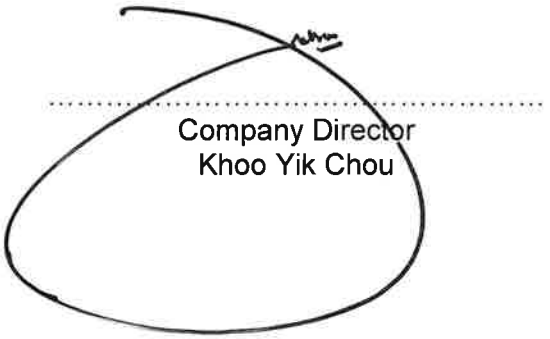
These financial statements and report of the Company with Qualified / Unqualified Auditors' Report for the financial year ended 31 July 2025 were tabled at AGM held on



.....

Company Director
Khoo Yik Chou

TOTAL GROUP BERHAD

Registration No.: 201901025232 (1334561-X)
(Incorporated in Malaysia)

and its subsidiaries

REPORTS AND FINANCIAL STATEMENTS
For the financial year ended 31 July 2025

TOTAL GROUP BERHAD

Registration No.: 201901025232 (1334561-X)
(Incorporated in Malaysia)

and its subsidiaries

REPORTS AND FINANCIAL STATEMENTS
For the financial year ended 31 July 2025

Contents Page

Directors' Report	1 - 6
Statement by Directors	7
Statutory Declaration	7
Auditors' Report	8 - 12
Consolidated Statement of Financial Position	13 - 14
Consolidated Statement of Comprehensive Income	13 - 16
Consolidated Statement of Changes In Equity	17 - 19
Consolidated Statement of Cash Flows	20 - 23
Statement of Financial Position	24
Statement of Comprehensive Income	25
Statement of Changes In Equity	26
Statement of Cash Flows	27 - 28
Notes to the Financial Statements	29 - 83

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Directors' Report for the financial year ended 31 July 2025

The Directors hereby submit their report and the audited financial statements of the Group and of the Company for the financial year ended 31 July 2025.

Principal activities

The Company is an investment holding company and engaged in business management consultancy services. The principal activities of its subsidiaries are stated in Note 5 to the financial statements.

Subsidiaries

The details of the Company's subsidiaries are disclosed in Note 5 to the financial statements.

Financial results

	Group RM	Company RM
Loss for the year attributable to owners of the Company	(5,783,164)	(6,074,606)
Non-controlling interests	(121,926)	-
	(5,905,090)	(6,074,606)

Reserves and provisions

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

Dividends

No dividend was paid since the beginning of the year and the Directors do not recommend any dividend to be paid for the financial year under review.

Directors of the Company and its subsidiaries

Directors who served since the beginning of the year to the date of this report are as follows:

Khoo Yik Chou **
Goh Ah Nyew

** This Director is also Director of the Company's subsidiaries.

Directors of the Company and its subsidiaries (continued)

Directors of the Company's subsidiaries who served since the beginning of the year to the date of this report (not including those Directors listed above) are as follows:

Khoo Kha Sing	
Kok Jin Chong	
Tan Phaik Lye	
Loh Seong Yew	(appointed on 22 April 2024)
Lim Xin Yi	(appointed on 1 October 2024)
Cheng Chin Wei	(appointed on 1 October 2024)
Xue, BingYing	(appointed on 23 December 2025)
Chan Yee Sum	(resigned on 1 October 2024)
Khoo Thiam Poh	(resigned on 19 November 2024)
Koay Hui Dee	(resigned on 12 September 2025)
Lim Wei Loon	(resigned on 23 December 2025)

Directors' interests in shares

Details of holdings in the share capital of the Company by the Directors in office at the end of the financial year, according to the register required to be kept under Section 59 of the Companies Act, 2016, were as follows:

	Number of ordinary shares			
	At 1.8.2024	Bought	Sold	At 31.7.2025
Khoo Yik Chou	252,439,110	-	-	252,439,110
Goh Ah Nyew	505,890	-	-	505,890

By virtue of their interest in the shares of the Company, Khoo Yik Chou is also deemed interested in the shares of the subsidiaries to the extend that the Company has interest.

Directors' benefits

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

Since the end of the previous financial year, no director has received or become entitled to receive any benefit (other than benefit included in the aggregate amount of remunerations received or due and receivable by the director shown in the financial statements or the fixed salary of a full-time employee of the Group and the Company) 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.

Directors' remunerations

The amounts of the remuneration of the directors or past directors of the Company comprising remunerations received/receivable from the Company and subsidiaries during the financial year are as follows:

	From the Company RM	From subsidiaries RM
Directors' salaries and other emoluments	-	94,544
Directors' EPF	-	11,200
	-	105,744

None of the directors or past directors of the Company have received any other benefits otherwise than in cash from the Company during the financial year.

No payment has been paid to or payable to any third party in respect of the services provided to the Company by the directors or past directors of the Company during the financial year.

Auditors' Remuneration

The total amount paid to or receivable by the auditors as remuneration for their services for the current financial year as auditors of the Group and of the Company are RM17,000 and RM4,000 respectively.

Issue of shares and debentures

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

Options granted over unissued shares

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

Indemnity and insurance for Directors, officers or auditors

There were no indemnity given to or insurance effected for, during or since the end of the year, for any Directors, officers or auditors of the Company in accordance with section 289 of the Companies Act, 2016.

Other statutory information

Before the financial statements of the Group and of the Company were made out, the Directors took reasonable steps to ascertain that:

i) all known bad debts have been written off and adequate provision made for doubtful debts, and

ii) any current assets which were unlikely to be realised in the ordinary course of business have been written down to an amount which they might be expected so to realise.

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

i) that would render the amount written off for bad debts or the amount of the provision for doubtful debts in the Group and in the Company inadequate to any substantial extent, or

ii) that would render the value attributed to the current assets in the financial statements of the Group and of the Company misleading, or

iii) which have arisen which 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 that would render any amount stated in the financial statements of the Group and of the Company misleading.

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

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

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

In the opinion of the Directors:

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

ii) the financial performance of the Group and of the Company for the financial year then ended have not been substantially affected by any item, transaction or event of a material and unusual nature nor has any such item, transaction or event occurred in the interval between the end of that financial year and the date of this report.

Significant events

Details of significant events are disclosed in Note 22 to the financial statements.

Subsequent events

Details of subsequent events are disclosed in Note 23 to the financial statements.

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Auditors

The auditors, Messrs. THELYX MALAYSIA PLT, have indicated their willingness to accept re-appointment.

Signed in accordance with a resolution of the Directors:

Khoo Yik Chou
Director

Goh Ah Nyew
Director

Pulau Pinang

Date: 27 January 2026

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Statement by Directors pursuant to Section 251(2) of the Companies Act, 2016

In the opinion of the Directors, the financial statements are drawn up in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board, IFRS Accounting Standards as issued by the International Accounting Standards Board and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 31 July 2025 and of their financial performance and cash flows for the financial year then ended.

Signed in accordance with a resolution of the Directors:

Khoo Yik Chou
Director

Goh Ah Nyew
Director

Pulau Pinang

Date: 27 January 2026

Statutory Declaration pursuant to Section 251(1)(b) of the Companies Act, 2016

I, Khoo Yik Chou (NRIC No.: 870301-07-5049) (MIA CA 38392), being the Director primarily responsible for the financial management of TOTAL GROUP BERHAD, do solemnly and sincerely declare that the 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, Khoo Yik Chou)
at Georgetown, Pulau Pinang on this date)
27 January 2026)

Khoo Yik Chou

Before me,

PESURUHJAYA SUMPAH
P 192
CHG LIN TEONG
01 JAN 2026 - 31 DIS 2028
MALAYSIA

COMMISSIONER FOR OATHS
No.65, Jalan Deva Pada
10400 Georgetown, Penang

thelyx

Independent Auditors' Report to the members of TOTAL GROUP BERHAD

Registration No.: 201901025232 (1334561-X)
(Incorporated in Malaysia)
and its subsidiaries

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Total Group Berhad, which comprise the statements of financial position of the Group and of the Company as at 31 July 2025, and the statements of comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the year ended 31 July 2025, and notes to the financial statements, including a material accounting policy information, as set out on pages 13 to 83.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 31 July 2025, and of their financial performance and their cash flows for the year then ended in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board ("MFRS Accounting Standards"), IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards") and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

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

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Registration No.: 201901025232 (1334561-X)

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 Directors' 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 Directors' Report 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 Directors' Report and, in doing so, consider whether the Directors' Report is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the Directors' Report, 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 MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the ability of the Group and of the Company 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.

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Registration No.: 201901025232 (1334561-X)

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:

i) 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.

ii) 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 internal control of the Group and of the Company.

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

iv) 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 ability of the Group's or the Company 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.

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Registration No.: 201901025232 (1334561-X)

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

v) 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.

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

Other Matters

1. As stated in Note 2(a) to the financial statement, the Group and the Company adopted MFRS Accounting Standards and IFRS Accounting Standards on 1 August 2024 with a transition date of 1 August 2023. These standards were applied retrospectively by the Directors to the comparative information in these financial statements, including the statements of financial position of the Group and of the Company as at 31 July 2024 and 1 August 2023, and the statements of comprehensive income, statements of changes in equity and statements of cash flow of the Company for the year ended 31 July 2024 and related disclosures. We were not engaged to the report on the restated comparative information and it is unaudited. Our responsibilities as part of our audit of the financial statements of the Group and of the Company for the year ended 31 July 2025, in these circumstances included obtaining sufficient appropriate audit evidence that the opening balances as at 1 August 2024 do not contain misstatements that materiality affect the financial position as at 31 July 2025 and the financial performance and cash flows for the year then ended.

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Registration No.: 201901025232 (1334561-X)

Other Matters (continued)

2. 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.

