminations**	Total
	RM	RM	RM	RM
Segment assets	85,596,054	1,177,074	1,248,541	88,021,669
Unallocated assets:				
- Deferred tax assets				2,107,938
- Tax recoverable				4,705,858
- Cash and bank balances				26,019,724
- Investments in cash funds				24,073,155
- Others				9,855
Total assets				144,938,199
Segment liabilities	39,220,818	9,383,799	(21,070,030)	27,534,587
Unallocated liabilities:				
- Tax liabilities				477,176
- Deferred tax liabilities				1,608,466
Total liabilities				29,620,229

For the financial year ended 30 June 2025

	Outsourcing services	Education	Inter segment eliminations**	Total
	RM	RM	RM	RM
Capital expenditure	9,392,562	720	-	9,393,282
Employee benefit costs	119,604,427	-	-	119,604,427
Significant non-cash expenses:				
- Depreciation and amortisation expenses	18,662,382	4,866	224,045	18,891,293
- Unrealised foreign exchange gain	827,862	349	-	828,211
- Reversal of impairment loss	(7,587,420)	-	7,587,420	-

** Inter segment eliminations relate to inter segment receivables and payables balances which has been eliminated at the respective segment assets and liabilities.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

5 SEGMENT REPORTING (CONTINUED)

(b) Geographical information

In determining the geographical segments of the Group, the geographical disclosure is determined based on the following:

- Revenue is based on the country in which the customer is located.
- Total assets and capital expenditure are determined based on where the assets are located.

The Group provides services to clients based in the following geographical areas:

	Revenue		Assets **	
	2026	2025	2026	2025
	RM	RM	RM	RM
Malaysia *	**246,973,712**	144,598,465	**28,477,775**	35,335,123
Philippines	**30,808,772**	29,000,914	**-**	-
Singapore	**5,414,035**	5,880,962	**-**	-
Hong Kong	**731,132**	802,086	**-**	-
Sri Lanka	**7,115,506**	7,413,935	**6,269,238**	2,168,138
Thailand	**3,503,541**	2,962,827	**-**	-
Germany	**6,123,682**	6,064,233	**-**	-
Others	**1,130,432**	1,875,320	**-**	-
	301,800,812	198,598,742	**34,747,013**	37,503,261

* Group's home country.
** Represents non-current assets excluding deferred tax assets.

(c) Major customers

Four (2025: four) individual customers representing 10% (2025: 11%) of total customers contributed 82% (2025: 80%) of the Group's revenue.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

6 REVENUE

Revenue from contracts with customers and the timing of revenue recognition are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Over time				
- Outsourcing services	**301,761,571**	198,587,452	**295,686,782**	191,173,517
- Education	**39,241**	11,290	**-**	-
	301,800,812	198,598,742	**295,686,782**	191,173,517

Included in the outsourcing services are development revenue recognised under IC Interpretation 12 Service Concession Arrangements amounting to RM2,816,422 (2025: RM1,098,759) and RM4,013,789 (2025: RM1,098,759) of the Group and the Company respectively. Also included in the outsourcing services is software development revenue of the Group and Company amounting to RM8,027,751 (2025: RM Nil).

7 EMPLOYEE BENEFIT COSTS

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Salaries and bonuses	**152,483,220**	103,028,601	**139,424,728**	97,677,045
Defined contribution plans	**14,744,516**	9,140,412	**13,380,956**	8,190,946
Other employee benefits	**5,586,101**	4,148,301	**5,390,030**	4,438,107
Staff welfare	**1,040,012**	1,111,484	**926,906**	1,065,678
	173,853,849	117,428,798	**159,122,620**	111,371,776
Directors' remuneration:				
- Salaries and bonuses	**2,052,940**	1,394,880	**2,052,940**	1,394,880
- Defined contribution plans	**247,254**	168,242	**247,254**	168,242
- Fees	**733,863**	612,507	**733,863**	612,507
	176,887,906	119,604,427	**162,156,677**	113,547,405

The estimated monetary value of benefits-in-kind of Director amounted to RM7,200 (2025: RM7,200) for the Group and the Company.

Key management personnel ("KMP") are the persons who have authority and responsibility for planning, directing and controlling the activities of the Group or the Company either directly or indirectly. The KMP of the Group or of the Company are the Directors of the Company.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

8 RENTAL EXPENSES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Expenses relating to short-term leases:				
- Apartments	**99,660**	127,135	**99,660**	55,020
- Others	**61,730**	140,560	**53,263**	121,106
	161,390	267,695	**152,923**	176,126
Expenses relating to low value assets:				
- Office equipment	**32,618**	32,252	**31,538**	31,172
	194,008	299,947	**184,461**	207,298

Total amount of cash flows in relation to lease arrangements of the Group and the Company during the financial year ended 30 June 2026 were RM10,579,017 (2025: RM10,455,432) and RM9,555,492 (2025: RM9,486,860), respectively.

9 FINANCE INCOME AND COST

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Finance income:				
- Interest income	**1,633,100**	1,616,611	**1,632,720**	1,613,898
Finance cost:				
- Interest on lease liabilities	**(756,530)**	(1,019,216)	**(473,006)**	(925,086)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

10 PROFIT BEFORE TAXATION

Profit before taxation is arrived at after charging/(crediting):

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Auditors' remuneration:				
- Fees for statutory audit				
- PricewaterhouseCoopers PLT ("PwC"), Malaysia	**338,918**	332,304	**278,350**	275,122
- Other auditors	**2,655**	20,881	**-**	-
- Fees for other services				
- Member firms of PwC Malaysia	**200,950**	20,450	**200,950**	20,450
Depreciation of plant and equipment	**5,391,519**	6,279,588	**4,564,736**	5,823,757
Depreciation of right-of-use assets	**8,929,505**	8,950,941	**7,971,695**	7,967,019
Amortisation of intangible assets	**2,655,563**	3,660,764	**2,260,380**	2,738,493
Foreign exchange loss/(gain):				
- Realised	**340,979**	214,473	**256,047**	199,841
- Unrealised	**(175,666)**	828,211	**(175,666)**	827,861
Gain on disposal of plant and equipment	**(1,324)**	-	**(1,324)**	-
Net impairment/(reversal) on financial assets:				
- amount due from subsidiaries	**-**	-	**83,857**	34,303
- advances to subsidiaries	**-**	-	**3,622,544**	(7,621,723)
Marketing expenses	**16,871,442**	10,748,230	**16,862,120**	10,744,897
Professional fees	**2,101,231**	1,376,720	**1,930,711**	1,306,540
Plant and equipment written off	**4,200**	88,530	**-**	88,530
Maintenance expenses	**5,285,626**	6,001,503	**11,428,592**	11,994,049
Software subscription and support services	**5,434,660**	3,387,215	**13,878,133**	10,796,751

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

11 TAXATION

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Income tax:				
Current financial year:				
- Malaysian tax	**18,974,471**	6,749,060	**17,329,974**	6,337,534
Under provision of tax in prior financial years:				
- Malaysian tax	**733,904**	1,036,179	**733,904**	1,036,179
	19,708,375	7,785,239	**18,063,878**	7,373,713
Deferred taxation (Note 26):				
Relating to origination and reversal of temporary differences	**(17,377)**	(1,506,342)	**(2,109,000)**	(366,960)
	19,690,998	6,278,897	**15,954,878**	7,006,753

The Malaysian current income tax is calculated at the statutory tax rate of 24% (2025: 24%) of the estimated assessable profit for the financial year.

Taxation for other jurisdictions is calculated at rates prevailing in the respective jurisdictions.

The explanation of the relationship between tax expense and profit before taxation is as follows:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	%	**%**	**%**	**%**
Numerical reconciliation between the average effective tax rate and the Malaysian statutory tax rate:				
Malaysian statutory tax rate	**24**	24	**24**	24
Tax effects of:				
- Expenses not deductible for tax purposes	**3**	1	**2**	9
- Income not subject to tax	**-***	-*	**-***	(8)
- Under provision of taxation expenses	**1**	5	**-**	4
- Recognition and utilisation of previously unrecognised capital allowances and tax losses	**-**	(7)	**-**	-
- Reversal of previously recognised tax benefits from tax losses	**2**	-	**-**	-
Average effective tax rate	**30**	23	**26**	29

* Less than 1%

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

12 EARNINGS PER SHARE

Basic earnings per share

Basic earnings per share of the Group is calculated by dividing the net profit for the financial year by the weighted average number of issued ordinary shares during the financial year.

	Group	
	2026	**2025**
Profit for the financial year attributable to owners of the Company (RM'000)	**47,235**	20,345
Weighted average number of issued ordinary shares ('000)	**355,454**	355,454
Basic earnings per share (sen)	**13.29**	5.72

There is no dilutive potential ordinary share outstanding during the financial year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

13 DIVIDENDS

The dividends paid by the Company during the financial year are set out below:

	2026		2025	
	Gross dividend per share	Amount of dividend, tax exempt	Gross dividend per share	Amount of dividend, tax exempt
	sen	RM	sen	RM
First interim dividends paid in respect of the financial years ended:				
- 30 June 2026	**3.00**	**10,663,607**	-	-
- 30 June 2025	**-**	**-**	2.00	7,109,071
Second interim dividends paid in respect of the financial years ended:				
- 30 June 2026	**3.00**	**10,663,607**	-	-
- 30 June 2025	**-**	**-**	1.25	4,443,170
Third interim dividends paid in respect of the financial years ended:				
- 30 June 2026	**3.00**	**10,663,607**	-	-
- 30 June 2025	**-**	**-**	1.00	3,554,535
Fourth interim dividends paid in respect of the financial years ended:				
- 30 June 2025	**1.25**	**4,443,170**	-	-
- 30 June 2024	**-**	**-**	1.25	4,443,170
	10.25	**36,433,991**	5.50	19,549,946

Subsequent to the financial year, on 27 August 2026 the Board of Directors declared a fourth interim dividend of 3.00 sen, tax exempt, per ordinary share of RM10,663,607, payable on 30 September 2026.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

14 PLANT AND EQUIPMENT

Group	As at 1 July 2025	Additions/ Charge for the financial year	Write off	Disposal	Currency translation differences	As at 30 June 2026
	RM	RM	RM	RM	RM	RM
2026						
Cost						
Furniture and fittings	9,014,138	105,774	-	-	(103,632)	9,016,280
Office equipment and computers	71,546,521	2,919,683	(4,173,568)	(1,392,186)	(681,818)	68,218,632
Telecommunications equipment	10,544,311	-	-	(1,835)	-	10,542,476
Office renovations	14,468,133	714,049	-	-	(168,113)	15,014,069
Work-in-progress	-	2,740,843	-	-	-	2,740,843
	105,573,103	6,480,349	(4,173,568)	(1,394,021)	(953,563)	105,532,300
Accumulated depreciation						
Furniture and fittings	8,345,886	465,136	-	-	(101,569)	8,709,453
Office equipment and computers	63,489,559	3,848,898	(4,169,368)	(1,391,673)	(538,276)	61,239,140
Telecommunications equipment	10,151,590	382,956	-	(1,835)	-	10,532,711
Office renovations	13,706,741	694,529	-	-	(180,389)	14,220,881
	95,693,776	5,391,519	(4,169,368)	(1,393,508)	(820,234)	94,702,185

