Computer Forms (Malaysia) Berhad
Reg No: 196101000393 (4423-H)

2026
ANNUAL REPORT

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CORPORATE INFORMATION

BOARD OF DIRECTORS

- **TAN SRI DATUK SERI (DR) MAZLAN BIN LAZIM**
  Independent Non-Executive Chairman
- **TAN KOK HUI**
  Executive Director
- **FLORENCE WONG WEI WEI**
  Executive Director
- **WONG KOK SEONG**
  Senior Independent Non-Executive Director
- **DATO' RAHIM BIN SUBOH**
  Independent Non-Executive Director

AUDIT COMMITTEE

Wong Kok Seong (Chairman)
Dato' Rahim Bin Suboh
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim

NOMINATION COMMITTEE

Dato' Rahim Bin Suboh (Chairman)
Wong Kok Seong
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim

REMUNERATION COMMITTEE

Dato' Rahim Bin Suboh (Chairman)
Wong Kok Seong
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim

COMPANY SECRETARIES

Tea Sor Hua (MACS 01324)
(SSM Practising Certificate No. 201908001272)

Thien Mui Yee (LS0010901)
(SSM Practising Certificate No. 202508000287)

REGISTERED OFFICE

Third Floor, No. 77, 79 & 81
Jalan SS21/60, Damansara Utama
47400 Petaling Jaya
Selangor Darul Ehsan
Tel No. : 03-7725 1777
Email : info@cospec.com.my

PRINCIPAL OFFICE

Lot 2, Jalan Usahawan 5
PKNS Setapak Industrial Area
Off Jalan Genting Klang
53300 Kuala Lumpur
Wilayah Persekutuan
Tel No. : 03-4023 3611
Fax No. : 03-4021 3033
Website : www.cfm.com.my
Email : info@cfm.com.my

EXTERNAL AUDITORS

SBY Partners PLT
202106000003 (LLP0026726-LCA)
& AF 0660
9-C, Jalan Medan Tuanku
Medan Tuanku
50300 Kuala Lumpur
Wilayah Persekutuan
Tel : 03-2693 8837
Fax : 03-2693 8836
Email : audit@sby.com.my

SHARE REGISTRAR

Sectrars Management Sdn. Bhd.
Lot 9-7, Menara Sentral Vista
No. 150, Jalan Sultan Abdul Samad
Brickfields
50470 Kuala Lumpur
Wilayah Persekutuan
Tel No. : 03-2276 6138
Fax No. : 03-2276 6131
Email : sectrarsmg@gmail.com

PRINCIPAL BANKERS

Malayan Banking Berhad
Public Bank Berhad

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad
Stock Name : CFM
Stock Code : 8044

CORPORATE STRUCTURE

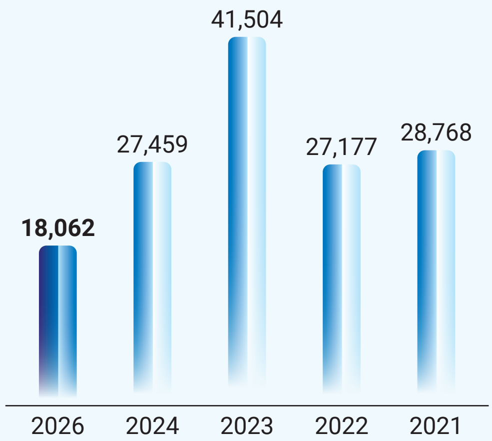
Computer Forms (Malaysia) Berhad
Reg No: 196101000393 (4423-H)

- 100% Contipak Noron Sdn. Bhd.
- 100% CFM Printing & Stationery Sdn. Bhd.
- 100% Chip Seng Trading (Holdings) Sdn. Bhd.
  - 100% Aktif Samudera Sdn. Bhd.
  - 100% CFM Development Sdn. Bhd.
  - 100% CFM Magnetic Ticket Sdn. Bhd.
- 100% Compu-Aids (M) Sdn. Bhd.
- 100% CFM Energy Sdn. Bhd.
- 96% CFM Tech Form Sdn. Bhd.

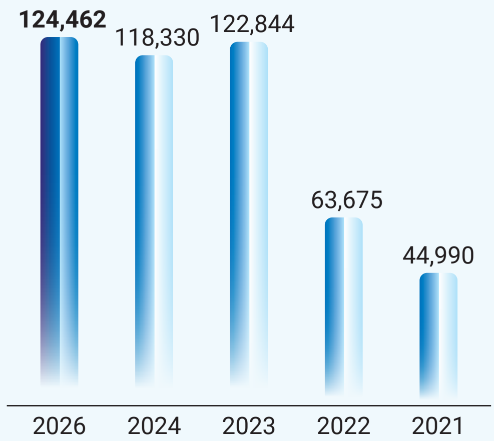
5 YEARS GROUP FINANCIAL HIGHLIGHTS

Group	2026 RM'000	2024 RM'000	2023 RM'000	2022 RM'000	2021 RM'000
Revenue	**18,062**	27,459	41,504	27,177	28,768
(Loss)/Profit Before Tax	**(539)**	(4,794)	(12,244)	62,299	432
(Loss)/Profit Attributable to Owners of the Parent	**(347)**	(4,513)	(12,020)	59,684	355
Shareholders' Funds	**124,462**	118,330	122,844	63,675	44,990
(Loss)/Earnings per share (sen)	**(0.11)**	(1.69)	(4.92)	29.11	(0.17)

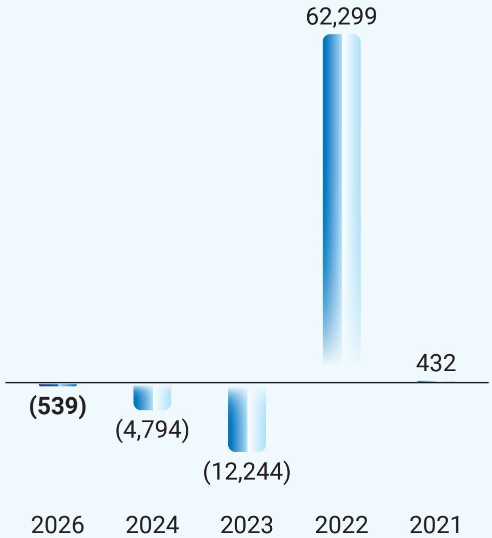
Revenue (RM'000)



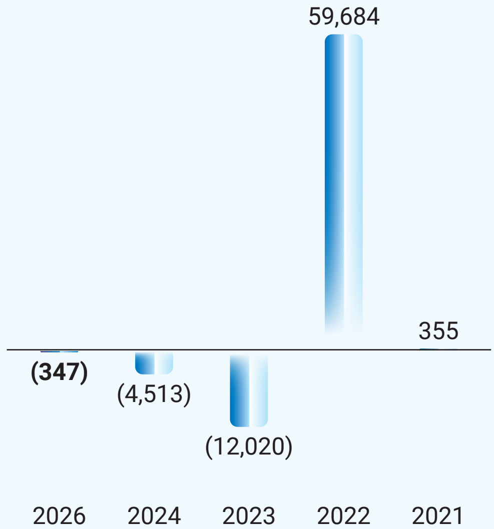
Shareholders' Funds (RM'000)



(Loss)/Profit Before Tax (RM'000)



(Loss)/Profit Attributable to Owners of the Parent (RM'000)



MANAGEMENT DISCUSSION AND ANALYSIS

1. OVERVIEW OF GROUP BUSINESS AND OPERATIONS

Computer Forms (Malaysia) Berhad's ("CFM" or "the Company") principal activity is printing and distributing of computer forms, stock forms and specialised forms, whereby the Company and its subsidiaries ("the Group") principal activities are principally engaged in the manufacturing and distribution of data print services, commercial printing, and flexible packaging solutions.

Effective from the current reporting period, the Company and its subsidiaries ("Group") changed its financial year-end from 30 September to 28 February. As a result, the financial period under review covers a 17-month cumulative period from 1 October 2024 to 28 February 2026 ("FPE 2026").

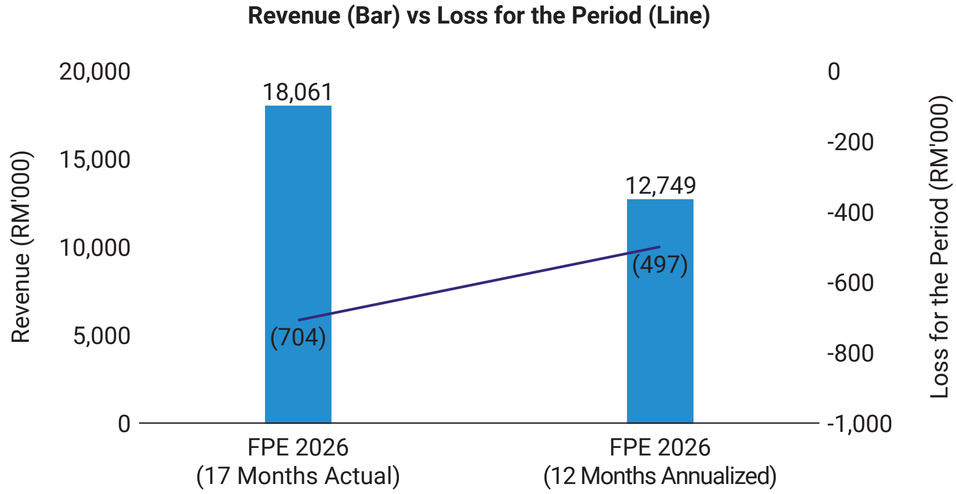
Faced with structural industry adjustments and a challenging macroeconomic landscape, the Group's operational focus remained cantered on managing baseline liquidity, rationalising underutilised manufacturing assets, and aggressively restructuring our long-term portfolio to transition from legacy printing lines into high-yield digital storage platforms and strategic real estate assets.

2. REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE

2.1 Consolidated Performance Summary

To provide a meaningful comparison despite the change in the financial year-end, the table below presents the consolidated results for the 17-month FPE 2026 alongside a normalised 12-month annualised baseline (calculated pro-rata as 12/17):

Consolidated Income Statement Items	Audited FPE 2026 (17 Months) RM'000	FPE 2026 (Annualised 12 Months) RM'000	Variance (Absolute) RM'000	Variance (%)
Revenue	18,061	12,749	(5,312)	(29%)
Gross Profit ("GP")	1,499	1,058	(441)	(29%)
Other Income	4,258	3,005	(1,253)	(29%)
Finance Costs	(233)	(164)	69	29%
Loss Before Tax	(539)	(380)	159	29%
Taxation	(165)	(116)	49	29%
Loss for the Period	(704)	(497)	207	29%



Despite the extended 17-month period, revenue contracted due to softer market demand and a strategic shift away from low-margin contracts. However, the Group narrowed its Loss Before Tax to RM0.54 million, significantly aided by a net gain on impairment of financial assets (RM3.51 million) resulting from the reversal of expected credit losses on fixed deposits, alongside robust interest and disposal income.

2. REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE (CONT'D)

2.2 Segmental Performance Comparison & Commentary

The performance of each business segment across the 17-month period, compared against its annualised 12-month equivalent, is detailed below:

Segment / Line Item	Audited FPE 2026 (17 Months) RM'000	FPE 2026 (Annualised 12 months) RM'000	Variance RM'000
1. Business Forms & Data Print Services			
Total Segment Revenue	16,729	11,809	(4,920)
Loss from Operations	(5,581)	(3,939)	1,642
2. Commercial Printing			
Total Segment Revenue	1,187	838	(349)
Loss from Operations	(313)	(221)	92
3. Flexible Packaging			
Total Segment Revenue	145	102	(43)
Loss from Operations	(1,794)	(1,266)	528

Business Forms and Data Print Services Segment Review

The Business Forms and Data Print Services segment remained the Group's principal revenue contributor during the 17-month financial period under review, generating revenue of RM16.73 million, representing approximately 92.63% of the Group's total segment revenue.

Despite maintaining its position as the Group's core business, the segment continued to operate in a challenging industry environment. The business forms industry has been experiencing structural changes driven by the increasing adoption of digital technologies, electronic documentation, cloud-based business processes, and paperless initiatives across both the public and private sectors. These developments have resulted in a gradual decline in demand for traditional printed business forms and transactional print products, intensifying competition among industry participants and exerting downward pressure on pricing and profit margins.

In addition, the segment continued to incur relatively high operating expenses, including staff costs, factory overheads, maintenance expenses and other fixed operating costs necessary to support ongoing operations. These costs could not be reduced proportionately with the decline in revenue, resulting in an operational loss of RM5.58 million for the financial period.

The Board of Directors ("Board") and Management remain focused on improving operational efficiency through cost rationalisation initiatives, enhancing production efficiency, strengthening customer retention, and pursuing opportunities to diversify its product offerings and customer base to mitigate the impact of the industry's structural transformation.

Commercial Printing Segment Review

During the 17-month financial period under review, the Commercial Printing segment recorded revenue of RM1.19 million, representing approximately 6.57% of the Group's total segment revenue.

The segment continued to operate in a highly competitive market environment, with demand remaining subdued amid the ongoing shift towards digital media and electronic communications. Intense competition within the industry has limited the Group's ability to pass on higher operating costs to customers, resulting in continued pricing pressure and compressed profit margins.

In addition, rising labour costs and other production-related expenses further affected the segment's profitability. As the relatively low sales volume limited the achievement of economies of scale, fixed operating costs were spread over a smaller revenue base, contributing to the lower margin recorded during the financial period.

2. REVIEW OF FINANCIAL AND OPERATIONAL PERFORMANCE (CONT'D)

2.2 Segmental Performance Comparison & Commentary (Cont'd)

Flexible Packaging Segment Performance

The Flexible Packaging segment generated revenue of RM0.15 million as this segment encountered significant operational challenges following an unforeseen disruption to its production facilities. As a result, the Group undertook a comprehensive review of the segment's operations and production capabilities, while prioritising operational continuity and prudent cost management.

During the period, production activities were substantially reduced, with management discontinuing low-margin production runs. Consequently, the segment recorded an operating loss of RM1.79 million for the financial period.

The financial impact of the operating loss was partially mitigated by other income of RM3.43 million, which primarily arose from compensation received in relation to the operational disruption and the disposal of certain production assets. Accordingly, the segment's overall financial performance reflected both the operational challenges experienced during the period and the recognition of these non-operating items.

The Group continues to evaluate its manufacturing footprint and capital allocation to ensure resources are deployed efficiently while focusing on activities that are aligned with its long-term strategic objectives.

3. FINANCIAL POSITION, LIQUIDITY, AND CAPITAL RESOURCES

3.1 Financial Position and Asset Reallocation

The Group's financial position underwent a major strategic realignment during FPE 2026:

- **Assets:** Total Assets stood at RM129.57 million. Management successfully withdrew RM90.68 million previously held in fixed deposits with a cooperative. These funds were strategically redeployed, causing other receivables account surge to RM101.55 million from RM25.66 million, mainly due to refundable deposit paid for the acquisition of new industrial properties (a detached factory and a double-storey factory with a warehouse).
- **Liabilities:** Total Liabilities were halved to RM5.04 million from RM10.11 million in the financial year ended 30 September 2024 ("FYE 2024"), demonstrating successful deleveraging as trade payables and current borrowings were paid down.
- **Equity:** Total Equity strengthened to RM124.53 million, supported by fresh capital injections.

3.2 Cash Flows and Liquidity

The Group maintains excellent liquidity and operates in a **net cash position**, rendering the gearing ratio negligible.

- **Operating Activities:** Recorded a net outflow of RM76.56 million, heavily driven by the refundable deposit paid for the acquisition of new industrial properties
- **Investing Activities:** Generated a net inflow of RM93.98 million, effectively funding the operating outflow, driven by the RM90.68 million withdrawal of cooperative fixed deposits.
- **Financing Activities:** Yielded a net inflow of RM1.89 million, largely from share issuance proceeds which covered loan and lease repayments.

The Group concluded FPE 2026 with robust Cash and Cash Equivalents of RM18.42 million.

3.3 Changes to Issued Share Capital

Apart from share allotments under the employee Share Issuance Scheme ("SIS"), there were no other corporate exercises finalised during FPE 2026.

Date of Share Listing	Type of Corporate Exercise	Number of Shares Issued (Units)
16 January 2025	Exercise of options under SIS	40,137,150
04 February 2026	Exercise of options under SIS	6,020,500
Total SIS Allotments		**46,157,650**

This injected RM4.59 million in proceeds, deployed to strengthen working capital and fund digital system migrations.

4. ANTICIPATED OR KNOWN RISKS

The Board and Management continuously monitor risks that could materially impact the Group's financial health:

- **Market and Operational Risk:** The traditional paper and forms printing industry continues to face systemic decline due to global digitalisation. The Group mitigates this through its aggressive pivot toward digital software services and asset diversification into real estate.
- **Raw Material Price Volatility:** Fluctuations in the cost of paper, ink, and packaging materials directly impact margins. The Group manages this by forward-planning inventory and optimising supplier networks.
- **Credit Risk:** With a concentration of credit risk where four customers represent 80% of trade receivables, the Group strictly enforces credit verification procedures. The Expected Credit Losses ("ECL") matrix is actively managed to control bad debt exposure.
- **Liquidity Risk:** Although currently in a strong net cash position, the Group's upcoming property acquisitions and RM20.0 million capital commitments require careful cash flow management. This is mitigated by maintaining sufficient standby credit facilities and healthy cash reserves.

5. FUTURE PROSPECTS AND STRATEGIC OUTLOOK

The Cheque Printing Challenge

The Group's traditional cheque printing services face immediate and permanent structural headwinds. As commercial banking networks, institutional corporate clients, and the Malaysian government aggressively push forward with electronic payment systems and centralised e-verification platforms, the market demand for physical cheque documentation has experienced a sharp, irreversible systemic contraction.

Strategic Transition to Digital & Software Services

To counter this decline, CFM is actively shifting its operational infrastructure away from physical print manufacturing and pivoting toward secure digital asset management:

- **Software Storage Solutions:** Setting up highly secure, enterprise-grade cloud software storage frameworks and centralised digital backup repositories to transition legacy clients into paperless networks.
- **Electronic Data Archiving:** Re-engineering our Data Print Services segment to focus on encrypted electronic statement generation, secure cloud data warehousing, and automated digital delivery systems.
- **Capital Asset Realignment:** Reallocating capital away from heavy printing machinery and directing investments into secure software infrastructure, server architectures, and digital design software to generate scalable, recurring revenues.

6. DIVIDEND POLICY

The Board has not recommended or declared any dividend payments for the 17-month financial period ended 28 February 2026. The Group will preserve its cash reserves to maintain financial flexibility, fund the aforementioned property acquisitions, accelerate our digital service migration, and establish the core software infrastructure required to achieve sustainable long-term growth.

TAN SRI DATUK SERI (DR) MAZLAN BIN LAZIM

Independent Non-Executive Chairman

Aged 65

Malaysian

Male

Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim was appointed to the Board of the Company on 24 May 2022 as the Independent Non-Executive Chairman. He is a member of Audit Committee, Nomination Committee and Remuneration Committee.

Tan Sri Datuk Seri (Dr) Mazlan is an Adjunct Professor at Kuala Lumpur Metropolitan University College. He holds an Honorary Doctorate in Strategic Management from Open University Malaysia, as well as a Master of Science (Human Resources Development) and a Bachelor of Science (Resources Economic) from Universiti Putra Malaysia.

Tan Sri Datuk Seri (Dr) Mazlan had a distinguished career spanning more than three decades with the Polis Di Raja Malaysia (Royal Malaysia Police) ("PDRM"), during which he held various senior leadership positions. Prior to his retirement from the PDRM, he served as the Deputy Inspector-General of Police of Malaysia (DIG) under Inspector-General (IGP) Acryl Sani Abdullah Sani from June 2021 to December 2021. Throughout his tenure with PDRM, he also served as the Director of the Logistics and Technology Department, Bukit Aman, as well as the Chief Police Officer of Kelantan and Kuala Lumpur.

Currently, Tan Sri Datuk Seri (Dr) Mazlan serves as the Independent Non-Executive Chairman of PRG Holdings Berhad. He was previously the Independent Non-Executive Chairman of Rapid Synergy Berhad and was subsequently redesignated to Independent Non-Executive Deputy Chairman.

During the financial period ended 28 February 2026, he attended all six (6) Board Meetings held.

TAN KOK HUI

Executive Director and Key Senior Management

Aged 31

Malaysian

Male

Mr. Tan Kok Hui was appointed to the Board of the Company on 15 November 2024 as an Executive Director.

Mr. Tan holds a Bachelor of Science Degree in Information Technology from Asia Pacific University. He possesses a strong entrepreneurial background and has demonstrated the ability to drive innovation and business growth across various industries through the application of digital technologies and strategic management practices.

He began his career in 2015 as a business advisor, providing strategic guidance to companies undergoing digital transformation. Leveraging his expertise in e-commerce, digital marketing, and online business development, he assisted businesses in adapting to evolving market trends, enhancing operational efficiency and achieving sustainable growth in increasingly competitive environments.

Currently, Mr. Tan serves as a director of a fine dining Japanese restaurant, where he oversees the overall management and operations of the business. His responsibilities encompass strategic planning, financial management, human resources, marketing and operational oversight. Through his leadership, he drives business performance, operational excellence and long-term growth initiatives while ensuring the effective management of the restaurant's day-to-day operations.

Mr. Tan does not hold any directorship in other public companies and listed issuers in Malaysia.

During the financial period ended 28 February 2026, he attended all six (6) Board Meetings held.

FLORENCE WONG WEI WEI

Executive Director and Key Senior Management

Aged 42

Malaysian

Female

Ms. Florence Wong Wei Wei was appointed to the Board of the Company on 15 November 2024 as an Independent Non-Executive Director and was subsequently re-designated as an Executive Director on 31 December 2025.

Ms. Florence holds a Master in Business Administration ("MBA") from University Azteca.

Ms. Florence has extensive experience in sales, marketing and business development across various industries. She began her career with Alliance Investment Bank Berhad, where she gained exposure to investment banking operations and the financial services industry.

She subsequently joined a multinational company, where she was involved in the development and execution of marketing strategies aimed at enhancing product visibility and supporting business growth. During her tenure, she managed key customer accounts and contributed to the achievement of the company's sales and marketing objectives through strategic customer engagement and market development initiatives.

Currently, Ms. Florence serves as the Sales Director of a company involved in the supply of bolts and nuts to the oil and gas, as well as construction industries. She is responsible for overseeing the company's sales operations, formulating sales strategies, managing customer relationships and identifying new business opportunities. In addition, she leads the sales team and works closely with industry stakeholders to strengthen the company's market presence and support its business growth objectives.

Ms. Florence possesses substantial experience in strategic sales planning, client relationship management and business development, with particular exposure to the oil and gas and construction sectors.

Ms. Florence does not hold any directorships in other public companies and listed issuers in Malaysia.

During the financial period ended 28 February 2026, she attended all six (6) Board Meetings held.

WONG KOK SEONG

Senior Independent Non-Executive Director

Aged 57

Malaysian

Male

Mr. Wong Kok Seong was appointed to the Board of the Company on 20 May 2022 as an Independent Non-Executive Director and was subsequently re-designated as the Senior Independent Non-Executive Director on 23 May 2022. He is the Chairman of the Audit Committee and a member of the Nomination Committee and Remuneration Committee.

Mr. Wong is a Chartered Accountant and a member of the Malaysian Institute of Accountants (MIA). He is also a Fellow Member of the Association of Chartered Certified Accountants (FCCA). He holds a Master of Business Administration from the Open University, United Kingdom

Mr. Wong has extensive experience in accounting, finance and corporate advisory. During his 15-year tenure in the United Kingdom, he gained significant professional exposure with Appleby & Wood, a United Kingdom accounting firm, where he served as an Audit Partner from 1999 to 2005. He also held senior finance positions, including Finance Director roles in several United Kingdom-based companies.

Throughout his career, Mr. Wong has been actively involved in the preparation of business plans, budgeting, financial reporting, due diligence exercises, accounting and taxation matters, project financing, as well as the implementation of corporate and financial strategies. His broad experience spans both professional practice and commercial sectors.

Upon returning to Malaysia in 2006 and obtaining his audit license, Mr. Wong joined Messrs. Hasnan THL Wong & Partners and currently serves as its Managing Partner. In addition to his professional practice, he has been actively involved in a diverse range of industries, including cross-border trading, manufacturing and property development.

Mr. Wong also serves as the Senior Independent Non-Executive Director of M N C Wireless Berhad. In addition, he serves as an Independent Non-Executive Director of PNE PCB Berhad, PDZ Holdings Bhd. and FITTERS Diversified Berhad.

On 12 September 2025, Mr. Wong was publicly reprimanded by Bursa Malaysia Securities Berhad ("Bursa Securities") and fined RM400,000 for failing to comply with disclosure obligations under Main Market Listing Requirements of Bursa Securities in relation to his directorship in FITTERS Diversified Berhad. The High Court of Malaya at Kuala Lumpur has granted leave for Mr. Wong to commence a judicial review against Bursa Securities.

During the financial period ended 28 February 2026, he attended all six (6) Board Meetings held.

DATO' RAHIM BIN SUBOH

Independent Non-Executive Director

Aged 67

Malaysian

Male

Dato' Rahim Bin Suboh was appointed to the Board of the Company on 4 July 2023 as an Independent Non-Executive Director. He is a Chairman of the Nomination Committee and Remuneration Committee, and a member of the Audit Committee.

Dato' Rahim completed his high school education in 1977. He possesses extensive business and leadership experience gained from a career spanning multiple industries, including banking and finance, transportation, mechanical and electrical services, automotive, trading, telecommunications, construction and landscaping, property development, and foreign currency exchange.

Dato' Rahim began his career with Bank Negara Malaysia in 1979 as an Officer involved in banking and currency operations. Subsequently, he joined Airport Coach Sdn. Bhd., where he was responsible for managing transportation operations serving Kuala Lumpur International Airport ("KLIA").

In 2004, Dato' Rahim was appointed Chairman of Hanitek Sdn. Bhd., a company engaged in the provision of mechanical and electrical services to Tenaga Nasional Berhad ("TNB"), as well as automotive servicing, trading and telecommunications-related businesses.

While serving as Chairman of Hanitek Sdn. Bhd., Dato' Rahim was appointed as Special Officer to the Deputy Minister of Finance in 2009, a position he held until 2018. Concurrently, he has served as an International Advisor to Koperasi Pendidikan Islam Malaysia Bhd (UKHWAH) since 2009.

Dato' Rahim was also involved in the development of Crewstone International's peer-to-peer financing business during his tenure as a Director of the company, where he contributed his extensive industry knowledge and business experience to support the company's strategic initiative.

Currently, Dato' Rahim serves as a Director of ACE Money Exchange, Timbunan Pelangi (M) Sdn. Bhd. and Nik Hussain Holding Sdn. Bhd. He is also an Advisor to the Board of Directors of Auto Mastercop Sdn. Bhd., Chairman of Teroka Idaman Resources, Independent Director of ACE Investment Bank, and Special Officer to the Minister of Community Development and People Well-Being.

In recognition of his contributions and services to the nation, Dato' Rahim was conferred the Darjah Indera Mahkota Pahang ("D.I.M.P.") in 2012.

Dato' Rahim is also an Independent Non-Executive Director of BCM Alliance Berhad and Berjaya Assets Berhad.

During the financial period ended 28 February 2026, he attended all six (6) Board Meetings held.

Notes:

(1) None of the Directors have any family relationships with other Directors and/or major shareholders of the Company.
(2) None of the Directors have any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries, except as disclosed in the Notes of the Financial Statement of this Annual Report.
(3) Save as disclosed above, none of the Directors have been convicted of any offences within the past five (5) years or been imposed on any public sanction or penalty by the relevant regulatory bodies during the financial period ended 28 February 2026.

KEY SENIOR MANAGEMENT'S PROFILE

The Key Senior Management of the Company are the Executive Directors of the Company and their respective profiles are set out in the Board of Directors' Profile of this Annual Report.

ABOUT THIS STATEMENT

At Computer Forms (Malaysia) Berhad ("CFM" or "the Company"), we recognise the importance of integrating sustainability considerations into our business operations and decision-making. Economic, environmental and social considerations are taken into account in the conduct of our business, as these elements support long-term value creation and business resilience.

Operating in the printing and packaging industry, the Company and its subsidiaries ("Group") continues to consider sustainability-related factors amid challenging market conditions. These economic, environmental, social and governance ("EESG") considerations support the Group's efforts to manage sustainability-related matters responsibly and sustain the business over the long term.

REPORTING SCOPE & BOUNDARIES

The Board of Directors ("the Board") presents this Sustainability Statement ("Statement") for the financial period ended 28 February 2026 ("FPE 2026"). This Statement outlines the Group's approach to addressing sustainability-related challenges and opportunities. Unless otherwise stated, this Statement covers the 17-month reporting period from 1 October 2024 to 28 February 2026, following the change in the Group's financial year-end. It covers the following subsidiaries:

- CFM Tech Form Sdn Bhd.
- CFM Printing & Stationery Sdn. Bhd.

The following subsidiaries are excluded from this sustainability statement, as they were inactive or dormant during this reporting period and did not have material operational impacts:

- Contipak Noron Sdn. Bhd.
- CFM Energy Sdn. Bhd.
- Compu-Aids (M) Sdn. Bhd.
- Aktif Samudera Sdn. Bhd.
- CFM Development Sdn. Bhd.
- CFM Magnetic Ticket Sdn. Bhd.
- Chip Seng Trading (Holdings) Sdn. Bhd.

FRAMEWORK AND GUIDELINES

This Statement has been prepared in accordance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"). The Group monitors regulatory developments and evolving sustainability reporting expectations and updates its practices where appropriate.

STATEMENT OF ASSURANCE

This Statement has not been externally assured and relies on internal data sources and management review. The Group will continue to assess the appropriateness of obtaining external assurance, taking into account evolving local regulatory requirements and best practice.

FEEDBACK

We welcome and encourage our stakeholders to provide feedback pertaining to this Statement and the issues covered to info@cfm.com.my.

OUR APPROACH TO SUSTAINABILITY

Sustainability Governance

The Board

CFM Management Team

The Board

The Board, led by the Independent Non-Executive Chairman, holds ultimate accountability for steering the Group's sustainability direction and overall governance framework. Responsible for overseeing both financial and non-financial performance, the Board establishes the overarching Environmental, Social, and Governance (ESG) goals, policies, and targets at the highest level of leadership. These strategic mandates are formally communicated down to the CFM Management Team as clear operational parameters, ensuring that responsible and sustainable business practices are prioritised across the organisation. To maintain strict accountability, the Board regularly reviews performance reports submitted by management, allowing them to evaluate progress, refine strategies if targets are missed, and ensure long-term alignment with the Group's sustainability vision.

CFM Management Team

Operating directly under the Board's strategic oversight, the CFM Management Team serves as the executive arm responsible for the hands-on execution of the Group's sustainability agenda. The Management Team translates the Board's high-level objectives into practical, day-to-day operations by integrating ESG considerations directly into departmental budgets, procurement processes, and production workflows. They actively manage sustainability-related risks, drive initiatives across all business units, and provide direct guidance to operational staff to ensure compliant execution on the ground. To close the communication loop, the Management Team continuously monitors the progress and real-world impact of these initiatives, compiling operational data and performance metrics into regular reports for the Board, which provides leadership with total visibility over the Group's ongoing sustainability footprint.

