ANNUAL REPORT 2026

MMM GROUP BERHAD
Registration No. 200801011849 (813137-V)

CONTENT

1. ABOUT MMM GROUP

ABOUT MMM GROUP

MMM Group Berhad is a premier Malaysian investment holding company focused on redefining the Out-of-Home (OOH) and Digital Out-of-Home (DOOH) advertising landscape. Through aggressive infrastructure expansion, innovative display technologies, and strategic media placements, the Group delivers high-impact, results-driven brand experiences for clients across all major commercial industries.

Leading the Future of DOOH and OOH Advertising

- **Nationwide Footprint Expansion:** Through the strategic acquisition of EDSB, MMM Group will integrate an additional 200+ premium billboards into our inventory. This transforms the Group from a regional player into a comprehensive, nationwide OOH media provider capable of executing massive, multi-state campaigns.
- **Strategic Gantry Development:** Building on the successful deployment of our fourth premium digital billboard gantry alongside our collaboration partner, Setia Media, the Group is actively eyeing highly prominent, high-footfall transit corridors and urban expressways to construct additional flagship gantry structures.
- **Static-to-Digital Conversion:** To maximize media yield and asset utilization, MMM is executing a progressive infrastructure roadmap to convert strategic static billboard sites into high-resolution digital displays, allowing for dynamic content loops and faster campaign turnarounds.
- **LIFT-UP Elevator Media:** Driving deep urban penetration, our network of over 500 digital elevator projectors across high-density residential and commercial towers offers inescapable, highly targeted advertising within captive indoor environments.

Proactive 360-Degree Solutions & Client Success

- **Offline-to-Online Integration:** Moving beyond traditional media rentals, MMM is highly proactive in offering full 360-degree advertising solutions. By bundling our nationwide physical billboard inventory with in-house corporate event organizing, on-ground brand activations, and digital tracking, we provide clients with a true one-stop marketing destination.
- **Performance & Optimisation:** Through robust programmatic capabilities and standardized tracking metrics, MMM continuously evaluates campaign impact, allowing brands to optimize their spending and secure superior ROI.

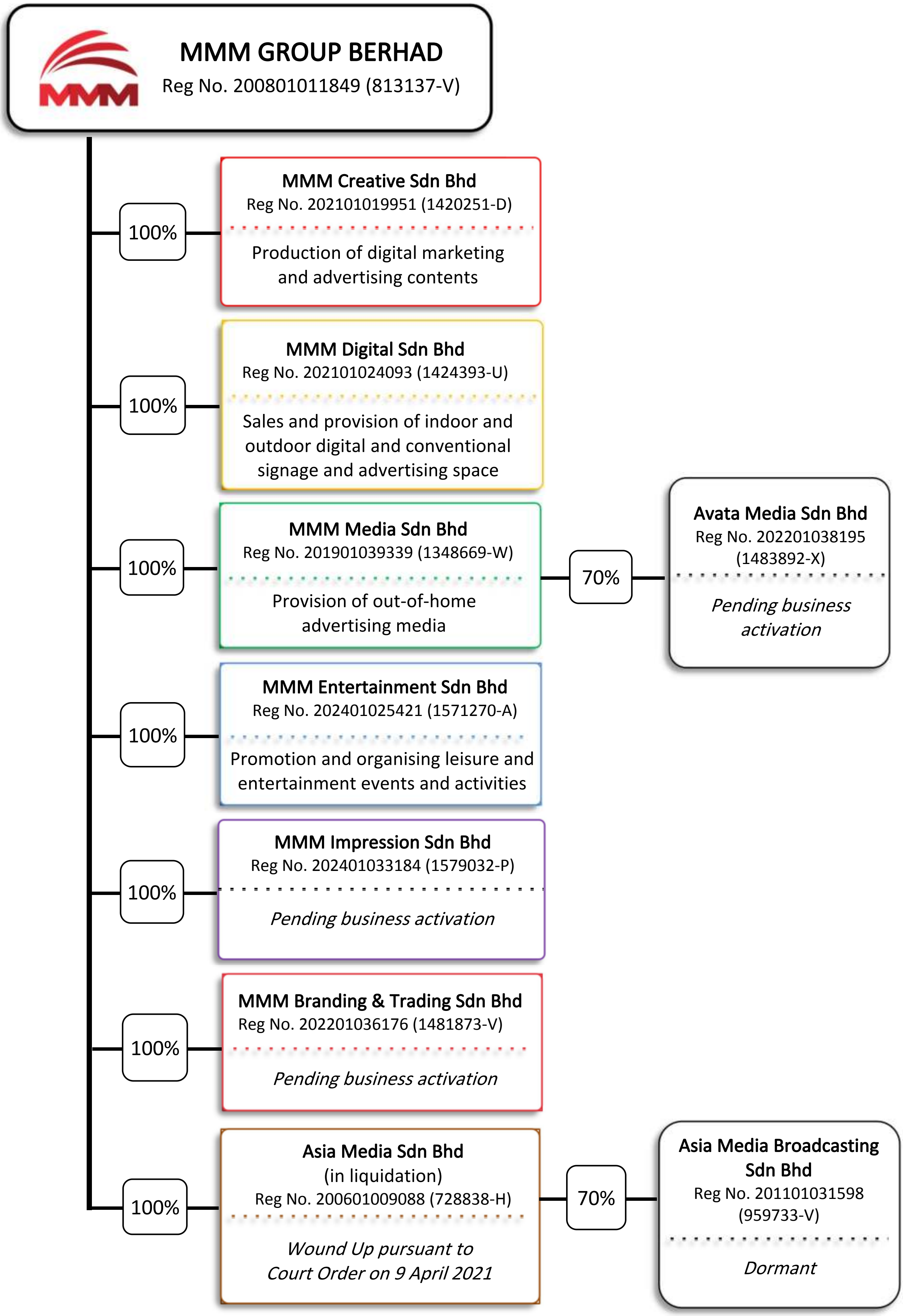
Strategic Growth & Vision

- **Key Partnerships:** Our growth is anchored by highly synergistic alliances. Alongside our gantry deployments with Setia Media and our acquisition of EDSB, historic collaborations with Prisma Outdoor and Gentari Green Mobility (expanding our reach into electric vehicle charging stations) solidify our diverse ecosystem.
- **Commitment to Sustainability (ESG):** In alignment with Malaysia's green energy agenda, our upcoming gantry constructions and digital LED upgrades feature advanced, eco-friendly panel configurations that consume significantly less power than legacy spotlighted billboards.

Outlook

With a single-minded focus on physical asset expansion, static-to-digital innovation, and comprehensive one-stop marketing solutions, MMM Group continues to command a leading position in Malaysia’s DOOH industry. Our commitment to sustainable infrastructure and client-first integrations ensures robust value creation and market leadership into 2026, 2027, and beyond.

2. CORPORATE STRUCTURE



3. CORPORATE INFORMATION

BOARD OF DIRECTORS

YBHG. DATO' ROSNI ZAHARI Independent Non-Executive Chairman	**DATUK CHIW TIANG CHAI** Non-Independent Non-Executive Director
TAN CHIA HONG @ GAN CHIA HONG Executive Director	**TAN CHOON FUH** Independent Non-Executive Director
CHEN JUI-LIANG Executive Director	**OH TEIK KENG** Independent Non-Executive Director

BOARD COMMITTEES

AUDIT & RISK MANAGEMENT COMMITTEE **OH TEIK KENG | Chairman** DATUK CHIW TIANG CHAI | Member TAN CHOON FUH | Member	**REMUNERATION COMMITTEE** **OH TEIK KENG | Chairman** DATUK CHIW TIANG CHAI | Member TAN CHOON FUH | Member
NOMINATON COMMITTEE **OH TEIK KENG | Chairman** DATUK CHIW TIANG CHAI | Member TAN CHOON FUH | Member	**CORPORATE GOVERNANCE COMMITTEE** **OH TEIK KENG | Chairman** DATUK CHIW TIANG CHAI | Member TAN CHOON FUH | Member

COMPANY SECRETARIES
SOW XIN YEE (LS0010691)
(SSM Practising Certificate No. 202308000541)
TIEW SZE HANN (MAICSA 7058007)
(SSM Practising Certificate No. 201908000034)

BUSINESS ADDRESS
Unit 15-2, Level 15, Menara Choy Fook On,
1B, Jalan Yong Shook Lin, Seksyen 7,
46050 Petaling Jaya, Selangor, Malaysia
Tel : +603 7663 5088 / 5099 | +6011 5555 5582
Email: admin1@mmmgroup.com.my
Website: mmmgroup.com.my

REGISTERED OFFICE
Lot 306, 3rd Floor, Tower 2,
Faber Towers, Jalan Desa Bahagia,
Taman Desa,
58100 Kuala Lumpur, Malaysia
Tel: +603 7985 9999

AUDITORS
PKF PLT
(LLP0030836-LCA) (AF0911)
Level 33, Menara 1MK, Kompleks 1 Mont Kiara,
No.1, Jalan Kiara, Mont Kiara,
50480 Kuala Lumpur, Malaysia
Tel: +603-6203 1888 Fax: +603-6201 8880

SHARE REGISTRAR
TRICOR INVESTOR & ISSUING HOUSE SERVICES SDN BHD
[Registration No. 197101000970 (11324-H)]
Unit 32-01, Level 32, Tower A,
Vertical Business Suite, Avenue 3, Bangsar South, No.8,
Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia
Tel: +603 2783 9299 Fax: +603 2783 9222

STOCK EXCHANGE LISTING
Main Market, Bursa Malaysia Securities Berhad

Stock Name	:	MMM
Stock Code	:	0159
Sector	:	Telecommunications & Media

4. CHAIRMAN'S STATEMENT

Dear Valued Shareholders,

On behalf of the Board of Directors, I am pleased to present the Annual Report and Audited Financial Statements of MMM Group Berhad ("MMM" or "the Group") for the financial year ended 31 March 2026 ("FY2026").

FY2026 marked an important milestone in the Group's transformation. During the year, the Group strengthened its core business, improved operational performance and reinforced its financial position, resulting in a return to profitability. These achievements reflect the resilience of the Group's business, the dedication of our Management team and employees, and the continued trust and support of our shareholders, customers and business partners.

Economic and Industry Environment

Malaysia's economy remained resilient throughout 2025, supported by healthy domestic demand, private consumption and sustained investment activities. Against this backdrop, the advertising industry continued to recover, driven by improving business confidence and increased marketing activities across various sectors.

The out-of-home ("OOH") advertising industry also continued to evolve, with advertisers increasingly adopting digital advertising platforms to improve campaign flexibility, audience engagement and operational efficiency. These industry developments continue to provide opportunities for the Group to expand its digital media presence and strengthen its integrated advertising solutions.

Financial Performance

The Group delivered a significantly improved financial performance during FY2026.

Revenue increased by 125% to RM17.925 million compared with RM7.965 million in the previous financial year, while the Group recorded a profit after tax of RM3.016 million, reversing the loss reported in FY2025. The improvement was supported by stronger contributions from our event management, OOH advertising and lift advertising businesses, together with continued cost optimisation and improved operational efficiency.

The Board is encouraged by this positive turnaround, which reflects the progress made in executing the Group's strategic priorities and rebuilding its financial strength.

Progress on the Proposed Regularisation Plan

The Board remains committed to implementing the Group's Proposed Regularisation Plan with the objective of facilitating the Group's exit from Practice Note 17 ("PN17") status.

During the financial year, the Group submitted its Proposed Regularisation Plan to Bursa Malaysia Securities Berhad. The proposal comprises a series of corporate exercises intended to strengthen the Group's capital structure, improve its financial position and support future business expansion.

The Board and Management continue to work closely with our Principal Adviser and the relevant regulatory authorities to obtain the necessary approvals. Subject to the successful implementation of the Proposed Regularisation Plan, the Board believes the Group will be better positioned to pursue its long-term growth strategy and create sustainable value for shareholders.

Strategic Direction

Looking ahead, the Group remains focused on strengthening its position within Malaysia's OOH advertising industry.

A key strategic initiative is the proposed acquisition of EDSB Outdoor Sdn. Bhd., which, upon completion and subject to the relevant approvals, is expected to significantly expand the Group's billboard portfolio and geographical coverage. Together with our existing digital media assets, this is expected to enhance the Group's ability to provide integrated advertising solutions to customers nationwide.

The Group will also continue to identify opportunities to expand its digital advertising network, enhance operational efficiency and strengthen recurring revenue streams through disciplined investment and strategic partnerships.

While macroeconomic uncertainties and competitive market conditions remain, the Board believes the Group is well positioned to benefit from the continued growth of Malaysia's OOH and Digital Out-of-Home ("DOOH") advertising industry.

Sustainability and Corporate Governance

The Board remains committed to embedding sustainability principles into the Group's business strategy.

The Group continues to invest in energy-efficient digital advertising infrastructure while maintaining sound corporate governance practices, effective risk management and robust internal controls. These initiatives support the Group's commitment to responsible business practices and long-term value creation for all stakeholders.

Appreciation

On behalf of the Board, I would like to express my sincere appreciation to our Management team and employees for their dedication, professionalism and resilience throughout the year.

I also extend my gratitude to our customers, suppliers, business partners, bankers, advisers and regulators for their continued support and confidence in the Group.

Finally, I would like to thank my fellow Board members for their invaluable guidance and stewardship, and our shareholders for their patience, trust and unwavering support. As we continue our transformation journey, the Board remains committed to strengthening the Group's fundamentals, executing our strategic priorities and delivering sustainable long-term value for our shareholders.

DATO' ROSNI ZAHARI
Independent Non-Executive Chairman

5. MANAGEMENT DISCUSSION AND ANALYSIS

REVIEW OF FINANCIAL PERFORMANCE

Overview

The financial year ended 31 March 2026 ("FY2026") marked a significant milestone for MMM Group Berhad ("the Group") as it returned to profitability following several years of restructuring and business transformation. During the year, the Group continued to strengthen its core businesses, improve operational efficiency and enhance its financial position.

The improved performance was underpinned by stronger contributions from the Group's event management, out-of-home ("OOH") advertising and lift advertising businesses, supported by higher utilisation of media assets and disciplined cost management.

Financial Performance

The Group recorded revenue of RM17.925 million in FY2026, representing an increase of 125% from RM7.965 million in the previous financial year. The growth reflected improved business activities across the Group's core operating segments, particularly OOH advertising, lift advertising and event management, as well as the continued recovery in advertising demand.

Gross profit increased by 124% to RM7.785 million from RM3.482 million in FY2025. Gross profit margin remained healthy at 43.4% (FY2025: 43.7%), demonstrating the Group's ability to maintain effective pricing while optimising the utilisation of its media assets.

Other operating income decreased to RM0.127 million from RM1.393 million in FY2025, primarily due to lower revenue-sharing income and the fair value movement arising from the Group's collaboration arrangement with Setia Media. During the financial year, the Group recognised a fair value loss of RM0.255 million compared with a fair value gain of RM0.521 million in FY2025.

Administrative expenses decreased by 21% to RM3.535 million from RM4.461 million in the preceding financial year. The reduction reflected the Group's continued emphasis on cost optimisation, supported by lower staff-related expenses and the absence of certain non-recurring costs incurred in FY2025, including legal expenses and licence application fees.

Finance costs increased to RM0.574 million from RM0.393 million in FY2025 following the utilisation of financing facilities to support working capital requirements and investment activities during the financial year.

As a result of the above, the Group recorded a profit before tax ("PBT") of RM3.803 million compared with a profit before tax of RM0.021 million in FY2025. Profit after tax ("PAT") amounted to RM3.016 million, representing a significant turnaround from the loss after tax of RM0.615 million recorded in the previous financial year. Consequently, basic earnings per share improved to 0.97 sen compared with a loss per share of 0.20 sen in FY2025.

Liquidity and Cash Flow

The Group generated net cash from operating activities of RM5.434 million during FY2026, compared with net cash used in operating activities of RM3.046 million in FY2025. The improvement reflected stronger operating performance and better working capital management.

The stronger operating cash flow enabled the Group to invest RM2.250 million in the development of its fourth digital gantry under the collaboration with Setia Media, while also making an early repayment of RM2.000 million in borrowings during the year.

As at 31 March 2026, cash and bank balances increased to RM1.726 million from RM0.589 million in the previous financial year, providing the Group with greater financial flexibility to support its ongoing operations and future growth initiatives.

Financial Position

The Group maintained a stable financial position as at 31 March 2026.

Total assets stood at RM22.307 million compared with RM22.520 million as at 31 March 2025.

Total equity increased to RM16.081 million from RM12.765 million, primarily due to the profit generated during the financial year and the issuance of RM0.300 million Redeemable Non-Convertible Preference Shares. Accumulated losses were correspondingly reduced from RM20.858 million to RM17.842 million.

Total liabilities decreased by 36% to RM6.226 million from RM9.755 million, mainly due to the early repayment of borrowings and settlement of lease liabilities.

Net assets attributable to ordinary shareholders improved to 5.16 sen per share compared with 4.09 sen per share in FY2025, reflecting the Group's strengthened financial position.

BUSINESS STRATEGY, PROSPECTS AND FUTURE PLANS

The Group remains focused on strengthening its position in Malaysia's out-of-home ("OOH") advertising industry by expanding its media asset portfolio, enhancing operational capabilities and delivering integrated advertising solutions to its customers.

As part of this strategy, the Group has proposed a Regularisation Plan in relation to its Practice Note 17 ("PN17") status. The proposed plan comprises a share consolidation, private placement, rights issue with warrants, proposed acquisition of EDSB Outdoor Sdn. Bhd. and capital reduction. Collectively, these corporate exercises are intended to strengthen the Group's capital structure, improve its financial position and provide a stronger platform for future business expansion.

Implementation of the Proposed Regularisation Plan remains subject to approvals from Bursa Malaysia Securities Berhad and other relevant authorities, as well as the fulfilment of the applicable conditions precedent.

5.1 Asset Expansion and Strategic Acquisition

The proposed acquisition of EDSB Outdoor Sdn. Bhd. represents a key strategic initiative in the Group's long-term growth plans. During the financial year, the Group entered into a conditional sale and purchase agreement and paid the required deposit in accordance with the terms of the transaction.

Upon completion, and subject to the relevant regulatory approvals and fulfilment of the applicable conditions precedent, the proposed acquisition is expected to increase the Group's billboard inventory by approximately 228 units. This expansion is expected to strengthen the Group's nationwide media network, enhance its geographical reach and improve its ability to support larger-scale advertising campaigns.

5.2 Static-to-Digital Conversion Strategy

The Group intends to progressively evaluate suitable high-traffic billboard locations within its portfolio for potential conversion into Digital Out-of-Home ("DOOH") assets, subject to commercial viability and the necessary regulatory approvals.

The transition to digital billboards is expected to improve operational flexibility by enabling dynamic content scheduling, shorter campaign lead times and greater advertising versatility. It also supports the Group's long-term strategy of expanding higher-value digital advertising assets.

5.3 Digital Gantry Development

During FY2026, the Group successfully completed the deployment of its fourth digital gantry through its strategic collaboration with Setia Media. The project further strengthened the Group's premium digital advertising portfolio and enhanced its presence in high-traffic locations.

The Group will continue to evaluate suitable opportunities for future digital gantry developments through strategic partnerships, subject to commercial feasibility and regulatory requirements.

5.4 Integrated Advertising Services

The Group continues to strengthen its integrated advertising solutions by combining OOH advertising, event management and creative services to provide customers with more comprehensive marketing solutions.

This integrated approach enables the Group to deliver broader campaign offerings across multiple advertising platforms while strengthening customer relationships and supporting recurring business opportunities.

5.5 Sustainability Initiatives

The Group remains committed to incorporating energy-efficient technologies into its digital advertising infrastructure to improve operational efficiency and support more sustainable business practices.

In addition, the Group continues to strengthen its corporate governance framework, internal controls and risk management processes as part of its commitment to responsible and sustainable business growth.

6. BOARD OF DIRECTORS' & KEY SENIOR MANAGEMENT'S PROFILE

BOARD OF DIRECTORS

YBHG. DATO' ROSNI ZAHARI| Age 65 | Malaysian |Female
Independent Non-Executive Chairman

YBhg. Dato' Rosni Zahari was appointed to the Board on 1 March 2023. She is the Chairperson of the Board of Directors.

She graduated with LL.B (Hons) and Master of Law from Universiti Teknologi Mara, Malaysia. She has an extensive 32 years of legal experience as an advocate and solicitor with the establishment of her own legal firm, Messrs. Rosni, Francis Tan & Ho.

Aside from her legal practice, Dato' Rosni Zahari has held various corporate positions in Government Linked Companies. She has served as a Board Member for Felda Palm Industries Sdn Bhd, Suruhanjaya Koperasi Malaysia and MSM Malaysia Holdings Bhd.

She currently does not hold any directorship in other public companies.

TAN CHIA HONG @ GAN CHIA HONG | Age 52 | Malaysian | Male
Executive Director

Mr Tan Chia Hong @ Gan Chia Hong was appointed to the Board on 20 May 2021.

He graduated from the Northern Territory University in Malaysia with a Diploma in Business Management in 1996.

He began his career as a Site Coordinator in an interior decoration management company where he was involved in coordination and monitoring of the company's projects. After several years of working for others and accumulating hands-on experience, he went into business for himself successfully in manpower supply. Subsequently, he expanded his business into property investment and agriculture activities.

In 2007, he established Harta Oil & Gas Equipment Sdn Bhd, a company that trades and distributes equipment and tools for the mining and oil and gas industries. He served in the company as the Managing Director and was primarily responsible for crafting the strategic development and direction of the company, as well as managing the day-to-day business of the company.

He has demonstrated his business acumen in various industries and his ability to succeed in venturing into new market segments. In addition, he is also well-versed in financial management and control.

Except for the recurrent related party-transaction of a revenue or trading nature which are necessary for day-to-day operations of the Company and its subsidiaries and for which he is deemed to be interested as disclosed on page 33 of the Annual Report, there is no other business arrangements with the Company in which he has personal interests.

He currently does not hold any directorship in other public companies.

CHEN JUI-LIANG | Age 50 | Taiwanese | Male
Executive Director

Mr Chen Jui-Liang was appointed to the Board on 9 January 2020.

He graduated with a Bachelor's degree in Science and Technology from Fooyin University, Taiwan in 1999. He has more than 15 years of experience in the financial related industry, including sales of various securities instruments, investment operations and analysis, insurance and venture capital.

He started as a Business Manager when he joined Cathay Life Insurance Ltd in 2003, a life insurance company in Taiwan, and began getting great exposure to Hong Kong and South-East Asia financial investment products when he was Vice President of Investment in Rui Xing Insurance Broker from 2006 to 2008.

He was appointed as Executive Director when he joined Arthur J Stewart Investment Advisors Pte Ltd in 2008, a company based in Singapore, and was responsible for the company's investment operations. In 2010, armed with his stock analytic skills, and exposure to Asia financial products and markets, he became Executive Director of Well Top International Investment Limited, an international investment company in Taiwan and managing investment in South-East Asia. The said company mainly invests in public listed companies in Malaysia, Hong Kong and Singapore.

He currently does not hold any directorship in other public companies.

DATUK CHIW TIANG CHAI | Age 69 | Malaysian | Male
Non-Independent Non-Executive Director

Datuk Chiw Tiang Chai was appointed to the Board on 25 July 2019.

He completed his Higher Cambridge of Education with Malacca High School in 1976. He joined Malacca Guan Seng Sdn Bhd in the same year as a storekeeper. He was promoted as a salesman in 1986 and later, as Sales Executive in 1991.

In 1996, he was appointed as an Executive Director of the company where he was responsible for business development as well as marketing and sales strategies. He left the company in 2001 and subsequently joined Guan Seng Oil & Gas Sdn Bhd in 2002 as its Executive Director where he was also responsible for business development as well as marketing and sales strategies.

He left the company in 2017 and joined Harta Oil & Gas Equipment Sdn Bhd as its Chief Executive Officer where he oversees the daily business operations as well as controlling the company's financial resources. At the same time, in 2017, he was appointed as the Chairman of Harta Engineering Sdn Bhd.

He is a member of the Audit & Risk Management Committee, Nomination Committee, Remuneration Committee and Corporate Governance Committee of the Company.

Except for the recurrent related party-transaction of a revenue or trading nature which are necessary for day-to-day operations of the Company and its subsidiaries and for which he is deemed to be interested as disclosed on page 33 of the Annual Report, there is no other business arrangements with the Company in which he has personal interests.

He currently does not hold any directorship in other public companies.

TAN CHOON FUH | Age 34 | Malaysian | Male
Independent Non-Executive Director

Mr Tan Choon Fuh was appointed to the Board on 30 April 2021.

He graduated with a Bachelor's degree in Accounting from Multimedia University, Malaysia in 2017. He is a member of the Malaysian Institute of Accountants, an approved income tax agent, and a licensed auditor.

He began his career in 2016 as an Audit Assistant with CT Tan & Co, where he was responsible for field audit, vouching and draft audit report. He was subsequently promoted to an Audit & Tax Junior in 2017, Audit & Tax Senior in 2018 and subsequently Audit & Tax Manager later in 2020 where he is responsible for taking charge of statutory audit and assurance assignments for companies engaged in activities ranging from trading, manufacturing and services industries. He is also responsible for handling individual tax and corporate tax affairs, liaise with tax authorities on tax queries and involve in tax planning for tax clients.

On 1 August 2023, he was admitted as an Audit Partner of CT Tan & Co.

He is a member of the Audit & Risk Management Committee, Nomination Committee, Remuneration Committee and Corporate Governance Committee of the Company.

He currently does not hold any directorship in other public companies.

OH TEIK KENG | Age 63 | Malaysian | Male
Independent Non-Executive Director

Mr Oh Teik Keng was appointed to the Board on 27 May 2021.

He is a lawyer by profession. He graduated from University of Nottingham, United Kingdom with a Bachelor of Law (Hons) in 1984. He was called to the Bar of England & Wales in 1985, the Malaysian Bar in 1986, and the Bar of New South Wales in 1989.

He began his legal practice in 1986. In 1988, he joined Building Services Corporation in Sydney Australia as a Legal Officer in the Legal and Compliance Department. He returned to Malaysia in 1993 and started his own legal practice in Kuala Lumpur in 1993, with an emphasis on civil litigation. In 2016, he was appointed as President of the Strata Management Tribunal by the Ministry of Housing.

He is the Chairman of the Audit & Risk Management Committee, Nomination Committee, Remuneration Committee and Corporate Governance Committee of the Company.

He currently does not hold any directorship in other public companies.

Notes:
1. None of the Directors have any family relationship with any director and/or major shareholder of the Company, except for the following:
   a. Datuk Chiw Tiang Chai is the father-in-law of Mr. Tan Chia Hong @ Gan Chia Hong (the Executive Director and major shareholder of the Company).
2. None of the Directors have any conflict of interest with the Company.
3. None of the Directors have been convicted for offences within the past 5 years other than traffic offences.
4. None of the Directors have any public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

KEY SENIOR MANAGEMENT

CHIN HOW SAM | Age 46 | Malaysian | Male
Chief Executive Officer

Mr Chin How Sam was appointed as a Non-Executive Director on 13 August 2021. He resigned from the board on 25 September 2023 and, subsequently, was appointed as Deputy Chief Executive Officer on 1 October 2023. He was promoted to Chief Executive Officer on 1 December 2024.

He graduated from the Multimedia University, Malaysia with a Bachelor of Financial Engineering (Honours) in 2003.

He began his career in 2003 when he joined Public Bank Berhad as an Account Manager, where he was responsible for providing marketing support to corporate clients as well as managing and generate marketing leads. He left the bank in 2006 and joined Alliance Bank Malaysia Berhad in the same year as a Business Manager where he was involved in business development activities. He left in 2007 and subsequently joined HSBC Bank Malaysia Berhad as a Commercial Banking Manager responsible for managing the bank's clients which consist of public listed companies and multinational corporations.

He left the bank in 2012 and joined United Overseas Bank (Malaysia) Berhad as a Vice President where he manages the bank's relationships with property developers. He left the bank in 2016 and co-founded Symphony Systems Sdn Bhd, a company that is involved in the provision of electrical, temperature and dimensional calibration services for the semiconductor industry. He serves as a director of the company and was responsible for overseeing the daily operations of the company.

TAN KIM HOON | Age 56 | Malaysian | Female
Financial Controller

Tan Kim Hoon joined our Group as Accounts Manager on 12 July 2023 and was promoted to Financial Controller on 1 April 2024. In her current role, she leads the Finance and Accounts Department, focusing on planning, controlling, and monitoring the performance of the company's accounting, finance, and treasury functions. She has accumulated over 30 years of experience in audit, finance, and taxation.

She is a Fellow of the Association of Chartered Certified Accountants (UK) and a member of the Malaysian Institute of Accountants.

She began her career in 1999 as an Assistant Accountant with Malaysian Bulk Carriers Berhad, where she was progressively promoted to Senior Accountant, Manager, and eventually Financial Controller, overseeing the group's financial operations and reporting. She left Malaysian Bulk Carriers Berhad in 2020 and subsequently held various managerial roles in accounting and finance with other companies.

CHRISTOPHER TAN | Age 65 | Malaysian | Male
Head of Administration and Business Operations

Christopher Tan joined MMM on 1 August 2019 as a Special Assistant to the Executive Director, where he has focused primarily on corporate matters and administration and leads the Human Resource functions. He was redesignated as Corporate Administration Officer on 1 August 2021. He assumed his current role as Head of Administration and Business Operations on 1 October 2025.

He is responsible for overseeing our Group's human resource and administrative functions, as well as supporting operational coordination to enhance efficiency, scalability and execution across our Group.

He graduated with a Master's degree in Business Administration from Massey University, Palmerston North, New Zealand.

He started his career in 1981 as a Senior Accounts Executive in Yamaha Music (M) Sdn Bhd, overseeing the preparation of the company's accounts and financial statements. In addition, he served as a part-time sales demonstrator for Yamaha portable keyboards.

In 1984, he co-founded Dynabook Computer Centre (M) Sdn Bhd, which pioneered the build-operate-own (BOO) concept for computer literacy classes for schools. As a founding member of Dynabook, he was involved in all aspects of the company's operation, including accounts and administration, sales and marketing, and technical support services. He proposed an ICT literacy initiative to the Ministry of Education, which led to TimeCom Holdings Sdn Bhd (Dynabook's holding company) being awarded a project to build and equip 500 computer labs in Sabah, where he acted as Senior Project Manager. By the time he left Dynabook in 2006, the company operated classes in nearly 210 Chinese national-type schools, reaching approximately 170,000 students.

In 2006, he joined Cyberpath Sdn Bhd as Operations Director, where he was responsible for the overall operations, project planning and management. He developed and managed the Proof of Concept (POC) for the School Integrated Administration System (SIAS) Smart Client for School ICT Labs in 5 primary schools selected by the Ministry of Education.

Since 2013, he has been involved in providing professional services in project and business proposals as well as financial projections. In 2015, he secured a project for the design, supply, installation, and commissioning of nearly 3,000 power meters across 12 data centers.

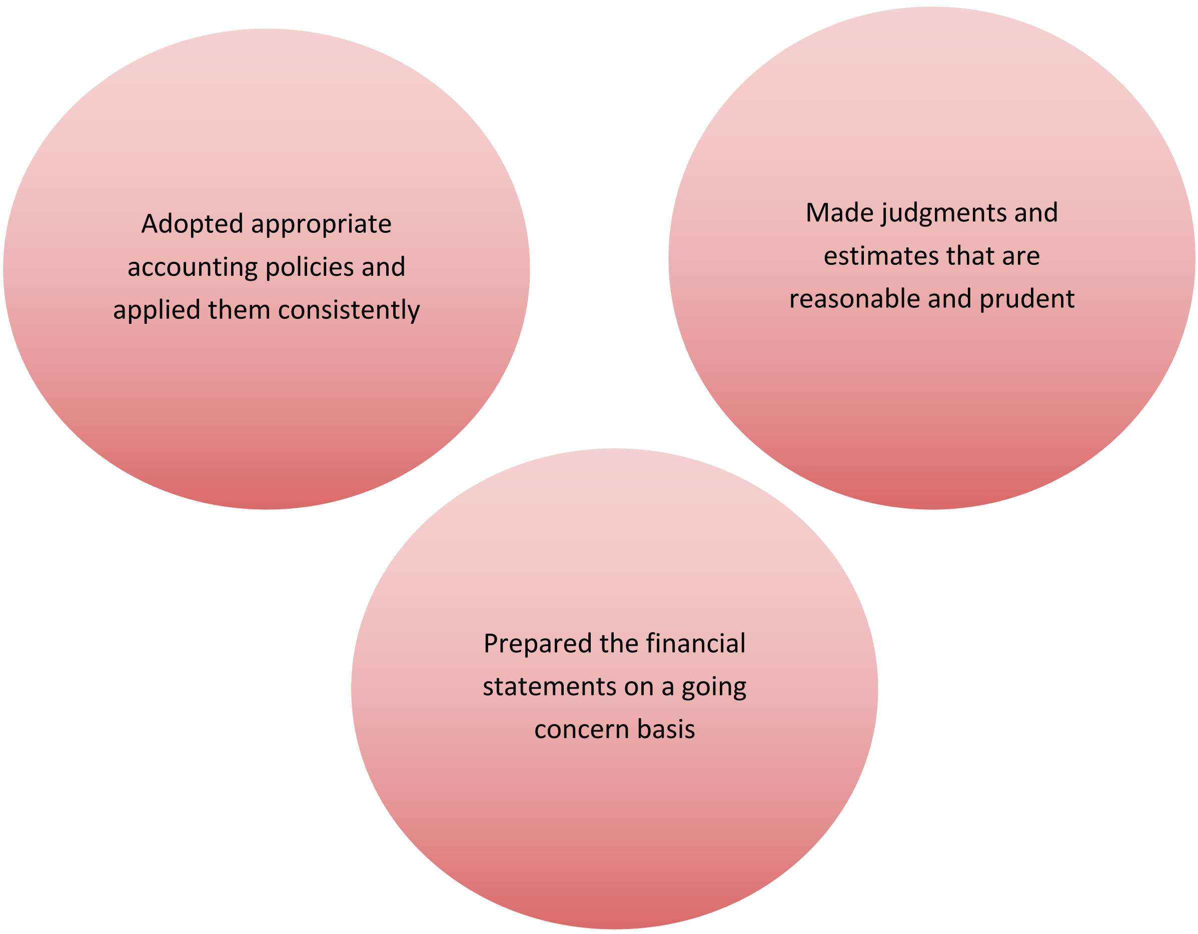
Notes:

1. None of the Senior Management has any family relationship with any director and/or major shareholder of the Company.
2. None of the Senior Management has any conflict of interest with the Company.
3. None of the Senior Management has been convicted for offences within the past 5 years other than traffic offences.
4. None of the Senior Management has any public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

7. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors of the Company are required by the Companies Act 2016 ("CA 2016") to prepare the financial statements for each financial year in accordance with applicable Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards ("IFRSs") and the requirements of the CA 2016. The Directors are responsible for ensuring that the financial statements give a true and fair view of the state of affairs of the Group and of the Company as at the end of the financial year, and of the results and cash flows of the Group and of the Company for the financial year.

