

Company No.
202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2025**

**SFAI MALAYSIA PLT
(202206000021 (LLP0031758-LCA) & AF 002216)
Chartered Accountants**

Company No.
202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

CORPORATE INFORMATION

- Board of Director** - Harold Chen Yoong Kin
- Company Secretary** - Chin Wai Yi (MAICSA7069783)
- Auditors** - SFAI MALAYSIA PLT
202206000021 (LLP0031758-LCA) & AF 002216
Chartered Accountants
- Registered office** - E-10-4, Megan Avenue 1,
189, Jalan Tun Razak,
50400 Kuala Lumpur,
W.P. Kuala Lumpur.
- Business office** - A-20-12, Tower A, Vertical Business Suite,
8, Jalan Kerinchi, Bangsar South,
Pantai Dalam,
59200 Kuala Lumpur,
W.P. Kuala Lumpur.

Company No.
202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
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**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

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Company No.
202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

DIRECTOR'S REPORT

The Director hereby submit his report together with the audited financial statements of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITIES

The Company principally engaged in providing "buy now pay later" business-to-business services, instalment plans and personalised financial offers. There have been no significant changes in the principal activity during the financial year.

FINANCIAL RESULTS

	RM
Total comprehensive loss for the financial year	<u>(3,929,446)</u>

DIVIDENDS

No dividends have been paid or declared by the Company since the end of the previous financial period.

RESERVES AND PROVISIONS

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

ISSUANCE OF SHARE AND DEBENTURES

The Company has not issued any shares or debentures during the financial year.

DIRECTOR

The Director who served on the Board of the Company since the date of incorporation and at the date of this report is:-

Harold Chen Yoong Kin

DIRECTOR'S INTERESTS

None of the director in office at the end of the financial year had any interest in shares in the Company or its related corporations during the financial year.

DIRECTOR'S 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 Director 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 its incorporation, 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 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.

OTHER STATUTORY INFORMATION

Before the financial statements of the Company were made out, the Director took reasonable steps:-

- (a) to ascertain that proper action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and satisfied himself that there were no known bad debts and that adequate provision had been made for doubtful debts; and
- (b) to ensure that any current assets which were unlikely to realise their values as shown in the accounting records of the Company in the ordinary course of business have been written down to an amount which they might be expected to realise.

At the date of this report, the Director is not aware of any circumstances:-

- (a) which would necessitate the writing off of bad debts or render the amount of the provision for doubtful debts inadequate to any substantial extent;
- (b) which would render the values attributed to current assets in the financial statements of the Company misleading;
- (c) which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Company misleading or inappropriate; or
- (d) not otherwise dealt with in this report of the financial statements that would render any amount stated in the financial statements of the Company misleading.

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

- (a) any charge on the assets of the Company which has arisen since the end of the financial year which secures the liability of any other person; or
- (b) any contingent liability of the Company which has arisen since the end of the financial year.

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

The Director states that, at the date of this report, the Director is not aware of any circumstances not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements misleading.

Company No. 202401018053 (1563902-M)

OTHER STATUTORY INFORMATION - (CONTINUED)

In his opinion,

- (a) the results of the Company's operations during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
- (b) there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect substantially the results of the operations of the Company for the financial year in which this report is made.

HOLDING COMPANY

The Director regard Fingular Pte. Ltd. a company incorporated in Singapore, as the holding company.

AUDITORS' REMUNERATION

Details of auditors' remuneration are set out in Note 13 to the financial statements.

Company No.
202401018053 (1563902-M)

AUDITORS

The auditors, Messrs. SFAI Malaysia PLT, Chartered Accountants, have expressed their willingness to continue in office.

Signed in accordance with a
resolution of the Director,



HAROLD CHEN YOONG KIN
Director

Dated : **05 MAY 2026**
Kuala Lumpur

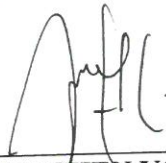
Company No.
202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

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

I, **HAROLD CHEN YOONG KIN** being the sole Director of **AHARETAIL SOLUTIONS SDN. BHD.**, do hereby state that, in the opinion of the Director, the accompanying financial statements are drawn up in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia so as to give a true and fair view of the financial position of the Company as at 31 December 2025 and of their financial performance and cash flows for the financial period then ended.