Thelyx

THELYX MALAYSIA PLT
Firm Number: LLP0019500-LCA & AF001929
Chartered Accountants

NG WENG SUM
Approval Number: 03344/12/2027 J
Chartered Accountant

Date: 27 January 2026

Pulau Pinang

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Financial Position
As at 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)	01.08.2023 RM (Restated)
ASSETS				
Non-current assets				
Plant and equipment	3	308,608	450,035	290,562
Right-of-use asset	4	53,218	-	-
Investment in associates	6	1,092,796	559,850	-
Intangible assets	7	484,653	411,570	723,732
Other investments	8	108,510,295	108,522,794	104,318,584
Total non-current assets		110,449,570	109,944,249	105,332,878
Current assets				
Inventories	9	11,561	-	-
Trade and other receivables	10	33,707,812	39,490,385	37,144,552
Cash and cash equivalents	11	218,075	299,087	1,350,903
Total current assets		33,937,448	39,789,472	38,495,455
Total assets		144,387,018	149,733,721	143,828,333
EQUITY AND LIABILITIES				
Equity				
Share capital	12	2,970,000	2,970,000	2,970,000
Reserves		137,695,157	143,483,459	139,190,077
Total equity attributable to owners of the Company		140,665,157	146,453,459	142,160,077
Non-controlling interests		767,814	800,341	958,232
Total equity		141,432,971	147,253,800	143,118,309

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Financial Position (continued)
As at 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)	01.08.2023 RM (Restated)
Non-current liabilities				
Trade and other payables	13	-	5,622	43,019
Lease liabilities		19,467	-	-
Total non-current liabilities		19,467	5,622	43,019
Current liabilities				
Trade and other payables	13	2,861,915	2,457,049	660,044
Current tax liabilities		30,366	17,250	6,961
Lease liabilities		42,299	-	-
Total current liabilities		2,934,580	2,474,299	667,005
Total liabilities		2,954,047	2,479,921	710,024
Total equity and liabilities		144,387,018	149,733,721	143,828,333

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Comprehensive Income
For the year ended 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)
Revenue	14	4,083,280	3,430,585
Cost of sales		(926,049)	(917,965)
Gross profit		3,157,231	2,512,620
Other income		46,097	182,020
Administrative expenses		(9,416,973)	(2,611,000)
Other operating expenses		(188,439)	(160,802)
Results from operating activities		(6,402,084)	(77,162)
Finance costs	15	(6,093)	(11,291)
Share of results of associates, net of tax		584,946	122,990
(Loss)/Profit before taxation	16	(5,823,231)	34,537
Taxation	17	(81,859)	(46,621)
Loss for the year		(5,905,090)	(12,084)
Other comprehensive income, net of tax			
Item that is or may be reclassified subsequently to profit or loss			
Fair value gain on other investments		-	4,204,210
Total comprehensive (expense)/income for the year		(5,905,090)	4,192,126

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Comprehensive Income (continued)
For the year ended 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)
Loss attributable to:			
Owners of the Company		(5,783,164)	70,665
Non-controlling interests		(121,926)	(82,749)
Loss for the year		(5,905,090)	(12,084)
Total comprehensive attributable to:			
Owners of the Company		(5,783,164)	4,274,875
Non-controlling interests		(121,926)	(82,749)
Total comprehensive (expense)/income for the year		(5,905,090)	4,192,126

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Changes In Equity
For the year ended 31 July 2025

	Share capital RM	Non-distributable Fair Value Reserve RM	Distributable Retained earnings RM	Total RM	Non-controlling interests RM	Total equity RM
At 1 August 2023, *as previously reported*	2,970,000	-	139,262,496	142,232,496	983,747	143,216,243
Prior year adjustment	-	-	(72,419)	(72,419)	(25,515)	(97,934)
Adjustment on initial application of MFRS	-	103,123,196	(103,123,196)	-	-	-
At 1 August 2023, *restated*	2,970,000	103,123,196	36,066,881	142,160,077	958,232	143,118,309
Acquisition of subsidiaries	-	-	-	-	4,900	4,900
Disposal of subsidiaries	-	-	-	-	13,463	13,463
Changes in ownership interest in a subsidiary	-	-	18,507	18,507	(93,505)	(74,998)
Total transactions with owners of the Company	-	-	18,507	18,507	(75,142)	(56,635)

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Changes In Equity (continued)
For the year ended 31 July 2025

	Share capital RM	Non-distributable Fair Value Reserve RM	Distributable Retained earnings RM	Total RM	Non-controlling interests RM	Total equity RM
Total other comprehensive income for the year	-	4,204,210	-	4,204,210	-	4,204,210
Profit/(loss) for the year	-	-	70,665	70,665	(82,749)	(12,084)
Total other comprehensive income/ (expense) for the year	-	4,204,210	70,665	4,274,875	(82,749)	4,192,126
At 31 July 2024, *restated*	2,970,000	107,327,406	36,156,053	146,453,459	800,341	147,253,800
At 1 August 2024, *as previously reported*	2,970,000	-	143,557,212	146,527,212	823,304	147,350,516
Prior year adjustment	-	-	(73,753)	(73,753)	(22,963)	(96,716)
Adjustment on initial application of MFRS	-	107,327,406	(107,327,406)	-	-	-
Adjustment on initial application of MFRS 16	-	-	(4,352)	(4,352)	(1,610)	(5,962)
At 1 August 2024, *restated*	2,970,000	107,327,406	36,151,701	146,449,107	798,731	147,247,838

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Changes In Equity (continued)
For the year ended 31 July 2025

	Share capital RM	Non-distributable Fair Value Reserve RM	Distributable Retained earnings RM	Total RM	Non-controlling interests RM	Total equity RM
Acquisition of subsidiaries	-	-	-	-	(1,675)	(1,675)
Changes in ownership interest in a subsidiary	-	-	(786)	(786)	92,684	91,898
Total transactions with owners of the Company	-	-	(786)	(786)	91,009	90,223
Total comprehensive expense for the year	-	-	(5,783,164)	(5,783,164)	(121,926)	(5,905,090)
At 31 July 2025	2,970,000	107,327,406	30,367,751	140,665,157	767,814	141,432,971

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Cash Flows
For the year ended 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)
Cash flow from operating activities			
(Loss)/Profit before taxation		(5,823,231)	34,537
Adjustments for:			
Amortisation of intangible asset		6,917	-
Bad debts written off		70,000	44,806
Bargain purchase		(9,512)	-
Depreciation of plant and equipment		173,426	167,342
Depreciation of right-of-use asset		29,651	-
Gain on derecognition on subsidiary upon strike off		(34,706)	-
Impairment loss on goodwill		43,486	-
Impairment loss on other investment		12,499	-
Impairment loss on trade receivables		11,595	-
Impairment loss on other receivables		36,000	-
Intangible asset written off		6,134,806	327,964
Interest expense		3,234	-
Interest income		(43)	(43,696)
Loss on disposal of associates		48,445	102,949
Loss on disposal of subsidiaries		-	10,241
Share of results of associates, net of tax		(584,946)	(122,990)
Unwinding of discount of long term payables		2,859	11,291
Waiver of debts		20,476	-
Operating profit before working capital changes		140,956	532,444
Changes in working capital:			
Inventories		(11,561)	-
Trade and other receivables		5,681,198	(2,468,883)
Trade and other payables		(56,974)	1,483,205
Cash generated from/(used in) operations		5,753,619	(453,234)
Tax paid		(67,493)	(36,606)
Net cash generated from/(used in) operating activities		5,686,126	(489,840)

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Cash Flows (continued)
For the year ended 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)
Cash flow from investing activities			
Acquisition of plant and equipment		(31,999)	(326,815)
Acquisition of intangible assets		(50,000)	(15,802)
Acquisition of associates		-	(541,910)
Acquisition of subsidiaries, net of cash and cash equivalent		34,532	4,900
Acquisition of non-controlling interests		91,898	(74,998)
Disposal of subsidiaries, net of cash and cash equivalent		-	36,367
Proceed from disposal of associates		3,555	2,101
Strike off of subsidiaries, net of cash and cash equivalent		(6,103,086)	-
Interest received		43	43,696
Net cash used in investing activities		(6,055,057)	(872,461)
Cash flow from financing activities			
Advances from a Director		318,218	310,485
Interest paid		(3,234)	-
Repayment of finance lease liability		(27,065)	-
Net cash generated from financing activities		287,919	310,485
Net changes in cash and cash equivalents		(81,012)	(1,051,816)
Cash and cash equivalents at beginning of the year		299,087	1,350,903
Cash and cash equivalents at the end of the year	A	218,075	299,087

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Cash Flows (continued)
For the year ended 31 July 2025

NOTE

A. Cash and cash equivalents

Cash and cash equivalents included in the consolidated statement of cash flows comprise the following consolidated statements of financial position amounts:

	Note	31.07.2025 RM	31.07.2024 RM
Cash and bank balances	11	218,075	299,087

B. Cash outflows for leases as a lessee

	Note	31.07.2025 RM	31.07.2024 RM
Included in net cash from operating activities:			
Payment relating to short-term leases	16	(111,053)	-
Payment relating to leases of low-value assets	16	(11,223)	-
Included in net cash from financing activities:			
Payment of lease liabilities		(27,065)	-
Interest paid in relation to lease liabilities	15	(3,234)	-
Total cash outflows for leases		(152,575)	-

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Consolidated Statement of Cash Flows (continued)
For the year ended 31 July 2025

NOTE (continued)

C. Reconciliation of movements of liabilities to cash flows arising from financing activities

	Amount due to Directors RM	Lease liabilities RM	Total RM
At 1 August 2023	(16,546)	-	(16,546)
Net changes from financing cash flows	310,485	-	310,485
At 31 July 2024/1 August 2024	293,939	-	293,939
Initial application of MFRS 16	-	43,691	43,691
Acquisition of new lease	-	45,140	45,140
Net changes from financing cash flows	318,218	(27,065)	291,153
At 31 July 2025/1 August 2025	612,157	61,766	673,923

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)

Statement of Financial Position
As at 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM	01.08.2023 RM
ASSETS				
Non-current assets				
Investment in subsidiaries	5	1,853,268	1,735,108	1,655,720
Investment in associates	6	490,434	542,434	105,574
Other investments	8	108,510,294	108,510,294	104,306,084
Total non-current assets		110,853,996	110,787,836	106,067,378
Current assets				
Trade and other receivables	10	32,859,812	39,350,848	37,085,943
Cash and cash equivalents	11	12,158	29,175	1,213,346
Total current assets		32,871,970	39,380,023	38,299,289
Total assets		143,725,966	150,167,859	144,366,667
EQUITY AND LIABILITY				
Equity				
Equity attributable to owners of the Company:				
Share capital	12	2,970,000	2,970,000	2,970,000
Reserves		136,966,362	143,040,968	138,809,021
Total equity		139,936,362	146,010,968	141,779,021
Current liabilities				
Trade and other payables	13	3,788,323	4,149,891	2,579,646
Current tax liabilities		1,281	7,000	8,000
Total current liabilities		3,789,604	4,156,891	2,587,646
Total liability		3,789,604	4,156,891	2,587,646
Total equity and liability		143,725,966	150,167,859	144,366,667

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)