In preparing the financial statements, the Directors have ensured that Management has:



The Directors are responsible for ensuring that the Group and the Company keep accounting records which disclose the financial position of the Group and of the Company with reasonable accuracy, enabling them to ensure that the financial statements comply with the CA 2016.

The Directors are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Group and of the Company, and to detect and prevent fraud and other irregularities.

8. CORPORATE GOVERNANCE OVERVIEW STATEMENT

MMM Group Berhad ("MMM" or "the Company") and its group of companies ("MMM Group" or "the Group") operate within a governance framework that is formulated based on the recommendations of the Malaysian Code on Corporate Governance 2021 ("the Code") issued by the Securities Commission of Malaysia.

The current Board believes that maintaining a high level of corporate governance with the concepts of integrity, transparency, accountability and professionalism, is a fundamental part of its responsibilities in managing the business and affairs of the Group and discharging its responsibilities to the Shareholders. The current Board and Management team actively assess and engage with professional advisers to put in place an assurance on the adequacy and effectiveness of the Corporate Governance framework of the Group. The current Board continuously seeks and implements programmes in addressing the weaknesses in the governance framework of the Group and is in the process of strengthening the framework.

The disclosure statement below sets out the manner which the Group has applied the principles of the Code and the extent of compliance with Best Practices advocated therein pursuant to the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") throughout the current financial year ended 31 March 2026 ("FYE 2026") and were carried out under the stewardship of the current Management.

8.1 ESTABLISH CLEAR ROLES AND RESPONSIBILITIES

8.1.1 Clear functions of the Board and Management

The Group recognizes the importance of having an effective and dynamic Board to lead and control the Group in enhancing long term shareholders' value and protect the interests of other stakeholders. To that end, the Group endeavours to maintain a good mix of Board Members who have a wealth of experience, skills and expertise in areas relevant to steering the Group's businesses to the next level.

The Executive Director's duties include the implementation of the Board's decisions and policies, overseeing the operations and also coordinating business and strategic decisions. The Non-Executive Directors provide effective and independent judgement and constructive opinions to the deliberation and decision-making of the Board.

There was a division of responsibility at the control of the Board to ensure an appropriate balance of power and authority, with greater ability to make independent decision. The Board was to be chaired by a Non-Executive Chairman who is responsible for effective and efficient functioning of the Board and ensuring that all Directors receive relevant information on all matters to enable them to participate actively in the Board's decisions. The current Board comprises an Independent Non-Executive Director as the Chairman, two Executive Directors, a Non-Independent Non-Executive Director and two Independent Non-Executive Directors.

The Board takes into consideration the interests of all stakeholders in their decision making so as to ensure that the Group's objectives of creating long term shareholders' value are met. The key matters reserved specifically for the Board's deliberation and decision to ensure a proper control of the Group would include timely reports and financial statements, business strategy formulation and planning, business issues, regulatory changes, material transactions, investments, major acquisitions or disposal of a business or assets, appointment of Board / Board Committee Members, declaration of dividends, recurring related party transactions of the Group. The Board also reviews issues and matters that have significant impact to the Group's operations.

8.1.2 Clear Rules and Responsibilities of the Board

The Board has the overall responsibility in leading and determining the Group's strategic direction. It provides an oversight of the conduct of the Group's business, ensuring an appropriate risk management and internal control system is in place as well as regularly reviewing such system to ensure its adequacy and integrity.

The Board assumes the following principal responsibilities in discharging its fiduciary and leadership functions:

- Reviewing and adopting a strategic plan for the Company;
- Overseeing the conduct of the Company's business to evaluate whether the business is being properly managed;
- Identifying principal risks and ensure the implementation of appropriate systems to manage these risks;
- Succession planning, including appointing, training, fixing of compensation and where appropriate, replacing Senior Management;
- Developing and implementing an investor relation program or shareholder communications policy for the Company; and
- Reviewing the adequacy and the integrity of the Company's internal control system and management information system, including systems for compliance with applicable laws, regulations, rules, directives and guidelines.

The Board has delegated specific responsibilities to Board Committees as well as various sub-committees to assist the Board in the running of the Group's operations. The functions and terms of reference of the Board Committees as well as authority delegated by the Board to these Committees have been clearly defined by the Board. The Board reviews the Board Committee's authority and terms of reference from time to time to ensure their relevance.

There are four (4) Board Committees, namely the Nomination Committee, Remuneration Committee, Audit and Risk Management Committee and Corporate Governance Committee.

These Committees examine specific issues and report to the Board with their recommendations. The ultimate responsibility for decision-making lies with the Board.

8.1.3 Ethical Standards and Code of Conduct

The Board has in place a Code of Conduct for the Directors and employees. The Code of Conduct includes amongst others the respect for the individual, create a culture of open and honest communication, uphold the law, avoid conflicts of interest and reports results accurately.

The Board has also formalised a whistleblower policy to provide a safe mechanism for whomever to come forward and raise any concerns about the actual or potential fraud or breach of trust involving employees, Management and the Directors of the Group.

It allows the whistleblower the opportunity to raise any concerns. The identity of the whistleblower will be kept confidential and protection is accorded to the whistleblower against any form of reprisal or retribution.

8.1.4 Strategies Promoting Sustainability

The Board promotes good corporate governance in the application of sustainability practices throughout the Group, the benefits of which are believed to translate into better corporate performance.

The Board is committed on the continuous efforts in maintaining a balance between its sustainability agenda and safeguarding the shareholders' interests.

The details of the sustainability efforts are set out in the Sustainability Statement in this Annual Report.

8.1.5 Access to Information and Advice

The Board recognizes that the decision-making process is highly contingent on the quality of information furnished. As such, all Directors have unrestricted access to any information pertaining to the Group. All Directors have full and timely access to information with the advance distribution of Board Papers prior to Meetings. The Board is regularly updated on new statutory and regulatory requirements relating to the duties and responsibilities of Directors.

The Board may seek independent professional advice at the Group's expense on specific issue to enable it to discharge its duties in relation to matters being deliberated. Individual Directors may also obtain independent professional or other advice in furtherance of their duties, subject to the approval of the Board, depending on the quantum of the fees involved.

8.1.6 Company Secretaries

The Company Secretaries is suitably qualified, competent and is a member of a professional body. The Company Secretaries plays an advisory role to the Board, in relation to the Group's constitution, Board's policies and procedures and compliance with the relevant regulatory requirements, codes, guidelines and legislations.

The Board has unrestricted access to the advice and services of the Company Secretaries, who are considered capable of carrying out the duties to which the post entails.

8.2 STRENGTHEN COMPOSITION OF THE BOARD

During the financial period under review, the Board comprised of Six (6) Board Members with various experience and expertise. The composition of the Board during the financial period under review comprised of two (2) Executive Directors, one (1) Non-Independent Non-Executive Director and three (3) Independent Non-Executive Directors. The composition fulfils the Main Market Listing Requirements of Bursa Securities, which stated that at least two (2) or one-third (1/3) of the Board, whichever is higher, must be Independent Directors.

The profile of each Director is set out under the Board of Directors' profile in this Annual Report.

8.2.1 Nomination Committee

The Nomination Committee is responsible to recommend appointment of new candidates to the Board of Directors, reviews the effectiveness and its performance assessment of the Board of Directors and the Board Committees.

The latest composition of the Nomination Committee comprises of two (2) Independent Non- Executive Directors and one (1) Non-Independent Non-Executive Director:

Name	Designation	Directorship
Oh Teik Keng	Chairman	Independent Non-Executive Director
Tan Choon Fuh	Member	Independent Non-Executive Director
Datuk Chiw Tiang Chai	Member	Non-Independent Non-Executive Director

The Terms of Reference of Nomination Committee is available on the Company's website.

For the financial year ended 31 March 2026, the Nomination Committee had met on 21 July 2025 and carried out the following activities:

- Proposed re-election of Members of the Board at the 17th AGM for the Shareholders' approval, pursuant to Article 133 of the Constitution of the Company.
- Review the evaluation on company's directors and board members.
- Review the Directors' Fit and Proper Policy
- Review its Term of Reference.
- Review training undertaken, to assess the training need and recommend types of training for Directors to attend for 2025.
- Review the independence of Independent Non-Executive Directors
- Review the terms of office of the Audit and Risk Management Committee and each of its members.

The Company Secretary ensures that all appointments are appropriately made and that all necessary information is obtained from the Directors, both for the Company's records and meeting the statutory obligations, as well as regulations arising from the Main Market Listing Requirements of Bursa Securities.

8.2.2 Recruitment of Directors and Annual Assessment

The following salient points were taken into consideration pertaining to the recruitment of Directors and annual assessment:

- Required mix of skills, experience, independence and diversity, including gender, where appropriate;
- Character, knowledge, expertise, professionalism, integrity, competence and time availability; and
- The Independent Directors' abilities to discharge such responsibilities/functions as expected from an Independent Director.

The Board has in place the Board Charter to commit to workplace diversity, with a particular focus on supporting the representation of women in the composition of Board of the Company. The Board recognises the initiative by government to enlarge the women's representation in the boardroom.

The current Board has a female director. However, the Board will review its composition again at an appropriate juncture and will endeavour to include additional women's representation on the Board when the opportunity arises.

8.2.3 Remuneration Committee

The Remuneration Committee is responsible to assist the Board on fair remuneration practices in attracting, retaining and motivating Directors and Senior Management.

The latest composition of the Remuneration Committee comprises of two (2) Independent Non-Executive Directors and one (1) Non-Independent Non-Executive Director:

Name	Designation	Directorship
Oh Teik Keng	Chairman	Independent Non-Executive Director
Tan Choon Fuh	Member	Independent Non-Executive Director
Datuk Chiw Tiang Chai	Member	Non-Independent Non-Executive Director

For the financial year ended 31 March 2026 ("FYE 2026"), the Remuneration Committee had met on 21 July 2025 to review and recommend the payment of Directors' Remuneration and salaries and package for Senior Management's for the FYE 2026.

The Remuneration Committee had carried out its duty in reviewing and assessing the remuneration for the Directors of the Board to ensure that the remuneration is linked to the level of responsibilities undertaken, performance and contribution to the effective functioning of the Board. The individual Directors do not participate in the discussion of their own remuneration during the Remuneration Committee's Meeting. Further, the Group has adopted the objectives as recommended by the Code to determine the remuneration of the Directors so as to ensure that the Group attracts and retains directors of the quality needed to manage the business of the Group respectively

Further, the Group has adopted the objectives as recommended by the Code to determine the remuneration of the Directors so as to ensure that the Group attracts and retains directors of the quality needed to manage the business of the Group respectively.

8.2.4 Re-appointment and Re-election of Directors

The Nomination Committee ensures that the Directors are re-elected in accordance with the Company's Constitution and relevant regulations and laws.

Pursuant to Rule 133 of the Company's Constitution, at the first annual general meeting of the Company all the Directors shall retire from office. As each annual general meeting in every subsequent year one-third (1/3) of the Directors for time being, or if their number is not three (3) or a multiple of three (3) then the number nearest one-third (1/3) shall retire from office. Provided always that all Directors, including Managing Director and Executive Directors, shall retire from office once at least in each three (3) years but shall be eligible for re-election. A retiring Director shall retain office until the close of the meeting at which he retires.

Pursuant to Rule 118 of the Company's Constitution provides that the Directors shall have power at any time and from time to time to appoint any other person to be a Director, either to fill a casual vacancy or as an addition to the existing Board, but so that the total number of Directors shall not at any time exceed the maximum number fixed by or in accordance with this Constitution. Any Director so appointed shall hold office only until the conclusion of the next annual general meeting and shall be eligible for re-election at such meeting. A Director retiring under this Rule shall not be taken into account in determining the Directors or the number of Directors to retire by rotation at such meeting pursuant to Rule 133.

8.2.5 Retirement and Rotation

All directors are required to retire for re-election at least once in every three years. Before recommending the retiring directors to the Board for re-election, the Nomination Committee will review and report the performance assessment of the retiring directors to the Board and retiring directors shall abstain from deliberation of their performance.

Newly appointed Directors by the Board are subject to election by the shareholders at the next Annual General Meeting held following their appointments.

8.3 REINFORCE INDEPENDENCE

The Board recognises that Independent Non-Executive Directors play an important role in ensuring impartiality of the Board's deliberations and decision-making process.

8.3.1 Annual Assessment of independent Directors

During the financial period under review, the Nomination Committee had assessed the contribution and performance of the Independent Non-Executive Directors, upon appointment, re-election and their independence. The independence assessments are performed on an annual basis.

8.3.2 Tenure of independent Directors

The Board takes cognisance of the Code's recommendation on the tenure of an Independent Non-Executive Director which shall not exceed a cumulative term of nine (9) years. Under the Code, upon completion of the nine (9) years of service, an independent Director may continue to serve on the Board subject to the director's re-designation as a Non-Independent Director. In addition, subject to the assessment of the Nomination Committee, an Independent Director after serving a cumulative nine (9) years is subject to the Shareholders' approval in a general meeting to continue to act as an Independent Director.

None of the Independent Non-Executive Directors had served more than nine (9) years in the Company.

8.3.3 Positions of the Chairman and Chief Executive Officer ("CEO") to be held by different individuals

It is recommended that the positions of the Chairman and CEO should be held by different individuals, and the Chairman must be a Non-Executive Director.

The Company is being chaired by an Independent Non-Executive Director, Dato' Rosni Zahari, who was appointed as the Non-Executive Chairman of the Company. Dato' Rosni Zahari was appointed on 1 March 2023 in replacement of Wan Adruce Tuanku Haji Bujang who resigned on 23 February 2023.

Mr. Chin How Sam is the Chief Executive Officer of the Company.

Currently, the Board is made up of Six (6) members, comprising of three (3) Independent Non-Executive Directors, one (1) Non-Independent Non-Executive Director and two (2) Executive Directors.

The roles of the Non-Executive Chairman and Chief Executive Officer of the Group are distinct and separate with individual responsibilities. Each of them has clearly defined duties and authority thus ensuring balance of power and greater capacity for independent decision-making.

8.4 FOSTER COMMITMENT

8.4.1 Time Commitment and Directorship in Other Companies

The Board meets at least quarterly, to consider all matters relating to the overall control, business performance and strategy of the Group. Additional meetings will be convened, when and if necessary, especially when urgent and important decisions need to be taken between scheduled Meetings. The relevant reports, Meeting agenda and Board Papers are distributed to all Directors in advance of the Board Meeting to allow the Directors sufficient time to peruse for effective discussion and decision making during the meetings. Directors shall notify the Chairman before accepting any new directorships.

All pertinent issues, decisions and conclusions discussed at the Meetings are properly recorded in the discharge of the Board's duties and responsibilities.

The attendance record of the Board for the FYE 2026 is set out below:

Name	Designation	Attendance	%
YBHG Dato' Rosni Zahari	Independent Non-Executive Chairman	4/5	80
Tan Chia Hong @ Gan Chia Hong	Executive Director	4/5	80
Chen, Jui-Liang	Executive Director	5/5	100
Datuk Chiw Tiang Chai	Non-Independent Non-Executive Director	5/5	100
Oh Teik Keng	Independent Non-Executive Director	5/5	100
Tan Choon Fuh	Independent Non-Executive Director	5/5	100

Based on the above, Directors of the Company have attended more than 50% of the meetings as required by the Listing Requirements. In the intervals between Board Meetings, for any matters requiring Board's decisions, the Board's approvals are obtained through circular resolutions. The resolutions passed by way of such circular resolutions are then noted at the next Board Meeting.

8.4.2 Directors' Training

All the current directors had attended the Mandatory Accreditation Programme II ("MAP II"). The directors continued to attend relevant training programmes and seminars to keep abreast with the various issues facing the changing business environment within which the Group operates and further enhance their professionalism in discharging their fiduciary duties to the Company.

During the financial year ended 31 March 2026, the Directors have attended the following training:

Name	Training	Date
Oh Teik Keng	● How to Complete Your Real Property Gains Tax Self-Assessment Forms Online ● Mastering the Art of Pre-Trial Strategy: Aligning Legal Theory with Courtroom Reality	10 December 2025 17 November 2025
Tan Choon Fuh	● Critical Tax Issues in Malaysia ● The Significance of Capital Statement in Tax Investigation ● Most Important Tax Updates in Quarter 2 of 2025 ● MIA Webinar Series: Preparing to Transit from Existing MPERS to the New IFRS for SMEs 3rd Edition ● MIA Webinar Series: Essential ISA Requirements: A Detailed Study with Practical Examples (Part 1)	24 April 2025 15 July 2025 23 July 2025 19 August 2025 15 October 2025

During the financial year ended 31 March 2026, the Directors were also updated on the recent developments in the areas of statutory and regulatory requirements from the briefing by the external auditors, the internal auditors and the Company Secretaries during the Board and Board Committees meetings. The Directors will continue to undergo relevant training programmes to enhance their skills and knowledge.

8.4.3 Directors' Remuneration Disclosure

The details of the Directors' remuneration for the financial year ended 31 March 2026 are as follows:

Company (RM'000)

No.	Name	Fee	Allowance	Salary	Bonus	Benefit-in-kind	Other Emoluments	Total
1.	YBHG Dato' Hjh. Rosni Hj. Zahari Independent Non-Executive Chairman	24	1.5	-	-	1.14	-	26.64
2.	Tan Chia Hong @ Gan Chia Hong Executive Director	24	-	-	-	1.14	-	25.14
3.	Chen Jui-Liang Executive Director	24	-	-	-	1.14	-	25.14
4.	Datuk Chiw Tiang Chai Non-Independent Non-Executive Director	24	3	-	-	-	-	27
5.	Tan Choon Fuh Independent Director	24	3	-	-	1.14	-	28.14
6.	Oh Teik Keng Independent Director	24	1.5	-	-	1.14	-	26.64

Group (RM'000)

No.	Name	Fee	Allowance	Salary	Bonus	Benefit-in-kind	Other Emoluments	Total
1.	YBHG Dato' Hjh. Rosni Hj. Zahari Non-Executive Chairman	24	1.5	-	-	1.14	-	26.64
2.	Tan Chia Hong @ Gan Chia Hong Executive Director	24	-	-	-	1.14	-	25.14
3.	Chen Jui-Liang Executive Director	24	-	-	-	1.14	-	25.14
4.	Datuk Chiw Tiang Chai Non-Independent Non-Executive Director	24	3	-	-	-	-	27
5.	Tan Choon Fuh Independent Director	24	3	-	-	1.14	-	28.14
6.	Oh Teik Keng Independent Director	24	1.5	-	-	1.14	-	26.64

The Board is of the opinion that the disclosure on a named basis for the senior management's remuneration component in bands of RM50,000 may be prejudicial to the business interest of the Group given the competitive environment in which it is operating in as well as the competitive pressure in the talent market. The Executive Directors ensure that the remuneration of senior management is commensurate with the performance of the Company, with due consideration to attracting, retaining and motivating senior management to lead and run the Company successfully. Excessive remuneration has not been paid to senior management personnel in any instance for the financial year ended 31 March 2026.

8.5 UPHOLD INTEGRITY IN FINANCIAL REPORTING

8.5.1 Compliance with Applicable Financial Reporting Standards

The Board takes responsibility to present a balanced and meaningful assessment of the Group's position and prospects in the various financial reports and to ensure that the financial statements are drawn up in accordance with the provisions of the Act and the applicable accounting standards in Malaysia.

8.5.2 Assessment of Suitability and Independence of External Auditors

The Audit and Risk Management Committee has reviewed and will continue to monitor the suitability and independence of the External Auditors. The Audit and Risk Management Committee has in place an assessment of the External Auditors and would assess them on an annual basis and report to the Board its recommendation for the reappointment of the External Auditors at the annual general meeting.

The External Auditors have confirmed that they were, and have been, independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements.

The External Auditors can be engaged to perform non-audit services that are not perceived to be in conflict with their role as the External Auditors. The Audit and Risk Management Committee is satisfied with the competence and independence of the External Auditors and had recommended the re-appointment of the External Auditors to the Directors at the annual general meeting.

The current Audit and Risk Management Committee met with the External Auditors thrice to deliberate on the finalisation of the AR 2026 before the final sign-off. The Audit and Risk Management Committee met with the External Auditors to review the scope of audit process, the audit findings and the annual financial statements and AR 2026. The External Auditors are invited to attend the annual general meeting of the Company and are available to answer the Shareholders' enquiries on the conduct of the statutory audit and the preparation and contents of their audit report.

8.6 RECOGNISE AND MANAGE RISKS

8.6.1 Internal Control

Information on internal control of the Group is detailed in the Statement on Risk Management and Internal Control.

8.6.2 Internal Audit Function

The internal audit function of the Group is detailed in the Statement on Risk Management and Internal Control.

8.7 TIMELY AND HIGH QUALITY DISCLOSURE

8.7.1 Corporate Disclosure Policy

The Corporate Disclosure Policy is in accordance with the Main Market Listing Requirements of Bursa Securities to enable comprehensive, accurate and timely disclosures relating to the Group to be made to the regulators, shareholders and investors.

The Board has delegated the authority to the Executive Directors to approve all announcements for release to Bursa Securities. The Chairman and Executive Directors work closely with the Board, the Senior Management and the Company Secretaries who are privy to the information to maintain strict confidentiality.

8.7.2 Leverage on Information Technology for Effective Dissemination of Information

The Company's corporate website at mmmgroup.com.my serves as a key communication channel for shareholders, investors and the public to obtain up-to-date information on the Group's activities, financial results, major strategic developments and other matters affecting stakeholders' interests.

There is a dedicated section for corporate governance on the Company's website, where information on the Company's announcements to the regulations, the Board Charter, Whistleblower Policy, Terms of Reference of Board Committees, rights of shareholders, and the Company's Annual Report may be accessed.

8.8 STRENGTHEN RELATIONSHIP BETWEEN COMPANY AND SHAREHOLDERS

8.8.1 Shareholders Participation at General Meetings

The Board regards the annual general meeting as the principal platform for open dialogue between the Shareholders and the Directors of the Company, whereby the Directors will be available to respond to queries raised during the annual general meeting. It also provides an opportunity for the investors to communicate their expectations and concerns over the business activities of the Group.

Notice of the annual general meeting and the Annual Report are sent out not less than 28 days prior to the date of the annual general meeting and it is also advertised in a local daily newspaper. Any item of the Special Business included in the Notice of the annual general meeting will be accompanied by a full explanation of the effects of the proposed resolution. Shareholders are given the opportunity to participate in the question and answer session on the proposed resolutions and the Group's operations. Separate resolutions are prepared for different transactions and the outcome of the resolutions voted upon will be declared by the Chairman during the annual general meeting and will be announced to Bursa Securities on the same day of the meeting.

8.8.2 Poll Voting

Pursuant to the Paragraph 8.29A(1) of the Main Market Listing Requirement of Bursa Securities, the Company is required to ensure that any resolution set out in the notice of any general meeting is voted by poll. All resolutions set out in the notice of AGM will be voted by way of poll.

8.8.3 Communications and Engagement with Shareholders

Shareholders' meetings are important events for the Board to meet the shareholders. The Chairman would allot sufficient time to encourage the shareholders, proxies and the corporate representatives to ask questions pertaining to the matters at the general meetings. The Senior Management and the External Auditors are present at the shareholders' meetings to answer any queries that the shareholders, proxies and corporate representatives may ask.

The Board recognises the importance of being transparent and accountable to the Company's shareholders and prospective investors.

To maintain a high level of transparency and to effectively address any issues or concerns, the Group has a dedicated electronic mail, i.e. admin1@mmmgroup.com.my to which stakeholders can direct their queries or concerns.

This Corporate Governance Overview Statement was approved by the Board of Directors on 24 July 2026.

9. STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

This Statement on Risk Management and Internal Control is made in accordance with paragraph 15.26(b) of Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa") and the Malaysian Code on Corporate Governance 2021 ("MCCG"), which requires Malaysian public listed companies to maintain a sound system of risk management and internal control to safeguard shareholders' investment and company's assets.

Board's Responsibility

The Board recognises and acknowledges that a sound risk management framework and internal control system play an important role in good corporate governance and efficient work processes.

The system of internal control covers not only financial controls but also non-financial controls relating to the operational management, compliance controls and risk management. The internal control system is designed to manage and mitigate the effects rather than to eliminate the risks. As such, the internal control system can only provide reasonable and not absolute assurance against material misstatement of management and financial information or against loss or fraud.

Management's Responsibility

Management is responsible for implementing the control systems and processes to identify, evaluate, monitor and report on risks arising from the pursuit of the Group's business objectives and action taken to minimise the risks.

Risk Management Framework

As an integral part of the system of risk management and internal control, there was an ongoing group-wide risk management process for identifying, evaluating and managing the significant risks that may affect the achievement of the Group's business objectives.

Risk management is firmly embedded in the Group's management systems and its policy is reviewed annually to ensure it is relevant and adequate to manage the Group's risks, which continue to evolve along with the changing of the business environment. The Board strongly believes that prudent risk management is vital for business sustainability and the progressive enhancement of the shareholders' value.

It is the responsibility of key management, head of subsidiary companies and heads of departments to identify, evaluate and manage risks faced by the Group on an ongoing basis with defined parameters. The deliberation of risks and the related mitigating actions are carried out at regular management meetings of the Group. Significant risks are conveyed to the Board at the quarterly scheduled meetings.

Key Elements of Internal Controls

The key elements of the Group's internal control system are described below:

- Clearly defined limits of authority, responsibility and accountability have been established through the relevant terms of reference and organisational structures to enhance the Group's ability to achieve its strategies and operational objectives;
- Internal policies and procedures as set out in the Group's Policies and Procedures covering various operational and management aspects are regularly updated to address operational deficiencies and changes of risks;
- The Audit and Risk Management Committee reviews the Group's financial performance and statements which are then reported to the Board;
- Management meetings are held regularly to identify, discuss and resolve strategic, operational, financial and key management issues; and
- Sufficient physical safeguards over major assets are in place to protect the assets of the Group against calamities and / or theft that may result in material losses to the Group.

Internal Audit Function

The Board has outsourced the Group's internal audit function to provide independent, reasonable assurance on the effectiveness of the internal control system, risk management, and governance processes. This outsourced function undertakes systematic reviews across the Group and reports its findings quarterly to the Audit and Risk Management Committee (ARMC) for onward presentation, discussion, and deliberation by the Board of Directors.

During the financial year 2026, the Group's internal audit function was executed by an independent professional services firm, ASAP Advisory PLT, which conducted a Risk-Based Internal Audit (RBIA) review in March 2026 focusing specifically on the Anti-Bribery, Corruption (ABC) and Whistleblowing framework across MMM Group Berhad and its subsidiaries. The review evaluated policy implementation, risk monitoring, training, expenditure controls, whistleblowing mechanisms, and third-party due diligence. The audit concluded with an outcome grading of "Some Improvement Required," noting four moderate-risk findings: the need for recurring ABC refresher training, the omission of a formalized ABC risk register, the absence of structured stakeholder due diligence for MACC compliance, and minor policy-to-practice misalignments. Management has noted the findings and scheduled corrective actions to initiate in 2027.

Assurance Mechanism

The outsourced internal auditors are engaged to assist the Board and the ARMC by providing an independent assessment of the control environment. Internal Audit Plans are tabled to the ARMC for review and approval to ensure adequate risk coverage.

The Internal Auditors table their findings of the business processes of the operating units to the ARMC at their scheduled quarterly meetings. In addition, the status of the implementation of corrective follow-up actions to address noted control weaknesses are consistently monitored and reported by the Internal Auditors to ensure that these actions are satisfactorily implemented by management. The ARMC, on behalf of the Board, continuously reviews the adequacy and the integrity of the Group's system in place for risk management and internal control.

Board's Commitment

The structure of controls and operations will be continuously and gradually improved to ensure they remain adequate and relevant to the Company and Group activities. The Board remains committed to sustain a sound system of risk management and internal control and will, when necessary, recommend actions to further improve and enhance them.

Review of the Statement by External Auditors

As required by Paragraph 15.23 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, the external auditors have reviewed this Statement on Risk Management and Internal Control. Their limited assurance review was performed in accordance with Audit and Assurance Practice Guides (AAPG 3): Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control included in the Annual Report, 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 systems of the Group.

Conclusion

For the financial year under review and up to the date of issuance of the financial statements, the Board is satisfied with the adequacy and effectiveness of the Group's system of risk management and internal control to safeguard the interest of shareholders. No material losses, contingencies or uncertainties have arisen from any inadequacy or failure of the Group's system of internal control that would require separate disclosure in the Group's Annual Report. The Board has also received reasonable assurance from the Executive Director and the Financial Controller, who are primarily responsible for the financial management, that the Group's risk management process and internal control systems are operating adequately and effectively in all material aspects, based on the risk management process and internal controls systems of the Group.

This Statement was approved by the Board of Directors on 24 July 2026.

10. AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

10.1 Composition and Attendance

The members of the Audit and Risk Management Committee are as follows:

Name	Designation	Directorship
Oh Teik Keng	Chairman	Independent Non-Executive Director
Tan Choon Fuh	Member	Independent Non-Executive Director
Datuk Chiw Tiang Chai	Member	Non-Independent Non-Executive Director

The Audit and Risk Management Committee Members comprise majority of independent and non-executive directors except for Datuk Chiw Tiang Chai who is a non-independent non-executive director. The composition of the Audit and Risk Management Committee complied with the requirements as set out in Chapter 15.09 of the Main Market Listing Requirements.

The Board through the Nomination Committee assesses the terms of office and performance of the Audit and Risk Management Committee and each of its members to determine whether the Audit and Risk Management Committee and members have carried out their duties in accordance with their Terms of Reference on an annual basis.

The Terms of Reference of the Audit and Risk Management Committee can be viewed at the Company's website.

10.2 Authority

The Audit and Risk Management Committee shall, in accordance with a procedure to be determined by the Board and at the expense of the Company:

(a) to have explicit authority to investigate any matter within its terms of reference;

(b) to have the resources which are required to perform its duties;

(c) to have full access to any information and employees of the Company and the Group which are required to perform its duties;

(d) to have direct communication channels with internal and external auditors;

(e) to obtain outside legal or independent professional advice in the performance of its duties at the cost of Company;

(f) to invite outsiders with relevant experience to attend its meetings, if necessary; and

(g) to be able to convene meetings with internal and external auditors or both, excluding the attendance of other Directors and employees of the Company, whichever deemed necessary.

10.3 Responsibilities and How the Committee Works

The Audit and Risk Management Committee shall review and report to the Board on the following key matters:

(a) To review the audit plan, evaluation of the system of internal controls and audit report with the external auditor;
(b) To review the assistance given by the employees of the company to the external auditors;
(c) To consider the appointment, resignation and dismissal of external auditors, the audit fee;
(d) To review and discuss the nature, scope and quality of external audit plan/ arrangements with the internal and external auditors before audit commences;
(e) To review quarterly and annual financial statements of the Company and the Group before reporting to the Board on:
   1) Changes in or implementation of major accounting policy changes;
   2) Significant matters highlighting financial reporting issues, significant judgments made by management, significant and unusual events or transactions, and how these matters are addressed; and
   3) Compliance with accounting standards and other legal requirements.
(f) To discuss problems and reservations arising from the interim and final audits, and any matter the auditors may wish to discuss (in the absence of management where necessary);
(g) To review the external auditors' management letter and management's response;
(h) To do the following, in relation to the internal audit function:
   1. Review the adequacy of the scope, functions and resources of the internal audit function, and that it has the necessary authority to carry out its work;
   2. Review the internal audit program and results of the internal audit process and, where necessary, ensure that appropriate actions are taken on the recommendations of the internal audit function;
   3. Review any appraisal or assessment of the performance of members of the internal audit function;
   4. Approve any appointment or termination of senior staff members of the internal audit function; and
   5. Take cognizance of resignation of internal audit staff members and provide the resigning staff member an opportunity to submit his reasons for resigning.