On behalf of the Board,



HAROLD CHEN YOONG KIN
Director

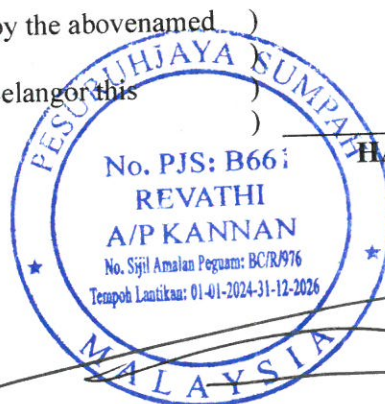
Dated : **05 MAY 2026**
Kuala Lumpur

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

I, **HAROLD CHEN YOONG KIN**, being the Director primarily responsible for the financial management of **AHARETAIL SOLUTIONS SDN. BHD.**, do solemnly and sincerely declare that to the best of my knowledge and belief the accompanying financial statements are 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
HAROLD CHEN YOONG KIN
at Seri Kembangan in the State of Selangor this

05 MAY 2026
Before me,



HAROLD CHEN YOONG KIN

REVATHI & PARTNERS
No 1-11, Jalan Cenuk 2,
Prima Avenue 3, Batu 10,
Jalan Puchong, 47100
Puchong Selangor Darul Ehsan

SFAI MALAYSIA PLT

(202206000021 (LLP0031758-LCA) & AF 002216) *Chartered Accountants*

Office Address : C2-G, Block C2, Ground Floor, Setiawalk, Persiaran Wawasan, 47160 Puchong, Selangor.

Telephone Number : 03- 7802 9000

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

AHARETAIL SOLUTIONS SDN. BHD.
(Company No. 202401018053 (1563902-M))
(Incorporated in Malaysia)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **AHARETAIL SOLUTIONS SDN. BHD.**, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 9 to 29.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, and of its financial performance and its cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia.

Material Uncertainty Related to Going Concern

We draw attention to Note 3 in the financial statements, which indicates that the Company's current liabilities exceeded its current assets by RM3,067,477 and they had deficit in its shareholders' equity of RM3,057,477, thereby indicating the existence of a material uncertainty which may cast doubt about the Company's ability to continue as a going concern.

Basis for Opinion

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

Independence and Other Ethical Responsibilities

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

Information Other than the Financial Statements and Auditors' Report Thereon

The Director of the Company is responsible for the other information. The other information comprises the Director's Report but does not include the financial statements of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Company does not cover the Director's Report and we do not express any form of assurance conclusion thereon.

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

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

SFAI MALAYSIA PLT

(202206000021 (LLP0031758-LCA) & AF 002216) *Chartered Accountants*

Office Address : C2-G, Block C2, Ground Floor, Setiawalk, Persiaran Wawasan, 47160 Puchong, Selangor.

Telephone Number : 03- 7802 9000

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

AHARETAIL SOLUTIONS SDN. BHD.
(Company No. 202401018053 (1563902-M))
(Incorporated in Malaysia) - (Continued)

Responsibilities of the Director for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the 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 judgment and maintain professional scepticism throughout the audit. We also:-

- (i) Identify and assess the risks of material misstatement of the financial statements 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 Company's internal control.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director.

SFAI MALAYSIA PLT

(202206000021 (LLP0031758-LCA) & AF 002216) *Chartered Accountants*

Office Address : C2-G, Block C2, Ground Floor, Setiawalk, Persiaran Wawasan, 47160 Puchong, Selangor.

Telephone Number : 03- 7802 9000

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

AHARETAIL SOLUTIONS SDN. BHD.
(Company No. 202401018053 (1563902-M))
(Incorporated in Malaysia) - (Continued)

Auditors' Responsibilities for the Audit of the Financial Statements - (Continued)

- (iv) Conclude on the appropriateness of the Director's 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the 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 Company to cease to continue as a going concern.
- (v) Evaluate the overall presentation, structure and content of the financial statements of the Company, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Director 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we also report that in our opinion, the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

SFAI

SFAI MALAYSIA PLT
202206000021 (LLP0031758-LCA) & AF 002216
Chartered Accountants

Dated : **05 MAY 2026**
Selangor



CHAN JEE PENG
Approved Number: 03068/08/2026 J
Chartered Accountant

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

		2025	2024
		RM	RM
ASSETS			
Non-current asset			
Intangible asset	5	<u>10,000</u>	<u>-</u>
Current assets			
Trade and other receivables	6	18,685,950	9,295
Amount owing from a related company	7	-	340,222
Cash and cash equivalents	8	<u>359,141</u>	<u>544,546</u>
		<u>19,045,091</u>	<u>894,063</u>
TOTAL ASSETS		<u><u>19,055,091</u></u>	<u><u>894,063</u></u>
EQUITY			
Share capital	9	1,000,000	1,000,000
Accumulated losses		<u>(4,057,477)</u>	<u>(128,031)</u>
SHAREHOLDER'S DEFICIT /			
TOTAL EQUITY		<u>(3,057,477)</u>	<u>871,969</u>
LIABILITIES			
Current liabilities			
Other payables	10	955,295	22,094
Amount owing to holding company	11	15,902,292	-
Amount owing to a related company	7	<u>5,254,981</u>	<u>-</u>
TOTAL LIABILITIES		<u>22,112,568</u>	<u>22,094</u>
TOTAL EQUITY AND LIABILITIES		<u><u>19,055,091</u></u>	<u><u>894,063</u></u>