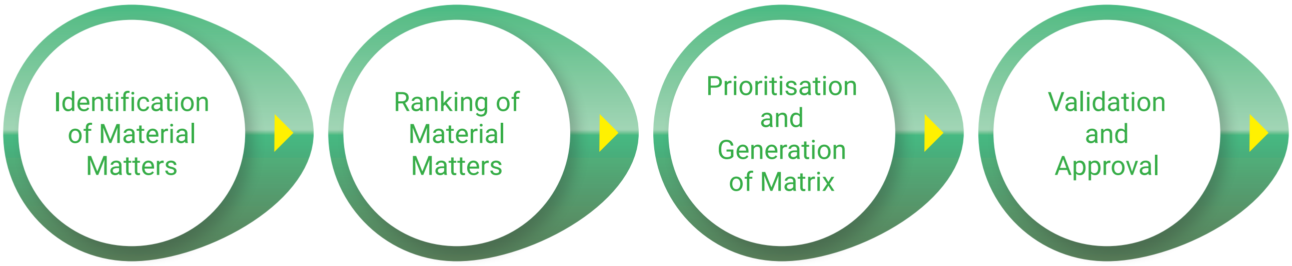
Stakeholder Engagement

Stakeholder	Engagement Objective	Methods of Engagement
Employees	• Compensation, welfare and employee care • Safe and conducive workplace • Continuing professional development	• Staff performance appraisal • Management and committee meetings • Professional development • Team building activities
Customers	• Product and service quality • Payment terms and timeliness • Business continuity	• Meetings • Proposals/ quotations / agreements • Corporate website • Annual customer satisfaction survey
Suppliers	• Product and service quality • Competitive price and payment terms • Supplier relationships • Supplier Credibility	• Meetings • Proposals / quotations / agreements • Annual supplier evaluation survey
Shareholders & Investors	• Economic contribution • Regulatory compliance	• Annual general meetings / extraordinary general meetings • Annual reports • Quarterly reports • Announcements to Bursa Malaysia Securities Berhad • Corporate website
Government & Regulators	• Compliance with laws and regulations	• Compliance with requirements • Dialogues, seminars, and meetings • Reports • Factory visits
Financial Institutions	• Ongoing financing and banking relationships	• Annual reports • Quarterly reports • Meetings / briefings • Corporate website

MATERIAL MATTERS AND ASSESSMENT PROCESSES

The materiality assessment process supports the Group's sustainability strategy, enabling the Group to identify and prioritise the sustainability matters most relevant to our business and stakeholders. Our structured four-phase approach begins with identifying key sustainability matters informed by global trends, regulatory requirements, and industry benchmarks. These matters are subsequently evaluated, ranked, and prioritised through stakeholder engagement to determine their significance. The process culminates in the development of a materiality matrix, which is reviewed by senior management to support transparency and strategic alignment with the Group's sustainability priorities.

For FPE 2026 reporting period, the Group undertook a review of the materiality matrix. Although the reporting period included changes in production volumes, the nature of the Group's sustainability risks and impacts remained broadly consistent, and therefore the material matters were not amended for FPE 2026.Following assessment by the Board and Management, it was concluded that the existing material matters remain appropriate and continue to reflect the Group's priorities.



<u>Phase 1: Identification of Material Matters</u>

The organisation identified eleven (11) material matters based on their relevance to both the Group and our stakeholders. These matters were selected with reference to global developments and standards, while also adhering to Bursa Securities' requirements and benchmarking against industry best practices.

<u>Phase 2: Ranking of Material Matters</u>

Internal stakeholders were engaged through a structured materiality survey to assess the significance of the identified material matters. Respondents were asked to evaluate each matter based on its importance to the business and to stakeholders, drawing on their operational insight and understanding of emerging risks and opportunities. This ranking exercise allowed the organisation to gather diverse perspectives from across different functions, ensuring that the assessment reflects both strategic priorities and on-the-ground realities. The consolidated rankings provided a clear indication of which matters hold the greatest relevance and influence over the Group's long-term performance, forming the basis for the subsequent prioritisation process.

<u>Phase 3: Prioritisation and Generation of Matrix</u>

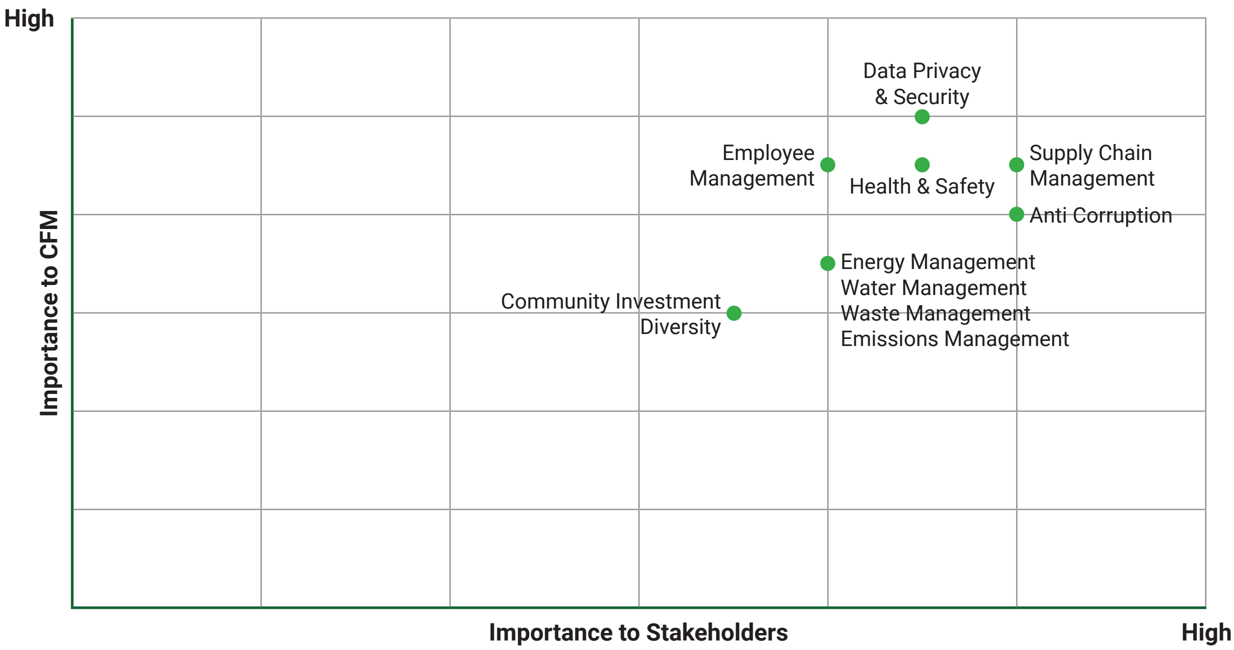
The stakeholder responses were analysed to determine the relative importance of each material matter to both the Group and its stakeholders. This process enabled the organisation to identify matters of highest strategic significance and distinguish those requiring closer monitoring. Based on this analysis, a materiality matrix was developed, visually mapping the priority level of each matter and guiding the Group's focus on areas that deliver the most meaningful impact.

<u>Phase 4: Validation and Approval</u>

The materiality matrix was then presented to the Board for review. Following the Board's validation and approval, the findings were integrated into the organisation's sustainability strategy. This structured and comprehensive process ensures that the Group continues to identify, evaluate, and address key sustainability issues in a manner aligned with organisational objectives and stakeholder expectations.

MATERIAL MATTERS AND ASSESSMENT PROCESSES (CONT'D)

Materiality Matrix



Material Matters	Description
Community Investment	Supporting communities that are economically disadvantaged through engagement programmes that create a positive social impact.
Supply Chain Management	Promoting responsible and sustainable procurement practices including assessing suppliers and their environmental and social impacts in accordance with the established criteria.
Anti-Corruption	Promoting ethical business and transparency by avoiding all forms of corruption.
Data Privacy and Security	Protecting customers' sensitive information and preventing data breaches.
Employee Management	Efforts in recruiting and retaining talent as well as enhancing the overall productivity of our workforce.
Diversity	Ensuring fair treatment to all employees, with dignity and without any form of discrimination based on gender, race, religion, age, nationality, disability, etc.
Health and Safety	Creating a healthy, safe and conducive working environment for employees and contractors, particularly by minimising any health and safety-related risks that could arise.
Energy Management	Reduction of environmental footprints through more efficient use of energy.
Water Management	Efficient use of water and conservation of water resources.
Waste Management	Efforts to reduce, reuse, recycle and responsibly dispose of waste.
Emissions Management	Efforts to monitor, reduce, and control the release of greenhouse gases and other pollutants into the atmosphere, focusing on minimising environmental impact and adhering to regulatory standards.

GOVERNANCE

ANTI-CORRUPTION

Maintaining an effective anti-corruption practice is essential to upholding integrity, transparency, and accountability across our operations. Corruption erodes stakeholder trust, harms corporate reputation, and exposes the business to legal and financial risks. By promoting ethical conduct and compliance with anti-corruption requirements, the Group seeks to safeguard its organisation and business reputation.

To support this commitment, we have established a comprehensive Anti-Bribery and Anti-Corruption ("ABAC") Policy, publicly available on our website, which enforces a strict zero-tolerance approach against all forms of bribery and corruption. Formulated in accordance with Section 17A of the Malaysian Anti-Corruption Commission Act 2009 (Amendment 2018), the policy provides clear guidelines for preventing, detecting, and addressing corruption. Crucially, the scope of this policy applies not only to all Directors and Employees at every level, but extends to all Associated Third Parties, including suppliers, contractors, and agents dealing with the Group.

This ABAC Policy operates in conjunction with our supporting governance documents, including the Whistle Blowing Policy and Code of Ethics and Conduct. Together, they promote transparency and provide secure, confidential channels for employees and stakeholders to report any unethical or unlawful behaviour without fear of retaliation.

To further strengthen its governance framework, the Group conducts regular anti-corruption training to enhance awareness of relevant laws, identify potential risks and reinforce a culture of integrity. In FPE 2026, the trained employees comprised 9% Management, 6% Executive, 77% Non-executive and 8% General Workers. The Group continues to monitor compliance and reinforce expectations on ethical business practices. During the reporting period, there were no confirmed incidents of corruption and, consequently, no related actions taken.

Metric	Unit	FYE2023	FYE2024	FPE2026
Management	Percentage	4%	10%	9%
Executive	Percentage	9%	6%	6%
Non-executive	Percentage	67%	72%	77%
General Workers	Percentage	20%	12%	8%
Confirmed incidents of corruption and action taken	Number	0	0	0

DATA PRIVACY & SECURITY

As a core infrastructure provider specialising in data processing, digital e-fulfilment, bulk mailing services, and commercial security printing, CFM operates as a direct custodian of highly sensitive corporate and personal information. Our day-to-day operations are intertwined with the transactional workflows of highly regulated sectors, with our primary client base consisting of major financial institutions, telecommunications providers, and insurance companies. As we handle proprietary banking data, customer statements, and financial notices, maintaining absolute data privacy is a critical commercial mandate rather than a simple administrative task. Any failure to manage this data responsibly poses severe existential threats to the Group, including catastrophic legal liabilities under national data protection frameworks, heavy regulatory penalties from central authorities, severe operational disruption, and the permanent erosion of institutional trust.

GOVERNANCE (CONT'D)

DATA PRIVACY & SECURITY (CONT'D)

To systematically mitigate these operational risks and guard against data security threats, the Group has established a comprehensive Information Security Management System ("ISMS") certified to the rigorous ISO/IEC 27001:2022 standard. We adopt a structured, risk-based approach to ensure the absolute confidentiality, integrity, and availability of all data processed within our facilities through deeply embedded technical and operational controls. In alignment with the ISO/IEC framework, our data protection ecosystem spans several critical security domains:

- **Digital Ingestion & Cryptography:** We utilise secure SFTP (Secure File Transfer Protocol) channels to safely ingest data from our corporate clients, managed closely by our specialised MIS personnel to guarantee that raw customer information remains fully encrypted during transit. Robust cryptography and password policies, including the enforcement of dual-control passwords on dedicated workstations to ensure that only verified, authenticated staff can interact with customer records.

- **Network & Endpoint Security:** Our perimeter defences are secured by strictly configured network firewalls designed to automatically block unauthorised external access. At the machine level, all computers, laptops, and servers are continuously protected by advanced anti-virus software alongside an active Data Loss Prevention ("DLP") Policy to prevent malicious or accidental data extraction.

- **Asset Lifecycle & Clean Operations:** To eliminate long-term exposure to data breaches, the Group operates a strict operational protocol where no customer data stays overnight within our systems; it is processed, utilised, and cleanly purged. For physical document handling, such as manual envelope insertions, we enforce a strict two-level quality control system utilising primary and secondary checkers to eliminate human error and maintain data privacy on the production floor.

- **Resilience & Threat Management:** System and database backups are conducted monthly and stored on secured physical hard disks to guarantee disaster recovery capability. To maintain system integrity, all new software applications or programme amendments must pass formal testing and verification before deployment. Furthermore, regular technical vulnerability assessment reports are conducted to discover and patch potential perimeter gaps before they can be exploited.

As a testament to these stringent, multi-layered ISO/IEC practices, the Group recorded zero substantiated complaints concerning breaches of customer privacy or losses of customer data during the reporting period.

Moving forward, CFM remains unwavering in its commitment to continuously strengthening its information security practices. As our operational landscape shifts focus from traditional physical forms to integrated digital mediums, such as integrated SMS and email e-fulfilment solutions. The Group will continuously review and upgrade our ISMS framework and network infrastructure to address new, emerging technological risks. By maintaining compliance with best-in-class data protection requirements, we will continue to enhance stakeholder confidence and deliver the secure, reliable services that our customers depend on.

ECONOMIC

SUPPLY CHAIN MANAGEMENT

Effective supply chain management supports the consistent delivery of high-quality products and services, maintaining operational efficiency, and safeguarding our Company's reputation. It supports supplier relationships while managing risks, ensuring compliance with regulatory and ethical standards, and promoting responsible business practices. A well-managed supply chain also supports cost efficiency and competitive pricing which contribute to the Group's operational resilience.

The Group engages with suppliers to support the delivery of products and services in line with agreed quality and pricing requirements. Our supply chain management strategy is guided by four key objectives:

1. Ensuring product and service quality
2. Maintaining competitive pricing and favourable payment terms
3. Building strong, long-term supplier relationships
4. Upholding supplier credibility and ethical standards

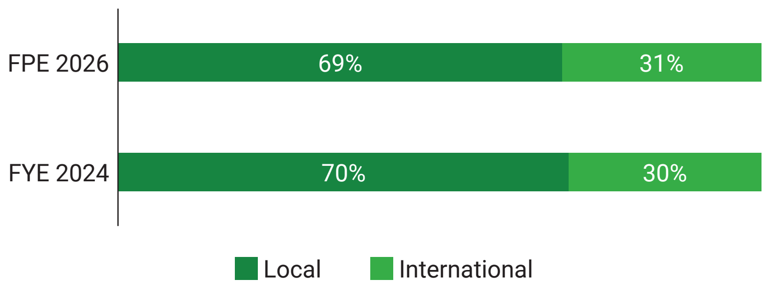
To achieve these objectives, we adopt a structured and transparent approach that includes:

- Regular meetings with suppliers to review performance, expectations, and areas for improvement.
- Proposals, quotations, and agreements to ensure clarity and transparency in pricing, payment terms, and service scope.
- Annual supplier evaluation surveys to assess performance based on quality, delivery timelines, and compliance with ethical and sustainability standards.

Through these concerted efforts, we foster collaboration, trust, and accountability across our supply chain, ensuring that our vendors share CFM's commitment to quality, integrity, and sustainable growth.

This strategic approach is further reflected in the Group's sourcing profile, where we actively maintain a balanced mix of local and international suppliers to mitigate procurement risks.

Local vs International Procurement



Year	FYE 2024	FPE 2026
Local (Percentage)	70 %	69%
International (Percentage)	30 %	31%

In FPE 2026, local sourcing decreased slightly to 69% (from 70% in FYE 2024), whilst international sourcing saw a marginal increase to 31% (from 30% in FYE 2024). Overall, the Group's sourcing profile has remained broadly consistent. The slight shift towards international sourcing primarily reflects evolving operational requirements and changes in the availability of the highly specialised raw materials required for our security printing operations during the reporting period. Ultimately, this balanced sourcing strategy enables the Group to maintain operational flexibility, ensure the continuous supply of critical materials, and uphold both quality and cost competitiveness across all divisions.

COMMUNITY INVESTMENT

We recognise that active engagement with local communities is vital for fostering broader social well-being and building strong stakeholder relationships. During FPE 2026, the Group directed its focus towards strengthening core operational priorities and ensuring responsible resource management. As a result, while no specific community investment activities or financial contributions were undertaken during this reporting period, our long-term commitment to societal value remains unchanged.

Moving forward, we are thoughtfully reviewing sustainable opportunities for community support, ensuring that any future initiatives are meaningful, impactful, and well-aligned with the Group's operational capacities.

ENVIRONMENTAL

Climate change continues to intensify, posing significant risks to ecosystems, communities and business operations. In response to evolving regulatory requirements and growing stakeholder expectations, CFM seeks to manage its environmental footprint responsibly. The Group monitors climate-related risks while enhancing transparency in environmental disclosures.

During FPE 2026, which covers an 17-month reporting period, CFM focused on key environmental areas, including greenhouse gas ("GHG") emissions, water consumption and waste management and expanded its Scope 3 emissions assessment to selected indirect emission categories. To support comparability with prior financial years, selected environmental performance data are also presented on an annualised 12-month basis where relevant. These disclosures support improved visibility of resource use and emissions trends during the reporting period.

EMISSIONS MANAGEMENT

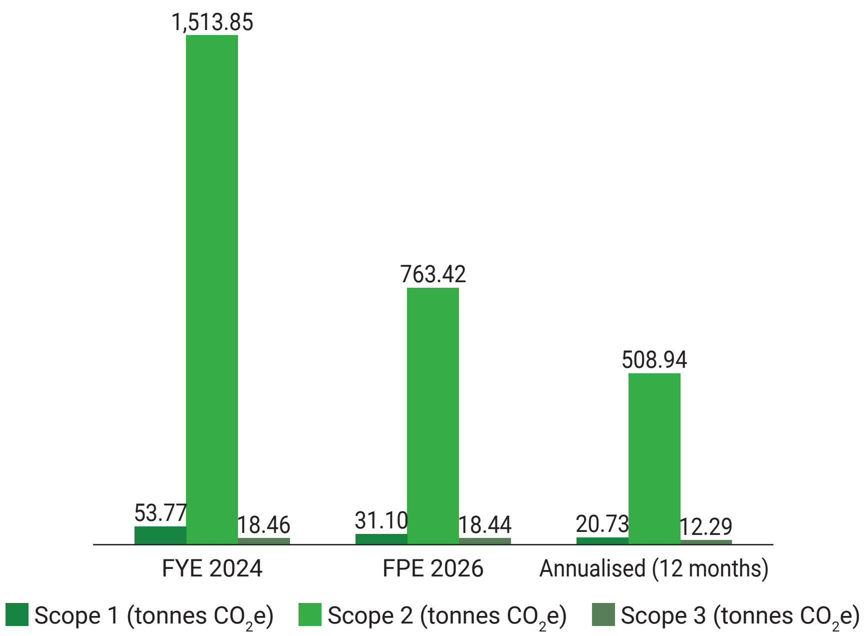
Effective emissions management is essential to minimising the environmental impact of business operations and addressing climate change. GHG emissions, particularly carbon dioxide ("CO_2"), are a major contributor to global warming. Therefore, companies are expected to monitor, manage, and reduce their carbon footprint. Such practices support regulatory compliance and transparency in emissions reporting.

The Group monitors emissions arising from its operations and reports relevant data in accordance with its reporting scope. We monitor our Scope 1 emissions, which stem from direct fuel consumption in company-owned vehicles, and calculate these emissions using recognised emission factors.

For FPE 2026, the Group recorded total GHG emissions of 812.96 tCO_2e, comprising 31.10 tCO_2e from Scope 1, 763.42 tCO_2e from Scope 2, 2.46 tCO_2e from other reported Scope 3 sources, and 15.98 tCO_2e from employee commuting. As FPE 2026 covers an 17-months reporting period, annualised 12-month data are also presented for comparability with FYE 2024. On an annualised basis, total emissions amounted to 541.96 tCO_2e. Scope 2 emissions remained the largest contributor to the Group's overall emissions profile, while Scope 1 and Scope 3 emissions represented a smaller proportion of total emissions.

For the reporting period from 1 October 2024 to 28 February 2026, the following emissions data were recorded:

Emission Management



	FYE 2024	FPE 2026	Annualised (12 months)
Scope 1 Emission	53.77	31.10	20.73
Scope 2 Emission	1,513.85	763.42	508.94
Scope 3 Emission	18.46	18.44	12.29
Total Emission	1,586.08	812.96	541.96

ENVIRONMENTAL (CONT'D)

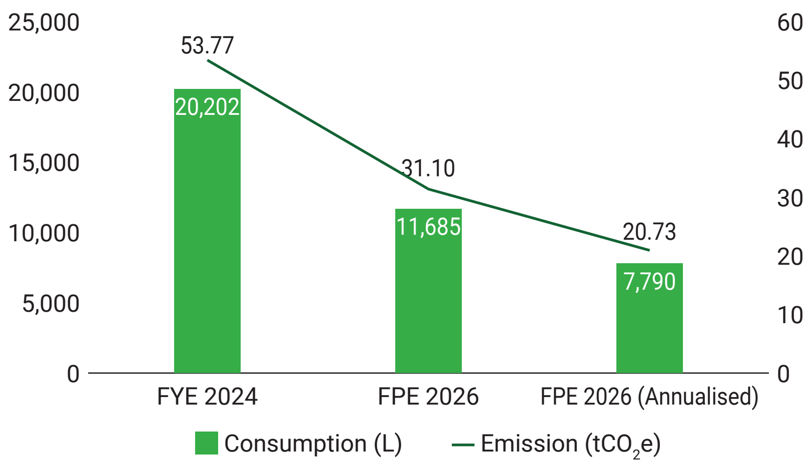
SCOPE 1: MOBILE COMBUSTION

Diesel consumption is a key contributor to the Group's Scope 1 GHG emissions. Diesel usage contributes to the Group's Scope 1 emissions profile and is monitored as part of emissions reporting. As diesel is primarily used for transportation, logistics and material-handling activities, responsible fuel management supports the Group's broader commitment to environmental stewardship and emissions reduction.

To support this, the Group monitors diesel consumption across its operational assets to ensure accurate tracking of fuel usage and the related GHG emissions. Fuel consumption is recorded for diesel-powered vehicles and equipment, including vans and forklifts. Operational teams are encouraged to optimise route planning, reduce unnecessary idling, maintain vehicles regularly and improve handling efficiency in order to minimise fuel consumption. These measures form part of the Group's broader efforts to improve resource efficiency and progressively reduce emissions from fuel-based operations.

In FYE 2024, the Group recorded diesel consumption of 20,202.07 litres, resulting in 53.77 tCO_2e of emissions. During FPE 2026, the Group recorded diesel consumption of 11,684.56 litres, with corresponding emissions of 31.10 tCO_2e. As FPE 2026 covers an 17-month reporting period, the annualised 12-month diesel consumption and emissions were 7,789.71 litres and 20.73 tCO_2e, respectively. On an annualised basis, this represents a reduction of approximately 61.4% compared with FYE 2024. The annualised figures are presented for comparability purposes only and do not represent actual emissions for a discrete 12-month operating period. The decrease was mainly attributable to lower operational activity during the period, which resulted in reduced diesel usage. The Group will continue to implement operational efficiency measures and explore opportunities to further reduce emissions associated with mobile combustion.

Diesel Consumption



Type of Fuel	Metrics	FYE 2024	FPE 2026	Annualised (12 months)
Diesel	**Consumption (litre)**	20,202.07	11,684.56	7,789.71
	Emission (tCO_2e)	53.77	31.10	20.73

The emission factors are based on industry standards as provided by the UK Government GHG Conversion Factors for Company Reporting 2025

- Diesel : 2.66155 kg CO_2 per litre

ENVIRONMENTAL (CONT'D)

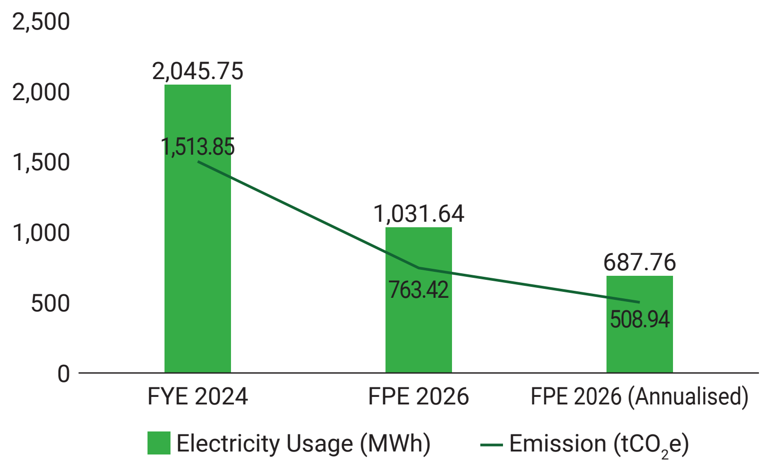
SCOPE 2: ENERGY MANAGEMENT

Energy consumption is monitored to manage operating costs and environmental impacts associated with electricity use. As electricity consumption forms a key part of the Group's operations, efficient energy use not only supports environmental performance but also contributes to long-term operational and financial resilience. By managing and reducing electricity usage, the Group is able to lower its carbon footprint, support compliance with applicable requirements and demonstrate responsible business practices.

In line with this approach, the Group seeks to optimise energy consumption across its operations through proactive management and continuous improvement. Energy-saving measures implemented during the period included process optimisation, the use of energy-efficient equipment and encouraging employees to practise energy conservation in their daily activities. Employees are regularly reminded to switch off lights, machinery and appliances during rest periods or when not in use, while power-saving modes are enabled on office equipment such as computers and photocopiers.

During FPE 2026, which covers 17-month reporting period, the Group recorded total electricity consumption of 1,031.64 MWh, resulting in Scope 2 emissions of 763.42 tCO_2e. As the reporting period exceeds the standard 12 months, the Group has also presented annualised figures to enhance comparability. On a 12-month annualised basis, electricity consumption amounted to 687.76 MWh, with corresponding Scope 2 emissions of 508.94 tCO_2e, compared with 2,045.75 MWh and 1,513.85 tCO_2e, respectively, in FYE 2024.

On an annualised basis, this represents a reduction of approximately 66.4% in both electricity consumption and Scope 2 emissions year-on-year. The decrease was primarily attributable to production downtime during the period, which led to lower overall electricity usage.



Year	Electricity Used (MWh)	Total GHG Emissions (tCO_2e)
FYE 2024	2,045.75	1,513.85
FPE 2026	1,031.64	763.42
FPE 2026 (annualised 12 months)	687.76	508.94

Note: The emission factor is obtained from the Grid Emission Factor ("GEF") in Malaysia 2024 https://meih.st.gov.my/. The factor used for Peninsular Malaysia is 0.740 Gg CO_2e/GWh.

SCOPE 3 EMISSIONS- INDIRECT

Scope 3 emissions represent indirect GHG emissions arising across the Group's value chain, outside of direct operations and purchased electricity. For FPE 2026, the Group expanded its Scope 3 assessment to include selected relevant categories, namely Upstream Transportation and Distribution (Category 3.4), Business Travel (Category 3.6), and Employee Commuting (Category 3.7). By broadening the scope of emissions tracking, the Group aims to strengthen its understanding of value chain impacts, enhance the quality of its environmental disclosures, and identify opportunities to improve carbon management over time.

ENVIRONMENTAL (CONT'D)

UPSTREAM TRANSPORTATION AND DISTRIBUTION (CATEGORY 3.4)

Upstream transportation and distribution refers to indirect GHG emissions arising from the transportation and distribution of purchased goods and materials between suppliers and the Group, where such activities are carried out by third-party logistics providers and are not owned or controlled by the Group. This includes inbound deliveries of raw materials, packaging materials and other purchased inputs required for the Group's operations.

Monitoring emissions from upstream transportation and distribution enables the Group to better understand the environmental impact of its supply chain and strengthen the management of indirect emissions across its value chain. By tracking both transportation distance and the associated carbon emissions, the Group is able to improve visibility over logistics-related impacts and identify opportunities to enhance transport efficiency where feasible.

For FPE 2026, the Group recorded 2.46 tCO_2e of Scope 3.4 emissions, based on a total transportation distance of 9,626.2 km. This represents a decrease from 16.31 tCO_2e and 63,824.2 km recorded in FYE 2024, and from 18.46 tCO_2e and 72,218.2 km in FYE 2023. The reduction reflects the lower volume of upstream transportation activities during the financial period. Moving forward, the Group will continue to strengthen data collection and monitoring processes to improve the accuracy of Scope 3 emissions reporting and support more efficient supply chain management.

On an annualised 12-month basis, Scope 3.4 emissions for FPE 2026 were 1.64 tCO_2e, representing 89.9% reduction compared with 16.31 tCO_2e recorded in FYE 2024. The decrease was in line with the lower inbound transportation distance recorded during the period and may also reflect more efficient delivery scheduling and logistics arrangements.

Year	Distance Travelled (km)	Emissions (tCO_2e)
FYE 2023	72,218.2	18.46
FYE 2024	63,824.2	16.31
FPE 2026	9,626.2	2.46
FPE 2026 (annualised 12 months)	6,417.5	1.64

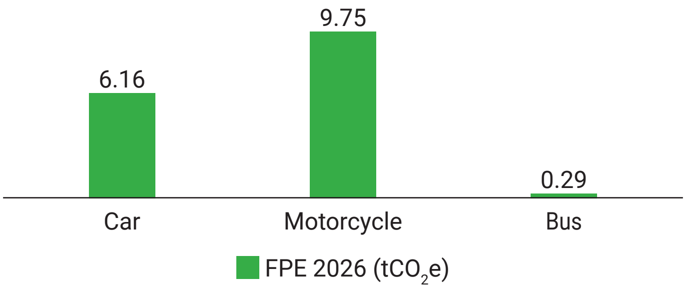
EMPLOYEE COMMUTING

Employee commuting contributes to the Group's indirect GHG emissions (Scope 3) and forms part of its overall environmental footprint. Daily travel to and from the workplace may result in increased carbon emissions, traffic congestion and broader environmental impacts. Managing commuting-related emissions is therefore important in supporting climate action efforts and encouraging more sustainable and efficient travel choices among employees.

The Group has commenced tracking employee commuting emissions based on mode of transport and total distance travelled in order to better understand the associated environmental impact and strengthen its Scope 3 emissions reporting. For FPE 2026, approximately 89% of employees completed the commuting survey form, providing broad coverage of the Group's commuting patterns for the purpose of emissions estimation. The data for FPE 2026 are presented below.

For FPE 2026, the Group recorded a total employee commuting distance of 128,482.25 km, resulting in 15.98 tCO_2e of Scope 3 emissions. Motorcycles accounted for the largest share of commuting-related emissions at 9.75 tCO_2e, followed by cars at 5.94 tCO_2e and bus travel at 0.29 tCO_2e, while walking generated no direct GHG emissions. Private modes of transport remained the main source of commuting-related emissions during the period.