(i) To consider any related-party transactions and conflicts of interest situation that may arise within the Company or the Group including any transaction, procedure or conduct that raises questions of management integrity;
(j) To consider the major findings of internal investigations and management's response;
(k) To consider other topics as defined by the Board of Directors ("BOD"); and
(l) To recommend the nomination of a person or persons as external auditors.

10.4 Meetings

There were five (5) meetings held during the financial period under review. The Audit and Risk Management Committee planned its meetings ahead and would obtain the consensus of the members before fixing the dates of the meetings to ensure the attendance of each member. The notice is served at least one week before each meeting and the meeting papers would be provided to each member. The Chairman of the Audit and Risk Management Committee would brief the Board at its meeting on the matters discussed during the Audit and Risk Management Committee's meeting held earlier. The update from the Audit and Risk Management Committee is a permanent agenda on the notice of the Board meeting

The details of attendance of each Committee Member are as follows:

Name	Designation	Attendance in FYE 2026
Oh Teik Keng	Chairman	5/5
Tan Choon Fuh	Member	5/5
Datuk Chiw Tiang Chai	Member	5/5

10.5 Summary of Activities during the Financial Period Under Review

The principal activities undertaken by the Audit and Risk Management Committee during the financial period are summarised as follows:

(a) Reviewed the unaudited quarterly financial results prior to submission to the Board for consideration and approval for the announcement to be released.

(b) Reviewed the annual audited financial statements, Directors' and Auditors' Reports and other significant accounting issues arising from the audit of the FYE 2026.

(c) Reviewed the Corporate Governance Statement, Audit and Risk Management Committee Report and Statement on Risk Management and Internal Control prior to submission to the Board for approval and inclusion in the Annual Report for FYE 2026.

10.6 Internal Audit Function

The current Board has outsourced the Internal Audit Function to ASAP Advisory PLT. During the financial year under review, the Internal Audit has conducted internal audit on the following areas:

(a) Review and assess the adequacy and effectiveness of the Company's anti-bribery, corruption and whistleblowing processes in the following areas:

i. Policy implementation
ii. Risk assessment, evaluation and continuous monitoring
iii. Training and awareness
iv. Gifts, entertainment and facilitation payment controls
v. Whistleblowing
vi. Third-Party due diligence

This Audit and Risk Management Committee Report was approved by the Board of Directors on 24 July 2026.

11. ADDITIONAL COMPLIANCE INFORMATION

1. UTILISATION OF PROCEEDS RAISED FROM CORPORATE PROPOSALS

There were no proceeds raised from corporate proposals during the financial year.

2. AUDIT AND NON-AUDIT FEES

The amount of audit and non-audit fees of the external auditors for the financial year ended 31 March 2026 were as follows:

	Company	Group
	RM	RM
Audit fees	115,000	185,000
Non-audit fees	10,000	10,000
Total	**125,000**	**195,000**

3. MATERIAL CONTRACTS

Other than those disclosed in the financial statements and the recurrent related party transaction section in this Annual Report, there were no material contracts entered into by the Group involving the interest of Directors, Chief Executive Officers and major shareholders either still subsisting at the end of the financial year ended 31 March 2026 or entered into since the end of the previous financial year.

4. RECURRENT RELATED PARTY TRANSACTIONS

Details of transactions with related parties undertaken by the Group during the financial year ended 31 March 2026 are disclosed in the notes to the financial statements.

The Company proposes to seek approval of its shareholders for the renewal of mandate for recurrent related party transactions and the proposed new shareholders' mandate for additional recurrent related party transactions of a revenue and trading nature which is in the ordinary course of business at the forthcoming Annual General Meeting of the Company.

12. ANALYSIS OF SHAREHOLDINGS

(Based on Register of Depositors as at 30 June 2026)

SHARE CAPITAL

Total Number of Issued Shares	:	311,302,426
Issued Share Capital	:	RM 33,196,096
Class of Shares	:	Ordinary Shares
Voting Rights	:	One vote for each ordinary share held

DISTRIBUTION OF SHAREHOLDINGS
(Based on Register of Depositors as at 30 June 2026)

SIZE OF SHAREHOLDINGS	NO. OF SHAREHOLDERS	% OF SHAREHOLDERS	NO. OF ORDINARY SHARES	% OF ISSUED SHARES
LESS THAN 100	191	8.793	7,344	0.002
100 TO 1,000	273	12.569	132,592	0.042
1,001 TO 10,000	829	38.167	4,134,297	1.328
10,001 TO 100,000	627	28.867	21,382,253	6.868
100,001 TO LESS THAN 5% OF ISSUED SHARES	250	11.510	229,465,440	73.711
5% AND ABOVE OF ISSUED SHARES	2	0.092	56,180,500	18.046
TOTAL	**2,172**	**100**	**311,302,426**	**100**

DIRECTORS' SHAREHOLDINGS
(Based on Register of Directors' Shareholdings as at 30 June 2026)

No.	Names	Direct		Indirect	
		No. of Shares	%	No. of Shares	%
1.	OH TEIK KENG	1,100,000	0.35	-	-
2.	TAN CHIA HONG @ GAN CHIA HONG	-	-	58,932,500 *	18.931
3.	CHEN, JUI-LIANG	-	-	38,953,900 **	12.513
4.	DATUK CHIW TIANG CHAI	-	-	56,180,500 ***	18.047

Notes:

i. Deemed interest of 38,953,900 shares held through Grand Portfolio Sdn Bhd where Mr. Tan Chia Hong @ Gan Chia Hong has 60% direct interest in the total issued shares.
ii. Deemed interest of 2,752,000 shares held by Mr. Tan Chia Hong @ Gan Chia Hong's siblings.
iii. Deemed interest of 17,226,600 shares held through Wise Net Resources Holdings (M) Sdn Bhd where Mr. Tan Chia Hong @ Gan Chia Hong has 20% direct interest in the total issued shares.
iv. Deemed interest of 38,953,900 shares held through Grand Portfolio Sdn Bhd where Mr. Chen, Jui-Liang has 40% direct interest in the total issued shares.
v. Deemed interest of 38,953,900 shares held through Grand Portfolio Sdn Bhd and 17,226,600 shares held through Wise Net Resources Holdings (M) Sdn Bhd by Mr. Tan Chia Hong @ Gan Chia Hong, as Datuk Chiw Tiang Chai is the father-in-law of Mr. Tan Chia Hong @ Gan Chia Hong.

LIST OF SUBSTANTIAL SHAREHOLDERS (5% AND ABOVE)
(Based on Register of Substantial Shareholders as at 30 June 2026)

No.	Names	Direct		Indirect	
		No. of Shares	%	No. of Shares	%
1.	GRAND PORTFOLIO SDN. BHD.	38,953,900	12.513	-	-
2.	WISE NET RESOURCES HOLDING (M) SDN BHD	17,226,600	5.533	-	-
3.	TAN CHIA HONG @ GAN CHIA HONG	-	-	58,932,500 *	18.931
4.	CHEN, JUI-LIANG	-	-	38,953,900 **	12.513
5.	DATUK CHIW TIANG CHAI			56,180,500 ***	18.047
6.	DATO' KHIU FU SIANG	8,624,400	2.770	6,943,400 ****	2.230

Notes:

i. Deemed interest of 38,953,900 shares held through Grand Portfolio Sdn Bhd where Mr. Tan Chia Hong @ Gan Chia Hong has 60% direct interest in the total issued shares.
ii. Deemed interest of 2,752,000 shares held by Mr. Tan Chia Hong @ Gan Chia Hong's siblings.
iii. Deemed interest of 17,226,600 shares held through Wise Net Resources Holding (M) Sdn Bhd where Mr. Tan Chia Hong @ Gan Chia Hong has 20% direct interest in the total issued shares.
iv. Deemed interest of 38,953,900 shares held through Grand Portfolio Sdn Bhd where Mr. Chen, Jui-Liang has 40% direct interest in the total issued shares.
v. Deemed interest of 38,953,900 shares held through Grand Portfolio Sdn Bhd and 17,226,600 shares held through Wise Net Resources Holding (M) Sdn Bhd by Mr. Tan Chia Hong @ Gan Chia Hong, as Datuk Chiw Tiang Chai is the father-in-law of Mr. Tan Chia Hong @ Gan Chia Hong.
vi. Shares held under Outstanding Entrepreneurs Sdn. Bhd., a Company owned by Dato' Khiu Fu Siang and spouse.

THIRTY (30) LARGEST SECURITIES ACCOUNT HOLDERS
(Based on Register of Depositors as at 30 June 2026)

NO.	NAME	NO. OF SHARES	% OF ISSUED SHARES
1.	Grand Portfolio Sdn. Bhd.	38,953,900	12.51
2.	Wise Net Resources Holding (M) Sdn.Bhd.	17,226,600	5.53
3.	Mohd Nasri Bin Abdul Rahim	12,600,000	4.05
4.	Shanying Marketing Sdn Bhd	12,140,500	3.90
5.	Khiu Fu Siang	8,624,400	2.77
6.	Outstanding Entrepreneurs Sdn. Bhd.	6,943,400	2.23
7.	Ong Seng Chan	6,603,400	2.12
8.	Lee Chun Fai	6,229,100	2.00
9.	Pua Kah Yeong	6,059,800	1.95
10.	Chin Chun Ting	5,743,800	1.85
11.	Lim Sian Hau	5,205,700	1.67
12.	Khor Ley Cheng	4,859,000	1.56
13.	Chong Fatt Bun	4,789,100	1.54
14.	Lee Yao Jun	4,750,000	1.53
15.	Low Kok Hwa	3,456,300	1.11
16.	Yap Chee Heong	2,952,700	0.95
17.	Ang Cho Kok	2,881,000	0.93
18.	Gan Sheng Yih	2,801,200	0.90
19.	Ek Yew Ching	2,780,500	0.89
20.	Moomoo Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Lim Lee Foon	2,670,000	0.86
21.	Tan Boon King	2,618,700	0.84
22.	Tan Jik Meng	2,614,100	0.84
23.	Shanying Group Sdn. Bhd.	2,497,900	0.80
24.	Ek Yew Ching	2,394,700	0.77
25.	Maybank Nominees (Tempatan) Sdn Bhd Khoo Peh Fang	2,394,700	0.77
26.	Yeong Jee Wei	2,394,700	0.77
27.	Tan Jik Wei	2,300,000	0.74
28.	Tan Kay Wong	2,287,200	0.73
29.	Fan Chin Pyng	2,244,700	0.72
30.	Khoo Chorn Seng	2,201,200	0.71
TOTAL		**182,218,300**	58.53

13. SUSTAINABILITY STATEMENT

13.1 ABOUT THIS REPORT

MMM Group Berhad ("MMM" or the "Group") is pleased to present its Sustainability Statement for the financial year ended 31 March 2026 ("FY2026"). The Statement provides an overview of the Group's sustainability approach, governance practices and performance across environmental, social and governance ("ESG") matters, reflecting its commitment to responsible and sustainable business practices.
Operating in the advertising, media and marketing communications industry, MMM recognises that sustainable value creation extends beyond financial performance. The Group strives to conduct its business responsibly by delivering innovative advertising and marketing solutions while upholding high standards of business ethics, safeguarding customer and stakeholder trust, fostering an inclusive and engaged workforce, and minimising the environmental impacts of its operations.

Sustainability considerations are integrated into the Group's business strategy and decision-making processes to strengthen long-term resilience and support sustainable growth. Through continuous engagement with stakeholders, MMM seeks to identify and address material sustainability matters, respond to evolving industry expectations and regulatory developments, and create lasting value for its clients, employees, shareholders and the wider community.

This Statement outlines the Group's material sustainability matters, governance framework, key initiatives, performance and progress achieved during FY2026, as well as its ongoing commitment to enhancing sustainability practices across the organisation.

13.1.1 Reporting Period, Scope, Boundaries, and Connectivity with Financial Statements

This Sustainability Statement presents MMM's sustainability performance for FY2026. The reporting period is aligned with the Group's audited financial statements to provide stakeholders with a comprehensive overview of how sustainability considerations are integrated into the Group's overall business performance.

Unless otherwise stated, this Statement covers the sustainability performance of MMM and its subsidiaries over which the Group exercises financial control. The disclosures encompass the Group's principal business activities, including out-of-home ("OOH") advertising, digital out-of-home ("DOOH") advertising, branding, creative services, digital marketing and related media solutions.

In preparing this Statement, the Group considered sustainability-related risks and opportunities arising from its operations, as well as relevant upstream and downstream value chain activities where these may reasonably influence the Group's long-term value creation, financial performance and stakeholder relationships.

Comparative information has been included, where available, to facilitate meaningful performance assessment over time. Sustainability metrics and key performance indicators ("KPIs") are disclosed where appropriate to demonstrate the Group's progress in managing its material sustainability matters.

Unless otherwise stated, all monetary amounts disclosed in this Statement are presented in Malaysian Ringgit ("RM").

The Group applies the following planning horizons when assessing sustainability-related matters:

- Short term: 0 to 12 months
- Medium term: 1 to 5 years
- Long term: Beyond 5 years

13.1.2 Compliance with Sustainability Disclosure Standards

This Sustainability Statement has been prepared with reference to the applicable regulatory requirements and recognised sustainability reporting frameworks to provide stakeholders with transparent, balanced and decision-useful sustainability information.

For FY2026, the Group has aligned its disclosures with:

- Bursa Malaysia Main Market Listing Requirements;
- National Sustainability Reporting Framework ("NSRF");
- IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("ISSB"), including IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures.

The Group will continue to strengthen its sustainability reporting practices as regulatory requirements evolve and organisational capabilities mature.

13.1.3 Guidelines and Standards

The preparation of this Sustainability Statement is guided by recognised sustainability reporting principles, applicable regulatory requirements and industry guidance to ensure the disclosures are relevant, reliable, balanced and comparable.

During FY2026, the Group primarily adopted the reporting requirements of Bursa Malaysia and the NSRF while progressively incorporating the principles and disclosure requirements of the IFRS Sustainability Disclosure Standards issued by the ISSB.

Where relevant, the Group also considered other internationally recognised guidance to support the identification, assessment and disclosure of material sustainability matters that are appropriate to its business operations.

The principal references considered in preparing this Sustainability Statement include:

Corporate Governance and Global Sustainability Alignment
• Malaysian Code on Corporate Governance (“MCCG”) by the Securities Commission Malaysia • United Nations Sustainable Development Goals (“UNSDGs”) • Task Force on Climate-related Financial Disclosures (“TCFD”)
Reporting Framework
• National Sustainability Reporting Framework (“NSRF”) • International Financial Reporting Standards (“IFRS”) Sustainability Disclosure Standards a. IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information b. IFRS S2 Climate-related Disclosures • Sustainability Accounting Standards Board (“SASB”) • International Integrated Reporting Council (“IIRC”)

International Standards and Guidelines
● AccountAbility Standards a. AA1000 AccountAbility Principles b. AA1000 Stakeholder Engagement Standard ● International Workshop Agreements ("IWA") a. IWA 48:2024 – Framework for Implementing ESG Principles b. IWA 42:2022 – Net Zero Guidelines ● International Organisation for Standardisation ("ISO") a. ISO 14064-1:2018 – Greenhouse Gases ("GHG") Standard b. ISO 20400:2017 – Sustainable Procurement – Guidance c. ISO 59004:2024 – Circular Economy – Vocabulary, Principles and Guidance for Implementation ● ISO 59020:2024 – Circular Economy – Measuring and Assessing Circularity Performance
Rating tools
● Financial Times Stock Exchange ("FTSE") Russell ESG Ratings

13.1.4 Judgement and Measurement Uncertainty according to IFRS S1

Significant Judgements

The preparation of sustainability-related disclosures requires management to exercise professional judgement in determining the scope of reporting, identifying material sustainability matters, assessing sustainability-related risks and opportunities, and selecting appropriate methodologies for measuring and reporting sustainability performance.

Management also considers evolving regulatory expectations, stakeholder interests and the availability of reliable information when determining the content of this Statement.

Reporting Boundary

The sustainability reporting boundary is determined based on entities over which the Group exercises financial control. Where relevant, sustainability-related risks and opportunities associated with the value chain are considered when they may influence the Group's enterprise value.

Material Sustainability Matters

Material sustainability matters have been identified through an assessment of their significance to the Group's business strategy, operational performance, stakeholder expectations and long-term value creation. The assessment is supported by stakeholder engagement, business priorities and risk management considerations.

Measurement Uncertainty

Certain sustainability metrics are subject to estimation due to limitations in data availability, measurement methodologies or evolving reporting practices. Where estimates or assumptions have been applied, the Group has used reasonable methodologies based on the best information available at the reporting date.

The Group remains committed to improving the quality, consistency and completeness of sustainability data through the progressive enhancement of internal controls, data governance processes and reporting systems.

13.1.5 Inventory Boundary for GHG Emissions

The Group prepares its GHG inventory using the financial control approach. The reporting boundary includes operations over which MMM exercises financial control during the reporting period.

For FY2026, the Group's GHG inventory comprises:

- Scope 2 emissions associated with purchased electricity consumed across the Group's operations.

The Group will continue to enhance the completeness and accuracy of its GHG inventory as its sustainability reporting capabilities and data collection processes continue to mature.

13.1.6 Assurance

For FY2026, the Group's sustainability disclosures are prepared with reference to the National Sustainability Reporting Framework ("NSRF") transition timeline.

The Board notes that the NSRF provides transitional relief for assurance-related requirements up to FY2028. Notwithstanding the available transition period, the Board has approved the early adoption of external limited assurance over the Group's FY2026 purchased electricity consumption and corresponding location-based Scope 2 GHG emissions.

This decision reflects the Board's commitment to improving the credibility, reliability and transparency of the Group's climate-related disclosures.

The Group will continue to:

- strengthen internal controls over ESG and GHG data collection;
- enhance supporting documentation, data ownership and review processes; and
- subject selected GHG emissions disclosures to external limited assurance for FY2026, ahead of the applicable NSRF transition timeline.

13.1.7 Directors' Statement and Acknowledgements

The Board of Directors acknowledges its responsibility for overseeing the Group's sustainability agenda and ensuring that material sustainability matters are appropriately integrated into the Group's governance framework, business strategy and decision-making processes.

The Board has reviewed this Sustainability Statement and believes that it presents a fair and balanced account of the Group's sustainability performance, initiatives and progress for FY2026.

The Board extends its appreciation to employees, customers, business partners, suppliers, shareholders and other stakeholders for their continued trust, support and collaboration in advancing MMM's sustainability journey.

13.1.8 Forward-Looking Statements

This Sustainability Statement contains forward-looking statements relating to the Group's sustainability priorities, objectives and anticipated performance. These statements are based on information available at the reporting date and reflect management's current expectations and assumptions.

As future events are subject to uncertainties, including changes in economic conditions, market developments, technological advancements, regulatory requirements and stakeholder expectations, actual outcomes may differ from those expressed or implied in these forward-looking statements.

13.1.9 Feedback

MMM values the views of its stakeholders and welcomes feedback to support the continual enhancement of its sustainability performance and reporting practices.

Stakeholder feedback plays an important role in strengthening the relevance, transparency and quality of the Group's sustainability disclosures.

For enquiries or feedback regarding this Sustainability Statement, stakeholders may contact the Group at: hello@mmmgroup.com.my

13.2 ABOUT MMM

13.2.1 Our Principal Business Activities

MMM is an integrated advertising and media solutions provider with expertise spanning OOH advertising, DOOH advertising, branding, creative services, digital marketing and other related media solutions. Through its diversified service offerings, the Group supports businesses across various industries by delivering innovative and impactful advertising campaigns that enhance brand visibility and customer engagement.

The Group leverages industry expertise, creative capabilities and digital technologies to deliver integrated marketing solutions tailored to clients' evolving needs. By combining traditional advertising platforms with digital innovation, MMM strives to create effective communication strategies that generate sustainable value for its clients and stakeholders.

Operating primarily in Malaysia, the Group remains committed to responsible business practices by integrating ESG considerations into its business operations. MMM continuously strengthens its governance practices, enhances operational efficiency, invests in its people and embraces innovation to support sustainable business growth and long-term value creation.

The Group's principal business activities and geographical presence are summarised below.

Company Name	Main Business Activity	Geographical Locations	% of total equity
MMM Group Berhad	Investment holdings and management	Malaysia	-
MMM Media Sdn Bhd	Provision of out-of-home advertising media	Malaysia	100%
MMM Creative Sdn Bhd	Production of digital marketing and advertising contents	Malaysia	100%
MMM Digital Sdn Bhd	Sales and provision of indoor and outdoor digital and conventional signage and advertising space	Malaysia	100%

13.2.2 Our Value Chain

MMM recognises that sustainability extends beyond its direct operations and encompasses the activities performed throughout its value chain. By understanding sustainability-related risks and opportunities across each stage of the value chain, the Group is better positioned to strengthen responsible business practices, improve operational resilience and create long-term value for stakeholders.

The Group's value chain assessment enables MMM to:

- Identify and manage sustainability-related risks and opportunities throughout the value chain;
- Strengthen collaboration with clients, media owners, technology partners, suppliers and other business partners;
- Promote ethical business conduct and responsible procurement practices;
- Enhance service quality, operational efficiency and customer satisfaction; and
- Continuously improve governance, data management and sustainability performance.

Value Chain Overview

Value Chain Stage	Key Activities	Key ESG Considerations
Upstream	Procurement of advertising materials, digital equipment, software and IT services; engagement with media owners, suppliers and technology partners	Responsible procurement, supplier management, business ethics, environmental compliance, resource efficiency
Core Operations	Campaign planning, creative design, branding, media buying, OOH and DOOH advertising, digital marketing, project management, corporate support functions	Business ethics, advertising integrity, customer satisfaction, employee well-being, occupational health and safety, energy consumption, cybersecurity, data privacy, talent development
Downstream	Campaign implementation, media placement, client servicing, campaign monitoring, after-sales support and stakeholder engagement	Customer satisfaction, service quality, responsible advertising, data protection, regulatory compliance, long-term client relationships

13.3 SUSTAINABILITY GOVERNANCE

MMM recognises that effective governance is fundamental to integrating sustainability into its business strategy and long-term value creation. The Group is committed to conducting its operations responsibly by considering ESG matters in its decision-making processes while maintaining high standards of corporate governance, accountability and ethical business conduct.

At present, the Group has not established a dedicated Sustainability Committee. Instead, sustainability matters are overseen by the Board of Directors ("Board") and implemented by Senior Management with support from the respective business and functional departments. This governance approach enables sustainability considerations to be incorporated into the Group's strategic planning, operational activities and risk management processes.

The Group periodically reviews the appropriateness of its sustainability governance arrangements to ensure they remain fit for purpose as the business grows and sustainability reporting requirements continue to evolve. As the Group's sustainability journey progresses, MMM will consider enhancing its governance framework to further strengthen oversight, accountability and ESG integration across the organisation.

13.3.1 Board of Directors

The Board retains overall responsibility for the Group's sustainability agenda and provides strategic oversight of sustainability-related matters. It is responsible for approving the Group's sustainability direction, overseeing the identification and management of material sustainability matters, reviewing sustainability-related risks and opportunities, and ensuring that ESG considerations are incorporated into the Group's long-term business strategy.

The Board also reviews the Group's sustainability performance and disclosures, ensuring that sustainability reporting remains transparent, balanced and aligned with applicable regulatory requirements and stakeholder expectations.

13.3.2 Senior Management

Under the direction of the Board, Senior Management is responsible for implementing the Group's sustainability initiatives and integrating ESG considerations into day-to-day business operations. This includes coordinating sustainability-related activities across the organisation, monitoring progress against sustainability objectives and key performance indicators ("KPIs"), identifying emerging sustainability risks and opportunities, and overseeing the collection and reporting of ESG data.

Senior Management also promotes collaboration across business functions to support the effective implementation of sustainability initiatives and continuous improvement of the Group's sustainability performance.

13.3.3 Business and Functional Departments

Business and functional departments support the implementation of the Group's sustainability initiatives within their respective areas of responsibility. They are responsible for executing approved initiatives, complying with relevant policies and procedures, monitoring operational performance, maintaining ESG-related records and contributing to the collection and verification of sustainability data for reporting purposes.

13.3.4 Continuous Improvement

MMM recognises that sustainability governance is an evolving process. The Group remains committed to periodically reviewing its governance arrangements and will consider establishing a more formal sustainability governance framework as its sustainability practices mature, business operations expand and stakeholder expectations continue to develop.

13.3.5 Roles and Responsibilities

Governance Body	Key Sustainability Responsibilities
Board of Directors	Provides overall oversight of the Group's sustainability agenda, approves sustainability strategies and disclosures, oversees the identification and management of material sustainability matters, and monitors the Group's sustainability performance.
Senior Management	Implements the Group's sustainability strategy under the direction of the Board, coordinates ESG initiatives, integrates sustainability into business operations, monitors sustainability performance and KPIs, and oversees ESG data collection and reporting.
Business and Functional Departments	Execute sustainability initiatives within their respective functions, manage sustainability-related risks, support compliance with policies and procedures, and contribute to ESG data collection, monitoring and continuous improvement.

13.4 SUSTAINABILITY FRAMEWORK

MMM's Sustainability Framework serves as the foundation for integrating ESG considerations into the Group's business strategy, governance and operational decision-making. Developed based on the Group's material sustainability matters, the Framework enables the Group to effectively manage sustainability-related risks and opportunities while supporting long-term business resilience and sustainable value creation.

The Framework is structured around four sustainability pillars—Economic, Environmental, Social and Governance ("EESG"). Each pillar reflects the sustainability matters that are most relevant to the Group's business operations, stakeholder expectations and long-term strategic objectives. Together, these pillars guide the Group's sustainability priorities, initiatives and performance monitoring, ensuring sustainability considerations are embedded across the organisation.

As the Group's business evolves, the Sustainability Framework is reviewed periodically to ensure it remains aligned with emerging sustainability trends, regulatory developments and stakeholder expectations.

Economic

The Economic pillar focuses on strengthening the Group's long-term financial resilience and competitiveness through sustainable business growth, innovation and digital advancement. By enhancing operational capabilities and embracing technological developments, the Group seeks to deliver sustainable value to its stakeholders.

Financial Performance

Deliver sustainable financial performance through prudent financial management, operational excellence and long-term value creation.

Innovation and Digital Transformation

Drive business growth through innovation, digital technologies and continuous improvement to enhance operational efficiency and customer value.

Environmental

The Environmental pillar reflects the Group's commitment to minimising its environmental footprint through responsible resource management and environmentally conscious business practices. Although the Group's environmental impacts are relatively limited compared to manufacturing industries, it continues to improve environmental performance through efficient resource utilisation, responsible operations and climate awareness.

Environmental Stewardship

Promote environmentally responsible business practices and support continual improvement in environmental performance.

Resource Efficiency

Optimise the use of resources and encourage responsible consumption to minimise environmental impacts.

Climate Change

Identify and manage climate-related risks and opportunities while strengthening business resilience and supporting emissions reduction efforts.

Energy Management

Improve energy efficiency and promote responsible energy consumption across the Group's operations.

Water Management

Encourage the responsible use of water resources and monitor consumption where applicable.

Waste Management

Reduce waste generation and promote responsible waste management practices, including recycling and proper disposal where appropriate.

Social

The Social pillar reflects the Group's commitment to fostering a safe, inclusive and supportive workplace while investing in its people. MMM believes that employee well-being, diversity and continuous development are essential to building a capable workforce and sustaining long-term business success.

Service Quality & Customer Satisfaction

Deliver high-quality advertising and media solutions while maintaining strong customer relationships and continuously enhancing customer satisfaction.

Labour Practices & Human Rights

Uphold fair labour practices, respect human rights and foster a workplace built on mutual respect, equality and dignity.

Occupational Health & Safety

Provide a safe and healthy working environment through effective health and safety management practices and employee awareness.

Diversity, Equity & Inclusion

Foster an inclusive workplace that embraces diversity, promotes equal opportunities and supports employee well-being.

Training & Development

Invest in employee learning, skills development and professional growth to strengthen organisational capability and support career progression.

Governance

The Governance pillar reinforces ethical business conduct, transparency and accountability across the Group's operations. The Group is committed to maintaining effective governance practices that strengthen stakeholder confidence, safeguard information and ensure compliance with applicable laws and regulations.

Business Ethics & Compliance

Uphold high standards of integrity, ethical conduct and corporate governance while ensuring compliance with applicable laws, regulations and internal policies.

Advertising Integrity

Promote responsible advertising and marketing practices by ensuring advertising content is accurate, ethical and compliant with applicable industry standards.

Data Privacy & Cybersecurity

Protect personal and business information through effective data governance, cybersecurity measures and responsible information management practices.

13.4.1 Sustainability Performance at a Glance

Material Topics	Performance Summary	Short-term Targets	Long-term Targets
Economic			
Financial Performance	Maintained financial resilience through prudent cost management, operational efficiency and sustainable business growth.	Strengthen profitability through operational improvements and business expansion.	Deliver sustainable long-term financial growth while creating value for stakeholders.
Innovation and Digital Transformation	Continued expanding digital advertising solutions, including the Lift-Up Ad Projector ("LUP") network, while enhancing operational efficiency through technology adoption.	Expand digital advertising assets and improve operational digitalisation.	Leverage innovation and digital technologies to strengthen competitiveness and customer value.
Environmental			
Environmental Stewardship	Integrated environmental considerations into daily operations through regulatory compliance, responsible asset management and environmental awareness.	Strengthen environmental management practices and enhance environmental monitoring.	Embed environmental stewardship into business operations and continuous improvement initiatives.
Resource Efficiency	Promoted paperless practices, responsible resource utilisation, refurbishment of advertising assets and recycling initiatives where practicable.	Increase resource efficiency through digitalisation and responsible procurement.	Improve circular resource management and optimise lifecycle management of assets.
Climate Change	Assessed climate-related risks and opportunities and integrated climate considerations into operational planning and business resilience.	Enhance climate-related data collection and strengthen climate risk assessment processes.	Progressively improve climate-related disclosures and integrate climate considerations into strategic decision-making.
Energy Management	Monitored electricity consumption across offices and digital advertising assets while promoting energy-efficient equipment and preventive maintenance.	Improve energy efficiency through operational optimisation and equipment upgrades where feasible.	Strengthen energy performance through continuous monitoring and adoption of energy-efficient technologies.

Material Topics	Performance Summary	Short-term Targets	Long-term Targets
Water Management	Promoted responsible water use across office operations and implemented water conservation awareness practices.	Continue monitoring water consumption and encourage responsible usage.	Enhance water efficiency through continuous monitoring and conservation initiatives.
Waste Management	Managed office and operational waste through responsible disposal, recycling initiatives and digitalisation to minimise paper consumption.	Improve waste segregation and increase recycling where practicable.	Strengthen waste reduction and resource recovery practices across operations.
Social			
Service Quality & Customer Satisfaction	Maintained service quality through preventive maintenance, customer engagement and continuous improvement of digital advertising solutions.	Strengthen customer responsiveness and improve service delivery.	Enhance customer experience through innovation, operational excellence and continuous service improvement.
Labour Practices and Human Rights	Maintained fair employment practices, employee welfare and compliance with applicable labour legislation.	Continue promoting an inclusive, respectful and supportive workplace.	Foster a positive workplace culture that supports employee well-being and long-term workforce sustainability.
Occupational Health and Safety	Maintained workplace safety through inspections, preventive maintenance, employee awareness and compliance with applicable health and safety requirements.	Continue strengthening workplace safety awareness and risk management practices.	Foster a proactive safety culture and maintain a safe working environment across all operations.
Diversity, Equity, and Inclusion *SASB/SV-AD-330a.1*	Continued promoting equal employment opportunities and fair employment practices based on merit and capability.	Enhance employee awareness of diversity and inclusion principles.	Foster a diverse, equitable and inclusive workplace that supports innovation and employee engagement.
Training and Development	Continued investing in employee training to strengthen technical competencies, customer service and	Expand learning opportunities and strengthen employee capabilities.	Develop a skilled, future-ready workforce through continuous learning and talent development.

Material Topics	Performance Summary	Short-term Targets	Long-term Targets
	professional development.		
Governance			
Business Ethics and Compliance	Maintained ethical business practices through the Code of Conduct, Anti-Bribery and Corruption Policy and Whistleblowing Policy.	Continue strengthening ethics awareness and regulatory compliance.	Sustain a strong ethical culture supported by effective governance and internal controls.
Advertising Integrity *SASB/SV-AD-270a.a1-3*	Applied internal review procedures to ensure advertising content complied with legal, contractual and client requirements before publication.	Enhance content review processes and maintain compliance with advertising standards.	Strengthen responsible advertising practices and reinforce stakeholder confidence.
Data Privacy and Cybersecurity *SASB/SV-AD-220a.2&3*	Implemented cybersecurity measures, including access controls, antivirus protection, data backup and network security to safeguard business information.	Continue strengthening cybersecurity awareness and information security controls.	Enhance cyber resilience and continuously improve data governance and information security practices.

13.5 STAKEHOLDER ENGAGEMENT

MMM recognises that effective stakeholder engagement is fundamental to responsible business practices, sound corporate governance and long-term value creation. Maintaining open, transparent and constructive dialogue with stakeholders enables the Group to better understand their expectations, address areas of concern and identify opportunities to strengthen its sustainability performance.