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

Company No. 202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

		01.01.2025 to 31.12.2025 RM	08.05.2024 to 31.12.2024 RM
REVENUE		1,437,803	-
OTHER INCOME		1,008,261	11,972
ADMINISTRATIVE EXPENSES		<u>(5,734,814)</u>	<u>(140,003)</u>
LOSS FROM OPERATIONS		(3,288,750)	(128,031)
FINANCE COST	12	<u>(640,696)</u>	<u>-</u>
LOSS BEFORE TAX	13	(3,929,446)	(128,031)
TAX EXPENSE	14	-	-
TOTAL COMPREHENSIVE LOSS FOR THE FINANCIAL YEAR / PERIOD		<u><u>(3,929,446)</u></u>	<u><u>(128,031)</u></u>

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

Company No. 202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

	Note	Share capital RM	Accumulated losses RM	Total RM
As at 8 May 2024 (Date of incorporation)		1	-	1
Issuance of shares	9	999,999	-	999,999
Total comprehensive loss for the financial period		-	(128,031)	(128,031)
Balance as at 31 December 2024		1,000,000	(128,031)	871,969
Total comprehensive loss for the financial year		-	(3,929,446)	(3,929,446)
Balance as at 31 December 2025		<u>1,000,000</u>	<u>(4,057,477)</u>	<u>(3,057,477)</u>

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

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	01.01.2025	08.05.2024
	to	to
	31.12.2025	31.12.2024
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITY		
Loss before tax	(3,929,446)	(128,031)
Adjustment for:-		
Impairment loss on receivables	2,755,282	3,098
Interest expenses	640,696	-
Operating loss before working capital changes	(533,468)	(124,933)
Increase in other receivables	(21,431,937)	(12,393)
Increase in other payables	933,201	22,094
Net cash flows used in operating activities	(21,032,204)	(115,232)
CASH FLOWS USED IN INVESTING ACTIVITY		
Acquisition of intangible assets	(10,000)	-
Net cash flows used in investing activity	(10,000)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from issuance of shares	-	999,999
Interest paid	(640,696)	-
Changes in amount due to holding company	15,902,292	-
Changes in amount due to / (from) related party	5,595,203	(340,222)
Net cash generated from financing activities	20,856,799	659,777

Company No. 202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025 - (CONTINUED)

	01.01.2025	08.05.2024
	to	to
	31.12.2025	31.12.2024
	RM	RM
NET INCREASE IN CASH AND CASH	(185,405)	544,545
CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE FINANCIAL YEAR / PERIOD	<u>544,546</u>	<u>1</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR / PERIOD	<u><u>359,141</u></u>	<u><u>544,546</u></u>
Cash and cash equivalents comprise:-		
Cash in hand	12,702	888
Bank balances	<u>346,439</u>	<u>543,658</u>
	<u><u>359,141</u></u>	<u><u>544,546</u></u>

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

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

1. GENERAL INFORMATION

The Company, **AHARETAIL SOLUTIONS SDN. BHD.**, is a private company incorporated and domiciled in Malaysia. The Company principally engaged in providing "buy now pay later" business-to-business services, instalment plans and personalised financial offers.

There has been no significant change in the nature of these activities during the financial year.

The Company's registered office is located E-10-4, Megan Avenue 1, 189, Jalan Tun Razak, 50400 Kuala Lumpur, W.P. Kuala Lumpur. The Company's principal place of business is located at A-20-12, Tower A, Vertical Business Suite, 8, Jalan Kerinchi, Bangsar South, Pantai Dalam, 59200 Kuala Lumpur, W.P. Kuala Lumpur.

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

2. COMPLIANCE WITH FINANCIAL REPORTING STANDARDS AND THE COMPANIES ACT

The financial statements have been prepared in compliance with the Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standard and the provisions of the Malaysian Companies Act, 2016.

3. BASIS OF PREPARATION

3.1 Basis of measurement

The financial statements have been prepared on the historical cost basis other than as disclosed in Note 4.