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

14 PLANT AND EQUIPMENT (CONTINUED)

Group	As at 1 July 2024	Additions/ Charge for the financial year	Write off	Currency translation differences	As at 30 June 2025
	RM	RM	RM	RM	RM
2025					
Cost					
Furniture and fittings	9,061,104	26,604	(5,451)	(68,119)	9,014,138
Office equipment and computers	70,176,246	2,757,298	(1,009,003)	(378,020)	71,546,521
Telecommunications equipment	10,544,311	-	-	-	10,544,311
Office renovations	14,536,833	38,338	-	(107,038)	14,468,133
	104,318,494	2,822,240	(1,014,454)	(553,177)	105,573,103
Accumulated depreciation					
Furniture and fittings	7,838,456	578,775	(5,343)	(66,002)	8,345,886
Office equipment and computers	60,200,733	4,526,485	(920,581)	(317,078)	63,489,559
Telecommunications equipment	9,698,135	453,455	-	-	10,151,590
Office renovations	13,090,791	720,873	-	(104,923)	13,706,741
	90,828,115	6,279,588	(925,924)	(488,003)	95,693,776

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

14 PLANT AND EQUIPMENT (CONTINUED)

Company

	As at 1 July 2025	Additions/ Charge for the financial year	Write off	Disposal	As at 30 June 2026
	RM	RM	RM	RM	RM
2026					
Cost					
Furniture and fittings	6,978,917	44,594	-	-	7,023,511
Office equipment and computers	59,323,319	1,258,335	(4,167,106)	(1,392,186)	55,022,362
Telecommunications equipment	7,038,138	-	-	(1,835)	7,036,303
Office renovations	11,501,460	-	-	-	11,501,460
Work-in-progress	-	2,740,843	-	-	2,740,843
	84,841,834	4,043,772	(4,167,106)	(1,394,021)	83,324,479
Accumulated depreciation					
Furniture and fittings	6,331,002	451,258	-	-	6,782,260
Office equipment and computers	52,580,671	3,304,553	(4,167,106)	(1,391,673)	50,326,445
Telecommunications equipment	6,645,419	382,956	-	(1,835)	7,026,540
Office renovations	10,781,194	425,969	-	-	11,207,163
	76,338,286	4,564,736	(4,167,106)	(1,393,508)	75,342,408

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

14 PLANT AND EQUIPMENT (CONTINUED)

Company	As at 1 July 2024	Additions/ Charge for the financial year	Write off	As at 30 June 2025
	RM	RM	RM	RM
2025				
Cost				
Furniture and fittings	6,959,091	25,277	(5,451)	6,978,917
Office equipment and computers	58,348,351	1,983,971	(1,009,003)	59,323,319
Telecommunications equipment	7,038,138	-	-	7,038,138
Office renovations	11,501,460	-	-	11,501,460
	83,847,040	2,009,248	(1,014,454)	84,841,834
Accumulated depreciation				
Furniture and fittings	5,764,626	571,719	(5,343)	6,331,002
Office equipment and computers	49,380,373	4,120,879	(920,581)	52,580,671
Telecommunications equipment	6,191,964	453,455	-	6,645,419
Office renovations	10,103,490	677,704	-	10,781,194
	71,440,453	5,823,757	(925,924)	76,338,286

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Net book value				
Furniture and fittings	**306,827**	668,252	**241,251**	647,915
Office equipment and computers	**6,979,492**	8,056,962	**4,695,917**	6,742,648
Telecommunications equipment	**9,765**	392,721	**9,763**	392,719
Office renovations	**793,188**	761,392	**294,297**	720,266
Work-in-progress	**2,740,843**	-	**2,740,843**	-
	10,830,115	9,879,327	**7,982,071**	8,503,548

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

15 INTANGIBLE ASSETS

Group	As at 1 July 2025	Additions/ Charge for the financial year	Write off	Reclassification	Currency translation differences	As at 30 June 2026
	RM	RM	RM	RM	RM	RM
2026						
Cost						
Software licences	18,061,090	518,330	(708,139)	-	(330,474)	17,540,807
Software development costs	6,662,416	-	-	4,226,209	-	10,888,625
Concession assets	-	-	-	2,535,353	-	2,535,353
Intangible under development	6,232,799	2,394,734	-	(6,761,562)	-	1,865,971
	30,956,305	2,913,064	(708,139)	-	(330,474)	32,830,756
Accumulated amortisation						
Software licences	15,664,306	1,211,177	(708,139)	-	(316,339)	15,851,005
Software development costs	3,533,989	1,436,638	-	-	-	4,970,627
Concession assets	-	7,748	-	-	-	7,748
	19,198,295	2,655,563	(708,139)	-	(316,339)	20,829,380

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

15 INTANGIBLE ASSETS (CONTINUED)

Group	As at 1 July 2024	Additions/ Charge for the financial year	Write off	Currency translation differences	As at 30 June 2025
	RM	RM	RM	RM	RM
2025					
Cost					
Software licences	17,933,489	338,243	-	(210,642)	18,061,090
Software development costs	9,081,184	-	(2,312,299)	(106,469)	6,662,416
Intangible under development*	-	6,232,799	-	-	6,232,799
	27,014,673	6,571,042	(2,312,299)	(317,111)	30,956,305
Accumulated amortisation					
Software licences	14,114,579	1,721,788	-	(172,061)	15,664,306
Software development costs	3,998,387	1,938,976	(2,312,299)	(91,075)	3,533,989
	18,112,966	3,660,764	(2,312,299)	(263,136)	19,198,295

*Included in software under development are concession assets amounting to RM1,262,758.

Company	As at 1 July 2025	Additions/ Charge for the financial year	Write off	Reclassification	As at 30 June 2026
	RM	RM	RM	RM	RM
2026					
Cost					
Software licences	15,841,758	508,963	(708,139)	-	15,642,582
Software development costs	5,666,660	-	-	4,226,209	9,892,869
Concession assets	-	-	-	3,349,111	3,349,111
Intangible under development	6,232,799	3,592,101	-	(7,575,320)	2,249,580
	27,741,217	4,101,064	(708,139)	-	31,134,142
Accumulated amortisation					
Software licences	13,656,854	1,040,039	(708,139)	-	13,988,754
Software development costs	2,818,294	1,212,593	-	-	4,030,887
Concession assets	-	7,748	-	-	7,748
	16,475,148	2,260,380	(708,139)	-	18,027,389

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

15 INTANGIBLE ASSETS (CONTINUED)

Company	As at 1 July 2024	Additions/ Charge for the financial year	As at 30 June 2025
	RM	RM	RM
2025			
Cost			
Software licences	15,511,728	330,030	15,841,758
Software development costs	5,666,660	-	5,666,660
Intangible under development*	-	6,232,799	6,232,799
	21,178,388	6,562,829	27,741,217
Accumulated amortisation			
Software licences	12,130,952	1,525,902	13,656,854
Software development costs	1,605,703	1,212,591	2,818,294
	13,736,655	2,738,493	16,475,148

*Included in software under development are concession assets amounting to RM1,262,758.

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Net book value				
Software licences	**1,689,802**	2,396,784	**1,653,828**	2,184,904
Software development costs	**5,917,998**	3,128,427	**5,861,982**	2,848,366
Concession assets	**2,527,605**	-	**3,341,363**	-
Intangible under development	**1,865,971**	6,232,799	**2,249,580**	6,232,799
	12,001,376	11,758,010	**13,106,753**	11,266,069

Software licences relate to licences purchased that are not integral to any plant and equipment.

Impairment assessments for software under development

Software under development are intangible assets that are not yet available for use. These assets are not amortised but are tested for impairment annually.

In the current financial year, the recoverable amount of the software under development is determined using the value-in-use ("VIU") calculation. The calculation use pre-tax cash flow projections covering the contract period with no terminal value. The rate used to discount the forecast cash flow is 13%.

Based on the sensitivity analysis performed, the Directors concluded that no reasonable change in the assumptions would cause the carrying amounts of the software under development to exceed its recoverable amount.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

16 RIGHT-OF-USE ASSETS

	Office buildings	
	2026	2025
	RM	RM
Net book value		
Group		
At the beginning of the financial year	**12,651,537**	21,154,815
Additions	**4,314,883**	-
Remeasurement	**3,898,920**	-
Modification	**-**	470,823
Depreciation	**(8,929,505)**	(8,950,941)
Currency translation differences	**(240,638)**	(23,160)
At the end of the financial year	**11,695,197**	12,651,537
Company		
At the beginning of the financial year	**11,973,952**	19,940,971
Addition	**142,227**	-
Remeasurement	**3,898,920**	-
Depreciation	**(7,971,695)**	(7,967,019)
At the end of the financial year	**8,043,404**	11,973,952

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

17 INTERESTS IN SUBSIDIARIES

	Company	
	2026	2025
	RM	RM
Unquoted shares at cost	**3,187,392**	3,187,392
Less: Impairment loss	**(2,520,109)**	(2,520,109)
	667,283	667,283
Advances to subsidiaries	**25,731,431**	22,108,887
Less: Impairment loss	**(25,731,431)**	(22,108,887)
	-	-
	667,283	667,283

The advances are unsecured and are non-interest bearing with repayable on demand. The Company does not anticipate any repayment from subsidiaries.

During the financial year, the Company recognised impairment loss of RM3,622,544 (2025: net reversal of RM6,954,440) in respect to advances to subsidiaries and nil (2025: net reversal of RM667,283) for unquoted shares.

The movements in provision for impairment of advances in subsidiaries are as follows:

	Company	
	2026	2025
	RM	RM
Advances to subsidiaries		
At the beginning of the financial year	**22,108,887**	29,063,327
Impairment/(Reversal) during the financial year	**3,622,544**	(6,954,440)
At the end of the financial year	**25,731,431**	22,108,887

Details of the measurement of ECL on the advances to subsidiaries is shown below:

	Expected credit loss rate	Basis for recognition of expected credit loss provision	Estimated gross carrying amount at default	Loss allowance	Carrying amount (net of impairment provision)
	%	RM	RM	RM	RM
2026					
Non-performing	100	Lifetime ECL	25,731,431	(25,731,431)	-
2025					
Non-performing	100	Lifetime ECL	22,108,887	(22,108,887)	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

17 INTERESTS IN SUBSIDIARIES (CONTINUED)

Details of the subsidiaries are as follows:

Name	Place of business and country of incorporation	Group's effective interest 2026 %	Group's effective interest 2025 %	Principal activities
Subsidiaries of the Company				
Scicom (Academy) Sdn. Bhd.*	Malaysia	**100**	100	Provides customer service training products as well as contact centre consulting and marketing services
Scicom International College Sdn. Bhd. *	Malaysia	**70**	70	Dormant
Scicom AI Sdn. Bhd. * (formerly known as Scicom E Solutions Sdn. Bhd.)	Malaysia	**100**	100	Provides electronic solutions and applications for payment on-line processing, border security services, digital platforms and software solutions
Scicom Contact Centre Services Private Limited ^	India	**100**	100	Dormant
Scicom International (UK) Ltd.^	United Kingdom	**100**	100	Dormant
Scicom Inc.^ (Subsidiary of Scicom International (UK) Ltd.)	United States of America	**100**	100	Dormant
PT Scicom Indonesia ^	Indonesia	**100**	100	Dormant
Scicom Lanka (Private) Limited **	Sri Lanka	**100**	100	Provides customer contact centre outsourcing services
Scicom (Cambodia) Co. Ltd. ^	Cambodia	**100**	100	Dormant
SciSolutions (Mauritius) Ltd. ^	Mauritius	**100**	100	Dormant
Mediconnect Sdn. Bhd.*	Malaysia	**100**	100	Dormant

* Audited by PricewaterhouseCoopers PLT ("PwC") Malaysia.
** Audited by a firm other than PwC Malaysia.
^ Not required by their local laws to appoint statutory auditors.