As an integrated advertising and media solutions provider, the Group regularly engages with a broad range of stakeholders, including employees, customers, suppliers and business partners, shareholders and investors, government and regulatory authorities, and local communities. These engagements are conducted through various formal and informal communication channels, allowing the Group to build trusted relationships, support informed decision-making and enhance business resilience.

Feedback gathered from stakeholder engagements plays an important role in shaping the Group's sustainability priorities. The insights obtained support the identification and assessment of material sustainability matters, guide the development of sustainability initiatives and strengthen the Group's ability to respond to evolving stakeholder expectations, regulatory requirements and industry developments.

The table below summarises the Group's key stakeholder groups, their primary areas of interest and the engagement approaches adopted during FY2026.

Key Stakeholders	Areas of Concern/ Interest	Engagement Approach	Our Responses
Customers	● Product and service quality and compliance ● Privacy and security measures ● Customer service and experience ● Up-to-date legal and regulatory requirements	● Reliable service and prompt response time ● Customer Relationship Management	● Ongoing monitoring of advertisement placement to ensure its effectiveness ● Ensuring compliance with current legal and regulatory standards ● Adhere to privacy policy and strengthen cybersecurity measures
Employees	● Mental health and wellbeing ● Welfare and remuneration ● Workplace diversity ● Training and career development ● Value equal opportunities	● Employee engagement programmes and events ● Training programmes ● Performance appraisal ● Management and staff meetings	● Encourage transparent communication with employees ● Ensure equal employment opportunities for all individuals without discrimination ● Provide reasonable benefits and remuneration package

Key Stakeholders	Areas of Concern/ Interest	Engagement Approach	Our Responses
Suppliers	• Transparent procurement practices • Payment schedule • Anti-bribery	• Credential verification • Anti-bribery commitment	• Prioritise the establishment of transparent procurement processes • Require suppliers to acknowledge adherence to the anti-bribery commitment (Business Associate Compliance Verification Form) when necessary
Investors	• Financial performance • Business strategies • Shareholder value • Good corporate governance	• Annual report • Annual General Meeting • Financial report • Corporate website • Company announcements • Investor relations activities	• Provide timely updates on the Group's strategy and financial performance through investor briefings and announcements • Uphold good governance practices across the Group
Government Agencies	• Governance compliance • Environment management and compliance • Fair labour practices	• Annual report • Meeting and seminar • Public announcement	• Full compliance with regulatory requirements • Adoption of practices outlined in the Malaysian Code on Corporate Governance (“MCCG”)
Local Communities	• Impact of business operation • Social issue	• Customer relationship and engagement	• Enhance the welfare and well-being of the community

13.6 MATERIALITY ASSESSMENT

MMM recognises that understanding and addressing its material sustainability matters is fundamental to responsible business management and long-term value creation. The Group's materiality assessment enables it to identify ESG matters that have the greatest potential to influence its business performance, operational resilience, stakeholder relationships and enterprise value.

The materiality assessment provides a structured basis for integrating sustainability considerations into the Group's business strategy, risk management framework and operational decision-making. It also supports the prioritisation of sustainability initiatives, resource allocation and performance monitoring to address the sustainability matters that are most significant to the Group and its stakeholders.

The assessment has been conducted with reference to the IFRS Sustainability Disclosure Standards issued by the ISSB, including IFRS S1 and IFRS S2, the NSRF, applicable SASB guidance and Bursa Malaysia Main Market Listing Requirements. These references support the identification and evaluation of sustainability-related risks and opportunities that may reasonably be expected to affect the Group's prospects, financial performance and long-term value creation.

13.6.1 Materiality Assessment Process

The Group adopts a structured approach to identify and prioritise material sustainability matters that are relevant to its business and stakeholders. The assessment enables the Group to better understand sustainability-related risks and opportunities that may influence its long-term value creation, strategic objectives and operational resilience.

The materiality assessment is conducted through the following key stages:

Identification of Material Matters

The assessment begins with an evaluation of the Group's business activities, operating environment, strategic priorities and enterprise risks. Relevant regulatory developments, sustainability reporting requirements and industry trends are also considered to identify sustainability matters that may have a significant influence on the Group.

Stakeholder Engagement

Stakeholder feedback is incorporated into the assessment to ensure the Group understands the sustainability matters that are important to those who are affected by, or have an interest in, its operations. Engagement is conducted through regular interactions with key stakeholder groups, including customers, employees, suppliers and business partners, shareholders, government and regulatory authorities, and local communities.

Assessment and Prioritisation

Potential sustainability matters are assessed based on their significance to the Group and its stakeholders. In determining materiality, the Group considers:

- relevance to the Group's business strategy and long-term objectives;
- potential financial and non-financial impacts;
- influence on enterprise value and business resilience;
- significance to stakeholders; and
- the Group's ability to manage the associated risks and opportunities.

The outcome of the assessment forms the basis for determining the Group's material sustainability matters and prioritising sustainability initiatives.

Validation and Review

The results of the materiality assessment are reviewed by Senior Management and presented to the Board of Directors for oversight and validation. The identified material sustainability matters are subsequently incorporated into the Group's sustainability strategy, risk management processes and sustainability reporting.

The Group reviews its material sustainability matters periodically to ensure they remain relevant in light of changes to business operations, stakeholder expectations, regulatory developments and the external operating environment.

13.6.2 Materiality Matrix

The materiality matrix presents the sustainability matters identified as most significant to MMM through its materiality assessment process. It reflects the relative significance of each material matter based on two key dimensions: its importance to stakeholders and its potential impact on the Group's long-term value creation, business performance and enterprise value.

The materiality matrix enables the Group to prioritise sustainability matters that require greater management focus and supports the effective allocation of resources to address sustainability-related risks and opportunities. The identified material matters also provide the foundation for the Group's Sustainability Framework, guiding its sustainability strategy, governance, targets, initiatives and performance disclosures throughout this Sustainability Statement.

The Group recognises that material sustainability matters may evolve over time due to changes in business operations, stakeholder expectations, regulatory requirements and the external operating environment. Accordingly, the materiality assessment and materiality matrix are reviewed periodically to ensure they remain relevant and continue to reflect the Group's sustainability priorities.

Level of Stakeholder Concerns	Low	Medium	High
High		S1,	E1, E2, G1, G2, G3
Medium	ENV1	S3, S4, S5	S2,
Low		ENV2, ENV3, ENV4, ENV5, ENV6	
	Impact on Business Operations		

Material Topics		
Economic	E1	Financial Performance
	E2	Innovation and Digital Transformation
Environment	ENV1	Environmental Stewardship
	ENV2	Resource Efficiency
	ENV3	Climate Change
	ENV4	Energy Management
	ENV5	Water Management
	ENV6	Waste Management
Social	S1	Service Quality & Customer Satisfaction
	S2	Labour Practices and Human Rights
	S3	Occupational Health and Safety
	S4	Diversity, Equity & Inclusion
	S5	Training and Development
Governance	G1	Business Ethics and Compliance
	G2	Advertising Integrity
	G3	Data Privacy and Cybersecurity

13.7 MATERIAL SUSTAINABILITY MATTERS

13.7.1 Strategic Priorities

MMM has established its sustainability priorities based on the outcomes of its materiality assessment, taking into consideration the sustainability matters that have the greatest influence on the Group's long-term business success and stakeholder interests. These priorities guide the Group's approach to managing sustainability-related risks and opportunities while supporting informed decision-making and sustainable business growth.

The identified material sustainability matters are aligned with the Group's four sustainability pillars—EESG—which provide a structured framework for integrating sustainability into the Group's governance, operational activities and strategic planning. Through this approach, the Group seeks to strengthen business resilience, improve operational performance and deliver sustainable value over the long term.

MMM will continue to review its sustainability priorities periodically to ensure they remain responsive to evolving stakeholder expectations, business developments and the changing regulatory landscape. Through ongoing enhancement of its sustainability initiatives, the Group aims to foster responsible business practices and contribute to sustainable growth for all stakeholders.

Material Topics	Why it Matters	Risks	Opportunities
Economic			
Financial Performance	Sustainable financial performance enables the Group to create long-term value, support business continuity and invest in future growth.	Economic slowdown, reduced customer spending, inflation, increasing operating costs and competitive pressures may affect profitability and cash flows.	Diversification of services, operational efficiency, customer retention and expansion into new markets can strengthen financial resilience and sustainable growth.
Innovation and Digital Transformation	Innovation enables the Group to remain competitive by enhancing service offerings, improving operational efficiency and meeting evolving customer expectations.	Rapid technological changes, cybersecurity threats, technology obsolescence and implementation costs.	Adoption of digital technologies, AI, automation and data analytics can improve productivity, customer experience and create new revenue streams.
Environmental			
Environmental Stewardship	Responsible environmental management supports regulatory compliance, operational efficiency and stakeholder confidence.	Environmental non-compliance, reputational damage and inefficient resource use.	Strong environmental practices can improve corporate reputation, operational efficiency and stakeholder trust.

Material Topics	Why it Matters	Risks	Opportunities
Resource Efficiency	Efficient use of materials and resources helps reduce operating costs while minimising environmental impacts.	Rising material costs, inefficient resource utilisation and increasing waste generation.	Digitalisation, refurbishment and responsible procurement can reduce costs and improve operational efficiency.
Climate Change	Climate-related risks may affect business continuity, operating costs and asset resilience.	Extreme weather events, evolving climate regulations, carbon-related costs and supply chain disruptions.	Energy-efficient technologies, climate resilience planning and improved environmental performance can strengthen long-term competitiveness.
Energy Management	Electricity is the Group's primary environmental impact and operating cost.	Rising electricity tariffs, inefficient equipment and increasing energy consumption.	Energy-efficient LED systems, preventive maintenance and operational optimisation can lower operating costs and emissions.
Water Management	Although water use is relatively low, responsible consumption supports environmental stewardship and operational efficiency.	Water supply disruptions and increasing utility costs.	Water conservation practices can improve resource efficiency and environmental awareness.
Waste Management	Responsible waste management minimises environmental impacts and supports regulatory compliance.	Improper waste disposal, increasing disposal costs and reputational risks.	Recycling, digitalisation and extending asset life can reduce waste generation and operating costs.
Social			
Service Quality & Customer Satisfaction	High-quality services strengthen customer relationships, business reputation and long-term revenue.	Service disruptions, customer dissatisfaction, reputational damage and client attrition.	Improved service quality, innovation and customer engagement support customer loyalty and business growth.
Labour Practices and Human Rights	Fair employment practices foster employee well-being, engagement and organisational stability.	Employee disputes, non-compliance with labour laws, discrimination claims and high turnover.	Positive workplace culture enhances employee retention, productivity and employer reputation.
Occupational Health and Safety	Maintaining a safe workplace protects employees and supports uninterrupted business operations.	Workplace accidents, regulatory penalties and operational disruptions.	Strong safety practices improve employee well-being, productivity and business resilience.

Material Topics	Why it Matters	Risks	Opportunities
Diversity, Equity, and Inclusion *SASB/SV-AD-330a.1*	An inclusive workplace promotes innovation, employee engagement and equal opportunities.	Workplace discrimination, talent attraction challenges and reduced employee engagement.	Diverse perspectives improve creativity, collaboration, decision-making and organisational performance.
Training and Development	Continuous learning enhances employee capabilities and supports long-term business success.	Skills shortages, reduced productivity and inability to adapt to changing business needs.	Workforce development strengthens innovation, succession planning, service quality and operational excellence.
Governance			
Business Ethics and Compliance	Ethical business conduct underpins stakeholder confidence, regulatory compliance and sustainable business growth.	Fraud, corruption, regulatory breaches, legal action and reputational damage.	Strong governance enhances investor confidence, business resilience and long-term corporate reputation.
Advertising Integrity *SASB/SV-AD-270a.a1-3*	Responsible advertising maintains public trust, protects client brands and ensures regulatory compliance.	Misleading advertising, regulatory penalties, customer complaints and reputational damage.	Ethical advertising strengthens customer trust, brand credibility and long-term client relationships.
Data Privacy and Cybersecurity *SASB/SV-AD-220a.2&3*	Protecting confidential information is essential for maintaining customer trust and ensuring business continuity.	Cyberattacks, data breaches, regulatory penalties, operational disruptions and reputational damage.	Strong cybersecurity enhances customer confidence, supports digital transformation and strengthens operational resilience.

13.7.2 Economic

Financial Performance
Approach
MMM is committed to delivering sustainable financial performance by maintaining sound financial management, operational excellence and disciplined business practices. The Group seeks to strengthen its financial resilience by diversifying its service offerings, enhancing operational efficiency and delivering value-added advertising and media solutions that meet the evolving needs of its customers. The Group continuously monitors market developments, customer demand and business performance to identify opportunities for sustainable growth while effectively managing business risks. Through prudent resource allocation and strategic decision-making, MMM aims to generate long-term value for its shareholders and other stakeholders.

Financial Performance

Current and Anticipated Financial Effects

The Group's focus on operational efficiency, customer relationship management and service diversification is expected to support sustainable revenue growth and strengthen profitability over the medium to long term. Continued efforts to optimise operating costs and improve resource utilisation are anticipated to enhance financial resilience while enabling the Group to respond effectively to changing market conditions.

As the Group expands its business capabilities and strengthens its market presence, management expects these initiatives to contribute positively to long-term financial performance and enterprise value.

Strategic Outlook

Moving forward, MMM will continue to strengthen its financial resilience by pursuing sustainable business growth, expanding customer relationships and improving operational efficiency. The Group will continue to evaluate emerging market opportunities, optimise its service portfolio and maintain prudent financial management to support long-term value creation and sustainable returns for shareholders.

Innovation and Digital Transformation

Approach

MMM recognises innovation and digital transformation as important drivers of business competitiveness and sustainable growth. The Group continuously enhances its advertising and media capabilities by investing in digital technologies, expanding its digital advertising solutions and adopting innovative approaches that improve operational efficiency and customer experience.

The Group leverages technology to optimise campaign planning, content delivery and business processes while strengthening collaboration across its operations. Through continuous innovation and capability development, MMM aims to deliver high-quality, technology-enabled advertising solutions that meet evolving customer expectations.

Current and Anticipated Financial Effects

Investments in digital technologies and innovation are expected to strengthen the Group's long-term growth prospects by enhancing service capabilities, improving operational efficiency and expanding digital revenue opportunities. Digitalisation initiatives also support cost optimisation through process improvements, automation and more effective resource utilisation.

While technology investments may require additional capital and operating expenditure in the short term, the Group expects these initiatives to generate sustainable financial benefits over time through improved productivity, stronger customer engagement and increased competitiveness within the advertising and media industry.

Strategic Outlook
The Group will continue to strengthen its digital capabilities by investing in technology, enhancing digital advertising solutions and exploring opportunities to adopt emerging technologies such as artificial intelligence, automation and advanced data analytics where appropriate. MMM also aims to foster a culture of innovation by encouraging continuous improvement and developing the capabilities of its workforce. Through ongoing digital transformation, the Group seeks to strengthen its market position, enhance operational resilience and create long-term value for its customers, shareholders and other stakeholders.

13.7.3 Environment

Environmental Stewardship
Approach
MMM is committed to conducting its operations in an environmentally responsible manner by integrating environmental considerations into its business activities and operational decision-making. While the Group does not currently maintain a standalone environmental management system, it adopts practical measures to minimise environmental impacts through regulatory compliance, responsible asset management and continuous operational improvements. The Group's environmental stewardship efforts focus on maintaining compliance with applicable environmental laws and regulations, improving operational efficiency, promoting digitalisation to reduce paper consumption and encouraging responsible waste management practices throughout its operations.
Current and Anticipated Financial Effects
The Group's environmental stewardship initiatives contribute to operational efficiency by reducing unnecessary resource consumption, extending the useful life of advertising assets through maintenance and refurbishment, and supporting compliance with applicable environmental requirements. These initiatives help minimise operating costs and reduce the risk of environmental non-compliance that could adversely affect business operations. Looking ahead, continued improvements in environmental management practices are expected to support cost optimisation, strengthen operational resilience and reinforce the Group's reputation as a responsible business.
Strategic Outlook
The Group will continue to strengthen its environmental management practices by identifying opportunities to improve operational efficiency, enhance responsible resource use and support environmental compliance. As the business evolves, MMM will periodically review its environmental practices and consider adopting more structured environmental management initiatives where appropriate to support sustainable business growth.

Resource Efficiency

Approach

MMM is committed to optimising the use of resources across its operations by promoting efficient resource consumption and integrating practical circular economy principles where feasible. The Group encourages digitalisation, responsible procurement, preventive maintenance and the reuse or refurbishment of advertising structures and components to reduce unnecessary resource consumption and waste generation.

Resource efficiency considerations are incorporated into asset maintenance, replacement decisions and day-to-day operations to improve operational performance while minimising environmental impacts.

Current and Anticipated Financial Effects

Resource efficiency initiatives contribute to lower operating costs by reducing paper consumption, extending asset life, minimising material waste and improving maintenance efficiency. Digitalisation initiatives also streamline administrative processes and reduce reliance on printed documents, supporting productivity improvements and cost savings.

The Group expects continued resource optimisation to deliver long-term financial benefits through improved operational efficiency, reduced maintenance costs and more effective utilisation of business resources.

Strategic Outlook

Moving forward, the Group will continue to explore opportunities to enhance resource efficiency through increased digitalisation, responsible procurement, improved asset lifecycle management and greater adoption of circular economy practices where practical. MMM will also continue evaluating resource efficiency initiatives based on their operational feasibility, environmental benefits and long-term business value.

Climate Change

Approach

MMM recognises that climate change presents both risks and opportunities that may influence its operations, assets and long-term business resilience. The Group integrates climate-related considerations into its risk management processes by assessing potential physical and transition risks while implementing practical measures to improve operational resilience and reduce GHG emissions where feasible.

Current initiatives include upgrading to energy-efficient LED technologies, digitalising business processes, maintaining advertising assets to improve energy performance and enhancing operational efficiency to reduce energy consumption.

Current and Anticipated Financial Effects

Climate-related initiatives are expected to generate operational cost savings through lower electricity consumption, improved energy efficiency and reduced maintenance requirements. Investments in energy-efficient technologies may require capital expenditure in the short term but are expected to contribute to lower operating costs and improved operational resilience over the longer term.

The Group also recognises that evolving climate-related regulations and stakeholder expectations may influence future operating costs and business practices. Accordingly, MMM continues to monitor these developments and identify opportunities to strengthen climate resilience.

Strategic Outlook

The Group will continue to enhance its climate resilience by improving energy efficiency, monitoring greenhouse gas emissions and identifying practical opportunities to reduce emissions across its operations. MMM will also continue to strengthen climate-related data collection and reporting capabilities while incorporating climate considerations into business planning and asset management where appropriate.

Energy Management

Approach

The Group recognises energy management as an important component of its environmental stewardship and operational efficiency. Given the nature of the Group's business, electricity represents the primary source of energy consumption, arising mainly from the operation of digital advertising assets, including Lift-Up Ad Projectors ("LUP"), LED display systems and supporting office operations.

The Group is committed to improving energy efficiency by integrating energy considerations into asset procurement, operational planning and maintenance activities. When evaluating new equipment and technologies, the Group considers energy performance alongside operational reliability, lifecycle costs and business requirements to support sustainable long-term operations.

To optimise energy consumption, the Group adopts practical measures such as:

- deploying energy-efficient LED display technologies and digital advertising equipment;
- implementing preventive maintenance programmes to maintain optimal equipment performance;
- optimising operating schedules and display settings where operationally appropriate;
- replacing ageing equipment with more energy-efficient alternatives where feasible; and
- promoting responsible energy use across office operations through employee awareness initiatives.

By incorporating energy efficiency into its day-to-day operations, the Group aims to minimise unnecessary energy consumption while maintaining reliable service delivery and supporting long-term business growth.

Operational Highlight – LUP Network

The LUP is one of the Group's flagship digital advertising media assets. Installed within commercial and residential buildings, the LUP projects advertisements onto elevator doors when the doors are closed, providing advertisers with an innovative and engaging DOOH advertising platform.

As at FY2026, the Group operates 439 LUP units across 61 locations within the Klang Valley. In line with its business expansion plans, the Group aims to increase its network to approximately 500 units by FY2027, subject to commercial opportunities and customer demand.

Despite the planned expansion, the Group continues to prioritise energy efficiency in the deployment of its digital advertising assets. Each Lift-Up Ad Projector is designed with relatively low power requirements, consuming approximately 35 watts during operation and 5 watts in standby mode, with an estimated operational lifespan of 20,000 hours (approximately four years) under normal operating conditions.

To maximise operational efficiency and extend asset lifespan, the Group conducts routine inspections, preventive maintenance and timely servicing of its digital advertising assets. These measures help maintain equipment performance, minimise unnecessary energy consumption and reduce waste arising from premature equipment replacement.

Current and Anticipated Financial Effects

Electricity consumption represents one of the Group's key operating expenses due to the continuous operation of its digital advertising assets and supporting office facilities. As the Group expands its digital advertising network, particularly the deployment of Lift-Up Ad Projectors and other digital media assets, overall electricity demand may increase alongside business growth.

To manage these costs, the Group continues to improve operational efficiency through the deployment of energy-efficient technologies, preventive maintenance and responsible energy management practices. These initiatives contribute to optimising electricity consumption, improving equipment reliability and extending asset lifespan, thereby reducing maintenance requirements and replacement costs over time.

While investments in newer and more energy-efficient technologies may require additional capital expenditure in the short term, the Group expects these investments to generate long-term financial benefits through lower operating costs, improved asset performance and enhanced operational resilience. The adoption of energy-efficient equipment also positions the Group to better respond to evolving regulatory expectations and increasing stakeholder interest in responsible environmental management.

Strategic Outlook

Looking ahead, MMM will continue to strengthen its energy management practices by integrating energy efficiency considerations into future asset investments, operational planning and business expansion initiatives. As the Group continues to grow its network of digital advertising assets, energy performance will remain an important consideration in equipment selection, technology adoption and operational optimisation.

Water Management

Approach

Water is not a significant resource for the Group's operations, as its business activities are primarily office-based and involve advertising media assets. Nevertheless, MMM recognises the importance of responsible water use and encourages employees to adopt water conservation practices as part of its commitment to environmental responsibility.

The Group monitors water consumption within its office facilities and implements practical measures to promote efficient water use and minimise unnecessary consumption.

Current and Anticipated Financial Effects

Given the nature of the Group's operations, water-related costs and financial impacts are not considered material. However, responsible water management supports operational efficiency by reducing utility consumption and reinforcing the Group's environmental stewardship efforts.

Strategic Outlook

The Group will continue promoting water conservation awareness among employees and maintaining efficient water management practices within its office operations. MMM will periodically review its water management practices to identify opportunities for improvement as business operations evolve.

Waste Management

Approach

MMM is committed to minimising waste generation by promoting responsible waste management, resource efficiency and continuous operational improvement. Given the nature of the Group's business, waste generated primarily comprises office waste and materials arising from the installation, maintenance and replacement of advertising assets.

The Group adopts practical measures to minimise waste generation by promoting digitalisation to reduce paper consumption, encouraging the reuse and refurbishment of advertising assets where feasible, and implementing recycling initiatives for paper, plastics, electronic waste and other recyclable materials. Waste that cannot be reused or recycled is managed through authorised waste collection, recycling or disposal service providers in accordance with applicable regulatory requirements.

Through these initiatives, the Group seeks to minimise the environmental impact of its operations while supporting responsible resource management and operational efficiency.

Current and Anticipated Financial Effects

The Group's waste management initiatives support cost optimisation by reducing material consumption, extending the useful life of advertising assets and improving resource utilisation. The refurbishment and reuse of advertising structures and components also help reduce replacement frequency and associated procurement costs, while digitalisation initiatives contribute to lower paper consumption and administrative expenses.

Looking ahead, the Group expects these initiatives to continue generating operational efficiencies, strengthen environmental performance and support long-term business resilience through more effective resource management.

Strategic Outlook

MMM will continue to strengthen its waste management practices by expanding digitalisation initiatives, promoting responsible resource use and enhancing recycling and recovery practices where practicable. The

Group will also continue reviewing opportunities to improve waste segregation, increase the reuse and refurbishment of advertising assets, and collaborate with authorised recycling partners to support responsible waste management throughout its operations.

As the Group's sustainability practices continue to mature, MMM will progressively enhance its waste management initiatives to improve resource efficiency, minimise environmental impacts and support sustainable business growth.

13.7.4 Social

Service Quality & Customer Satisfaction
Approach
MMM is committed to delivering reliable, high-quality advertising and media solutions that meet customer expectations and strengthen long-term client relationships. The Group continuously enhances its service quality by maintaining robust operational processes, investing in technology, and improving the capabilities of its employees to ensure consistent service delivery. Customer feedback is actively encouraged and reviewed to identify areas for improvement, enabling the Group to respond to evolving customer needs while maintaining high standards of professionalism, reliability and service excellence.
Current and Anticipated Financial Effects
Maintaining high service quality and customer satisfaction supports client retention, repeat business and new business opportunities, contributing positively to the Group's financial performance. Investments in technology upgrades, preventive maintenance and employee capability development also improve operational efficiency and reduce service disruptions. These initiatives are expected to strengthen the Group's competitiveness and support sustainable revenue growth over the long term.
Strategic Outlook
The Group will continue to enhance service quality through technology improvements, preventive maintenance of advertising assets, employee capability development and continuous customer engagement. MMM also aims to leverage digital technologies and customer feedback to further improve service delivery and strengthen long-term customer relationships.

Labour Practices and Human Rights

Approach

MMM is committed to maintaining a fair, respectful and inclusive workplace where employees are treated with dignity and respect. The Group upholds fair labour practices and respects internationally recognised human rights principles by providing equal employment opportunities, promoting ethical employment practices and maintaining a workplace free from discrimination, harassment and forced or child labour.

Human resource policies and practices are regularly reviewed to ensure compliance with applicable labour laws while supporting employee well-being, engagement and retention.

Current and Anticipated Financial Effects

Strong labour practices contribute to workforce stability, employee engagement and talent retention, reducing recruitment and training costs associated with employee turnover. Maintaining a positive workplace culture also supports higher productivity and operational continuity while reducing legal and reputational risks arising from employment-related matters.

The Group expects continued investment in employee well-being and fair employment practices to strengthen organisational performance and long-term business resilience.

Strategic Outlook

MMM will continue to strengthen its human resource practices by promoting employee well-being, maintaining fair employment practices and fostering a respectful and supportive workplace. The Group will also continue reviewing its employment policies to ensure alignment with evolving legislation, workforce expectations and business needs.

Occupational Health and Safety

Approach

The Group is committed to providing a safe and healthy working environment for its employees, contractors and visitors. Although the nature of the Group's operations presents relatively low occupational safety risks, workplace health and safety considerations remain integrated into daily operations through preventive measures, routine inspections, employee awareness and compliance with applicable occupational safety and health requirements.

The Group promotes a proactive safety culture by encouraging employees to report workplace hazards and ensuring that identified risks are addressed promptly.

Current and Anticipated Financial Effects

Effective occupational health and safety management supports uninterrupted business operations by minimising workplace incidents, reducing operational disruptions and protecting employee well-being. Maintaining a safe workplace also reduces potential costs associated with workplace injuries, regulatory non-compliance and business interruptions.

Continued investment in workplace safety is expected to strengthen operational resilience while supporting employee productivity and engagement.

Strategic Outlook

The Group will continue to enhance workplace safety through regular inspections, employee awareness initiatives and continuous monitoring of workplace risks. MMM will also periodically review its health and safety practices to ensure they remain aligned with applicable legislation and operational requirements.

Diversity, Equity and Inclusion

Approach

MMM values diversity, equity and inclusion as important elements of a productive and innovative workplace. The Group is committed to providing equal employment opportunities and fostering an inclusive work environment where employees are respected and valued regardless of gender, age, ethnicity, religion or other personal characteristics.

Employment-related decisions, including recruitment, promotion, training and career development, are based on merit, qualifications and individual performance, ensuring fair and equitable treatment across the organisation.

Current and Anticipated Financial Effects

An inclusive workplace supports employee engagement, collaboration and innovation by encouraging diverse perspectives and ideas. These practices contribute to stronger talent attraction and retention while supporting organisational performance and long-term business sustainability.

As workforce expectations continue to evolve, the Group believes that promoting diversity and inclusion will strengthen organisational resilience and enhance its ability to attract and retain skilled employees.

Strategic Outlook

Moving forward, MMM will continue to foster an inclusive workplace culture by promoting equal opportunities, supporting diversity across its workforce and maintaining employment practices based on fairness, merit and mutual respect. The Group will periodically review its diversity initiatives to ensure they remain relevant to its business needs and workforce composition.

Training and Development

Approach

MMM recognises that its employees are key to delivering quality services and sustaining long-term business growth. The Group is committed to developing a competent and adaptable workforce by providing employees with learning and development opportunities that enhance technical expertise, professional capabilities and personal growth.

Training needs are identified through performance evaluations, operational requirements and discussions between employees and management to ensure learning initiatives remain aligned with

business priorities and individual development goals.
Current and Anticipated Financial Effects
Investment in employee training and development strengthens workforce capabilities, improves service quality and enhances operational efficiency. By equipping employees with relevant knowledge and skills, the Group is better positioned to improve productivity, support innovation and maintain high standards of customer service. Over the longer term, continued investment in employee development is expected to improve talent retention, reduce recruitment costs associated with skills shortages and strengthen the Group's competitive advantage.
Strategic Outlook
The Group will continue investing in employee learning and capability development by expanding training opportunities, strengthening leadership development and encouraging continuous learning across the organisation. MMM also aims to leverage digital learning platforms and knowledge-sharing initiatives where appropriate to support workforce development and prepare employees for evolving business and industry requirements.

13.7.5 Governance

Business Ethics and Compliance
Approach
MMM is committed to conducting its business with integrity, accountability and transparency. The Group promotes ethical business conduct through a framework of corporate governance policies, internal controls and compliance practices that guide responsible decision-making across all levels of the organisation. The Group has established policies and procedures covering areas such as business ethics, anti-bribery and anti-corruption, whistleblowing, conflicts of interest and regulatory compliance. Employees are expected to uphold these standards and complete their responsibilities in accordance with applicable laws, regulations and the Group's Code of Conduct. The Board of Directors provides overall oversight of governance matters, while Senior Management is responsible for implementing governance policies, monitoring compliance and fostering an ethical corporate culture throughout the organisation.
Current and Anticipated Financial Effects
Maintaining strong business ethics and compliance practices reduces the risk of regulatory penalties, legal disputes, fraud and reputational damage that could adversely affect the Group's financial performance and stakeholder confidence. Effective governance also strengthens internal controls, supports operational efficiency and enhances the Group's ability to manage business risks.

Continued investment in governance and compliance practices is expected to support sustainable business growth, strengthen investor confidence and protect the Group's long-term enterprise value.

Strategic Outlook

The Group will continue strengthening its governance framework by periodically reviewing its policies, enhancing employee awareness through ethics and compliance training, and reinforcing a culture of integrity and accountability. MMM also aims to continuously improve its internal controls and governance practices in response to evolving regulatory requirements and stakeholder expectations.

Advertising Integrity

Approach

MMM recognises that responsible advertising is fundamental to maintaining customer trust, protecting brand reputation and supporting sustainable business growth. The Group is committed to ensuring that advertising content and marketing communications are accurate, responsible, ethical and compliant with applicable laws, regulations and industry standards.

To support this commitment, the Group has established internal review and approval procedures to assess advertising content before publication. Campaigns are evaluated for compliance with regulatory requirements, factual accuracy, appropriate messaging and potential reputational risks. Where necessary, the Group works closely with clients to ensure advertising materials meet both legal requirements and professional standards.

Current and Anticipated Financial Effects

Maintaining high standards of advertising integrity strengthens customer confidence, supports long-term client relationships and reduces the risk of regulatory action, customer complaints or reputational damage. Robust content review processes also minimise the potential costs associated with campaign revisions, disputes and non-compliance.

As stakeholder expectations continue to evolve, responsible advertising practices are expected to reinforce the Group's competitive position and support sustainable revenue growth through trusted client partnerships.

Strategic Outlook

Moving forward, MMM will continue enhancing its advertising governance by strengthening internal review processes, monitoring changes in advertising regulations and promoting ethical marketing practices throughout its operations. The Group will also continue leveraging technology and employee training to improve content quality, compliance and campaign effectiveness while maintaining responsible advertising standards.

Data Privacy and Cybersecurity
Approach
MMM is committed to protecting the confidentiality, integrity and availability of information entrusted to the Group. Recognising the increasing importance of digital technologies and data-driven business operations, the Group implements appropriate data privacy and cybersecurity measures to safeguard customer, employee and business information against unauthorised access, misuse and cyber threats. The Group maintains information security controls that include access management, password protection, antivirus software, firewalls, data backup procedures and regular software updates. Personal data is collected, processed, stored and retained in accordance with applicable data protection laws and internal procedures, while employees are expected to handle information responsibly and maintain confidentiality.
Current and Anticipated Financial Effects
Effective data privacy and cybersecurity practices reduce the risk of data breaches, operational disruptions, regulatory penalties and reputational damage that could have financial implications for the Group. Strong information security controls also enhance stakeholder confidence and support the continuity of the Group's digital advertising and business operations. As digitalisation continues to expand across the Group, ongoing investment in cybersecurity capabilities and data governance is expected to strengthen operational resilience and reduce potential financial risks associated with cyber incidents.
Strategic Outlook
The Group will continue enhancing its cybersecurity and data governance capabilities by strengthening information security controls, promoting cybersecurity awareness among employees and periodically reviewing its cybersecurity measures to address evolving cyber risks. MMM will also continue monitoring regulatory developments relating to data privacy and cybersecurity to ensure ongoing compliance and protect stakeholder information.