The Company incurred a net loss of RM3,929,446 for the financial year ended 31 December 2025 and as at that date, the Company current liabilities exceeded its current asset by RM3,067,477 and it had a deficit in shareholders' equity of RM3,057,477 for the financial year ended 31 December 2025. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

The Directors and also shareholders have confirmed that they will provide continued financial support to enable the Company to both, meet its liabilities and obligations as and when they fall due and to continue its business without any significant curtailment of its operation.

3.2 Basic of accounting

The preparation of financial statements in conformity with MFRSs requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amount of revenues and expenses during the reported financial year. It also requires Directors to exercise its judgement in the process of applying the Company's accounting policies. Although these estimates and judgement are based on the Directors' best knowledge of current events and actions, actual results may differ.

3. BASIS OF PREPARATION – (CONTINUED)

3.2 Basic of accounting – (Continued)

At the beginning of the current financial year, the Company adopted new standards/amendments/improvements to MFRSs which are mandatory for the financial periods beginning on or after 1 January 2025.

Initial application of the amendments/improvements to the standards did not have material impact to the financial statements. The details of the amendments are disclosed below:

	Effective for annual periods beginning on or after
Amendment to MFRS 121: The Effects of Changes in Foreign Exchange Rates (Lack of Exchangeability)	1 January 2025

3.3 Standards and Amendments issued but not yet effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these new and amended standards and interpretations, if applicable, when they become effective in the respective financial year.

	Effective dates for financial periods beginning on or after
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 9 and MFRS 7 Financial Instruments: Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity	1 January 2026
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 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	Deferred

The initial application of the above-mentioned MFRSs are not expected to have any significant impacts on the financial statements of the Company.

4. MATERIAL ACCOUNTING POLICY INFORMATION

4.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Key Sources of Estimation Uncertainty

Management believes that there are no key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year other than as disclosed below:-

(a) Impairment of trade receivables

The Company uses the simplified approach to estimate a lifetime expected credit loss allowance for all trade receivables. The Company develops the expected loss rates based on the payment profiles of past sales and the corresponding historical credit losses, and adjusts for qualitative and quantitative reasonable and supportable forward-looking information. If the expectation is different from the estimation, such difference will impact the carrying value of trade receivables.

(b) Impairment of non-trade receivables

The loss allowances for non-trade financial assets are based on assumptions about risk of default (probability of default) and expected loss if a default happens (loss given default). It also requires the Company to assess whether there is a significant increase in credit risk of the non-trade financial asset at the reporting date. The Company uses judgement in making these assumptions and selecting appropriate inputs to the impairment calculation, based on the past payment trends, existing market conditions and forward-looking information.

(c) Income taxes

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Company recognise tax liabilities based on its understanding of the prevailing tax laws and estimates of whether such taxes will be due in the ordinary course of business. Where the final outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax expense and deferred tax balances in the period in which such determination is made.

4. MATERIAL ACCOUNTING POLICY INFORMATION - (CONTINUED)

4.2 FINANCIAL INSTRUMENTS

(a) Financial assets

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

Financial assets are initially recognised at fair value plus transaction costs except for financial assets at fair value through profit or loss, which are recognised at fair value. Transaction costs for financial assets at fair value through profit or loss are recognised immediately in profit or loss.

The Company classify their financial assets depends on the purpose for which the financial assets were acquired at initial recognition:-

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those maturing later than 12 months after the end of the reporting period which are classified as non-current assets.

Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace concerned. All regular way purchases or sales of financial assets are recognised and derecognised on the trade date i.e. the date that the Company commit to purchase or sell the asset.

A financial asset is derecognised when the contractual rights to receive cash flows from the financial asset has expired or has been transferred and the Company have transferred substantially all risks and rewards of ownership. On derecognition of a financial asset, the difference between the carrying amount and the sum of consideration received and any cumulative gains or loss that had been recognised in equity is recognised in profit or loss.

(b) Financial liabilities

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

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

4. MATERIAL ACCOUNTING POLICY INFORMATION - (CONTINUED)

4.2 FINANCIAL INSTRUMENTS – (CONTINUED)

(b) Financial liabilities – (Continued)

The Company classify their financial liabilities at initial recognition:

(i) Other financial liabilities measured at amortised cost

The Company's other financial liabilities comprise trade and other payables and loans and borrowings.