Non-controlling interests are not material to the Group.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

18 TRADE RECEIVABLES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Receivables				
- Billed	**29,297,735**	22,824,355	**27,808,398**	21,746,428
- Unbilled	**37,010,101**	21,716,972	**36,185,946**	20,341,978
	66,307,836	44,541,327	**63,994,344**	42,088,406

Unbilled receivables are accrued revenue is expected to be billed in the subsequent financial period.

Measurement of ECL

The Group and Company applied MFRS 9 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

Based on the expected credit loss assessment performed, taking into consideration the customers' established payment track records and the absence of significant historical defaults, the Directors are of the view that the loss allowance is immaterial as at 30 June 2026.

Credit terms of trade receivables range from 30 to 120 days (2025: 30 to 120 days). The fair value of trade receivables approximates its carrying value.

The gross carrying amount of trade receivables (with individually significant balances which are separately assessed for ECL measurement) representing the maximum exposure to credit risk to the Group and the Company are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Current (not past due):				
- Billed receivables	**26,847,379**	16,999,492	**25,887,015**	16,828,563
- Unbilled receivables	**37,010,101**	21,716,972	**36,185,946**	20,341,978
Past due billed receivables:				
- 1 to 30 days	**1,050,414**	4,266,173	**730,343**	3,959,283
- 31 to 60 days	**543,953**	1,236,872	**542,595**	683,102
- 61 to 90 days	**152,806**	36,169	**152,806**	34,652
- More than 90 days	**703,183**	285,649	**495,639**	240,828
	66,307,836	44,541,327	**63,994,344**	42,088,406

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

19 OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Financial assets				
Non-current assets				
Deposits	**220,325**	3,214,387	**219,725**	3,023,958
Current assets				
Other receivables	**869,676**	1,092,339	**239,148**	1,122,383
Deposits	**3,777,914**	1,203,279	**3,417,523**	1,101,908
	4,647,590	2,295,618	**3,656,671**	2,224,291
Non-financial assets				
Prepayments**	**5,876,997**	2,940,062	**5,645,013**	2,195,749
Other receivables*	**201,190**	751,256	**-**	-
	6,078,187	3,691,318	**5,645,013**	2,195,749
Total current assets	**10,725,777**	5,986,936	**9,301,684**	4,420,040

**Other receivables that are non-financial assets comprise of government service tax, value added tax and economic service charge.*

***Included in prepayments are amounts mainly related to annual software licences, maintenance support and purchase of goods.*

The Group's and the Company's other receivables financial assets are neither past due nor impaired.

The Group and the Company have assessed the ECL for other receivables and deposits to be immaterial.

NOTES TO THE FINANCIAL STATEMENTS

● ● ● FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

20 AMOUNTS DUE FROM/(TO) SUBSIDIARIES

The carrying amount of the amounts due from/ (to) subsidiaries are as follows:

	Company	
	2026	2025
	RM	RM
Non-current assets		
Amounts due from subsidiaries	**14,075,987**	15,162,698
Less: Loss allowances	**(13,192,565)**	(13,108,708)
	883,422	2,053,990
Current assets		
Amounts due from subsidiaries	**1,333,690**	753,690
Less: Loss allowances	**(433,690)**	(433,690)
	900,000	320,000
Amounts due from subsidiaries	**1,783,422**	2,373,990
Current liabilities		
Amounts due to a subsidiary	**(7,278,578)**	(4,534,610)

(a) Amounts due from subsidiaries

The amounts due from subsidiaries are non-trade, unsecured, interest-free and repayable on demand.

Impairment loss

The movement in impairment loss is as follows:

	Company	
	2026	2025
	RM	RM
At the beginning of the financial year	**13,542,398**	13,508,095
Allowance on impairment for the financial year	**83,857**	34,303
At the end of the financial year	**13,626,255**	13,542,398

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

20 AMOUNTS DUE FROM/(TO) SUBSIDIARIES (CONTINUED)

(a) Amounts due from subsidiaries (continued)

Impairment loss (continued)

The impairment of amounts due from subsidiaries are individually determined. The impairment loss recognised are in relation to subsidiaries with indication of impairment estimated based on the financial condition of the respective subsidiaries.

Details of the measurement of ECL is shown below:

	Expected credit loss rate	Basis for recognition of expected credit loss provision	Estimated gross carrying amount at default	Loss allowance	Carrying amount (net of impairment provision)
	%	RM	RM	RM	RM
Company					
2026					
Underperforming	45	Lifetime ECL	3,261,988	(1,478,566)	1,783,422
Non-performing	100	Lifetime ECL	12,147,689	(12,147,689)	-
			15,409,677	(13,626,255)	1,783,422
2025					
Underperforming	38	Lifetime ECL	3,852,556	(1,478,566)	2,373,990
Non-performing	100	Lifetime ECL	12,063,832	(12,063,832)	-
			15,916,388	(13,542,398)	2,373,990

(b) Amounts due to a subsidiary

The amounts due to a subsidiary is denominated in Ringgit Malaysia, trade, unsecured, repayable on demand and bear no interest.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

21 INVESTMENTS IN CASH FUNDS

	Group and Company	
	2026	2025
	RM	RM
Investments in cash funds	**25,384,070**	24,073,155

Investments in cash funds comprise of investment in money market and short-term and medium-term income funds.

The fair values are within Level 1 of the fair value hierarchy as detailed in Note 32(b) (2025: Level 1).

The credit quality of financial institutions in respect of investments in cash funds are as follows:

	Group and Company	
	2026	2025
	RM	RM
AAA	**19,529,161**	18,406,508
AA2	**5,854,909**	5,666,647
	25,384,070	24,073,155

The credit quality of the above balances is assessed by reference to RAM Rating Services Berhad.

22 CASH AND BANK BALANCES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Cash on hand and in bank	**10,173,963**	7,328,124	**9,366,665**	6,845,500
Deposits with licensed banks	**13,000,000**	18,691,600	**13,000,000**	18,691,600
Cash and bank balances	**23,173,963**	26,019,724	**22,366,665**	25,537,100
Less:				
- deposits with maturity of more than 3 months	**(8,000,000)**	(8,000,000)	**(8,000,000)**	(8,000,000)
Cash and cash equivalents	**15,173,963**	18,019,724	**14,366,665**	17,537,100

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

22 CASH AND BANK BALANCES (CONTINUED)

The credit quality of financial institutions in respect of cash and bank balances and deposits with licenced banks are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Cash on hand	**60,115**	53,730	**60,071**	53,444
Cash at bank and deposits with licenced banks:				
AAA	**22,576,448**	25,847,007	**22,306,468**	25,483,656
AA3	**417,361**	28,726	**126**	-
A2	**36,420**	1,498	**-**	-
No rating	**83,619**	88,763	**-**	-
	23,173,963	26,019,724	**22,366,665**	25,537,100

The credit qualities of the above balances are assessed by reference to RAM Rating Services Berhad and Fitch Ratings, Inc.

23 TRADE AND OTHER PAYABLES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Financial liabilities				
Trade payables	**22,082**	17,832	**21,674**	17,354
Accruals	**5,366,079**	3,683,321	**4,274,634**	3,036,154
Other payables	**2,061,704**	2,143,217	**1,866,050**	1,018,644
Deposits	**1,167,130**	1,091,904	**1,167,130**	1,091,904
Provisions	**-**	677,291	**-**	515,384
	8,616,995	7,613,565	**7,329,488**	5,679,440
Non-financial liabilities				
Other payroll-related liabilities	**11,656,160**	2,763,860	**10,041,326**	2,183,207
Provisions	**404,752**	-	**404,752**	-
Other payables	**285,682**	770,538	**83,071**	-
	20,963,589	11,147,963	**17,858,637**	7,862,647

Credit terms of trade payables range from 30 to 90 days (2025: 30 to 90 days).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

24 CONTRACT ASSET/(LIABILITY)

	Group and Company	
	2026	2025
	RM	RM
Asset		
Current	**3,482,110**	-
Liability		
Non-current	**749,623**	1,331,319
Current	**581,696**	581,696
	1,331,319	1,913,015

Contract asset primary relates to the Group and Company's right to consideration for work completed on software development but not yet billed at the reporting date, subject to billing milestones achieved.

Contract liability represents unfulfilled performance obligations for paid outsourcing maintenance services.

Movement of contract liability during the financial year were as follows:

	Group and Company	
	2026	2025
	RM	RM
At the beginning of the financial year	**1,913,015**	2,411,645
Revenue recognised during the financial year	**(581,696)**	(498,630)
At the end of the financial year	**1,331,319**	1,913,015

The transaction price allocated to the performance obligation that are unsatisfied as at reporting date are as follows:

	Group and Company	
	2026	2025
	RM	RM
- Within 1 year	**4,063,806**	581,696
- Between 1 to 2 years	**443,773**	581,696
- Between 2 to 3 years	**305,850**	443,773
- Between 3 to 4 years	**-**	305,850
	4,813,429	1,913,015

All other contracts are for periods of one year or less, or they are billed based on time incurred. Therefore, the transaction prices allocated to the unsatisfied performance obligations under these contracts are not disclosed.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

25 LEASE LIABILITIES

The Group and the Company lease office buildings. Rental contracts duration are typically between three (3) to ten (10) years with extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

The Group and the Company have several lease contracts for premises that include extension and termination options. These options are negotiated by management to provide flexibility in managing the portfolio of leased assets and align with the Group's and the Company's business needs. Management exercises judgement in determining whether these extension and termination options are reasonably certain to be exercised.

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Current	**5,041,568**	9,657,739	**4,760,111**	8,852,150
Non-current	**7,499,948**	4,815,870	**3,947,880**	4,712,719
	12,541,516	14,473,609	**8,707,991**	13,564,869

Reconciliation of changes in liabilities arising from financing activities

The following table illustrates the changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes during the financial year:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
As at the beginning of financial year	**14,473,609**	23,213,890	**13,564,869**	21,919,345
Additions	**4,314,883**	-	**142,227**	-
Remeasurement	**3,898,920**	-	**3,898,920**	-
Modification	**-**	470,823	**-**	-
Interest expense	**756,530**	1,019,216	**473,006**	925,086
Financing cash flows				
Payment of lease liabilities				
- principal portion	**(9,628,479)**	(9,136,269)	**(8,898,025)**	(8,354,476)
- interest portion	**(756,530)**	(1,019,216)	**(473,006)**	(925,086)
Currency translation differences	**(517,417)**	(74,835)	**-**	-
As at the end of financial year	**12,541,516**	14,473,609	**8,707,991**	13,564,869

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

25 LEASE LIABILITIES (CONTINUED)

Minimum lease payments payable on the lease liabilities are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Within 1 year	**5,621,233**	10,158,631	**5,056,730**	9,321,337
1 – 2 years	**1,267,355**	4,873,006	**764,076**	4,768,908
2 – 3 years	**1,237,474**	-	**714,381**	-
3 – 10 years	**6,646,531**	-	**2,619,399**	-
	14,772,593	15,031,637	**9,154,586**	14,090,245
Less: Future finance charges	**(2,231,077)**	(558,028)	**(446,595)**	(525,376)
	12,541,516	14,473,609	**8,707,991**	13,564,869

The Group and the Company did not include potential lease payments from extension options that it is not reasonably certain to exercise. The undiscounted potential future lease payments not recognised as lease liabilities as at 30 June 2026 was RM149,083 (2025: RM3,896,626) and range between 1 to 3 years (2025: 1 to 6 years).