Statement of Comprehensive Income
For the year ended 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)
Revenue	14	165,000	228,000
Cost of sales		-	(199,352)
Gross profit		165,000	28,648
Other income		32	126,880
Administrative expenses		(6,228,675)	(116,047)
(Loss)/Profit before taxation	16	(6,063,643)	39,481
Taxation	17	(10,963)	(11,744)
(Loss)/Profit for the year		(6,074,606)	27,737
Other comprehensive income, net of tax			
Item that is or may be reclassified subsequently to profit or loss			
Fair value gain on other investments		-	4,204,210
Total comprehensive (expense)/income for the year		(6,074,606)	4,231,947

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)

Statement of Changes In Equity
For the year ended 31 July 2025

	Share capital RM	Non-distributable Fair value reseve RM	Distributable Retained earnings RM	Total RM
At 1 August 2023, *as previously reported*	2,970,000	-	138,809,021	141,779,021
Adjustment on initial application of MFRS	-	103,123,196	(103,123,196)	-
At 1 August 2023, *restated*	2,970,000	103,123,196	35,685,825	141,779,021
Total other comprehensive income for the year	-	4,204,210	-	4,204,210
Profit for the year	-	-	27,737	27,737
Total comprehensive income for the year	-	4,204,210	27,737	4,231,947
At 31 July 2024, *restated*	2,970,000	107,327,406	35,713,562	146,010,968
At 1 August 2024, *as previously reported*	2,970,000	-	143,040,968	146,010,968
Adjustment on initial application of MFRS	-	107,327,406	(107,327,406)	-
At 1 August 2024, *restated*	2,970,000	107,327,406	35,713,562	146,010,968
Total comprehensive income for the year	-	-	(6,074,606)	(6,074,606)
At 31 July 2025	2,970,000	107,327,406	29,638,956	139,936,362

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)

Statement of Cash Flows
For the year ended 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)
Cash flow from operating activities			
(Loss)/Profit before taxation		(6,063,643)	39,481
Adjustments for:			
Loss on disposal of associates		48,445	102,949
Waiver of debts		20,476	-
Written off of investment in subsidiary		6,100,100	-
Gain on disposal of a subsidiary		-	(83,198)
Interest income		(32)	(43,682)
Operating profit before working capital changes		105,346	15,550
Changes in working capital:			
Trade and other receivables		6,291,791	(1,772,802)
Trade and other payables		(268,602)	1,512,703
Cash generated from/(used in) operations		6,128,535	(244,549)
Tax paid		(16,682)	(12,744)
Net cash generated from/(used in) operating activities		6,111,853	(257,293)
Cash flow from investing activities			
Acquisition of associates		-	(541,910)
Acquisition of subsidiaries		(6,223,360)	(80,100)
Repayment from/(Advances to) subsidiaries		178,769	(492,103)
Advances from/(Repayment to) a subsidiary		4,000	(60,000)
Interest received		32	43,682
Proceed from disposal of associates		3,555	2,101
Proceed from disposal of subsidiaries		5,100	83,910
Net cash used in investing activities		(6,031,904)	(1,044,420)

TOTAL GROUP BERHAD
(Incorporated in Malaysia)

Statement of Cash Flows (continued)
For the year ended 31 July 2025

	Note	31.07.2025 RM	31.07.2024 RM (Restated)
Cash flow from financing activity			
(Repayment to)/Advances from a Director	B	(96,966)	117,542
Net cash (used in)/generated from financing activity		(96,966)	117,542
Net changes in cash and cash equivalents		(17,017)	(1,184,171)
Cash and cash equivalents at beginning of the year		29,175	1,213,346
Cash and cash equivalents at the end of the year	A	12,158	29,175

NOTE

A. Cash and cash equivalents

Cash and cash equivalents included in the statement of cash flows comprise the following statements of financial position amounts:

	Note	31.07.2025 RM	31.07.2024 RM
Cash and bank balances	11	12,158	29,175

B. Reconciliation of movements of liabilities to cash flows arising from financing activities

	At beginning of the year RM	Net changes from financing cash flows RM	At end of the year RM
2025			
Amount due to a Director	117,542	(96,966)	20,576
2024			
Amount due to a Director	-	117,542	117,542

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

TOTAL GROUP BERHAD
(Incorporated in Malaysia)
and its subsidiaries

Notes to the Financial Statements

1 Corporate information

Total Group Berhad is a public limited liability company, incorporated and domiciled in Malaysia.

The addresses of the principal place of business and registered office of the Company are as follows:

Principal place of business	Registered office
1-4-8, Level 4, I-Avenue, Medan Kampung Relau 1, 11900 Bayan Lepas, Pulau Pinang.	1-4-8, I-Avenue, Medan Kampung Relau 1, 11900 Bayan Lepas, Pulau Pinang.

Principal activities

The Company is an investment holding company and engaged in business management consultancy services. The principal activities of its subsidiaries are stated in Note 5 to the financial statements.

These financial statements were authorised for issue by the Board of Directors on 27 January 2026.

2 Basis of preparation

(a) Statement of compliance

The financial statements of the Group and the Company have been prepared in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of Companies Act 2016 in Malaysia. These are the Group's and the Company's first financial statements prepared in accordance with MFRS Accounting Standards and IFRS Accounting Standards.

In the previous years, the financial statements of the Group and of the Company were prepared in accordance with the Malaysian Private Entities Reporting Standard ("MPERS") issued by the Malaysian Accounting Standards Board ("MASB") and the requirements of the Companies Act 2016 in Malaysia. The financial impact on transition to MFRS Accounting Standards and IFRS Accounting Standards is disclosed in Note 25 to the financial statements.

2 Basis of preparation (continued)

(a) Statement of compliance (continued)

The following are accounting standards, interpretations and amendments of the MFRS Accounting Standards that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not been adopted by the Group and the Company.

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures - Classification and Measurement of Financial*
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity*
- Amendments to MFRS, *Amendments that are part of Annual Improvements - Volume 11*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2027

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*
- Amendments to MFRS 19, *Subsidiaries without Public Accountability: Disclosures*
- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates: Translation to a Hyperinflationary Presentation Currency*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, *Consolidated Financial Statements* and *MFRS 128*, *Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The Group and the Company plans to apply the abovementioned accounting standards, interpretations and amendments, where applicable, in the respective financial years when the abovementioned accounting standards, interpretations and amendments become effective.

The initial application of the accounting standards, interpretations or amendments are not expected to have any material financial impact to the current period and prior period financial statements of the Group and the Company.

2 Basis of preparation (continued)

(b) Basis of measurement

The financial statements have been prepared on the historical cost basis other than as disclosed in notes to the financial statements.

(c) Functional and presentation currency

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

(d) Use of estimates and judgements

The preparation of the financial statements in conformity with MFRS Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

There are no significant areas of estimation uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements other than those disclosed in the following notes:

- Note 4 - extension options and incremental borrowing rate in relation to leases
- Note 5 - investments in subsidiaries
- Note 18 - measurement of expected credit loss ("ECL").

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3 Plant and equipment - Group

	Computer and software RM	Office equipment RM	Furniture and fittings RM	Point-of-sales terminal RM	Heavy machinery RM	Tools and equipment RM	Total RM
Cost							
At 1 August 2023	16,299	19,893	5,414	648,616	-	-	690,222
Addition	-	1,500	-	79,465	240,000	5,850	326,815
At 31 July 2024/1 August 2024	16,299	21,393	5,414	728,081	240,000	5,850	1,017,037
Addition	2,949	2,350	-	21,600	-	5,100	31,999
At 31 July 2025	19,248	23,743	5,414	749,681	240,000	10,950	1,049,036
Depreciation							
At 1 August 2023	7,008	11,355	2,105	379,192	-	-	399,660
Depreciation charge for the year	3,329	4,044	587	147,236	12,000	146	167,342
At 31 July 2024/1 August 2024	10,337	15,399	2,692	526,428	12,000	146	567,002
Depreciation charge for the year	3,506	3,591	541	116,664	48,000	1,124	173,426
At 31 July 2025	13,843	18,990	3,233	643,092	60,000	1,270	740,428

3 Plant and equipment - Group (continued)

	Computer and software RM	Office equipment RM	Furniture and fittings RM	Point-of-sales terminal RM	Heavy machinery RM	Tools and equipment RM	Total RM
Carrying amount							
At 1 August 2023	9,291	8,538	3,309	269,424	-	-	290,562
At 31 July 2024/1 August 2024	5,962	5,994	2,722	201,653	228,000	5,704	450,035
At 31 July 2025	5,405	4,753	2,181	106,589	180,000	9,680	308,608

3.1 Material accounting policy information

(a) Recognition and measurement

Items of plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

(b) Depreciation

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of plant and equipment from the date that they are available for use.

Freehold land is not depreciated. Plant and equipment under construction are not depreciated until the assets are ready for their intended use.

3 Plant and equipment - Group (continued)

(b) Depreciation

The principal annual depreciation rates for the current and comparative periods are as follows:

Computer and software	20%
Office equipment	20%
Furniture and fittings	10%
Point-of-sales terminal	20%
Heavy machinery	20%
Tools and equipment	15%

4 Right-of-use asset - Group

	Storage warehouse RM	Office premise RM	Total RM
At 1 August 2024	-	37,729	37,729
Addition	45,140	-	45,140
Depreciation charge for the year	(15,046)	(14,605)	(29,651)
At 31 July 2025	30,094	23,124	53,218

The Group lease a storage warehouse and office premise that run 1 to 2 years. Lease payment is increased every one to two years to reflect current market rental.

4.1 Extension options

Some leases of storage warehouse contain extension options exercisable by the Group up to one year before the end of the non-cancellable contract period. Where practicable, the Group seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Group and not by the lessors. The Group assesses at lease commencement whether it is reasonably certain to exercise the extension options. The Group is reasonably certain not to exercise the options.

Some leases of office premise contain extension options exercisable by the Company up to one year before the end of the non-cancellable contract period. Where practicable, the Company seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Company and not by the lessors. The Company assesses at lease commencement whether it is reasonably certain to exercise the extension options. The Company reasonably certain that extension options would be exercised and potential future lease payments in relation to the extended period are included in lease liabilities.

4 Right-of-use asset - Group (continued)

4.2 Significant judgements and assumptions in relation to leases

The Group assesses at lease commencement by applying significant judgement whether it is reasonably certain to exercise the extension options. Group entities consider all facts and circumstances including their past practice and any cost that will be incurred to change the asset if an option to extend is not taken, to help them determine the lease term.

The Group also applied judgement and assumptions in determining the incremental borrowing rate of the respective leases. Group entities first determine the closest available borrowing rates before using significant judgement to determine the adjustments required to reflect the term, security, value or economic environment of the respective leases.