Trade and other payables are recognised initially at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

Loans and borrowings are recognised initially at fair value, net of transaction costs incurred, and subsequently measured at amortised cost using the effective interest method. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Gains and losses on financial liabilities measured at amortised cost are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

A financial liability is derecognised when, and only when, the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

(c) Equity instruments

Instruments classified as equity are measured at cost on initial recognition and are not remeasured subsequently.

(i) Ordinary shares

Ordinary shares and non-redeemable preference shares issued that carry no put option and no mandatory contractual obligation: (i) to deliver cash or another financial asset; or (ii) to exchange financial assets or financial liabilities with another equity under conditions that are potentially unfavourable to the Company, are classified as equity instruments.

When ordinary shares and other equity instruments are issued in a private placement or in a rights issue to existing shareholders, they are recorded at the issue price. For ordinary shares and other equity instruments issued in exchange for non-monetary assets, they are measured by reference to the fair values of the assets received.

4. MATERIAL ACCOUNTING POLICY INFORMATION - (CONTINUED)

4.2 FINANCIAL INSTRUMENTS – (CONTINUED)

(c) Equity instruments – (Continued)

(i) Ordinary shares – (Continued)

When ordinary shares and other equity instruments are issued as consideration transferred in a business combination or as settlement of an existing financial liability, they are measured at their fair value at the date of the exchange transaction.

Transaction costs of an equity transaction are accounted for as a deduction from equity, net of any related income tax effect.

Preference shares that carry mandatory dividend payments and mandatory redemption are classified as a financial liability in their entirety. Preference shares that carry mandatory dividend payments only without a redemption feature or preference shares that carry mandatory redemption with discretionary dividend payments are accounted for as a compound financial instrument. The liability component is initially measured at the present value of the future cash payments discounted at a market rate of interest of a similar risk class debt instrument. The subsequent measurement of the liability component is at amortised cost using the effective interest method.

(ii) Distribution

The Company establishes a distribution policy whereby cash dividends can only be paid out of retained profits. Other distributions, such as stock dividends and distributions in specie, may be paid out of any reserve to the extent that the utilisation is permitted by company laws and regulations.

Distribution to holders of an equity instrument are debited directly in equity, net of any related income tax effect.

A dividend declared is recognised as a liability only after it has been appropriately authorised, which is the date when the Board of Directors declares an interim dividend, or in the case of a proposed final dividend, the date the shareholders of the Company approve the proposed final dividend in an annual general meeting of shareholders. At the end of each reporting period and at the date of settlement, the Company reviews and adjusts the carrying amount of the dividend payable to reflect changes in the fair value of the assets to be distributed, with any changes recognised in equity as adjustments to the amount of the distribution. Upon settlement, the difference between the carrying amount of the dividend payable and the carrying amount of the assets distributed is recognised as a gain or loss in profit or loss.

4.3 IMPAIRMENT OF NON-FINANCIAL ASSETS

The carrying amounts of non-financial assets (i.e. plant and equipment) are reviewed at the end of each reporting year to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

4. MATERIAL ACCOUNTING POLICY INFORMATION - (CONTINUED)

4.3 IMPAIRMENT OF NON-FINANCIAL ASSETS – (CONTINUED)

For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or cash-generating units. For the purpose of goodwill impairment testing, cash-generating units to which goodwill has been allocated are aggregated so that the level at which impairment testing is performed reflects the lowest level at which goodwill is monitored for internal reporting purposes. The goodwill acquired in a business combination, for the purpose of impairment testing, is allocated to a cash-generating unit or a group of cash-generating units that are expected to benefit from the synergies of the combination.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash-generating unit.

An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit exceeds its estimated recoverable amount.

Impairment losses are recognised in profit or loss. Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the cash-generating unit (group of cash-generating units) and then to reduce the carrying amounts of the other assets in the cash-generating unit (groups of cash-generating units) on a pro rata basis.

An impairment loss in respect of goodwill is not reversed. In respect of other assets, impairment losses recognised in prior years are assessed at the end of each reporting year for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount since the last impairment loss was recognised. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. Reversals of impairment losses are credited to profit or loss in the financial year in which the reversals are recognised.

4.4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash in hand and bank balances which are subject to an insignificant risk of changes in value.

4.5 FOREIGN CURRENCY

Foreign Currency Transactions

The Company determines its functional currency (a currency of the primary economic environment in which the entity operates) and measures its results and financial position in that functional currency.