Scope 3 Emission (Employee Commuting)



ENVIRONMENTAL (CONT'D)

EMPLOYEE COMMUTING (CONT'D)

Year	Type of transportation	Total Distance Travelled (km)	Emission (tCO_2e)
FPE 2026	**Car**	37,853.80	6.16
	Motorcycle	85,787.35	9.75
	Bus	2,810.6	0.29
	Walking	2,030.50	0

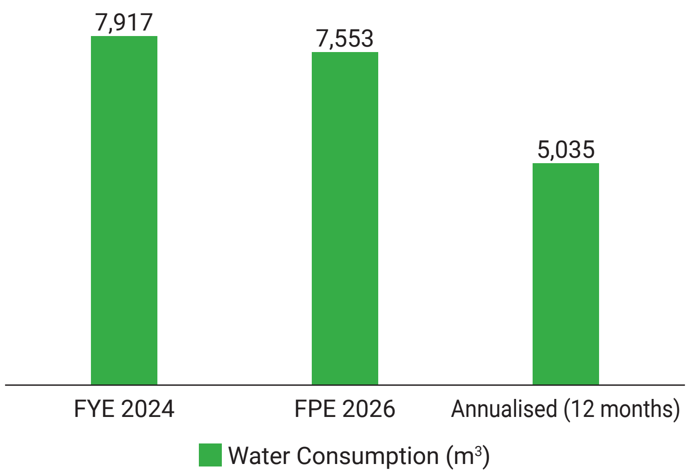
The emission factors are based on industry standards as provided by UK Government GHG Conversion Factors for Company Reporting 2025:

- Petrol Car : 0.16272 kg CO_2-eq per km
- Motorcycle : 0.11367 kg CO_2-eq per km
- Bus : 0.10385 kg CO_2-eq per km

WATER MANAGEMENT

Water is a precious and finite resource, and its excessive use can lead to serious environmental and social challenges, especially in areas facing increasing water scarcity. The Group recognises the importance of managing water responsibly to preserve this essential resource and minimise our environmental footprint. Efficient water management supports sustainable production, helps protect local water sources and ecosystems, and contributes to long-term operational resilience.

Water Consumption



Year	Total Water Consumption (m^3)
FYE 2024	7,917
FPE 2026	7,553
Annualised (12 months)	5,035

The Group is committed to reducing water consumption across all operations through continuous improvement and responsible management practices. We have implemented measures to optimise water usage within our production processes and promote water conservation among employees. Regular awareness initiatives remind staff to use water efficiently, while ongoing reviews help identify opportunities to enhance efficiency and minimise wastage.

In line with our commitment to resource efficiency, the Group continues to monitor and manage water consumption across all operations. For FPE 2026, total water consumption decreased compared with FYE 2024, mainly due to lower production activity during the period.

ENVIRONMENTAL (CONT'D)

WASTE MANAGEMENT

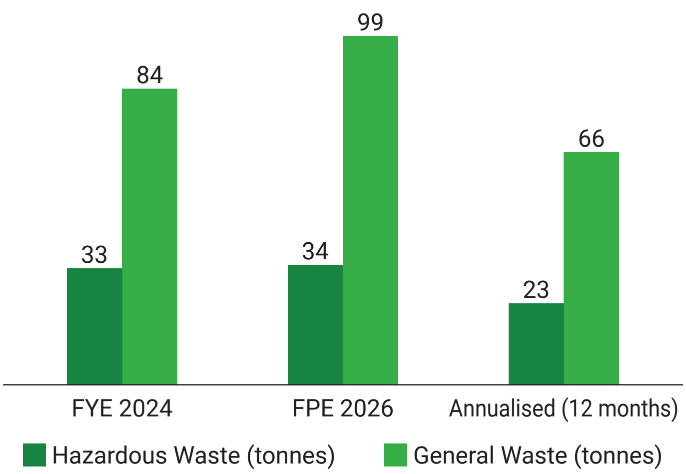
Effective waste management is important in reducing pollution and managing the environmental impacts arising from the Group's operations. The Group's production processes generate various types of waste, including paper, ink and chemicals, which require appropriate handling and disposal to minimise potential environmental risks. Proper waste management also supports compliance with applicable regulatory requirements and helps the Group manage waste-related impacts in a responsible manner.

The Group manages its waste through established handling and disposal practices. Paper waste is channelled to recycling facilities, while ink and chemical waste are collected and disposed of by licensed or government-approved contractors, where applicable. The Group also carries out quality checks at various stages of production to manage material usage and reduce unnecessary waste generation.

Where feasible, certain materials are reused or repurposed prior to disposal. For example, laminated film waste may be reused during production set-up and adjustment processes, while pallets, paper cores and metal scraps may be repurposed for in-house use. Employees are also encouraged to reuse paper for internal purposes and to segregate recyclable materials for collection and recycling.

The Group's flexible packaging division, Food Safety System Certification ("FSSC") 22000 certified under Contipak Noron Sdn. Bhd. since 2021, further demonstrates our commitment to maintaining global food safety and sustainability standards throughout our operations.

Total Waste Generated



	FYE 2024	FPE 2026	Annualised (12 months)
Hazardous Waste (tonnes)	33	34	23
General Waste (tonnes)	84	99	66
Total Waste (tonnes)	117	133	89

In FYE 2024, the Group generated 117 tonnes of total waste, comprising 33 tonnes of hazardous waste (SW 423, SW 305, SW 303, SW 410, SW 409 and SW 417) and 84 tonnes of general waste. For FPE 2026, total annualised waste was decreased to 89 tonnes, including 23 tonnes of hazardous waste and 66 tonnes of general waste.

The annualised comparison shows a decrease in overall waste generation, mainly attributable to lower production volumes during the period. Hazardous waste levels remained relatively stable, in line with activities requiring regulated disposal.

The Group will continue to enhance waste segregation, monitoring, and reduction initiatives to minimise environmental impacts and support responsible waste management.

SOCIAL

The Group recognises that its workforce plays an important role in supporting long-term business sustainability. The Group seeks to support employee well-being, promote diversity and inclusion, and maintain appropriate health and safety standards. Through workforce-related initiatives, the Group aims to support organisational resilience and operational performance.

EMPLOYEE MANAGEMENT

Employee management supports workforce capability, engagement and retention. The Group seeks to provide fair remuneration, employee welfare support and a safe working environment. In addition, offering opportunities for learning and professional development enables employees to enhance their capabilities and contribute more effectively to organisational success. These efforts help drive higher productivity, strengthen employee retention, and improve overall job satisfaction.

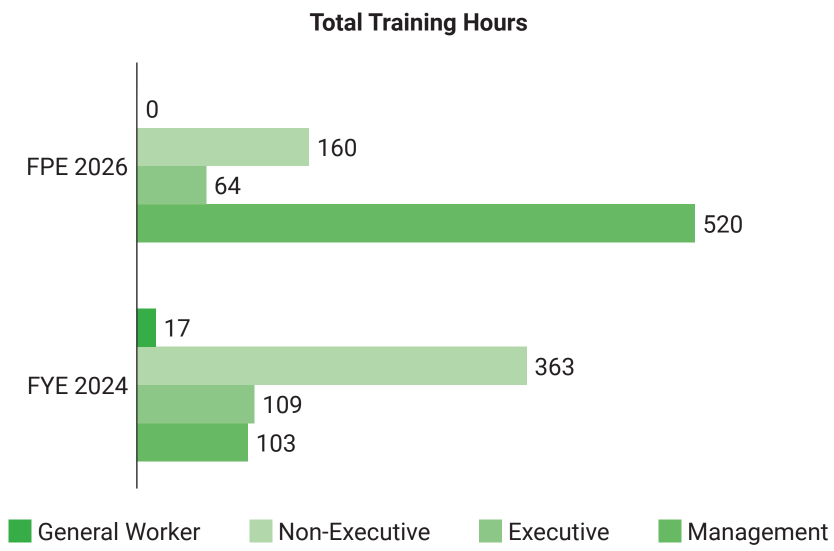
We prioritise our employees' well-being and professional growth through comprehensive employee management strategies. Engagement objectives include fair compensation, employee welfare, workplace health and safety, and professional development. To achieve these objectives, we use the following methods of engagement:

- Staff performance appraisals: Regular assessments to provide feedback and identify areas for improvement.
- Management and committee meetings: Open communication channels between staff and management to discuss issues and address concerns.
- Professional development: We actively encourage our employees to participate in internal training, attend development programs, and join webinars to stay updated on industry changes and enhance their skills.
- Team building activities: This foster camaraderie, teamwork, and a positive work culture.

During FPE 2026, the Group conducted a range of training programmes covering regulatory compliance, sustainability and operational topics. Training sessions included courses on employment legislation and disciplinary management, HR compliance, cybersecurity readiness, anti-bribery and anti-corruption, AI-driven problem solving, ESG and TCFD frameworks, and scheduled waste management.

Participation was highest among Management employees, who attended the majority of programmes to support leadership development and compliance oversight. Executive and Non-Executive employees participated mainly in operational, compliance, and sustainability-related training. No General Worker training hours were recorded during the period due to the role-specific nature of training programmes conducted. General Worker training requirements are reviewed periodically based on operational needs and regulatory requirements.

Overall, FPE 2026 training activities demonstrate the Group's ongoing commitment to equipping employees with relevant skills and knowledge to meet evolving business, regulatory, and sustainability requirements.



SOCIAL (CONT'D)

EMPLOYEE MANAGEMENT (CONT'D)

Employee Category	Training Hours FYE 2024	Training Hours FPE 2026
Management	103	520
Executive	109	64
Non-Executive	362.5	160
General Worker	17	0

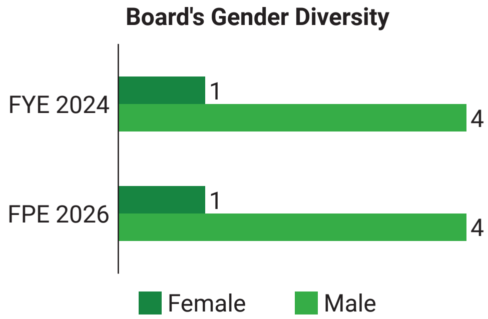
DIVERSITY

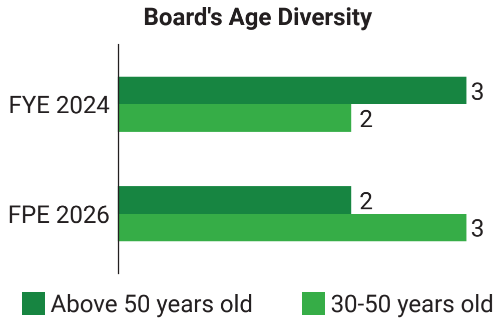
Diversity plays a vital role in building an inclusive workplace that encourages creativity, innovation, and a broad range of perspectives. A diverse workforce strengthens problem-solving and improves decision-making by bringing together individuals with different backgrounds, experiences, and viewpoints. In addition, fostering diversity and inclusion supports corporate social responsibility and reflects core values of equality and respect, helping to create a positive environment where all employees can succeed.

The Group is committed to ensuring equal employment opportunities and fostering a workplace where all employees can perform, grow and collaborate regardless of religion, ethnicity, gender, age or nationality. The Group embraces diversity in skills, experience, culture and age, recognising that such diversity contributes to stronger performance and a more dynamic organisation.

The workforce remains male-dominated, reflecting industry characteristics; the Group continues to support inclusive employment practices. Nevertheless, the Group remains committed to improving gender balance and continues to foster an inclusive environment where individuals feel valued, empowered, and encouraged to contribute their unique perspectives. We are dedicated to nurturing a culture of diversity and inclusion that supports the professional growth and development of all employees.

Board Diversity





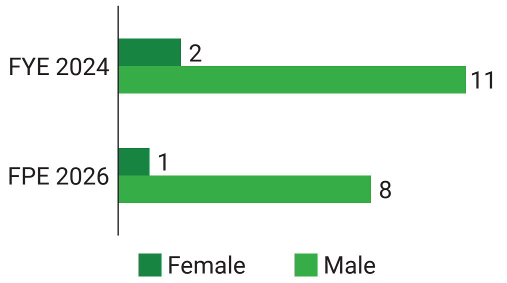
Diversity and Inclusion	FYE 2024	FPE 2026
Male	4	4
Female	1	1
Below 30 years old	0	0
30 to 50 years old	2	3
Above 50 years old	3	2

SOCIAL (CONT'D)

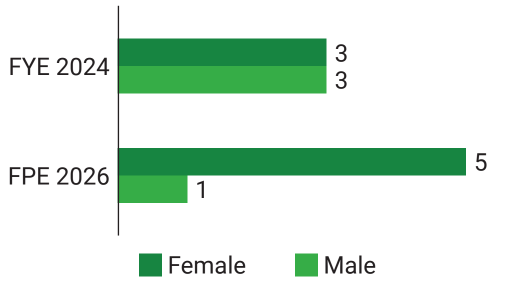
DIVERSITY (CONT'D)

Gender Diversity

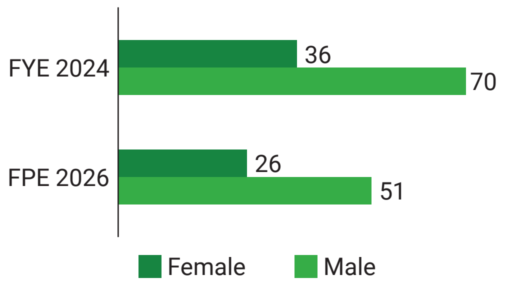
Management's Gender Diversity



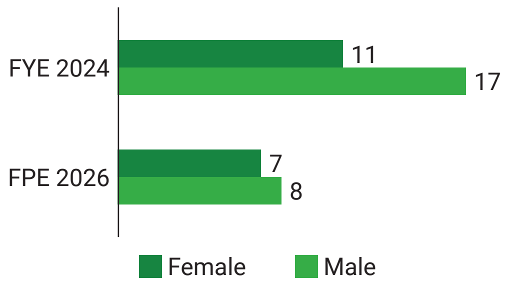
Executive's Gender Diversity



Non-Executive's Gender Diversity



General Worker's Gender Diversity

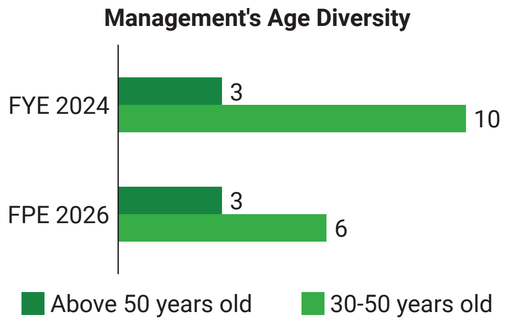


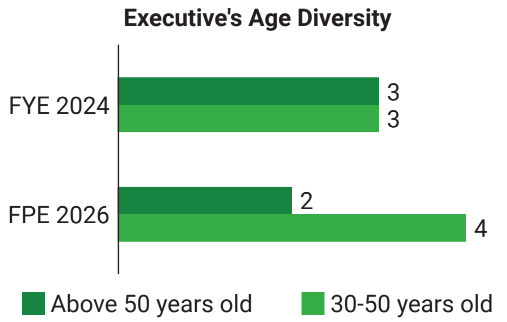
Category	Gender Group	FYE 2024	FPE 2026
Management	Male	11	8
	Female	2	1
Executive	Male	3	1
	Female	3	5
Non-executive	Male	70	51
	Female	36	26
General Worker	Male	17	8
	Female	11	7

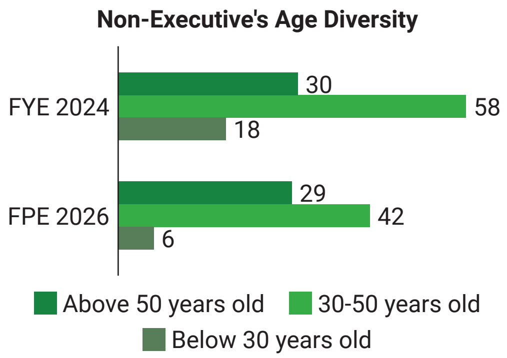
SOCIAL (CONT'D)

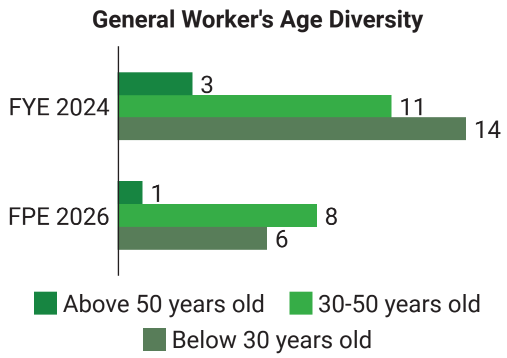
DIVERSITY (CONT'D)

Age Diversity









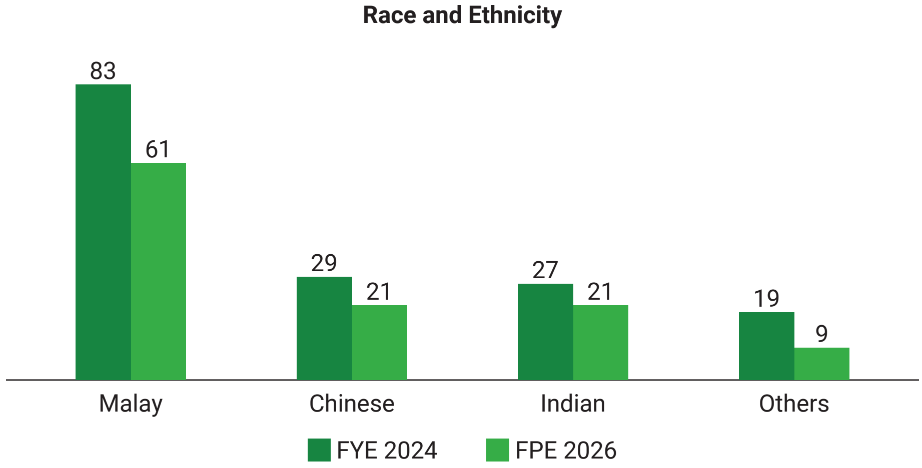
Category	Age Group	FYE 2024	FPE 2026
Management	Below 30 years old	0	0
	30 to 50 years old	10	6
	Above 50 years old	3	3
Executive	Below 30 years old	0	0
	30 to 50 years old	3	4
	Above 50 years old	3	2
Non-Executive	Below 30 years old	18	6
	30 to 50 years old	58	42
	Above 50 years old	30	29
General Worker	Below 30 years old	14	6
	30 to 50 years old	11	8
	Above 50 years old	3	1

SOCIAL (CONT'D)

DIVERSITY (CONT'D)

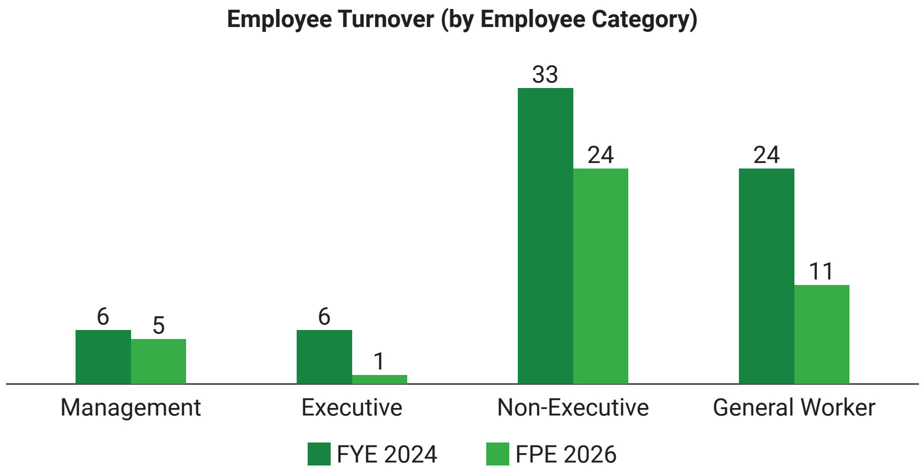
Race and Ethnicity

The Group is committed to promoting diversity, equity and inclusion ("DEI") across its workforce by fostering a workplace culture built on fairness, respect and equal opportunity. We value the diverse backgrounds and perspectives of our employees, including those from different ethnic groups, age groups and genders, as these contribute to stronger collaboration and better decision-making. By maintaining inclusive employment practices and providing a supportive working environment, we aim to ensure that all employees feel valued and are given equal opportunities to grow and succeed within the organisation.



Race and Ethnicity	FYE 2024	FPE 2026
Malay	83	61
Chinese	29	21
Indian	27	21
Others	19	9

Employee Turnover



Category	FYE 2024	FPE 2026
Management	6	5
Executive	6	1
Non-Executive	33	24
General Worker	24	11

SOCIAL (CONT'D)

HEALTH & SAFETY

Health and safety practices support employee well-being and operational continuity. Providing a safe working environment protects employees from injury and illness while promoting a culture of well-being and accountability. Emphasising health and safety helps reduce absenteeism, boost morale, and support overall business performance. Adhering to relevant regulations is equally important to minimise legal risks and uphold a strong reputation within the community.

The Group is committed to safeguarding employee well-being by maintaining clean, organised, and properly equipped premises, including adequate fire prevention measures. Safety performance, occupational illnesses, workplace incidents, and potential hazards are regularly reviewed to identify risks and implement appropriate corrective actions.

To reduce exposure to occupational hazards, personal protective equipment ("PPE") is provided to relevant employees. Preventive initiatives, such as annual fire drills, are conducted to ensure employees are prepared for timely evacuation during emergencies. Contractors and visitors are also required to comply with established health, safety, and environmental standards.

In addition, the Group places strong emphasis on continuous training in areas such as fire safety, chemical handling, machine operation, and accident prevention. Through ongoing improvement and a strong safety culture, the Group strives to provide a secure and healthy working environment for all employees.

During the reporting period, no work-related injuries involving employees were recorded, highlighting our ongoing dedication to creating a safe workplace for all employees.

	Measurement	FYE 2024	FPE 2026
Number of work-related fatalities	Number	0	0
Lost time incident rate ("LTIR")	Rate	0	0

HEALTH AND SAFETY TRAINING

During FPE 2026, the Group continued to strengthen workplace safety awareness and emergency preparedness through a series of health and safety training programmes. These included Occupational Safety and Health ("OSH") Training conducted in February 2025 and February 2026, *Seminar Organisasi Keselamatan Kebakaran* ("*Seminar OKK*") in June 2025, and Bomba Emergency Response Team ("ERT") Training in July 2025.

The OSH Training focused on reinforcing employees' awareness of workplace safety requirements and safe work practices. The *Seminar OKK* aimed to strengthen organisational preparedness by clarifying statutory responsibilities, improving coordination with Bomba, and enhancing overall fire safety practices. Participants gained practical insights from the Fire and Rescue Department on compliance requirements, emergency planning and effective workplace fire risk management. Meanwhile, the BOMBA ERT Training was conducted to enhance emergency response capabilities, including evacuation readiness, fire response procedures and coordination during workplace emergencies.

In total, the Group recorded 389 training hours and 228 participations across these safety-related training programmes during FPE 2026. These efforts reflect the Group's ongoing commitment to fostering a safe and prepared workplace for its employees.

MOVING FORWARD

Moving forward, the Group intends to continue reviewing its sustainability practices in line with business priorities and regulatory developments. Guided by robust management systems such as ISO 9001 and ISO/IEC 27001:2022, we will continue to enhance operational efficiency, deliver quality services, and safeguard sensitive information.

We aim to progressively elevate our performance by aligning with evolving stakeholder expectations and industry best practices. Through continuous improvement and responsible business conduct, we seek to create lasting positive impacts for our communities and the environment.

COMPUTER FORMS (M) BHD

BMLR Transition Period

Date & Time: 2026-06-26_00:31:37

Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Emissions Management	Scope 1 Emission	tCO_2e	N/A	31.10	-	No assurance
Emissions Management	Scope 2 Emission	tCO_2e	N/A	763.42	-	No assurance
Energy Management	Total Energy Consumption	MWh	N/A	1031.64	-	No assurance
Emissions Management	Scope 3 Emission	tCO_2e	N/A	18.44	-	No assurance
Water Management	Water Consumption	m^3	N/A	7553	-	No assurance
Board Diversity	Board of Director - below 30 year old	Percentage	N/A	0	-	No assurance
Board Diversity	Board of Director - 30 to 50 year old	Percentage	N/A	60	-	No assurance
Board Diversity	Board of Director - above 50 year old	Percentage	N/A	40	-	No assurance
Board Diversity	Board of Director - male	Percentage	N/A	80	-	No assurance
Board Diversity	Board of Director - female	Percentage	N/A	20	-	No assurance
Diversity	Management - Below 30 years old	Number	N/A	0	-	No assurance
Diversity	Management - 30 to 50 years old	Number	N/A	6	-	No assurance
Diversity	Management - above 50 years old	Number	N/A	3	-	No assurance
Diversity	Executive - Below 30 years old	Number	N/A	0	-	No assurance
Diversity	Executive - 30 to 50 years old	Number	N/A	4	-	No assurance
Diversity	Executive - Above 50 years old	Number	N/A	2	-	No assurance
Diversity	Non-executive - Below 30 years old	Number	N/A	6	-	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-06-26_00:31:37

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COMPUTER FORMS (M) BHD
BMLR Transition Period

Date & Time: 2026-06-26_00:31:37
Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Non-Executive - 30 to 50 years old	Number	N/A	42	-	No assurance
Diversity	Non-Executive - Above 50 years old	Number	N/A	29	-	No assurance
Diversity	General Worker - Below 30 years old	Number	N/A	6	-	No assurance
Diversity	General Worker - 30 to 50 years old	Number	N/A	8	-	No assurance
Diversity	General Worker - Above 50 years old	Number	N/A	1	-	No assurance
Diversity	Management - Male	Number	N/A	8	-	No assurance
Diversity	Management - Female	Number	N/A	1	-	No assurance
Diversity	Executive - Male	Number	N/A	1	-	No assurance
Diversity	Executive - Female	Number	N/A	5	-	No assurance
Diversity	Non-Executive - Male	Number	N/A	51	-	No assurance
Diversity	Non-Executive - Female	Number	N/A	26	-	No assurance
Diversity	General Worker - Male	Number	N/A	8	-	No assurance
Diversity	General Worker - Female	Number	N/A	7	-	No assurance
Employee Management	Management - Total training hours	Hours	N/A	520	-	No assurance
Employee Management	Executive - Total training hours	Hours	N/A	64	-	No assurance
Employee Management	Non-Executive -Total training hours	Hours	N/A	160	-	No assurance
Employee Management	General Worker -Total training hours	Hours	N/A	0	-	No assurance

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COMPUTER FORMS (M) BHD

BMLR Transition Period

Date & Time: 2026-06-26_00:31:37

Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Employee Management	Management - Total number of employee turnover	Number	N/A	5	-	No assurance
Diversity	Executive - Total number of employee turnover	Number	N/A	1	-	No assurance
Diversity	Non-Executive - Total number of employee turnover	Number	N/A	24	-	No assurance
Diversity	General Worker - Total number of employee turnover	Number	N/A	11	-	No assurance
Diversity	Number of substantiated complaints concerning human rights violations	Number	N/A	0	-	No assurance
Health and Safety	Total hours of employees trained on health and safety	Hours	N/A	389	-	No assurance
Health and Safety	Number of work-related fatalities	Number	N/A	0	-	No assurance
Health and Safety	Lost Time Incident Rate	Rate	N/A	0	-	No assurance
Data Privacy and Security	Number of substantiated on data breach	Number	N/A	0	-	No assurance
Anti-Corruption	Confirmed incidents of corruption and action taken	Number	N/A	0	-	No assurance
Anti-Corruption	Management who have received training on anti-corruption	Percentage	N/A	9	-	No assurance
Anti-Corruption	Executive who have received training on anti-corruption	Percentage	N/A	6	-	No assurance
Anti-Corruption	Non-Executive who have received training on anti-corruption	Percentage	N/A	77	-	No assurance

This report was generated on the Bursa Malaysia CSI Platform on 2026-06-26_00:31:37

COMPUTER FORMS (M) BHD

BMLR Transition Period

Date & Time: 2026-06-26_00:31:37

Main Market | Group 2 | FYE 28/02/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-Corruption	General workers who have received training on anti-corruption	Percentage	N/A	8	-	No assurance
Anti-Corruption	Operations assessed for corruption-related risks	Percentage	N/A	0	-	No assurance
Community Investment	Total amount invested in the community	Ringgit Malaysia	N/A	0	-	No assurance
Community Investment	Total number of beneficiaries of the investment in communities	Number	N/A	0	-	No assurance

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CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("Board") of Computer Forms (Malaysia) Berhad ("CFM" or the "Company") recognises the importance of maintaining high standards of corporate governance for transparency, accountability, integrity and a well-managed company. As a fundamental part of discharging its duties and responsibilities, the Board is committed towards ensuring good corporate governance practices are implemented and maintained throughout the Company and its subsidiaries ("Group") to enhance shareholders' value, and to be consistent with the principles and best practices as set out in the Malaysian Code on Corporate Governance ("MCCG").

This Corporate Governance Overview Statement is augmented with a Corporate Governance Report 2026 ("CG Report"), based on a prescribed format as enumerated in Paragraph 15.25(2) of the Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities") so as to provide a detailed articulation on the application of the Group's corporate governance practices as set out in the MCCG throughout the financial period ended 28 February 2026 ("FPE 2026"). The CG Report is available on the Company's website at www.cfm.com.my, as well as via an announcement on the website of Bursa Securities at www.bursamalaysia.com.

This Corporate Governance Overview Statement is based on the following three (3) principles of the MCCG: -

a. Principle A - Board leadership and effectiveness;
b. Principle B - Effective audit and risk management; and
c. Principle C - Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders.

PRINCIPLE A - BOARD LEADERSHIP AND EFFECTIVENESS

PART I – BOARD RESPONSIBILITIES

1. Board and Board Committees

1.1 The Board is responsible for the overall performance and business affairs of the Group. The Board provides necessary leadership which includes practicing a high level of good governance to ensure the long-term success of the Group and the delivery of sustainable value to its stakeholders.

In discharging its fiduciary duties and leadership functions, the Board is guided by the Board Charter, which outlines the Board's duties and responsibilities. The Board also delegates certain responsibilities to the following Board Committees, all of which operate within their respective Terms of Reference ("TOR") which can be accessed via the Company's website at www.cfm.com.my:-

a. Audit Committee ("AC");
b. Nomination Committee ("NC") and
c. Remuneration Committee ("RC").

Each Committee operates in accordance with clearly defined TOR. These Committees are authorised by the Board to deal with and deliberate on matters delegated to them within their respective TOR and report to the Board on their proceedings and deliberation together with its recommendations to the Board for approval.

Apart from the responsibility of the Board Committees, the Executive Directors and other Senior Management are also delegated with certain authority to enable them to effectively discharge their responsibilities on the day-to-day operations of the Group.

1.2 The Chairman of the Board is led by Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim, who is an Independent Non-Executive Chairman of the Company. The Chairman of the Board is primarily responsible for the leadership, effectiveness, conduct and governance of the Board.

The Chairman does not assume the position of chairman of the Board Committees but as a member of the AC, NC and RC respectively. Nevertheless, the Chairman does not chair these Board Committees. Through his participation and corporate experience, it is believed that the Board's objectivity in receiving or reviewing the committees' reports has not been diminished in any way.

1.3 The positions of the Chairman and Executive Directors are now held by separate individuals and each has a clear accepted division of responsibilities to ensure there is a balance of power and authority to promote accountability, such that no one individual has unfettered decision-making powers.

The Independent Non-Executive Chairman is responsible for the leadership, effectiveness, conduct and governance of the Board, whereas the Executive Directors have overall responsibility for the day-to-day management of the business and implementation of the Board's policies and decisions. The Executive Directors are also accountable to the Board for the overall organisation, management and staffing of the Company and/or the Group as well as the procedures in financial and other matters, including conduct and discipline.

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

PART I – BOARD RESPONSIBILITIES (CONT'D)

1. Board and Board Committees (Cont'd)

1.4 The Board is supported by two (2) Company Secretaries nominated by Cospec Management Services Sdn. Bhd. who are experience and qualified to act as Companies Secretaries under the Section 235(2) of the Companies Act 2016 ("Act") and are registered holders of the Practicing Certificate issued by the Companies Commission of Malaysia. All Directors have access to the advice and services of the Company Secretaries.

The Company Secretaries play an important role in facilitating overall compliance with the Act, Listing Requirements of Bursa Securities and other relevant laws and regulations. The Company Secretaries also assist the Board and Board Committees to function effectively and in accordance with their TOR and best practices and ensure adherence to the existing Board policies and procedures. In order to discharge the roles effectively, the Company Secretaries have been continuously attending the necessary training programmes, conferences, seminars and/or forums to keep themselves abreast with the latest developments in the corporate governance realm and changes in regulatory requirements that are relevant to their profession and enable them to provide the necessary advisory role to the Board.