4.3 Material accounting policy information

(a) Lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease and non-lease component on the basis of their relative stand-alone prices. However, for leases of properties in which the Group is a lessee, it has elected not to separate non-lease components and will instead account for the lease and non-lease components as a single lease component.

(b) Recognition exemption

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

When the Group is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. It assesses the lease classification of a sublease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. If a head lease is a short-term lease to which the Group applies the exemption described above, then it classifies the sublease as an operating lease.

5 Investment in subsidiaries - Company

	31.07.2025 RM	31.07.2024 RM
Unquoted shares, at cost	1,853,268	1,735,108

5 Investment in subsidiaries - Company (continued)

Details of the subsidiaries are as follows:

Name of subsidiaries	Principal activities	Place of incorporation	Effective equity interest 31.07.2025 %	Effective equity interest 31.07.2024 %
Total Emarketing Sdn. Bhd.	Accounting, bookkeeping activities, human resource consultancy services, tourism affairs, management of tourist visa and travelling package	Malaysia	73	73
Total Esupplies Sdn. Bhd. (f.k.a. Zenologic Sdn. Bhd.)	Operation and management of a restaurant	Malaysia	100	-
Total International Trading Sdn. Bhd.	Investment holding, general trading and trading of minerals	Malaysia	60	60
Total Mpass Mobility Sdn. Bhd.	Investment holding, merchant recruitment for bank or financial institutions and loyality program operator	Malaysia	56	51
Total Tag Sdn. Bhd.	Rendering education services, general trading and business support activity	Malaysia	51	-
Tote8ank International Sdn. Bhd. (f.k.a. Total Yi Teng Sdn. Bhd.)	Investment holding activities	Malaysia	75	-

5 Investment in subsidiaries - Company (continued)

Name of subsidiaries	Principal activities	Place of incorporation	Effective equity interest 31.07.2025 %	Effective equity interest 31.07.2024 %
Up Point Hospitality Sdn. Bhd. (f.k.a. Total Naughty Penguin Media Sdn. Bhd.) ("UPH")*	Rendering services of graphic design, advertising, marketing and media production	Malaysia	51	-
Winvid Holdings Sdn. Bhd. (f.k.a. Total Yi Teng Lounge Sdn. Bhd.) ("WH") ^	Pubs, bars, discotheques, coffee houses, cocktail lounges and karaoke	Malaysia	100	51

** UPH was sold on 30 September 2025. Hence, it was not included in the consolidation.*

^ WH is incorporated on 27 May 2024, the Company has set the first financial year ended on 31 July 2025. It remained dormant and was sold in subsequent year. Hence, it was not included in the consolidation.

5.1 Material accounting policy information

Investment in subsidiaries is measured in the Company's statement of financial position at cost less any impairment losses.

6 Investment in associates

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Unquoted shares, at cost	490,434	542,434	490,434	542,434
Share of post-acquisition reserve	602,362	17,416	-	-
	1,092,796	559,850	490,434	542,434

6 Investment in associates (continued)

Details of the associates are as follows:

Name of associates	Principal activities	Place of incorporation	Effective equity interest 31.07.2025 %	31.07.2024 %
Total Seafresh Sdn. Bhd.	Manufacturing of frozen seafood	Malaysia	34	34
Total SR Web 3.0 Sdn. Bhd. (2) #	Construction and trading of building materials	Malaysia	49	49
Eki Sake Bar Sdn. Bhd. (3) #	Restaurant operations	Malaysia	40	40
Twenty Two Richer Sdn. Bhd. (3) #	Investment holding, general trading, other business support service activities	Malaysia	-	50

Not audited by THELYX MALAYSIA PLT

(1) The financial year end of this company is 31 December
(2) The financial year end of this company is 30 June
(3) The financial year end of this company is 30 September

6.1 Material accounting policy information

Investment in associates are measured in the Company's statement of financial position at cost less any impairment losses.

7 Intangible assets - Group

	Goodwill on consolidation RM	Software RM	Software development cost RM	Online payment gateway system RM	E-commerce platform RM	Total RM
Cost						
At 1 August 2023	15,390	-	411,570	212,162	100,000	739,122
Addition	-	-	-	15,802	-	15,802
Written off	-	-	-	(227,964)	(100,000)	(327,964)
At 31 July 2024/1 August 2024	15,390	-	411,570	-	-	426,960
Acquisition through business combination	-	30,000	-	-	-	30,000
Addition	6,178,292	50,000	-	-	-	6,228,292
Written off	(6,138,021)	-	-	-	-	(6,138,021)
At 31 July 2025	55,661	80,000	411,570	-	-	547,231
Accumulated amortisation						
At 1 August 2023, *as previously reported*	2,506	-	-	-	-	2,506
Prior year adjustment	(2,506)	-	-	-	-	(2,506)
At 1 August 2023/ 31 July 2024, *restated*	-	-	-	-	-	-

7 Intangible assets - Group (continued)

	Goodwill on consolidation RM	Software RM	Software development cost RM	Online payment gateway system RM	E-commerce platform RM	Total RM
Accumulated amortisation (continued)						
At 1 August 2024, *as previously reported*	3,724	-	-	-	-	3,724
Prior year adjustment	(3,724)	-	-	-	-	(3,724)
At 1 August 2024, *restated*	-	-	-	-	-	-
Amortisation for the year	-	6,917	-	-	-	6,917
At 31 July 2025	-	6,917	-	-	-	6,917
Accumulated impairment losses						
At 1 August 2023, *as previously reported*	-	-	-	-	-	-
Prior year adjustment	15,390	-	-	-	-	15,390
At 1 August 2023/ 31 July 2024, *restated*	15,390	-	-	-	-	15,390

7 Intangible assets - Group (continued)

	Goodwill on consolidation RM	Software RM	Software development cost RM	Online payment gateway system RM	E-commerce platform RM	Total RM
Accumulated impairment losses (continued)						
At 1 August 2024, *as previously reported*	-	-	-	-	-	-
Prior year adjustment	15,390	-	-	-	-	15,390
At 1 August 2024, *restated*	15,390	-	-	-	-	15,390
Impairment for the year	43,486	-	-	-	-	43,486
Written off	(3,215)	-	-	-	-	(3,215)
At 31 July 2025	55,661	-	-	-	-	55,661
Carrying amount						
At 1 August 2023	-	-	411,570	212,162	100,000	723,732
At 31 July 2024/1 August 2024	-	-	411,570	-	-	411,570
At 31 July 2025	-	73,083	411,570	-	-	484,653

The software development, online payment gateway system and e-commerce platform are capital work in progress and has infinite useful life because the useful live cannot be measured reliably. Hence, no depreciation is made until the software is ready for use.

7 Intangible assets - Group (continued)

7.1 Material accounting policy information

(a) Recognition and measurement

Goodwill arises on business combinations is measured at cost less any accumulated impairment losses.

Intangible assets, other than goodwill, that are acquired by the Group, which have finite useful lives, are measured at cost less any accumulated amortisation and any accumulated impairment lossess.

(b) Amortisation

Goodwill and intangible assets with indefinite useful lives are not amortised but are tested for impairment annually and whenever there is an indication that they may be impaired. Intangible asset with finite useful lives is amortised from the date they are available for use. Amortisation is based on the cost of an asset less its residual value.

Amortisation is recognised in profit or loss on a straight-line basis over estimated useful lives of intangible assets.

The principal annual depreciation rates for the current and comparative periods are as follows:

Software	10 years

The software development, online payment gateway system and e-commerce platform are capital work in progress and has infinite useful life because the useful live cannot be measured reliably. Hence, no amortisation is made until the software is ready for use.

8 Other investments

	Note	Group 31.07.2025 RM	Group 31.07.2024 RM (Restated)	Company 31.07.2025 RM	Company 31.07.2024 RM (Restated)
At cost or amortised cost					
- Unquoted shares in Malaysia		12,500	112,500	-	-
Less: Impairment loss		(12,499)	(100,000)	-	-
		1	12,500	-	-
At fair value through other comprehensive income					
- Unquoted shares outside Malaysia	8.1	108,510,294	108,510,294	108,510,294	108,510,294
		108,510,294	108,510,294	108,510,294	108,510,294
		108,510,295	108,522,794	108,510,294	108,510,294

8.1 Equity investments designated at fair value through other comprehensive income

The Group designated the investments in equity securities shown below as fair value through other comprehensive income because these investments in equity securities represent investments that the Group intends to hold for long-term strategic purposes.

	Group and Company 2025 RM	Group and Company 2024 RM
Webtvasia Holdings Limited		
At 1 August	104,306,084	104,306,084
Fair value gain on other investments	4,204,210	4,204,210
At 31 July	108,510,294	108,510,294

8 Other investments (continued)

8.2 Material accounting policy information

(a) Equity investments not held for trading

At initial recognition, the Group irrevocably elect to present subsequent changes in the fair value of the investments in other comprehensive income. This election is made on an investment-by-investment basis.

9 Inventories

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
At cost:				
Raw materials	11,561	-	-	-
Recognised in profit or loss:				
Inventories recognised as cost of sales	265,036	-	-	-

9.1 Material accounting policy information

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

The cost of inventories is calculated using the first-in, first-out method, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.

10 Trade and other receivables

	Note	Group 31.07.2025 RM	Group 31.07.2024 RM (Restated)	Company 31.07.2025 RM	Company 31.07.2024 RM
Trade					
Trade receivables		789,897	214,861	245,000	-
Amount due from Companies in which a Director has substantial financial interest	10.1	295,506	376,126	-	-
Amount due from associates	10.2	252,500	-	-	-
Less: Impairment loss		(11,595)	-	-	-
		1,326,308	590,987	245,000	-
Non-trade					
Other receivables		3,422,582	28,375,619	3,293,556	28,273,561
Amount due from Companies in which a Director has substantial financial interest	10.1	-	22,312	-	22,312
Amount due from subsidiaries	10.2	-	-	509,386	688,155
Amount due from associates	10.2	19,575,540	1,140,490	19,575,540	1,140,490
Amount due from Directors of subsidiary	10.3	25,000	-	-	-
Deposits	10.4	9,392,738	9,356,452	9,236,330	9,226,330
Prepayments		1,644	4,525	-	-
Less: Impairment loss		(36,000)	-	-	-
		32,381,504	38,899,398	32,614,812	39,350,848
		33,707,812	39,490,385	32,859,812	39,350,848

10 Trade and other receivables (continued)

10.1 Amount due from Companies in which a Director has substantial financial interest

The trade amount due from Companies in which a Director has substantial financial interest are subject to normal trade terms.

