

PART I - INFORMATION REQUIRED FOR ANNOUNCEMENTS OF FULL YEAR RESULTS

1(a) Statement of comprehensive income (for the Group) together with a comparative statement for the corresponding period of the immediately preceding financial year.

		GROUP	GROUP	
	Notes	30.06.2025 S\$'000	30.06.2024 S\$'000	% Increase/ (Decrease)
Revenue	2	1,857	1,580	18
Interest income		186	299	(38)
Other income and gains		16	4	300
Total revenue, other income and gains		2,059	1,883	9
Employee benefits expense		(2,220)	(2,171)	2
Other expenses	3	(1,078)	(1,088)	(1)
Depreciation of property, plant and equipment		(81)	(79)	3
Depreciation of right-of-use-assets		(163)	(163)	-
Other losses		(80)	(223)	(64)
Finance costs		(27)	(35)	(23)
Share of profit from equity-accounted associates		53	110	(52)
Loss before tax		(1,537)	(1,766)	(13)
Income tax expense		-	-	
Loss after tax		(1,537)	(1,766)	
Loss per share				
Basic and diluted loss per share		(0.18)	(0.20)	

1(b)(i) Statement of Financial Position (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial year.

		Notes	GROUP		30.06.2025	30.06.2024	BMH		30.06.2025	30.06.2024
			S\$'000	S\$'000			S\$'000	S\$'000		
<b>ASSETS</b>										
<b>Non-Current Assets</b>										
Plant and equipment		4	130	203			-	-		
Investment in subsidiary			-	-			2,737	2,737		
Financial assets - derivatives		5	-	66			-	66		
Right-of-use assets			380	543			-	-		
Investment in associate		6	1,966	1,913			1,774	1,774		
Total non-current assets			2,476	2,725			4,511	4,577		
<b>Current Assets</b>										
Cash and cash equivalents		7	4,435	4,924			798	1,396		
Trade and other receivables		8	473	1,708			7	7		
Other financial assets		9	2,309	3,601			-	-		
Other non-financial assets			8	50			-	15		
Available-for-sale financial assets			-	-			-	-		
Total current assets			7,225	10,283			805	1,418		
Total Assets			9,701	13,008			5,316	5,995		
<b>EQUITY AND LIABILITIES</b>										
<b>Equity</b>										
Share capital			2,737	2,737			2,737	2,737		
Retained earnings			5,535	7,072			2,383	2,655		
Total equity			8,272	9,809			5,120	5,392		
<b>Non-Current Liabilities</b>										
Lease liabilities			239	408			-	-		
Provisions		10	34	399			-	365		
Total non-current liabilities			273	807			-	365		
<b>Current Liabilities</b>										
Other non-financial liabilities			409	230			-	-		
Trade and other payables			578	2,002			196	238		
Lease liabilities			169	160			-	-		
Income tax payable			-	-			-	-		
Total current liabilities			1,156	2,392			196	238		
Total Liabilities			1,429	3,199			196	603		
Total equity and liabilities			9,701	13,008			5,316	5,995		

1(b)(ii) Aggregate amount of the group's borrowings and debt securities.

Amount repayable in one year or less, or on demand

As at 30.06.2025		
	Secured	Unsecured
	-	-

Amount repayable after one year

As at 30.06.2025		
	Secured	Unsecured
	-	-

Details of any collateral  
N.A.

As at 30.06.2024		
	Secured	Unsecured
	-	-

As at 30.06.2024		
	Secured	Unsecured
	-	-

1(c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year.

CASH FLOWS USED IN OPERATING ACTIVITIES

Loss before tax  
Adjustments for:  
Depreciation of property, plant and equipment  
Depreciation of right-of-use assets  
Interest income  
Interest expense  
Fair value loss on derivative financial assets  
Gain on disposal of asset held for sale  
Plant and equipment written off  
Share of profit from equity accounted associates  
Operating cash flow before changes in working capital  
Trade and other receivables, current  
Other non-financial assets, current  
Trade and other payables, current  
Other non-financial liabilities, current  
Cash flow used in operating activities  
Income tax (paid) / received

Net cash flows used in operating activities

CASH FLOWS FROM/(USED IN) INVESTING ACTIVITIES

Purchase of plant and equipment  
Other financial assets  
Interest received  
Proceeds from disposal of property, plant and equipment  
Acquisition of investment in associate  
Dividends from associate

Net cash flows from/(used in) from investing activities

CASH FLOWS USED IN FINANCING ACTIVITY

Dividends paid to equity owners  
Interest paid  
Lease liabilities - principal portion paid  
Provisions, non-current