26 DEFERRED TAXATION

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when the deferred taxes relate to the same authority. The following amounts are shown in the statements of financial position:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Deferred tax assets:				
- To be recovered within 12 months	**647,640**	1,955,463	**500,534**	-
- To be recovered after more than 12 months	**14,936**	152,475	**-**	-
	662,576	2,107,938	**500,534**	-
Deferred tax liabilities:				
- To be recovered within 12 months	**(196,735)**	(776,310)	**-**	(776,310)
- To be recovered after more than 12 months	**-**	(832,156)	**-**	(832,156)
	(196,735)	(1,608,466)	**-**	(1,608,466)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

26 DEFERRED TAXATION (CONTINUED)

The movements during the financial year relating to deferred taxation are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
At the beginning of the financial year	**499,472**	(934,297)	**(1,608,466)**	(1,975,426)
Charged/(Credited) to profit or loss (Note 11):				
- Plant, equipment and intangible assets	**1,318,319**	(312,095)	**1,326,376**	(344,659)
- Right-of-use assets	**2,041,694**	1,749,464	**1,879,073**	1,912,084
- Lease liabilities	**(2,264,012)**	(1,842,454)	**(2,101,392)**	(2,005,074)
- Provisions	**1,191,056**	(13,376)	**1,403,679**	(14,965)
- Tax losses	**(1,870,944)**	1,105,229	**-**	-
- Unrealised foreign exchange	**(259,129)**	360,450	**(259,129)**	360,450
- Contract liability	**(139,607)**	459,124	**(139,607)**	459,124
	17,377	1,506,342	**2,109,000**	366,960
Translation differences	**(51,008)**	(72,573)	**-**	-
At the end of the financial year	**465,841**	499,472	**500,534**	(1,608,466)

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Deferred tax assets (before offsetting)				
- Lease liabilities	**1,154,177**	3,418,189	**1,154,177**	3,255,569
- Provisions	**1,340,173**	149,117	**1,527,371**	123,692
- Tax losses	**162,258**	2,084,209	**-**	-
- Unrealised foreign exchange	**42,160**	301,289	**42,160**	301,289
- Contract liability	**319,517**	459,124	**319,517**	459,124
	3,018,285	6,411,928	**3,043,225**	4,139,674
Offsetting	**(2,355,709)**	(4,303,990)	**(2,542,691)**	(4,139,674)
Deferred tax assets (after offsetting)	**662,576**	2,107,938	**500,534**	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

26 DEFERRED TAXATION (CONTINUED)

The movements during the financial year relating to deferred taxation are as follows:

Deferred tax liabilities (before offsetting)

- Plant, equipment and intangible assets	**1,557,768**	2,876,087	**1,548,015**	2,874,391
- Right-of-use assets	**994,676**	3,036,369	**994,676**	2,873,749
	2,552,444	5,912,456	**2,542,691**	5,748,140
Offsetting	**(2,355,709)**	(4,303,990)	**(2,542,691)**	(4,139,674)
Deferred tax liabilities (after offsetting)	**196,735**	1,608,466	**-**	1,608,466

The amount of unused tax losses (which have ten (10) years of expiry period) for which no deferred tax asset is recognised in the statement of financial position is as follows:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Tax losses	**9,358,233**	2,882,681	**-**	-

No deferred tax assets are recognised from the above due to uncertainty of their recoverability. Under the Malaysia Finance Act 2021, any accumulated unutilised tax losses brought forward from YA 2018 can be carried forward for 10 consecutive years of assessment (i.e: from YA 2018 to 2028).

Under Sri Lanka tax regulation, any unutilised tax losses can be carried forward for a maximum of 6 subsequent years.

The tax losses are available for set off against future taxable profit of the Group with the remaining period up to tax expiry are as below:

	Group	
	2026	**2025**
	RM	**RM**
Expiring in 2026	**-**	116,880
Expiring in 2027	**237,962**	278,446
Expiring in 2028	**6,503,249**	1,855,086
Expiring in 2029	**632,269**	632,269
Expiring in 2030	**174,416**	-
Expiring in 2031	**6,877**	-
Expiring in 2032	**1,803,460**	-
	9,358,233	2,882,681

The availability of unutilised tax losses for offsetting against future taxable profits of the respective subsidiaries in Malaysia are subject to no substantial changes in shareholdings of those subsidiaries under the Income Tax Act, 1967 and guidelines issued by the tax authority.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

27 SHARE CAPITAL

	Group and Company	
	2026	2025
	RM	RM
Issued and fully paid ordinary shares with no par value		
At the beginning/end of the financial year	**35,545,356**	35,545,356

28 RESERVES

(a) Retained earnings

Retained earnings represent the cumulative earnings of the Group and of the Company attributable to the owners of the Company.

(b) Currency translation reserve

Currency translation reserve occurs on consolidation where the exchange differences arising from the translation of the net investment in foreign operations, and of borrowings and other currency instruments are taken to owners of the Company.

29 COMMITMENTS

Capital expenditure authorised by the Directors not provided for in the financial statements are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Authorised and contracted:				
- Plant and equipment	**194,020**	297,333	**183,440**	69,941

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

30 SIGNIFICANT RELATED PARTY DISCLOSURES

Parties are considered related if the party has the ability to directly or indirectly control the other party or exercise significant influence over the other party in making financial or operational decisions.

(i) The related parties and their relationships with the Group are as follows:

Related parties	Relationship
Scicom (Academy) Sdn. Bhd.	Subsidiary
Scicom International College Sdn. Bhd.	Subsidiary
Scicom AI Sdn. Bhd. (formerly known as Scicom E Solutions Sdn. Bhd.)	Subsidiary
Scicom Contact Centre Services Private Limited	Subsidiary
Scicom International (UK) Ltd.	Subsidiary
Scicom Inc.	Subsidiary
PT Scicom Indonesia	Subsidiary
Scicom Lanka (Private) Limited	Subsidiary
Scicom (Cambodia) Co., Ltd.	Subsidiary
SciSolutions (Mauritius) Ltd.	Subsidiary
Mediconnect Sdn. Bhd.	Subsidiary

(ii) Significant related party transactions

In addition to related party disclosures mentioned elsewhere in the financial statements, set out below are other significant related party transactions. The related party transactions described below were carried out on terms and conditions agreed with related parties.

	Company	
	2026	**2025**
	RM	**RM**
Purchase of maintenance services	**(7,200,000)**	(7,200,000)
Purchase of software subscriptions and support services	**(8,906,177)**	(4,113,154)
Purchase of other services	**(610,507)**	(828,606)
Purchase of assets from a subsidiary	**-**	(7,669,098)
Advances to subsidiaries	**(3,841,119)**	(2,533,890)
Repayment of advances by a subsidiary	**725,285**	652,694

(iii) Key management personnel ('KMP') are the persons who have authority and responsibility for planning, directing and controlling the activities of the Group or the Company either directly or indirectly. The KMP of the Group or of the Company includes Executive Directors and Non-Executive Directors of the Company. Where applicable, related party transactions also include transactions with entities that are controlled, jointly controlled or significantly influenced directly or indirectly by any KMP or their close family members. The remuneration of key management personnel is disclosed under Note 7.

NOTES TO THE FINANCIAL STATEMENTS

● ● ● FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

31 FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES

The Group's and the Company's activities expose it to a variety of financial risks from its operations including market risk, credit risk, liquidity risk and capital management risk. The Group's and the Company's overall financial risk management objectives are to ensure that the Group and the Company create value for its shareholders and to ensure that adequate financial resources are available for the development of the Group's and the Company's businesses. The Group and the Company operate within clearly defined guidelines that are approved by the Board of Directors and seek to minimise potential adverse effects on its financial performance. Such guidelines are reviewed annually by the Board of Directors and periodic reviews are undertaken to ensure that the Group's and the Company's policy guidelines are complied with. Financial risk is managed by a risk management committee who in turn ensures adherence to the policies approved by the Board of Directors.

It is and has been throughout the current and previous financial year, the Group's and the Company's policy that no derivatives shall be undertaken except for the use as hedging instruments where appropriate and cost-efficient. The Group and the Company do not apply hedge accounting.

The following sections provide details regarding the Group's and the Company's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

(a) Market risk

Market risk refers to the risk that changes in market prices such as foreign exchange rates and other prices will affect the Group's and the Company's financial position and cash flows.

(i) Foreign currency exchange risk

The Group and the Company are exposed to currency risk as a result of foreign currency transactions entered into currencies other than their functional currency, mainly US Dollar ('USD'). The Group's and the Company's foreign currency exchange risk primarily arises from revenue contract rates and purchases of goods and services denominated in currencies other than their functional currency.

The Group's and the Company's exposure to USD are as follows:

	Group and Company	
	2026	**2025**
	RM	**RM**
USD		
Trade receivables	**353,795**	827,209
Cash and bank balances	**342,412**	7,801,427
Trade and other payables	**(179,235)**	(8)
Total exposure	**516,972**	8,628,628
Impact on profit after tax/ equity for the financial year		
5% increase against MYR	**19,645**	327,888
5% decrease against MYR	**(19,645)**	(327,888)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

31 FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES (CONTINUED)

(a) Market risk (continued)

(ii) Price risk

The Group and the Company are exposed to price risk arising from the investments in cash funds. The impact of the price risk is assessed to be immaterial to the Group and the Company.

(b) Credit risk

Credit risk arises from potential default on sales made on deferred credit terms.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group and the Company.

At the reporting date, the Group's and the Company's maximum exposure to credit risk are represented by the carrying amounts of each class of financial assets recognised in the statements of financial position.

(i) Trade receivables

There is concentration of credit risk with respect to the Group and the Company's trade receivables, where two (2025: two) customers contributed RM15.2 million (2025: RM12.3 million) of the Group's and the Company's trade receivables. Credit risk is managed through the Group's and the Company's historical experience in collection of trade receivables.

The Group's and the Company's customers are mainly significant entities comprising multinational organisations and Malaysian government agencies. The Group and the Company consider the risk of material loss in the event of non-performance by a customer to be unlikely. For all trade receivables, the Group and the Company apply the lifetime ECL approach in measuring ECL. To measure the ECL, trade receivables are assessed individually. The credit quality of the trade receivables that are neither past due nor impaired can be assessed by reference to historical information about counterparties.

The Group and the Company determine the probability of default for trade receivables individually considering the payment profiles of sales over a period of 1 year before the reporting date, the corresponding historical credit losses experienced within this period, macroeconomic information (such as market interest rates) and expected timing of repayment. No significant changes to estimation techniques or assumptions were made during the reporting period.

(ii) Other receivables and deposits

The Group and Company use the three stages approach for deposits and other receivables which reflect their credit risk and how the loss allowances are determined for each of those stages. The Group and Company determine the probability of default for these deposits and other receivables considering historical data and macroeconomic information (such as market interest rates).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

31 FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES (CONTINUED)

(b) Credit risk (continued)

(iii) Amount due from subsidiaries

Amounts due from subsidiaries mainly comprise of advances and payments on behalf. The Company monitors the results of the subsidiaries on an individual basis regularly. As at the end of the financial year, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

The Company uses the three stages approach for amounts due from subsidiaries which reflect their credit risk and how the loss allowances are determined for each of those stages. The Company determines the probability of default for these amounts due from subsidiaries individually using internal information available.

(iv) Bank balances and investments in cash funds

Bank balances and investments in cash funds are with approved financial institutions and reputable banks.