13.8 CLIMATE-RELATED RISKS AND OPPORTUNITIES

13.8.1 Climate-Related Risks

MMM acknowledges that climate change may influence the way businesses operate through evolving regulations, technological developments, stakeholder expectations and changing environmental conditions. While the Group's operations are not considered highly carbon-intensive, climate-related risks may affect business continuity, operating costs, asset reliability and long-term value creation.

The Group integrates climate-related considerations into its operational planning and risk management processes to better understand how emerging climate issues may affect its business. Management periodically reviews climate-related developments and assesses their potential implications on the Group's advertising assets, operational activities and strategic priorities.

Transition Risks

As governments, businesses and society transition towards a lower-carbon economy, the Group may encounter risks arising from changing regulatory requirements, market expectations and technological advancements. Key transition risks identified by the Group include:

Regulatory Developments

Evolving sustainability reporting requirements and environmental regulations may require additional resources to strengthen governance, compliance and reporting processes.

Changing Customer Expectations

Customers increasingly value environmentally responsible business practices, which may influence purchasing decisions and service expectations.

Technology Advancement

Continuous investment may be required to adopt energy-efficient technologies, enhance digital advertising infrastructure and maintain operational competitiveness.

Stakeholder Expectations

Investors, business partners and other stakeholders increasingly expect transparent ESG disclosures and responsible environmental management practices.

Physical Risks

Although the Group's operations are primarily office-based, climate-related physical risks may affect the operation and maintenance of outdoor advertising assets. More frequent extreme weather events, including heavy rainfall, flooding, strong winds and prolonged periods of high temperatures, may result in increased maintenance requirements, equipment deterioration and temporary operational disruptions.

To enhance resilience, the Group incorporates preventive maintenance, routine inspections and timely repairs into its asset management practices to maintain operational reliability and minimise potential disruptions.

13.8.2 Climate-Related Opportunities

Climate-related developments also present opportunities for MMM to improve operational performance, strengthen business resilience and support long-term sustainable growth.

The Group continues to identify opportunities to:

- Improve energy efficiency through the adoption of LED technologies and optimisation of digital advertising assets
- Strengthen operational efficiency through digitalisation and responsible resource management
- Extend the useful life of advertising structures and equipment through preventive maintenance and refurbishment
- Enhance business resilience by integrating climate considerations into operational planning and asset management
- Strengthen customer and stakeholder confidence through transparent sustainability reporting and responsible business practices
- Explore innovative technologies that improve operational performance while reducing environmental impacts

The Group believes these initiatives will contribute to improved operational efficiency, enhanced environmental performance and sustainable value creation over the long term.

13.8.3 Climate Scenario Assessment

During FY2026, the Group undertook a qualitative assessment of climate-related risks and opportunities to better understand the potential implications of climate change on its operations and business strategy.

The assessment considered a range of plausible transition and physical climate-related developments relevant to the Group's business. These included changes in regulatory requirements, stakeholder expectations, technology adoption and extreme weather events that may affect outdoor advertising assets, operational continuity and energy consumption.

While climate-related financial impacts are not currently considered significant, the assessment provides a foundation for strengthening climate-related governance, improving business resilience and supporting future sustainability planning. As the Group's climate reporting capabilities mature, MMM will continue enhancing its assessment methodologies and climate-related disclosures.

13.8.4 Management of Climate-Related Risks and Opportunities

The Group integrates climate-related risks and opportunities into its enterprise risk management and business planning processes. Management periodically evaluates climate-related developments alongside operational, financial and strategic risks to support informed decision-making and long-term resilience.

Climate considerations are incorporated into key operational activities, including energy management, asset maintenance, technology investments and operational improvements. These initiatives support the Group's efforts to improve resource efficiency, strengthen operational reliability and manage climate-related risks where relevant.

Recognising that climate-related expectations continue to evolve, the Group remains committed to progressively strengthening its governance, data management and climate-related reporting practices. MMM will continue reviewing its climate-related risk management approach to support regulatory readiness, operational resilience and sustainable business growth.

13.9 RISK MANAGEMENT

13.9.1 Managing Sustainability-Related Risks and Opportunities

MMM recognises that effective risk management is fundamental to maintaining business resilience, protecting stakeholder interests and supporting sustainable long-term growth. Sustainability-related risks and opportunities are considered alongside financial, operational and strategic risks to enable informed decision-making and strengthen the Group's ability to respond to an evolving business environment.

The Board of Directors retains overall responsibility for overseeing the Group's risk management framework and ensuring that material sustainability-related risks and opportunities are appropriately considered in the Group's strategic direction. Under the Board's oversight, Senior Management is responsible for identifying, evaluating and managing sustainability-related risks within day-to-day operations, while monitoring the effectiveness of mitigation measures and reporting significant developments to the Board where appropriate.

As the Group has not established a dedicated Sustainability Committee, sustainability matters are managed through existing governance and management structures. This integrated approach enables sustainability considerations to be embedded into operational planning, investment decisions, regulatory compliance, business development and corporate governance processes.

The Group recognises that sustainability-related risks and opportunities continue to evolve alongside regulatory developments, technological advancements, changing customer expectations and broader environmental and social trends. Accordingly, Management periodically reviews emerging sustainability issues to assess their potential impact on the Group's operations, financial performance, reputation and long-term enterprise value.

Identification and Assessment of Sustainability-Related Risks and Opportunities

The Group adopts a risk-based approach to identifying and assessing sustainability-related risks and opportunities across its operations. Sustainability considerations are evaluated using information obtained from internal business reviews, stakeholder engagement, regulatory developments, industry trends and operational performance to determine their potential significance to the Group.

The assessment considers both current and emerging sustainability matters that may influence business continuity, operational efficiency, customer relationships, regulatory compliance and long-term value creation. The Group also evaluates climate-related risks, technological developments, cybersecurity threats, workforce-related matters and responsible business practices as part of its broader sustainability risk assessment.

Material sustainability matters identified through the Group's materiality assessment are integrated into business planning and operational decision-making. This enables Management to prioritise resources towards areas that present the greatest potential risks and opportunities while supporting continuous improvement across the organisation.

Potential opportunities are assessed alongside identified risks to identify initiatives that can enhance operational efficiency, strengthen customer value, improve environmental performance, support digital innovation and reinforce responsible business practices. This balanced approach enables the Group to manage risks proactively while identifying opportunities that contribute to sustainable business growth.

The Group periodically reviews its sustainability-related risks and opportunities to ensure they remain relevant in response to changes in the operating environment, stakeholder expectations, regulatory developments and the Group's strategic priorities. As its sustainability practices continue to mature, MMM will progressively strengthen its risk assessment methodologies, governance processes and data management capabilities to support more robust sustainability risk management and reporting.

13.10 METRICS AND TARGETS

MMM recognises that meaningful sustainability performance is supported by reliable data, measurable indicators and continuous monitoring. The Group monitors selected environmental and climate-related metrics to evaluate operational performance, identify improvement opportunities and strengthen the management of sustainability-related risks and opportunities.

Given the nature of the Group's business, its principal environmental impacts arise from electricity consumption associated with digital advertising assets and office operations, GHG emissions, water consumption within office facilities and waste generated from administrative activities and the maintenance of advertising assets.

The Group continues to strengthen its sustainability reporting capabilities by enhancing data collection processes, improving reporting methodologies and progressively expanding the scope of environmental metrics disclosed. As data quality and organisational capabilities mature, MMM intends to refine its metrics and establish more comprehensive sustainability targets to support long-term value creation.

13.10.1 Climate Metrics

GHG Emissions

MMM measures and reports its greenhouse gas emissions with reference to the **GHG Protocol Corporate Accounting and Reporting Standard** and the applicable requirements of **IFRS S2 Climate-related Disclosures**.

For FY2026, the Group's GHG disclosure is limited to **Scope 2 emissions arising from purchased electricity** used in its offices, operational facilities and digital advertising assets within the reporting boundary.

The Group has not disclosed Scope 1 emissions for FY2026 because the underlying fuel-consumption records and supporting documentation were not sufficiently complete and consistent to support reliable measurement and reporting. Scope 3 emissions have also not been disclosed, as the Group is still assessing the relevant value-chain categories and strengthening its data-collection and verification processes.

The Group's GHG inventory is prepared using the **financial control approach** and includes entities, facilities and operations over which MMM exercises financial control during the reporting period. Where electricity data is incomplete or subject to estimation, the Group applies reasonable assumptions based on the best information available and discloses the relevant limitations.

The disclosures are prepared with reference to the **National Sustainability Reporting Framework ("NSRF")** and the applicable sustainability reporting requirements for issuers listed on Bursa Malaysia. Where applicable, the requirements of IFRS S1 and IFRS S2 are applied.

For Scope 2 emissions, the Group applies the relevant Malaysian grid emission factor to reflect the emissions profile of purchased electricity generated and consumed in Malaysia. Electricity consumption data is derived from available utility bills, meter records and other supporting documentation within the reporting boundary.

MMM will continue to strengthen its internal controls, data ownership, documentation and review processes with the intention of progressively expanding its GHG inventory and disclosures to include Scope 1 and relevant Scope 3 categories in future reporting periods.

Scope 2 emissions (tCO2e)

Scope 2 emissions represent indirect greenhouse gas emissions from purchased electricity consumed within the Group's operational facilities.

These emissions are calculated using the location-based method, based on electricity meter readings and the Malaysian grid emission factor published by the relevant government authority.

Purchased electricity was consumed principally by the Group's offices, administrative facilities and digital advertising assets for which the Group had financial control and reliable consumption data.

	2026
Electrical consumption (MWh)	86.91
Net operational emissions (tCO2e)	**64.31**

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

Inventory Boundary

The FY2026 Scope 2 GHG inventory was prepared using the financial control approach and covers purchased electricity consumed by entities, facilities and operations over which MMM exercises financial control during the reporting period. Scope 1 and Scope 3 emissions are not included in the FY2026 disclosure due to limitations in the completeness and consistency of the relevant activity data and supporting documentation.

Climate-Related Targets

The Group has established voluntary climate-related objectives to guide the progressive enhancement of its climate management practices and reporting capabilities. At this stage, the Group's priorities are focused on strengthening environmental data governance, improving energy management and enhancing the quality of climate-related information, rather than establishing quantitative greenhouse gas reduction targets.

As reporting capabilities continue to mature, the Group intends to progressively develop measurable climate-related targets supported by reliable operational data and appropriate baseline information.

Information	Target 1	Target 2
Metric	Climate Data Management	Energy Management
Objective	Strengthen GHG data collection and reporting capabilities.	Improve energy efficiency across offices and digital advertising assets.
Coverage	Consolidated Group	Consolidated Group
Target Period	5 years	5 years
Target Level	Progressively establish a complete and reliable GHG inventory to support future climate-related disclosures.	Continue improving energy efficiency through preventive maintenance, operational optimisation and the adoption of energy-efficient technologies where feasible.
Base Year	FY2026	FY2026
Third-party Validation	No	No
Carbon Credits Usage	Not planned	Not planned
Process for reviewing target	Reviewed annually by Management and the Board	Reviewed annually by Management and the Board

13.10.2 Climate-Related Transition Risks

The transition towards a lower-carbon economy continues to reshape the regulatory, technological and commercial landscape in which MMM operates. While the Group's operations have a relatively modest environmental footprint compared to emissions-intensive industries, evolving sustainability requirements and stakeholder expectations may influence the Group's business strategy, operational practices and long-term competitiveness.

Management continues to monitor developments relating to climate policies, sustainability reporting requirements, technological advancements and market expectations to understand their potential implications on the Group's operations and decision-making processes.

Key transition risks identified by the Group include:

Regulatory developments	The introduction of new climate-related regulations, sustainability disclosure requirements and environmental policies may require additional resources to strengthen compliance, governance and reporting processes.
Market expectations	Customers, investors and business partners increasingly expect organisations to demonstrate responsible environmental practices and transparent sustainability disclosures. Failure to respond to these expectations may affect customer confidence and business opportunities.
Technology transformation	Continued investment may be required to upgrade digital advertising assets, adopt more energy-efficient technologies and enhance operational capabilities in response to evolving market demands.
Cost implications	Rising electricity tariffs, increasing operational costs and future environmental compliance requirements may influence the Group's operating expenditure and investment decisions.
Reputation and stakeholdeconfidencer	The Group recognises that responsible environmental management and transparent sustainability reporting contribute to maintaining stakeholder trust and protecting its corporate reputation.

The Group will continue monitoring emerging developments and integrating climate-related considerations into strategic planning to strengthen organisational resilience and support sustainable business growth.

13.10.3 Climate-Related Physical Risks

Climate change may give rise to physical risks that could affect the reliability of the Group's operations and advertising infrastructure. As MMM operates digital advertising assets across multiple commercial and residential locations, changing weather patterns and extreme weather events may increase operational challenges and maintenance requirements.

The Group has identified the following potential physical risks:

Extreme weather events such as heavy rainfall, flooding and strong winds may damage outdoor advertising structures and digital display equipment.
Higher maintenance requirements resulting from increased exposure of advertising assets to changing environmental conditions.
Temporary operational disruptions affecting advertising displays, maintenance schedules and service delivery.
Higher energy demand during prolonged periods of elevated temperatures, which may increase electricity consumption associated with digital advertising assets.
Business continuity risks arising from weather-related disruptions affecting offices, maintenance activities or supporting infrastructure.

To improve resilience, the Group incorporates preventive maintenance, routine inspections and timely repairs into its asset management practices while monitoring weather-related developments that may affect operational continuity.

13.10.4 Climate-Related Opportunities

The transition towards a more sustainable economy also presents opportunities for MMM to improve operational efficiency, enhance environmental performance and strengthen long-term competitiveness. By integrating sustainability considerations into its operations, the Group aims to create value for stakeholders while supporting responsible business growth.

The Group continues to explore opportunities to:

improve energy performance through the adoption of energy-efficient digital advertising technologies and equipment;
optimise electricity consumption by enhancing preventive maintenance programmes and operational efficiency;
strengthen resource efficiency through digitalisation, responsible procurement and improved asset lifecycle management;
extend the operational lifespan of digital advertising assets through refurbishment, maintenance and responsible asset management;
enhance stakeholder confidence through transparent sustainability reporting and responsible environmental practices;
leverage technological innovation to improve service quality, operational performance and environmental outcomes; and
strengthen organisational resilience by integrating climate-related considerations into business planning and investment decisions.

As sustainability expectations continue to evolve, the Group will continue identifying practical opportunities to improve environmental performance while supporting long-term business resilience, operational excellence and sustainable value creation.

BURSA CSI Table

MMM GROUP BERHAD

IFRS S1

Date & Time: 2026-07-27 08:54:42

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Environmental	Total energy consumed - Electricity	Mwh	—	86.91	—	External (Limited)
Social	Age Group - Executive Management Under 30	Percentage	—	0%	—	No assurance
Social	Age Group - Executive Management Under 30 - 50	Percentage	—	28.6%	—	No assurance
Social	Age Group - Executive Management Above 50	Percentage	—	71.4%	—	No assurance
Social	Age Group – Non-Executive Management Under 30	Percentage	—	14.3%	—	No assurance
Social	Age Group – Non-Executive Management Between 30-50	Percentage	—	71.4%	—	No assurance
Social	Age Group – Non-Executive Management Above 50	Percentage	—	14.3%	—	No assurance
Social	Age Group – Professionals Under 30	Percentage	—	75.0%	—	No assurance
Social	Age Group – Professionals Between 30-50	Percentage	—	25.0%	—	No assurance
Social	Age Group – Professionals Above 50	Percentage	—	0.0%	—	No assurance
Social	Age Group – All other employees Under 30	Percentage	—	83.3%	—	No assurance
Social	Age Group – All other employees Between 30-50	Percentage	—	16.7%	—	No assurance
Social	Age Group – All other employees Above 50	Percentage	—	0.0%	—	No assurance
Social	Gender Group - Executive Management Male	Percentage	—	71.4%	—	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-07-27 08:54:42

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MMM GROUP BERHAD

IFRS S1

Date & Time: 2026-07-27 08:54:42

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Social	Gender Group - Executive Management Female	Percentage	—	28.6%	—	No assurance
Social	Gender Group - Non-Executive Management Male	Percentage	—	57.1%	—	No assurance
Social	Gender Group - Non-Executive Management Female	Percentage	—	42.9%	—	No assurance
Social	Gender Group - Professionals Male	Percentage	—	62.5%	—	No assurance
Social	Gender Group - Professionals Female	Percentage	—	37.5%	—	No assurance
Social	Gender Group - All other employees Male	Percentage	—	83.3%	—	No assurance
Social	Gender Group - All other employees Female	Percentage	—	16.7%	—	No assurance
Social	Total substantiated complaints concerning human rights violations	Number	—	0	—	No assurance
Social	Total employees trained on health and safety standards	Number	—	19	—	No assurance
Social	Incident rate per 1,000,000 manhours worked ("LTIFR")	Rate	—	0	—	No assurance
Social	Executive Management Training Hours	Hours	—	16	—	No assurance
Social	Non-executive Management Training Hours	Hours	—	8	—	No assurance
Social	Professionals Training Hours	Hours	—	64	—	No assurance

MMM GROUP BERHAD

IFRS S1

Date & Time: 2026-07-27 08:54:42

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Social	All other employees Training Hours	Hours	—	16	—	No assurance
Social	Number of training programmes	Number	—	2	—	No assurance
Governance	Total amount of monetary losses as a result of legal proceedings associated with consumer privacy	RM	—	0	—	No assurance
Governance	Total substantiated complaints concerning breaches of customer privacy or data misuse	Number	—	0	—	No assurance
Governance	Total amount of monetary losses as a result of legal proceedings associated with false, deceptive or unfair advertising	RM	—	0	—	No assurance
Governance	Percentage of campaigns that promote alcohol or tobacco products	% by revenue	—	0	—	No assurance
Governance	Total confirmed incidents of corruption and actions taken	Number	—	0	—	No assurance
Governance	Employees received training on anti-corruption (Conducted during onboarding of new employees) - Executive Management	Number	—	-	—	No assurance
Governance	Employees received training on anti-corruption (Conducted during onboarding of new employees) - Non-executive Management	Number	—	2	—	No assurance

MMM GROUP BERHAD

IFRS S1

Date & Time: 2026-07-27 08:54:42

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Governance	Employees received training on anti-corruption (Conducted during onboarding of new employees) - Professionals	Number	—	3	—	No assurance
Governance	Employees received training on anti-corruption (Conducted during onboarding of new employees) - All other employees	Number	—	2	—	No assurance
Governance	Number of regulatory non-compliance cases	Number	—	1	—	No assurance
Governance	Total fines and penalties imposed	Presentation currency (RM)	—	18,000.00	—	No assurance

MMM GROUP BERHAD
IFRS S2

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

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Environmental	Scope 2 emissions in tonnes of CO2e	tCO2e	—	64.31	—	External (Limited)

APPENDIX

IFRS S1 CONTENT INDEX

Content Source	Relevant Paragraph(s)	Reference in the Report
Conceptual Foundations		
Fair Representation	IFRS S1 10–16	*Section 1.2 Compliance with Sustainability Disclosure Standards; Section 1.3 Guidelines and Standards*
Materiality	IFRS S1 17–19	*Section 6 Materiality Assessment; Section 6.1 Assessment Process; Section 6.2 Materiality Matrix*
Reporting Entity	IFRS S1 20	*Section 1.1 Reporting Period, Scope, Boundaries, and Connectivity with Financial Statements*
Connected Information	IFRS S1 21–24	*Section 1.1 Reporting Period, Scope, Boundaries, and Connectivity with Financial Statements; Section 2.2 Our Value Chain; Section 7 Climate-Related Risks and Opportunities*
General Requirements		
Sources of Guidance	IFRS S1 57–59	*Section 1.2 Compliance with Sustainability Disclosure Standards; Section 1.3 Guidelines and Standards; Section 7 Material Sustainability Matters*
Location of Disclosures	IFRS S1 60–63	*Sustainability Statement FY2026, included in the Annual Report*
Timing of Report	IFRS S1 64–69	*Section 1.1 Reporting Period, Scope, Boundaries, and Connectivity with Financial Statements*
Comparative Information	IFRS S1 70–71	*Section 1.1 Reporting Period, Scope, Boundaries, and Connectivity with Financial Statements; relevant performance tables where comparative data is available. however FY2026 is the baseline where no comparative data exists*
Statement of Compliance	IFRS S1 72–73	*Section 1.2 Compliance with Sustainability Disclosure Standards*
Judgements, Uncertainties and Errors		
Judgements	IFRS S1 74–76	*Section 1.4 Judgement and Measurement Uncertainty according to IFRS S1*
Measurement Uncertainty	IFRS S1 77–82	*Section 1.4 Judgement and Measurement Uncertainty according to IFRS S1*
Errors	IFRS S1 83–86	*Material prior-period errors, if identified, will be corrected by restating comparative information where practicable, together with disclosure of the nature and effect of the correction.*

IFRS S2 CONTENT INDEX

Pillar	Guidance	Source	Relevance in the Report
Governance	a) Governance body(ies) or individual(s) responsible for oversight of climate-related risks and opportunities	IFRS S2 6(a)(i)–(v)	*Section 3 Sustainability Governance; Section 3.1 Board of Directors; Section 3.2 Senior Management ; Section 3.3 Business and Functional Departments ; Section 3.5 Roles and Responsibilities*
	b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	IFRS S2 6(b)(i)–(ii)	
Strategy	a) The climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	IFRS S2 10–12	*Section 3.3 Business and Functional Departments 3.5 Roles and Responsibilities*
	b) The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain	IFRS S2 13	*Section 8.1 Climate-Related Risks; Section 8.2 Climate-Related Opportunities*
	c) The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan	IFRS S2 14	*Section 2.2 Our Value Chain; Section 8.2 Climate-Related Risks and Opportunities*
	d) The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning	IFRS S2 15–21	*"Current and Anticipated Financial Effects on Strategy" disclosures under relevant material matters; Section 8.2 Climate-Related Risks and Opportunities*
	e) The climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities	IFRS S2 22–23	*Section 8.3 Climate Scenario Analysis; Section 8.4 Management of Climate-Related Risks and Opportunities*
Risk Management	a) The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks	IFRS S2 25(a)	*Section 8 Risk Management*
	b) the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities; and	IFRS S2 25 (b)	*Section 8.2 Climate-Related Opportunities; Section 8 Risk Management*
	c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring CRROs are integrated into and inform the entity's overall risk management process	IFRS S2 25 (c)	*Section 3.1 Board of Directors; Section 9 Risk Management*
Metrics and Targets	Climate-related metrics (GHG emissions, energy use)	IFRS S2 29-32	*Section 7.3 Environment; Section 10 Metrics and Targets; limited assurance report on selected GHG disclosures*
	Climate-related metrics (including performance tracking)	IFRS S2 33-37	*Section 4.1 FY Highlights and Achievements; Section 10 Metrics and Targets; relevant short-term and long-term targets disclosed under material matters*

Per guidance document from IFRS Applying IFRS S1 when reporting only climate-related disclosures in accordance with IFRS S2 (published January 2025), the content index refers only to applicable IFRS S1 disclosures insofar as they relate to the disclosure of information on climate-related risks and opportunities in accordance with IFRS S2.

ASAP ADVISORY PLT
No 17-04, Blok B, Austin V, Jalan Austin Perdana 3/2,
Taman Austin Perdana, 81100 Johor Bahru, Johor.
Tel: 07-3595983

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY DISCLOSURES OF MMM GROUP BERHAD

To the Board of Directors of MMM GROUP BERHAD

Limited Assurance Conclusion

We have conducted a limited assurance engagement on the selected sustainability disclosures presented in the Sustainability Statement of MMM GROUP BERHAD ("the Group") for the financial year ended 31 March 2026.

The selected sustainability disclosures subject to our limited assurance engagement comprise:

- Scope 2 GHG emissions;
- total energy consumption;
- electricity and fuel consumed from purchases electricity; and
- related energy management disclosures and performance data,

as presented on pages 37 to 85 of the Annual Report.

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 disclosures identified above are not prepared, in all material respects, in accordance with the applicable reporting criteria adopted by the Group.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with International Standard on Sustainability Assurance 5000, General Requirements for Sustainability Assurance Engagements ("ISSA 5000").

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, those performed in 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.

We are independent of the Group and have fulfilled our ethical responsibilities in accordance with the relevant ethical requirements applicable to assurance engagements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

ASAP 安盛
ASAP ADVISORY PLT
No 17-04, Blok B, Austin V, Jalan Austin Perdana 3/2,
Taman Austin Perdana, 81100 Johor Bahru, Johor.
Tel: 07-3595983

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY DISCLOSURES OF MMM GROUP BERHAD
PAGE 2

Responsibilities of Management

Management of the Group is responsible for:

- preparing the selected sustainability disclosures in accordance with the applicable reporting criteria;
- determining the reporting boundary, methodologies, emission factors, assumptions and estimates applied;
- designing, implementing and maintaining internal controls relevant to the preparation of the selected sustainability disclosures; and
- ensuring that the selected sustainability disclosures are free from material misstatement, whether due to fraud or error.

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

Inherent Limitations

GHG emissions quantification is subject to inherent uncertainty due to the nature of emission factors, estimation techniques, assumptions, data availability and measurement limitations.

ASAP's Responsibilities

Our responsibility is to plan and perform the engagement to obtain limited assurance about whether the selected sustainability disclosures are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

As part of a limited assurance engagement, we exercise professional judgement and maintain professional scepticism throughout the engagement.

ASAP 安盛
ASAP ADVISORY PLT
No 17-04, Blok B, Austin V, Jalan Austin Perdana 3/2,
Taman Austin Perdana, 81100 Johor Bahru, Johor.
Tel: 07-3595983

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY DISCLOSURES OF MMM GROUP BERHAD
PAGE 3

Summary of Work Performed

Our procedures included, among others:

- obtaining an understanding of the Group's reporting boundary, data-collection process and internal controls relevant to the selected Scope 2 GHG emissions and purchased electricity disclosures;
- conducting inquiries with management and relevant personnel responsible for ESG reporting, operations, finance and facilities management;
- reviewing the basis of preparation, calculation methodology, emission factor and assumptions applied by the Group;
- performing analytical procedures over purchased electricity consumption and the corresponding Scope 2 GHG emissions;
- agreeing selected electricity-consumption data, on a sample basis, to supporting documents, including utility bills, meter records, invoices and management schedules;
- recalculating selected purchased electricity consumption and Scope 2 GHG emissions figures on a sample basis;
- assessing whether the selected disclosures were consistent with the underlying records and the Group's disclosed basis of preparation; and
- reviewing the presentation of the selected Scope 2 GHG emissions and purchased electricity disclosures in the Sustainability Statement.

Our procedures did not include testing all underlying source data, assessing the effectiveness of internal controls, or providing assurance over disclosures outside the selected sustainability disclosures stated in this report.

ASAP Advisory PLT
201804000474 (LLP0014854-LGN)
TS Ong
Partner, Assurance Leader
Johor Bahru, Malaysia
[date]

14. FINANCIAL STATEMENTS (SEPARATE PAGE NUMBERING)

Registration No.: 200801011849 (813137-V)

MMM GROUP BERHAD

(Incorporated in Malaysia)

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2026

Registration No.: 200801011849 (813137-V)

MMM GROUP BERHAD
(Incorporated in Malaysia)

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MMM GROUP BERHAD
(Incorporated in Malaysia)

CORPORATE INFORMATION

BOARD OF DIRECTORS	:	Dato Rosni Binti Zahari Tan Chia Hong @ Gan Chia Hong Chen Jui-Liang Datuk Chiw Tiang Chai Tan Choon Fuh Oh Teik Keng
COMPANY SECRETARIES	:	Tiew Sze Hann (SSM Practising Certificate No.: 201908000034) (MAICSA 7058007) Sow Xin Yee (SSM Practising Certificate No.: 202308000541) (LS0010691)
REGISTERED OFFICE	:	Lot 306, 3rd Floor, Tower 2, Faber Towers, Jalan Desa Bahagia, Taman Desa, 58100 Kuala Lumpur.
PRINCIPAL PLACE OF BUSINESS	:	Unit 15-2, Level 15, Menara Choy Fook On, 1B, Jalan Yong Shook Lin, Seksyen 7, 46050 Petaling Jaya, Selangor Darul Ehsan.
AUDITORS	:	PKF PLT 202206000012 (LLP0030836-LCA) & (AF0911) Chartered Accountants
PRINCIPAL BANKER	:	Public Bank Berhad

DIRECTORS' REPORT

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

PRINCIPAL ACTIVITIES

The principal activity of the Company is investment holding.

The information on the name, place of incorporation, principal activities and percentage of issued and paid-up share capital held by the holding company in each subsidiary are as disclosed in Note 7 to the financial statements.

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

FINANCIAL RESULTS

	Group RM	Company RM
Profit/(Loss) for the financial year	3,016,015	(104,947)
Attributable to:		
- Owners of the Company	3,016,015	(104,947)
- Non-controlling interest	-	-
	3,016,015	(104,947)

In the opinion of the Directors, the results of the operations of the Group and of the Company during the financial year have not been substantially affected by any item, transaction or event of a material and unusual nature other than those as disclosed in the notes to the financial statements.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provision during the financial year except as disclosed in the financial statements.

DIVIDENDS

No dividend has been paid or declared since the end of the previous financial year. The Directors do not recommend that a dividend to be paid in respect of the current financial year.

SHARES AND DEBENTURES

There were no changes in the issued and paid up capital of the Company during the financial year.

There were no debentures issued during the financial year.

DIRECTORS' REPORT (continued)

OPTIONS GRANTED OVER UNISSUED SHARES

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

DIRECTORS

The names of the Directors of the Company in office since the beginning of the current financial year to the date of this report are:

Dato Rosni Binti Zahari
Tan Chia Hong @ Gan Chia Hong*
Chen Jui-Liang*
Oh Teik Keng
Datuk Chiw Tiang Chai
Tan Choon Fuh

* These Directors are also the Directors of the Company's subsidiaries.

Other than as stated above, the name of the Director of the subsidiaries of the Company in office since the beginning of the current financial year to the date of this report is:

Chin How Sam

DIRECTORS' INTERESTS

According to the register of the Directors' shareholdings, the interest of Directors who held office at the end of the financial year in shares in the Company or its related corporations during the financial year are as follows:-

	Number of ordinary shares			
Shareholdings in the Company	**As at 1 April 2025**	**Acquired**	**Sold**	**As at 31 March 2026**
Direct interest				
Oh Teik Keng	1,000,000	100,000	-	1,100,000
Indirect interest				
Datuk Chiw Tiang Chai#^	56,180,500	-	-	56,180,500
Chen Jui-Liang~	38,953,900	-	-	38,953,900
Tan Chia Hong @ Gan Chia Hong~^#	58,932,500	-	-	58,932,500

DIRECTORS' REPORT (continued)

DIRECTORS' INTERESTS (continued)

~ Deemed interested by virtue of his shareholdings in Grand Portfolio Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.

^ Deemed interested by virtue of his shareholdings in Wise Net Resources Holding (M) Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.

Deemed interested by virtue of his immediate family members' shareholdings in the Company.

Other than disclosed above, the other Directors in office at the end of the financial year did not have any interest in the shares of the Company or its related corporations during the financial year.

DIRECTORS' REMUNERATION

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

	Group RM	**Company RM**
Fees:		
Executive Directors	48,000	48,000
Non-Executive Directors:	96,000	96,000
Total	144,000	144,000

INDEMNITY AND INSURANCE COSTS

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been the director, officer or auditor of the Company.

DIRECTORS' BENEFITS

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

Since the end of the previous financial year, none of the Directors of the Company has received or become entitled to receive a benefit (other than benefits included in the aggregate amount of remuneration received or due and receivable by the Directors shown in the financial statements or the fixed salary of a full-time employee of the Company as shown in Note 25 to the financial statements) by reason of a contract made by the Company or a related corporation with the Director or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest.

OTHER STATUTORY INFORMATION

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 have satisfied themselves that no 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 at their book values in the ordinary course of business including the value of current assets as shown in the accounting records of the Group and of the Company had been written down to an amount which the current assets might be expected so to realise.

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

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

(ii) which would render the values attributed to the 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; or

(iv) not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements of the Group and of the Company misleading.

DIRECTORS' REPORT (continued)

OTHER STATUTORY INFORMATION (continued)

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

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

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

No contingent or other liability has become enforceable, or is likely to become enforceable, within the period of twelve months after the end of the financial period which, in the opinion of the Directors, will or may substantially affect the ability of the Group and of the Company to meet its obligations as and when they fall due.

In the opinion of the Directors, no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial period and the date of this report which is likely to affect substantially the results of operations of the Group and of the Company for the financial year in which this report is made.

SIGNIFICANT EVENT DURING AND SUBSEQUENT TO THE FINANCIAL YEAR

The significant event during and subsequent to the financial year is disclosed in Note 33 to the financial statements.

DIRECTORS' REPORT (continued)

AUDITORS

The auditors, PKF PLT, Chartered Accountants, have indicated their willingness to continue in office.