The non-trade amount due from Companies in which a Director has substantial financial interest are unsecured, interest-free and repayable on demand.

10.2 Amount due from subsidiaries and associates

The trade amount due from associates are subject to normal trade terms.

The non-trade amount due from subsidiaries and associates are unsecured, non-interest bearing and has no fixed terms of repayment.

10.3 Amount due from Directors of subsidiary

The non-trade amount due from Directors of subsidiary are unsecured, non-interest bearing and has no fixed terms of repayment.

10.4 Deposits

The deposits of the Group and of the Company amounting to RM9,226,330 (2024: RM9,226,330) and RM9,226,330 (2024: RM9,226,330) will serve as security for the investment in shares and will be held until the completion of the investment process.

11 Cash and cash equivalents

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Cash on hand	10,676	10,514	-	410
Cash at bank	207,399	288,573	12,158	28,765
	218,075	299,087	12,158	29,175

12 Share capital - Group/Company

	Number of shares 31.07.2025 Units	Amount 31.07.2025 RM	Number of shares 31.07.2024 Units	Amount 31.07.2024 RM
Issued and fully paid-up:				
Ordinary shares	252,945,000	2,970,000	252,945,000	2,970,000

The holders of ordinary shares are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meetings of the Company.

13 Trade and other payables

	Note	Group 31.07.2025 RM	Group 31.07.2024 RM	Company 31.07.2025 RM	Company 31.07.2024 RM
Non-current					
Trade payables	13.1	-	5,622	-	-
Current					
Trade					
Trade payables	13.1	190,729	257,994	-	-
		190,729	257,994	-	-

13 Trade and other payables (continued)

	Note	Group 31.07.2025 RM	Group 31.07.2024 RM	Company 31.07.2025 RM	Company 31.07.2024 RM
Non-trade					
Other payables		208,488	21,503	2,106	3,510
Amount due to a Director	13.2	612,157	293,939	20,576	117,542
Amount due to Companies in which Directors have substantial financial interest	13.3	1,444,763	1,668,868	1,244,516	1,512,714
Amount due to related party	13.3	113,335	-	-	-
Amount due to a subsidiary	13.4	-	-	2,514,825	2,510,825
Accruals		251,128	191,545	6,300	5,300
Deposits received		23,200	23,200	-	-
Prepayment received		18,115	-	-	-
		2,671,186	2,199,055	3,788,323	4,149,891
		2,861,915	2,457,049	3,788,323	4,149,891

13.1 Trade payables

The trade payables of the Group are subject to normal trade terms except for RM9,917 (2024: RM46,987) is subject to interest rate at 14.58% (2024: 7.45% to 7.95%) per annum and repayable by 36 months (2024: 20 months to 36 months).

13.2 Amount due to a Director

The non-trade amount due to a Director is unsecured, non-interest bearing and has no fixed terms of repayment.

13.3 Amount due to Companies in which Directors have substantial financial interest and related party

The non-trade amount due to Companies in which Directors have substantial financial interest and related party are unsecured, non-interest bearing and has no fixed terms of repayment.

13 Trade and other payables (continued)

13.4 Amount due to a subsidiary

The non-trade amount due to a subsidiary is unsecured, non-interest bearing and has no fixed terms of repayment.

14 Revenue

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Services rendered	2,551,091	3,377,958	165,000	228,000
Revenue from sales of food and beverage	639,625	-	-	-
Sales of educational services	63,000	-	-	-
Trading of materials	829,564	52,627	-	-
	4,083,280	3,430,585	165,000	228,000

14.1 Disaggregation of revenue

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Primary geographical markets				
Malaysia	4,083,280	3,430,585	165,000	228,000

14 Revenue

14.1 Disaggregation of revenue (continued)

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Major products and service lines				
Comission	165,000	228,000	165,000	228,000
Educational services	63,000	-	-	-
Food and beverage	639,625	-	-	-
Merchant recruitment for financial instituition	460,084	965,886	-	-
Services rendered	1,926,007	2,184,072	-	-
Trading of materials	829,564	52,627	-	-
	4,083,280	3,430,585	165,000	228,000
Timing and recognition				
At a point in time	4,083,280	3,430,585	165,000	228,000

14 Revenue - Group (continued)

14.2 Nature of goods and services

The following information reflects the typical transactions of the Group:

Nature of goods or services	Timing of recognition or method used to recognise revenue	Significant payment terms	Variable element in consideration	Obligation for or refunds	Warranty
Comission	Revenue is recognised at a point in time upon services are rendered.	Credit period of 30 days from invoice date/Based on cash basis.	Not applicable.	The Group and the Company does not provide any refunds.	Not applicable.
Educational services	Revenue is recognised when the performance obligation is satisfied at a point in time.	Based on cash basis.	Not applicable.	The Group does not provide any refunds.	Not applicable.
Food and beverage	Revenue is recognised when the performance obligation is satisfied at a point in time.	Based on cash basis.	Not applicable.	Not applicable.	Not applicable.
Merchant recruitment for financial institution	Revenue is recognised when the performance obligation is satisfied at a point in time.	Based on cash basis.	Not applicable.	The Group does not provide any refunds.	Not applicable.
Services rendered	Revenue is recognised at a point in time upon services are rendered.	Based on cash basis.	Not applicable.	The Group does not provide any refunds.	Not applicable.

13 Revenue (continued)

14.2 Nature of goods and services (continued)

The following information reflects the typical transactions of the Group:

Nature of goods or services	Timing of recognition or method used to recognise revenue	Significant payment terms	Variable element in consideration	Obligation for or refunds	Warranty
Trading of materials	Revenue is recognised at a point in time upon goods is delivered and accepted by the customer at its premise.	Credit period of 30 days from invoice date.	Not applicable.	The Group does not provide any refunds.	Not applicable.

14.3 Transaction price allocated to the remaining obligations

The Group applies the practical expedient exemption in paragraph 121(a) of MFRS 15 and does not disclose the transaction price allocated to unsatisfied (or partially satisfied) performance obligations where the contract has original expected duration of one year or less.

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15 Finance costs

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Interest expenses on:				
Lease liabilties	3,234	-	-	-
Unwinding of discount of long term payables	2,859	11,291	-	-
	6,093	11,291	-	-

16 (Loss)/Profit before taxation

(Loss)/Profit before taxation are arrived at:

	Group		Company	
	31.07.2025 RM	31.07.2024 RM (Restated)	31.07.2025 RM	31.07.2024 RM (Restated)
After charging:				
Auditors' remuneration				
audit fee				
- current year	17,000	10,800	4,000	3,000
- prior year	400	-	400	-
non-audit fee	3,500	-	-	-
Amortisation of intangible asset	6,917	-	-	-
Depreciation				
- plant and equipment	173,426	167,342	-	-
- right-of-use asset	29,651	-	-	-
Directors' remunerations				
Director of the Company				
- Salaries and other emoluments	94,544	120,000	-	-
- EPF	11,220	14,400	-	-
- SOCSO and EIS	-	1,159	-	-
Director of a subsidiary				
- Salaries	47,000	149,533	-	-
- EPF	-	17,952	-	-
- SOCSO and EIS	-	1,159	-	-

16 (Loss)/Profit before taxation (continued)

	Group		Company	
	31.07.2025 RM	31.07.2024 RM (Restated)	31.07.2025 RM	31.07.2024 RM (Restated)
After charging:				
Staff costs				
- Salaries, wages and others	1,443,250	1,360,830	-	-
- Bonus	14,272	12,550	-	-
- EPF	185,435	164,701	-	-
- SOCSO and EIS	19,230	15,464	-	-
Impairment loss on goodwill	43,486	-	-	
Intangible asset written off	6,134,806	327,964	-	-
Loss on disposal of associates	48,445	102,949	48,445	102,949
Loss on disposal of subsidiaries	-	10,241	-	-
Realised loss on foreign exchange	216	-	-	-
Wages	140,007	-	-	-
Waiver of debts	20,476	-	20,476	-
Written off of investment in subsidiary	-	-	6,100,100	-
And after crediting:				
Bargain purchase	9,512	-	-	-
Commission income	1,836	-	-	-
Compensation received	-	26,036	-	-
Gain on disposal of a subsidiary	-	-	-	83,198
Gain on disposal of other investment	-	-	-	-
Gain on derecognition of subsidiary upon strike off	34,706	-	-	-
Interest income	43	43,696	32	43,682

16 (Loss)/Profit before taxation (continued)

	Group		Company	
	31.07.2025 RM	31.07.2024 RM (Restated)	31.07.2025 RM	31.07.2024 RM (Restated)
A. Expenses arising from leases				
Rental of equipments (Note a)	11,223	6,194	-	-
Rental of premise (Note a)	109,703	40,500	-	-
Rental of sand land (Note a)	1,350	8,100	-	-

(a) The Group leases equipments, premise and sand land. These leases are short-term and low-value items. The Group has elected not to recognise right-of-use asset and lease liabilities for these leases.

B. Net loss on impairment of financial instruments				
Bad debts written off	70,000	44,806	-	-
Impairment loss on other investment	12,499	-	-	-
Impairment loss on trade receivables	11,595	-	-	-
Impairment loss on other receivables	36,000	-	-	-

17 Taxation

Recognised in profit or loss

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Current tax expense				
- Current year	76,000	46,000	13,000	17,000
- Prior year	5,859	621	(2,037)	(5,256)
	81,859	46,621	10,963	11,744

Reconciliation of tax expense

	Group		Company	
	31.07.2025 RM	31.07.2024 RM (Restated)	31.07.2025 RM	31.07.2024 RM (Restated)
(Loss)/Profit before taxation	(5,823,231)	34,537	(6,063,643)	39,481
Tax calculated using Malaysian tax rate of:				
- 24%	(1,397,575)	8,289	(1,455,274)	9,475
Non-deductible expenses	1,398,833	1,011,149	1,468,274	7,525
Non-taxable income	-	(1,076,708)	-	-
Effect of deferred tax asset not recognised	74,742	103,270	-	-
	76,000	46,000	13,000	17,000
Under/(Over) provision in prior year:				
Current tax expense	5,859	621	(2,037)	(5,256)
	81,859	46,621	10,963	11,744

Under the amendment of Income Tax Act 1967 by the Finance Act 2023 and with effect from year of assessment 2023, companies with paid-up capital of RM2.5 million or less, and with annual business income of not more than RM50 million, are eligible for Small and Medium Enterprise ("SME") corporate tax rate at 15% on first chargeable income of RM150,000 and 17% on remaining chargeable income up to RM600,000. Any chargeable income beyond RM600,000 will be subject to the corporate tax rate of 24%.