During the FPE 2026, all Board and Board Committees meetings were properly convened, accurate and proper records of the proceedings and resolutions passed were taken and maintained in the statutory records of the Company.

Overall, the Board is satisfied with the performance and support rendered by the Company Secretaries and their team to the Board in the discharge of their duties and functions.

1.5 To facilitate the Directors' time planning, an annual meeting calendar is prepared in advance of each new year by the Company Secretaries. The meeting calendar provides the Directors with scheduled dates for meetings of the Board and Board committees as well as the annual general meeting ("AGM"). The closed periods for dealings in securities by Directors and principal officers based on the scheduled dates of meetings for making announcements of the Group's quarterly results were also provided therein.

The notices of Board and Board committees meetings together with the meeting papers are generally furnished to the Board members within five (5) working days prior to the dates of meetings. This is to ensure that the Directors have sufficient preparation time and information to make an informed decision at each meeting.

The deliberation and decision of matters discussed in the Board and Board Committees' meetings are duly recorded in the minutes of meetings, including whether any Director abstains from voting or deliberating on a particular matter. The minutes of meetings are circulated to the respective Board and Board Committees for review in a timely manner before it is finalised and tabled at the next meeting for confirmation.

All the records of proceedings and resolutions passed are kept at the registered office of the Company.

For matters which require the Board's decision on an urgent basis outside of Board Meetings, board papers along with Directors' Written Resolution will be circulated for the Board's consideration. All written resolutions approved by the Board will be tabled for notation at the next Board Meeting.

2. Board Charter

2.1 The Board Charter sets out the roles and responsibilities, composition and balance, and processes of the Board. It serves as a reference point for Board activities and is designed to provide guidance and clarity to Directors and senior management with regard to the respective roles and responsibilities of the Board, Board Committees, Chairman and Executive Directors, as well as issues and decisions reserved for the Board, the Board's governance structure and Board's authority. This is to ensure that all Board members acting on behalf of the Company are aware of their duties and responsibilities, and relevant laws and regulations governing their conduct.

The Board Charter will be reviewed as and when necessary to ensure that it remains consistent with the Group's policies and procedures, the Board's overall responsibilities as well as changes to legislation and regulations. The Board Charter is available on the Company's website at www.cfm.com.my.

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

PART I – BOARD RESPONSIBILITIES (CONT'D)

3. Policies and Sustainability Governance

3.1 The Board has established a Code of Conduct and Ethics for the Directors and/or employees of the Group which is available on the Company's website at www.cfm.com.my.

The Code of Conduct and Ethics sets out basic principles to guide all the Directors and/or employees of the Group and describes the standards of business conduct and ethical behaviour for Directors and/or employees in the performance and exercise of their duties and responsibilities.

The Board will review the Code of Conduct and Ethics from time to time to ensure that it continues to remain relevant and appropriate.

3.2 The Board has adopted a Whistle Blowing Policy to provide an avenue for Directors, employees and external parties to raise concerns about possible improprieties, unethical or illegal activities within the Group.

The Board will review and update the Whistle Blowing Policy at least once every three (3) years to ensure its effectiveness and consistency with the governing legislation and regulatory requirements.

The Whistle Blowing Policy is available on the Company's website at www.cfm.com.my.

3.3 In line with the Malaysian Anti-Corruption Commission (Amendment) Act 2018 ("MACC Act 2018"), the Company has put in place Anti-Bribery and Anti-Corruption Policy ("ABAC Policy") to encourage a culture of integrity and transparency in all of the Group's activities. The ABAC Policy which adheres to the Listing Requirements of Bursa Securities and the Guidelines on Adequate Procedures issued pursuant to the MACC Act 2018. The ABAC Policy generally sets out responsibilities of the Company and all individuals who work for the Group in observing and upholding the Group's position on bribery and corruption and provides key anti-bribery and corruption principles that apply to all interactions with the Group's customers, business partners, and other third parties, as well as guidelines for the prevention, management, and remediation of bribery and corruption-related risks.

The ABAC Policy will be reviewed at least in every three (3) years to ensure that it continues to remain relevant and appropriate. The ABAC Policy is published on the Company's website at www.cfm.com.my.

3.4 In line with the Paragraph 15.01A of the Listing Requirements of Bursa Securities, the Board had adopted the Directors' Fit and Proper Policy which serves as a guide to the NC and the Board in their review and assessment of the potential candidates for appointment to the Board of the Company as well as the retiring Directors who are seeking re-election at the annual general meeting ("AGM").

The Directors' Fit and Proper Policy shall be reviewed periodically by the Board as it may deem necessary to ensure that they remain consistent with the Board's objectives, current law and practices. The Directors' Fit and Proper Policy is published on the Company's website at www.cfm.com.my.

The Board has also adopted the Nomination and Appointment of New Directors Process and Procedures to formalise the process for the nomination and appointment of a new Director to be undertaken by the NC and the Board in discharging their responsibilities in terms of the nomination and appointment of new Directors of the Group.

3.5 The Board has adopted a Conflict of Interest Policy which sets forth guidelines and procedures to identify, disclose, and address conflicts of interest that may arise within the Group. This ensures that any actual, potential and perceived conflicts of interest are effectively managed. This policy is also designed to ensure compliance with the Listing Requirements of Bursa Securities and the provisions under the Act, as well as to uphold the highest standards of corporate governance and transparency.

The Board will review the Conflict of Interest Policy from time to time and make any necessary amendments to ensure it remains consistent with the Board's objectives, current law, and practices.

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

PART I – BOARD RESPONSIBILITIES (CONT'D)

3. Policies and Sustainability Governance (Cont'd)

3.6 The Board recognises that sustainable business practices are essential for long-term value creation and believes that responsible business practices are fundamental to achieve operational excellence.

The Board is committed to overseeing sustainability strategies, priorities, and targets, while Management is responsible for the operational execution of Environmental, Social, and Governance ("ESG") factors as part of the Group's overall corporate strategy.

As fiduciaries to the Company's shareholders, the Board is dedicated to upholding exemplary corporate governance practices that prioritise ethics, integrity, and corporate responsibility. The Board also ensures that the Company's internal and external stakeholders are adequately informed of the sustainability strategies, priorities, targets, and overall performance. In this regard, this Annual Report provides a detailed articulation of the Company's sustainability efforts.

During the financial period under review, the Board reviewed and approved relevant enhancements to its governance framework, including the incorporation of an assessment of Directors' understanding of sustainability matters into the annual Board performance, evaluation, recognising the importance of sustainability to the Company's overall performance. The Board remains committed to the continuous review and enhancement of its sustainability practices to ensure alignment with evolving best practices and to support the creation of long-term value for all stakeholders.

PART II – BOARD COMPOSITION

4. Board Composition

4.1 The composition of the Board complies with Paragraph 15.02 of the Listing Requirements of Bursa Securities, which stipulates that the Company must ensure that at least two (2) Directors or 1/3 of the Board, whichever is higher, are Independent Directors. The current composition of the Board is as follows:-

Name	Designation
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	Independent Non-Executive Chairman
Tan Kok Hui(1)	Executive Director
Florence Wong Wei Wei(2)	Executive Director
Wong Kok Seong	Senior Independent Non-Executive Director
Dato' Rahim Bin Suboh	Independent Non-Executive Director

Note:

(1) *Mr. Tan Kok Hui was appointed as the Executive Director on 15 November 2024.*

(2) *Ms. Florence Wong Wei Wei was appointed as the Independent Non-Executive Director on 15 November 2024 and subsequently re-designated as the Executive Director on 31 December 2025.*

The Board composition is also in line with Practice 5.2 of the MCCG of having at least half of the Board comprising Independent Non-Executive Directors. This composition is able to provide independent and objective judgement as well as provide an effective check and balance to safeguard the interest of the minority shareholders and other stakeholder, and ensure high standards of conduct and integrity are maintained.

The Board members have diverse backgrounds and experiences in various fields. Collectively, they bring a wide range of skills, experience and knowledge to manage the Group's business. The profiles of these Directors are provided in this Annual Report.

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

PART II – BOARD COMPOSITION (CONT'D)

4. Board Composition (Cont'd)

4.2 The Board acknowledges the tenure of an Independent Non-Executive Director shall not exceed a cumulative term of nine (9) years as recommended by the MCCG. However, if the Board intends to retain an Independent Non-Executive Director who has served the Board for a cumulative term of more than nine (9) years, the Board must justify its decision and seek the shareholders' approval through a two-tier voting process at a general meeting. Furthermore, the Board recognises that as per the Listing Requirements of Bursa Securities, the tenure of an Independent Non-Executive Director shall not exceed a cumulative term of twelve (12) years.

During the financial period under review, none of the Directors has served the Board as an Independent Non-Executive of the Company for a cumulative term of more than nine (9) years.

Based on the assessment carried out during the financial period under review, the Board is satisfied with the level of independence demonstrated by each Independent Non-Executive Directors and their abilities to act in the best interest of the Company.

4.3 The Company has not adopted a policy that limits the tenure of its Independent Directors to nine (9) years as recommended by the MCCG. Nevertheless, the assessment of the independence of Independent Non-Executive Director will be conducted annually via the Annual Evaluation of Independence of Directors to ensure that they are independent of management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement or the ability to act in the best interests of the Company.

4.4 The Board appoints its members via a formal and transparent selection process. The new candidates will be considered and evaluated by the NC, and the NC will then recommend the candidates to be approved and appointed by the Board. In making a recommendation to the Board on the candidates for directorship, the NC will consider and nominate the candidates based on the objective criteria, including:-

(a) skills, knowledge, expertise, and experience;
(b) professionalism;
(c) integrity;
(d) time commitment to the Company based on the number of directorship held; and
(e) in the case of candidates for the position of Independent Non-Executive Directors, then NC will also evaluate the candidates' ability to discharge such responsivities/functions as expected from Independent Non-Executive Directors.

In identifying suitable candidates, the NC may receive suggestions from existing Board members, Management, and major shareholders. The NC is also open to referrals from external sources available or independent search firms.

All Directors shall not hold more than five (5) directorships in other listed issuers as required under Paragraph 15.06 of the Listing Requirements of Bursa Securities.

The new appointment of Senior Management would be reviewed by the NC based on objective criteria, merit and with due regard for diversity in skills, experience, age, cultural background and gender.

During the financial period under review, there were three (3) new appointment of Directors, as recommended by the NC, as follows:-

Name	Date of Appointment	Designation
Kua Khai Loon(1)	1 November 2024	Executive Director
Tan Kok Hui	15 November 2024	Executive Director
Florence Wong Wei Wei(2)	15 November 2024	Independent Non-Executive Director

Notes:
(1) *Mr. Kua Khai Loon was resigned as the Executive Director on 31 December 2025.*
(2) *Ms. Florence Wong Wei Wei was appointed as the Independent Non-Executive Director on 15 November 2024 and subsequently re-designated as the Executive Director on 31 December 2025.*

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

PART II – BOARD COMPOSITION (CONT'D)

4. Board Composition (Cont'd)

4.5 The Board had adopted a Gender Diversity Policy which provides a framework for the Company to improve its gender diversity at Board and Senior Management level.

The Board practises non-gender discrimination, endeavours to promote workplace diversity and supports the representation of women in the composition of Board and senior management positions of the Company.

The appointment of a new Board member will not be guided solely by gender but will also take into account the skills, experience and knowledge of the candidate. The Company's prime responsibility in new appointments is always to select the best candidates available. Hence, the normal selection criteria based on an effective blend of competencies, skills, extensive experience and knowledge to strengthen the Board remains a priority.

Currently, there is a female Director on the Board namely, Ms. Florence Wong Wei Wei.

4.6 The policies and procedures for recruitment and appointment of Directors are guided by the TOR of the NC.

The NC leverages on various sources to gain access to a wider pool of potential candidates. Besides the recommendation from the existing Board members, Management and/or major shareholders, the NC also identifies potential candidates from external sources available, such as industry and professional associations, as well as independent search firms.

4.7 The NC is chaired by Dato' Rahim Bin Suboh, an Independent Non-Executive Director of the Company. The NC Chairman has led the annual review of Board effectiveness, ensuring that the performance of each individual Director is independently assessed and will lead the succession planning and appointment of future Board members.

Currently, the NC comprises the following members, all being Independent Non-Executive Directors:-

Name	Designation
Dato' Rahim Bin Suboh *(Chairman)*	Independent Non-Executive Director
Wong Kok Seong *(Member)*	Senior Independent Non-Executive Director
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim[(1)] *(Member)*	Independent Non-Executive Chairman

Note:
(1) *Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim appointed as the member of the NC on 31 December 2025.*

The activities undertaken by the NC during the FPE 2026 were as follows:-

- Evaluate the balance of skills, knowledge, and experience of the Board. Carried out the assessment and rating of each Director's performances against the criteria as set out in the annual assessment form. The performance of Non-Executive Directors was also carefully considered, including whether he/she could devote sufficient time to the role.
- Undertaken an effectiveness evaluation exercise of the Board and its Committees as a whole with the objective of assessing its effectiveness.
- Reviewed and assessed the independence of the Independent Directors of the Company.
- Reviewed and assessed the performance of the AC.
- Reviewed and recommended to the Board for consideration, the re-election of Directors who were due to retire at the AGM.
- Reviewed and recommended to the Board for consideration, the appointment of new Directors to the Board.
- Reviewed and recommended to the Board for consideration, the changes in the composition of the respective Board committees.
- Reviewed and recommended to the Board for consideration, the re-designation of Independent Non-Executive Director to Executive Director of the Company.
- Reviewed and recommended to the Board for consideration, the appointment of new AC, NC and RC member.
- Reviewed and recommended to the Board for consideration, the re-designation of a member of NC and RC to Chairman of the NC and RC respectively.

The role of the NC is detailed in its TOR, which is accessible on the Company's website at www.cfm.com.my.

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

PART II – BOARD COMPOSITION (CONT'D)

5.0 Overall Effectiveness of the Board and Individual Directors

5.1 The Board has, through the NC, undertaken a formal and objective annual evaluation to assess the effectiveness of the Board and the Board Committees as a whole and the contribution of each Director, including the independence of the Independent Non-Executive Directors, referring to the guides available and the good corporate governance compliance. The evaluation process was carried out by sending the following customised assessment forms to Directors:-

(i) Performance of Executive Directors;
(ii) Performance of Non-Executive Directors/Chairman;
(iii) Independence of the Independent Directors;
(iv) Performance of the AC; and
(v) Effectiveness of the Board and Board committees as a whole.

The assessment of the Board and Board committees is performed on a Board review whilst the assessment of the individual Directors is performed on a peer-review basis. Each Director is provided with the assessment forms for their completion prior to meeting. The results of all assessments and comments by the Directors are summarised and deliberated at the NC meeting and thereafter the NC's Chairman will report the results and deliberation to the Board.

In evaluating the performance of Non-Executive Directors, the assessment comprises amongst others, the attendance at Board or Committee meetings, adequate preparation for Board and/or Board committees' meetings, regular contribution to Board or Board committees' meetings, personal input to the role and other contributions to the Board or Board committees as a whole.

In evaluating the performance of Executive Directors, the assessment was carried out against diverse key performance indicators including amongst others, financial, strategic and sustainability, conformance and compliance, business acumen or increase shareholders' wealth, succession planning, and personal input to the role.

Based on the evaluation conducted in FPE 2026, the NC and the Board were satisfied with the performance of the individual Directors, the Board as a whole, Board committees as well as the independence and objective judgements that the Independent Non-Executive Directors have brought to the Board.

Attendance of Board and Board Committees' Meetings

The Board schedules at least four (4) meetings in a financial year with additional meetings to be convened where necessary. During the FPE 2026, the Board met six (6) times where they deliberated and approved various reports and matters, including the quarterly financial results of the Group for the announcement to Bursa Securities as well as the Group's strategic, operational and financial performance.

The number of meetings held and attended by each member of the Board and the Board Committees during the FPE 2026 are as follows:-

	Attendance			
Name of Directors	**Board**	**AC**	**NC**	**RC**
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim(1)	6/6	2/2	N/A	N/A
Datuk Hoo Swee Guan(2)	2/2	N/A	N/A	N/A
Kua Khai Loon(3)	5/5	N/A	N/A	N/A
Tan Kok Hui	6/6	N/A	N/A	N/A
Wong Kok Seong	6/6	7/7	2/2	2/2
Kho See Yiing(4)	2/2	2/2	1/1	1/1
Dato' Rahim Bin Suboh	6/6	7/7	2/2	2/2
Florence Wong Wei Wei(5)	6/6	5/5	2/2	2/2

<u>*Notes:*</u>
(1) *Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim was appointed as the member of AC, NC and RC on 31 December 2025 respectively.*
(2) *Datuk Hoo Swee Guan was resigned as the Executive Director on 7 March 2025.*
(3) *Mr. Kua Khai Loon was resigned as the Executive Director on 31 December 2025.*
(4) *Ms. Kho See Yiing was resigned as the Independent Non-Executive Director on 7 March 2025.*
(5) *Ms. Florence Wong Wei Wei was appointed as the Independent Non-Executive Director on 15 November 2024 and was subsequently re-designated to Executive Director on 31 December 2025.*

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

PART II – BOARD COMPOSITION (CONT'D)

5.0 Overall Effectiveness of the Board and Individual Directors (Cont'd)

5.1 (Cont'd)

Directors' Training

All Directors are encouraged to attend relevant seminars and training programmes to equip themselves with the knowledge to effectively discharge their duties as Directors. In addition, individual Directors are responsible for determining their continuous training needs to keep abreast of changes in both the regulatory and business environments as well as with new developments within the industry in which the Group operates.

During the FPE 2026, all Directors had attended the following training programmes, seminars and/or conferences in compliance with Paragraph 15.08 of the Listing Requirements of Bursa Securities:-

Name	Training attended
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	• Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to General Meeting Requirements, Sustainability Reporting Requirements, Placement Exercises, New Issue of Securities for Fund-Raising Purposes, Enhanced the Employees Share Scheme Framework and Enhanced the Remuneration Disclosure in Annual Reports for Chief Executive • Mandatory Accreditation Programme Part II: Leading for Impact (LIP) • Anti Bribery Management (ABM) Awareness and Refresher Session • Business Continuity Management and Crisis Management Awareness Training • Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to Corporate Rescue Mechanism Disclosures, New Related Party Transactions Exemption for Certain Joint Venture Scenarios and New Shariah-related Disclosure Requirement
Tan Kok Hui	• Mandatory Accreditation Programme (MAP) • Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to General Meeting Requirements, Sustainability Reporting Requirements, Placement Exercises, New Issue of Securities for Fund-Raising Purposes, Enhanced the Employees Share Scheme Framework and Enhanced the Remuneration Disclosure in Annual Reports for Chief Executive • ESG and TCFD Masterclass: Frameworks and Strategies for Guiding Sustainability: Introduction to ESG and TCFD and ESG Metrics and Reporting • ESG and TCFD Masterclass: Frameworks and Strategies for Guiding Sustainability: TCFD Framework and Recommendations and GRI Indicators and Performance Measures • Mandatory Accreditation Programme Part II: Leading for Impact (LIP) • AI-Powered Problem Solving: A Design Thinking Approach • Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to Corporate Rescue Mechanism Disclosures, New Related Party Transactions Exemption for Certain Joint Venture Scenarios and New Shariah-related Disclosure Requirement
Florence Wong Wei Wei	• Mandatory Accreditation Programme (MAP) • Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to General Meeting Requirements, Sustainability Reporting Requirements, Placement Exercises, New Issue of Securities for Fund-Raising Purposes, Enhanced the Employees Share Scheme Framework and Enhanced the Remuneration Disclosure in Annual Reports for Chief Executive • Mandatory Accreditation Programme Part II: Leading for Impact (LIP) • Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to Corporate Rescue Mechanism Disclosures, New Related Party Transactions Exemption for Certain Joint Venture Scenarios and New Shariah-related Disclosure Requirement

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

PART II – BOARD COMPOSITION (CONT'D)

5.0 Overall Effectiveness of the Board and Individual Directors (Cont'd)

5.1 (Cont'd)

Directors' Training (Cont'd)

Name	Training attended
Wong Kok Seong	• Accounting for Financial Instrument in accordance with MPERS • Practical Implementation of Monitoring and Remediation Process for ISQM 1 • The Fundamentals of Impairment Concept used in IFRS/MFRS including the Application of Specific Impairment Models • Briefing on the Key Amendments to the Listing Requirement of Bursa Securities relating to General Meeting Requirements, Sustainability Reporting Requirements, Placement Exercise, New Issue of Securities for Fund-Raising Purposes, Enhanced the Employees Share Scheme Framework and Enhanced the Remuneration Disclosure in Annual Report and Chief Executive • Anti Bribery and Anti Corruption Training • Practical Compliance with Malaysia's Personal Data Protection Act (PDPA): Latest Updates and Corporate Responsibilities • Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to Corporate Rescue Mechanism Disclosures, New Related Party Transactions Exemption for Certain Joint Venture Scenarios and New Shariah-related Disclosure Requirement • MPERS: Understand Current and Future Requirements • Audit Evidence in Practice: Mastering ISA500 Series
Dato' Rahim Bin Suboh	• Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to General Meeting Requirements, Sustainability Reporting Requirements, Placement Exercises, New Issue of Securities for Fund-Raising Purposes, Enhanced the Employees Share Scheme Framework and Enhanced the Remuneration Disclosure in Annual Reports for Chief Executive • Looking Ahead in 2025: Latest trends on AI, Amendments to PDPA and Tax issues • Briefing on the Key Amendments to the Listing Requirements of Bursa Securities relating to Corporate Rescue Mechanism Disclosures, New Related Party Transactions Exemption for Certain Joint Venture Scenarios and New Shariah-related Disclosure Requirement

The Board would continuously, evaluate and assess the training needs of each Director to keep them abreast with the state of the economy, technological advances, regulatory updates, management strategies and development in various aspects of the business environment to enhance the Board's skills and knowledge in discharging its responsibilities.

Part III – Remuneration

6. Remuneration Policy

6.1 The Board had adopted a formal and transparent Remuneration Policy that sets out the principles and guidelines for the Board and the RC to determine the remuneration of Directors and Senior Management of the Company, which take into account the demands, complexities and performance of the Company as well as skills and experience required.

The Remuneration Policy is available for reference on the Company's website at www.cfm.com.my.

6.2 The Board, assisted by the RC, implements the policy and procedures on remuneration, which includes reviewing and recommending the proposed remuneration packages of the Directors of the Company. The RC is responsible for ensuring that the remuneration packages are benchmarked with industry standards in light of the Group's performance in the industry as well as commensurate with the expected responsibility and contribution by the Directors and link to the strategic objectives of the Group.

The RC has a detailed TOR in writing which is accessible on the Company's website at www.cfm.com.my.

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

PART III – REMUNERATION (CONT'D)

7.0 Remuneration of Directors and Senior Management

7.1 The remuneration of each Director of the Company and the Group for the FPE 2026 are as follows:-

The Company

Name of Directors	RM'000						
	Fee	Allowance	Salary	Bonus	Benefits in Kind	Other emoluments[6]	Total
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	170	-	-	-	-	0.5	170.5
Datuk Hoo Swee Guan[1]	-	13	104.5	-	-	20	137.5
Kua Khai Loon[2]	-	-	168	-	-	25.5	193.5
Tan Kok Hui[3]	-	-	122.5	-	-	19.5	142
Florence Wong Wei Wei[4]	40.5	-	30	-	-	4.5	75
Wong Kok Seong	68	-	-	-	-	0.5	68.5
Kho See Yiing[6]	15.5	-	-	-	-	0.5	16
Dato' Rahim Bin Suboh	68	2	-	-	-	0.5	70.5
TOTAL	**362**	**15**	**425**	**-**	**-**	**73.5**	**873.5**

The Group

Name of Directors	RM'000						
	Fee	Allowance	Salary	Bonus	Benefits in Kind	Other emoluments[6]	Total
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	170	-	-	-	-	0.5	170.5
Datuk Hoo Swee Guan[1]	-	13	104.5	-	-	20	137.5
Kua Khai Loon[2]	-	-	168	-	-	25.5	193.5
Tan Kok Hui[3]	-	-	122.5	-	-	19.5	142
Florence Wong Wei Wei[4]	40.5	-	30	-	-	4.5	75
Wong Kok Seong	68	-	-	-	-	0.5	68.5
Kho See Yiing[6]	15.5	-	-	-	-	0.5	16
Dato' Rahim Bin Suboh	68	2	-	-	-	0.5	70.5
TOTAL	**362**	**15**	**425**	**-**	**-**	**73.5**	**873.5**

Notes:

(1) *Datuk Hoo Swee Guan was resigned as the Executive Director on 7 March 2025.*
(2) *Mr. Kua Khai Loon was resigned as the Executive Director on 31 December 2025.*
(3) *Mr. Tan Kok Hui was appointed as the Executive Director on 15 November 2024.*
(4) *Ms. Florence Wong Wei Wei was appointed as the Independent Non-Executive Director on 15 November 2024 and was subsequently re-designated to Executive Director on 31 December 2025.*
(5) *Ms. Kho See Yiing was resigned as the Independent Non-Executive Director on 7 March 2025.*
(6) *Other emoluments include the Employees Provident Fund (EPF), Social Security Organisation (SOCSO) and Employment Insurance System (EIS).*

The Director's fees and/or benefits are endorsed by the Board for approval by the shareholders of the Company at the AGM. Directors do not participate in the decisions regarding their own fees, benefits and/or remuneration packages.

All Executive Directors are also senior management of the Group, hence their remuneration is as detailed in the table above.

PRINCIPAL B - EFFECTIVE AUDIT AND RISK MANAGEMENT

PART I – AC

8.0 Effective and Independent AC

8.1 The positions of Chairman of the Board and Chairman of the AC are being held by two (2) different individuals. The Chairman of the Board is Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim, an Independent Non-Executive Chairman, while the Chairman of the AC is Mr. Wong Kok Seong, the Senior Independent Non-Executive Director. This separation is to ensure that the Board's review of the AC's findings and recommendations are not impaired.

8.2 Currently, none of the members of the AC were a former partner of the present auditors of the Group.

The ARMC has in place a policy that requires a former audit partner to observe a cooling-off period of at least three (3) years before being appointed as a member of the AC. The policy had been codified in the TOR of AC of the Company.

8.3 The Board had established an External Auditors Assessment Policy which sets out the guidelines and procedures for the AC to review, assess and monitor the suitability, objectivity and independence of the External Auditors.

The AC obtained assurance from the External Auditors confirming that they are, and have been, independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements.

The AC carried out an annual performance assessment of the External Auditors and requested the Executive Director to join the assessment.

The AC is satisfied with the performance, suitability and independence of the External Auditors of the Company. However, the retiring External Auditors, SBY Partners PLT has expressed their intention not to seek for re-appointment at the forthcoming AGM of the Company.

8.4 The AC comprises solely the following Independent Non-Executive Directors:-

AC	Designation
Wong Kok Seong *(Chairman)*	Senior Independent Non-Executive Director
Dato' Rahim Bin Suboh *(Member)*	Independent Non-Executive Director
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim[(1)] *(Member)*	Independent Non-Executive Chairman

Note:
(1) *Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim appointed as the member of the AC on 31 December 2025.*

8.5 The Chairman and the AC members are financially literate and can understand the Group's business and matters under the purview of the AC including the financial reporting process.

The NC would also review the terms of office and performance of the AC members to determine whether they have carried out their duties in accordance with their TOR.

The AC members will continuously keep abreast of relevant industry developments including accounting and auditing standards, business practices and rules, to address any skills or knowledge gaps according to their needs.

PRINCIPAL B - EFFECTIVE AUDIT AND RISK MANAGEMENT (CONT'D)

PART II - RISK MANAGEMENT AND INTERNAL CONTROL

9. Risk Management and Internal Control Framework

9.1 The Board acknowledges its overall responsibility for ensuring that a sound system of risk management and internal control is maintained throughout the Group and the need to review its effectiveness regularly. Risk management and internal control are embedded in various work processes and procedures of the respective operational functions and Management team.

The Board has delegated the responsibility of reviewing the adequacy and effectiveness of the risk management and internal control systems to the AC.

9.2 The AC is assisted by the Management as well as the outsourced Internal Auditors to identify and assess the significant risks faced by the Group and to ensure that appropriate risk treatment is in place to mitigate the risks that could be affecting the achievement of the Group's business objectives. The Internal Auditors report directly to the AC and the internal audit plans are tabled to the AC for review to ensure adequate coverage.

Further details on the features of the risk management and internal control framework, and the adequacy and effectiveness of this framework, are disclosed in the Statement on Risk Management and Internal Control of this Annual Report.

The scope and function of the AC are set out in the TOR which is available on the Company's website at www.cfm.com.my.

9.3 The internal audit function is outsourced to an independent professional service firm that assists the Board and the AC in managing the risks and establishing the internal control system and processes of the Group by providing an independent assessment of the adequacy, efficiency and effectiveness of the Group's risk management and internal control system and processes. The Internal Auditors report directly to the AC.

The internal audit function is independent of the operations of the Group and provides reasonable assurance that the Group's system of internal control is satisfactory and operating effectively.

The internal audit functions and activities carried out during the FPE 2026 are as disclosed in the AC Report and Statement on Risk Management and Internal Control of this Annual Report.

9.4 The internal audit function of the Group outsources to Kloo Point Risk Management Services Sdn. Bhd. The engagement team from the Internal Auditors is free from any relationship or conflict of interest, which could impair their objectivity and independence.

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

PART I – ENGAGEMENT WITH STAKEHOLDERS

10.0 Continuous Communication between Company and Stakeholders

10.1 The Board values the importance of the dissemination of information on major developments of the Group to the shareholders, potential investors and the general public in a timely and equitable manner and hence, a Corporate Disclosure Policy had been adopted. A copy of the policy is published on the Company's website at www.cfm.com.my.

The quarterly results, announcements and annual reports serve as primary means of dissemination of information so that the shareholders are constantly kept abreast of the Group's progress and developments. The Company's corporate website at www.cfm.com.my serves as one of the most convenient ways for shareholders and members of the public to gain access to corporate information, Board Charter and policies, announcements, news and events relating to the Group.

Part II – Conduct of General Meetings

11. Shareholders' Participation at General Meetings

11.1 Conduct of General Meetings

The Board ensures that the Notice of the AGM is sent out at least twenty-eight (28) days prior to the meeting to allow sufficient time for the shareholders to go through the Annual Report and make necessary attendance and voting arrangements.

In line with Practice 13.1 of the MCCG, the notice convening the 62nd AGM of the Company held on 27 February 2025 was issued to shareholders on 23 January 2025 which was more than 28 days before the date of the 62nd AGM, which gave the shareholders sufficient time to prepare themselves to attend the 62nd AGM or to appoint a proxy to attend and vote on their behalf.

All resolutions set out in the Notice of 62nd AGM were put to vote by poll and the votes cast were validated by an independent scrutineer appointed by the Company. The outcome of all resolutions proposed at the general meetings is announced to Bursa Securities on the same day.

11.2 Effective Communication and Proactive Engagement

All Directors had attended the 62nd AGM on a fully virtual basis and be accountable to the shareholders for their stewardship of the Company. The Chairman of the Board and its Board Committees members were available to respond to shareholders' queries concerning the Company and the Group at the 62nd AGM. The External Auditors also attended the 62nd AGM to assist the Board in addressing relevant queries made by the shareholders.

From the Company's perspective, the AGM also serves as a forum for Directors to engage with the shareholders personally to understand their needs and seek their feedback. The Board welcomes questions and feedback from the shareholders during the shareholders' meetings and ensures their queries are responded to properly and systematically.

The Board ensured that the required infrastructure and tools were in place to enable the smooth broadcast of the 62nd AGM and meaningful engagement with the shareholders. The summary of the key matters discussed at the 62nd AGM was also published on the Company's website for the shareholders' information.