Net cash flows used in financing activity

Net decrease in cash and cash equivalents  
Cash and cash equivalents, consolidated statements of cash flows, beginning balance  
Cash and cash equivalents, consolidated statements of cash flows, ending balance

GROUP	GROUP
30.06.2025 S\$'000	30.06.2024 S\$'000
(1,537)	(1,766)
81	79
163	163
(186)	(299)
27	35
66	221
-	-
2	-
(53)	(110)
(1,437)	(1,677)
1,235	(1,441)
42	(33)
(1,424)	1,459
179	(6)
(1,405)	(1,698)
-	-
(1,405)	(1,698)
(10)	(29)
1,292	(1,199)
186	300
-	-
-	-
-	56
1,468	(872)
-	-
(27)	(35)
(160)	(151)
(365)	12
(552)	(174)
(489)	(2,744)
4,924	7,668
4,435	4,924

1(d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year.

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY			
	Share Capital \$'000	Retained Profits \$'000	Total \$'000
Balance at 1 July 2024 (Group)	2,737	7,072	9,809
Total comprehensive loss for the year	-	(1,537)	(1,537)
Dividends paid	-	-	-
Balance at 30 June 2025 (Group)	2,737	5,535	8,272
Balance at 1 July 2023 (Group)	2,737	8,838	11,575
Total comprehensive loss for the year	-	(1,766)	(1,766)
Dividends paid	-	-	-
Balance at 30 June 2024 (Group)	2,737	7,072	9,809

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all the outstanding convertibles as at end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

N.A.

1(d)(iii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the preceding year

The total number of issued shares as at 30 June 2025 and 30 June 2024 was 8,758,080

1(d)(iv) A statement showing all sales , disposals, cancellation and / or use of treasury shares as at the end of the current financial period reported on.

N/A

1(e) Notes to the condensed financial statements

Note 1 (i) Corporate information

British and Malayan Holdings Limited (the "company") is incorporated in Singapore with limited liability. It is listed on the Singapore Exchange Securities Trading  
The condensed financial statements cover the company (referred to as "parent") and the subsidiary. The principal activity of the company is that of investment holding, and the principal activity of the subsidiary, British and Malayan Trustees Limited (the "subsidiary") is the provision of trustee services in Singapore.

(ii) Basis of preparation

The condensed financial statements for the full year ended 30 June 2025 have been prepared in accordance with Singapore Financial Reporting Standards (International) ("SFRS(I)") and the related interpretations to SFRS(I) ("SFRS(I) INT") as issued by the Singapore Accounting Standards Council.

The condensed financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain the events and transactions that are significant to an understanding of the changes in the Group's financial position and performance of the Group since the last unaudited financial statements for the period ended 30 June 2025.

The accounting policies adopted are consistent with those of previous financial period which were prepared in accordance with SFRS(I) except for the adoption of new and amended standard as set out below.

The condensed financial statements are presented in Singapore Dollars ("S\$"), which is the functional currency of company. All financial information presented in Singapore dollars had been rounded to the nearest thousand, unless otherwise stated.

(iii) New and amended standards adopted by the Group

For the reporting year, there are no new or revised financial reporting standards issued by the Singapore Accounting Standards Council that were applicable to the reporting entity.

(iv) Use of estimates and judgements

In preparing the condensed financial statements, management has made 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. 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.  
Information about critical judgements and estimates made in applying the Group's accounting policies that have the most significant effect on the amounts recognised in the condensed financial statements are described in the following notes:

Note 6.1 - Assessment of impairment of carrying value of investment in associate

**Note 2    Revenue**

	<u>Group</u>	
	<u>2025</u>	<u>2024</u>
	\$	\$
Trustee fees	1,652,786	1,318,841
Other service fees	203,990	261,428
Total revenue	<u>1,856,776</u>	<u>1,580,269</u>

**Note 3    Other expenses**

Other expense relate mainly to operating expenses.

**Note 4    Plant and equipment**

During the financial year ended 30 June 2025, the group acquired assets amounting to \$10,000 (30 June 2024: \$28,700).  
During the financial year ended 30 June 2025, the group disposed assets with remaining net book value of \$2,000 (30 June 2024: \$NIL).  
There was no capital commitment as at 30 June 2025 and 30 June 2024.