Auditors' remuneration of the Group and the Company for the financial year ended 31 March 2026 are as follows:

	Group RM	Company RM
Statutory audit	185,000	115,000
Non-statutory audit	10,000	10,000
	195,000	125,000

Signed on behalf of the Board of Directors in accordance with a resolution of the directors dated 29 July 2026.

TAN CHIA HONG @ GAN CHIA HONG
Director

CHEN JUI-LIANG
Director

Registration No.: 200801011849 (813137-V)

MMM GROUP BERHAD
(Incorporated in Malaysia)

STATEMENT BY DIRECTORS
Pursuant to Section 251(2) of the Companies Act 2016

We, TAN CHIA HONG @ GAN CHIA HONG and CHEN JUI-LIANG, being two of the Directors of MMM GROUP BERHAD, do hereby state that, in the opinion of the Directors, the accompanying financial statements as set out on pages 15 to 92 are drawn up in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the directors dated 29 July 2026.

TAN CHIA HONG @ GAN CHIA HONG Director	CHEN JUI-LIANG Director

STATUTORY DECLARATION
Pursuant to Section 251(1)(b) of the Companies Act 2016

I, TAN CHIA HONG @ GAN CHIA HONG, being the Director primarily responsible for the accounting records and financial management of MMM GROUP BERHAD, do solemnly and sincerely declare that the accompanying financial statements set out on pages 15 to 92 are in my opinion correct, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly declared by	)	
TAN CHIA HONG @ GAN CHIA HONG	)	
at Kuala Lumpur	)	
on 29 July 2026	)	TAN CHIA HONG @ GAN CHIA HONG

Before me,

SHI'ARATUL AKMAR BINTI SAHARI
No. PJS: W788
Commissioner for Oath

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MMM GROUP BERHAD
Registration No.: 200801011849 (813137-V)
(Incorporated in Malaysia)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of MMM Group Berhad, which comprise the statements of financial position as at 31 March 2026 of the Group and of the Company, and the statement of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including a summary of material accounting policies, as set out on pages 15 to 92.

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

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

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' *Code of Ethics for Professional Accountants* ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 2.2 and Note 33.1 to the financial statements, which disclose that the Company incurred a net loss of RM104,947 and negative operating cash flows of RM2,810,783 during the financial year ended 31 March 2026 and, as at that date, the Company's current liabilities exceeded its current assets by RM1,467,546.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MMM GROUP BERHAD
Registration No.: (200801011849 (813137-V))
(Incorporated in Malaysia)

(continued)

Material Uncertainty Related to Going Concern (continued)

As further disclosed in Note 33.1 to the financial statements, on 10 July 2026, the Company received a suspension and de-listing notice from Bursa Malaysia Securities Berhad following the rejection of the Company's Proposed Regularisation Plan. The Group's and the Company's ability to continue as going concern is dependent on their ability to generate sufficient cash flows from operations, achieve their forecast financial performance, meet their obligations as and when they fall due, and successfully implement management's plans, including actions to address the PN17 status and the appeal to Bursa Securities.

These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Group's and the Company's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Material Uncertainty Related to Going Concern section, we have determined the matter below to be the key audit matter to be communicated in our report.

Fair value measurement of financial assets at fair value through profit or loss

Refer to Notes 3.5.2, 4.8 and 8 to the financial statements.

As at 31 March 2026, the Group recognised financial assets at fair value through profit or loss of RM9,313,022, representing approximately 42% of the Group's total assets. The fair value measurement is categorised within Level 3 of the fair value hierarchy and is based on discounted cash flow techniques using financial budgets approved by the Directors. The valuation involves significant management judgement, particularly in relation to forecast cash flows, assumptions about the advertising billboard business and the discount rate applied. Accordingly, we identified this as a key audit matter.

(continued)

Key Audit Matters (continued)

Fair value measurement of financial assets at fair value through profit or loss (continued)

Our audit procedures included:

- reviewed the collaboration agreements and assessed whether the accounting classification as financial assets at FVTPL was appropriate;
- tested the mathematical accuracy of the discounted cash flow model;
- challenged key assumptions used in the valuation, including forecast cash flows and discount rate;
- performed sensitivity analysis on key assumptions to assess the impact on fair value;
- performed physical sighting of selected gantries to corroborate the existence and condition of underlying assets relevant to the valuation; and
- assessed the adequacy of the related financial statement disclosures.

Information Other than the Financial Statements and Auditors' Report Thereon

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

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

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

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

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 MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act, 2016 in Malaysia. The Directors are also responsible for such internal controls as the Directors determine is necessary to enable the preparation of the financial statements of the Group and of the Company that are free from material misstatements, 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 Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and of the Company's internal control.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MMM GROUP BERHAD
Registration No.: (200801011849 (813137-V))
(Incorporated in Malaysia)

(continued)

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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: (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements of the Group. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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

Other 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.

PKF PLT
202206000012 (LLP0030836-LCA) & AF0911
CHARTERED ACCOUNTANTS

SHARINAH BINTI MOHAMED IQBAL
03285/10/2026 J
CHARTERED ACCOUNTANT

Kuala Lumpur

29 July 2026

MMM GROUP BERHAD
(Incorporated in Malaysia)

STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
NON-CURRENT ASSETS					
Property, plant and equipment	5	2,215,514	2,426,661	19,702	23,340
Right-of-use assets	6.1	98,924	1,351,228	98,924	825,661
Investments in subsidiaries	7	-	-	6,730,001	6,720,011
Financial assets at fair value through profit or loss	8	9,313,022	9,005,233	-	-
		11,627,460	12,783,122	6,848,627	7,569,012
CURRENT ASSETS					
Inventories	9	261,307	-	-	-
Trade receivables	10	1,918,548	2,605,101	-	-
Other receivables	11	6,640,509	6,463,804	4,149,952	1,841,254
Amounts due from subsidiaries	12	-	-	406,882	811,674
Tax recoverable		132,459	79,730	7,000	78,678
Cash and bank balances		1,726,082	587,787	273,342	4,152
		10,678,905	9,736,422	4,837,176	2,735,758
TOTAL ASSETS		22,306,365	22,519,544	11,685,803	10,304,770

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

Registration No.: 200801011849 (813137-V)

MMM GROUP BERHAD
(Incorporated in Malaysia)

STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026 (continued)

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
EQUITY AND LIABILITIES					
EQUITY					
Share capital	13	33,196,096	33,196,096	33,196,096	33,196,096
Redeemable convertible preference shares	14	400,000	400,000	-	-
Redeemable non-convertible preference shares	15	300,000	-	-	-
Accumulated losses		(17,842,197)	(20,858,212)	(27,815,015)	(27,710,068)
Total equity attributable to owners of the Company		16,053,899	12,737,884	5,381,081	5,486,028
Non-controlling interest		26,855	26,855	-	-
TOTAL EQUITY		16,080,754	12,764,739	5,381,081	5,486,028
NON-CURRENT LIABILITIES					
Lease liabilities	6.2	-	638,790	-	325,624
Deferred taxation	16	566,066	462,447	-	-
Borrowings	17	-	3,000,000	-	-
		566,066	4,101,237	-	325,624
CURRENT LIABILITIES					
Trade payables	18	659,259	380,900	-	-
Other payables	19	3,894,174	4,529,507	2,067,852	2,860,578
Amounts due to subsidiaries	12	-	-	4,130,758	1,110,617
Borrowings	17	1,000,000	-	-	-
Lease liabilities	6.2	106,112	743,161	106,112	521,923
		5,659,545	5,653,568	6,304,722	4,493,118
TOTAL LIABILITIES		6,225,611	9,754,805	6,304,722	4,818,742
TOTAL EQUITY AND LIABILITIES		22,306,365	22,519,544	11,685,803	10,304,770

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

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

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
Revenue	20	17,925,321	7,965,012	1,550,000	1,200,000
Cost of sales		(10,140,178)	(4,482,955)	-	-
GROSS PROFIT		7,785,143	3,482,057	1,550,000	1,200,000
Other operating income/(loss)		127,556	1,392,640	(667)	-
Administrative expenses		(3,535,311)	(4,460,701)	(1,630,770)	(2,440,407)
PROFIT/(LOSS) FROM OPERATIONS		4,377,388	413,996	(81,437)	(1,240,407)
Finance costs	21	(574,160)	(393,069)	(23,510)	(42,060)
PROFIT/(LOSS) BEFORE TAXATION	22	3,803,228	20,927	(104,947)	(1,282,467)
Taxation	23	(787,213)	(636,139)	-	(32,474)
PROFIT/(LOSS), REPRESENTING TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE FINANCIAL YEAR		3,016,015	(615,212)	(104,947)	(1,314,941)
TOTAL COMPREHENSIVE INCOME/(LOSS) ATTRIBUTABLE TO:					
Owners of the company		3,016,015	(615,212)	(104,947)	(1,314,941)
Non-controlling interest		-	-	-	-
		3,016,015	(615,212)	(104,947)	(1,314,941)
Basic earnings/(loss) per share attributable to owners of the company (sen)	26	0.97	(0.20)		
Diluted earnings/(loss) per share attributable to owners of the company (sen)	26	0.97	(0.20)		

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

MMM GROUP BERHAD
(Incorporated in Malaysia)

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

		Attributable to owners of the Company						
					Non-distributable			
Group	**Note**	**Share capital RM**	**Redeemable convertible preference shares RM**	**Redeemable non-convertible preference shares RM**	**Accumulated losses RM**	**Total RM**	**Non-controlling interest RM**	**Total equity RM**
Balance as at 1 April 2024		33,196,096	-	-	(20,243,000)	12,953,096	26,855	12,979,951
Issuance of shares	14	-	400,000	-	-	400,000	-	400,000
Total comprehensive loss for the financial year		-	-	-	(615,212)	(615,212)	-	(615,212)
Balance as at 31 March 2025		33,196,096	400,000	-	(20,858,212)	12,737,884	26,855	12,764,739
Issuance of shares	15	-	-	300,000	-	300,000	-	300,000
Total comprehensive income for the financial year		-	-	-	3,016,015	3,016,015	-	3,016,015
Balance as at 31 March 2026		33,196,096	400,000	300,000	(17,842,197)	16,053,899	26,855	16,080,754

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

MMM GROUP BERHAD
(Incorporated in Malaysia)

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

Company	Share capital RM	Accumulated losses RM	Total RM
Balance as at 1 April 2024	33,196,096	(26,395,127)	6,800,969
Total comprehensive loss for the financial year	-	(1,314,941)	(1,314,941)
Balance as at 31 March 2025	33,196,096	(27,710,068)	5,486,028
Total comprehensive loss for the financial year	-	(104,947)	(104,947)
Balance as at 31 March 2026	33,196,096	(27,815,015)	5,381,081

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

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

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit/(Loss) before taxation		3,803,228	20,927	(104,947)	(1,282,467)
Adjustments for:					
Depreciation of property, plant and equipment	5	381,200	380,335	3,638	3,637
Depreciation of right-of-use assets	6.1	412,456	648,634	318,605	498,472
Finance costs	21	574,160	393,069	23,510	42,060
Fair value loss/(gain) on financial assets at fair value through profit or loss		254,712	(521,111)	-	-
Impairment loss on trade receivables	10	81,774	28,396	-	-
Bad debts written off		12,320	-	-	-
(Gain)/loss on lease termination		(10,213)	-	1,667	-
Share of revenue from financial assets at fair value through profit or loss		(374,532)	(873,106)	-	-
Operating profit/(loss) before working capital changes		5,135,105	77,144	242,473	(738,298)
Increase in inventories		(261,307)	-	-	-
Decrease/(Increase) in receivables		2,227,785	(3,445,163)	(2,308,698)	(429,799)
(Decrease)/Increase in payables		(356,974)	737,191	(792,726)	715,150
Cash generated from/(used in) operations		6,744,609	(2,630,828)	(2,858,951)	(452,947)
Interest paid	21	(574,160)	(393,069)	(23,510)	(42,060)
Income tax (paid)/refunded		(736,323)	(22,926)	71,678	(13,214)
Net cash generated from/(used in) operating activities		5,434,126	(3,046,823)	(2,810,783)	(508,221)

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

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

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of property, plant and equipment	5	(170,053)	(8,885)	-	-
Investments in subsidiaries	7	-	-	(9,990)	(100,001)
Addition in financial assets at fair value through profit or loss		(2,250,000)	-	-	-
Amount received from financial assets at fair value through profit or loss		250,000	70,000	-	-
Net cash (used in)/from investing activities		(2,170,053)	61,115	(9,990)	(100,001)
CASH FLOWS FROM FINANCING ACTIVITIES					
Advances from subsidiaries		-	-	3,424,933	851,096
Advances from shareholders		-	500,000	-	200,000
Proceeds from issuance of shares	14, 15	300,000	400,000	-	-
(Repayment)/Drawdown of borrowings		(2,000,000)	3,000,000	-	-
Repayment of lease liabilities	6.2	(425,778)	(657,745)	(334,970)	(516,420)
Net cash (used in)/from financing activities		(2,125,778)	3,242,255	3,089,963	534,676
Net increase/(decrease) in cash and cash equivalents		1,138,295	256,547	269,190	(73,546)
Cash and cash equivalents as at beginning of the financial year		587,787	331,240	4,152	77,698
Cash and cash equivalents as at end of the financial year		1,726,082	587,787	273,342	4,152
Cash and cash equivalents comprise of:					
Cash and bank balances		1,726,082	587,787	273,342	4,152

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

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

Reconciliation of movement of liabilities to cash flows arising from financing activities

Group

	At 1 April 2025 RM	Net changes from financing activities RM	Drawdown of lease liabilities RM	Other changes RM	At 31 March 2026 RM
Borrowings	3,000,000	(2,000,000)	-	-	1,000,000
Lease liabilities	1,381,951	(425,778)	-	(850,061)	106,112

	At 1 April 2024 RM	Net changes from financing activities RM	Drawdown of lease liabilities RM	Other changes RM	At 31 March 2025 RM
Borrowings	-	3,000,000	-	-	3,000,000
Lease liabilities	799,895	(657,745)	1,239,801	-	1,381,951

Company

	At 1 April 2025 RM	Net changes from financing activities RM	Drawdown of lease liabilities RM	Other changes RM	At 31 March 2026 RM
Lease liabilities	847,547	(334,970)	-	(406,465)	106,112

	At 1 April 2024 RM	Net changes from financing activities RM	Drawdown of lease liabilities RM	Other changes RM	At 31 March 2025 RM
Lease liabilities	799,895	(516,420)	564,072	-	847,547

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

1. GENERAL INFORMATION

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

The Company's registered office is located at Lot 306, 3rd Floor, Tower 2, Faber Towers, Jalan Desa Bahagia, Taman Desa, 58100 Kuala Lumpur.

The principal place of business of the Company is located at Unit 15-2, Level 15, Menara Choy Fook On, 1B, Jalan Yong Shook Lin, Seksyen 7, 46050 Petaling Jaya, Selangor Darul Ehsan.

The consolidated financial statements of the Company as at and for the financial year ended 31 March 2026 comprise the Company and its subsidiaries (together referred to as the “Group”). The financial statements of the Company as at and for the financial year ended 31 March 2026 do not include other entities.

The principal activity of the Company is investment holding.

The information on the name, place of incorporation, principal activities and percentage of issued and paid-up share capital held by the holding company in each subsidiary are as disclosed in Note 7 to the financial statements.

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

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 29 July 2026.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

2.1 Statement of compliance

The financial statements of the Group and of the Company have been prepared in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 ("CA 2016") in Malaysia.

The accounting policies adopted by the Group and the Company are consistent with those adopted in the previous year.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS (continued)

2.2 Going concern

The Company incurred a net loss of RM104,947 and a negative operating cash flows of RM2,810,783 during the financial year ended 31 March 2026 and as of that date, the Company's current liabilities exceeded its current assets by RM1,467,546. These conditions, together with the suspension and de-listing notice received from Bursa Malaysia Securities Berhad ("Bursa Securities") on 10 July 2026 following the rejection of the Proposed Regularisation Plan, indicate the existence of a material uncertainty that may cast significant doubt on the Group's and the Company's ability to continue as a going concern.

The appropriateness of the going concern basis of preparation is dependent on the Group's and the Company's ability to generate sufficient cash flows from operations, achieve their forecast financial performance, meet their obligations as and when they fall due, and successfully implement management's plans, including actions to address the Practice Note 17 ("PN 17") status and the appeal to Bursa Securities against the rejection of the Proposed Regularisation Plan.

The Directors, having considered the Group's and the Company's cash flow forecasts, available resources and management's plans, is of the opinion that the going concern basis remains appropriate. Accordingly, the financial statements have been prepared on a going concern basis and do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that may be necessary should the Group and the Company be unable to continue as going concern. The outcome of these matters is inherently uncertain.

As disclosed in Note 33.1 to the financial statements, on 25 October 2019, the Company announced that it became an Affected Listed Issuer pursuant to PN 17 of the Listing Requirements of Bursa Securities for the Main Market ("MMLR").

On 10 July 2026, the Company had received a suspension and de-listing notice from Bursa Securities. Bursa Securities had rejected the Company's Proposed Regularisation Plan. In circumstances and pursuant to paragraph 8.04(5) of the MMLR:

i. the Company fails to obtain the approval for the implementation of its regularisation plan and does not appeal within the timeframe of 30 days from the date hereof i.e. on or before 9 August 2026 as prescribed under Paragraph 8.04(4) of the MMLR; or

ii. the Company does not succeed in its appeal.

the securities of the Company shall be removed from the Official List of Bursa Securities upon the expiry of two (2) market days from the date the Company is notified by Bursa Securities or on such other date as may be specified by Bursa Securities.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS (continued)

2.3 Adoption of Amendments to MFRSs and Annual Improvements

On 1 April 2025, the Group and the Company have adopted the following accounting standards, amendments and interpretations which are mandatory for annual financial periods beginning on or after 1 January 2025:

Description
•Amendments to MFRS 121, Lack of exchangeability

The adoption of the abovementioned amended standards did not have any material impact on the financial statements of the Group and the Company.

2.4 Standards issued but not yet effective

At the date of authorisation of these financial statements, the following pronouncements have been issued by the MASB, will become effective in future financial periods and have not been adopted by the Group and the Company:

Effective for financial periods beginning on or after 1 January 2026:
• Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107: Annual Improvements t MFRS Accounting Standards – Volume 11
• Amendments to MFRS 9: Financial Instruments and MFRS 7: Disclosure of Financia Instruments Amendments to the Classification and Measurement of Financial Instruments
• Amendments to MFRS 9: Financial Instruments and MFRS 7: Disclosure of Financia Instruments Contracts Referencing Nature-dependent Electricity

Effective for financial periods beginning on or after 1 January 2027:
•MFRS 18: Presentation and Disclosure in Financial Statements
•MFRS 19: Subsidiaries without Public Accountability: Disclosures
•Amendments to MFRS 121 – Translation to a Hyperinflationary presentation Currency

Effective date yet to be determined:
• Amendments to MFRS 10: Consolidated Financial Statements and MFRS 128: Investments i Associates and Joint Ventures– Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Deferred)

These standards are not expected to have a material impact on the Group and the Company in the current or future reporting periods.

2.5 Basis of measurement

The financial statements of the Group and of the Company have been prepared on the historical cost basis except as disclosed in the financial statements.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS (continued)

2.6 Functional and presentation currency

These financial statements are presented in Ringgit Malaysia ("RM"), which is the Group's and the Company's functional currency. All financial information are presented in RM, unless otherwise stated.

3. MATERIAL ACCOUNTING POLICIES

3.1 Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31 March 2026.

The financial statements of the Company's subsidiaries are prepared for the same reporting date as the Company, using consistent accounting policies to like transactions and events in similar circumstances.

(a) Subsidiaries and business combination

Subsidiaries are entities over which the Group has control. The Group controls an entity when the Group has power over the entity, has exposure to or rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company has such power over another entity.

In the Company's separate financial statements, investments in subsidiaries are stated at cost less impairment losses. The policy for the recognition and measurement of impairment losses is in accordance with Note 3.4 below. On disposal of such investments, the difference between the net disposal proceeds and their carrying amounts is recognised in profit or loss.

Subsidiaries are consolidated using the acquisition method of accounting. Under the acquisition method of accounting, subsidiaries are fully consolidated from the date on which control is transferred to the Group and de-consolidated from the date that control ceases. The consideration is measured at the fair value of the assets given, equity instruments issued and liabilities incurred at the date of exchange.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.1 Basis of consolidation (continued)

(a) Subsidiaries and business combination (continued)

All business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at fair value on the date of acquisition and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquirer's identifiable net assets at the acquisition date. Acquisition-related costs are expensed as incurred and included in administrative expenses.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is remeasured at fair value on the date of acquisition and any resulting gain or loss is recognised in profit or loss or OCI.

Any contingent consideration to be transferred by the acquirer will be recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of MFRS 9 Financial Instruments, is measured at fair value with changes in fair value recognised in either profit or loss or as a change to OCI. If the contingent consideration is not within the scope of MFRS 9, it is measured in accordance with the appropriate MFRS. Contingent consideration that is classified as equity is not remeasured and subsequent settlement is accounted for within equity.

(b) Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions are eliminated in preparing the consolidated financial statements.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.2 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. The cost of an item of property, 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. Cost also includes borrowing costs that are directly attributable to the acquisition, construction, or production of a qualifying asset.

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 costs are charged to the profit or loss during the financial year in which they are incurred.

When an asset's carrying amount is increased as a result of a revaluation, the increase is recognised in other comprehensive income as a revaluation surplus reserve. When the asset's carrying amount is decreased as a result of a revaluation, the decrease is recognised in profit or loss. However, the decrease is recognised in other comprehensive income to the extent of any credit balance existing in the revaluation surplus reserve of that asset.

Depreciation on the property, plant and equipment are calculated so as to write off the cost or valuation of the assets to their residual values on a straight line basis over the expected useful lives of the assets, summarised as follows:

Assets	**Depreciation rate**
Computer and software	10%
Display and monitor	10%
Furniture and fittings	20%
Office equipment	20%
Renovation	10%
Motor vehicles	20%
Billboards	10%

Depreciation of an asset begins when it is ready for its intended use.

Residual values and useful lives of assets are reviewed, and adjusted if appropriate, at each reporting date.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.2 Property, plant and equipment (continued)

At each reporting date, 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 3.4 on impairment of non-financial assets.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amounts and are included in the profit or loss. On disposal of revalued assets, amounts in the revaluation reserve relating to those assets are transferred to retained earnings.

3.3 Leases

At inception of a contract, the Group and the Company assess whether a contract is, or contains, a lease based on whether the contract conveys to the user the right to control the use of an identified asset for a period of time in exchange for consideration. If a contract contains more than one lease component, or a combination of leasing and servicing elements, the consideration is allocated to each of the lease and non-lease components and on each subsequent re-measurement of the contract on the basis of their relative stand-alone selling prices. For a contract that is, or contains, a lease, an entity shall account for each lease component within the contract as a lease separately from non-lease components of the contract.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.3 Leases (continued)

3.3.1 The Group and the Company as a lessee

Right-of-use assets

The Group and the Company recognise right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Assets	Duration
Buildings	3 years
Billboards	3 years

If ownership of the leased asset transfers to the Group and the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Lease Liabilities

At the commencement date of the lease, the Group and the Company recognise lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and the Company and payments of penalties for terminating the lease, if the lease term reflects the Group and the Company exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.3 Leases (continued)

3.3.1 The Group and the Company as a lessee (continued)

Lease Liabilities (continued)

In calculating the present value of lease payments, the Group and the Company use their incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The Group and the Company elected to apply exemption to those short term leases in which the lease term is 12 months or less from the commencement date and without purchase option. Besides, exemption is also applied for the lease of low value assets. The lease payments incurred on the exempted leases are recognised as expenses on a straight-line basis over the lease term.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.3 Leases (continued)

3.3.1 The Group and the Company as a lessee (continued)

Lease Liabilities (continued)

Lease term

The lease term includes with periods covered by:

a) an option to extend if the Group and the Company are reasonably certain to exercise the option.

b) an option to terminate if the Group and the Company are reasonably certain not to exercise the option.

Under some of the leases, the Group and the Company are offered with the option to extend the lease term for additional one year. The Group and the Company apply judgement in considering all relevant facts and circumstances that create an economic incentive to exercise the extension option or not to exercise the termination option, to evaluate whether it is reasonably certain that the option will be exercised. After the commencement date, the Group and the Company reassess the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise the option to renew or not to terminate.

3.4 Impairment of non-financial assets

The Group and the Company assess at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when an annual impairment assessment for an asset is required, the Group and the Company make an estimate of the asset's recoverable amount.

For goodwill, property, plant and equipment that are not yet available for use, the recoverable amount is estimated at each financial year end or more frequently when indicators of impairment are identified.

An asset's recoverable amount is the higher of its fair value less costs to sell and its value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units ("CGU")).

3. MATERIAL ACCOUNTING POLICIES (continued)

3.4 Impairment of non-financial assets (continued)

In assessing value in use, the estimated future cash flows expected to be generated by the assets are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount. Impairment losses recognised in respect of a CGU or groups of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to those units or groups of units and then, to reduce the carrying amount of the other assets in the unit or groups of units on a pro-rata basis.

Impairment losses are recognised in profit or loss except for assets that are previously revalued where the revaluation was taken to other comprehensive income. In this case, the impairment is also recognised in other comprehensive income up to the amount of any previous revaluation.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. A previously recognised impairment loss is reversed only when there has been a change in the estimates used to determine the assets recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of that asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised previously. Such reversal is recognised in profit or loss unless the asset is measured at revalued amount, in which case the reversal is treated as a revaluation increase. Impairment loss on goodwill is not reversed in a subsequent year.

3.5 Financial assets

(i) Classification

Financial assets are recognised in the statements of financial position when, and only when, the Group and the Company become a party to the contractual provisions of the financial instrument.

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost and fair value through profit or loss ("FVTPL").

3. MATERIAL ACCOUNTING POLICIES (continued)

3.5 Financial assets (continued)

(ii) Initial recognition and measurement

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's and the Company's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Group and the Company have applied the practical expedient, the Group and the Company initially measure a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Group and the Company have applied the practical expedient are measured at the transaction price determined under MFRS 15.

The Group's and the Company's business model for managing financial assets refer to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

(iii) Subsequent measurement

For the purpose of subsequent measurement under MFRS 9, financial assets are classified as follows:

3.5.1 Financial assets at amortised cost

Financial assets shall be measured at amortised cost if both of the following conditions are met:

(a) the financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and

(b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.5 Financial assets (continued)

(iii) Subsequent measurement (continued)

3.5.1 Financial assets at amortised cost (continued)

Financial assets at amortised cost are subsequently measured using the Effective Interest Rate ("EIR") method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Group's and the Company's financial assets at amortised cost includes trade receivables, other receivables, amount due from subsidiary companies and cash and bank balances.

3.5.2 Financial assets at FVTPL

Financial assets at FVTPL include financial assets held for trading, financial assets designated upon initial recognition at FVTPL, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at FVTPL, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at FVOCI, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.

This category includes derivative instruments and listed equity investments which had not irrevocably elected to classify at FVOCI. Dividends on listed equity investments are also recognised as other income in the statement of profit or loss when the right of payment has been established.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.5 Financial assets (continued)

(iii) Subsequent measurement (continued)

3.5.2 Financial assets at FVTPL (continued)

A derivative embedded in a hybrid contract, with a financial liability or non-financial host, is separated from the host and accounted for as a separate derivative if:

(a) the economic characteristics and risks are not closely related to the host;

(b) a separate instrument with the same terms as the embedded derivative would meet the definition of a derivative; and

(c) hybrid contract is not measured at fair value through profit or loss.

Embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss category.

The Group's and the Company's financial assets at FVTPL include other investments.

(iv) Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (such as removed from the statements of financial position) when:

(a) the rights to receive cash flows from the asset have expired; or

(b) the Group and the Company have transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a ‘pass-through’ arrangement; and either (a) the Group and the Company have transferred substantially all the risks and rewards of the asset, or (b) the Group and the Company have neither transferred nor retained substantially all the risks and rewards of the asset, but have transferred control of the asset.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.5 Financial assets (continued)

(iv) Derecognition (continued)

On derecognition of a financial asset, the difference between the carrying amount of the financial asset and the sum of consideration received (including any new asset obtained less any new liability assumed) is recognised in profit or loss.

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group and the Company currently have a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity shall not offset the transferred asset and the associated liability.

3.6 Impairment of financial assets

The Group and the Company recognise an allowance for expected credit losses ("ECL") for all financial assets measured at amortised cost, debt instruments measured at fair value through other comprehensive income, contract assets and lease receivables. ECL are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group and the Company expect to receive, discounted at an approximation of the original effective interest rate.

The Group and the Company measure loss allowance at an amount equal to lifetime ECL, except for debt securities that are determined to have low credit risk at the reporting date, cash and bank balances and other debt securities for which credit risk has not increased significantly since initial recognition, which are measured at 12-month ECL. For trade receivables, contract assets and lease receivables, loss allowance are measured based on lifetime ECL at each reporting date. The Group and the Company estimate the ECL on trade receivables using a provision matrix with reference to historical credit loss experience, adjusted for forward looking factor specific to the debtors and the economic environment.

Lifetime expected credit losses are the ECL that result from all possible default events over the expected life of the asset, while the 12-month ECL are the portion of the ECL that result from default events that are possible within the 12 months after the reporting date.

In determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Group and the Company consider reasonable and supportable information that is relevant and available without undue cost or effort.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.6 Impairment of financial assets (continued)

An impairment loss in respect of the financial assets measured at amortised cost and debt investments measured at fair value through other comprehensive income are recognised in profit or loss. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows of the financial asset.

At each reporting date, the Group and the Company assess whether the financial assets carried at amortised cost and debt securities carried at fair value through other comprehensive income are credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

(a) Simplified approach for trade receivables

For trade receivables, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

Significant increase in credit risk

The Group considers the probability of default upon initial recognition of the 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 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. The assessment considers available, reasonable and supportable forward-looking information such as:

- internal credit rating/assessment;
- 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 (where available);
- 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 and;
- 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.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.6 Impairment of financial assets (continued)

(a) Simplified approach for trade receivables (continued)

The Group considers a receivable as credit impaired when one or more events that have a detrimental impact on the estimated cash flow have occurred. These instances include adverse changes in the financial capability of the debtor and default or significant delay in payments. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off to profit or loss when there is no reasonable expectation of recovering the contractual cash flows.

Grouping of instruments for ECL measured on collective basis

Collective assessment

To measure ECL, trade receivables are grouped into categories. The categories are differentiated by the different business risks and are subject to different credit assessments. Contract assets relate to unbilled work in progress and have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Group considers the expected loss rates for trade receivables as a reasonable approximation of the loss rates for contract assets with similar risk characteristics.

Individual assessment

Trade receivables which are in default or credit-impaired are assessed individually.

Note 10 set out the measurement details of ECL.

(b) General 3-stages approach for amount due from subsidiary companies

At each reporting date, the Group and the Company measure 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.

For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

3. MATERIAL ACCOUNTING POLICIES (continued)

3.7 Financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability.

The categories of financial liabilities at an initial recognition are as follows:

3.7.1 Amortised cost

Other financial liabilities not categorised as FVTPL are subsequently measured at amortised cost using the effective interest method.

Interest expense and foreign exchange gains and losses are recognised in the profit or loss. Any gains or losses on derecognition are also recognised in the profit or loss.

Derecognition

A financial liability or a part of it is derecognised when, and only when, the obligation specified in the contract is discharged, cancelled or expired. A financial liability is also derecognised when its terms are modified and the cash flows of the modified liability are substantially different, in which case, a new financial liability based on modified terms is recognised at fair value. On derecognition of a financial liability, the difference between the carrying amount of the financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

3.8 Preference shares

Preference shares are classified as equity if it is non-redeemable, or is redeemable but only at the Group's option, and any dividend payments are discretionary. Dividends thereon are recognised as distributions within equity.

Preference shares are classified as financial liability if it is redeemable on a specific date or at the option of the equity holders, or if dividend payments are not discretionary. Dividends thereon are recognised as interest expense in the profit or loss as accrued.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.9 Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

3.10 Contingencies

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is not recognised in the Statements of Financial Position and is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

Contingent liabilities and assets are not recognised in the statements of financial position of the Group and of the Company in the current financial year end and previous financial period end.

3.11 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Group and the Company.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.11 Fair value measurement (continued)

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

Level 1:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group and the Company can access at the measurement date.
Level 2:	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3:	Unobservable inputs for the asset or liability.

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

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

3.12 Share capital

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Ordinary shares are equity instruments.

Ordinary shares are recorded at the proceeds received, net of directly attributable incremental transaction costs. Dividends on ordinary shares are recognised in equity in the period in which they are declared.

3.13 Revenue recognition and other income

The Group and the Company recognise revenue from contracts with customers for goods or services based on the five-step model as set out in this standard:-

(i) Identify contracts with a customer.
(ii) Identify performance obligations in the contract.
(iii) Determine the transaction price.
(iv) Allocate the transaction price to the performance obligation in the contract.
(v) Recognise revenue when the Company satisfy a performance obligation.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.13 Revenue recognition and other income (continued)

The Group and the Company satisfy a performance obligation and recognise revenue over time if the Group's and the Company's performance:-

(i) Do not create an asset with an alternative use to the Company and have an enforceable right to payment for performance completed to-date; or
(ii) Create or enhance an asset that the customer controls as the asset is created or enhanced; or
(iii) Provided benefits that the customer simultaneously receives and consumes as the Company perform.