STATEMENT BY THE BOARD ON CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board has deliberated, reviewed and approved this Statement. The Board considers and is satisfied that to the best of its knowledge, the Company has fulfilled its obligations under the MCCG, the relevant chapters of the Listing Requirements of Bursa Securities of Bursa Securities on corporate governance and all applicable laws and regulations throughout the FPE 2026. The Board remains steadfast in upholding the highest standards of corporate governance practices to safeguard the interests of all its stakeholders.

This Statement is made in accordance with the resolution of the Board on 30 June 2026.

AUDIT COMMITTEE REPORT

The Board of Directors ("Board") of Computer Forms (Malaysia) Berhad ("the Company") is pleased to present the Audit Committee Report of the Company for the financial period ended 28 February 2026 ("FPE 2026").

COMPOSITION OF THE AUDIT COMMITTEE ("AC" OR "THE COMMITTEE")

Currently, the AC comprises the following members, all being Independent Non-Executive Directors:

Name	Designation	Designation
Wong Kok Seong	Chairman	Senior Independent Non-Executive Director
Dato' Rahim Bin Suboh	Member	Independent Non-Executive Director
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim *(Appointed on 31 December 2025)*	Member	Independent Non-Executive Chairman

The composition of the AC complies with Paragraph 15.09 of the Main Market Listing Requirement of Bursa Malaysia Securities Berhad ("Bursa Securities").

The authorities and duties of the AC are clearly governed by its Terms of Reference which is available on the Company's website at www.cfm.com.my.

ATTENDANCE OF MEETINGS

During the FPE 2026, the AC convened seven (7) meetings and the details of attendance of each of the AC members to the meetings is as follows:

Name	Attendance
Wong Kok Seong	7/7
Dato' Rahim Bin Suboh	7/7
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim *(Appointed on 31 December 2025)*	2/2

The Committee may request the presence of the Internal Auditors and/or External Auditors, at its meetings if deemed necessary. Additionally, other members of the Board and officers of the Group may attend specific meetings upon invitation from the Committee, based on the relevance of the matters being discussed.

SUMMARY OF WORK CARRIED OUT BY THE AC DURING THE FPE 2026

The summary of the activities undertaken by the AC during the FPE 2026, amongst others, included the following:-

(i) Reviewed the unaudited consolidated quarterly financial results and annual audited financial statements of the Group including the announcements pertaining thereto, before recommending to the Board for their approval and release of the announcements of the financial results to Bursa Securities.

(ii) Reviewed with ChengCo PLT, the former External Auditors, the Audit Review Memorandum to update the status of the audit of the Group for the financial year ended 30 September 2024.

(iii) Reviewed and recommended the re-appointment of ChengCo PLT as the External Auditors and their audit fees to the Board for consideration based on the competency, efficiency and transparency as demonstrated by them during their audit for financial year under review.

(iv) The nomination of SBY Partners PLT for appointment as the new External Auditors of the Company in place of ChengCo PLT.

(v) Reviewed and recommended the appointment of SBY Partners PLT as the new External Auditors in place of ChengCo PLT who have resigned and their audit fees to the Board for consideration based on their profile, competency, adequacy of resources and experience of their audit engagement team.

(vi) Reviewed with SBY Partners PLT, the new External Auditors, the audit plan and scope of the statutory audit of the Group's financial statements before the audit commenced to ensure that the scope of the external audit is comprehensive.

SUMMARY OF WORK CARRIED OUT BY THE AC DURING THE FPE 2026 (CONT'D)

(vii) Reviewed and discussed with the Internal Auditors, the internal audit plan, work done and reports, for the internal audit function and considered the findings of internal audit reviews and management responses thereon, and ensure that appropriate actions were taken on the recommendations raised by the Internal Auditors.

(viii) Reviewed and discussed with the Internal Auditors, the Risk Assessment Review Report for the FPE 2026.

(ix) Reviewed and discussed with the Internal Auditors, the Internal Audit Plan for the FPE 2026.

(x) Reviewed the related party transactions and/or recurrent related party transactions, if any, that transpired during the financial year under review to ensure that the transactions entered were at arm's length.

(xi) Reviewed the Corporate Governance Overview Statement, Sustainability Statement, AC Report, Statement on Risk Management and Internal Control and Additional Compliance Information to ensure adherence to legal and regulatory reporting requirements before recommending to the Board for approval for inclusion in the Company's Annual Report.

(xii) Reviewed the Corporate Governance Report before recommending it to the Board for approval.

(xiii) Reviewed disclosures of conflict of interest ("COI") involving the Directors and key senior management of the Group, and concluded that there were no additional examination or mitigation measures were deemed necessary from the COI disclosed.

(xiv) Self-appraised the performance of the AC for the FPE 2026 and submitted the evaluation to the Nomination Committee for assessment.

(xv) Evaluated the performance of the External Auditors and Internal Auditors of the Company for the FPE 2026.

(xvi) Reviewed and recommend to the Board for the adoption of updated Terms of Reference of AC, which primarily includes enhancements of allow meetings to be held periodically, at intervals deemed appropriate by the AC.

(xvii) Reviewed the quarterly assessment on the term deposit placement with Koperasi Maal Nizami Selangor Berhad.

(xviii) Reviewed and verified the allocation and granting of new ordinary shares in the Company pursuant to the Share Issuance Scheme in accordance with the Listing Requirements.

INTERNAL AUDIT FUNCTION

The Company has engaged a professional internal audit service provider as the Company's Internal Auditors to support the AC in discharging its duties and responsibilities. The Internal Auditors' role is to undertake independent, regular and systematic reviews of the systems of internal controls, to provide reasonable assurance that such systems continue to operate satisfactorily, effectively and in compliance with the Group's established policies and procedures.

During the FPE 2026, the Internal Auditors conducted audit on the sales order and billing process of CFM Tech Form Sdn. Bhd.. The results of the internal audit reviews and the recommendations for improvement are presented to the AC for deliberation. The reports on the audits, weaknesses identified together with suggested recommendations for improvements to management's implementation, were presented to the ARMC at the ARMC meetings.

The summary of the works of the internal audit function is disclosed in the Statement on Risk Management and Internal Control.

The total cost incurred for the internal audit function of the Group for FPE 2026 was RM10,000.

The AC Report was approved by the Board on 30 June 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

In compliance with Paragraph 15.26(b) of Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities") and the "Statement on Risk Management & Internal Control - Guidelines for Directors of Public Listed Issuers", the Board of Directors ("Board") is pleased to present the Statement on Risk Management & Internal Control. This statement outlines the nature and scope of risk management and internal control of Computer Forms (Malaysia) Berhad ("CFM" or "the Company") and its subsidiaries ("Group") during the financial period ended 28 February 2026.

THE RESPONSIBILITY OF THE BOARD

The Board recognises its responsibility for the adequacy and effectiveness of the risk management framework and system of internal controls within the Group to safeguard shareholders' investment and the Group's assets.

The Board has entrusted the Audit Committee ("AC") to review the adequacy and effectiveness of the risk management and internal control system in relation to the internal audits conducted at operating units by an independent assurance provider during the financial period under review. The audit observations, together with management's response and agreed action plans are presented to the AC on a quarterly basis. In addition, the review of the internal audit reports is part of the agenda of the Board meeting.

The Board ensures that the risk management and internal control systems manage the Group's relevant and key significant risks within its risk appetite in pursuing its strategies and business objectives. However, the Board is equally aware that such systems and processes are designed to manage, rather than eliminate the risk of failure to achieve the policies, goals and objectives of the Group. In this regard, the risk management framework and internal control system can only provide reasonable assurance, and not absolute assurance against material misstatement of financial information and records or against financial losses or fraud.

RISK MANAGEMENT FRAMEWORK

The Group adopts an enterprise risk management approach and all the active businesses of the Companies within the Group are considered and categorised in accordance with their main functional activities. Responsibility of risk management and control is delegated to the appropriate levels of management within the Group. This process has been in place for the financial period under review and up to the date of approval of the annual report and financial statements.
Based on the framework, the management has carried out the followings:

a. **Establish the context of risk in relation to the Group's risk appetite**

   The amount of risk, on a broader level, acceptable to the Group in pursuing the various business objectives is determined by the senior management.

b. **Risk identification in relation to the objectives of every business function**

   The risks are identified through a series of interviews and discussions with the risk owners, i.e. respective heads of each operating unit/department, key personnel and management of the Group. The risk identification process includes consideration of both internal and external environmental factors. External environmental factors include economic and political changes, changes in the behavior of competitors, new regulations or legislation and technological developments. Internal factors include changes in key personnel, introduction of new or revision of existing policies and procedures.

c. **Assess the potential impact and likelihood of the risks identified and hence their risk levels**

   The impact of the risk is rated on a scale of 1 to 5 (1 to indicate the lowest impact and 5 to indicate the highest impact). Whereas the likelihood of risk is rated on a scale of 1 to 5 (1 to indicate the lowest probability and 5 to indicate the highest probability). The risk level shall be rated low, medium and high and significant according to the Risk Analysis Matrix.

d. **Ongoing monitoring and review risk mitigating measures, risk levels and emerging risks**

   All the identified risks and mitigating measures are documented in a "Group Key Risk Profile". The Group Key Risk Profile is updated on an ongoing basis and approved by the Board.

RISK MANAGEMENT FRAMEWORK (CONT'D)

This Group Key Risk Profile serves as a tool for the heads of operating units/departments for managing key risks applicable to their areas of business. All key risks and issues are reviewed and resolved by the Management team during the monthly management meeting. Through these mechanisms, key risks identified in the Business Risk Profile are assessed in a timely manner and control procedures are re-evaluated accordingly in order to ensure that the key risks are mitigated to an acceptable level.

The Internal Audit Function reviews the effectiveness and adequacy of control procedures adopted by the Group on a yearly basis in mitigating the key risks identified in the Group Key Risk Profile. Any weaknesses noted during the audit review are reported to the AC. Through these mechanisms, the AC can be assured that the key risks of the Group are reviewed quarterly and appropriately managed to an acceptable level.

KEY ELEMENTS OF THE GROUP'S INTERNAL CONTROL ARE AS FOLLOWS:

- The Group has an appropriate organisational structure for planning, executing, controlling and monitoring business operations in order to achieve the Group's business objectives. Lines of responsibility and delegations of authority are clearly defined for covers both finance and operational processes.

- Standard Operating Procedures ("SOP") have been documented and formalised for the key business processes to ensure uniformity and controls identified have been consistently applied within the Group. The SOP are also subject to internal audit's review and improvements during the audit of selected areas of operations.

- Policies and procedures such as, Code of Conduct and Ethics, Remuneration, Anti-Bribery and Anti- Corruption and Whistle Blowing are available on the Company's corporate website.

- These policies and procedures shall be updated as and when the need arises to ensure that they remain current, relevant and aligned with evolving business environment and operational needs.

- Financial results are prepared and presented to the Board and AC on a quarterly basis for effective monitoring and decision making.

- Annual budget and planning are prepared by the business units and presented to the Board for deliberation and approval. A monthly management review of actual performance against budget is in place and is also reported to the Board on a quarterly basis. Where necessary, appropriate management actions and/or follow-up will be undertaken on major variances noted.

- Capital expenditures and investment options are subject to review and approval from the Board.

- Regular risk-based internal audits are carried out to provide independent assurance on the effectiveness of the Company's system of internal controls and to advise Management on areas for improvements.

- The AC meets at least four times a year. The Committee meets with the Internal Auditors regularly to review their reports. The AC reviews the actions taken to rectify the findings in a timely manner, and to evaluate the effectiveness and adequacy of the Group's internal control systems.

- The External Auditors conduct annual statutory audit on the financial statements. Key audit matters and any areas for improvement identified during the course of statutory audit by the External Auditors are presented to the AC for deliberations.

Through the establishment of sound internal control, which includes monitoring reporting systems, the Board reports that the existing system of internal controls is satisfactory. No material losses have occurred during the financial period under review as a result of weakness in internal control. The Board together with management continue to take measures to strengthen the control environment.

SYSTEM OF INTERNAL CONTROL

The Group's internal control system is aligned with the internationally recognised framework established by the Committee of Sponsoring Organisations of the Treadway Commission ("COSO"). The framework comprises five interrelated components, namely Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities. Together, these components provide a structured and comprehensive approach to internal control, with each component supported by underlying principles that represent the fundamental concepts essential to an effective internal control system, as outlined below:

CONTROL ENVIRONMENT

<u>Board and Board Committees</u>

The Board has established various Board Committees, such as AC, Nomination Committee and Remuneration Committee, to assist in discharging its responsibilities. These Committees operate within clearly defined Terms of Reference approved by the Board.

The Board and its Committees meet regularly to review and oversee the Group's financial and operational performance. Management's business plans and strategic initiatives are deliberated and approved by the Board after due consideration of the associated risks and the adequacy of the corresponding risk mitigation measures.

<u>Organisation Structure and Authorisation Procedures</u>

The Group maintains a formal organisation structure in to ensure appropriate levels of authority and responsibility are clearly defined and delegated to competent personnel. Established authority limits provide a clear framework for decision-making and control over key operational activities.

RISK ASSESSMENT

Risk assessments are performed by designated risk owners on a periodic basis, or whenever significant changes occur in the internal or external business environment. Identified risks are evaluated, and appropriate control measures and risk mitigation actions are implemented to manage these risks effectively. The objective is to ensure that residual risks remain within the Group's risk appetite as approved by the Board.

CONTORL ACTIVITIES

<u>Policies and Procedures</u>

The Group has established documented policies and procedures forming part of its internal control system. These policies and procedures are regularly reviewed and updated to ensure their continued relevance in supporting the Group's operations and business objectives.

INFORMATION AND COMMUNICATION

Relevant financial and operational information is communicated to Management and the Board in a timely manner to facilitate informed decision-making. Quarterly financial reports, including comparative analyses against prior corresponding periods, are submitted to the Board for review and deliberation.

In addition, Management provides regular updates to the Board on operational performance, market conditions, and the Group's strategic direction to ensure that the Board remains informed of key developments affecting the Group.

MONITORING ACTIVITIES

At the operational level, Management conducts regular operational review meetings to monitor key business activities, evaluate performance, assign responsibilities, and ensure that identified issues are addressed in a timely manner. Performance indicators are established and monitored to assess operational and financial results and support continuous improvement initiatives.

The effectiveness of the internal control system is further enhanced through internal audit reviews, external audit observations, and compliance monitoring, including ISO certification audits conducted by independent external consultants.

INTERNAL AUDIT FUNCTION

The principal objective of the internal audit function is to assess the adequacy, integrity and effectiveness of the Group's internal control system.

The Group's independent internal audit function is outsourced to an independent professional service firm to assist the Board and the AC in providing an independent assessment of the adequacy, efficiency and effectiveness of the Group's system of internal control.

The internal audit plan entails the audit scope and coverage on a risk-based approach and is approved by the AC.

For the financial period, the outsourced internal audit function has carried out the internal audit on general information technology based on the internal audit plan approved by the AC.

The Internal audit report was presented to the AC who in turn reports to the Board on its activities significant audit results or findings and the necessary recommendations or actions needed to be taken by the management to rectify highlighted issues. The cost incurred by the Group for the internal audit function for the current financial period was RM10,000.

ASSURANCE PROVIDED BY EXECUTIVE DIRECTORS AND MANAGEMENT TEAM

The Board has received assurance from the Executive Directors and Management team that the risk management and internal control system of the Group are operating effectively and adequately, in all material respects, based on the risk management and internal control system of the Group.

The Board is of view that the system of risk management and internal control is in place for financial period under review and, up to the date of approval of this Statement for inclusion in the Annual Report.

REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

As required by Paragraph 15.23 of the Listing Requirements of Bursa Securities, the External Auditors have reviewed this Statement on Risk Management & Internal Control. The External Auditors have reported to the Board that nothing has come to their attention that causes them to believe that this Statement is inconsistent with their understanding of the process the Board has adopted in the review of the adequacy and integrity of internal control system and risk management of the Group.

Their limited assurance review was performed in accordance with the Audit and Assurance Practice Guide ("AAPG") 3 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 system of the Group.

This Statement on Risk Management and Internal Control is made by the Board in accordance to its resolution dated 30 June 2026.

ADDITIONAL COMPLIANCE INFORMATION

1. **STATUS OF UTILISATION OF PROCEEDS**

(a) **Disposals of Lands**

The Company had on 26 July 2021 and 29 July 2021 completed the disposal of Lot 1, disposal of Lot 2 and disposal of Lot 13 and 14 respectively and the total proceeds raised from the disposals amounting to RM91.10 million.

The status of utilisation of proceeds from the disposals of lands was as follows:-

Description	Actual proceeds raised RM'000	Actual Utilisation RM'000	Unutilised proceeds RM'000	Initial Time Frame for Utilisation	Previously Revised Time Frame	Further Extension of Time
Rental payments	2,659	(2,659)	-	Within 24 months	-	-
Special interim dividend	41,000	(41,000)	-	Within 1 month from the completion of Disposal of Lot 1	-	-
Repayment of borrowings	3,624	(3,624)	-	Within 1 month from the completion of Disposal of Lot 1	-	-
Estimated expenses	500	(500)	-	Immediate	-	-
Working capital/ Future investment	43,317	(37,417)	5,900	Within 24 months	Within 48 months	**Within 60 months**
Total	**91,100**	**(85,200)**	**5,900**	**-**	**-**	**-**

(b) **Private Placement of up to 61,500,000 new ordinary shares in the Company, representing up to 30% of the total number of issued shares of the Company ("Private Placement")**

The Company had on 19 January 2023 completed the Private Placement following the listing and quotation of 5,500,000 ordinary shares and the total proceeds raised from the Private Placement amounting to RM71.71 million.

The status of utilisation of proceeds from the Private Placement was as follows:

Utilisation of proceeds	Actual proceeds raised RM'000	Actual utilisation RM'000	Unutilised proceeds RM'000	Intended timeframe for Utilisation	Previously Revised Time Frame	Further Extension of Time
(i) Capital expenditure of the Group	70,847	(69,634)	1,213	Within 18 months	Within 24 months	**Within 12 months**
(ii) Estimated expenses for the Proposals	859	(859)	-	Immediate	-	
Total	**71,706**	**(70,493)**	**1,213**	**-**	**-**	

2. AUDIT AND NON-AUDIT FEES

The amount of audit and non-audit fees paid/payable to the External Auditors by the Company and its subsidiaries ("Group") for the financial period ended 28 February 2026 ("FPE 2026") are as follows:-

	The Company (RM)	The Group (RM)
Audit Fees	148,000	330,000
Non-Audit Fees	10,000	10,000

3. MATERIAL CONTRACTS INVOLVING THE INTEREST OF DIRECTORS AND/OR MAJOR SHAREHOLDERS

There were no material contracts entered into by the Group involving the interest of the Company's Directors and/or major shareholders, either still subsisting at the end of the FPE 2026, or which were entered into since the end of the previous financial year.

4. RECURRENT RELATED PARTY TRANSACTIONS ("RRPT")

The list of RRPT entered into by the Group is disclosed in the audited financial statements. For the FPE 2026, no shareholder mandate was required for the recurrent related party transactions of a revenue or trading nature entered by the Group pursuant to Paragraph 10.09 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

5. SHARE ISSUANCE SCHEME ("SIS")

The SIS was approved by the shareholders at an Extraordinary General Meeting of the Company held on 1 August 2022, for the issuance of new ordinary shares up to fifteen percent (15%) of the total number of issued shares of the Company (excluding treasury shares, if any) and it is accordance to the By-Law governing the SIS.

The SIS would be in force for a period of five (5) years from the effective date of implementation on 3 January 2023. It may be extended for a further period of up to 5 years at the discretion of the Board upon recommendation from SIS Committee, provided always that the SIS shall not in aggregate exceed a duration of ten (10) years.

The maximum number of new ordinary shares of the Company that may be issued and allotted under the scheme shall not exceed fifteen percent (15%) of the total number of issued shares of the Company (excluding treasury shares, if any) at any point in time during the duration of the SIS.

The Company had on 15 January 2025 and 4 February 2026 allocated 40,137,150 and 6,020,500 ESOS options at an exercise price RM0.1035 and RM0.0720 per share respectively to eligible employees of the Group. There was a total of 46,157,650 new ordinary shares being exercised during FPE 2026.

The movement in the Company's SIS during the FPE 2026 is as follows:-

(a) Total number of options granted, exercised and outstanding since its commencement up to the financial period under review are as follows:-

Number of options	Grand Total	Directors and Senior Management
Granted	46,157,650	16,047,300
Exercised	46,157,650	16,047,300
Lapsed	-	-
Outstanding as at 28 February 2026	-	-

(b) Percentage of options applicable to Directors and Senior Management under the SIS during the financial period and since its commencement up to FPE 2026 are set out below:-

	Percentage of options (%)	
Directors and Senior Management	During the financial period	Since commencement up to 28 February 2026
Aggregate maximum allocation	70	70
Actual options granted	35	35

(c) No options were granted to the Non-Executive Directors under the SIS since its commencement up to FPE 2026.

DIRECTORS' RESPONSIBILITY STATEMENT

The Directors are required by the Companies Act 2016 ("Act") to prepare the financial statements for each financial year which have been made up in accordance with the applicable approved accounting standards which give a true and fair view of the state of affairs of the Company and its subsidiaries ("the Group") and of the Company at the end of the financial year and of the results and cash flows of the Group and of the Company for the financial period.

In preparing the financial statements for the financial period ended 28 February 2026, the Directors have:

- used appropriate accounting policies and applied them consistently;
- ensured that all applicable accounting standards have been followed and if there are any material departures, to disclose and explain in the financial statements;
- made judgments and estimates that are reasonable and prudent; and
- prepared financial statements on the going concern basis as the Directors have a reasonable expectation, having made enquiries that the Group and the Company have adequate resources to continue in operational existence for the foreseeable future.

The Directors are responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time, the financial position of the Group and of the Company and are in compliance with the provisions of the Act. The Directors have overall responsibilities for taking such steps as are reasonably open to them to safeguard the assets of the Group and of the Company and have taken reasonable steps for the prevention and detection of fraud and other irregularities.

FINANCIAL STATEMENTS

The directors hereby submit their report together with the audited financial statements of the Group and of the Company for the financial period ended from 1 October 2024 to 28 February 2026.

CHANGE OF FINANCIAL YEAR END

On 30 September 2025, the Company changed its financial year end from 30 September to 28 February.

PRINCIPAL ACTIVITIES

The principal activities of the Company are that of printing and distributing of computer forms, stock forms and specialised forms.

The principal activities of the subsidiaries are printing of business forms including digital printing, and enveloping services, printing and supplying of flexible packaging, printing and supplying of commercial printing and system development and implementation and investment holding company.

FINANCIAL RESULTS

	Group RM	Company RM
Loss for the period	(704,470)	(21,617,861)
Loss attributable to:		
Owners of the parent	(346,798)	(21,617,861)
Non-controlling interests	(357,672)	-
	(704,470)	(21,617,861)

In the opinion of the directors, the financial results of the Group and of the Company during the financial period have not been substantially affected by any item, transaction or event of a material and unusual nature.

RESERVES AND PROVISIONS

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

DIVIDENDS

No dividends have been paid or declared by the Company since the end of the previous financial year. The directors do not recommend the payment of any dividend in respect of the current financial period.

ISSUE OF SHARES AND DEBENTURES

During the financial period, the Company increased its issued and paid-up share capital through the issuance of 6,020,500 and 40,137,150 new ordinary shares pursuant to share issuance scheme ("SIS") at exercise price of RM0.0720 and RM0.1035 per ordinary share respectively.

The new ordinary shares issued during the financial period rank *pari-passu* in all respects with the existing ordinary shares of the Company.

The Company did not issue any new debentures during the financial period.

DIRECTORS

The directors who held office during the financial period until the date of this report are:

Wong Kok Seong	
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	
Dato' Rahim Bin Suboh	
Tan Kok Hui**	(Appointed on 15 November 2024)
Florence Wong Wei Wei	(Appointed on 15 November 2024)
Kua Khai Loon**	(Appointed on 1 November 2024 and resigned on 31 December 2025)
Datuk Hoo Swee Guan	(Resigned on 7 March 2025)
Kho See Yiing	(Resigned on 7 March 2025)

** These directors are also the directors of certain subsidiaries of the Company.

The directors of the Company's subsidiaries who held office during the financial period until the date of this report (not including those directors listed above) are:

Pang Chow Wee	
Hidehiko Sugaya	(Resigned on 8 January 2025)
Kazuhiko Somemori	(Resigned on 8 January 2025)

DIRECTORS' BENEFITS

Since the end of the previous financial year, no director has received or become entitled to receive a benefit (other than benefits included in the aggregate amount of emoluments received or due and receivable by the directors or the fixed salary of a full-time employee of the Company as shown under Directors' remuneration) 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.

During and at the end of the financial period, the Company was not a party to any arrangement whose subject is to enable the directors to acquire benefits through the acquisition of shares in, or debentures of, the Company or any other body corporate.

DIRECTORS' REMUNERATION

The amount of remuneration of the directors of the Company comprising remuneration received or receivable from the Group and the Company during the financial period are as follows:

	Group RM	Company RM
Fees	362,277	362,277
Other emoluments	511,068	511,068
	873,345	873,345

INDEMNIFYING DIRECTORS, OFFICERS AND AUDITORS

No indemnities have been given or insurance premiums paid, during or since the end of the financial period, for any person who is or has been the directors, officers or auditors of the Company.

DIRECTORS' INTERESTS

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

	Number of ordinary shares			
	At 1.10.2024	**Additions**	**Disposals**	**At 28.02.2026**
The Company				
Direct interest				
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	182,700	-	-	182,700

	Number of warrants			
	At 1.10.2024	**Additions**	**Lapsed**	**At 28.02.2026**
Direct interest				
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	84,150	-	(84,150)	-

By virtue of his interests in the shares of the Company, Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim is also deemed to be interested in the shares of all the subsidiaries to the extent that the Company has an interest.

None of the other directors holding office at the end of the financial period held any interest in the ordinary shares of the Company or its related corporations during the financial period.

WARRANTS

On 30 December 2022, the Company listed and quoted 130,499,994 Warrants in the Issuer (Warrants) on the basis of 1 Warrant for every 2 existing ordinary shares in the Issuer (Shares) held by the Shareholders.

The Warrants is constituted by the Deed Poll dated 20 December 2022 ("Deed Poll"). The salient features of the Warrants are as follows:

(a) Each Warrants entitles the registered holder to subscribe for one (1) new ordinary share in the Company at an exercise price of RM1.16 during the three (3) year period expiring on 22 December 2025 ("Exercise Period"), subject to the adjustments in accordance with the provisions of the Deed Poll.

WARRANTS (CONT'D)

The Warrants is constituted by the Deed Poll dated 20 December 2022 ("Deed Poll"). The salient features of the Warrants are as follows: (cont'd)

(b) At the expiry of the Exercise Period, any Warrants which have not been exercised will thereafter lapse and cease to be valid.

(c) Warrant holders must exercise the Warrants in accordance with the procedures set out in the Deed Poll and shares allotted and issued upon such exercise shall rank *pari-passu* in all respects with the then existing shares of the Company, and shall be entitled to any dividends, rights, allotments and/or other distributions after the issue and allotment thereof.

The movements in the Warrants of the Company during the financial period are as follows:

	Entitlements for ordinary shares			
	At 1.10.2024	**Additions**	**Lapsed**	**At 28.02.2026**
Warrants	129,418,994	-	(129,418,994)	-

SHARE ISSUANCE SCHEME

At an extraordinary general meeting held on 1 August 2022, the Company's shareholders approved the establishment of the SIS of not more than 15% of the issued share capital of the Company to eligible employees of the Group and of the Company.

The salient features of the SIS are, inter alia, as follows:

(a) The SIS shall be in force for a duration of 5 years from the Effective Date, subject to any extension of the SIS as provided under the By-laws.

On or before the expiry of the aforementioned 5 years of the SIS, the Board shall have the discretion, without having to obtain approval of the Shareholders, to extend the duration of the SIS, provided that the initial period of the SIS and such extension of the SIS made pursuant to the By-laws shall not in aggregate exceed 10 years from the Effective Date.

SHARE ISSUANCE SCHEME (CONT'D)

The salient features of the SIS are, inter alia, as follows: (cont'd)

(b) As of the date of offer, an employee who fulfils the following conditions shall be eligible to participate in the SIS:

   (i) in respect of an employee of the Group, the employee must fulfil the following criteria as at the Date of Offer:

      (1) he/she is at least 18 years of age and he/she is not an undischarged bankrupt or subject to any bankruptcy proceedings;

      (2) he/she is employed on the Date of Offer on a full-time basis and is on the payroll of any company in the Group (which are not dormant) and his/her employment has been confirmed by any company in the Group (which are not dormant) on the Date of Offer; or is employed on the Date of Offer under an employment contract for a fixed duration and has been in the employment of any company in the Group (which are not dormant) for such period as may be determined by the SIS Committee; and

      (3) such employee falls within any other eligibility criteria that may be determined by the SIS Committee from time to time at its sole discretion, whose decision shall be final and binding.

   (ii) in respect of an Eligible Director, the Eligible Director must fulfil the following criteria as at the Date of Offer:

      (1) he/she is at least 18 years of age and he/she is not an undischarged bankrupt or subject to any bankruptcy proceedings;

      (2) he/she has been appointed as a director to the board of directors of any company of the Group which is not dormant; and

      (3) such director fulfils any other criteria as may be determined by the SIS Committee from time to time at its sole discretion, whose decision shall be final and binding.

   (iii) in respect of a Director or a chief executive of the Company or a holding company of the Company or a person connected with them, the specific allocation of SIS Options under the SIS must have been approved by the Shareholders at a general meeting; and

   (iv) if the employee is employed by a company which is acquired by the Group during the duration of the SIS and becomes a subsidiary whether directly or indirectly held by the Company upon such acquisition, the employee will be eligible to participate in the SIS if the said employee becomes an Eligible Person within the meaning of the By-laws.

SHARE ISSUANCE SCHEME (CONT'D)

The salient features of the SIS are, inter alia, as follows: (cont'd)

(c) the Exercise Price shall be based on a price to be determined by the Board upon recommendation of the SIS Committee based on the 5-day VWAP of the Shares immediately preceding the Date of Offer with a discount of not more than 10% during the duration of the SIS. The Exercise Price as determined by the SIS Committee shall be conclusive and binding on the Grantees.

(d) The new Shares to be issued arising from the exercise of the SIS Options shall, upon allotment, issuance and payment of the Exercise Price, rank equally in all respects with the existing issued Shares, save and except that the holders of such new Shares shall not be entitled to any dividends, rights, allotments and/or other distributions that may be declared, made or paid to Shareholders, the entitlement date of which is prior to the date of allotment and issuance of such new Shares.

OTHER STATUTORY INFORMATION

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

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

  (ii) to ensure that the current assets which were unlikely to realise their values as shown in the accounting records in the ordinary course of business had been written down to an amount which they might be expected so to realise.

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

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

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

  (iii) which have arisen and 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 in the amount stated financial statements of the Group and of the Company misleading.

OTHER STATUTORY INFORMATION (CONT'D)

(c) As at the date of this report, there does not exist:

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

(ii) any contingent liability of the Group or of the Company which has arisen since end of the financial period.

(d) In the opinion of the directors:

(i) no contingent liability or other liability has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial period which will or may affect the ability of the Group or of the Company to meet their obligations as and when they fall due; and

(ii) 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 substantially affect the results of the operations of the Group and of the Company for the current financial period.

AUDITORS

The auditors' remuneration of the Group and of the Company is RM330,000 and RM148,000 respectively during the financial period.

The auditors, SBY Partners PLT, have expressed that they do not wish to seek re-appointment at the forthcoming financial year.

Signed on behalf of the Board of Directors in accordance with a resolution of the directors dated 30 June 2026.