**Note 5    Financial assets - Derivatives**

	<u>Group</u>		<u>Company</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
	\$	\$	\$	\$
Derivatives not designated as hedging instruments:				
Call option asset	-	65,573	-	65,573
Movements during the year:				
At beginning of the year	65,573	287,000	65,573	287,000
Additions	-	-	-	-
Fair value loss on financial asset through profit or loss	(65,573)	(221,427)	(65,573)	(221,427)
At end of the year	-	65,573	-	65,573

On 5 April 2023, the Group acquired 35% of the issued and paid-up share capital of PreceptsGroup International Pte. Ltd. ("Precepts"), with a European Call Option (the "Call Option") granted to the Group to purchase an additional 30% of the issued and paid-up share capital of Precepts to the Group at date of exercise of the Call Option. The Call Option has been written down as of year-end to a nil valuation (Note 5).

**Note 6    Investments in associate**

	<u>Group</u>		<u>Company</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
	\$	\$	\$	\$
Carrying value comprising:				
Unquoted equity share at cost	1,966,160	1,912,821	1,774,000	1,774,000
Movements in carrying value:				
Balance at the beginning of the year	1,912,821	1,858,043	1,774,000	1,774,000
Additions	-	-	-	-
Share of profit for the year	62,961	130,024	-	-
Amortisation of customer relationship	(15,535)	(19,246)	-	-
Dividends	-	(56,000)	-	-
Deferred tax effect of fair value uplift	5,913	-	-	-
Total at the end of the year	<u>1,966,160</u>	<u>1,912,821</u>	<u>1,774,000</u>	<u>1,774,000</u>

This associate is considered material to the reporting entity. The summarised financial information of each of the material associate and the amounts (and not the reporting entity's share of those amounts) based on the financial statements of the associates are as follows.

	<u>Group</u>	
	<u>2025</u>	<u>2024</u>
	\$	\$
Net assets of associate @35%	730,856	681,412
Intangible assets – brand name	326,989	326,989
Intangible assets – customer relationship	124,279	124,279
Deferred tax liabilities	(87,548)	(93,461)
Goodwill	875,581	875,581
Accumulated share of profit	182,123	101,543
Accumulated dividend income from associate	(73,500)	(17,500)
Pre-acquisition retained earnings of associate	(140,800)	(140,800)
Share of profit for the year	62,961	130,024
Amortisation of customer relationship	(34,781)	(19,246)
Dividend income from associate	-	(56,000)
Carrying amount of interest in the associate	<u>1,966,160</u>	<u>1,912,821</u>

**Note 6.1    Assessment of impairment of carrying value of investment in associate**

The Group's and Company's investment in Precepts was tested for impairment at the end of the reporting year. An impairment loss is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. The recoverable amount of an asset or a cash-generating unit ("CGU") is the higher of its fair value less costs of disposal or its value in use. The recoverable amounts of cash-generating units have been measured based on the value in use method.

The key assumptions for the value in use calculations are as follows. The value in use is a recurring fair value measurement (Level 3). The quantitative information about the value in use measurement using significant unobservable inputs for the cash generating unit are consistent with those used for the measurement last performed and is analysed as follows:

<u>CGU - Precepts</u>	<u>Group</u>
<u>Discounted cashflow method:</u>	<u>2025</u>
Revenue growth rates based on internal growth forecasts	4% to 15%
Estimated discount rates using post-tax rates that reflect current market assessments at the risks specific to the CGU	12.5%
Terminal growth rate	1.5%
Cash flow forecasts derived from the most recent financial budgets and plans approved by management.	5 years

Actual outcomes could vary from these estimates. Management believes that any reasonably possible change in the key assumptions on which the associate's recoverable amount is based would not cause the carrying amount to exceed its recoverable amount. No impairment is deemed necessary as the recoverable amount is still higher than the carrying amount of the cash-generating unit.

**Note 7    Cash and cash equivalents**

	<u>Group</u>		<u>Company</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
	\$	\$	\$	\$
Not restricted in use	4,434,898	4,924,242	798,309	1,396,359

**Note 8    Trade and other receivables**

	<u>Group</u>		<u>Company</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
	\$	\$	\$	\$
<u>Trade receivables</u>				
Outside Parties	287,778	139,535	-	-
Accrued income	116,482	94,254	-	-
Net trade receivables - subtotal	<u>404,260</u>	<u>233,789</u>	<u>-</u>	<u>-</u>
<u>Other receivables</u>				
Outside parties	6,428	1,418,973	1,564	1,962
Refundable deposits	62,708	55,340	5,000	5,000
Other deposits	-	-	-	-
Receivables from brokers	-	-	-	-
Net other receivables - subtotal	<u>69,136</u>	<u>1,474,313</u>	<u>6,564</u>	<u>6,962</u>
Total trade and other receivables	<u>473,396</u>	<u>1,708,102</u>	<u>6,564</u>	<u>6,962</u>