17 Taxation (continued)

The SME corporate tax rates are not applicable to companies with investment holding nature or companies that does not have gross income from business sources.

Furthermore, with effect from year of assessment 2024, the Small and Medium Enterprise Corporate Tax shall not be applicable to a company if more than 20% of its paid-up capital in respect of ordinary shares is directly or indirectly owned by one or more companies incorported outside Malaysia or owned by one or more individuals who are not citizens of Malaysia.

Unrecognised deferred tax assets

No deferred tax assets have been recognised for the following items ("stated at gross"):

	Group		Company	
	31.07.2025	31.07.2024	31.07.2025	31.07.2024
	RM	RM	RM	RM
Deductible temporary differences	(144,974)	(220,329)	-	-
Unutilitied capital allowance	971,830	878,206	-	-
Unutilised tax losses	259,547	117,101	-	-
	1,086,403	774,978	-	-

The unutilised business losses are only allowed to be carried forward for a maximum period of ten (10) consecutive years of assessment. The breakdown of the unutilised business losses accumulated as at end of the year are disclosed as follows:

	Group		Company	
	31.07.2025	31.07.2024	31.07.2025	31.07.2024
	RM	RM	RM	RM
Expired 2030	57,227	57,227	-	-
Expired 2031	20,482	20,482	-	-
Expired 2032	3,601	5,323	-	-
Expired 2033	19,050	25,242	-	-
Expired 2034	4,849	8,827	-	-
Expired 2035	154,338	-	-	-
	259,547	117,101	-	-

The comparative figures have been restated to reflect the under or over-provision of deductible/(taxable) temporary differences available to the Company.

18 Financial instruments

18.1 Categories of financial instruments

The table below provides an analysis of financial instruments categorised as follows:

(a) Equity instruments designated upon initial recognition measured at fair value through other comprehensive income ("FVOCI");
(b) Financial assets that are equity instruments measured at cost less impairment ("CLI");
(c) Financial assets measured at amortised cost (FAAC); and
(d) Financial liabilities measured at amortised cost (FLAC).

	Carrying amount RM	FVOCI RM	CLI RM	FAAC RM
Group				
Financial assets				
31.07.2025				
Other investments	108,510,295	108,510,294	1	-
Trade and other receivables	33,706,168	-	-	33,706,168
Cash and cash equivalents	218,075	-	-	218,075
	142,434,538	108,510,294	1	33,924,243
31.07.2024				
Other investments	108,522,794	108,510,294	12,500	-
Trade and other receivables	39,485,860	-	-	39,485,860
Cash and cash equivalents	299,087	-	-	299,087
	148,307,741	108,510,294	12,500	39,784,947

18 Financial instruments (continued)

18.1 Categories of financial instruments (continued)

	Carrying amount RM	FLAC RM
Group		
Financial liability		
31.07.2025		
Trade and other payables	2,861,915	2,861,915
31.07.2024		
Trade and other payables	2,462,671	2,462,671

	Carrying amount RM	FVOCI RM	CLI RM	FAAC RM
Company				
Financial assets				
31.07.2025				
Other investments	108,510,294	108,510,294	-	-
Trade and other receivables	32,859,812	-	-	32,859,812
Cash and cash equivalents	12,158	-	-	12,158
	141,382,264	108,510,294	-	32,871,970
31.07.2024				
Other investments	108,510,294	108,510,294	-	-
Trade and other receivables	39,350,848	-	-	39,350,848
Cash and cash equivalents	29,175	-	-	29,175
	147,890,317	108,510,294	-	39,380,023

18 Financial instruments (continued)

18.1 Categories of financial instruments (continued)

	Carrying amount RM	FLAC RM
Company		
Financial liability		
31.07.2025		
Trade and other payables	3,788,323	3,788,323
Company		
31.07.2024		
Trade and other payables	4,149,891	4,149,891

18.2 Net gains and losses arising from financial instruments

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Net gains/(losses) on:				
Financial assets at amortised cost	130,267	1,110	(32)	(43,682)
Financial liabilities at amortised cost	23,335	11,291	20,476	-
	153,602	1,110	20,444	(43,682)

18.3 Financial risk management

The Group has exposure to the following risks from its financial instruments:

- Credit risk
- Liquidity risk
- Market risk

18 Financial instruments (continued)

18.4 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 obligations. The Group's exposure to credit risk arises principally from the individual characteristics of each customer. The Company's exposure to credit risk arises principally from advances to subsidiaries and financial guarantees given to banks for credit facilities granted to subsidiaries. There are no significant changes as compared to prior periods.

Trade receivables

Risk management objectives, policies and processes for managing the risk

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Normally credit evaluations are performed on customers requiring credit over a certain amount.

At each reporting date, the Group assesses whether any of the trade receivables are credit impaired.

The gross carrying amounts of credit impaired trade receivables are written off (either partially or full) when there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. Nevertheless, trade receivables that are written off could still be subject to enforcement activities.

There are no significant changes as compared to previous year.

Exposure to credit risk, credit quality and collateral

As at the end of the reporting period, the maximum exposure to credit risk arising from trade receivables are represented by the carrying amounts in the statement of financial position.

Management has taken reasonable steps to ensure that receivables that are neither past due nor impaired are stated at their realisable values. A significant portion of these receivables are regular customers that have been transacting with the Group. The Group uses ageing analysis to monitor the credit quality of the receivables. Any receivables having significant balances past due more than 90 days, which are deemed to have higher credit risk, are monitored individually.

18 Financial instruments (continued)

18.4 Credit risk (continued)

Trade receivables (continued)

Recognition and measurement of impairment loss

In managing credit risk of trade receivables, the Group manages its debtors and takes appropriate actions (including but not limited to legal actions) to recover long overdue balances. The Company's debt recovery process includes the issuance of formal reminder letter before the issuance of letter of demand and consequently legal actions. For debts past due more than 90 days, they are monitored individually by the sales management team.

The Group uses an allowance matrix to measure ECLs of trade receivables. Consistent with the debt recovery process, invoices which are past due 90 days will be considered as credit impaired.

Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to 90 days past due.

The following table provides information about the exposure to credit risk for trade receivables which are grouped together as they are expected to have similar risk nature.

	Gross carrying amount RM	Loss allowance RM	Net balance RM
Group			
31.07.2025			
Current (not past due)	126,767	-	126,767
1-30 days past due	378,202	-	378,202
31-60 days past due	60,730	-	60,730
61-90 days past due	28,300	-	28,300
	593,999	-	593,999
Credit impaired			
More than 90 days past due	743,904	-	743,904
Individually impaired	(11,595)	-	(11,595)
Trade receivables	1,326,308	-	1,326,308

18 Financial instruments (continued)

18.4 Credit risk (continued)

Trade receivables (continued)

Recognition and measurement of impairment loss (continued)

	Gross carrying amount RM	Loss allowance RM	Net balance RM
Group			
31.07.2024			
Current (not past due)	414,172	-	414,172
1-30 days past due	42,500	-	42,500
31-60 days past due	48,700	-	48,700
61-90 days past due	-	-	-
	505,372	-	505,372
Credit impaired			
More than 90 days past due	85,615	-	85,615
Individually impaired	-	-	-
Trade receivables	590,987	-	590,987

	Gross carrying amount RM	Loss allowance RM	Net balance RM
Company			
31.07.2025			
Current (not past due)	-	-	-
1-30 days past due	245,000	-	245,000
31-60 days past due	-	-	-
61-90 days past due	-	-	-
	245,000	-	245,000
Credit impaired			
More than 90 days past due	-	-	-
Individually impaired	-	-	-
Trade receivables	245,000	-	245,000

18 Financial instruments (continued)

18.4 Credit risk (continued)

Trade receivables (continued)

Recognition and measurement of impairment loss (continued)

	Gross carrying amount RM	Loss allowance RM	Net balance RM
Company			
31.07.2024			
Current (not past due)	-	-	-
1-30 days past due	-	-	-
31-60 days past due	-	-	-
61-90 days past due	-	-	-
	-	-	-
Credit impaired			
More than 90 days past due	-	-	-
Individually impaired	-	-	-
Trade receivables	-	-	-

The movements in the allowance for impairment in respect of trade receivables during the year are shown below.

	Group Trade receivables credit impaired RM
Balance at 1 August 2023/31 July 2024/ 1 August 2024	-
Impairment during the year	11,595
Balance at 31 July 2025	11,595

18 Financial instruments (continued)

18.4 Credit risk (continued)

Cash and cash equivalents

The cash and cash equivalents are held with banks and financial institutions. As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

These banks and financial institutions have low credit risks. In addition, the bank balances are insured by government agencies. Consequently, the Group and the Company are of the view that the loss allowance is not material and hence, it is not provided for.

Other receivables

Credit risks on other receivables are mainly arising from refundable deposits paid for equipment, office premises, land office, site sand and storage warehouse. These deposits will be received at the end of each lease terms. The Company manage the credit risk together with lease arrangement.

As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statements of financial position.

The movements in the allowance for impairment in respect of other receivables during the year are shown below.

	Group Other receivables credit impaired RM
Balance at 1 July 2023/31 July 2024/ 01 August 2024	-
Impairment during the year	36,000
Balance at 31 July 2025	36,000

18 Financial instruments (continued)

18.4 Credit risk (continued)

Inter-company loans and advances

Risk management objectives, policies and processes for managing the risk

The Company provides advances to subsidiaries. The Company monitors the ability of the subsidiaries to repay the advances on an individual basis.

Exposure to credit risk, credit quality and collateral

As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

Advances provided are not secured by any collateral or supported by any other credit enhancements.

Recognition and measurement of impairment loss

Generally, the Company considers advances to subsidiaries have low credit risk. The Company assumes that there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. As the Company is able to determine the timing of payments of the subsidiaries' advances when they are payable, the Company considers the advances to be in default when the subsidiaries are not able to pay when demanded. The Company considers a subsidiary's advance to be credit impaired when:

- The subsidiary is unlikely to repay its advance to the Company in full; and
- The subsidiary is continuously making losses, at net current liabilities position and having deficit shareholders' fund.

The Company determines the probability of default for these advances individually using internal information available.

18.5 Liquidity risk

Liquidity risk is the risk that the Group and the Company will not be able to meet its financial obligations as they fall due. The Group's and the Company's exposure to liquidity risk arises principally from its various payables, loans and borrowings.

The Group and the Company maintain a level of cash and cash equivalents and bank facilities deemed adequate by the management to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they fall due.