Tan Kok Hui **Florence Wong Wei Wei**

Kuala Lumpur

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

We, **Tan Kok Hui** and **Florence Wong Wei Wei**, being two of the directors of **Computer Forms (Malaysia) Berhad**, do hereby state that, in the opinion of the directors, the accompanying financial statements are drawn up in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 28 February 2026 and of their financial performance and cash flows for the financial period from 1 October 2024 to 28 February 2026.

Signed on behalf of the Board of Directors in accordance with a resolution of the directors dated 30 June 2026.

Tan Kok Hui **Florence Wong Wei Wei**

Kuala Lumpur

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

I, **Tan Kok Hui**, being the director primarily responsible for the financial management of **Computer Forms (Malaysia) Berhad**, do solemnly and sincerely declare that the accompanying financial statements are to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly)
declared by the abovenamed at)
Kuala Lumpur this)
30 June 2026)

Before me, **Tan Kok Hui**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Computer Forms (Malaysia) Berhad, which comprise the statements of financial position as at 28 February 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial period from 1 October 2024 to 28 February 2026, and notes to the financial statements, including material accounting policy information, as set out on pages 73 to 128.

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 28 February 2026, and of their financial performance and cash flows for the financial period from 1 October 2024 to 28 February 2026 in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for opinion

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

Independence and other ethical responsibilities

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

Key Audit Matters

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

Key Audit Matters (cont'd)

We have fulfilled the responsibilities described in the *Auditors' responsibilities for the audit of the financial statements* section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis of our audit opinion on the accompanying financial statements.

(a) Impairment of trade receivables

At 28 February 2026, trade receivables of the Group and of the Company were amounted to RM2,995,037 and RM1,079,645 respectively, as disclosed in Note 18 to the financial statements.

We determined this to be a key audit matter because it requires management to exercise significant judgement in determining the probability of default by trade receivables and appropriate forward-looking information.

Our audit response

In addressing this area of audit focus, we performed, amongst others, the following procedures:

(i) We have assessed and evaluated the appropriateness of the design and implementation of controls in the impairment of trade receivables;

(ii) We have reviewed and evaluated the appropriateness of management's impairment policy and model in accordance with MFRS 9 *Financial Instruments* ;

(iii) We have assessed the appropriateness of macroeconomic factors identified by the management for the purpose of determining forward-looking rate;

(iv) We have reviewed and assessed the appropriateness of specific provision made by the management in accordance with the Group's and the Company's impairment policy;

(v) We have recomputed management's impairment assessment on trade receivables for mathematical accuracy; and

(vi) We have reviewed adequacy of disclosure in the financial statements.

Information other than the financial statements and auditors' report thereon

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

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

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

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

Responsibilities of the directors for the financial statements

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's 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.

Auditors' responsibilities for the audit of the financial statements (cont'd)

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

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

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

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

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

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial period 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

(a) The financial statements of the Group and of the Company for the preceding financial year were audited by another firm of auditors and are presented here merely for comparative purposes. The report issued by the predecessor auditor, which was dated 24 January 2025, expressed an unmodified opinion.

(b) 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.

SBY PARTNERS PLT
202106000003 (LLP0026726-LCA) & AF 0660
Chartered Accountants

CHOW HIN JET
03834/05/2028 J
Chartered Accountant

Kuala Lumpur
30 June 2026

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL PERIOD ENDED 28 FEBRUARY 2026

		Group		Company	
		1.10.2024 to 28.2.2026	1.10.2023 to 30.9.2024	1.10.2024 to 28.2.2026	1.10.2023 to 30.9.2024
	Note	RM	RM	RM	RM
Revenue	6	18,061,598	27,458,596	10,330,319	8,456,945
Cost of sales		(16,562,827)	(26,569,402)	(8,654,629)	(7,236,450)
Gross profit		1,498,771	889,194	1,675,690	1,220,495
Other income	7	4,258,520	3,766,368	12,482,776	2,130,713
Distribution costs		(997,367)	(1,431,112)	(598,160)	(586,471)
Administrative expenses		(8,579,957)	(4,110,674)	(37,514,707)	(2,877,379)
Net gains/(losses) on impairment of financial assets		3,513,869	(3,581,418)	2,478,457	(3,901,047)
Finance costs	8	(232,812)	(326,049)	(108,776)	(92,547)
Loss before tax	9	(538,976)	(4,793,691)	(21,584,720)	(4,106,236)
Taxation	10	(165,494)	(186,533)	(33,141)	(176,246)
Loss for the period/year representing, total comprehensive loss for the period/year		(704,470)	(4,980,224)	(21,617,861)	(4,282,482)
Loss and total comprehensive loss attributable to:					
Owners of the parent		(346,798)	(4,513,428)	(21,617,861)	(4,282,482)
Non-controlling interests		(357,672)	(466,796)	-	-
		(704,470)	(4,980,224)	(21,617,861)	(4,282,482)
Loss per share attributable to owners of the parent (sen per share):					
Basic and diluted	11	(0.11)	(1.69)		

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

STATEMENTS OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2026

		Group		Company	
		28.2.2026	30.9.2024	28.2.2026	30.9.2024
	Note	RM	RM	RM	RM
Assets					
Non-current assets					
Property, plant and equipment	12	-	1,039,311	-	358,027
Right-of-use assets	13	-	800,427	-	676,132
Investment properties	14	2,740,428	794,601	-	-
Goodwill	15	-	-	-	-
Investments in subsidiaries	16	-	-	-	32,155,597
		2,740,428	2,634,339	-	33,189,756
Current assets					
Inventories	17	2,293,594	3,712,055	1,272,881	2,528,052
Trade receivables	18	2,995,037	5,535,309	1,079,645	2,486,282
Other receivables	19	101,550,372	25,664,115	94,705,630	20,709,837
Prepayments		205,557	1,092,602	88,075	109,256
Amounts due from subsidiaries	20	-	-	3,613,040	96,172
Current tax assets		643,322	424,637	119,142	-
Fixed deposits with licensed banks	21	1,418,220	3,428,641	218,220	218,220
Fixed deposits with a cooperative	22	-	86,149,412	-	62,374,689
Cash and bank balances		17,723,486	1,322,560	16,118,853	168,273
		126,829,588	127,329,331	117,215,486	88,690,781
Assets held for sale	31	-	285,000	-	-
Total assets		129,570,016	130,248,670	117,215,486	121,880,537
Equity and liabilities					
Equity attributable to owners of the parent					
Share capital	23	117,279,607	112,189,198	117,279,607	112,189,198
Retained earnings/ (Accumulated losses)		7,182,495	6,140,943	(27,902,136)	(6,284,275)
		124,462,102	118,330,141	89,377,471	105,904,923
Non-controlling interests		65,965	1,811,992	-	-
Total equity		124,528,067	120,142,133	89,377,471	105,904,923

		Group		Company	
		28.2.2026	30.9.2024	28.2.2026	30.9.2024
	Note	RM	RM	RM	RM
Non-current liability					
Lease liabilities	24	337,296	638,845	303,219	545,167
Current liabilities					
Trade payables	25	1,318,902	3,110,654	344,584	758,320
Other payables	26	2,340,702	1,014,136	1,584,515	406,795
Lease liabilities	24	216,171	194,306	173,479	155,715
Provisions	27	159,696	365,316	126,696	126,696
Current tax liabilities		-	141,191	-	141,191
Amounts due to subsidiaries	28	-	-	24,636,340	12,976,730
Loans and borrowings	29	669,182	4,642,089	669,182	865,000
		4,704,653	9,467,692	27,534,796	15,430,447
Total liabilities		5,041,949	10,106,537	27,838,015	15,975,614
Total equity and liabilities		129,570,016	130,248,670	117,215,486	121,880,537

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

STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 28 FEBRUARY 2026

	Attributable to owners of the parent				
	Share capital (Note 23) RM	Retained earnings RM	Total equity attributable to owners of the parent RM	Non-controlling interests RM	Total equity RM
Group					
At 1 October 2023	112,189,198	10,654,371	122,843,569	2,278,788	125,122,357
Total comprehensive loss	-	(4,513,428)	(4,513,428)	(466,796)	(4,980,224)
At 30 September 2024	112,189,198	6,140,943	118,330,141	1,811,992	120,142,133
At 1 October 2024	112,189,198	6,140,943	118,330,141	1,811,992	120,142,133
Issue of new shares pursuant to SIS	5,090,409	-	5,090,409	-	5,090,409
Acquisition of additional equity interest in a subsidiary	-	1,388,350	1,388,350	(1,388,355)	(5)
Total comprehensive loss	-	(346,798)	(346,798)	(357,672)	(704,470)
At 28 February 2026	117,279,607	7,182,495	124,462,102	65,965	124,528,067

	Share capital (Note 23) RM	Accumulated losses RM	Total equity RM
Company			
At 1 October 2023	112,189,198	(2,001,793)	110,187,405
Total comprehensive loss	-	(4,282,482)	(4,282,482)
At 30 September 2024	112,189,198	(6,284,275)	105,904,923
At 1 October 2024	112,189,198	(6,284,275)	105,904,923
Issue of new shares pursuant to SIS	5,090,409	-	5,090,409
Total comprehensive loss	-	(21,617,861)	(21,617,861)
At 28 February 2026	117,279,607	(27,902,136)	89,377,471

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

STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 28 FEBRUARY 2026

		Group		Company	
	Note	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Cash flows from operating activities					
Loss before tax		(538,976)	(4,793,691)	(21,584,720)	(4,106,236)
Adjustments for:					
Bad debt written off	9	152,099	19,497	-	-
Deposit written off	9	-	118,570	-	-
Depreciation of:					
- property, plant and equipment	12	345,633	433,156	143,725	110,392
- right-of-use assets	13	295,070	346,167	239,464	306,916
- investment properties	14	11,223	7,922	-	-
Allowance for/(Reversal of) impairment loss on:					
- trade receivables	18	1,020,310	3,352,429	804,421	232,413
- other receivables	19	-	544,438	-	515,314
- amounts due from subsidiaries	20	-	-	-	3,059,920
- fixed deposits with a cooperative	22	(4,534,179)	(315,449)	(3,282,878)	93,400
- property, plant and equipment	12	793,516	25,911	292,404	-
- right-of-use assets	13	505,357	-	436,668	-
- investments in subsidiaries	16	-	-	32,155,602	440,100
Gain on disposal of property, plant and equipment	7	(1,859,396)	(52,095)	(6,923)	(45,187)
Loss on disposal of other investments	9	-	26,852	-	-
Other receivables written off	9	-	2,519	-	2,519
Inventories written off	17	21,245	44,319	17,471	-
Trade payables written off	7	-	(252,357)	-	-
Finance costs	8	232,812	326,049	108,776	92,547
Interest income	7	(2,138,570)	(3,082,368)	(1,318,538)	(2,085,526)
Dividend income	7	-	-	(11,155,195)	-
Unrealised loss on foreign exchange	9	-	486	-	-
SIS expense	9	502,739	-	502,739	-
Operating loss before working capital changes		(5,191,117)	(3,247,645)	(2,646,984)	(1,383,428)

	Note	Group 1.10.2024 to 28.2.2026 RM	Group 1.10.2023 to 30.9.2024 RM	Company 1.10.2024 to 28.2.2026 RM	Company 1.10.2023 to 30.9.2024 RM
Cash flows from operating activities (cont'd)					
Changes in working capital:					
Inventories		1,397,216	4,287,786	1,237,700	757,542
Trade receivables		1,367,863	1,974,213	(73,393,577)	1,163,960
Other receivables		(75,886,257)	(11,682,254)	-	(11,073,578)
Prepayments		887,045	30,582	21,181	33,246
Amounts due from subsidiaries		-	-	(3,516,868)	10,135,202
Trade payables		(1,791,752)	(301,873)	(413,736)	220,139
Other payables		1,326,566	51,497	1,177,720	6,384
Provisions		(205,620)	-	-	-
Amounts due to subsidiaries		-	-	11,659,610	(198,282)
Cash flows used in operations		(78,096,056)	(8,887,694)	(65,874,954)	(338,815)
Interest received		2,138,570	3,082,368	1,318,538	2,085,526
Interest paid		(73,711)	(72,014)	(62,912)	(61,150)
Tax refunded		149,962	104,212	-	64,264
Tax paid		(675,337)	(256,050)	(293,474)	(33,527)
Net cash flows (used in)/from operating activities		(76,556,572)	(6,029,178)	(64,912,802)	1,716,298
Cash flows from investing activities					
Withdrawal/(Placement) of fixed deposits with licensed banks		3,210,421	(18,058)	-	353,780
Withdrawal/(Placement) of fixed deposits with a cooperative		90,683,591	6,308,963	65,657,567	(1,868,010)
Subscription of additional equity interest in a subsidiary	16	-	-	(5)	-
Purchase of property, plant and equipment	12	(264,009)	(79,464)	(84,009)	(11,839)
Purchase of investment properties	14	(1,957,050)	-	-	-
Dividend received		-	-	11,155,195	-
Proceeds from disposal of property, plant and equipment		2,023,567	63,404	12,830	56,496
Proceeds from disposal of other investments		-	1,481,330	-	-

		Group		Company	
		1.10.2024 to 28.2.2026	1.10.2023 to 30.9.2024	1.10.2024 to 28.2.2026	1.10.2023 to 30.9.2024
	Note	RM	RM	RM	RM
Cash flows from investing activities (cont'd)					
Proceeds from disposal of assets held for sale		285,000	-	-	-
Net cash flows from/(used in) investing activities		93,981,520	7,756,175	76,741,578	(1,469,573)
Cash flows from financing activities					
Proceeds from issue of new shares pursuant to SIS		4,587,670	-	4,587,670	-
Net repayments of loans and borrowings		(2,255,818)	(1,303,000)	(696,818)	(603,000)
Payments of principal portion of lease liabilities		(279,684)	(328,546)	(224,184)	(292,610)
Interest paid		(159,101)	(254,035)	(45,864)	(31,397)
Net cash flows from/(used in) financing activities		1,893,067	(1,885,581)	3,620,804	(927,007)
Net changes in cash and cash equivalents		19,318,015	(158,584)	15,449,580	(680,282)
Cash and cash equivalents at beginning of the period/year		(895,529)	(736,945)	168,273	848,555
Cash and cash equivalents at end of the period/year		18,422,486	(895,529)	15,617,853	168,273

For the purpose of the statements of cash flows, cash and cash equivalents comprise the following at the reporting date:

	Group		Company	
	28.2.2026	30.9.2024	28.2.2026	30.9.2024
	RM	RM	RM	RM
Cash and bank balances	17,723,486	1,322,560	16,118,853	168,273
Add: Fixed deposits with licensed banks	1,418,220	3,428,641	218,220	218,220
Less: Pledged fixed deposits	(218,220)	(3,428,641)	(218,220)	(218,220)
Less: Bank overdrafts (Note 29)	(501,000)	(2,218,089)	(501,000)	-
Cash and cash equivalents	18,422,486	(895,529)	15,617,853	168,273

Reconciliation of liabilities arising from financing activities

	Loans and borrowings (excluding bank overdrafts) RM	Lease liabilities RM	Total RM
Group			
At 1 October 2023	3,727,000	316,533	4,043,533
Cash flows	(1,557,035)	(328,546)	(1,885,581)
Non-cash changes:			
Additions of lease liabilities	-	845,164	845,164
Finance costs	254,035	-	254,035
At 30 September 2024/1 October 2024	2,424,000	833,151	3,257,151
Cash flows	(2,414,919)	(279,684)	(2,694,603)
Non-cash changes:			
Finance costs	159,101	-	159,101
At 28 February 2026	168,182	553,467	721,649
Company			
At 1 October 2023	1,468,000	148,328	1,616,328
Cash flows	(634,397)	(292,610)	(927,007)
Non-cash changes:			
Additions of lease liabilities	-	845,164	845,164
Finance costs	31,397	-	31,397
At 30 September 2024/1 October 2024	865,000	700,882	1,565,882
Cash flows	(742,682)	(224,184)	(966,866)
Non-cash changes:			
Finance costs	45,864	-	45,864
At 28 February 2026	168,182	476,698	644,880

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

1. CORPORATE INFORMATION

Computer Forms (Malaysia) Berhad ("the Company") is a public limited liability company incorporated and domiciled in Malaysia, and is listed on Bursa Malaysia Securities Berhad. The principal place of business of the Company is located at Lot 2, Jalan Usahawan 5, PKNS Setapak Industrial Area, Off Jalan Genting Kelang, 53300 Kuala Lumpur, W.P. Kuala Lumpur.

The registered office of the Company is located at Third Floor, No 77, 79 & 81, Jalan SS 21/60, Damansara Utama, 47400 Petaling Jaya, Selangor Darul Ehsan.

The principal activities of the Company are that of printing and distributing of computer forms, stock forms and specialised forms.

The principal activities of the subsidiaries are printing of business forms including digital printing, and enveloping services, printing and supplying of flexible packaging, printing and supplying of commercial printing and system development and implementation and investment holding company.

On 30 September 2025, the Company changed its financial year end from 30 September to 28 February.

2. BASIS OF PREPARATION

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

The accounting policies adopted are consistent with those of the previous financial year except for the effects of adoption of amendments to MFRSs during the financial period. The amendments to MFRSs adopted during the financial period are disclosed in Note 3.1.

The financial statements of the Group and of the Company have been prepared under the historical cost convention except as otherwise stated in the financial statements.

The financial statements are presented in Ringgit Malaysia ("RM").

3. ADOPTION OF NEW MFRS AND AMENDMENTS TO MFRS

3.1 Amendments to MFRS adopted

The Group and the Company adopted the following amendments to MFRS mandatory for financial period beginning on or after 1 January 2024:

Amendments to MFRS 16 *Lease liability in a Sale and Leaseback*
Amendments to MFRS 101 *Classification of Liabilities as Current or Non-current*
Amendments to MFRS 101 *Non-current Liabilities with Covenants*
Amendments to MFRS 107 and MFRS 7 *Supplier Finance Arrangements*
Amendments to MFRS 121 *The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability*

The adoption of the above-mentioned amendments to MFRS has no significant impact on the financial statements of the Group and of the Company.

3.2 New MFRSs and amendments to MFRSs not yet effective

The following are new MFRSs and amendments to the MFRSs that have been issued by the Malaysian Accounting Standards Board ("MASB") up to the date of the issuance of the Group's and of the Company's financial statements but have not been adopted by the Group and the Company:

Title	**Effective for annual periods beginning on or after**
Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments*	1 January 2026
Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity*	1 January 2026
Annual Improvement to MFRS Accounting Standards - *Volume 11*	1 January 2026
MFRS 18 *Presentation and Disclosure in Financial Statements*	1 January 2027
MFRS 19 *Subsidiaries without Public Accountability: Disclosures*	1 January 2027
Amendments to MFRS 19 *Subsidiaries without Public Accountability: Disclosures*	1 January 2027
Amendments to MFRS 121 *The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency*	1 January 2027

3. ADOPTION OF NEW MFRS AND AMENDMENTS TO MFRS (CONT'D)

3.2 New MFRSs and amendments to MFRSs not yet effective (cont'd)

The following are new MFRSs and amendments to the MFRSs that have been issued by the Malaysian Accounting Standards Board ("MASB") up to the date of the issuance of the Group's and of the Company's financial statements but have not been adopted by the Group and the Company: (cont'd)

Title	**Effective for annual periods beginning on or after**
Amendments to MFRS 10 *Consolidated Financial Statements* and MFRS 128 *Investment in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*	Deferred

The directors anticipate that the above-mentioned new MFRSs and amendments to MFRSs will be adopted by the Group and the Company when they become effective.

The initial application of new MFRSs and amendments to MFRSs is not expected to have any significant impact on the financial statements of the Group and of the Company.

4. MATERIAL ACCOUNTING POLICY INFORMATION

4.1 Business combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, which is measured at acquisition date fair value, 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 acquiree's identifiable net assets. 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.

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.1 Business combinations (cont'd)

Any contingent consideration to be transferred by the acquirer will be recognised at fair value at the acquisition date. Contingent consideration classified as equity is not remeasured and its subsequent settlement is accounted for within equity. 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 the changes in fair value recognised in profit or loss in accordance with MFRS 9. Other contingent consideration that is not within the scope of MFRS 9 is measured at fair value at each reporting date with changes in fair value recognised in profit or loss.

Goodwill is initially measured at cost (being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests and any previous interest held over the net identifiable assets acquired and liabilities assumed). If the fair value of the net identifiable assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in profit or loss.

4.2 Transactions with non-controlling interests

Non-controlling interest represents the equity in subsidiaries not attributable, directly or indirectly, to owners of the Company.

Changes in the Company's ownership interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions. In such circumstances, the carrying amounts of the controlling and non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiary. Any difference between the amount by which the non-controlling interest is adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to owners of the parent.

4.3 Functional and presentation currency

The individual financial statements of each entity in the Group are measured in the currency of the primary economic environment in which the entity operates ("the functional currency"). The financial statements of the Group and of the Company are presented in RM, which is also the Group's and the Company's functional currency.

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.4 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to the initial recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Property, plant and equipment are depreciated on a straight-line basis over the estimated useful lives of the assets at the following annual rates:

Motor vehicles	20%
Furniture and fittings, equipment and renovation	5% - 20%
Plant and machinery	7.5% - 12.5%

4.5 Investment properties

Investment properties are stated at cost less accumulated depreciation and impairment losses.

Investment properties are depreciated on a straight-line basis over the estimated useful lives of the assets at the following annual rates:

Freehold building	over the lease period of 50 years
Leasehold land	over the lease period of 99 years
Leasehold building	over the lease period of 99 years

4.6 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.

An asset's recoverable amount is the higher of an asset's 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 (i.e. cash-generating units ("CGU")).

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.6 Impairment of non-financial assets (cont'd)

In assessing value-in-use, the estimated future cash flows expected to be generated by the asset 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 asset. 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.

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 if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised.

If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

4.7 Impairment of financial assets

The Group and the Company apply the expected credit loss model ("ECL") of MFRS 9 to recognise impairment losses of financial assets measured at amortised cost. Except for trade receivables, a 12-month ECL is recognised in profit or loss on the date of origination or purchase of the financial assets. At the end of each reporting period, the Group and the Company assess whether there has been a significant increase in credit risk of a financial asset since its initial recognition or at the end of the prior period. Other than for financial assets which are considered to be of low-risk grade, a lifetime ECL is recognised if there has been a significant increase in credit risk since initial recognition. For trade receivables, contract assets and lease receivables, the Group and the Company have availed the exception to the 12-month ECL requirement to recognise only lifetime ECL.

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.7 Impairment of financial assets (cont'd)

The assessment of whether credit risk has increased significantly is based on quantitative and qualitative information that include financial evaluation of the creditworthiness of the debtors or issuers of the instruments, ageing of receivables, defaults and past due amounts, past experiences with the debtors, current conditions and reasonable forecast of future economic conditions. For operational simplifications: (a) a 12-month expected credit loss is maintained for financial assets which investment grades that are considered as low credit risk, irrespective of whether credit risk has increased significantly or not; and (b) credit risk is considered to have increase significantly if payments are more than 120 days past due if no other borrower-specific information is available without undue cost or effort.

The ECL is measured using an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes, discounted for the time value of money and applying reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions, and forecast of future economic conditions. The ECL for a financial asset (when assessed individually) or a group of financial assets (when assessed collectively) is measured at the present value of the probability-weighted expected cash shortfalls over life of the financial asset or group of financial assets. When a financial asset is determined as credit-impaired (based on objective evidence of impairment), the lifetime ECL is determined individually.

For trade receivables, the lifetime ECL is determined at the end of each reporting period using a provision matrix. For each significant receivable, individual lifetime ECL is assessed separately. For significant receivables which are not impaired and for all other receivables, they are grouped into risk classes by type of customers and businesses, and the ageing of the receivables. Collective lifetime ECLs are determined using past loss rates, which are updated for effects of current conditions and reasonable forecasts for future economic conditions. In the event that the economic or industry outlook is expected to worsen, the past loss rates are increased to reflect the worsening economic conditions.

4.8 Inventories

Inventories are stated at the lower of cost and net realisable value.

Costs incurred in bringing the inventories to their present location and condition are accounted for on a first-in, first-out basis.

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.8 Inventories (cont'd)

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sales.

4.9 Leases

As a lessee

The right-of-use assets are initially measured at cost, which comprise the initial amount of the lease liabilities adjusted for any lease payments made at or before the commencement date of the leases.

After initial recognition, right-of-use assets are stated at cost less accumulated depreciation and any accumulated impairment losses, and adjusted for any re-measurement of the lease liabilities.

The right-of-use assets are depreciated on the straight-line basis over the earlier of the estimated useful lives of the right-of-use assets or the end of the lease term. The lease terms of right-of-use assets are as follows:

Machinery	3 - 5 years

The Group and the Company have certain leases of certain assets with lease term of 12 months or less, and low value leases of RM20,000 and below. The Group and the Company apply the "short-term lease" and "lease of low value assets" exemptions for these leases.

4.10 Revenue from contracts with customers

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

(a) Sales of goods

Sales of goods comprised printing and distributing of computer forms, stock forms, specialised forms, flexible packaging, commercial printing, printing of business forms including digital printing, and enveloping services, which were recognised at a point in time when the goods have been transferred to the customer and coincide with the delivery of goods and acceptance by customers.

5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Group's and the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

There was no critical judgement that the directors have made in the process of applying the Group's and the Company's policies that have a significant effect on the amounts recognised in financial statements.

5.1 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(a) Provision for expected credit losses of trade receivables

The Group and the Company use a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by customer type).

The provision matrix is initially based on the Group and the Company historical observed default rates. The Group and the Company will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast relevant economic conditions are expected to deteriorate over the next year which can lead to an increased number of defaults, 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.

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 and the Company's historical credit loss experience and forecast of economic conditions may also not be representative of customers' actual default in the future. The information about the ECLs on the Group's and the Company's trade receivables are disclosed in Note 33(a)(i).

6. REVENUE

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Revenue from contract with customers:				
Sales of goods	18,061,598	27,458,596	10,330,319	8,456,945
Timing of revenue recognition				
At a point in time	18,061,598	27,458,596	10,330,319	8,456,945
Geographical market				
Malaysia	18,061,598	27,446,724	10,330,319	8,456,945
Thailand	-	11,872	-	-
	18,061,598	27,458,596	10,330,319	8,456,945

7. OTHER INCOME

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Gain on disposal of property, plant and equipment (Note 9)	1,859,396	52,095	6,923	45,187
Interest income	2,138,570	3,082,368	1,318,538	2,085,526
Dividend income	-	-	11,155,195	-
Rental income	-	378,000	-	-
Realised gain on foreign exchange	-	1,548	-	-
Trade payables written off	-	252,357	-	-
Sales of scraps	191,604	-	2,120	-
Others	68,950	-	-	-
	4,258,520	3,766,368	12,482,776	2,130,713

8. FINANCE COSTS

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Interest expenses on:				
- bank overdrafts	83,405	153,730	14,670	4,130
- bankers' acceptances	75,696	100,305	31,194	27,267
- lease liabilities	73,711	72,014	62,912	61,150
	232,812	326,049	108,776	92,547

9. LOSS BEFORE TAX

Other than those disclosed elsewhere in the financial statements, loss before tax is arrived at after charging/(crediting):

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Auditors' remuneration:				
- statutory audit	330,000	163,000	148,000	67,000
- other services	10,000	5,000	10,000	5,000
Bad debts written off	152,099	19,497	-	-
Inventories charged to cost of sales (Note 17)	16,562,827	26,569,402	8,654,629	7,236,450
Deposit written off	-	118,570	-	-
Depreciation of:				
- property, plant and equipment (Note 12)	345,633	433,156	143,725	110,392
- right-of-use assets (Note 13)	295,070	346,167	239,464	306,916
- investment properties (Note 14)	11,223	7,922	-	-
Direct operating expenses from investment properties that do not generate rental income	256,657	24,896	-	-

9. LOSS BEFORE TAX (CONT'D)

Other than those disclosed elsewhere in the financial statements, loss before tax is arrived at after charging/(crediting): (cont'd)

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Staff cost*	8,473,036	7,674,299	5,873,759	3,503,216
SIS expense	502,739	-	502,739	-
Directors' remuneration:				
- fees	362,277	252,000	362,277	252,000
- other emoluments*	511,068	500,638	511,068	500,638
Allowance for/(Reversal of) impairment loss on:				
- trade receivables (Note 18)	1,020,310	3,352,429	804,421	232,413
- other receivables (Note 19)	-	544,438	-	515,314
- amounts due from subsidiaries (Note 20)	-	-	-	3,059,920
- fixed deposits with a cooperative (Note 22)	(4,534,179)	(315,449)	(3,282,878)	93,400
- property, plant and equipment (Note 12)	793,516	25,911	292,404	-
- right-of-use assets (Note 13)	505,357	-	436,668	-
- investments in subsidiaries (Note 16)	-	-	32,155,602	440,100
Gain on disposal of property, plant and equipment (Note 7)	(1,859,396)	(52,095)	(6,923)	(45,187)
Other receivables written off	-	2,519	-	2,519
Inventories written off (Note 17)	21,245	44,319	17,471	-
Loss on disposal of other investments	-	26,852	-	-
Expenses relating to short-term leases and low-value assets	1,811,422	1,559,513	772,674	552,768
Realised loss/(gain) on foreign exchange	3,513	(1,548)	3,513	-
Unrealised loss on foreign exchange	-	486	-	-

9. LOSS BEFORE TAX (CONT'D)

* Included in staff costs and directors' other emoluments of the Group and of the Company are amounts of RM921,810 and RM636,558 (30.9.2024: RM907,599 and RM472,084) respectively contributed to the Employees Provident Fund.

10. TAXATION

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Recognised in profit or loss				
Current financial period/year:				
- income tax	89,716	380,147	-	159,900
- deferred tax	-	(57,022)	-	-
Under/(Over) provision in prior period/year:				
- income tax	75,778	(82,500)	33,141	16,346
- deferred tax	-	(54,092)	-	-
	165,494	186,533	33,141	176,246

Numerical reconciliation between the taxation and the product of accounting loss multiplied by the applicable to loss before tax at the statutory income tax rate of the Group and of the Company is as follows:

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Loss before tax	(538,976)	(4,793,691)	(21,584,720)	(4,106,236)
Tax at Malaysian statutory tax rate of 24% (30.9.2024: 24%)	(129,354)	(1,150,486)	(5,180,333)	(985,497)
Effect of income not subject to tax	(1,044,462)	(115,641)	(3,465,138)	-

10. TAXATION (CONT'D)

Numerical reconciliation between the taxation and the product of accounting loss multiplied by the applicable to loss before tax at the statutory income tax rate of the Group and of the Company is as follows: (cont'd)

	Group		**Company**	
	1.10.2024 to 28.2.2026 RM	**1.10.2023 to 30.9.2024 RM**	**1.10.2024 to 28.2.2026 RM**	**1.10.2023 to 30.9.2024 RM**
Effect of expenses not deductible for tax purposes	573,101	652,864	8,554,900	1,118,574
Deferred tax assets not recognised during the period/year	690,431	936,388	90,571	26,823
Under/(Over) provision of income tax in prior period/year	75,778	(82,500)	33,141	16,346
Over provision of deferred tax in prior period/year	-	(54,092)	-	-
	165,494	186,533	33,141	176,246

At the reporting date, the Group and the Company have the following deferred tax assets, which are not recognised in the financial statements due to uncertainty in the availability of future taxable income:

	Group		**Company**	
	1.10.2024 to 28.2.2026 RM	**1.10.2023 to 30.9.2024 RM**	**1.10.2024 to 28.2.2026 RM**	**1.10.2023 to 30.9.2024 RM**
Property, plant and equipment	(571,971)	(597,322)	(209,889)	(235,240)
Unutilised tax losses	7,331,814	4,564,728	989,879	719,283
Unabsorbed capital allowances	2,129,557	2,045,197	289,095	207,662
	8,889,400	6,012,603	1,069,085	691,705

10. TAXATION (CONT'D)

At 28 February 2026 the Group and the Company have unutilised tax losses and unabsorbed capital allowances of RM7,331,814 and RM989,879 (30.9.2024: RM4,564,728 and RM719,283) and RM2,129,557 and RM289,095 (30.9.2024: RM2,045,197 and RM207,662) respectively which are available to set off against future chargeable income.