As at the end of the reporting period, the maximum exposure to credit risk arising from cash and bank balances is represented by the carrying amounts in the statements of financial position.

In view of the sound credit rating of counterparties, management does not expect any counterparties to fail to meet their obligations, as such the identified impairment loss was immaterial.

The credit quality of the financial institutions in respect of the investments in cash funds and bank balances are set out in Note 21 and 22 respectively.

(c) Liquidity risk

Liquidity risk is the risk that the Group or the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Group and the Company have sufficient cash and bank balances and investments in cash funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

31 FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES (CONTINUED)

(c) Liquidity risk (continued)

Analysis of financial instruments by the remaining contractual maturities

The table below summarises the maturity profile of the Group and of the Company's liabilities at the reporting date based on contractual undiscounted repayment obligations:

Group	On demand	Within 1 year	1 – 2 years	2 – 3 years	3 – 10 years	Total
	RM	RM	RM	RM	RM	RM
2026						
Trade and other payables	706,680	7,910,315	-	-	-	8,616,995
Lease liabilities	-	5,621,233	1,267,355	1,237,474	6,646,531	14,772,593
	706,680	13,531,548	1,267,355	1,237,474	6,646,531	23,389,588
2025						
Trade and other payables	641,794	6,971,771	-	-	-	7,613,565
Lease liabilities	-	10,158,631	4,873,006	-	-	15,031,637
	641,794	17,130,402	4,873,006	-	-	22,645,202

Company	On demand	Within 1 year	1 – 2 years	2 – 3 years	3 – 10 years	Total
	RM	RM	RM	RM	RM	RM
2026						
Trade and other payables	706,680	6,622,808	-	-	-	7,329,488
Lease liabilities	-	5,056,730	764,076	714,381	2,619,399	9,154,586
Amounts due to a subsidiary	7,278,578	-	-	-	-	7,278,578
	7,985,258	11,679,538	764,076	714,381	2,619,399	23,762,652
2025						
Trade and other payables	641,794	5,037,646	-	-	-	5,679,440
Lease liabilities	-	9,321,337	4,768,908	-	-	14,090,245
Amounts due to a subsidiary	4,534,610	-	-	-	-	4,534,610
	5,176,404	14,358,983	4,768,908	-	-	24,304,295

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONTINUED)

31 FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES (CONTINUED)

(d) Capital risk management

The objective of the Group and the Company's capital management is to maintain an optimal capital structure and ensure availability of funds in order to support its business and maximise shareholders' value. The Group and the Company's strategy for managing capital was unchanged from previous years.

The Group and the Company defines capital as the total equity and debts of the Group and the Company. Total debts include current and non-current borrowings, excluding lease liabilities. As of 30 June 2026, the Group and the Company had no outstanding borrowings.

32 FINANCIAL INSTRUMENTS

(a) By category:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Financial assets – at amortised cost				
Trade receivables	**66,307,836**	44,541,327	**63,994,344**	42,088,406
Contract assets	**3,482,110**	-	**3,482,110**	-
Other receivables excluding prepayments and statutory refundables	**4,867,915**	5,510,005	**3,876,396**	5,248,249
Amount due from subsidiaries	**-**	-	**1,783,422**	2,373,990
Cash and bank balances	**23,173,963**	26,019,724	**22,366,665**	25,537,100
	97,831,824	76,071,056	**95,502,937**	75,247,745
Financial assets - FVTPL				
Investments in cash funds	**25,384,070**	24,073,155	**25,384,070**	24,073,155
Financial liabilities – at amortised cost				
Trade and other payables excluding statutory liabilities	**8,616,995**	7,613,565	**7,329,488**	5,679,440
Amounts due to a subsidiary	**-**	-	**7,278,578**	4,534,610
Lease liabilities	**12,541,516**	14,473,609	**8,707,991**	13,564,869
	21,158,511	22,087,174	**23,316,057**	23,778,919

NOTES TO THE FINANCIAL STATEMENTS

32 FINANCIAL INSTRUMENTS (CONTINUED)

(b) Fair value measurement

The Group and the Company measure fair value using the following fair value hierarchy that reflects the significance of the input used in making the measurements:

(i) Level 1 - quoted price (unadjusted) in active market for identical assets or liabilities;

(ii) Level 2 - inputs other than quoted prices included within Level 1 that are observable for the assets or liabilities, either directly (that is, as prices) or indirectly (that is, derived from prices); and

(iii) Level 3 - inputs for the assets or liabilities that are not based on observable market data (that is, unobservable inputs).

There were no transfers between levels for recurring fair value measurements during the financial year.

The carrying value of the balances disclosed in the financial statements approximates their fair values and are equivalent to nominal values due to the relatively short term nature of these financial instruments except as disclosed in the notes to the financial statements.

33 APPROVAL OF FINANCIAL STATEMENTS

The financial statements have been approved for issue in accordance with a resolution of the Board of Directors on 28 September 2026.

STATEMENT BY DIRECTORS

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

We, Dato' Sri Leo Suresh Ariyanayakam and Krishnan a/l C. K. Menon, two of the Directors of Scicom (MSC) Berhad, do hereby state that, in the opinion of the Directors, the accompanying financial statements set out on pages 142 to 210 are drawn up so as to give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026 and financial performance of the Group and of the Company for the financial year ended 30 June 2026 in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

Signed on behalf of the Board of Directors in accordance with their resolution dated 28 September 2026.

DATO' SRI LEO SURESH ARIYANAYAKAM
DIRECTOR

KRISHNAN A/L C. K. MENON
DIRECTOR

Kuala Lumpur

STATUTORY DECLARATION

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

I, Loke Cheong Hian, the Officer primarily responsible for the financial management of Scicom (MSC) Berhad, do solemnly and sincerely declare that the financial statements set out on pages 142 to 210 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.

LOKE CHEONG HIAN
OFFICER

Subscribed and solemnly declared by the abovenamed at Kuala Lumpur on 28 September 2026.

Before me:

SHAIFUL HILMI BIN HALIM (NO.W804)
COMMISSIONER FOR OATH

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SCICOM (MSC) BERHAD

(Incorporated in Malaysia)
Registration No. 200201029763 (597426-H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Our opinion

In our opinion, the financial statements of Scicom (MSC) Berhad ("the Company") and its subsidiaries ("the Group") give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

What we have audited

We have audited the financial statements of the Group and of the Company, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 142 to 210.

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.

Our audit approach

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements of the Group and of the Company. In particular, we considered where the Directors made subjective judgements; for example, in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. As in all of our audits, we also addressed the risk of management override of internal controls, including among other matters, consideration of whether there was evidence of bias that represented a risk of material misstatement due to fraud.

We tailored the scope of our audit in order to perform sufficient work to enable us to provide an opinion on the financial statements as a whole, taking into account the structure of the Group and of the Company, the accounting processes and controls, and the industry in which the Group and the Company operate.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SCICOM (MSC) BERHAD (CONTINUED)

(Incorporated in Malaysia)
Registration No. 200201029763 (597426-H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Key audit matters

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

Key audit matter	How our audit addressed the key audit matter
Revenue recognition Refer to Note 3(q) in the material accounting policy information and Note 6 of the financial statements. During the financial year ended 30 June 2026, the Group and the Company recognised revenue of RM301.8 million and RM295.7 million, respectively, primarily derived from outsourcing services. Revenue is recognised upon satisfaction of services at pre-agreed terms, which include the required resources to render the service and rates agreed with respective customers. Terms with each customer may vary and this will impact revenue recognised. We focused on revenue recognition as it required significant time and resources to audit at the transaction level and is material to the financial statements.	We have performed the following audit procedures: • Reviewed customer contract, to identify standard and non-standard terms, in accordance with the requirements of MFRS15 "Revenue from Contracts with Customers"; • Evaluated and tested the design and operating effectiveness of relevant controls over the revenue recognition process; • Checked the revenue recognised based on the satisfaction of performance obligations and agreed the applicable rates to the respective customer contracts on a sampling basis; • Agreed costs incurred for development revenue to relevant supporting documentation on a sampling basis and checked the mathematical accuracy of the percentage of completion used to recognise revenue over time; and • Tested material non-standard journal entries and other adjustments posted to revenue accounts. Based on procedures performed above, we did not identify any material exceptions.

Information other than the financial statements and auditors' report thereon

The Directors of the Company are responsible for the other information. The other information comprises the Directors' Report and Statement on Risk Management and Internal Control, which we obtained prior to the date of this auditors' report, and other sections of the 2026 Annual Report, which is expected to be made available to us after that date. Other information 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 and will 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.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SCICOM (MSC) BERHAD (CONTINUED)

(Incorporated in Malaysia)
Registration No. 200201029763 (597426-H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Information other than the financial statements and auditors' report thereon (continued)

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

Responsibilities of the Directors for the financial statements

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

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

Auditors' responsibilities for the audit of the financial statements

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

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

(a) 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.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and of the Company's internal control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SCICOM (MSC) BERHAD (CONTINUED)

(Incorporated in Malaysia)
Registration No. 200201029763 (597426-H)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Auditors' responsibilities for the audit of the financial statements (continued)

(d) 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 on 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.

(e) 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.

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

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

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

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SCICOM (MSC) BERHAD (CONTINUED)

(Incorporated in Malaysia)
Registration No. 200201029763 (597426-H)

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 17 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.

PRICEWATERHOUSECOOPERS PLT
LLP0014401-LCA & AF 1146
Chartered Accountants

KHAIRUL AZHAR BIN NORHAN
03750/06/2027 J
Chartered Accountant

Kuala Lumpur
28 September 2026

ADDITIONAL COMPLIANCE INFORMATION

The information set out below is disclosed in compliance with the MMLR of Bursa Malaysia Securities Berhad:

1. STATUS OF UTILISATION OF PROCEEDS RAISED FROM CORPORATE PROPOSAL

The Company did not undertake any corporate proposal during the financial year ended 30 June 2026.

2. MATERIAL CONTRACTS INVOLVING THE INTERESTS OF DIRECTORS, CHIEF EXECUTIVE WHO IS NOT A DIRECTOR OR MAJOR SHAREHOLDERS

There were no material contracts entered into by the Company and its subsidiaries involving the interests of the Directors, Chief Executive who is not a Director or major shareholders, which were still subsisting as at the end of the financial year under review or entered into since the end of the previous financial year.

3. RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE AND TRADING NATURE ("RRPT")

There was no RRPT entered into by the Group and the Company during the financial year ended 30 June 2026.

4. DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the MMLR of Bursa Malaysia Securities Berhad , 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	
	2026	**2025**
	RM	**RM**
Revenue	**301,800,812**	198,598,742
Finance Income	**1,633,100**	1,616,611
Total Income	**303,433,912**	200,215,353
Total Assets	**165,466,861**	144,938,199

(b) Business Activities :

		Group	
		2026	**2025**
		RM	**RM**
Shariah Non-Compliant Activities	Remarks		
Interest Income		**1,030,563**	1,268,407
Other Shariah non-compliant activities	Income received from customers involved in Shariah non-compliant activities	**38,965,027**	38,074,729
Total Income		**39,995,590**	39,343,136

ADDITIONAL COMPLIANCE INFORMATION (CONTINUED)

4. DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (CONTINUED)

(c) Component of Financial Position

(i) Cash Component

	Group	
	2026	**2025**
	RM	**RM**
Islamic Account/Instruments		
Cash at bank (exclude cash in hand)	**5,115,103**	11,296,295
Cash in hand	**60,115**	53,730
Investment in cash funds	**9,277,962**	8,975,754
Total Islamic Account/Instruments	**14,453,180**	20,325,779
Conventional Account/Instruments		
Cash at bank (exclude cash in hand)	**17,998,745**	14,669,699
Investment in cash funds	**16,106,108**	15,097,401
Total Conventional Account/Instruments	**34,104,853**	29,767,100
Total Cash Component	**48,558,033**	50,092,879

(ii) Debt Component

The Group does not have any debt component.

