B. ADDITIONAL INFORMATION REQUIRED UNDER THE LEAP MARKET LISTING REQUIREMENT

B.1 PERFORMANCE REVIEW

The Group's revenue mainly comes from selling proprietary software customised for our customers, providing managed services, and other related services.

	Group			
	Audited		Audited	
	30.6.2026		30.6.2025	
	RM	%	RM	%
Rendering of services[(a)]	9,626,293	90.85	11,083,387	95.39
Sales of goods[(b)]	969,794	9.15	535,780	4.61
Total	**10,596,087**	**100.0**	**11,619,167**	**100.0**

(a) Rendering of services

The following table sets out the breakdown and analysis of our Group's revenue from the rendering of services:

	Group			
	Audited		Audited	
	01.07.2025 to 30.6.2026		01.07.2024 to 30.6.2025	
	RM	%	RM	%
Proprietary software[(i)]	**5,929,130**	**61.59**	**6,211,334**	56.04
Managed services[(ii)]	**3,493,836**	**36.30**	**4,719,561**	42.58
Consultancy Services[(iii)]	**203,327**	**2.11**	**152,492**	1.38
Total	**9,626,293**	**100.0**	**6,211,334**	**100.0**

Notes:

(i) Revenue from our Proprietary Software segment, namely, PrecentiaLife, PrecentiaTakaful, PrecentiaCMS, and PrecentiaGroup, is derived from the sale, implementation and/or maintenance of these products. We undertake the sale and implementation of our Proprietary Software on a project basis, while maintenance contracts are mainly renewable annually.

(ii) The Revenue from Managed Services segment is commissions received from the revenue sharing contracts with our customers for the use of PrecentiaLife Agency and the monthly subscription fee model with our customers for the use of PrecentiaLife Cloud.

(iii) Revenue from Consultancy Services comprises fees from consulting services rendered to our customers.

(b) Sales of goods

Sales of goods comprise revenue from the maintenance of customers' third-party software other than the Group's Proprietary Software.

Revenue by geographical areas

The following table sets out the breakdown and analysis of our Group's revenue by geographical areas:

	Audited 30.6.2026		Audited 30.6.2025	
	RM	**%**	**RM**	**%**
Malaysia	6,079,498	57.37	5,761,343	49.59
Indonesia	4,037,314	38.10	5,523,629	47.54
Philippines	388,375	3.67	235,195	2.02
Hong Kong	90,900	0.86	99,000	0.85
Total	**10,596,087**	**100.0**	**11,619,167**	**100.0**

FYE 30 June 2026 vs FYE 30 June 2025

The Group's revenue decreased by RM1,023,080 or 8.81%, from RM11,619,167 for FYE 30 June 2025 to RM10,596,087 for FYE 30 June 2026. The decrease was mainly attributable to the absence of new business secured during the financial year and lower income contributions from certain existing customers.

The Group's gross profit (GP) margin decreased from 68.38% in FYE 30 June 2025 to 56.24% in FYE 30 June 2026, mainly due to lower revenue and increased project delivery costs.

The Group's profit before tax (PBT) decreased by RM1,070,510 or 54.28%, from RM1,972,258 in FYE 30 June 2025 to RM901,748 in FYE 30 June 2026. The decline in PBT was primarily attributable to the lower gross profit, partially offset by lower administrative and other operating expenses during the financial year.

B.2 PROSPECTS

The Group continues to pursue growth opportunities within the insurance technology sector, with a particular focus on strengthening its presence in Indonesia and the broader regional market.

Subsequent to the financial year-end, the Group secured a new core insurance system project from a reputable life insurance company in Indonesia. The project is structured in two phases. On **13 October 2026**, the Group, through its wholly-owned subsidiary, DynaFront Systems Sdn Bhd, entered into an agreement for Phase I, comprising Discovery Services. Phase I focuses on validating business, functional and technical requirements and conducting a fit-gap assessment of the Group's PrecentiaLife core insurance solution against the client's requirements.

Phase II is targeted to commence following the completion and sign-off of Phase I, subject to the client's formal confirmation and execution of the relevant agreements. Phase II is expected to encompass the software licence, system implementation and data migration services.

In parallel, the Group is actively pursuing opportunities to modernise and upgrade its existing clients' core insurance systems to its next-generation microservices-based platform. This initiative aims to enhance system scalability, flexibility and integration capabilities, while supporting clients' evolving business and digital transformation requirements. The Group believes this technology modernisation strategy will strengthen long-term customer relationships and create opportunities for additional implementation and support services.

The Group continues to explore strategic collaboration opportunities with suitable local partners in Indonesia to strengthen its market presence, expand its business network and pursue further opportunities in the insurance technology sector.

Moving forward, the Group remains focused on expanding its regional footprint and leveraging its insurance domain expertise and technology capabilities to pursue new business opportunities in core insurance systems, digitalisation and related insurance technology solutions.

B.3 VARIANCE OF ACTUAL PROFIT FROM FORECAST AND PROFIT GUARANTEE

The Company has not issued any profit forecast or profit guarantee in any form of public documentation and announcement.

C. OTHER INFORMATION

C.1 STATUS OF CORPORATE PROPOSALS

No corporate proposals were announced or pending completion as at the date of this report.

C.2 DIVIDEND

The Board of Directors does not recommend any dividend as at the date of this report.

C.4 MATERIAL LITIGATION

The Board is not aware of any proceedings or material litigation pending or threatened against the Group as at the date of this report.

C.5 DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SSCREENING

Pursuant to Rule 6.13A of the LEAP Market Listing Requirements, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group’s business activities and interest-based financial position.

(a) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**30.6.2026 RM**	**30.6.2025 RM**
Revenue		10,596,087	11,619,167
Other income		382,055	545,820
Total		**10,978,142**	**12,164,987**
Total Assets		**23,307,512**	**23,886,428**

(b) Business Activities

		Group	
Shariah Non-Compliant Activities	**Remarks**	**30.6.2026 RM**	**30.6.2025 RM**
Interest income from conventional bank accounts	Conventional	382,055	545,820
Total		**382,055**	**545,820**

(c) Component of Financial Position

(i) Cash Component

		Group	
Islamic Account/Instruments	**Remarks**	**30.6.2026 RM**	**30.6.2025 RM**
Nil			
Total Cash		**0**	**0**
Conventional Account/Instruments			
Cash and bank balances		13,690,111	18,173,218
Total Cash		**13,690,111**	**18,173,218**

(ii) Debt Component

		Group	
Islamic Financing	**Remarks**	**30.6.2026 RM**	**30.6.2025 RM**
Current			
Nil			
Non-Current			
Nil			
Total		**0**	**0**

		Group	
Conventional Borrowing	**Remarks**	**30.6.2026 RM**	**30.6.2025 RM**
Current			
Hire purchase payables		92,787	88,970
Non-Current			
Hire purchase payables		348,976	441,765
Total		**441,763**	**530,735**