The unabsorbed capital allowances are available indefinitely for offset against future taxable profits.

The amount and availability of unutilised tax losses to be carried forward up to 10 consecutive years of assessment ("YA") and are subject to the agreement of the respective local tax authorities, as follows:

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Unutilised tax losses:				
- expires by YA2028	211,775	211,775	-	-
- expires by YA2029	218,267	218,267	-	-
- expires by YA2030	719,283	719,283	719,283	719,283
- expires by YA2032	707,599	707,599	-	-
- expires by YA2033	2,371,033	2,371,033	-	-
- expires by YA2034	336,771	336,771	-	-
- expires by YA2036	2,767,086	-	270,596	-
	7,331,814	4,564,728	989,879	719,283

11. LOSS PER SHARE

Basic loss per share are calculated by dividing the loss for the financial period/year attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the financial period.

Diluted loss per share is calculated by dividing the loss for the financial period/year attributable to owners of the parent by the adjusted weighted average number of ordinary shares in issue and issuable during the financial period/year.

There are no potential dilution effects on ordinary shares of the Group for the current financial period/year. Accordingly, the diluted earnings per share for the current financial period/year is equal to basic loss per share.

11. LOSS PER SHARE (CONT'D)

The following tables reflect the loss and share data used in the computation of basic and diluted loss per share:

	Group	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Loss attributable to owners of the parent	(346,798)	(4,513,428)
Number of ordinary shares in issue at the beginning of the financial period/year	267,581,000	267,581,000
Effects of issue of new shares pursuant to SIS	33,995,627	-
Weighted average number of ordinary shares in issue for basic and diluted loss per share computation	301,576,627	267,581,000
Basic and diluted loss per share (sen per share)	(0.11)	(1.69)

12. PROPERTY, PLANT AND EQUIPMENT

Group	Motor vehicles RM	Furniture, fittings, equipment, and renovations RM	Plant and machinery RM	Total RM
Cost				
At 1 October 2023	775,245	3,363,014	28,949,822	33,088,081
Additions	-	41,864	37,600	79,464
Disposals	-	-	(6,911,780)	(6,911,780)
Written off	-	(3,250)	-	(3,250)
Transfer to asset held for sale	-	-	(2,314,875)	(2,314,875)
At 30 September 2024/ 1 October 2024	775,245	3,401,628	19,760,767	23,937,640
Additions	-	45,169	218,840	264,009
Disposals	(274,600)	(28,000)	(8,419,548)	(8,722,148)
At 28 February 2026	500,645	3,418,797	11,560,059	15,479,501

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

Group (cont'd)	Motor vehicles RM	Furniture, fittings, equipment, and renovations RM	Plant and machinery RM	Total RM
Accumulated depreciation and impairment				
At 1 October 2023	775,245	2,847,823	27,749,790	31,372,858
Charge for the year (Note 9)	-	137,877	295,279	433,156
Disposals	-	-	(6,900,471)	(6,900,471)
Written off	-	(3,250)	-	(3,250)
Impairment for the year (Note 9)	-	-	25,911	25,911
Transfer to asset held for sale	-	-	(2,029,875)	(2,029,875)
At 30 September 2024/ 1 October 2024	775,245	2,982,450	19,140,634	22,898,329
Charge for the period (Note 9)	-	169,889	175,744	345,633
Disposals	(274,600)	(26,133)	(8,257,244)	(8,557,977)
Impairment for the period (Note 9)	-	292,591	500,925	793,516
At 28 February 2026	500,645	3,418,797	11,560,059	15,479,501
Net carrying amount				
At 30 September 2024	-	419,178	620,133	1,039,311
At 28 February 2026	-	-	-	-

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

Company	Motor vehicles RM	Furniture, fittings, equipment, and renovations RM	Plant and machinery RM	Total RM
Cost				
At 1 October 2023	281,900	1,666,989	16,439,469	18,388,358
Additions	-	11,839	-	11,839
Disposals	-	-	(6,022,167)	(6,022,167)
Written off	-	(3,250)	-	(3,250)
At 30 September 2024/ 1 October 2024	281,900	1,675,578	10,417,302	12,374,780
Additions	-	45,169	38,840	84,009
Disposals	-	-	(1,774,700)	(1,774,700)
At 28 February 2026	281,900	1,720,747	8,681,442	10,684,089
Accumulated depreciation and impairment				
At 1 October 2023	281,900	1,351,159	16,287,410	17,920,469
Charge for the year (Note 9)	-	74,614	35,778	110,392
Written off	-	(3,250)	-	(3,250)
Disposals	-	-	(6,010,858)	(6,010,858)
At 30 September 2024/ 1 October 2024	281,900	1,422,523	10,312,330	12,016,753
Charge for the period (Note 9)	-	111,298	32,427	143,725
Disposals	-	-	(1,768,793)	(1,768,793)
Impairment for the period (Note 9)	-	186,926	105,478	292,404
At 28 February 2026	281,900	1,720,747	8,681,442	10,684,089
Net carrying amount				
At 30 September 2024	-	253,055	104,972	358,027
At 28 February 2026	-	-	-	-

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

At the reporting date, management carried out an impairment assessment on the property, plant and equipment of the Group and of the Company in view of indicators of impairment arising from the worsening economic conditions evidenced by the recurring losses from the Group's and the Company's operations. Accordingly, the Group and the Company recognised an impairment loss of RM793,516 and RM292,404 respectively (30.09.2024: RM25,911 and Nil) in profit or loss during the financial period. The impairment loss on property, plant and equipment is included in "Administrative expenses" in the statements of profit or loss.

13. RIGHT-OF-USE ASSETS

The Group and the Company have lease contracts for machinery with contract terms of 3 to 5 years and the lease contracts do not contain variable lease payments.

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period/year:

	Group		**Company**	
	28.2.2026	**30.9.2024**	**28.2.2026**	**30.9.2024**
	RM	**RM**	**RM**	**RM**
At 1 October 2024/2023	800,427	301,430	676,132	137,884
Additions	-	845,164	-	845,164
Depreciation (Note 9)	(295,070)	(346,167)	(239,464)	(306,916)
Impairment (Note 9)	(505,357)	-	(436,668)	-
At 28 February/30 September	-	800,427	-	676,132

At the reporting date, management carried out an impairment assessment on the right-of-use assets of the Group and of the Company in view of indicators of impairment arising from the worsening economic conditions evidenced by the recurring losses from the Group's and the Company's operations. Accordingly, the Group and the Company recognised an impairment loss of RM505,357 and RM436,668 respectively (30.09.2024: Nil and Nil) in profit or loss during the financial period. The impairment loss on right-of-use assets is included in "Administrative expenses" in the statements of profit or loss.

14. INVESTMENT PROPERTIES

Group	Freehold building RM	Leasehold land RM	Leasehold building RM	Total RM
Cost				
At 1 October 2023/ 30 September 2024/ 1 October 2024	-	645,040	1,000,000	1,645,040
Additions	1,957,050	-	-	1,957,050
At 28 February 2026	1,957,050	645,040	1,000,000	3,602,090
Accumulated depreciation				
At 1 October 2023	-	1,060	841,457	842,517
Charge for the year (Note 9)	-	6,356	1,566	7,922
At 30 September 2024/ 1 October 2024	-	7,416	843,023	850,439
Charge for the period (Note 9)	-	9,005	2,218	11,223
At 28 February 2026	-	16,421	845,241	861,662
Net carrying amount				
At 30 September 2024	-	637,624	156,977	794,601
At 28 February 2026	1,957,050	628,619	154,759	2,740,428

The investment properties were measured at level 3 of the fair value hierarchy. The directors estimated fair value of the investment properties to be RM4,457,050 (30.9.2024: RM2,500,000). This is with reference to a valuation report prepared by a professional valuer using the comparison method to determine the market value.

Significant unobservable valuation input

A significant increase/(decrease) in estimated price per square feet would result in a significantly higher/(lower) fair value on a linear basis.

14. INVESTMENT PROPERTIES (CONT'D)

The following is recognised in profit or loss in respect of investment properties:

	Group	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Direct operating expenses	256,657	24,896

15. GOODWILL

	Group	
	28.2.2026 RM	30.9.2024 RM
Cost	1,309,392	1,309,392
Less: Accumulated impairment losses	(1,309,392)	(1,309,392)
	-	-

The reconciliation of movement in allowance for impairment losses in goodwill is as follows:

	Group	
	28.2.2026 RM	30.9.2024 RM
At beginning/end of the financial period/year	1,309,392	1,309,392

16. INVESTMENTS IN SUBSIDIARIES

	Company 28.2.2026 RM	Company 30.9.2024 RM
Unquoted shares, at cost	84,440,070	84,440,070
Additional investment	5	-
Less: Accumulated impairment losses	(84,440,075)	(52,284,473)
	-	32,155,597

The reconciliation of movement in allowance for impairment losses in investments in subsidiaries is as follows:

	Company 28.2.2026 RM	Company 30.9.2024 RM
At 1 October 2024/2023	52,284,473	51,844,373
Charge for the period/year (Note 9)	32,155,602	440,100
At 28 February/30 September	84,440,075	52,284,473

During the financial period, the Company acquired 40% of the equity interest from the non-controlling interest party of CFM Tech Form Sdn. Bhd. by way of cash consideration of USD1 (equivalent RM5), resulting in an increased in its ownership stake from 56% to 96%.

Details of the subsidiaries are as follows:

Name	Country of incorporation	Principal activities	Effective equity interest 28.2.2026 %	Effective equity interest 30.9.2024 %
Compu-Aids (M) Sdn. Bhd.*	Malaysia	Computer consultancy.	100	100
CFM Tech Form Sdn. Bhd.#	Malaysia	Printing of business forms including digital printing, and enveloping services.	96	56
CFM Energy Sdn. Bhd.*	Malaysia	Sales of other motor vehicle.	100	100
Contipak Noron Sdn. Bhd.	Malaysia	Printing and supplying of flexible packaging.	100	100

16. INVESTMENTS IN SUBSIDIARIES (CONT'D)

Details of the subsidiaries are as follows: (cont'd)

Name	Country of incorporation	Principal activities	Effective equity interest 28.2.2026 %	30.9.2024 %
CFM Printing & Stationery Sdn. Bhd.	Malaysia	Printing and supplying of commercial printing and system development and implementation.	100	100
Chip Seng Trading (Holdings) Sdn. Bhd.	Malaysia	Investment holding company.	100	100
Aktif Samudera Sdn. Bhd.	Malaysia	Investment holding company.	100	100
CFM Development Sdn. Bhd.*	Malaysia	Real estate activities with own or leased property.	100	100
CFM Magnetic Ticket Sdn. Bhd.	Malaysia	Investment holding company.	100	100

* Inactive or dormant company.
# No summarised financial information has been disclosed as the directors of the Group regarded the financial information as immaterial to the Group.

The management has assessed whether there were any indicators of impairment of investments in subsidiaries during the financial period. In doing this, management considered the current environment and performance of the affected subsidiaries. Management has considered the shareholders' deficit as at financial period end in certain subsidiaries as an impairment indicator. Based on management's assessment, an impairment loss of RM32,155,602 (30.9.2024: RM440,100) was recognised in profit or loss, determined based on the net tangible assets of the respective investments in subsidiaries. The impairment loss on investments in subsidiaries is included in "Administrative expenses" in the statements of profit or loss.

17. INVENTORIES

	Group		Company	
	28.2.2026 RM	30.9.2024 RM	28.2.2026 RM	30.9.2024 RM
At net realisable value				
Raw materials and consumables	1,471,458	2,621,565	782,528	1,797,041
Work-in-progress	594,181	738,877	361,438	600,503
Finished goods	227,955	351,613	128,915	130,508
	2,293,594	3,712,055	1,272,881	2,528,052

During the financial period/year, the amounts of inventories recognised as cost of sales of the Group and of the Company were RM16,562,827 and RM8,654,629 (30.9.2024: RM26,569,402 and RM7,236,450) respectively. In addition, the expense recognised in profit or loss of the Group and of the Company include inventories written off amounting to RM21,245 and RM17,471 (30.9.2024: RM44,319 and Nil) respectively.

18. TRADE RECEIVABLES

	Group		Company	
	28.2.2026 RM	30.9.2024 RM	28.2.2026 RM	30.9.2024 RM
Third parties	7,743,379	9,263,341	2,173,382	2,775,598
Less: Allowance for expected credit losses	(4,748,342)	(3,728,032)	(1,093,737)	(289,316)
	2,995,037	5,535,309	1,079,645	2,486,282

The normal credit terms of trade receivables granted by the Group and the Company are 30 to 120 and 30 to 90 (30.9.2024: 30 to 120 and 30 to 90) days respectively.

The reconciliation of movement in allowance for expected credit losses in trade receivables is as follows:

	Group		Company	
	28.2.2026 RM	30.9.2024 RM	28.2.2026 RM	30.9.2024 RM
At 1 October 2024/2023	3,728,032	375,603	289,316	56,903
Charge for the period/year (Note 9)	1,020,310	3,352,429	804,421	232,413
At 28 February/30 September	4,748,342	3,728,032	1,093,737	289,316

19. OTHER RECEIVABLES

	Group		Company	
	28.2.2026	30.9.2024	28.2.2026	30.9.2024
	RM	RM	RM	RM
Sundry receivables	39,761	16,288	38,125	4,000
Deposits	75,564,497	1,330,936	73,321,087	988,642
Amount due from a non-financial institution	27,199,634	25,570,411	22,357,849	20,728,626
	102,803,892	26,917,635	95,717,061	21,721,268
Less: Allowance for expected credit losses	(1,253,520)	(1,253,520)	(1,011,431)	(1,011,431)
	101,550,372	25,664,115	94,705,630	20,709,837

The reconciliation of movement in allowance for expected credit losses in other receivables is as follows:

	Group		Company	
	28.2.2026	30.9.2024	28.2.2026	30.9.2024
	RM	RM	RM	RM
At 1 October 2024/2023	1,253,520	709,082	1,011,431	496,117
Charge for the period/year (Note 9)	-	544,438	-	515,314
At 28 February/30 September	1,253,520	1,253,520	1,011,431	1,011,431

The amount due from a non-financial institution represents the monies place in a trust account of a local law firm.

At the reporting date, included in deposits is RM50,000,000, which represents a refundable deposit paid to a third-party vendor for the acquisition of a single-storey detached factory with an annexed double-storey office, and a double-storey factory with an annexed single-storey warehouse.

20. AMOUNTS DUE FROM SUBSIDIARIES

	Company	
	28.2.2026	30.9.2024
	RM	RM
Non-trade	6,672,960	3,156,092
Less: Allowance for expected credit losses	(3,059,920)	(3,059,920)
	3,613,040	96,172

20. AMOUNTS DUE FROM SUBSIDIARIES (CONT'D)

The reconciliation of movement in allowance for expected credit losses in amount due from subsidiaries is as follows:

	Company	
	28.2.2026	**30.9.2024**
	RM	**RM**
At 1 October 2024/2023	3,059,920	-
Charge for the period/year (Note 9)	-	3,059,920
At 28 February/30 September	3,059,920	3,059,920

Non-trade amounts due from subsidiaries represent payments on behalf, which are unsecured, interest-free and repayable on demand in cash and cash equivalents.

21. FIXED DEPOSITS WITH LICENSED BANKS

Fixed deposits with licensed banks of the Group and of the Company amounting to RM218,220 (30.9.2024: RM3,428,641) and RM218,220 (30.9.2024: RM218,220) respectively are pledged as securities for loans and borrowings as disclosed in Note 29.

At the reporting date, the interest rates of fixed deposits with licensed banks of the Group and of the Company are 2.4% and 2.35% (30.09.2024: 2.4% and 2.35%) per annum with an average maturity period of 75 days (30.09.2024: 120 days) respectively.

22. FIXED DEPOSITS WITH A COOPERATIVE

	Group		Company	
	28.2.2026	**30.9.2024**	**28.2.2026**	**30.9.2024**
	RM	**RM**	**RM**	**RM**
Fixed deposits with a cooperative	-	90,683,591	-	65,657,567
Less: Allowance for expected credit losses	-	(4,534,179)	-	(3,282,878)
	-	86,149,412	-	62,374,689

22. FIXED DEPOSITS WITH A COOPERATIVE (CONT'D)

The reconciliation of movement in allowance for expected credit losses in fixed deposits with a cooperative is as follows:

	Group		Company	
	28.2.2026 RM	30.9.2024 RM	28.2.2026 RM	30.9.2024 RM
At 1 October 2024/2023	4,534,179	4,849,628	3,282,878	3,189,478
(Reversal)/Charge for the period/year (Note 9)	(4,534,179)	(315,449)	(3,282,878)	93,400
At 28 February/30 September	-	4,534,179	-	3,282,878

In the previous financial year, fixed deposits with a cooperative represent the fixed deposits placed with Koperasi Maal Nizami Negeri Selangor ("Komani"), a cooperative licensed by Suruhanjaya Koperasi Malaysia. The fixed deposits with a cooperative had interest rate at 3% per annum. During the financial period, the Group and the Company withdrawn the amount for working capital purposes.

23. SHARE CAPITAL

	Group and Company			
	Number of ordinary shares			
	28.2.2026 Units	30.9.2024 Units	28.2.2026 RM	30.9.2024 RM
Issued and fully paid up with no par value:				
At 1 October 2024/2023	267,581,000	267,581,000	112,189,198	112,189,198
Issue of new shares pursuant to SIS	46,157,650	-	5,090,409	-
At 28 February/30 September	313,738,650	267,581,000	117,279,607	112,189,198

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company and are entitled to one vote per ordinary share at meetings of the Company. All ordinary shares rank *pari-passu* with regard to the residual assets of the Company.

During the financial period, the Company increased its issued and paid-up share capital through the issuance of 6,020,500 and 40,137,150 new ordinary shares pursuant to SIS at exercise price of RM0.0720 and RM0.1035 per ordinary share respectively.

The new ordinary shares issued during the financial period rank *pari-passu* in all respects with the existing ordinary shares of the Company.

24. LEASE LIABILITIES

	Group		Company	
	28.2.2026	30.9.2024	28.2.2026	30.9.2024
	RM	RM	RM	RM
Non-current				
Lease liabilities	337,296	638,845	303,219	545,167
Current				
Lease liabilities	216,171	194,306	173,479	155,715
	553,467	833,151	476,698	700,882

The remaining maturities of lease liabilities at the reporting date are as follows:

	Group		Company	
	28.2.2026	30.9.2024	28.2.2026	30.9.2024
	RM	RM	RM	RM
Within one year	216,171	194,306	173,479	155,715
More than 1 year and less than 5 years	337,296	638,845	303,219	545,167
	553,467	833,151	476,698	700,882

At the reporting date, the interest rates of lease liabilities of the Group and of the Company are ranging from 6.40% to 7.65% (30.9.2024: 6.40% to 7.65%) per annum.

Set out below are the carrying amounts of lease liabilities and the movements during the period/year:

	Group		Company	
	28.2.2026	30.9.2024	28.2.2026	30.9.2024
	RM	RM	RM	RM
At 1 October 2024/2023	833,151	316,533	700,882	148,328
Additions	-	845,164	-	845,164
Finance cost (Note 8)	73,711	72,014	62,912	61,150
Payments	(353,395)	(400,560)	(287,096)	(353,760)
At 28 February/30 September	553,467	833,151	476,698	700,882

24. LEASE LIABILITIES (CONT'D)

The Group and the Company made the following cash outflows for leases as lessee:

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Included in net cash (used in)/ from operating activities:				
Expenses relating to short-term leases and low-value assets	1,811,422	1,559,513	772,674	552,768
Interest expense on:				
- lease liabilities	73,711	72,014	62,912	61,150
Included in net cash from/ (used in) financing activities:				
Payments of principal portion of lease liabilities	279,684	328,546	224,184	292,610

25. TRADE PAYABLES

	Group		Company	
	28.2.2026 RM	30.9.2024 RM	28.2.2026 RM	30.9.2024 RM
Third parties	1,318,902	3,065,654	344,584	758,320
Amount due to a related party	-	45,000	-	-
	1,318,902	3,110,654	344,584	758,320

The normal credit terms of trade payables granted to the Group and the Company is 30 to 90 (30.9.2024: 30 to 90) days.

26. OTHER PAYABLES

	Group		Company	
	28.2.2026	30.9.2024	28.2.2026	30.9.2024
	RM	RM	RM	RM
Sundry payables	1,573,643	439,631	1,333,002	211,729
Deposits	-	94,500	-	-
Advances	-	142,500	-	-
Accruals	767,059	337,505	251,513	195,066
	2,340,702	1,014,136	1,584,515	406,795

27. PROVISIONS

Provisions represent restoration costs recognised in respect of the obligation of the Group and of the Company to restore leased assets to its original state upon the expiry of tenancy agreement. This provision comprises estimates of reinstatement costs for leased assets upon termination of tenancy.

28. AMOUNTS DUE TO SUBSIDIARIES

	Company	
	28.2.2026	30.9.2024
	RM	RM
Trade	-	1,305
Non-trade	24,636,340	12,975,425
	24,636,340	12,976,730

In the previous financial year, the normal credit terms of amounts due to subsdiaries granted to the Company was 30 days.

Non-trade amounts due to subsidiaries represent payments on behalf, which are unsecured, interest-free and repayable on demand in cash and cash equivalents.

29. LOANS AND BORROWINGS

	Group		Company	
	28.2.2026 RM	30.9.2024 RM	28.2.2026 RM	30.9.2024 RM
Current				
Secured:				
Bank overdrafts	501,000	2,218,089	501,000	-
Bankers' acceptance	168,182	2,424,000	168,182	865,000
	669,182	4,642,089	669,182	865,000

The bank overdraft and bankers' acceptances are secured by the following:

- a negative pledge against the assets of the Group and the of Company; and
- pledge of fixed deposits of the Group and of the Company.

The interest rate of bank overdrafts of the Group and of the Company are 8.15% and 8.15% (30.9.2024: 8.15% and Nil) per annum.

The interest rate of bankers' acceptance of the Group and of the Company are 4.32% to 4.70% (30.9.2024: 2.97% to 5.31%) and 4.32% to 4.70% (30.9.2024: 2.97% to 4.75%) per annum respectively.

30. RELATED PARTY DISCLOSURES

(a) Identities of related parties

Parties are considered to be related to the Group or the Company if the Group or the Company has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group or the Company and the party are subject to common control or common significant influence. Related parties may be individuals or other parties.

Related parties also include key management personnel whom are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group and of the Company either directly or indirectly.

The Group and the Company have controlling related party relationships with its subsidiaries, related parties and key management personnel.

30. RELATED PARTY DISCLOSURES (CONT'D)

(b) Significant related party transactions

Related party transactions have been entered into in the normal course of business under normal trade terms. The significant related party transactions of the Group and of the Company are shown below:

	Group		Company	
	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 28.2.2026 RM	1.10.2023 to 30.9.2024 RM
Transactions with subsidiaries:				
Sales of finished goods	-	-	85,500	102,184
Purchase of raw materials	-	-	31,111	49,471
Dividend received	-	-	11,155,195	-
Transactions with a related party:				
Upkeep of factory	-	45,000	-	-

(c) Compensation of key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity either directly or indirectly, including any director of the entity.

The remuneration of key management personnel during the period comprise of directors' remuneration as disclosed in Note 9.

31. ASSETS HELD FOR SALE

	Group	
	28.2.2026	**30.9.2024**
	RM	**RM**
At 1 October 2024/2023	285,000	-
Transfer from property, plant and equipment	-	285,000
Disposal	(285,000)	-
At 28 February/30 September	-	285,000

On 9 October 2024, the Group had disposed three machineries for a total cash consideration of RM285,000.

32. CAPITAL COMMITMENT

	Group	
	28.2.2026	**30.9.2024**
	RM	**RM**
Approved and contracted for:		
Property, plant and equipment	20,000,000	-

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group and the Company are exposed to financial risks arising from their operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, interest rate risk and foreign currency risk.

The Board of Directors reviews and agrees policies and procedures for the management of these risks, which are executed by the Group President and management. The audit committee provides independent oversight to the effectiveness of the risk management process.

There have been no significant changes on the Group's and the Company's exposure to financial risks from the previous year. Also, there have been no changes to the Group's risk management objectives, policies and processes since the previous financial year end.

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

The Group's and the Company's management reviews and agrees on policies managing each of the financial risks and they are summarised below.

(a) Credit risk

Credit risk is the risk of a financial loss if a customer or counterparty to a financial instrument fails to meet its contractual obligation. The exposure of the Group and of the Company to credit risk arises principally from trade receivables. For other financial assets (including other receivables, fixed deposits with licensed banks and cash and bank balances), the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties.

The Group's and the Company's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Group and the Company trade only with recognised and creditworthy third parties. It is the Group's and the Company's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that the Group's and the Company's exposure to bad debts is not significant.

Exposure to credit risk

At the reporting date, the Group's and the Company's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statements of financial position.

(i) Trade receivables

Credit risk concentration

At the reporting date, the Group's and the Company's have concentration of credit risks of 80% and 60% (30.9.2024: 73% and 69%) representing four and one (30.9.2024: four and one) customers respectively.

The exposure of credit risk for trade receivables as at the end of the reporting period by geographic region was as follows:

	Group	
	28.2.2026	**30.9.2024**
	RM	**RM**
Malaysia	2,995,037	5,527,635
Thailand	-	7,674
	2,995,037	5,535,309

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(a) Credit risk (cont'd)

(i) Trade receivables (cont'd)

Impairment losses

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns (i.e., by customer type). The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. The Group and the Company do not hold collateral as security.

Set out below provides information about expected credit losses for trade receivables at each reporting date:

	Trade receivables RM	Expected credit losses RM	Net carrying amount RM
Group			
28 February 2026			
Current	860,752	(5,551)	855,201
Past due:			
- 1 to 30 days	1,384,467	-	1,384,467
- 31 to 60 days	1,079,096	(323,727)	755,369
- 61 to 90 days	335,751	(335,751)	-
- 91 to 120 days	411,712	(411,712)	-
- Over 120 days	3,671,601	(3,671,601)	-
	6,882,627	(4,742,791)	2,139,836
	7,743,379	(4,748,342)	2,995,037

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(a) Credit risk (cont'd)

(i) Trade receivables (cont'd)

Set out below provides information about expected credit losses for trade receivables at each reporting date: (cont'd)

	Trade receivables RM	Expected credit losses RM	Net carrying amount RM
Group (cont'd)			
30 September 2024			
Current	4,676,420	-	4,676,420
Past due:			
- 1 to 30 days	1,243,517	(384,628)	858,889
- 31 to 60 days	1,230,832	(1,230,832)	-
- 61 to 90 days	899,849	(899,849)	-
- 91 to 120 days	701,026	(701,026)	-
- Over 120 days	511,697	(511,697)	-
	4,586,921	(3,728,032)	858,889
	9,263,341	(3,728,032)	5,535,309
Company			
28 February 2026			
Current	111,660	-	111,660
Past due:			
- 1 to 30 days	604,238	-	604,238
- 31 to 60 days	519,637	(155,890)	363,747
- 61 to 90 days	286,075	(286,075)	-
- 91 to 120 days	411,712	(411,712)	-
- Over 120 days	240,060	(240,060)	-
	2,061,722	(1,093,737)	967,985
	2,173,382	(1,093,737)	1,079,645

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(a) Credit risk (cont'd)

(i) Trade receivables (cont'd)

Set out below provides information about expected credit losses for trade receivables at each reporting date: (cont'd)

	Trade receivables RM	Expected credit losses RM	Net carrying amount RM
Company (cont'd)			
30 September 2024			
Current	826,475	-	826,475
Past due:			
- 1 to 30 days	464,338	(16,825)	447,513
- 31 to 60 days	638,377	(44,161)	594,216
- 61 to 90 days	150,808	(14,281)	136,527
- 91 to 120 days	457,585	(89,271)	368,314
- Over 120 days	238,015	(124,778)	113,237
	1,949,123	(289,316)	1,659,807
	2,775,598	(289,316)	2,486,282

(ii) Amount due from non-financial institution and deposits

The Group and the Company placed deposit with a non-financial institution and third parties in the ordinary course of their business. The Group and the Company apply the general approach in measuring expected credit losses for these deposits, classifying them into Stage 1, Stage 2 or Stage 3 based on whether there has been a significant increase in credit risk or credit impairment since initial recognition, with reference to reasonable and supportable information. At the reporting date, management assessed that there has been no significant increase in credit risk since initial recognition for these deposits.

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(b) Liquidity risk

Liquidity risk is the risk that the Group or the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Group's and the Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Group's and the Company's objective are to maintain a balance between continuity of funding and flexibility through the use of stand-by credit facilities.

The Group's and the Company's liquidity risk management are to maintain sufficient level of cash to meet their working capital requirements. In addition, the Group and the Company strive to maintain available banking facilities at a reasonable level to its overall debt position. As far as possible, the Group and the Company raise funds from shareholders, capital market and financial institutions and balance their portfolio with some short-term funding so as to achieve overall cost effectiveness.

The table below summarises the maturity profile of the Group's and of the Company's non-derivative financial liabilities at the reporting date based on contracted undiscounted repayment obligations:

Group	On demand or within one year RM	One to five years RM	Total RM
28 February 2026			
Trade payables	1,318,902	-	1,318,902
Other payables	2,340,702	-	2,340,702
Loans and borrowings	669,182	-	669,182
Lease liabilities	249,456	355,972	605,428
	4,578,242	355,972	4,934,214
30 September 2024			
Trade payables	3,110,654	-	3,110,654
Other payables	1,014,136	-	1,014,136
Loans and borrowings	4,642,089	-	4,642,089
Lease liabilities	249,456	709,368	958,824
	9,016,335	709,368	9,725,703

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(b) Liquidity risk (cont'd)

The table below summarises the maturity profile of the Group's and of the Company's non-derivative financial liabilities at the reporting date based on contracted undiscounted repayment obligations: (cont'd)

Company	On demand or within one year RM	One to five years RM	Total RM
28 February 2026			
Trade payables	344,584	-	344,584
Other payables	1,584,515	-	1,584,515
Amounts due to subsidiaries	24,636,340	-	24,636,340
Loans and borrowings	669,182	-	669,182
Lease liabilities	202,656	320,872	523,528
	27,437,277	320,872	27,758,149
30 September 2024			
Trade payables	758,320	-	758,320
Other payables	406,795	-	406,795
Amounts due to subsidiaries	12,976,730	-	12,976,730
Loans and borrowings	865,000	-	865,000
Lease liabilities	202,656	607,968	810,624
	15,209,501	607,968	15,817,469

(c) 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 changes in market interest rates.

The Group's and the Company's exposure to interest rate risk arises primarily from their loans and borrowings. The Group's and the Company's policy is to manage interest expense using a mix of floating rate borrowings.

Sensitivity analysis for loan and borrowings at the end of the reporting period is not presented as the Group and the Company monitor interest rate risk on an on-going basis and the Group and the Company endeavour to keep the exposures at an acceptable level. Thus, any change to the interest rate have immaterial effect on the Group's and the Company's loss for the period/year and equity.

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(d) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rate.

The Group's foreign currency exposure is as follows:

Group	USD RM
30 September 2024	
Trade receivables	7,674

Sensitivity analysis for trade receivables at the end of the reporting period is not presented as the Group is in the view that any changes to the foreign exchange rate have immaterial effect on the Group's loss for the period/year and equity.