ANALYSIS OF SHAREHOLDINGS

SHARE CAPITAL AS AT 30 SEPTEMBER 2026

Total number of issued shares	:	**355,453,560 shares**
Class of securities	:	**Ordinary shares**
Voting rights	:	**One vote per ordinary share**

DISTRIBUTION OF SHAREHOLDINGS AS AT 30 SEPTEMBER 2026

Size of Shareholdings	No. of Shareholders	%	No. of Shares	%
Less than 100 shares	143	3.129%	3,884	0.001%
100 to 1,000 shares	830	18.162%	498,574	0.140%
1,001 to 10,000 shares	2,296	50.241%	11,050,445	3.109%
10,001 to 100,000 shares	1,072	23.457%	34,172,178	9.614%
100,001 to less than 5% of issued shares	226	4.945%	201,664,703	56.734%
5% and above of issued shares	3	0.066%	108,063,776	30.402%
	4,570	**100.000%**	**355,453,560**	**100.000%**

LIST OF 30 LARGEST SHAREHOLDERS AS AT 30 SEPTEMBER 2026
(As shown in the Record of Depositors)

No.	Name of Shareholders	No. of Shares Held	%
1	MAYBANK NOMINEES (ASING) SDN BHD PLEDGED SECURITIES ACCOUNT FOR LEO SURESH ARIYANAYAKAM	54,886,160	15.441%
2	AL RAJHI BANKING & INVESTMENT CORPORATION (MALAYSIA) BHD PLEDGED SECURITIES ACCOUNT FOR LEO SURESH ARIYANAYAKAM	31,000,000	8.721%
3	KRISHNAN A/L C. K. MENON	22,177,616	6.239%
4	CIMSEC NOMINEES (TEMPATAN) SDN BHD CIMB FOR AUGUSTUS RALPH MARSHALL (PB)	17,500,000	4.923%
5	CIMSEC NOMINEES (TEMPATAN) SDN BHD CIMB FOR JAGANATH DEREK STEVEN SABAPATHY (PB)	16,196,900	4.557%
6	KHOO LOON SEE	11,924,888	3.355%
7	RHB NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR OOI KENG THYE	7,555,800	2.126%
8	MAYBANK NOMINEES (TEMPATAN) SDN BHD EXEMPT AN FOR MTRUSTEE BERHAD (ETHEREAL CAPITAL SDN BHD)	7,500,000	2.110%
9	ALLIANCEGROUP NOMINEES (ASING) SDN BHD PLEDGED SECURITIES ACCOUNT FOR LEO SURESH ARIYANAYAKAM (8117550)	7,155,794	2.013%
10	MAYBANK NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR OOI KENG THYE	6,634,100	1.866%
11	KUMPULAN WANG PERSARAAN (DIPERBADANKAN)	5,353,500	1.506%
12	MAYBANK NOMINEES (TEMPATAN) SDN BHD MTRUSTEE BERHAD FOR ETHEREAL CAPITAL SDN. BHD. (GROWTH FUND)(445788)	3,703,000	1.042%
13	MAYBANK NOMINEES (TEMPATAN) SDN BHD EXEMPT AN FOR ARECA CAPITAL SDN BHD (CLIENTS' ACCOUNT)	3,577,300	1.006%
14	RHB NOMINEES (TEMPATAN) SDN BHD TERENCE WONG @ HUANG THAR-REARN	3,500,000	0.985%

ANALYSIS OF SHAREHOLDINGS (CONTINUED)

No.	Name of Shareholders	No. of Shares Held	%
15	CIMSEC NOMINEES (TEMPATAN) SDN BHD CIMB FOR TERENCE WONG @ HUANG THAR-REARN (PB)	3,400,000	0.957%
16	MOOMOO NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR NG PEK KHEONG	3,194,200	0.899%
17	RHB NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHENG CHEW GIAP	3,131,400	0.881%
18	CIMSEC NOMINEES (TEMPATAN) SDN BHD CIMB FOR CHAN SHOOK FUN (PB)	2,500,000	0.703%
19	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD EXEMPT AN FOR KUMPULAN SENTIASA CEMERLANG SDN BHD (TSTAC/CLNT)	2,366,300	0.666%
20	GAN BOON AIK	2,288,300	0.644%
21	CIMSEC NOMINEES (TEMPATAN) SDN BHD CIMB FOR BRAHMAL A/L VASUDEVAN (PB)	2,255,000	0.634%
22	ALI BIN ABDUL KADIR	1,940,000	0.546%
23	ALLIANCEGROUP NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR OOI KENG THYE (6000009)	1,906,200	0.536%
24	ANG KIAN KOK	1,840,000	0.518%
25	PREMANAND JEARAJASINGAM	1,800,700	0.507%
26	TA NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR MEENAMBAL A/P VIJAYAKUMAR	1,667,000	0.469%
27	MOHD SALLEH BIN HJ HARUN	1,650,800	0.464%
28	RHB NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR CHENG CHEW GIAP	1,623,800	0.457%
29	MANIVANNAN A/L GANAPATHY	1,602,880	0.451%
30	CIMSEC NOMINEES (TEMPATAN) SDN BHD CIMB FOR NETINSAT ASIA SDN BHD (PB)	1,518,704	0.427%
	Total	**233,350,342**	**65.649%**

SUBSTANTIAL SHAREHOLDERS AS AT 30 SEPTEMBER 2026 (as per Register of Substantial Shareholders)

No.	Name of Shareholders	Direct Interest	%	Deemed Interest	%
1	Dato' Sri Leo Suresh Ariyanayakam	93,769,463	26.38%	0	0.00%
2	Krishnan A/L C. K. Menon	22,177,616	6.24%	1,518,704 [1]	0.43%

[1] *Deemed interested by virtue of his shareholdings in Netinsat Asia Sdn Bhd*

ANALYSIS OF SHAREHOLDINGS (CONTINUED)

DIRECTORS' SHAREHOLDINGS AS AT 30 SEPTEMBER 2026

No.	Name of Directors	Direct Interest	%	Deemed Interest	%
1	Dato' Sri Leo Suresh Ariyanayakam	93,769,463	26.38%	0	0.00%
2	Krishnan A/L C. K. Menon	22,177,616	6.24%	1,518,704 [1]	0.43%
3	Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah	0	0.00%	2,108,000 [2]	0.59%
4	Datuk (Dr.) Joseph Dominic Silva	0	0.00%	0	0.00%
5	Mior Mokhtar Bin Mior Abu Bakar	0	0.00%	0	0.00%
6	Hong Kean Yong	0	0.00%	0	0.00%
7	Dr. Teoh Chooi Shi	0	0.00%	0	0.00%
8	Norlida Binti Abdul Azmi	0	0.00%	0	0.00%

1 Deemed interested by virtue of his shareholdings in Netinsat Asia Sdn Bhd

2 Deemed interested by virtue of his shareholdings in Melewar Leisure Sdn Bhd and Amity Bond Sdn Bhd

GLOSSARY OF ABBREVIATIONS

Abbreviation or term	Meaning
3R	Reduce, Reuse and Recycle
AAPG	Audit and Assurance Practice Guide
ABAC	Anti-Bribery and Anti-Corruption
AC	Audit Committee
AGM	Annual General Meeting
AI	Artificial Intelligence
AML	Anti-Money Laundering
AP	Asia Pacific
API	Application Programming Interface
ASEAN	Association of Southeast Asian Nations
B2B	Business-to-Business
B2C	Business-to-Consumer
BCP	Business Continuity Planning
Board	Board of Directors
BPO	Business Process Outsourcing
Bursa Securities	Bursa Malaysia Securities Berhad
CA 2016	Companies Act 2016
CAGR	Compound Annual Growth Rate
CCAM	Contact Centre Association of Malaysia
CDS	Central Depository System
CEC	Customer Engagement Centre
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CG Report	Corporate Governance Report
CIO	Chief Information Officer
CLM	Customer Lifecycle Management
CMMI	Capability Maturity Model Integration
CMO	Chief Marketing Officer
CMP4	Capital Market Masterplan 4
CO_2	Carbon Dioxide
CO_2e	Carbon Dioxide Equivalent
Code	Code of Business Conduct and Ethics
COO	Chief Operating Officer

GLOSSARY OF ABBREVIATIONS (CONTINUED)

Abbreviation or term	Meaning
CRM	Customer Relationship Management
CTO	Chief Technology Officer
CX	Customer Experience
CXO	C-suite executive, as used in ASEAN CXO Association
CYDES	Cyber Defence and Security Exhibition and Conference
DESNZ	Department for Energy Security and Net Zero, United Kingdom
DevOps	Development and Operations
EAD	Exposure at Default
EAP	Employee Assistance Programme
ECL	Expected Credit Loss
eKYC	Electronic Know-Your-Customer
EMGS	Education Malaysia Global Services
ERM	Enterprise Risk Management
ERT	Emergency Response Team
ESG	Environmental, Social and Governance
FBCS	Fellow of the British Computer Society
FCCA	Fellow of the Association of Chartered Certified Accountants
FIDE	Financial Institutions Directors' Education
FIRB	Foundation Internal Ratings-Based approach
FTSE4Good Index Series	ESG (Environmental, Social and Governance) indices published by FTSE Russell, part of the London Stock Exchange Group. FTSE stands for Financial Times Stock Exchange.
FVOCI	Fair Value Through Other Comprehensive Income
FVTPL	Fair Value Through Profit or Loss
FY	Financial Year
GHG	Greenhouse Gas Emissions
GIAS	Global Internal Audit Standards
GITC	Government-Industry TVET Coordination Body
Gov-Tech	Government Technology
GRI	Global Reporting Initiative
GTPC	GITC TVET Placement Centre
HLAH	HLA Holdings Sdn Bhd

GLOSSARY OF ABBREVIATIONS (CONTINUED)

Abbreviation or term	Meaning
HLMT	Hong Leong MSIG Takaful Berhad
Hons	Honours
HR	Human Resources
HRDF	Human Resources Development Fund
IA	Internal Audit
IAOP	International Association of Outsourcing Professionals
IC	Interpretations Committee of the Malaysian Accounting Standards Board
ICAO	International Civil Aviation Organization
ICDM	Institute of Corporate Directors Malaysia
IC Interpretation 12	Service Concession Arrangements
ICT	Information and Communication Technology
ID	Identification
IEC	International Electrotechnical Commission
IESBA	International Ethics Standards Board for Accountants
IESBA Code	International Code of Ethics for Professional Accountants including International Independence Standards
IFRS	International Financial Reporting Standards
IIA	The Institute of Internal Auditors
ILO	International Labour Organization
INED	Independent Non-Executive Director
IPO	Initial Public Offering
IPPF	International Professional Practices Framework
ISAE	International Standard on Assurance Engagements
ISAE 3000 (Revised)	Assurance Engagements Other Than Audits or Reviews of Historical Financial Information
ISAE 3410	Assurance Engagements on Greenhouse Gas Statements
ISMS	Information Security Management System
ISO	International Organization for Standardization
ISO 31000	Risk Management Guidelines
ISO 9001:2015	Quality Management Systems standard
ISO/IEC 27001:2022	Information Security Management Systems Requirements
ISSB	International Sustainability Standards Board