It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

18 Financial instruments (continued)

18.5 Liquidity risk (continued)

Maturity analysis

The table below summarises the maturity profile of the Group's and the Company's financial liabilities as at the end of the reporting period based on undiscounted contractual payments.

	Carrying amount RM	Contractual interest rate %	Contractual cash flows RM	Under 1 year RM	1 - 2 years RM	2 - 5 years RM
31.07.2025						
Group						
Trade and other payables	2,861,915	0 - 14.58	2,862,041	2,862,041	-	-
Lease liabilities	61,766	5.23 - 5.97	64,100	43,500	20,600	-
	2,923,681		2,926,141	2,905,541	20,600	-
Company						
Trade and other payables	3,788,323		3,788,323	3,788,323	-	-
31.07.2024						
Group						
Trade and other payables	2,462,671	0 - 14.58	2,465,656	2,459,908	5,748	-
Company						
Trade and other payables	4,149,891		4,149,891	4,149,891	-	-

18 Financial instruments (continued)

18.6 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and other prices that will affect the Group's and the Company's financial position or cash flows.

18.6.1 Interest rate risk

The Group's and the Company's variable rate borrowings are exposed to a risk of change in cash flows due to changes in interest rates. Investments in equity securities and short term receivables and payables are not significantly exposed to interest rate risk.

Risk management objectives, policies and processes for managing the risk

The Group's and the Company's policy is to obtain the most favourable interest rates available. Any surplus funds of the Group and the Company will be placed with licensed financial institutions to generate interest income. The Group and the Company manage the net exposure to interest rate risks by maintaining sufficient lines of credit to obtain acceptable lending costs and by monitoring the exposure to such risks on an ongoing risks.

Exposure to interest rate risk

The interest rate profile of the Group's and the Company's significant interest-bearing financial instruments, based on carrying amounts as at the end of the reporting period are as follows:

	31.07.2025 RM	31.07.2024 RM
Group		
Fixed rate instruments		
Financial liabilities	61,766	-

18 Financial instruments (continued)

18.6 Market risk (continued)

18.6.1 Interest rate risk (continued)

Interest rate risk sensitivity analysis

The Group and the Company does not have any interest-bearing borrowings at the end of the reporting year and hence is not exposed to interest rate risk.

Fair value sensitivity analysis for fixed rate instruments

The Group and the Company do not account for any fixed rate financial assets and liabilities at fair value through profit or loss, and the Group and the Company do not designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

18.7 Fair value information

The carrying amounts of cash and cash equivalents, short term receivables and payables and short term borrowings reasonably approximate their fair values due to the relatively short term nature of these financial instruments.

19 Capital management

The Group's objectives when managing capital is to maintain a strong capital base and safeguard the Group's ability to continue as a going concern, so as to maintain investor, creditor and market confidence and to sustain future development of the business. The Directors monitor and are determined to maintain an optimal debt-to-equity ratio that complies with debt covenants and regulatory requirements, if any.

There was no change in the Group's approach to capital management during the financial year.

20 Related parties

20.1 Identity of related parties

For the purposes of these financial statements, 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 or jointly 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. Related parties may be individuals or other entities and include the following:

i) Subsidiaries and associates as disclosed in Note 5 and Note 6 to the financial statements;

ii) Companies in which Director has substantial financial interest, Silver Ridge Holdings Berhad, Total Coaching Sdn. Bhd., Total DKYC Sdn. Bhd., Total Finace Sdn. Bhd., Total GS Taxation Sdn. Bhd., Total KYC Sdn. Bhd., Total Mission Sdn. Bhd. and Total Seafresh Sdn. Bhd.; and

iii) Key management personnel

Key management personnel are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group or the Company either directly or indirectly. The key management personnel include all the Directors of the Group and certain members of senior management of the Group.

20.2 Significant related party transactions

The significant related party transaction of the Company is shown below:

	Group		Company	
	31.07.2025	31.07.2024	31.07.2025	31.07.2024
	RM	RM	RM	RM
Transactions with Directors				
- Directors' salaries and other emoluments	94,544	120,000	-	-
- Directors' EPF	11,220	14,400	-	-
- Directors' SOCSO and EIS	-	1,159	-	-
- Advances from/ (Repayment to) a Director	318,218	310,485	(96,966)	117,542

20 Related parties (continued)

20.2 Significant related party transactions (continued)

	Group		Company	
	31.07.2025 RM	31.07.2024 RM	31.07.2025 RM	31.07.2024 RM
Transactions with Companies in which a Director has substantial financial interests				
- Sales received/ receivable	(203,900)	(382,006)	-	-
- Commission received/ receivable	(1,836)	-	-	-
- Accounting fees paid/payable	12,000	-	-	-
- Filing fees paid/payables	300	515	-	-
- Printing paid/payable	175	-	-	-
- Professional fees paid/payable	9,015	11,153	1,735	4,035
- Purchases paid/payable	18,721	-	-	-
- Rental paid/payable	14,300	11,100	-	-
- Secretary fees paid/payable	7,680	6,120	2,400	2,400
- Tax fees paid/payable	6,600	4,550	2,100	2,100
- Waiver of debts	20,476	-	20,476	-
Transactions with a subsidiary				
- Accounting fee paid/payable	-	-	24,000	-
Transactions with an associates				
- Sales received/ receivable	(12,000)	-	-	-

21 Acquisition of subsidiaries

21.1 Tote8ank International Sdn. Bhd. (f.k.a. Total Yi Teng Sdn. Bhd.)

On 23 August 2024, the Company has acquired 1,500,000 shares representing 60% of shareholdings in Tote8ank International Sdn. Bhd. (f.k.a. Total Yi Teng Sdn. Bhd.) ("T8ISB") for a total consideration of RM1. Hence T8ISB become subsidiary of the Company. On 21 November 2024, the Company additional acquired 375,000 shares in T8ISB by way of cash consideration of RM1, which increased its ownership from 60% to 75%.

The following summarises the major classes of consideration transferred, and the recognised amounts of assets acquired and liabilities assumed at the acquisition date:

	Group 31.07.2025 RM
Fair value of consideration transferred	
Purchase consideration	1
Identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	1,003
Trade and other payables	(28,160)
Total identifiable net assets	(27,157)
Net cash outflow arising from acquisition of subsidiary	
Purchase consideration	1
Cash and cash equivalents acquired	(1,003)
	(1,002)
Goodwill / (Bargain purchase)	
Bargain purchase was recognised as a result of acquisition as follows:	
Total consideration transferred	1
Fair value of identifiable net assets	27,157
Non-controlling interests, based on their proportionate interest in the recognised amounts of the asset and liabilities of the acquiree	(10,863)
Fair value of previously held equity method investment	-
Goodwill	16,295

21 Acquisition of subsidiary (continued)

21.2 WIS Equity Sdn. Bhd.

On 19 September 2024, the Company has acquired 100 ordinary shares representing 100% of shareholdings in WIS Equity Sdn. Bhd. for a total consideration of RM100. On 27 September 2024, the Company has acquired additional 6,100,000 ordinary shares in WIS Equity Sdn. Bhd. for a total consideration of RM6,100,000. The shareholdings remain 100% hold by the Company.

The following summarises the major classes of consideration transferred, and the recognised amounts of assets acquired and liabilities assumed at the acquisition date:

	Group 31.07.2025 RM
Fair value of consideration transferred	
Purchase consideration	100
Identifiable assets acquired and liabilities assumed	
Other investment	35,550
Current tax assets	(9,400)
Cash and cash equivalents	3,086
Trade and other payables	(6,163,942)
Total identifiable net assets	(6,134,706)
Net cash outflow arising from acquisition of subsidiary	
Purchase consideration	100
Cash and cash equivalents acquired	(3,086)
	(2,986)
Goodwill / (Bargain purchase)	
Bargain purchase was recognised as a result of acquisition as follows:	
Total consideration transferred	100
Fair value of identifiable net assets	6,134,706
Goodwill	6,134,806

21 Acquisition of subsidiary (continued)

21.3 Total Esupplies Sdn. Bhd. (f.k.a. Zenologic Sdn. Bhd.)

On 3 October 2024, the Company acquired 3 shares representing 100% shareholdings in Total Esupplies Sdn. Bhd. ("TESB") (f.k.a. Zenologic Sdn. Bhd.) by way of cash consideration of RM3. Hence TESB become wholly-owned subsidiary of the Company.

The following summarises the major classes of consideration transferred, and the recognised amounts of assets acquired and liabilities assumed at the acquisition date:

	Group 31.07.2025 RM
Fair value of consideration transferred	
Purchase consideration	3
Identifiable assets acquired and liabilities assumed	
Intangible asset	30,000
Current tax assets	1,250
Cash and cash equivalents	9,216
Trade and other payables	(67,654)
Total identifiable net liabilities	(27,188)
Net cash outflow arising from acquisition of subsidiary	
Purchase consideration	3
Cash and cash equivalents acquired	(9,216)
	(9,213)
Goodwill / (Bargain purchase)	
Goodwill was recognised as a result of acquisition as follows:	
Total consideration transferred	3
Fair value of identifiable net assets	27,188
Goodwill	27,191

21 Acquisition of subsidiary (continued)

21.4 Total Tag Sdn. Bhd.

On 8 October 2024, the Company acquired 51 shares representing 51% shareholdings in Total Tag Sdn. Bhd. ("TTSB") by way of cash consideration of RM51. Hence, TTSB become subsidiary of the Company.

The following summarises the major classes of consideration transferred, and the recognised amounts of assets acquired and liabilities assumed at the acquisition date:

	Group 31.07.2025 RM
Fair value of consideration transferred	
Purchase consideration	51
Identifiable assets acquired and liabilities assumed	
Trade and other receivables	33,696
Cash and cash equivalents	21,383
Trade and other payables	(39,327)
Total identifiable net assets	15,752
Net cash outflow arising from acquisition of subsidiary	
Purchase consideration	51
Cash and cash equivalents acquired	(21,383)
	(21,332)
Goodwill / (Bargain purchase)	
Bargain purchase was recognised as a result of acquisition as follows:	
Total consideration transferred	51
Fair value of identifiable net assets	(15,752)
Non-controlling interests, based on their proportionate interest in the recognised amounts of the asset and liabilities of the acquiree	7,718
Bargain purchase	(7,983)

21 Acquisition of subsidiary (continued)

21.5 Up Point Hospitality Sdn. Bhd. (f.k.a. Total Naughty Penguin Media Sdn. Bhd.)

On 8 January 2025, the Company acquired 1,530 shares representing 51% shareholdings in UP Point Hospitality Sdn. Bhd. (f.k.a. Total Naughty Penguin Media Sdn. Bhd.) ("UPPHSB") by way of cash consideration of RM1. Hence, UPPHSB become subsidiary of the Company.