34. FAIR VALUE OF FINANCIAL INSTRUMENTS

The following are the classes of financial instruments that are not carried at fair value and whose carrying amounts are reasonable approximation of fair value:

	Note
Trade receivables	18
Other receivables	19
Amounts due from subsidiaries	20
Fixed deposits with licensed banks	21
Fixed deposits with a cooperative	22
Trade payables	25
Other payables	26
Amounts due to subsidiaries	28
Loans and borrowings	29

The carrying amounts of these financial assets and liabilities are reasonable approximation of fair values due to the relatively short-term nature, either due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rates on or near the reporting date.

35. 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 shareholders' value.

The Group and the Company manage their capital structure and make adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group and the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. No changes were made in the objectives, policies or processes during the period/year ended 28 February 2026 and 30 September 2024.

The Group and the Company monitor capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Group's and the Company's policy is to keep the gearing ratio at reasonable level. The Group and the Company include within net debt, loans and borrowings and lease liabilities less fixed deposits with licensed bank and cash and bank balances. Capital includes equity attributable to owners of the parent.

	Group		Company	
	28.2.2026 RM	30.9.2024 RM	28.2.2026 RM	30.9.2024 RM
Loans and borrowings	669,182	4,642,089	669,182	865,000
Lease liabilities	553,467	833,151	476,698	700,882
Less:				
Fixed deposits with licensed bank	(1,418,220)	(3,428,641)	(218,220)	(218,220)
Cash and bank balances	(17,723,486)	(1,322,560)	(16,118,853)	(168,273)
Net (cash)/debt	(17,919,057)	724,039	(15,191,193)	1,179,389
Equity attributable to owners of the parent, representing total capital	124,462,102	118,330,141	89,377,471	105,904,923
Capital and net debt	106,543,045	119,054,180	74,186,278	107,084,312
Gearing ratio	N/A*	1%	N/A*	1%

* The gearing ratio is not presented due to net cash position.

The Group and the Company are not subject to any other externally imposed capital requirements.

36. SEGMENT INFORMATION

Business Segments:

The Group comprises the following main business segments:

(i) Business forms and data print services;
(ii) Commercial printing;
(iii) Flexible packaging; and
(iv) Others - comprising investment holding and corporate activities which costs cannot be directly attributable to the operating segments.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss which, in certain respects as explained in the table below, is measured differently from operating profit or loss in the consolidated financial statements.

Transfer prices between operating segments are at arm's length basis in a manner similar to transactions with third parties.

36. **SEGMENT INFORMATION (CONT'D)**

	Business forms and data printing services RM	Commercial printing RM	Flexible packaging RM	Others RM	Adjustments/ elimination RM	Consolidated RM
28 February 2026						
Revenue:						
External sales	16,728,733	1,187,367	145,498	-	-	18,061,598
Inter-segment	116,661	-	-	-	(116,661)	-
Total	16,845,394	1,187,367	145,498	-	(116,661)	18,061,598
30 September 2024						
Revenue:						
External sales	11,217,553	1,036,827	15,204,216	-	-	27,458,596
Inter-segment	138,535	-	13,120	-	(151,655)	-
Total	11,356,088	1,036,827	15,217,336	-	(151,655)	27,458,596

36. SEGMENT INFORMATION (CONT'D)

Results	Business forms and data printing services RM	Commercial printing RM	Flexible packaging RM	Others RM	Adjustments/ elimination RM	Consolidated RM
28 February 2026						
Interest income	1,318,538	184,708	36,032	599,292	-	2,138,570
Interest expense	(119,575)	-	(113,237)	-	-	(232,812)
Income tax	(33,141)	(123,684)	-	(8,669)	-	(165,494)
Depreciation of:						
- property, plant and equipment	(275,389)	(17,022)	(53,222)	-	-	(345,633)
- right-of-use assets	(295,070)	-	-	-	-	(295,070)
- investment properties	-	(11,223)	-	-	-	(11,223)
Material non-cash expenses:						
Bad debt written off	-	(152,099)	-	-	-	(152,099)
Gain on disposal of property, plant and equipment	6,923	16,500	1,835,973	-	-	1,859,396
(Allowance for)/Reversal of impairment loss on:						
- trade receivables	(854,207)	(49,511)	(116,592)	-	-	(1,020,310)
- fixed deposits with a cooperative	3,282,878	276,048	-	975,253	-	4,534,179
- property, plant and equipment	(786,203)	(7,313)	-	-	-	(793,516)
- right-of -use assets	(505,357)	-	-	-	-	(505,357)
- investment in subsidiaries	(32,155,602)	-	-	-	32,155,602	-
Inventories written off	(17,471)	-	(3,774)	-	-	(21,245)
Segment loss	(24,087,020)	(3,306,156)	496,883	1,461,407	24,730,416	(704,470)
Assets						
Additions to non-current assets:						
- property, plant and equipment	264,009	-	-	-	-	264,009
- investment properties	-	-	-	1,957,050	-	1,957,050

36. SEGMENT INFORMATION (CONT'D)

Results	Business forms and data printing services RM	Commercial printing RM	Flexible packaging RM	Others RM	Adjustments/ elimination RM	Consolidated RM
30 September 2024						
Interest income	2,085,526	148,461	79,015	769,366	-	3,082,368
Interest expense	(103,410)	-	(222,639)	-	-	(326,049)
Income tax	(118,598)	17,470	-	(85,405)	-	(186,533)
Depreciation of:						
- property, plant and equipment	(200,673)	(17,249)	(215,234)	-	-	(433,156)
- right-of-use assets	(346,167)	-	-	-	-	(346,167)
- investment properties	-	(7,922)	-	-	-	(7,922)
Material non-cash expenses:						
Bad debt written off	-	(19,497)	-	-	-	(19,497)
Deposits written off	(480)	-	(118,090)	-	-	(118,570)
Gain on disposal of property, plant and equipment	52,095	-	-	-	-	52,095
(Allowance for)/Reversal of impairment loss on:						
- trade receivables	(235,648)	19,497	(3,136,278)	-	-	(3,352,429)
- other receivables	(515,314)	(29,124)	-	-	-	(544,438)
- amounts due from subsidiaries	3,059,920	-	-	-	(3,059,920)	-
- fixed deposits with a cooperative	(93,400)	(52,683)	-	461,532	-	315,449
- property, plant and equipment	-	-	(25,911)	-	-	(25,911)
- investment in subsidiaries	(440,100)	-	-	-	440,100	-
Inventories written off	-	-	(44,319)	-	-	(44,319)
Loss on disposal of other investments	-	(26,852)	-	-	-	(26,852)
Other receivables written off	(2,519)	-	-	-	-	(2,519)
Trade payables written off	252,357	-	-	-	-	252,357
Segment loss	(5,343,383)	(1,407,261)	(4,812,667)	(39,553)	6,622,640	(4,980,224)
Assets						
Additions to non-current assets:						
- property, plant and equipment	25,849	-	53,615	-	-	79,464
- right-of-use assets	845,164	-	-	-	-	845,164

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36. SEGMENT INFORMATION (CONT'D)

Information on geographical information

The Group's revenue from external customers by location of customers:

	Group	
	1.10.2024 to 28.2.2026 RM	**1.10.2023 to 30.9.2024 RM**
Malaysia	18,061,598	27,446,724
Thailand	-	11,872
	18,061,598	27,458,596

Information about major customers

The following are major customers with revenue equal or more than 10% of the Group's total revenue:

		Group	
	Segment	**1.10.2024 to 28.2.2026 RM**	**1.10.2023 to 30.9.2024 RM**
Customer A	Business forms and data printing services	3,957,689	6,552,714
Customer B	Flexible packing	-	3,411,952
Customer C	Flexible packing	-	3,321,403

37. COMPARATIVE INFORMATION

During the current financial period, the Group and the Company changed its financial year end from 30 September to 28 February. Accordingly, the financial statements of the Group and of the Company for the financial period ended 28 February 2026 cover a 17-month period, compared to the 12-month financial year ended 30 September 2024. Consequently, the comparative figures for the statements of profit or loss and other comprehensive income, the statements of cash flows, and the related notes of the Group and of the Company are not comparable.

Certain comparatives figures in the statements of financial position of the Group and of the Company have been reclassified to conform to the current year's presentation:

	As previously reported RM	Re-classification Increase/ (Decrease) RM	As restated RM
Group			
28 February 2026			
Assets			
Current assets			
Other receivables	26,756,717	(1,092,602)	25,664,115
Prepayments	-	1,092,602	1,092,602
Company			
30 September 2024			
Assets			
Current assets			
Other receivables	20,819,093	(109,256)	20,709,837
Prepayments	-	109,256	109,256

38. AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements for the period ended 28 February 2026 were authorised for issue in accordance with a resolution of the directors on 30 June 2026.

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the Main Market Listing Requirements, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

(a) Group Total Income and Total Asset

	Group	
	28.02.2026	30.09.2024
	(RM)	(RM)
Total income		
Revenue	18,061,598	27,458,596
Interest income	2,138,570	3,082,368
Other income	2,119,950	684,000
Net gains on impairment of financial assets	3,513,869	-
Total	25,833,987	31,224,964
Total Asset	129,570,016	130,248,670

(b) Business Activities

		Group	
		28.02.2026	30.09.2024
		(RM)	(RM)
Shariah Non-Compliant Activities			
Revenue from cigarette paper		1,187,367	1,036,827
Interest income	Conventional	2,138,570	3,082,368
Insurance claims proceeds received from conventional insurance policies		711,228	-
Reversal of impairment loss on fixed deposit		3,558,926	461,532
Total		7,596,091	4,580,727

(c) Component of Financial Position

(i) Cash Component

	Group	
	28.02.2026	30.09.2024
	(RM)	(RM)
Islamic Account/Instruments		
Cash at Bank (exclude cash in hand)	4,266	26,792
Cash in Hand	190,100	-
Total Cash	194,366	26,792
Conventional Account/Instruments		
Cash at bank	17,529,120	1,295,768
Fixed deposits with a coorperative	-	86,149,412
Total Cash	17,723,486	87,471,972

(ii) Debt Component

	Group	
	28.02.2026	30.09.2024
Conventional Borrowing	(RM)	(RM)
Current		
Bank overdraft	168,182	2,218,089
Banker acceptances	501,000	2,424,000
Total Financing	669,182	4,642,275

LIST OF PROPERTIES
AS AT 28 FEBRUARY 2026

	Location	Land Area (Sq. metres)	Description/ Existing use	Tenure/ Approximate Age of building	Net Book Value as at 28.02.2026 (RM)	Date of Building Revaluation
1.	P.T.23 HS(D) 78420 Mukim of Setapak Kuala Lumpur	823	Commercial Land and Factory Building	Leasehold / 99 years (expiring on 06.02.2125)	783,378	31.12.2024
2.	No.22-08, Storey No. Level 23, Type D4, Marina Klebang Point, Malaka erected on part of Parent Lot No. 11169 held under GRN 66230, Mukim of Pekan Klebang Seksyen I, District of Melaka Tengah, Melaka	318	Commercial Building	Freehold	1,957,050	28.02.2026

ANALYSIS OF SHAREHOLDINGS
AS AT 3 JUNE 2026

Total Number of Issued Shares : 313,738,650 ordinary shares
Class of Equity Securities : Ordinary shares ("shares")
Voting Rights by Poll : One vote for every share held

DISTRIBUTION SCHEDULE OF SHAREHOLDERS

Size of Holdings	No. of Holders	%	No. of Shares	%
1-99	27	0.80	733	0.00
100-1,000	220	6.56	126,930	0.04
1,001-10,000	989	29.47	6,410,556	2.04
10,001-100,000	1,670	49.76	64,618,381	20.60
100,001-less than 5% of issued shares	450	13.41	242,582,050	77.32
5% and above of issued shares	0	0	0	0
TOTAL:	**3,356**	**100.00**	**313,738,650**	**100.00**

SUBSTANTIAL SHAREHOLDERS' SHAREHOLDINGS
(As per the Register of Substantial Shareholders)

	Direct Interest		Indirect Interest	
Name of Substantial Shareholder	No. of Shares	%	No. of Shares	%
-	-	-	-	-

DIRECTORS' SHAREHOLDINGS
(As per the Register of Directors' Shareholdings)

	Direct Interest		Indirect Interest	
Name of Director	No. of Shares	%	No. of Shares	%
Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim	182,700	0.06	-	-

THIRTY LARGEST SECURITIES ACCOUNT HOLDERS AS AT 3 JUNE 2026
(*without aggregating the securities from different securities accounts belonging to the same registered holder)*

No.	Name	No. of Shares held	%
1.	Kenanga Nominees (Tempatan) Sdn. Bhd. Kong Tiong Kian	12,440,900	3.96
2.	Cartaban Nominees (Asing) Sdn Bhd Exempt An for Interactive Brokers (U.K.) Limited (Client)	11,659,400	3.72
3.	Lee Yong Tian	10,026,800	3.19
4.	Pun Kah Weng	6,020,500	1.92
5.	Apex Nominees (Tempatan) Sdn. Bhd. Apex Equity Capital Sdn Bhd for Tony Ravindran A/L Sivapragasam	5,013,400	1.60
6.	Apex Nominees (Tempatan) Sdn. Bhd. Apex Equity Capital Sdn Bhd for Yeh Chee Peng	5,013,400	1.60
7.	Apex Nominees (Tempatan) Sdn. Bhd. Apex Equity Capital Sdn Bhd for Mohd Hafizol Bin Abdullah	5,013,400	1.60
8.	Apex Nominees (Tempatan) Sdn. Bhd. Apex Equity Capital Sdn Bhd for Amalena Binti Azid	5,013,400	1.60
9.	Apex Nominees (Tempatan) Sdn. Bhd. Apex Equity Capital Sdn Bhd for Muhamad Hafiz Bin Hamzah	5,013,400	1.60
10.	Apex Nominees (Tempatan) Sdn. Bhd. Apex Equity Capital Sdn Bhd for Mohd Nurul Iskandar Bin Md Saleh	5,013,350	1.60
11.	Tan Zi Ying	4,401,600	1.40
12.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Yeu Ing King (E-KKU)	4,000,000	1.27

THIRTY LARGEST SECURITIES ACCOUNT HOLDERS AS AT 3 JUNE 2026
(without aggregating the securities from different securities accounts belonging to the same registered holder)

No.	Name	No. of Shares held	%
13.	Kenanga Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Loh Peay Jin	3,460,000	1.10
14.	HLB Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Lim Chong Hai	3,100,000	0.99
15.	Kwong Ming Mean	3,000,000	0.96
16.	Maybank Securities Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Fong Kok Sang (STF)	2,900,000	0.92
17.	Tan Sing Kang	2,600,000	0.83
18.	Tang Chye Lee	2,472,900	0.79
19.	Apex Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Pang Chow Huat (Margin)	2,012,400	0.64
20.	Citigroup Nominees (Asing) Sdn Bhd Exempt An for OCBC Securities Private Limited (Client A/C-NR)	2,000,000	0.64
21.	Loh Foo Wai	1,900,000	0.60
22.	Ong Teong Yew	1,868,200	0.59
23.	Maybank Securities Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Vincent Phua Chee Ee	1,761,800	0.56
24.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Fui Lin Her (E-PRA/JRU)	1,500,000	0.48
25.	RHB Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Lim Ghim Chai	1,500,000	0.48
26.	Tong Choon Lin	1,351,900	0.43
27.	Affin Hwang Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Siah Koon Eng (SIA0036C)	1,300,000	0.41
28.	Alvin Tan Kwong Keong	1,300,000	0.41
29.	Maybank Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Tan Lian Hong	1,268,800	0.40
30.	Public Nominees (Tempatan) Sdn Bhd Pledged Securities Account for Lee Beng Yeong (E-SS2)	1,250,000	0.40

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Sixty-Third Annual General Meeting ("**63rd AGM**" or "**Meeting**") of COMPUTER FORMS (MALAYSIA) BERHAD ("**the Company**") will be held at Level 9, Tower 11, Avenue 5, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan, Malaysia on Wednesday, 12 August 2026 at 10:00 a.m. or at any adjournment thereof, to transact the following businesses, with or without any modifications:-

A G E N D A

AS ORDINARY BUSINESS:

1. To receive the Audited Financial Statements for the financial period ended 28 February 2026 together with the Reports of the Directors and Auditors thereon. ***Please refer to Explanatory Note 1***

2. To approve the payment of additional Directors' fees and/or benefits of up to RM30,000.00 for the period commencing from 28 February 2025, being the day after the last Annual General Meeting ("**AGM**"), until the 63rd AGM. ***(Ordinary Resolution 1)***

3. To approve the payment of Directors' fees and/or benefits of up to RM350,000.00 for the period commencing from the date immediately after the 63rd AGM until the next AGM of the Company. ***(Ordinary Resolution 2)***

4. To re-elect the following Directors who retire by rotation pursuant to Clause 87 of the Company's Constitution:-

   (i) Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim ***(Ordinary Resolution 3)***
   (ii) Dato' Rahim Bin Suboh ***(Ordinary Resolution 4)***

5. To note the retirement of SBY Partners PLT as Auditors of the Company at the conclusion of the 63rd AGM. ***Please refer to Explanatory Note 5***

6. To grant mandate to the Board of Directors ("**Board**") to appoint new Auditors. ***(Ordinary Resolution 5)***
   To consider and if thought fit, pass the following ordinary resolution:-
   "THAT following the retirement of SBY Partners PLT as Auditors of the Company at the conclusion of the 63rd AGM, the Board be and is hereby authorised to identify and appoint new Auditors of the Company to fill the vacancy in accordance with Section 271(5) of the Companies Act 2016, and that such new Auditors shall hold office until the conclusion of the next AGM at a remuneration to be agreed upon between the Directors and the newly appointed Auditors."

AS SPECIAL BUSINESS:

To consider and if thought fit, pass the following resolution:-

7. **GENERAL AUTHORITY FOR THE DIRECTORS TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016 ("ACT")** ***(Ordinary Resolution 6)***

   "THAT subject always to the Constitution of the Company, the Act, the Main Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**") and the approvals of the relevant governmental/ regulatory authorities, where required, the Directors of the Company, be and are hereby authorised and empowered pursuant to Sections 75 and 76 of the Act, to issue and allot new ordinary shares in the Company ("**New Shares**") to such persons, at any time, and upon such terms and conditions and for such purposes and to such person(s) 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 to be issued does not exceed ten per centum (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) at any point in time ("**the Mandate**") AND the Directors be and also empowered to obtain the approval from Bursa Securities for the listing of and quotation for the additional shares to be issued AND the Mandate shall continue in force until the conclusion of the next AGM of the Company held next after the approval was given or at the expiry of the period within which the next AGM is required to be held after the approval was given, whichever is earlier.

   AND THAT the new Shares to be issued pursuant to the Mandate, shall, upon issuance and allotment, rank *pari passu* in all respects with the existing shares of the Company, save and except that they shall not be entitled to any dividends, rights, allotments and/ or any other forms of distribution that which may be declared, made or paid before the date of allotment of such New Shares."

8. To transact any other business of which due notice shall have been given.

By order of the Board

TEA SOR HUA (MACS 01324) (SSM PC No.: 201908001272)
THIEN MUI YEE (LS0010901) (SSM PC No.: 202508000287)
Company Secretaries

Petaling Jaya, Selangor Darul Ehsan
30 June 2026

Notes:

1. A member who is entitled to present, participate, speak and vote at the Meeting shall be entitled to appoint more than one (1) proxy to attend and vote at the Meeting in his/her instead. Where a member appoints more than one (1) proxy, he/she shall specify the proportion of his/her shareholdings to be represented by each proxy.

2. A proxy may but need not be a member of the Company. A proxy appointed to attend and vote at the Meeting shall have the same rights as the member to speak and vote at the Meeting.

3. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under the seal or under the hand of an officer or attorney duly authorised.

4. Where a member of the Company is an authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint one (1) proxy in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.

5. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. The appointment of multiple proxies shall not be valid unless the proportion of its shareholdings represented by each proxy is specified.

6. For the purpose of determining a member who shall be entitled to attend the Meeting, the Company will be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Clause 65 of the Company's Constitution to issue the General Meeting Record of Depositors as at 4 August 2026. Only members whose names appear in the General Meeting Record of Depositors as at 4 August 2026 shall be regarded as members and entitled to attend, speak and vote at the Meeting.

7. To be valid, the instrument appointing a proxy may be made via hardcopy or by electronic means through the following manner and must be received by the Company not less than forty-eight (48) hours before the time for holding the Meeting:-

   (i) In hard copy form
   In the case of an appointment made in hard copy form, the Proxy Form must be deposited at the Poll Administrator's office, ShareWorks Sdn. Bhd. at No. 2-1, Jalan Sri Hartamas 8, Sri Hartamas, 50480 Kuala Lumpur, Wilayah Persekutuan, Malaysia.

   (ii) By electronic form
   The Proxy Form can be electronically lodged by email to ir@shareworks.com.my.

8. All the resolutions as set out in the Notice of the Meeting will be put to vote by poll.

9. The members are advised to refer to the Administrative Notes on the registration process for the Meeting.

10. Kindly check Bursa Securities' website at www.bursamalaysia.com and the Company's website at www.cfm.com.my for the latest updates on the status of the Meeting.

EXPLANATORY NOTES TO ORDINARY AND SPECIAL BUSINESS

1. Item 1 of the Agenda – Audited Financial Statements for the financial period ended 28 February 2026

The Agenda is meant for discussion only as the provision of Section 340(1)(a) of the Act does not require a formal approval of the shareholders for the audited financial statements. Hence, this Agenda is not put forward for voting.

2. Item 2 of the Agenda – Additional Directors' Fees and/or Benefits

At the 62nd AGM, shareholders had approved the payment of Directors' fees and/or benefits of up to RM350,000.00 for the period from 28 February 2025 (being the day after the 62nd AGM) until the 63rd AGM. However, due to subsequent changes in the composition of the Bord and the extension of the financial year end to 28 February 2026, the approved amount is no longer sufficient to meet the anticipated fees and/or benefits payable.

Ordinary Resolution 1, under item 2 of the Agenda, is to obtain shareholders' approval for the payment of additional Directors' fees and/or benefits to cover the shortfall for the extended period leading up to the 63rd AGM.

3. Item 3 of the Agenda – Directors' Fees and/or Benefits

Pursuant to Section 230(1) of the Act, the Directors' fees and any benefits payable to the Directors of a listed company and its subsidiaries shall be approved by the shareholders at a general meeting. This resolution is to facilitate payment of Directors' fees and/or benefits for the period commencing from the date immediately after the 63rd AGM until the next AGM of the Company. In the event the proposed amount is insufficient due to more meetings or enlarged Board size, approval will be sought at the next AGM of the Company for such shortfall.

4. Item 4 of the Agenda – Re-election of Directors

Clause 87 of the Company's Constitution provides that one-third (1/3) of the Directors of the Company for the time being or, if their number is not three or a multiple of three, then the number nearest to one-third shall retire from office and be eligible for re-election PROVIDED ALWAYS that all Directors shall retire from office at least once every three (3) years but shall be eligible for re-election.

Following thereto, Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim and Dato' Rahim Bin Suboh will retire by rotation pursuant to Clause 87 of the Company's Constitution (collectively referred to as the "**Retiring Directors**"). The Retiring Directors, being eligible, have offered themselves for re-election at the 63rd AGM.

The Board has endorsed the Nomination Committee's recommendation to seek shareholders' approval to re-elect the abovementioned Retiring Directors as they possess the required skill sets to facilitate and contribute to the Board's effectiveness and value.

The Retiring Directors had abstained from all deliberations and decisions on their own eligibility to stand for re-election at the Board meeting.

The details and profiles of the respective Retiring Directors are provided in the Board of Directors' Profile contained in the Company's Annual Report 2026.

5. Items 5 and 6 of the Agenda – Retirement and Appointment of Auditors

SBY Partners PLT have expressed their intention not to seek for re-appointment at the conclusion of the 63rd AGM. To avoid any delay in the statutory audit process, the Board seeks shareholders' approval to authorise the Directors to appoint new Auditors and to determine their remuneration accordingly. The appointment will be made in compliance with the provisions of the Act, and a further announcement will be made upon the appointment of the new Auditors in due course.

EXPLANATORY NOTES TO ORDINARY AND SPECIAL BUSINESS (CONT'D)

6. **Item 7 of the Agenda – General Authority for the Directors to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016**

   The Ordinary Resolution 6 proposed under item 7 of the Agenda is to seek a general mandate for issuance and allotment of shares by the Company pursuant to Sections 75 and 76 of the Act ("**General Mandate**"). This Ordinary Resolution, if passed, will empower the Directors to issue and allot new shares in the Company up to an amount not exceeding in total ten per centum (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) for such purposes and to such persons as the Directors consider would be in the interest of the Company.

   This authority, unless revoked or varied by the Company at a general meeting, will expire at the conclusion of the next AGM or the expiration of the period within which the next AGM is required by law to be held, whichever is earlier.

   This General Mandate will provide flexibility for the Directors of the Company to issue and allot new shares at any time for such purposes and to such persons in their absolute discretion without convening a general meeting for shareholders' approval, thereby saving time and avoiding additional costs. The purpose of this General Mandate is for any possible fundraising activities, including but not limited to further placing of new shares for the purpose of funding current and/or future project(s), working capital, acquisitions, investments and/or for issuance of new shares as a form of settlement of purchase consideration or repayment of borrowings or debt settlement/repayment or such other applications as the Directors may deem fit and expedient in the best interest of the Company.

   The Company had at its 62nd AGM held on 27 February 2025, obtained a general mandate pursuant to Sections 75 and 76 of the Act from its shareholders, to empower the Directors to issue and allot shares in the Company to such persons, at any time, and upon such terms and conditions and for such purposes, as the Directors may, in their absolute discretion, deem fit, provided that the aggregate number of shares to be issued does not exceed ten per centum (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) at any point of time.

   As at the date of this Notice, no new shares in the Company were issued and allotted pursuant to the general mandate granted to the Directors at the 62nd AGM, which will lapse at the conclusion of the Meeting, and accordingly, no proceeds were raised.

ADMINISTRATIVE NOTES

ADMINISTRATIVE NOTES FOR THE SIXTY-THIRD ANNUAL GENERAL MEETING ("63RD AGM") OF COMPUTER FORMS (MALAYSIA) BERHAD ("CFM" OR "THE COMPANY")

Date	:	Wednesday, 12 August 2026
Time	:	10:00 a.m. or at any adjournment thereof
Venue	:	Level 9, Tower 11, Avenue 5, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan, Malaysia

Registration on the day of AGM

1. Registration will commence at 9:00 a.m., on Wednesday, 12 August 2026 and will open until the conclusion of the 63rd AGM or such time may be determined by the Chairman of the meeting.

2. Please read the signage as to where you should register yourself for the meeting and join the queue accordingly.

3. Please present your original MyKad or Passport to the registration staff for verification. Please make sure your MyKad or Passport is returned to you after registration.

4. Registration must be done in person. No person is allowed to register on behalf of another.

5. The registration counter will handle verification of identity, registration and revocation of proxy/proxies.

6. A voting gadget and an identification wristband will be given to you thereafter. No one will be allowed to enter the meeting room without an identification wristband.

Entitlement to Participate and Appointment of Proxy

1. Only members whose names appear on the Record of Depositors on **4 August 2026** (General Meeting Record of Depositors) shall be eligible to attend the meeting or appoint proxy(ies) to attend and/or vote on his/her behalf.

2. The instrument appointing a proxy shall be deposited in the following manner not less than 48 hours before the time for holding the AGM or any adjournment thereof:

   (a) **By hard copy form**

   In the case of an appointment made in hard copy form, the Proxy Form must be deposited at the Poll Administrator's office, ShareWorks Sdn. Bhd. at No. 2-1, Jalan Sri Hartamas 8, Sri Hartamas, 50480 Kuala Lumpur, Wilayah Persekutuan, Malaysia.

   (b) **By electronic form**

   The Proxy Form can be electronically lodged by email to ir@shareworks.com.my.

Revocation of Proxy

1. If you have submitted the Proxy Form and subsequently decide to change your proxy(ies) or revoke your appointment(s) to personally participate in the 63rd AGM, please write in to the Company's Poll Administrator at ir@shareworks.com.my no later than **Monday, 10 August 2026 at 10:00 a.m**.

2. Upon revocation, your proxy(ies) will not be allowed to participate in the 63rd AGM. Please advise your proxy(ies) accordingly.

ADMINISTRATIVE NOTES (CONT'D)

No Door Gifts/Food Vouchers

There will be no distribution of door gifts or food vouchers at the 63rd AGM.

Enquiries

For any enquiries, kindly contact the following during office hours (8:30 a.m. to 5:30 p.m.) on Monday to Friday (except public holidays):

ShareWorks Sdn. Bhd.
T: +603 6201 1120 | F: +603 6201 3121

Personal Data Privacy

By submitting the duly executed Proxy Form, the member and his/her proxy consent to the Company and/or its agents/service providers to collect, use and disclose the personal data therein in accordance with the Personal Data Protection Act 2010 (as amended by the Personal Data Protection (Amendment) Act 2024), for the purpose of the 63rd AGM of the Company and any adjournment thereof.

COMPUTER FORMS (MALAYSIA) BERHAD
Reg No: 196101000393 (4423-H)
(Incorporated in Malaysia)

PROXY FORM
(Before completing this form please refer to the notes below)

No. of shares held	:	
CDS Account No	:	

I/We * ____________________________________ NRIC/Passport/Registration No.* ______________________________
(Full name in block)
of ____
(Address)
with email address __________________________ mobile phone no. _______________________________

being a member/members* of **COMPUTER FORMS (MALAYSIA) BERHAD** ("the Company") hereby appoint(s):-

Full Name (in Block)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address			
Mobile Phone No.			

and / or*

Full Name (in Block)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address			
Mobile Phone No.			

or failing him/her*, the Chairman of the Meeting as my/our* proxy to vote for me/us* on my/our* behalf at the Sixty-Third Annual General Meeting ("**63rd AGM**" or "**Meeting**") of the Company to be held at Level 9, Tower 11, Avenue 5, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan, Malaysia on Wednesday, 12 August 2026 at 10:00 a.m. or at any adjournment thereof.

Please indicate with an "X" in the appropriate spaces how you wish your votes to be cast. If no specific direction as to vote is given, the Proxy will vote or abstain from voting at his/her discretion.

No.	Ordinary Resolutions	For	Against
1.	To approve the payment of additional Directors' fees and/or benefits of up to RM30,000.00 for the period commencing from 28 February 2025, being the day after the last Annual General Meeting ("**AGM**"), until the 63rd AGM.		
2.	To approve the payment of Directors' fees and/or benefits of up to RM350,000.00 for the period commencing from the date immediately after the 63rd AGM until the next AGM of the Company.		
3.	To re-elect Tan Sri Datuk Seri (Dr) Mazlan Bin Lazim as a Director of the Company.		
4.	To re-elect Dato' Rahim Bin Suboh as a Director of the Company.		
5.	To grant mandate to the Board of Directors to appoint new Auditors.		
6.	To approve the general authority for the Directors to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016.		

**delete whichever not applicable*

Dated this ___________ day of ___________ 2026

____
Signature of Member(s) / Common Seal

Notes:

1. A member who is entitled to present, participate, speak and vote at the Meeting shall be entitled to appoint more than one (1) proxy to attend and vote at the Meeting in his/her instead. Where a member appoints more than one (1) proxy, he/she shall specify the proportion of his/her shareholdings to be represented by each proxy.
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5. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. The appointment of multiple proxies shall not be valid unless the proportion of its shareholdings represented by each proxy is specified.

Then fold here

Affix
stamp

The Poll Administrator of
COMPUTER FORMS (MALAYSIA) BERHAD

c/o ShareWorks Sdn. Bhd.
No. 2-1, Jalan Sri Hartamas 8
Sri Hartamas
50480 Kuala Lumpur
Wilayah Persekutuan
Malaysia

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9. The members are advised to refer to the Administrative Notes on the registration process for the Meeting.
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www.cfm.com.my