4. MATERIAL ACCOUNTING POLICY INFORMATION - (CONTINUED)

4.5 FOREIGN CURRENCY - (CONTINUED)

Foreign Currency Transactions (continued)

Translation of Foreign Currency Transactions

The transactions denominated in foreign currencies are translated and recorded at the rates of exchange prevailing at the respective dates of transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the end of the period (i.e. the closing rates). Non-monetary items carried at fair values that are denominated in foreign currencies are retranslated at the rates prevailing at the dates the fair values were determined. Non-monetary items that are measured at their historical cost amounts continue to be translated at their respective historical rates and are not retranslated.

All exchange differences arising on settled transactions and on unsettled monetary items are recognised in profit or loss in the period except for: (i) loans and advances that form part of the net investment in a foreign operation; and (ii) transactions entered into in order to hedge foreign currency risks of net investments in foreign operations.

4.6 EMPLOYEE BENEFITS

Wages, salaries, paid annual leave and sick leave, bonuses, and non-monetary benefits are accrued in the financial year in which the associated services are rendered by employees of the Company.

The Company has no pension plans other than the mandatory contributions to the Employees Provident Fund.

4.7 INCOME TAX

Income tax expense comprises current and deferred tax. Current tax and deferred tax are recognised in profit or loss except to the extent that it relates to a business combination or items recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the financial year, using tax rates enacted or substantively enacted by the end of the reporting financial year.

Deferred tax is recognised using the liability method, providing for temporary differences between the carrying amounts of assets and liabilities in the statement of financial position and their tax bases. Deferred tax is not recognised for the following temporary differences: the initial recognition of goodwill, the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the end of the reporting financial year.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax assets and liabilities on a net basis or their tax assets and liabilities will be realised simultaneously.

4. **MATERIAL ACCOUNTING POLICY INFORMATION - (CONTINUED)**

4.7 **INCOME TAX - (CONTINUED)**

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reviewed at the end of each reporting year and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

5. **INTAGIBLE ASSET**

	Cost	
	Balance as at 01.01.2025	Balance as at 31.12.2025
	RM	RM
Work in progress	-	10,000
	<u> </u>	<u> </u>

	Carrying Amount	
	2025	2024
	RM	RM
Work in progress	10,000	-
	<u> </u>	<u> </u>

6. **TRADE AND OTHER RECEIVABLES**

	2025	2024
	RM	RM
Trade receivables	315,200	-
Less: Allowances for doubtful debts	(46,154)	-
	<u>269,046</u>	<u> </u>
Other receivables		
Advances	200	-
Credit portfolio	18,000,699	9,295
Deposit paid	1,260	-
Prepayments	11,836	-
Sundry receivables	402,909	-
	<u>18,685,950</u>	<u>9,295</u>

7. **AMOUNT OWING FROM / (TO) A RELATED COMPANY**

The amount owing from / (to) a related company is non-trade in nature, unsecured, bears interest at 14% per annum and repayable on demand.

8. **CASH AND CASH EQUIVALENTS**

	2025	2024
	RM	RM
Cash in hand	12,702	888
Bank balances	<u>346,439</u>	<u>543,658</u>
	<u><u>359,141</u></u>	<u><u>544,546</u></u>

9. **SHARE CAPITAL**

	2025		2024	
	Unit	RM	Unit	RM
Ordinary shares:-				
Balance as at 1 January / 8 May	1,000,000	1,000,000	1	1
Issuance of shares	-	-	999,999	999,999
	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Balance as at 31 December	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>

10. **OTHER PAYABLES**

	2025	2024
	RM	RM
Sundry payables	705,522	16,208
Accruals	<u>249,773</u>	<u>5,886</u>
	<u><u>955,295</u></u>	<u><u>22,094</u></u>

11. **AMOUNT OWING TO HOLDING COMPANY**

The amount owing to holding company is non-trade in nature, unsecured, bears interest at 14% per annum and repayable on demand.

12. **FINANCE COST**

	2025	2024
	RM	RM
Trade financing interest	<u><u>640,696</u></u>	<u><u>-</u></u>

13. **LOSS BEFORE TAX**

	01.01.2025 to 31.12.2025 RM	08.05.2024 to 31.12.2024 RM
Loss before tax is determined after charging/ (crediting) amongst others, the following items:-		
Auditors' remuneration	4,000	1,400
Director's defined contribution plan	1,560	500
Director's emoluments other than fee	12,000	4,074
Director's SOCSO and EIS contributions	223	-
Impairment loss on receivables	2,755,282	3,098
Staff costs:-		
- Staff defined contribution plans	123,317	4,291
- Staff salaries	1,051,284	37,100
- Staff's SOCSO and EIS contributions	14,708	524
Realised gain on foreign exchange	<u>-</u>	<u>(11,812)</u>

14. **TAX EXPENSE**

There is no provision for taxation for the financial year / period as the Company has incurred loss and has no chargeable income.