GLOSSARY OF ABBREVIATIONS (CONTINUED)

Abbreviation or term	Meaning
IT	Information Technology
KMP	Key Management Personnel
KPI	Key Performance Indicator
KRI	Key Risk Indicator
KTM	Keretapi Tanah Melayu Komuter
kWh	Kilowatt-hour
LCOS	Low Carbon Operating System
LED	Light-Emitting Diode
LGD	Loss Given Default
LLM	Large Language Model
LLP	Limited Liability Partnership
LMS	Learning Management System
LOA	Limits of Authority
LRT	Light Rail Transit
LTIFR	Lost Time Injury Frequency Rate
LTIR	Lost Time Incident Rate
M&A	Mergers and Acquisitions
MAICSA	Malaysian Institute of Chartered Secretaries and Administrators
MAP	Mandatory Accreditation Programme
MASB	Malaysian Accounting Standards Board
MCCG	Malaysian Code on Corporate Governance
MFRS	Malaysian Financial Reporting Standards
MGTC	Malaysian Green Technology and Climate Change Corporation
MIA	Malaysian Institute of Accountants
MIDF	MIDF Amanah Investment Bank Berhad
MJ	Megajoule
MLOps	Machine Learning Operations
MMLR	Main Market Listing Requirements
MRT	Mass Rapid Transit
MS	Malaysian Standard
MS 1525	Energy Efficiency and Use of Renewable Energy for Non-Residential Buildings Code of Practice

GLOSSARY OF ABBREVIATIONS (CONTINUED)

Abbreviation or term	Meaning
MSC	Multimedia Super Corridor
MWh	Megawatt-hour
MYR	Malaysian Ringgit currency code
N/A	Not Applicable
NACSA	National Cyber Security Agency
NGO	Non-Governmental Organisation
NRC	Nominating and Remuneration Committee
NRIC	National Registration Identity Card
OA500	Outsource Accelerator Global Outsourcing Firm Index
OHS	Occupational Health and Safety
OSH	Occupational Safety and Health
PAT	Profit After Taxation
PBT	Profit Before Taxation
PC	Practising Certificate
PCI DSS / PCI-DSS	Payment Card Industry Data Security Standard
PD	Probability of Default
PDPA	Personal Data Protection Act 2010
PFD	Policy Forum on Development
PhD	Doctor of Philosophy
PLC	Public Listed Company
PLT	Perkongsian Liabiliti Terhad, meaning Limited Liability Partnership
PwC	PricewaterhouseCoopers PLT
RAF	Risk Appetite Framework
RAM	RAM Rating Services Berhad
RM	Ringgit Malaysia
ROU	Right-of-Use
RRPT	Recurrent Related Party Transactions
RSC	Risk and Sustainability Committee
Scicom	Scicom (MSC) Berhad
SCP	Service Capability and Performance
SDG	Sustainable Development Goal
SeLMS	Scicom eLearning Management System

GLOSSARY OF ABBREVIATIONS (CONTINUED)

Abbreviation or term	Meaning
SJK (T)	Sekolah Jenis Kebangsaan (Tamil)
SLIC	Sri Lanka Insurance Corporation
SME	Small and Medium Enterprise
SMT	Senior Management Team
SOC	Security Operations Centre
SOP	Standard Operating Procedure
SORMIC	Statement on Risk Management and Internal Control
SORMIC Guide 2025	Statement on Risk Management and Internal Control Guidelines for Directors of Listed Companies 2025
SPM	Sijil Pelajaran Malaysia
SPPI	Solely Payments of Principal and Interest
SRG	Sustainability Reporting Guide
SSM	Suruhanjaya Syarikat Malaysia, meaning Companies Commission of Malaysia
STPM	Sijil Tinggi Persekolahan Malaysia
SVP	Senior Vice President
tCO_2e	Tonnes of Carbon Dioxide Equivalent
The Company	Scicom (MSC) Berhad
The Group	Scicom (MSC) Berhad and its subsidiaries
TM	Telekom Malaysia Berhad
TOR	Terms of Reference
TVET	Technical and Vocational Education and Training
UK	United Kingdom
UN	United Nations
USD	United States Dollar
US / USA	United States of America
VCOC	Vendor Code of Conduct
Vistra SRMY Portal	Vistra Share Registry and IPO (MY) portal
VIU	Value-in-Use
WEPsCAL	Women's Empowerment Principles Corporate Action Lab
WFH	Work From Home
WFM	Workforce Management
YA	Year of Assessment

GROUP DIRECTORY

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Scicom Contact Centre Services Private Limited
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Scicom Cambodia Co., Ltd
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Khan Chamkarmorn, 120301 Phnom Penh,
Cambodia

NOTICE OF TWENTY-FOURTH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Twenty-Fourth Annual General Meeting ("24th AGM") of the Company will be held at Banyan & Casuarina, Ground Floor, Sime Darby Convention Centre, 1A, Jalan Bukit Kiara 1, 60000 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia on Monday, 7 December 2026 at 10.00 a.m. to transact the following businesses: -

A. Ordinary Business

1.	To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of the Directors and Auditors thereon.	(Please refer to the Explanatory Notes to the Agenda)
2.	To approve the payment of Directors' fees to the following Non-Executive Directors for the financial year ended 30 June 2026:-	
	(i) Krishnan A/L C. K. Menon – RM120,000	(Ordinary Resolution 1)
	(ii) Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah – RM96,617	(Ordinary Resolution 2)
	(iii) Datuk (Dr.) Joseph Dominic Silva – RM101,589	(Ordinary Resolution 3)
	(iv) Mior Mokhtar Bin Mior Abu Bakar – RM90,000	(Ordinary Resolution 4)
	(v) Hong Kean Yong – RM93,466	(Ordinary Resolution 5)
	(vi) Dr. Teoh Chooi Shi – RM93,438	(Ordinary Resolution 6)
	(vii) Norlida Binti Abdul Azmi – RM41,274	(Ordinary Resolution 7)
	(viii) Mahani Binti Amat – RM97,479	(Ordinary Resolution 8)
3.	To re-elect Datuk (Dr.) Joseph Dominic Silva who is retiring pursuant to Clause 76(3) of the Constitution of the Company. Mior Mokhtar Bin Mior Abu Bakar who is also retiring pursuant to Clause 76(3) of the Constitution of the Company, had expressed his intention not to seek re-election as a Director of the Company. Hence, he will retain office until the conclusion of the 24th AGM.	(Ordinary Resolution 9)
4.	To re-elect Norlida Binti Abdul Azmi who is retiring pursuant to Clause 78 of the Constitution of the Company.	(Ordinary Resolution 10)
5.	To re-appoint PricewaterhouseCoopers PLT as Auditors of the Company for the ensuing year and to authorise the Directors to fix their remuneration.	(Ordinary Resolution 11)

B. Special Business

6.	**ORDINARY RESOLUTION** **AUTHORITY TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016** "THAT pursuant to Sections 75 and 76 of the Companies Act 2016 and subject to the Constitution of the Company, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and the approvals of the relevant regulatory authorities, where such approvals are required, the Directors of the Company be and are hereby authorised to issue and allot shares in the Company from time to time, at such price, upon such terms and conditions and for such purposes and to such person or persons whomsoever as the Directors may in their absolute discretion deem fit PROVIDED THAT the aggregate number of shares to be issued pursuant to this resolution, when aggregated with the total number of such shares issued during the	(Ordinary Resolution 12)

NOTICE OF TWENTY-FOURTH ANNUAL GENERAL MEETING

6. **ORDINARY RESOLUTION** (Ordinary Resolution 12)
AUTHORITY TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016 (CONTINUED)

preceding twelve (12) months, does not exceed ten per centum (10%) of the total number of issued shares (excluding treasury shares) of the Company for the time being AND THAT the Directors of the Company be and are hereby authorised to do all such acts and things as they may deem fit or expedient in the best interest of the Company to give effect to the issuance of new shares pursuant to this resolution, including making applications to Bursa Malaysia Securities Berhad for the listing of and quotation for the additional shares so issued on Bursa Malaysia Securities Berhad AND THAT such authority shall continue to be in force until the conclusion of the next annual general meeting of the Company held after the approval was given or at the expiry of the period within which the next annual general meeting is required to be held after the approval was given, whichever is the earlier, unless revoked or varied by an ordinary resolution of the Company at a general meeting."

7. To transact any other business of which due notice shall have been given in accordance with the Companies Act 2016 and the Constitution of the Company.

By Order of the Board

TAN KOK SIONG (LS0009932) (SSM PC No. 202008001592)
TE HOCK WEE (MAICSA 7054787) (SSM PC No. 202008002124)
NG SIEW MEE (MAICSA 7071920) (SSM PC No. 202308000561)
Company Secretaries

Kuala Lumpur
30 October 2026

NOTES:-

1. For the purposes of determining who shall be entitled to attend this meeting, the Company shall be requesting Bursa Malaysia Depository Sdn Bhd to make available to the Company, a Record of Depositors as at 30 November 2026. Only a member whose name appears on this Record of Depositors shall be entitled to attend this meeting or appoint a proxy to attend, participate, speak and vote on his behalf.

2. A member of the Company who is entitled to attend and vote at a general meeting may appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to attend, participate, speak and vote in his place. A proxy may but need not be a member of the Company.

3. A member of the Company who is entitled to attend and vote at a general meeting of the Company may appoint not more than two (2) proxies to attend, participate, speak and vote instead of the member at the general meeting.

4. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.

NOTICE OF TWENTY-FOURTH ANNUAL GENERAL MEETING

NOTES:- (CONTINUED)

5. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Central Depositories Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositories Act.

6. Where a member, an authorised nominee or an exempt authorised nominee appoints more than one (1) proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies. The appointment shall not be valid unless he specifies the proportion of his shareholdings to be represented by each proxy.

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 24th AGM or adjourned general meeting at which the person named in the appointment proposes to vote:

   (i) **In hard copy form**
   To be deposited with the Company's Share Registrar, Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia, or alternatively, the drop-in box provided at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia.

   (ii) **By electronic means**
   The proxy form can be electronically lodged with the Company's Share Registrar via Vistra Share Registry and IPO (MY) portal ("Vistra SRMY Portal") at https://srmy.vistra.com. Kindly refer to the Administrative Guide of the 24th AGM for further information on electronic submission of proxy form via Vistra SRMY Portal.

8. Please ensure ALL the particulars as required in the proxy form are completed, signed and dated accordingly.

9. Last day, date and time for lodging the proxy form is **Saturday, 5 December 2026 at 10.00 a.m.**

10. Any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the Company's Share Registrar at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia or alternatively, the drop-in box provided at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia not less than forty-eight (48) hours before the time appointed for holding the general meeting or adjourned general meeting at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed.

11. Please bring an **ORIGINAL** of the following identification papers (where applicable) and present it to the registration staff for verification:

   (i) Identity card (NRIC) (Malaysian), or
   (ii) Police report (for loss of NRIC) / Temporary NRIC (Malaysian), or
   (iii) Passport (Foreigner).