For performance obligations where any one of the above conditions not met, revenue is recognised at a point in time at which the performance obligation is satisfied.

When the Group and the Company satisfy a performance obligation by delivering the promised goods or services, it creates a contract based on asset for the amount of consideration earned by the performance. Where the amount of consideration received from a customer exceeds the amount of revenue recognised, this gives rise to a contract liability.

Revenue is measured at fair value of consideration received or receivable. The following describe the performance obligation in contracts with customers:-

3.13.1 Provision of billboard advertising services

Revenue for the services rendered will be recognised over time measured using output method on a monthly basis. The customers simultaneously receives and consumes the benefit as the Group provides the services and the services do not create an alternative use to the Group and have an enforceable right to payment for performances completed to-date.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.13 Revenue recognition and other income (continued)

3.13.2 Advertising and digital advertising revenue

Advertising and digital advertising revenue mostly consists of digital platforms and outdoor display advertising.

Revenue for the advertising content management is recognised on completion of assignment or the advertisement was broadcasted or published which is recognised at point in time.

Digital advertising revenue is recognised on a straight-line basis over the period in which the fulfilment in accordance with the contract with customer is completed.

3.13.3 Rental income

Rental income from advertising equipment is recognised on a straight-line basis over the period of the lease or usage.

3.13.4 Management fee

Management fee is recognisd on an accrual basis when service is rendered.

3.13.5 Interest income

Interest income is recognised as it accrues, taking into account the principal outstanding and the effective rate over period of maturity.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.14 Income tax

3.14.1 Income tax expenses

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

3.14.2 Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

(a) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;

(b) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint arrangements, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

(a) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;

3. MATERIAL ACCOUNTING POLICIES (continued)

3.14 Income tax (continued)

3.14.2 Deferred tax (continued)

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except: (continued)

(b) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint arrangements, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Tax benefits acquired as part of a business combination, but not satisfying the criteria for separate recognition at that date, are recognised subsequently if new information about facts and circumstances change. The adjustment is either treated as a reduction in goodwill (as long as it does not exceed goodwill) if it was incurred during the measurement period or recognised in profit or loss.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.14 Income tax (continued)

3.14.2 Deferred tax (continued)

The Group and the Company offset deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.15 Related parties

A party is related to an entity if:-

(i) directly, or indirectly through one or more intermediaries, the party:-
- controls, is controlled by, or is under common control with, the entity (this includes parents, subsidiaries and fellow subsidiaries);
- has an interest in the entity that gives it significant influence over the entity; or
- has joint control over the entity;

(ii) the party is an associate of the entity;
(iii) the party is a joint venture in which the entity is a venturer;
(iv) the party is a member of the key management personnel of the entity or its parent;
(v) the party is a close member of the family of any individual referred to in (i) or (iv);
(vi) the party is an entity that is controlled, joint controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (iv) or (v); or
(vii) the party is a post-employment benefit plan for the benefit of employees of the entity, or of any entity that is a related party of the entity.
(viii) the party which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Close members of the family of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with entity.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.16 Employee benefits

3.16.1 Short term employee benefits

Wages, salaries, social security contributions, paid annual leave, paid sick leave, bonuses and non-monetary benefits are recognised as expense in the financial year in which the associated services are rendered by employees of the Group and the Company. Short term accumulating compensated absences such as paid annual leave are recognised when services are rendered by employees that increase their entitlement to future compensated absences. Short term non-accumulating compensated absences such as sick leave are recognised when the absences occur.

3.16.2 Defined contribution plans

Defined contribution plans are post-employment benefits plans under which the Group and the Company pay fixed contributions into separate entities or funds and will have no legal or constructive obligation to pay further contributions if any of the funds do not hold sufficient assets to pay all employee benefits relating to employee services in the current and preceding financial years. The contributions are charged as an expense in the financial year in which the employees render their services. As required by law, the Group and the Company make such contributions to the Employees Provident Fund ("EPF").

3.17 Segment reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Group's other components. An operating segment's operating results are reviewed regularly by the chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and for which discrete financial information is available. Additional disclosures on each of these segments are disclosed in Note 28, including the factors used to identify the reportable segments and the measurement basis of segment information.

3. MATERIAL ACCOUNTING POLICIES (continued)

3.18 Earnings per ordinary share

The Group presents basic and diluted earnings per share ("EPS") data for its ordinary shares.

Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, adjusted for own shares held.

Diluted earnings per share is calculated by dividing the profit for the year attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares in issue during the financial year plus the weighted average number of ordinary shares that would be issued on conversion of all dilutive potential ordinary shares from convertible securities.

During the financial year, the Group and the Company did not have any convertible securities, therefore, no diluted earning per share is calculated.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

The areas involving a higher degree of judgement or complexity that have the most significant effect on the Group's and the Company's financial statements, or areas where assumptions and estimates that have a significant risk of resulting in a material adjustment to the Group's and the Company's financial statements within the next financial year are disclosed as follows:

4.1 Depreciation of property, plant and equipment and right-of-use assets

The costs of property, plant and equipment and right-of-use assets are depreciated on a straight-line basis over the asset's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment and right-of-use assets to be within a range of 3 to 10 years. These are common life expectancies applied in this industry.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (continued)

4.1 Depreciation of property, plant and equipment and right-of-use assets (continued)

Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets and therefore future depreciation charges could be revised. The carrying amounts of the Group's and of the Company's property, plant and equipment and right-of-use assets at the reporting date are disclosed in Note 5 and Note 6.1 to the financial statements.

4.2 Determining the lease term of contracts with renewal options – the Group and the Company as lessee

The Group and the Company determine the lease term as non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised.

The Group and the Company have several lease contracts that include extension option. The Group and the Company apply judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Group and the Company reassess the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew.

The Group and the Company included the renewal period as part of the lease term for leases of building with shorter non-cancellable period (i.e., one to two years). The Group and the Company typically exercise their option to renew for these leases because there will be a significant negative effect on profit if a replacement building for rent is not readily available.

4.3 Provision for expected credit losses of trade receivables, other receivables and amounts due from subsidiaries

The Group uses a provision matrix to calculate ECLs for trade receivables, other receivables and amounts due from subsidiaries. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geographical region, product type, customer type and rating).

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the manufacturing sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (continued)

4.3 Provision for expected credit losses of trade receivables, other receivables and amounts due from subsidiaries (continued)

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future. The information about the ECLs on the Group's trade receivables, other receivables and amounts due from subsidiaries is disclosed in Note 10, Note 11 and Note 12 respectively.

4.4 Impairment of non-financial assets

When recoverable amount of an asset is determined based on the estimate of the value-in-use of the cash generating unit to which the asset is allocated, the management is required to make an estimate of the expected future cash flows from the cash generating unit and also to apply a suitable discount rate in order to determine the present value of those cash flows.

4.5 Leases - Estimating the incremental borrowing rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate ("IBR") to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available (such as for subsidiaries that do not enter into financing transactions) or when they need to be adjusted to reflect the terms and conditions of the lease (for example, when leases are not in the subsidiary's functional currency). The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates (such as the subsidiary's stand-alone credit rating).

4.6 Income taxes

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Group and the Company recognised tax liabilities based on its understanding of the prevailing tax laws and estimates of whether such taxes will be due in the ordinary course of business. Where the final outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax and deferred tax provisions in the year in which such determination is made.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (continued)

4.7 Revenue recognition on over time basis

Billboard and digital advertising revenue measured using output method on monthly basis. The Group satisfies its performance obligations over time is determined by the fulfilment in accordance with the contract with customer is completed.

Significant judgement is required in determining the extent of the advertising costs incurred, the estimated total billboard and digital advertising revenue and costs. In making the judgement, the Group evaluated based on satisfaction of the performance obligations performed.

The revenue recognised for the billboard and digital advertising revenue during the financial year is disclosed in Note 20.

4.8 Fair value measurement for financial assets at fair value through profit or loss

The fair value measurement for financial assets at fair value through profit or loss that are not traded in an active market is determined by using valuation techniques. The Group use their judgement to adopt discounted cashflow methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required is establishing fair values. Any changes in these assumptions will have an impact on the carrying amounts of financial assets at fair value through profit or loss.

The carrying amount of financial assets at fair value through profit or loss is disclosed in Note 8.

4.9 Corporate expenditure incurred on the Regularisation Plan

The corporate expenditure incurred for the Regularisation Plan consists of expenses for the Proposed Share Consolidation, Proposed Private Placement, Proposed Right Issue with Warrant and Proposed Share Reduction as disclosed in Note 33.1. The transaction costs in issuing or acquiring its own equity instruments are accounted for as a deduction from equity to the extent they are incremental costs directly attributable to the equity transaction that otherwise would have been avoided. The costs of an equity transaction that is abandoned are recognised as an expense.

The transaction cost will be accounted for as a deduction from equity upon the completion of the regularisation plan.

The determination of whether the expenses incurred are directly attributable to the issuance of new shares under the regularisation plan and the basis used by management on allocation of common cost involved a significant degree of judgements and assumptions.

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

5. PROPERTY, PLANT AND EQUIPMENT

Group

2026	**Computer and software RM**	**Display and monitor RM**	**Furniture and fittings RM**	**Office equipment RM**	**Renovation RM**	**Motor vehicles RM**	**Billboards RM**	**Total RM**
At cost								
Balance as at 1 April 2025	312,627	3,087,582	105,493	46,861	33,978	22,000	-	3,608,541
Addition	24,854	-	-	12,199	-	-	133,000	170,053
Balance as at 31 March 2026	337,481	3,087,582	105,493	59,060	33,978	22,000	133,000	3,778,594
Less: Accumulated depreciation								
Balance as at 1 April 2025	73,084	994,112	67,232	27,741	12,378	7,333	-	1,181,880
Charge for the financial year	25,674	316,177	21,099	10,213	3,637	4,400	-	381,200
Balance as at 31 March 2026	98,758	1,310,289	88,331	37,954	16,015	11,733	-	1,563,080
Net carrying amount								
Balance as at 31 March 2026	238,723	1,777,293	17,162	21,106	17,963	10,267	133,000	2,215,514

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

5. PROPERTY, PLANT AND EQUIPMENT (continued)

Group

2025	Computer and software RM	Display and monitor RM	Furniture and fittings RM	Office equipment RM	Renovation RM	Motor vehicles RM	Total RM
At cost							
Balance as at 1 April 2024	309,641	3,087,582	105,493	40,962	33,978	22,000	3,599,656
Addition	2,986	-	-	5,899	-	-	8,885
Balance as at 31 March 2025	312,627	3,087,582	105,493	46,861	33,978	22,000	3,608,541
Less: Accumulated depreciation							
Balance as at 1 April 2024	47,718	677,933	46,134	18,086	8,741	2,933	801,545
Charge for the financial year	25,366	316,179	21,098	9,655	3,637	4,400	380,335
Balance as at 31 March 2025	73,084	994,112	67,232	27,741	12,378	7,333	1,181,880
Net carrying amount							
Balance as at 31 March 2025	239,543	2,093,470	38,261	19,120	21,600	14,667	2,426,661

5. PROPERTY, PLANT AND EQUIPMENT (continued)

Company

2026	**Display and monitor RM**	**Renovation RM**	**Total RM**
At cost			
Balance as at 1 April 2025 / 31 March 2026	2,395	33,978	36,373
Less: Accumulated depreciation			
Balance as at 1 April 2025	1,688	11,345	13,033
Charge for the financial year	516	3,122	3,638
Balance as at 31 March 2026	2,204	14,467	16,671
Net carrying amount			
Balance as at 31 March 2026	191	19,511	19,702

2025			
At cost			
Balance as at 1 April 2024 / 31 March 2025	2,395	33,978	36,373
Less: Accumulated depreciation			
Balance as at 1 April 2024	1,172	8,224	9,396
Charge for the financial year	516	3,121	3,637
Balance as at 31 March 2025	1,688	11,345	13,033
Net carrying amount			
Balance as at 31 March 2025	707	22,633	23,340

6. LEASES

6.1 Right-of-use assets

The Group and the Company as lessee

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Buildings and billboards				
At cost				
Balance as at beginning of the financial year	2,157,788	1,739,762	1,482,059	1,739,762
Addition	-	1,239,801	-	564,072
Derecognition	(1,239,801)	(821,775)	(564,072)	(821,775)
Balance as at end of the financial year	917,987	2,157,788	917,987	1,482,059
Less: Accumulated depreciation				
Balance as at beginning of the financial year	806,560	979,701	656,398	979,701
Charge for the financial year	412,456	648,634	318,605	498,472
Derecognition	(399,953)	(821,775)	(155,940)	(821,775)
Balance as at end of the financial year	819,063	806,560	819,063	656,398
Net carrying amount				
Balance as at end of the financial year	98,924	1,351,228	98,924	825,661

The Group and the Company have entered into non-cancellable operating lease agreements for the use of buildings and billboards that run between 2 to 3 years with 2 years renewal option for certain agreement.

Extension options

Some leases of buildings and billboards contain extension options exercisable by the Group up to two (2) years before the end of the non-cancellable contract period. Where practicable, the Group seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Group and not by the lessors. The Group assesses at lease commencement whether it is reasonably certain to exercise the extension options. The Group reassesses whether it is reasonably certain to exercise the options if there is a significant event or significant change in circumstances within its control.

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

6. LEASES (continued)

6.2 Lease liabilities

The Group and the Company as lessee

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Buildings and billboards				
Carrying amount				
Balance as at beginning of the financial year	1,381,951	799,895	847,547	799,895
Addition	-	1,239,801	-	564,072
Lease payment	(459,938)	(720,814)	(358,480)	(558,480)
Interest expense	34,160	63,069	23,510	42,060
Lease termination	(850,061)	-	(406,465)	-
Balance as at end of the financial year	106,112	1,381,951	106,112	847,547
Lease liabilities - unsecured				
Minimum lease payment				
- Not later than one year	107,700	801,980	107,700	558,480
- Later than one year and	-		-	
not later than five years	-	657,366	-	332,700
	107,700	1,459,346	107,700	891,180
Future finance charges on lease liabilities	(1,588)	(77,395)	(1,588)	(43,633)
Present value of lease liabilities	106,112	1,381,951	106,112	847,547

6. LEASES (continued)

6.2 Lease liabilities (continued)

The Group and the Company as lessee (continued)

Present value of lease liabilities is analysed as follows:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Current liabilities				
- Not later than one year	106,112	743,161	106,112	521,923
Non-current liabilities				
- Later than one year and not later than five years	-	638,790	-	325,624
	106,112	1,381,951	106,112	847,547

(a) Rates of interest charged per annum:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	%	**%**	**%**	**%**
Lease liabilities owing to non-financial institutions	5.56 - 6.50	5.56 - 6.50	5.97 - 6.50	5.97 - 6.50

(b) The following are the amounts recognised in profit or loss:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Depreciation of right-of-use assets	412,456	648,634	318,605	498,472
Interest on lease liabilities	34,160	63,069	23,510	42,060

(c) At the end of the financial year, the Group and the Company had total cash outflow for leases of RM459,938 (2025: RM720,814) and RM358,480 (2025: RM558,480) respectively.

7. INVESTMENTS IN SUBSIDIARIES

	Company	
	2026	**2025**
	RM	**RM**
Unquoted shares, at cost		
Balance as at beginning of the financial year	6,720,011	6,620,010
Addition	9,990	100,001
Balance as at end of the financial year	6,730,001	6,720,011

The details of subsidiaries are as follows:

Name of company	Principal place of business/ country of incorporation	Effective equity interest 2026	2025	Principal activities
MMM Media Sdn. Bhd. ("MMMM")	Malaysia	100%	100%	Provision of billboard and advertising services
MMM Creative Sdn. Bhd.	Malaysia	100%	100%	Production of digital marketing and advertising segments
MMM Digital Sdn. Bhd.	Malaysia	100%	100%	Sales and provision of indoor and outdoor digital and conventional signage and advertising space
MMM Branding & Trading Sdn. Bhd.	Malaysia	100%	100%	Dormant
MMM Entertainment Sdn. Bhd.	Malaysia	100%	100%	Promotion and organising leisure and entertainment events and activities
MMM Impression Sdn. Bhd.	Malaysia	100%	100%	Supply and installation of digital displays
Held through MMMM				
Avata Media Sdn. Bhd.	Malaysia	70%	70%	Dormant

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	Group	
	2026	**2025**
	RM	**RM**
Financial assets at fair value through profit or loss		
- Investment in a collaboration arrangement	9,313,022	9,005,233
Recognised in profit and loss:		
Fair value loss/(gain) on financial assets at fair value through profit or loss	254,712	(521,111)
Share of revenue from financial assets at fair value through profit or loss	(374,532)	(873,106)

Financial assets at fair value through profit or loss is categorised as Level 3 in the fair value hierarchy. Fair value of financial assets is estimated based on discounted cash flow techniques.

The fair value of the financial assets is determined based on the value in use calculations using cash flow projections on financial budgets approved by the directors covering a seven (7) years period. The pre-tax discount rate represents the weighted average cost of capital of the Group is applied to the cash flow projections for the seven (7) years period.

The value assigned to the key assumptions represents directors' assessment of future trends in the advertising billboard business and are based on both external sources and internal sources.

Sensitivity to changes in assumptions

The Directors believe that no reasonably possible change in the significant unobservable inputs used in determining the Level 3 fair value measurements would result in a material increase or decrease in the fair value of the financial assets at fair value through profit or loss.

9. INVENTORIES

	Group	
	2026	**2025**
	RM	**RM**
At cost - project materials	261,307	-

During the financial year, no inventories were charged to profit or loss as cost of sales (2025: Nil).

10. TRADE RECEIVABLES

	Group	
	2026	**2025**
	RM	**RM**
Trade receivables - gross	2,028,718	2,633,497
Less: Allowance for impairment losses	(110,170)	(28,396)
Trade receivables - net	1,918,548	2,605,101

Movement in the allowance for impairment losses

The allowance account in respect of the trade receivables are used to record impairment losses. The creation and release of allowance for impaired receivables have been included in 'administrative expenses' in the profit or loss. Unless the Group is satisfied that recovery of the amount is possible, then the amount considered irrecoverable is written off against the receivable directly.

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns. The calculation reflects the probability-weighted outcome and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions.

The allowance for impairment losses of trade receivables are those trade receivables that are individually impaired. These trade receivables are in significant difficulties and have defaulted on payments. They are not secured by any collateral or credit enhancement.

Based on the Group's historical collection experience, the amounts of trade receivables presented on the statements of financial position represent the amount exposed to credit risk. The management believes that no additional credit risk beyond the amounts provided for collection losses is inherent in the net trade receivables.

10. TRADE RECEIVABLES (continued)

The ageing of the receivables and allowance for impairment losses provided for above are as follows:

		Allowance for impairment losses		
	Gross carrying amount RM	ECL (Collectively assessed) RM	ECL (Individually assessed) RM	Net balance RM
2026				
Current	1,298,779	(350)	(12,116)	1,286,313
Past due 1 - 30 days	334,825	-	(3,711)	331,114
Past due 31 - 60 days	112,910	(325)	(4,021)	108,564
Past due 61 - 90 days	76,430	(17)	(3,110)	73,303
Past due 91 - 120 days	46,120	(171)	(2,379)	43,570
More than 120 days past due	159,654	(1,461)	(82,509)	75,684
	2,028,718	(2,324)	(107,846)	1,918,548

		Allowance for impairment losses		
	Gross carrying amount RM	ECL (Collectively assessed) RM	ECL (Individually assessed) RM	Net balance RM
2025				
Current	1,453,928	-	(10,286)	1,443,642
Past due 1 - 30 days	934,928	-	(5,788)	929,140
Past due 31 - 60 days	12,500	-	-	12,500
Past due 61 - 90 days	20,140	-	-	20,140
Past due 91 - 120 days	88,000	(156)	-	87,844
More than 120 days past due	124,001	(687)	(11,479)	111,835
	2,633,497	(843)	(27,553)	2,605,101

The maximum exposure of credit risk at the reporting date is the carrying value of receivables mentioned above. The Group does not hold any collateral as security.

The Group's normal trade credit terms range from 30 to 90 days (2025: 30 to 90 days).

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

10. TRADE RECEIVABLES (continued)

Set out below is the movement in the allowance for expected credit loss of trade receivables:

	2026 RM	2025 RM
At beginning of the financial year	28,396	-
Charge for the year	81,774	28,396
At end of the financial year	110,170	28,396

11. OTHER RECEIVABLES

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Current					
Other receivable		2,222,046	2,460,014	-	-
Deposits	(i)	1,927,544	445,130	1,710,340	103,080
Prepayment	(ii)	2,490,919	3,558,660	2,439,612	1,738,174
Total other receivables		6,640,509	6,463,804	4,149,952	1,841,254

(i) Included in the deposits of the Group and of the Company, there is an amount of RM1,600,000 (2025: Nil) representing a 10% deposit paid relating to the Proposed Acquisition as disclosed in Note 33.1(iv). The deposit was paid pursuant to the terms of the acquisition agreement and is refundable subject to approval of regularisation plan.

(ii) Included in the prepayment of the Group and of the Company, there is an amount paid relating to regularisation plan amounting to RM2,433,319 (2025: RM1,738,174). The transaction cost will be accounted for as a deduction from equity upon the completion of the regularisation plan.

In the event that the regularisation plan referred to in Note 2.2 is not approved, the related balances will be written off and recognised as an expense in the profit or loss in the financial period in which such rejection occurs.

12. AMOUNTS DUE FROM/(TO) SUBSIDIARIES

	Company	
	2026	**2025**
	RM	**RM**
Amounts due from subsidiaries	406,882	811,674
Amounts due to subsidiary companies	(4,130,758)	(1,110,617)

The amounts due from/(to) subsidiaries represented non-trade transactions which are unsecured, interest-free and recoverable/(repayable) on demand.

13. SHARE CAPITAL

	Group/Company			
	2026	**2025**	**2026**	**2025**
	Number of shares (units)		**RM**	**RM**
Issued and fully paid				
Balance as at beginning and end of the financial year	311,302,426	311,302,426	33,196,096	33,196,096

There were no changes in the issued and paid up capital of the Group/Company during the financial year.

14. REDEEMABLE CONVERTIBLE PREFERENCE SHARES ("RCPS") OF A SUBSIDIARY

	Group			
	2026	**2025**	**2026**	**2025**
	Number of shares (units)		**RM**	**RM**
Issued and fully paid:				
At beginning of the financial year	400,000	-	400,000	-
Issued during the financial year	-	400,000	-	400,000
At end of the financial year	400,000	400,000	400,000	400,000

14. REDEEMABLE CONVERTIBLE PREFERENCE SHARES ("RCPS") OF A SUBSIDIARY (continued)

The salient features of the RCPS are as follows:

(i) The Company may at its absolute discretion from time to time, declare and pay dividends.

(ii) The RCPS holders have no voting rights, except under certain circumstances provided for in the Companies Act 2016 and as set out in the Company's Constitution.

(iii) The RCPS are convertible only at the option of the Company, into fully-paid ordinary shares of the Company

(iv) The Company has the rights to redeem all or any part of the RCPS issued and fully-paid at any time. Each RCPS will be redeemed for the amount paid up thereon plus any arrears and accrual of dividend payable on the RCPS to the redemption date.

15. REDEEMABLE NON-CONVERTIBLE PREFERENCE SHARES ("RNCPS") OF A SUBSIDIARY

	Group			
	2026	**2025**	**2026**	**2025**
	Number of shares (units)		**RM**	**RM**
Issued and fully paid:				
At beginning of the financial year	-	-	-	-
Issued during the financial year	300,000	-	300,000	-
At end of the financial year	300,000	-	300,000	-

The salient features of the RNCPS are as follows:

(i) The RNCPS holders shall be paid a dividend at 8% per annum.

(ii) The RNCPS holders have no voting rights, except under certain circumstances provided for in the Companies Act 2016 and as set out in the Company's Constitution.

(iii) The Company has the rights to redeem all or any part of the RNCPS issued and fully-paid at any time. Each RNCPS will be redeemed for the amount paid up thereon plus any arrears and accrual of dividend payable on the RNCPS to the redemption date.

16. DEFERRED TAXATION

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Balance as at beginning of the financial year	462,447	424,358	-	-
Recognised in profit or loss (Note 23)	103,619	38,089	-	-
Balance as at end of the financial year	566,066	462,447	-	-
Presented after appropriate offsetting as follows:				
Deferred tax assets	-	-	-	-
Deferred tax liabilities	566,066	462,447	-	-
	566,066	462,447	-	-

(a) Deferred tax liabilities

	Property, plant and equipments			
	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Balance as at beginning of the financial year	219,952	220,467	-	-
Recognised in profit or loss	135,530	(515)	-	-
Balance as at end of the financial year	355,482	219,952	-	-

	Other temporary differences			
	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Balance as at beginning of the financial year	242,495	203,891	-	-
Recognised in profit or loss	(31,911)	38,604	-	-
Balance as at end of the financial year	210,584	242,495	-	-

16. DEFERRED TAXATION (continued)

(b) Deferred tax assets

Unrecognised deferred tax assets

Below are the unutilised tax losses of the Group and the Company which have not been recognised in the financial statements as they are not probable to be used to offset against the taxable profits of the companies of the Group and of the Company:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Unutilised tax losses	-	1,634,212	-	-
Other temporary differences	3,054	-	-	-
Unrecognised deferred tax assets at 24% (2025: 24%)	733	392,211	-	-

Pursuant to Section 8 of the Finance Act 2021, the unutilised tax losses is allowed to be carried forward for a period of maximum of ten (10) consecutive years of assessment. Deferred tax assets have not been recognised in respect of these items because it is not probable that future taxable profits will be available against which the Group and the Company can utilise the benefits. The unutilised tax losses are subject to the agreement of the tax authorities.

The unutilised tax losses is available for offset against future taxable profits of the Group and of the Company up to the following financial years:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Utilisation period				
Expiring in YA 2034	-	791,010	-	-
Expiring in YA 2035	-	843,202	-	
	-	1,634,212	-	-

17. BORROWINGS

	Group 2026 RM	Group 2025 RM
Term loan:		
Current	1,000,000	-
Non-current	-	3,000,000
	1,000,000	3,000,000

The term loan of a subsidiary of RM1,000,000 (2025: RM3,000,000) bears interest at 18% (2025: 18%) per annum, and is repayable in lump sums, with each tranche due two years from its respective drawdown date. The loan is supported by a corporate guarantee by the Company.

18. TRADE PAYABLES

	Group 2026 RM	Group 2025 RM
Trade payables	659,259	380,900

The trade payables are non-interest bearing and the normal trade credit terms received by the Group range from 60 to 90 days (2025: 60 to 90 days).

19. OTHER PAYABLES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Other payables	1,750,864	1,990,588	1,468,852	1,629,888
Accruals	1,286,065	839,591	293,000	374,690
Deferred revenue	551,245	543,328	-	-
Amount due to a former director	106,000	106,000	106,000	106,000
Amount due to shareholders	200,000	1,050,000	200,000	750,000
	3,894,174	4,529,507	2,067,852	2,860,578

The amount due to a former director and shareholders represented advance from the former director and shareholders which are unsecured, interest-free and repayable on demand.

20. REVENUE

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Revenue comprises the following:				
(i) Revenue from contracts with customers	17,925,321	7,965,012	-	-
(ii) Revenue from other sources				
- Management fee income	-	-	1,550,000	1,200,000
	17,925,321	7,965,012	1,550,000	1,200,000

20.1 Disaggregation of revenue from contract with customers

The Group's revenue is disaggregated by principal geographical areas, major product and services lines and timing of revenue recognition. This is consistent with the revenue information as disclosed in Note 28 Segment Information.

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Principal geographical areas:				
Malaysia	17,230,887	7,818,730	1,550,000	1,200,000
Cambodia	694,434	146,282	-	-
	17,925,321	7,965,012	1,550,000	1,200,000
Major service line:				
Management fees income	-	-	1,550,000	1,200,000
Online advertising and digital marketing revenue	17,925,321	7,965,012	-	-
	17,925,321	7,965,012	1,550,000	1,200,000
Timing of revenue recognition:				
Point in time	6,233,084	1,271,134	-	-
Over time	11,692,237	6,693,878	1,550,000	1,200,000
	17,925,321	7,965,012	1,550,000	1,200,000

20. REVENUE (continued)

20.2 Revenue from remaining performance obligations

The Group and the Company did not have performance obligations that are unsatisfied for contracts that have an original duration of more than 1 year at the reporting date.

The Group applies the practical expedient in paragraph 121(a) of MFRS 15 and accordingly, does not disclose information about remaining performance obligations that have original expected durations of one year or less.

21. FINANCE COSTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Interest on lease liabilities (Note 6.2)	34,160	63,069	23,510	42,060
Interest on term loan	540,000	330,000	-	-
	574,160	393,069	23,510	42,060

22. PROFIT/(LOSS) BEFORE TAXATION

		Group		Company	
		2026	**2025**	**2026**	**2025**
	Note	**RM**	**RM**	**RM**	**RM**
Profit/(Loss) before tax is arrived at: after charging:					
Auditors' remuneration:					
- statutory					
- current year		185,000	185,000	115,000	115,000
- prior years		(20,000)	(3,180)	(20,000)	-
- non-statutory		10,000	10,000	10,000	10,000
Depreciation of:					
- property, plant and equipments	5	381,200	380,335	3,638	3,637
- right-of-use assets	6.1	412,456	648,634	318,605	498,472
Employment benefits expense	24	1,992,777	2,593,783	116,777	455,488
Impairment loss on trade receivables	10	81,774	28,396	-	-
Bad debts written off		12,320	-	-	-
Key management personnels' remuneration	25	846,620	694,524	846,620	694,524
Fair value loss on financial assets at fair value through profit or loss		254,712	-	-	-
Loss on lease termination		-	-	1,667	-
after crediting:					
Fair value gain on financial assets at fair value through profit or loss		-	(521,111)	-	-
Gain on lease termination		(10,213)	-	-	-
Share of revenue from financial assets at fair value through profit or loss		(374,532)	(873,106)	-	-

23. TAXATION

	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Current income tax				
Provision for current financial year	734,441	481,000	-	-
(Over)/Under provision in prior years	(50,847)	117,050	-	32,474
	683,594	598,050	-	32,474
Deferred taxation (Note 16)				
Provision for current financial year	55,194	39,382	-	-
Under/(Over) provision in prior years	48,425	(1,293)	-	-
	103,619	38,089	-	-
Tax expense/(credit) for the current financial year	787,213	636,139	-	32,474

Domestic current income tax is calculated at the statutory tax rate of 24% (2025: 24%) of the estimated assessable profit for the year.

23. TAXATION (continued)

The reconciliation of income tax expense applicable to the profit/(loss) before taxation at the statutory tax rate to income tax expense at the effective tax rate of the Group and of the Company is as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit/(Loss) before taxation	3,803,228	20,927	(104,947)	(1,282,467)
Tax at the statutory tax rate of 24% (2025: 24%)	912,775	5,022	(25,187)	(307,792)
Non-deductible expenses	56,215	481,867	28,556	311,941
Deferred tax assets not recognised	27,916	212,679	-	-
Utilisation of deferred tax assets not recognised previously	(207,272)	(179,186)	(3,369)	(4,149)
Under/(Over) provision of deferred tax in prior years	48,425	(1,293)	-	-
(Over)/Under provision of	-			
income tax in prior years	(50,846)	117,050	-	32,474
Tax expense for the current financial year	787,213	636,139	-	32,474

24. EMPLOYEE BENEFIT EXPENSES

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Cost of sales				
Salaries and wages	1,201,404	1,400,753	-	-
Defined contribution plans	146,897	173,240	-	-
Social security contributions	16,163	17,169	-	-
Employment insurance system	1,809	1,896	-	-
	1,366,273	1,593,058	-	-
Administrative expenses				
Salaries and wages	560,129	899,419	109,798	420,555
Defined contribution plans	58,900	91,186	6,079	32,042
Social security contributions	6,743	9,083	808	2,595
Employment insurance system	732	1,037	92	296
	626,504	1,000,725	116,777	455,488
Total employee benefit expenses	1,992,777	2,593,783	116,777	455,488

Employment benefits expenses excluded the aggregate amount of emoluments received and receivable by the key management personnels of the Group and of the Company during the financial year.

25. KEY MANAGEMENT PERSONNEL REMUNERATION

The aggregate amounts of emoluments received and receivable by key management personnel of the Group and of the Company during the financial year are as follows:

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Executive Directors:				
Fees	48,000	16,000	48,000	16,000
Salaries	-	144,000	-	144,000
Defined contribution plans	-	9,600	-	9,600
Social security contributions	-	693	-	693
Employment insurance system	-	79	-	79
	48,000	170,372	48,000	170,372

25. KEY MANAGEMENT PERSONNEL REMUNERATION (continued)

	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Non-Executive Directors:				
Fees	96,000	96,000	96,000	96,000
Other Key Senior Management Personnel:				
Salaries and bonus	634,400	380,000	634,400	380,000
Defined contribution plans	64,176	45,600	64,176	45,600
Social security contributions	3,675	2,290	3,675	2,290
Employment insurance system	369	262	369	262
	702,620	428,152	702,620	428,152
Total Key Management Personnels' remuneration	846,620	694,524	846,620	694,524

26. EARNINGS/(LOSS) PER SHARE

(a) Basic earnings/(loss) per ordinary share

The basic earnings/(loss) per ordinary share for the financial year has been calculated based on the Group's net profit/(loss) attributable to owners of the Company for the financial year and divided by weighted average number of ordinary shares in issue during the financial year, calculated as follows:

	Group 2026	Group 2025
Profit/(Loss) attributable to ordinary shareholders (RM)	3,016,015	(615,212)
Weighted average number of ordinary shares (units)	311,302,426	311,302,426
Basic earnings/(loss) per ordinary share (sen)	0.97	(0.20)

(b) Diluted earnings/(loss) per ordinary share

The diluted earnings per ordinary share of the Company is similar to the basic earnings per ordinary share as the Company has no potential dilutive ordinary shares for the current and previous financial year. The Company does not have outstanding warrant and option which may dilute its basic earnings/(loss) per ordinary share.