A reconciliation of tax expense applicable to loss before tax at the statutory income tax rate to tax expense at the effective income tax rate of the Company is as follows:-

	01.01.2025 to 31.12.2025 RM	08.05.2024 to 31.12.2024 RM
Loss before tax	<u>(3,929,446)</u>	<u>(128,031)</u>
Tax at statutory tax rate of 24% (2024: 24%)	(943,067)	(30,727)
Tax effects arising from:-		
Non-deductible expenses	661,268	30,727
Originated of deferred tax assets not recognised in the financial statement	<u>281,799</u>	<u>-</u>
	<u>-</u>	<u>-</u>

15. **RELATED PARTY DISCLOSURE**

(a) Identities of related parties

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

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

(b) Key management personnel

The key management personnel of the Company include executive director and non-executive director of the Company and certain members of senior management of the Company.

	01.01.2025	08.05.2024
	to	to
	31.12.2025	31.12.2024
	RM	RM
Director's defined contribution plan	1,560	500
Director's emoluments other than fee	12,000	4,074
Director's SOCSO and EIS contributions	223	-
	<hr/>	<hr/>

16. **FINANCIAL INSTRUMENT**

(a) Classification of financial instruments

Financial assets and financial liabilities are measured on an ongoing basis either at fair value or at amortised cost. The principal accounting policies in Note 4 describe how the classes of financial instruments are measured, and how income and expense, including fair value gains and losses, are recognised.

16. **FINANCIAL INSTRUMENT – (CONTINUED)**

(a) Classification of financial instruments – (Continued)

The following table analyses the financial asset and financial liabilities in the statement of financial position by the class of financial instruments to which they are assigned, and therefore by the measurement basis:-

	<u>FVTPL</u>	<u>AC</u>	<u>Carrying</u>
	<u>RM</u>	<u>RM</u>	<u>Amount</u>
			<u>RM</u>
2025			
<u>Financial assets</u>			
Trade and other receivables	-	18,685,950	18,685,950
Cash and cash equivalents	-	359,141	359,141
	<u>-</u>	<u>19,045,091</u>	<u>19,045,091</u>
<u>Financial liability</u>			
Other payables	-	955,295	955,295
Amount owing to holding company	-	15,902,292	-
Amount owing to related company	-	5,254,981	5,254,981
	<u>-</u>	<u>22,112,568</u>	<u>6,210,276</u>
	<u>FVTPL</u>	<u>AC</u>	<u>Carrying</u>
	<u>RM</u>	<u>RM</u>	<u>Amount</u>
			<u>RM</u>
2024			
<u>Financial assets</u>			
Other receivables	-	9,295	9,295
Amount owing from a related company	-	340,222	340,222
Cash and cash equivalents	-	544,546	544,546
	<u>-</u>	<u>894,063</u>	<u>894,063</u>
<u>Financial liability</u>			
Other payables	-	22,094	22,094

The Company's financial risk management policy is to ensure that adequate financial resources are available for the development of the Company's operations whilst managing its credit, liquidity and foreign currency risks. The Company operates within clearly defined guidelines that are approved by the Board and the Company's policy is not to engage in speculative transaction.

16. **FINANCIAL INSTRUMENT – (CONTINUED)**

(b) Financial risk management objectives and policies – (Continued)

The following sections provide details regarding the Company's exposure to the abovementioned financial risks and the objectives, policies and processes for the management of these risks.

(i) Interest risk

Interest rate risk is the risk that the fair value or future cash flows of the Company's financial instruments will fluctuate because of the changes in market interest rate.

The Company is not exposed to any interest rate risk as the Company has no floating interest-bearing financial assets or liabilities as at 31 December 2025.

(ii) Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Company's exposure to credit risk arises primarily from receivables. For other financial assets (including cash and cash equivalents), the Company minimises credit risk by dealing exclusively with high credit rating counterparties.

Credit risk are minimised and monitored via strictly limiting the Company's associations to business partners with high creditworthiness. Credit approvals are performed in accordance to approved limits of authority. Receivables are monitored on an ongoing basis via management reporting procedures.

Exposure to credit risk

At the reporting date, the Company's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognized in the statement of financial position. There are no credit enhancements for trade and other receivables.

Credit risk concentration profile

The Company does not have any significant exposure to any individual customer or counter party nor do they have any major concentration of credit risk relates to any financial instruments.

Simplified approach for receivables

The Company applies simplified approach which requires expected lifetime losses to be recognised from initial recognition of the receivables.