The following summarises the major classes of consideration transferred, and the recognised amounts of assets acquired and liabilities assumed at the acquisition date:

	Group 31.07.2025 RM
Fair value of consideration transferred	
Purchase consideration	1
Identifiable assets acquired and liabilities assumed	
Trade and other receivables	3,000
Total identifiable net assets	3,000
Net cash outflow arising from acquisition of subsidiary	
Purchase consideration	1
Cash and cash equivalents acquired	-
	1
Goodwill / (Bargain purchase)	
Bargain purchase was recognised as a result of acquisition as follows:	
Total consideration transferred	1
Fair value of identifiable net assets	(3,000)
Non-controlling interests, based on their proportionate interest in the recognised amounts of the asset and liabilities of the acquiree	1,470
Bargain purchase	(1,529)

22 Significant events

On 23 August 2024, the Company has acquired 1,500,000 ordinary shares representing 60% of shareholdings in Tote8ank International Sdn. Bhd. (f.k.a. Total Yi Teng Sdn. Bhd.) for a total consideration of RM1.

On 19 September 2024, the Company has acquired 100 ordinary shares representing 100% of shareholdings in WIS Equity Sdn. Bhd. for a total consideration of RM100.

On 20 September 2024, the Company has disposed off 5,100 ordinary shares investment in Winvid Holdings Sdn. Bhd. (f.k.a. Total Yi Teng Lounge Sdn. Bhd.) for a total consideration of RM5,100 to Tote8ank International Sdn. Bhd., which become subsidiary of subsidiary, Tote8ank International Sdn. Bhd..

On 27 September 2024, the Company has acquired 6,100,000 ordinary shares representing 100% of shareholdings in WIS Equity Sdn. Bhd. for a total consideration of RM6,100,000.

On 3 October 2024, the Company has acquired 3 ordinary shares representing 100% of shareholdings in Total Esupplies Sdn. Bhd. (f.k.a. Zenologic Sdn. Bhd.) for a total consideration of RM3.

On 8 October 2024, the Company has acquired 51 ordinary shares representing 51% of shareholdings in Total Tag Sdn. Bhd. for a total consideration of RM51.

On 21 November 2024, the Company has additional acquired 375,000 ordinary shares in Tote8ank International Sdn. Bhd. (f.k.a. Total Yi Teng Sdn. Bhd.) for a total consideration of RM1, which increased its ownership from 60% to 75%.

On 8 January 2025, the Company has acquired 1,530 ordinary shares representing 51% of shareholdings in Up Point Hospitality Sdn. Bhd. (f.k.a. Total Naughty Penguin Media Sdn. Bhd.) for a total consideration of RM1.

On 17 April 2025, the Company has disposed off 52,000 ordinary shares investment in Twenty Two Richer Sdn. Bhd. for a total consideration of RM3,555, which ceased to become associate of the Company.

On 12 May 2025, the Company has acquired 10,000 ordinary shares representing 100% of shareholdings in Winvid Holdings Sdn. Bhd. (f.k.a. Total Yi Teng Lounge Sdn. Bhd.) for a total consideration of RM2.

On 16 May 2025, the Company has additional acquired 39,000 ordinary shares in Total Mpass Mobility Sdn. Bhd. for a total consideration of RM1, which increased its ownership from 51% to 56%.

On 21 May 2025, the Company has additional acquired 123,200 ordinary shares in Total Mpass Mobility Sdn. Bhd. for a total consideration of RM123,200, which increased remain its shareholding at 56%

22 Significant events (continued)

On 28 July 2025, the Company give consent of approval to WIS Equity Sdn. Bhd. to submit the application for striking off to the Companies Commission of Malaysia. The application had approved with date of gazette on 4 October 2025.

23 Subsequent events

On 12 September 2025, the Company has additional acquired 41,600 ordinary shares in Total International Trading Sdn. Bhd. for a total consideration of RM25,000, which increased its ownership from 60% to 80%.

On 30 September 2025, the Company has disposed off 1,530 ordinary shares investment in Up Point Hospitality Sdn. Bhd. (f.k.a. Total Naughty Penguin Media Sdn. Bhd.) for a total consideration of RM1, which ceased to become subsidiary of the Company.

24 Significant changes in accounting policies

During the year, the Group adopted MFRS 16, *Leases*.

Definition of a lease

On transition to MFRS 16, the Group elected to apply the practical expedient to grandfather the assessment of which transactions are leases. It applied MFRS 16 only to contracts that were previously identified as leases. Contracts that were not identified as leases under MFRS 117 and IC Interpretation 4, *Determining whether an Arrangement contains a Lease* were not reassessed. Therefore, the definition of a lease under MFRS 16 has been applied only to contracts entered into or changed on or after 1 August 2024.

As a lessee

Where the Group are a lessee, the Group applied the requirements of MFRS 16 retrospectively with the cumulative effect of initial application as an adjustment to the opening balance of retained earnings at 1 August 2024.

At 1 August 2024, for leases that were classified as operating lease under MFRS 117, lease liabilities were measured at the present value of the remaining lease payments, discounted at the Group entities incremental borrowing rate as at 1 August 2024. The weighted-average rate applied is 6.5%. Right-of-use assets are measured at their carrying amount as if MFRS 16 had been applied since the commencement date, discounted using the leasees incremental borrowing rate at 1 August 2024.

24 Significant changes in accounting policies (continued)

The Group used the following practical expedients when applying MFRS 16 to leases previously classified as operating lease under MFRS 117:

- applied a single discount rate to a portfolio of leases with similar characteristics;
- applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term as at 1 August 2024;
- excluded initial direct costs from measuring the right-of-use asset at the date of initial application; and
- used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

For leases that were classified as finance lease under MFRS 117, the carrying amounts of the right-of-use asset and the lease liability at 1 August 2024 are determined to be the same as the carrying amount of the leased asset and lease liability under MFRS 117 immediately before that date.

24.1 Impacts on financial statements

Since the Group applied the requirements of MFRS 16 retrospectively with the cumulative effect of initial application at 1 August 2024, there are no adjustments made to the prior period presented.

The following summarises the effects of adoption of MFRS 16 on statement of financial position at 01 August 2024:

	At 31 July 2024 RM	Effect from adoption of MFRS 16 RM	At 1 August 2024 RM
Group			
Statement of financial position			
Non-current assets			
Right-of-use assets	-	37,729	37,729
Equity			
Reserves	143,483,459	(4,352)	143,479,107
Non-controlling interest	800,341	(1,610)	798,731
Non-current liabilities			
Lease liabilities	-	29,391	29,391
Current liabilities			
Lease liabilities	-	14,300	14,300

25 Comparative figures

Group

The following comparative figures have been restated due to the following:

i) The Group had overstated revenue in the financial statements for the financial year ended 31 July 2022.

ii) The Group reassessed the classification of its equity investment previously classified as financial assets at fair value through profit or loss ("FVTPL") upon first adoption of MFRS Accounting Standards. Management determined that the investment is held for long-term strategic purposes and not for trading. Accordingly, the Group has elected to designate the investment as financial assets at fair value through other comprehensive income ("FVOCI") in accordance with MFRS 9 Financial Instruments.

Following this designation, changes in the fair value of the investment are recognised in other comprehensive income and accumulated in the fair value reserve within equity. Such fair value gains or losses will not be reclassified to profit or loss upon disposal of the investment.

iii) Upon the first adoption of MFRS Accounting Standards, goodwill is no longer amortised but is subject to annual impairment testing. Accordingly, the accumulated amortisation of goodwill previously recognised has been reversed.

Comparative figures have been restated to conform with the current year's presentation.

25 Comparative figures (continued)

Group (continued)

	As previously reported RM	Correction RM	As Restated RM
At 31.07.2023			
Statement of Financial Position			
Non-current assets			
Intangible assets	736,616	(12,884)	723,732
Current assets			
Trade and other receivables	37,229,602	(85,050)	37,144,552
Equity			
Reserves -			
Retained earnings	139,262,496	(103,195,615)	36,066,881
Fair value reserves	-	103,123,196	103,123,196
	139,262,496	(72,419)	139,190,077
Non-controlling interest	983,747	(25,515)	958,232
At 31.07.2024			
Statement of Financial Position			
Non-current assets			
Intangible assets	423,236	(11,666)	411,570
Current assets			
Trade and other receivables	39,575,435	(85,050)	39,490,385
Equity			
Reserves -			
Retained earnings	143,557,212	(107,401,159)	36,156,053
Fair value reserves	-	107,327,406	107,327,406
	143,557,212	(73,753)	143,483,459
Non-controlling interest	823,304	(22,963)	800,341

25 Comparative figures (continued)

Group (continued)

	As previously reported RM	Correction RM	As Restated RM
For the financial year ended 31.07.2024			
Statement of Comprehensive Income			
Other income	4,386,230	(4,204,210)	182,020
Administrative expenses	(2,612,218)	1,218	(2,611,000)
Other comprehensive income - Fair value gain on other investments	-	4,204,210	4,204,210

Company

During the financial year, the Company reassessed the classification of its equity investment previously classified as financial assets at fair value through profit or loss ("FVTPL") upon first adoption of MFRS Accounting Standards. Management determined that the investment is held for long-term strategic purposes and not for trading. Accordingly, the Company has elected to designate the investment as financial assets at fair value through other comprehensive income ("FVOCI") in accordance with MFRS 9 Financial Instruments.

Following this designation, changes in the fair value of the investment are recognised in other comprehensive income and accumulated in the fair value reserve within equity. Such fair value gains or losses will not be reclassified to profit or loss upon disposal of the investment.

Comparative figures have been restated to conform with the current year's presentation.

25 Comparative figures (continued)

Company (continued)

	As previously reported RM	Correction RM	As Restated RM
As at 31 July 2023			
Statement of Financial Position			
Equity			
Reserves -			
Retained earnings	138,809,021	(103,123,196)	35,685,825
Fair value reserves	-	103,123,196	103,123,196
	138,809,021	-	138,809,021
As at 31 July 2024			
Statement of Financial Position			
Equity			
Reserves -			
Retained earnings	143,040,968	(107,327,406)	35,713,562
Fair value reserves	-	107,327,406	107,327,406
	143,040,968	-	143,040,968

	As previously reported RM	Correction RM	As Restated RM
For the year ended 31 July 2024			
Statement of Comprehensive Income			
Other income	4,331,090	(4,204,210)	126,880
Other comprehensive income -			
Fair value gain on other investments	-	4,204,210	4,204,210