27. RELATED PARTY DISCLOSURES

(a) Identities of related parties

The Group and the Company have related party relationships with its directors, key management personnel and entities within the same group of companies.

(b) In addition to the information detailed elsewhere in the financial statements, the Group and the Company carried out the following transactions with its related parties during the financial year:

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Subsidiaries:-				
Management fees charged to subsidiaries	-	-	1,550,000	1,200,000

	Group		Company	
	2026	**2025**	**2026**	**2025**
	RM	**RM**	**RM**	**RM**
Related parties in which certain director has interest:-				
Warehouse rental payable to				
- Web Multisoft International Sdn. Bhd.	25,000	60,000	-	-
Office rental payable to				
- Harta Goldmine Sdn. Bhd.	358,480	558,480	358,480	558,480
Profit sharing payable to				
- Ace World Development Sdn. Bhd.	533,450	65,510	-	-
- HQ City Sdn. Bhd.	282,853	42,135	-	-

(c) The key management personnel comprised all the directors and other key senior management of the Group and of the Company whose remuneration are disclosed in Note 25.

The Directors of the Group and of the Company are of the opinion that the related party transactions have been entered into the normal course of business on an arm's length basis and have established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

28. SEGMENT INFORMATION

Operating segments are prepared in a manner consistent with the internal reporting provided to the Group's chief operating decision maker in order to allocate resources to segments and to assess their performance. For management purposes, the Group is organised into business units based on their products and services, which comprises the following:

(i)	Investment holding	Investments holding and provision of management services.
(ii)	Multimedia advertising services and media communications	Business of multimedia advertising services, media communications, commercialisation of narrowcasting network solutions, and dynamic, and automation contents, and provision of integration, maintenance and support services relating to the above products.

The Group has aggregated certain operating segments to form a reportable segment due to the similar nature and operational characteristics of the products.

Management monitors the operating results of its business units separately for the purpose of decisions making about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss which, in certain respects as explained in the table below, is measured differently from operating profit or loss in the consolidated financial statements.

28.1 Allocation basis and transfer pricing

Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise mainly corporate assets, liabilities and expenses. Segment revenue, expenses and results include transfers between business segments. These transfers are eliminated on consolidation.

28. SEGMENT INFORMATION (continued)

28.2 Geographical information

Segmental reporting by geographical regions has only been prepared for revenue as the Group's assets are located in Malaysia and Cambodia. Sales to external customers disclosed in geographical segments are based on the geographical location of its customers.

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Revenue				
Malaysia	17,230,887	7,818,730	1,550,000	1,200,000
Cambodia	694,434	146,282	-	-
	17,925,321	7,965,012	1,550,000	1,200,000
Cost of sales				
Malaysia	10,140,178	4,482,955	-	-

28.3 Business segment

Segment turnover, profit before taxation and the assets employed are as follows:

Group	Investment holding	Multimedia advertising services	Eliminations	Total
	RM	RM	RM	RM
2026				
Revenue				
External revenue	-	17,925,321	-	17,925,321
Inter-segment revenue	1,550,000	4,420,805	(5,970,805)	-
Total revenue	1,550,000	22,346,126	(5,970,805)	17,925,321

28. SEGMENT INFORMATION (continued)

28.3 Business segment (continued)

Group	Investment holding RM	Multimedia advertising services RM	Eliminations RM	Total RM
2026				
Results				
Segment results (external)	(1,631,437)	6,008,825	-	4,377,388
Finance costs				(574,160)
Profit before taxation				3,803,228
Taxation				(787,213)
Profit after taxation				3,016,015
Non-controlling interest				-
Net profit attributable to owners of the Company				3,016,015
Other information				
Segment assets	11,685,803	27,995,894	(17,375,332)	22,306,365
Segment liabilities	6,304,722	10,487,839	(10,566,950)	6,225,611
Depreciation of property, plant and equipment	3,638	377,562	-	381,200
Depreciation of right-of-use assets	318,605	93,851	-	412,456
Non-cash fair value loss	-	254,712	-	254,712

Segment turnover, loss before taxation and the assets employed are as follows:

Group	Investment holding RM	Multimedia advertising services RM	Eliminations RM	Total RM
2025				
Revenue				
External revenue	-	7,965,012	-	7,965,012
Inter-segment revenue	1,200,000	829,111	(2,029,111)	-
Total revenue	1,200,000	8,794,123	(2,029,111)	7,965,012

28. SEGMENT INFORMATION (continued)

28.3 Business segment (continued)

Group	Investment holding RM	Multimedia advertising services RM	Eliminations RM	Total RM
2025				
Results				
Segment results (external)	(2,440,407)	2,854,403	-	413,996
Finance costs				(393,069)
Profit before taxation				20,927
Taxation				(636,139)
Loss after taxation				(615,212)
Non-controlling interest				-
Net loss attributable to owners of the Company				(615,212)
Other information				
Segment assets	10,304,770	22,835,594	(10,620,820)	22,519,544
Segment liabilities	4,818,742	8,766,873	(3,830,810)	9,754,805
Depreciation of property, plant and equipment	3,637	376,698	-	380,335
Depreciation of right-of-use assets	498,472	150,162	-	648,634
Non-cash fair value gain	-	(521,111)	-	(521,111)

28.4 Major customers

During the financial year, there were two individual customers who contributed RM3,402,181 or 19% or more of the Group's revenue (2025: Nil).

29. FINANCIAL GUARANTEE CONTRACT

	Company	
	2026	**2025**
	RM	**RM**
Unsecured		
Corporate guarantee granted to a subsidiary company for:		
Amount payable to third party company in relation to the collaboration agreement (Note 8)	-	3,500,000
Term loan	1,000,000	3,000,000
	1,000,000	6,500,000

As at the end of the reporting year, there was no indication that any subsidiary company would default on repayment.

The corporate guarantees have not been recognised since the fair value on initial recognition was not material as the facility not utilised as at the reporting date.

30. CAPITAL COMMITMENTS

The Group has made commitments for the following capital expenditure:

	Group	
	2026	**2025**
	RM	**RM**
Contracted and approved for:-		
Amount payable to third party company in relation to the collaboration agreement (Note 8)	-	2,250,000
Amount payable to third party company in relation to license application for LED advertising display	-	408,000
	-	2,658,000

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group’s and the Company's financial risk management policy seeks to ensure that adequate financial resources are available for the development of the Group's and the Company’s businesses whilst managing their risks.

The Group and the Company are exposed to financial risk arising from their operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, interest rate risk, foreign currency risk, equity price risk and market price risk.

The board of directors and management reviews and agrees policies and procedures for the management of these risks, which are executed by the Chief Financial Officer, Head of Finance and other heads of business units. The audit committee provides an independent oversight to the effectiveness of the risk management process.

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

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

31.1 Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Group's and the Company's exposure to credit risk mainly arises from its receivables below. For bank balances, the Group and the Company minimise credit risk by dealing exclusively with reputable financial institution.

The Group assessed ECL for trade receivables based on two different approaches, namely collective assessment and individual debtor assessment.

(i) Collective approach

To measure the expected credit losses under the collective approach, trade and other receivables and contract assets have been grouped based on shared credit risk characteristics and number of days past due. The expected loss rates are developed based on the historical credit loss rates. The historical loss rates are further adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables.

The Group has identified (i) internal credit rating and (ii) 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 obligation to be the most relevant factors, and accordingly adjust the historical loss rates based on expected changes in these factors.

(ii) Individual debtor assessment

The Group applies individual debtor assessment for debtors with different risk characteristics, where the credit risk information of these debtors is obtained and monitored individually. The Group assesses the lifetime ECL when takes into consideration as follows:

- PD - Probability of default
  The likelihood that the borrower cannot pay during the contractual period

- LGD - Loss given default
  Percentage of contractual cash flows that will not be collected if default happens

- EAD - Exposure at default
  Outstanding amount that is exposed to default risk

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.1 Credit risk (continued)

The Group has taken into account the probability-weighted recoverable amount determined via the evaluation of a range of possible outcomes. In deriving the PD and LGD, the Group considers historical data of each debtor by category and adjusts for forward-looking macroeconomic data. The Group has identified the industry and geographical area which the debtor operates in, to be the most relevant factors, and accordingly adjusts the historical loss rates based on expected changes in these factors. Loss allowance is measured at a probability-weighted amount that reflects the possibility that a credit loss occurs and the possibility that no credit loss occurs. No significant changes to estimation techniques or assumptions were made during the reporting period.

(a) Trade receivables

Credit risk is minimised by monitoring the financial standing of the debtors on an ongoing concern basis through the review of receivables ageing.

The maximum exposure to credit risk is disclosed in Note 10 to the financial statements, representing the carrying amount of the trade receivables recognised on the statement of financial position.

As at 31 March 2026, the Group has significant concentration of credit risk in the form of outstanding amount of approximately RM788,463 (2025: RM651,311) due from three (3) (2025: 2) trade receivables respectively which represents 41% (2025: 25%) of the total trade receivables of the Group. The Directors are of the opinion that these amounts outstanding are fully recoverable. Credit risk and receivables are monitored on an ongoing basis. These procedures substantially mitigate the credit risk of the Group.

(b) Advances to subsidiaries

The Company provides unsecured advances to its subsidiaries and monitors the results of the subsidiaries regularly. The maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position. As at 31 March 2026, the Company did not make allowance for impairment loss on advances to its subsidiaries. The Company does not specifically monitor the ageing of the advances to its subsidiaries.

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.1 Credit risk (continued)

(c) Other receivables and other financial assets

For other receivables and other financial assets (including cash and cash equivalents), the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties. At the reporting date, the Group and the Company's maximum exposure to credit risk arising from other receivables and other financial assets is represented by the carrying amount of each class of financial assets recognised in the statements of financial position.

The Group and the Company consider the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk, the Group and the Company compare the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forward-looking information.

The maximum exposure to credit risk are disclosed in Note 11 to the financial statements, representing the carrying amount of the other receivables recognised on the statement of financial position.

(d) Financial guarantees contract

The Company provides unsecured financial guarantees to two third-party companies: one in respect of amounts payable by a subsidiary under a collaboration agreement, and the other for a term loan obtained by the same subsidiary. The risk of default is remote. The maximum exposure to credit risk is disclosed in Note 29 and liquidity and cash flow risk is disclosed in Note 31.5 to the financial statements, representing the outstanding facilities of the subsidiaries as at the reporting date.

31.2 Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and equity price risk. Financial instruments affected by market risk include loans and borrowings, deposits, debt and equity investments and derivative financial instruments.

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.3 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Group's and of the Company's financial instruments will fluctuate because of the changes in market interest rates. The Group's and the Company's exposure to interest rate risk relates to interest-bearing financial assets and liabilities. Interest-bearing liabilities includes lease liabilities and borrowings.

The Group's exposure to interest rate risk is minimal as the lease liabilties and borrowings as at the reporting date are at fixed interest rates. As such, the Group is not significantly affected by movements in market interest rates.

31.4 Foreign currency risk

The Group and the Company are not significantly exposed to foreign currency risk as the majority of the Group's and of the Company's transactions, assets and liabilities are denominated in Ringgit Malaysia. The currency giving rise to this risk is primarily United States Dollar ("USD").

Foreign exchange exposures in transactional currencies other than functional currencies of the operating entities are managed by entering into forward contracts and the borrowing amounts are kept to an acceptable level.

Currency risks arise on account of monetary assets and liabilities being denominated in a currency that is not the functional currency of the entity. As at the financial year end, the Group and the Company were not exposed to any foreign currency risk. As such, sensitivity analysis is not disclosed.

31.5 Liquidity and cash flow risk

Liquidity risk is the risk that the Group and the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Group's and the Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

The Group and the Company manage liquidity risk by maintaining sufficient cash. In addition, the Group and the Company maintain bank facilities such as working capital lines deemed adequate by the management to ensure they will have sufficient liquidity to meet their liabilities when they fall due.

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.5 Liquidity and cash flow risk (continued)

The following table sets out the maturity profile of the financial liabilities as at the end of the reporting period based on undiscounted contractual cash flows.

Group 2026	Carrying amount RM	Contractual interest rate %	Contractual cash flow RM	Not later than 1 year RM	Later than 1 year but not later than 5 years RM	More than 5 years RM
Trade and other payables	4,002,188	-	4,002,188	4,002,188	-	-
Lease liabilities	106,112	5.56 - 6.50	107,700	107,700	-	-
Borrowings	1,000,000	18.00	1,180,000	1,180,000	-	-
	5,108,300		5,289,888	5,289,888	-	-
2025						
Trade and other payables	4,367,079	-	4,367,079	4,367,079	-	-
Lease liabilities	1,381,951	5.56 - 6.50	1,459,346	801,980	657,366	-
Borrowings	3,000,000	18.00	4,080,000	-	4,080,000	-
	8,749,030		9,906,425	5,169,059	4,737,366	-

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.5 Liquidity and cash flow risk (continued)

	Carrying amount RM	Contractual interest rate %	Contractual cash flow RM	Not later than 1 year RM	Later than 1 year but not later than 5 RM	More than 5 years RM
Company						
2026						
Other payables	2,067,852	-	2,067,852	2,067,852	-	-
Lease liabilities	106,112	5.97 - 6.50	107,700	107,700	-	-
Amounts due to subsidiaries	4,130,758	-	4,130,758	4,130,758	-	-
Financial guarantee contract	1,000,000	-	1,000,000	1,000,000	-	-
	7,304,722		7,306,310	7,306,310	-	-
2025						
Other payables	2,860,578	-	2,860,578	2,860,578	-	-
Lease liabilities	847,547	5.97 - 6.50	891,180	558,480	332,700	-
Amounts due to subsidiaries	1,110,617	-	1,110,617	1,110,617	-	-
Financial guarantee contract	6,500,000	-	6,500,000	6,500,000	-	-
	11,318,742		11,362,375	11,029,675	332,700	-

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.6 Classification of financial instruments

	Group		Company	
	2026	2025	2026	2025
	RM	RM	RM	RM
Financial assets				
At FVTPL				
Financial assets at fair value through profit or loss	9,313,022	9,005,233	-	-
At amortised cost				
Trade receivables	1,918,548	2,605,101	-	-
Other receivables	4,149,590	2,905,144	1,710,340	103,080
Amounts due from subsidiaries	-	-	406,882	811,674
Cash and bank balances	1,726,082	587,787	273,342	4,152
	7,794,220	6,098,032	2,390,564	918,906
Financial liabilities				
At amortised cost				
Trade payables	659,259	380,900	-	-
Other payables	3,342,929	3,986,179	2,067,852	2,860,578
Amounts due to subsidiaries	-	-	4,130,758	1,110,617
Borrowings	1,000,000	3,000,000	-	-
	5,002,188	7,367,079	6,198,610	3,971,195

31.7 Fair value of financial instruments

Fair value hierarchy

The Group's and the Company's financial instruments are analysed in a three level fair value hierarchy based on the significance of inputs.

The three level of fair value measurement hierarchy are:

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

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.7 Fair value of financial instruments (continued)

Level 2: Input other than quoted prices included within level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: Input for the asset or liability that are not based on observable market data (unobservable input).

The carrying amounts of cash and cash equivalents, short term receivables and payables, amount due from/(to) subsidiary companies, amount due to a former director and amount due to shareholders approximate fair values due to the relatively short term nature of these financial instruments.

The table below analyses financial instruments that are carried at fair value.

	Financial instruments that are carried at fair value			
	Level 1	**Level 2**	**Level 3**	**Total**
Group	**RM**	**RM**	**RM**	**RM**
2026				
Financial assets				
Financial assets at fair value through profit or loss	-	-	9,313,022	9,313,022
2025				
Financial assets				
Financial assets at fair value through profit or loss	-	-	9,005,233	9,005,233

31. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

31.7 Fair value of financial instruments (continued)

Policy on transfer between levels

The fair value of an asset or liability to be transferred between levels is determined as of the date of the event or change in circumstances that caused the transfer.

There has been no transfer between Level 1 and 2 fair values during the financial year.

The responsibility for managing the above risks is vested in the directors.

32. CAPITAL MANAGEMENT

The primary objective of the Group's and of the Company's capital management is to ensure that they maintain a strong credit rating and healthy capital ratios in order to support their business and maximise shareholder value.

The Group and the Company manage the capital structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies or processes during the financial year ended 31 March 2026.

The Group and the Company monitor capital using a net debt equity ratio, which is net debts divided by total capital. The Group's and the Company's net debts include total liabilities less deferred tax liabilities and cash and cash equivalents. Total capital comprises share capital and reserves attributable to owners of the Group and of the Company. The Group and the Company are not subject to externally imposed capital requirements.

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Total liabilities	6,225,611	9,754,805	6,304,722	4,818,742
Less: Deferred tax liabilities	(566,066)	(462,447)	-	-
Less: Cash and cash equivalents	(1,726,082)	(587,787)	(273,342)	(4,152)
Net debt	3,933,463	8,704,571	6,031,380	4,814,590
Equity attributable to owners of the Company	16,053,899	12,737,884	5,381,081	5,486,028
Gearing ratio	0.25	0.68	1.12	0.88

33. SIGNIFICANT EVENT DURING AND SUBSEQUENT TO THE FINANCIAL YEAR

33.1 Proposed Regularisation Plan

On 25 October 2019, the Company announced that it became an Affected Listed Issuer pursuant to Practice Note 17 ("PN 17") of the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities").

On 27 July 2021, the Company has appointed M&A Securities Sdn. Bhd. as the Principal Adviser the formulation of a Regularisation Plan and its submission pursuant to Paragraph 8.04 (3) of the MMLR.

On 11 March 2022, the Company submitted its Proposed Regularisation Plan to Bursa Securities and subsequently submitted a revised Proposed Regularisation Plan on 13 September 2022.

Following complaints relating to the Group Financial Statements, the Company withdrew the revised Proposed Regularisation Plan in order to address and resolve matters arising from the financial statements. On 15 February 2023, the Company announced the summary of the key findings and conclusions arising from the Findings Report in relation to the issues identified.

Between June 2023 and January 2025, the Company obtained several extensions of time from Bursa Securities to resubmit its Proposed Regularisation Plan, with the final extension granted up to 31 March 2025. The Proposed Regularisation Plan was subsequently resubmitted to Bursa Securities on 27 January 2025.

On 30 July 2025, Bursa Securities rejected the Company's Proposed Regularisation Plan and issued a suspension and de-listing notice pursuant to Paragraph 8.04(5) of the MMLR. Bursa Securities informed the Company that trading in the Company's securities would be suspended with effect from 7 August 2025 and that the Company would be de-listed on 4 September 2025 unless an appeal was submitted by 29 August 2025.

On 28 August 2025, M&A Securities Sdn. Bhd., on behalf of the Board of Directors, submitted an appeal against the rejection of the Proposed Regularisation Plan.

Subsequently, Bursa Securities, via its letter dated 3 November 2025, approved the Company's appeal and granted an extension of time until 29 January 2026 for the Company to submit its regularisation plan to the relevant authorities for approval.

33. SIGNIFICANT EVENT DURING AND SUBSEQUENT TO THE FINANCIAL YEAR (continued)

33.1 Proposed Regularisation Plan (continued)

On 16 January 2026, M&A Securities Sdn. Bhd., on behalf of the Board of Directors of MMM Group Berhad ("MMM" or "the Company"), announced a Proposed Regularisation Plan to regularise the financial condition of the Company in accordance with Paragraph 8.04(3) of the MMLR, comprising:

(i) a proposed share consolidation of every 10 existing ordinary shares into 1 ordinary share;

(ii) a proposed private placement of 9,339,000 new ordinary shares, representing approximately 30% of the total issued shares of the Company;

(iii) a proposed renounceable rights issue of up to 323,753,936 new ordinary shares together with up to 161,876,968 free detachable warrants;

(iv) a proposed acquisition of 100% equity interest in EDSB Outdoor Sdn Bhd for a total cash consideration of RM16.0 million; and

(v) a proposed reduction of RM40.0 million of the issued share capital of the Company pursuant to Section 116 of the Companies Act 2016.

On 10 July 2026, the Company received a suspension and de-listing notice from Bursa Securities. Bursa Securities had rejected the Company's Proposed Regularisation Plan. Pursuant to Bursa Securities' letter dated 3 November 2025, in the event:

(i) the Company fails to obtain the approval for the implementation of its regularisation plan and does not appeal within the timeframe of 30 days from the date hereof i.e. on or before 9 August 2026 as prescribed under paragraph 8.04(4) of the Main LR; or

(ii) the Company does not succeed in its appeal.

the securities of the Company shall be removed from the Official List of Bursa Securities upon the expiry of two (2) market days from the date the Company is notified by Bursa Securities or on such other date as may be specified by Bursa Securities.

The Company will submit the appeal within the permitted timeframe.

NOTICE OF 18TH ANNUAL GENERAL MEETING

MMM GROUP BERHAD
Registration No. 200801011849 (813137-V)
(Incorporated in Malaysia)

NOTICE IS HEREBY GIVEN that the Eighteenth ("18th") Annual General Meeting ("AGM") of the Company will be convened and held at Unit 15-1, Level 15, Menara Choy Fook On, Jalan Yong Shook Lin, Seksyen 7, 46050 Petaling Jaya, Selangor Darul Ehsan on Friday, 28 August 2026 at 10:30 a.m. to transact the following businesses:

1.	To receive the Audited Financial Statements for the financial year ended 31 March 2026 together with the Reports of Directors and Auditors thereon.	**(Refer to Explanatory Note i)**
2.	To re-elect the following directors who retire in accordance with Rule 133 of the Company's Constitution, being eligible, offer themselves for re- election:	
	a) TAN CHIA HONG @ GAN CHIA HONG	**(Resolution 1)**
	b) TAN CHOON FUH	**(Resolution 2)**
3.	To approve the payment of Directors' fees and any other benefits payable to the Directors of up to RM 175,000.00 for the period from 29 August 2026 until the conclusion of the next Annual General Meeting of the Company.	**(Resolution 3)**
4.	To re-appoint Messrs. PKF PLT as Auditor of the Company and to authorise the Directors to fix PKF PLT's remuneration.	**(Resolution 4)**

SPECIAL BUSINESS

To consider and, if thought fit, to pass the following resolution:

5. **Ordinary Resolution – Authority to Issue Shares pursuant to Section 75 and 76 of the Companies Act 2016**

"THAT subject always to the Companies Act 2016, the Company's Constitution, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and the approval of the relevant government and/or regulatory authorities, the Directors be and are hereby authorised pursuant to Sections 75 and 76 of the Companies Act 2016 to allot shares in the Company at any time at such price, upon such terms and conditions, for such purposes and to such person(s) whomsoever as the Directors may in their absolute discretion deem fit and expedient in the interest of the Company, provided that the aggregate number of shares issued pursuant to this resolution does not exceed 10% of the total issued share capital of the Company for the time being and THAT the Directors be and are also empowered to obtain the approval from Bursa Malaysia Securities Berhad for the listing of and quotation for the additional shares so issued and THAT such authority shall continue to be in force until the conclusion of the next Annual General Meeting of the Company." **(Resolution 5)**

6. **Ordinary Resolution – Proposed Shareholders' Mandate for Recurrent Related Party Transactions**

"THAT, subject to the Main Market Listing Requirements of the Bursa Malaysia Securities Berhad ("Bursa Securities"), the Company and/or its subsidiary companies be and are hereby authorised to enter into recurrent related party transactions of a revenue or trading nature set out in the Circular to the Shareholders of the Company dated 30 July 2026 which are necessary for their day-to-day operations in the ordinary course of business of MMM Group on terms not more favourable to the related parties than those generally available to the public and are not to the detriment of the minority shareholders of the Company. **(Resolution 6)**

AND THAT, such approval, shall continue to be in force until:

i) conclusion of the next AGM of the Company at which time it will lapse, unless by a resolution passed at the next AGM, the mandate is renewed;

ii) the expiry of the period within which the next AGM of the Company following the forthcoming AGM at which this mandate is approved, is required to be held pursuant to Section 340(2) of the Companies Act 2016, without regard to such extension as may be allowed pursuant to Section 340(4) of the Companies Act 2016; or

iii) revoked or varied by a resolution or resolutions passed by the shareholders of the Company in general meeting.

Whichever is earlier.

AND THAT, the Directors of the Company be and are hereby authorised to do all acts, deeds, things and execute all necessary documents as they may consider necessary or expedient in the best interest of the Company with full powers to assent to any conditions, variations, modifications and/or amendments in any manner as may be required or permitted under relevant authorities to give full effect to the Proposed Shareholders' Mandate."

7. To transact any other business for which due notice shall have been given.

BY ORDER OF THE BOARD

TIEW SZE HANN (MAICSA NO. 7058007) (SSM Practising Certificate No. 201908000034)
SOW XIN YEE (LS 0010691) (SSM Practising Certificate No. 202308000541)
Company Secretaries

Kuala Lumpur
30 July 2026

NOTES:-

1. *A member of the Company entitled to attend and vote at this meeting may appoint not more than two (2) proxies to vote in his stead. Where a member appoints two (2) proxies, the appointment shall be invalid unless he specifies the proportions of his shareholdings to be represented by each proxy. There shall be no restriction as to the qualification of the proxy.*

2. *Where a member 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.*

3. *A proxy may but need not be a member of the Company.*

4. *If the appointer is a corporation, the form of proxy must be executed under its Common Seal or under the hand of its attorney.*

5. *The instrument appointing a proxy together with the power of attorney (if any) under which it is signed or a certified true copy thereof shall be deposited at the Company's Registrar Office at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia not less than 48 hours before the time set for the meeting.*

6. *Depositor whose name appears on the Record of Depositors as at 20 August 2026 shall be regarded as member of the Company and entitled to attend and vote at the meeting or to appoint proxy(ies) to attend and vote at the meeting.*

7. *All resolutions at the 18th Annual General Meeting or any adjournment thereof shall be voted by poll.*

EXPLANATORY NOTES

i. **Agenda 1 – Audited Financial Statements for financial year ended 31 March 2026**

The audited financial statements are laid in accordance with Section 340(1)(a) of the Companies Act 2016 for discussion only under Agenda 1. They do not require shareholders' approval and hence, will not be put for voting.

ii. **Agenda 3 (Resolution 3) – To approve the payment of Directors' fees and any other benefits payable to the Directors of up to RM 175,000.00 for the period from 29 August 2026 until the conclusion of the next Annual General Meeting of the Company.**

The proposed Directors' fees and any other benefits of up to RM 175,000.00 for the services rendered from the 29 August 2026 until the next AGM of the Company will only be made by the Company as and when incurred if the proposed Ordinary Resolution 3 has been passed at the 18th AGM.

In determining the total estimated amount of the Directors' Benefits, the Board has considered the number of scheduled meetings for the Board and Board Committees as well as the number of Directors involved in the meetings.

iii. Agenda 4 (Resolution 4) - To re-appoint Messrs. PKF PLT as Auditor of the Company

Based on the results of the External Auditors' Evaluation for the financial year ended 31 March 2026, the Audit & Risk Management Committee and Board are satisfied with the quality of service, adequacy of resources provided, communication, independence, objectivity and professionalism demonstrated by the External Auditors, PKF PLT, in carrying out their duties. Being satisfied with PKF PLT's performance, the Board recommends their re-appointment for shareholders' approval at the 18th AGM of the Company. PKF PLT have expressed their willingness to continue in office and to hold office as Auditors of the Company for the ensuing year until the conclusion of the next AGM at a fee to be determined by the Board of Directors of the Company.

iv. **Agenda 5 (Resolution 5) - Authority to Issue Shares pursuant to Sections 75 and 76 of the Companies Act 2016**

The proposed Resolution 5 is for the purpose of granting a renewed general mandate and authorise the Directors of the Company to issue and allot shares up to an aggregate amount not exceeding 10% of the issued capital of the Company for the time being for such purposes as the Directors would consider to be in the interest of the Company. This authority, unless revoked or varied at a general meeting, will expire at the next conclusion of the Annual General Meeting of the Company.

As at the date of this Notice, no new shares in the Company were issued pursuant to the authority granted to the Directors at the Seventeenth (17th) AGM held on 29 August 2025 and which will lapse at the conclusion of the 18th AGM. Nevertheless, a renewal for the said mandate is sought to avoid any delay and cost involved in convening a general meeting to approve such an issue of shares. The aforesaid authority is to give the Directors the authority and flexibility to raise fund more expediently via issuance of shares for purpose of funding future investments, working capital and/or any acquisition.

V. **Agenda 6 (Resolution 6) - Proposed Shareholders' Mandate for Recurrent Related Party Transactions**

The Proposed Resolution 6 is to authorise the Company and/or its subsidiaries ("Group") to enter into the recurrent related party transactions of a revenue or trading nature which are necessary for the Group's day-to-day operations, subject to the transactions being in the ordinary course of business and on normal commercial terms which are not more favourable to the related parties than those generally available to the public and are not to the detriment of the minority shareholders of the Company. Further details on the Shareholders' Mandate are provided in the Circular to Shareholders dated 30 July 2026.

MMM GROUP BERHAD

Registration No. 200801011849 (813137-V)
(Incorporated in Malaysia)

PROXY FORM

I/We ____ NRIC/Passport/Registration No. ________________
[Full name in block as per NRIC/Passport]

of ____
[Address]

Email Address: ____ Contact No: ________________

Being member(s) of **MMM Group Berhad** , hereby appoint:-

Full Name (in Block as per NRIC/Passport)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address:		**Contact No.:**	

and/or^

Full Name (in Block as per NRIC/Passport)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address:		**Contact No.:**	

or failing him/her, the Chairman of the Meeting, as *my/our proxy to vote for *me/us and on *my/our behalf at the Eighteenth (18th) Annual General Meeting ("AGM") of the Company. The 18th AGM will be convened and held at Unit 15-1, Level 15, Menara Choy Fook On, Jalan Yong Shook Lin, Seksyen 7, 46050 Petaling Jaya, Selangor Darul Ehsan on Friday, 28 August 2026 at 10:30 a.m. and at any adjournment thereof.

*My/our proxy is to vote as indicated hereunder

Resolution		**For**	**Against**
Resolution 1	Re-election of Mr. Tan Chia Hong @ Gan Chia Hong as Director of the Company pursuant to Rule 133 of the Company's Constitution.		
Resolution 2	Re-election of Mr. Tan Choon Fuh as Director of the Company pursuant to Rule 133 of the Company's Constitution.		
Resolution 3	To approve the payment of Directors' fees and any other benefits payable to the Directors of up to RM 175,000.00 for the period from 29 August 2026 until the conclusion of the next Annual General Meeting of the Company.		
Resolution 4	To re-appoint Messrs. PKF PLT as Auditor of the Company and to authorise the Directors to fix PKF PLT's remuneration.		
Resolution 5	Authority to issue shares pursuant to Section 75 and 76 of the Companies Act, 2016.		
Resolution 6	Proposed Shareholders' Mandate for Recurrent Related Party Transactions		

Please indicate with an 'X' in the appropriate box against each Resolution how you wish your proxy to vote. If no instruction is given, this form will be taken to authorise the proxy to vote at his/her discretion.

First Proxy	%
Second Proxy	%
Total :	100%

No. of Share Held :	
CDS A/C No.	

Dated this ________ day of __________________, 2026.

____
Signature

NOTES:-

1. *A member of the Company entitled to attend and vote at this meeting may appoint not more than two (2) proxies to vote in his stead. Where a member appoints two (2) proxies, the appointment shall be invalid unless he specifies the proportions of his shareholdings to be represented by each proxy. There shall be no restriction as to the qualification of the proxy.*

2. *Where a member 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.*

3. *A proxy may but need not be a member of the Company.*

4. *If the appointer is a corporation, the form of proxy must be executed under its Common Seal or under the hand of its attorney.*

5. *The instrument appointing a proxy together with the power of attorney (if any) under which it is signed or a certified true copy thereof shall be deposited at the Company's Registrar Office at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia not less than 48 hours before the time set for the meeting.*

6. *Depositor whose name appears on the Record of Depositors as at 20 August 2026 shall be regarded as member of the Company and entitled to attend and vote at the meeting or to appoint proxy(ies) to attend and vote at the meeting.*

7. *All resolutions at the 18th AGM or any adjournment thereof shall be voted by poll.*

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Affix Stamp

The Share Registrar
MMM GROUP BERHAD
[200801011849 (813137-V)]

c/o 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

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MMM GROUP BERHAD
Registration No. 200801011849 (813137-V)

Unit 15-2, level 15, Menara Choy Fook On,
1B, Jalan Yong Shook Lin, Seksyen 7,
46050 Petaling Jaya, Selangor Daruh Ehsan

Tel: (+60)11-5555 5582
Email: hello@mmmgroup.com.my

www.mmmgroup.com.my