NOTICE OF TWENTY-FOURTH ANNUAL GENERAL MEETING

NOTES:- (CONTINUED)

12. For a corporate member who has appointed an authorised representative instead of a proxy to attend the 24th AGM, please deposit the ORIGINAL or DULY CERTIFIED certificate of appointment of authorised representative with the Company's Share Registrar at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia or alternatively, the drop-in box provided at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia if this has not been lodged with the Company's Share Registrar's office earlier. The certificate of appointment of authorised representative should be executed in the following manner:

    (i) If the corporate member has a common seal, the certificate of appointment of authorised representative should be executed under seal in accordance with the constitution of the corporate member.

    (ii) If the corporate member does not have a common seal, the certificate of appointment of authorised representative should be affixed with the rubber stamp of the corporate member (if any) and executed by:

        (a) at least two (2) authorised officers, one of whom shall be a director; or
        (b) any director and/or authorised officers in accordance with the laws of the country under which the corporate member is incorporated.

13. Pursuant to Paragraph 8.29A(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, all resolutions set out in the Notice of the 24th AGM will be put to vote by way of poll.

EXPLANATORY NOTES TO THE AGENDA:

(i) Item 1 on the Agenda - Audited Financial Statements for the financial year ended 30 June 2026

This item is meant for discussion only. The provision of Sections 248(2) and 340(1)(a) of the Companies Act 2016 require that the audited financial statements and the Reports of the Directors and Auditors thereon be laid before the Company at its Annual General Meeting. As such, this agenda item is not a business which requires a motion to be put forward to vote by shareholders.

(ii) Ordinary Resolutions 1 to 8 - Directors' fees for the financial year ended 30 June 2026

The proposed Ordinary Resolutions 1 to 8, if passed, will facilitate the payment of Directors' fees for the financial year ended 30 June 2026, the details of which are disclosed in the Corporate Governance Overview Statement of the Annual Report 2026 and the Corporate Governance Report. The Directors' fees payable include fees payable to the Independent Non-Executive Directors and Non-Independent Non-Executive Directors as members of the Board and Board Committees.

(iii) Ordinary Resolutions 9 and 10 - Re-election of Directors

Datuk (Dr.) Joseph Dominic Silva and Norlida Binti Abdul Azmi (collectively referred to as "Retiring Directors") are standing for re-election as Directors of the Company and being eligible, have offered themselves for re-election at the 24th AGM.

Their profiles are disclosed in the Board of Directors' Profile of the Annual Report 2026.

NOTICE OF TWENTY-FOURTH ANNUAL GENERAL MEETING

EXPLANATORY NOTES TO THE AGENDA: (CONTINUED)

(iii) Ordinary Resolutions 9 and 10 - Re-election of Directors (continued)

The Retiring Directors have no conflict of interest with the Company and its subsidiary companies, and have no family relationship with any Director and/or major shareholder of the Company. The Nominating and Remuneration Committee ("NRC") had reviewed and assessed the performance and contribution of the Retiring Directors, including a review of their time and commitment, and fit and proper declarations. Based on the recommendation of the NRC, the Board is supportive of their re-election based on the following justifications:-

(a) Ordinary Resolution 9 – Re-election of Datuk (Dr.) Joseph Dominic Silva as Director of the Company
Datuk (Dr.) Joseph Dominic Silva has demonstrated independence through his engagement in all the Board and Board Committee meetings. He also carried out his duties professionally and proficiently during his tenure as an Independent Non-Executive Director ("INED") of the Company.

(b) Ordinary Resolution 10 – Re-election of Norlida Binti Abdul Azmi as Director of the Company
Norlida Binti Abdul Azmi was appointed as an INED of the Company on 1 January 2026. Since joining the Board, she has performed her duties with due care, diligence, professionalism, and competence.

(iv) Ordinary Resolution 11 - Re-appointment of Auditors

The Board had, through the Audit Committee ("AC"), considered the re-appointment of PricewaterhouseCoopers PLT as the Auditors of the Company. The factors considered by the AC in making the recommendation to the Board to table their re-appointment at the 24th AGM are disclosed in the AC Report of the Annual Report 2026.

(v) Ordinary Resolution 12 – Authority to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016

This proposed resolution, if passed, will empower the Directors to issue and allot new shares in the Company up to an aggregate amount not exceeding 10% of the total number of issued shares of the Company for the time being for such purposes as the Directors consider to be in the best interest of the Company. This authority shall, unless revoked or varied by the Company in a general meeting, expire at the conclusion of the next annual general meeting or at the expiry of the period within which the next annual general meeting is required by law to be held, whichever is the earlier.

This mandate is a renewal of the mandate granted by shareholders at the last annual general meeting held on 1 December 2025. This mandate is intended to provide flexibility to the Company to raise funds expeditiously for purposes including but not limited to funding current and/or future investment projects, working capital, repayment of bank borrowings and acquisitions without the need to convene separate general meeting.

As at the date of this Notice, no new shares have been issued pursuant to the mandate granted at the last annual general meeting held on 1 December 2025 and the mandate will lapse at the conclusion of the 24th AGM.

PROXY FORM

SCICOM (MSC) BERHAD
Registration No. 200201029763 (597426-H)
(Incorporated in Malaysia)

CDS Account No.
No. of shares held

I/We..... **Tel:** .....
[Full name in block, NRIC/Passport/Company No.]

of.....
[Full address]

.....

being member(s) of SCICOM (MSC) BERHAD hereby appoint:

Full Name (in Block)	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address			

and/or failing him/her

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 and on my/our behalf at the Twenty-Fourth Annual General Meeting ("24th AGM") of the Company which will be held at Banyan & Casuarina, Ground Floor, Sime Darby Convention Centre, 1A, Jalan Bukit Kiara 1, 60000 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia on **Monday, 7 December 2026 at 10.00 a.m.** or at any adjournment thereof, and to vote as indicated below:

Description of Resolution	**Resolution**	**FOR**	**AGAINST**
To approve the payment of Director's fee to Krishnan A/L C. K. Menon amounting to RM120,000.	**Ordinary Resolution 1**		
To approve the payment of Director's fee to Dato' Nicholas John Lough @ Sharif Lough Bin Abdullah amounting to RM96,617.	**Ordinary Resolution 2**		
To approve the payment of Director's fee to Datuk (Dr.) Joseph Dominic Silva amounting to RM101,589.	**Ordinary Resolution 3**		
To approve the payment of Director's fee to Mior Mokhtar Bin Mior Abu Bakar amounting to RM90,000.	**Ordinary Resolution 4**		
To approve the payment of Director's fee to Hong Kean Yong amounting to RM93,466.	**Ordinary Resolution 5**		
To approve the payment of Director's fee to Dr. Teoh Chooi Shi amounting to RM93,438.	**Ordinary Resolution 6**		
To approve the payment of Director's fee to Norlida Binti Abdul Azmi amounting to RM41,274.	**Ordinary Resolution 7**		
To approve the payment of Director's fee to Mahani Binti Amat amounting to RM97,479.	**Ordinary Resolution 8**		
To re-elect Datuk (Dr.) Joseph Dominic Silva as Director.	**Ordinary Resolution 9**		
To re-elect Norlida Binti Abdul Azmi as Director.	**Ordinary Resolution 10**		
To re-appoint PricewaterhouseCoopers PLT as Auditors of the Company for the ensuing year and to authorise the Directors to fix their remuneration.	**Ordinary Resolution 11**		
Authority to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016.	**Ordinary Resolution 12**		

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 thinks fit.

Signed this _____ day of _____ 2026

_____
Signature#
Member

PROXY FORM (CONTINUED)

#Manner of execution:

(a) If you are an individual member, please sign where indicated.
(b) If you are a corporate member which has a common seal, this proxy form should be executed under seal in accordance with the constitution of your corporation.
(c) If you are a corporate member which does not have a common seal, this proxy form should be affixed with the rubber stamp of your company (if any) and executed by:
(i) at least two (2) authorised officers, one of whom 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. For the purposes of determining who shall be entitled to attend this meeting, the Company shall be requesting Bursa Malaysia Depository Sdn Bhd to make available to the Company, a Record of Depositors as at 30 November 2026. Only a member whose name appears on this Record of Depositors shall be entitled to attend this meeting or appoint a proxy to attend, participate, speak and vote on his behalf.

2. A member of the Company who is entitled to attend and vote at a general meeting may appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to attend, participate, speak and vote in his place. A proxy may but need not be a member of the Company.

3. A member of the Company who is entitled to attend and vote at a general meeting of the Company may appoint not more than two (2) proxies to attend, participate, speak and vote instead of the member at the general meeting.

4. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.

5. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. An exempt authorised nominee refers to an authorised nominee defined under the Central Depositories Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositories Act.

6. Where a member, an authorised nominee or an exempt authorised nominee appoints more than one (1) proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies. The appointment shall not be valid unless he specifies the proportion of his shareholdings to be represented by each proxy.

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 24th AGM or adjourned general meeting at which the person named in the appointment proposes to vote:

   (i) **In hard copy form**
   To be deposited with the Company's Share Registrar, Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as Tricor Investor & Issuing House Services Sdn. Bhd.) at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia, or alternatively, the drop-in box provided at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia.

   (ii) **By electronic means**
   The proxy form can be electronically lodged with the Company's Share Registrar via Vistra Share Registry and IPO (MY) portal ("Vistra SRMY Portal") at https://srmy.vistra.com. Kindly refer to the Administrative Guide of the 24th AGM for further information on electronic submission of proxy form via Vistra SRMY Portal.

8. Please ensure ALL the particulars as required in the proxy form are completed, signed and dated accordingly.

9. Last day, date and time for lodging the proxy form is **Saturday, 5 December 2026 at 10.00 a.m.**

10. Any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the Company's Share Registrar at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia or alternatively, the drop-in box provided at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia not less than forty-eight (48) hours before the time appointed for holding the general meeting or adjourned general meeting at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed.

11. Please bring an **ORIGINAL** of the following identification papers (where applicable) and present it to the registration staff for verification:

    (i) Identity card (NRIC) (Malaysian), or .
    (ii) Police report (for loss of NRIC) / Temporary NRIC (Malaysian), or
    (iii) Passport (Foreigner).

12. For a corporate member who has appointed an authorised representative instead of a proxy to attend the 24th AGM, please deposit the ORIGINAL or DULY CERTIFIED certificate of appointment of authorised representative with the Company's Share Registrar at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia or alternatively, the drop-in box provided at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia if this has not been lodged with the Company's Share Registrar's office earlier. The certificate of appointment of authorised representative should be executed in the following manner:

    (i) If the corporate member has a common seal, the certificate of appointment of authorised representative should be executed under seal in accordance with the constitution of the corporate member.

PROXY FORM (CONTINUED)

NOTES:- (CONTINUED)

12. For a corporate member who has appointed an authorised representative instead of a proxy to attend the 24th AGM, please deposit the ORIGINAL or DULY CERTIFIED certificate of appointment of authorised representative with the Company's Share Registrar at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia or alternatively, the drop-in box provided at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, W. P. Kuala Lumpur, Malaysia if this has not been lodged with the Company's Share Registrar's office earlier. The certificate of appointment of authorised representative should be executed in the following manner: (continued)

    (ii) If the corporate member does not have a common seal, the certificate of appointment of authorised representative should be affixed with the rubber stamp of the corporate member (if any) and executed by:

        (a) at least two (2) authorised officers, one of whom shall be a director; or
        (b) any director and/or authorised officers in accordance with the laws of the country under which the corporate member is incorporated.

13. Pursuant to Paragraph 8.29A(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, all resolutions set out in the Notice of the 24th AGM will be put to vote by way of poll.

scicom

The Science of Communication

SCICOM (MSC) BERHAD (200201029763) (597426-H)

www.scicom-intl.com

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