To measure the expected credit loss, the expected loss rates are based on the historical payment profiles of debtors and the corresponding historical credit losses experienced. The historical loss rates are adjusted to reflect current and forward-looking information on factors affecting the ability of the holding company to settle the receivables.

The Company has identified the credit profile of holding company, and accordingly adjusted the historical loss rates based on expected changes in these factors. The

16. FINANCIAL INSTRUMENT – (CONTINUED)

(b) Financial risk management objectives and policies – (Continued)

(ii) Credit risk (continued)

Simplified approach for receivables (continued)

Company has determined the default rate for holding company based on their historical default rate and applied the historical default rate on holding company balance in the financial year.

The historical experience in collection of holding company falls within the recorded and expected allowances. In view of the above, no additional credit risk beyond amounts allowed for expected credit losses is inherent in the Company's holding company.

As at the end of the reporting year, there was no indicator that the receivables are not recoverable. The Company's expected credit loss at the end of the reporting year is RM2,755,282. No significant changes to estimation technique or assumptions were made during the reporting year.

(iii) Liquidity risk

Liquidity risk refers to the risk that the Company will encounter difficulty in meeting its financial obligations as they fall due. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

The Company's funding requirements and liquidity risk are managed with the objective of meeting business obligations on a timely basis. The Company finances its liquidity through internally generated cash flows and minimises liquidity risk by keeping committed credit lines available.

The Company's financial liabilities at the end of the reporting year are either repayable on demand or mature within 1 year.

(iv) Fair value of financial instruments

The carrying amounts of short-term receivables and payables and cash and cash equivalents approximate their fair value due to the relatively short term nature of these financial instruments and insignificant impact of discounting.

17. CAPITAL MANAGEMENT

The Company's management manage its capital is to maintain a strong capital base and safeguard the Company's ability to continue as a going concern and maintains an optimal capital structure, so as to maximise shareholder value. The management reviews the capital structure by considering the cost of capital and the risks associated with the capital.

In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholder, return capital to shareholder, issue new shares or sell assets to reduce debt.

17. **CAPITAL MANAGEMENT (CONTINUED)**

There were no changes in the Company's approach to capital management during the financial year.

The Company is not subject to any externally imposed capital requirements during the financial year.

18. **AUTHORISATION FOR ISSUE OF FINANCIAL STATEMENTS**

The financial statements have been authorised for issue by the Board of Director in accordance with a Director's Resolution dated

05 MAY 2026

Company No.
202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

THE ACCOMPANYING DETAILED STATEMENT OF COMPREHENSIVE INCOME
HAS BEEN PREPARED FOR MANAGEMENT PURPOSES ONLY
AND DOES NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Company No. 202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

**DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

	01.01.2025 to 31.12.2025 RM	08.05.2024 to 31.12.2024 RM
REVENUE	1,437,803	-
ADD : OTHER INCOME		
Merchant discount rate charges	1,008,261	160
Realised gain on foreign exchange	-	11,812
	1,008,261	11,972
LESS : ADMINISTRATIVE EXPENSES		
Advertisement	921,504	-
Auditors' remuneration	4,000	1,400
Bank charges	477	205
Collection expenses	14,537	-
Director's defined contribution plan	1,560	500
Director's emoluments other than fee	12,000	4,074
Director's SOCSO and EIS contributions	223	-
General expenses	131	-
HRDF contributions	5,708	-
Impairment loss on receivables	2,755,282	3,098
Marketing research	68,734	1,280
Professional fee	25,479	17,181
Staff defined contribution plans	123,317	4,291
Staff salaries	1,051,284	37,100
Staff welfare	14,921	1,008
Staff's SOCSO and EIS contributions	14,708	524
Stamp duty	-	10
System setup cost	536,420	60,813
Tax computation fee	3,498	1,000
Telephone charges	65,836	954
Upkeep of office	21,020	2,930
Upkeep of software	94,175	3,635
Balance carried forward	<u>(5,734,814)</u>	<u>(140,003)</u>

Company No. 202401018053 (1563902-M)

AHARETAIL SOLUTIONS SDN. BHD.
(Incorporated in Malaysia)

**DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

	01.01.2025 to 31.12.2025 RM	08.05.2024 to 31.12.2024 RM
LESS : FINANCE COST		
Trade financing interest	<u>(640,696)</u>	<u>-</u>
LOSS BEFORE TAX	<u><u>(3,929,446)</u></u>	<u><u>(128,031)</u></u>

The above detailed statement of comprehensive income has been prepared for management purposes only and does not form part of the audited financial statements.