Note 9 Other financial assets

	Group		Company	
	2025	2024	2025	2024
	\$	\$	\$	\$
Balance is made up of:				
Investments at fair value through profit or loss (FVTPL)	2,308,752	3,601,189	-	-
Movements during the year:				
Fair value at beginning of the year	3,601,189	2,401,750	-	-
Additions	691,139	1,199,439	-	-
Withdrawals	(1,983,576)	-	-	-
Fair value at end of the year	2,308,752	3,601,189	-	-

The information gives a summary of the investment portfolio including Level 1, 2 and 3 securities:

	Group		Company	
	2025	2024	2025	2024
	\$	\$	\$	\$
Financial assets:				
Singapore government treasury bills	598,971	1,785,497	-	-
Debt assets investments – commercial paper	1,709,781	1,815,692	-	-
	2,308,752	3,601,189	-	-

Note 10 Provisions

	Group		Company	
	2025	2024	2025	2024
	\$	\$	\$	\$
Provision for earn-out <sup>(a)</sup>	-	364,893	-	364,893
Provision for reinstatement costs	34,393	34,393	-	-
	34,393	399,286	-	364,893
Movements during the year:				
Balance at beginning of the year	399,286	387,323	364,893	352,930
Additions	-	11,963	-	11,963
Utilization	(364,893)	-	(364,893)	-
Balance at end of the year	34,393	399,286	-	364,893

(a) The sales and purchase agreement for the acquisition of Precepts provides for an "earn-out" arrangement upon the achievement of certain performance targets of Precepts for the financial years 31 December 2022 and 31 December 2023. The "earn out" was paid in FY2025 as the performance targets have been met, the amount paid was \$365,531.

Note 11 Fair value measurement

Fair value hierarchy

The following tables detail the group's assets and liabilities, measured or disclosed at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

	Group			Total
	Level 1	Level 2	Level 3	
	\$	\$	\$	\$
Assets				
Financial assets at fair value through profit or loss (FVTPL)	2,308,752	-	-	2,308,752
Total assets	2,308,752	-	-	2,308,752
	Company			
	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
Assets				
Financial assets at fair value through profit or loss (FVTPL)	-	-	-	-
Total assets	-	-	-	-

The fair value of the call option was estimated using the Black-Scholes pricing model (Level 3) and the following assumptions were used.

Level 3:

Instrument: Financial asset at FVTPL  
Fair Value: \$NIL (2024: \$65,573)  
Valuation technique: Black-Scholes option pricing model

The following assumptions were used:

	Group		Company	
	2025	2024	2025	2024
Share price (\$S)	N/A	1,389,324	N/A	1,389,324
Exercise price (\$S)	N/A	1,650,000	N/A	1,650,000
Risk-free annual interest rates	N/A	3.46%	N/A	3.46%
Volatility expected	N/A	26%	N/A	26%
Annualized dividend yield	N/A	3.22%	N/A	3.22%
Expected option in term of years	N/A	134%	N/A	134%

There were no transfers between Level 1, 2 and 3 of the fair value hierarchy during the year.

2 Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice.

The figures have not been audited nor reviewed by our auditors.

3 Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

N.A.

4 Interested Person Transactions

The Company does not have a general mandate from shareholders for Interested Person Transactions.

5 Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

The same accounting policies and methods of computation have been applied.

6 If there are any changes in the accounting policies and methods of computation,including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change.

N.A

7 Earnings per ordinary share of the Group for the current financial period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends.

	GROUP	GROUP
	30.06.2025	30.06.2024
Loss per ordinary share for the period based on operating loss after tax attributable to members of the company after deducting any provision for preference dividends:		
Total number of issued shares	8,758,080	8,758,080
(i) Based on weighted average number of ordinary shares in issue during the financial period.	(0.18)	(0.20)
(ii) On a fully diluted basis	(0.18)	(0.20)

8 Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the :-  
(a) current financial period reported on; and  
(b) immediately preceding financial year.

	GROUP	GROUP
	30.06.2025	30.06.2024
Net asset value per ordinary share based on issued capital at the end of the financial period/year.	\$ 0.94	\$ 1.12

9 A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following:  
(a) any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and  
(b) any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

Review of the full year

For the full year ended 30 June 2025, the Group's Trustee revenue was \$1,857,000 (FY2024: \$1,580,000), an increase of 17.5%. The revenue in FY2025 was higher due the new additional revenue that was derived from Trustee services.

The Group's total costs have also decreased by \$110,000 to \$3,649,000 (FY2024: \$3,759,000), due to the Group's efforts to manage costs efficiently.

The Group attained a lower net loss after tax for FY2025 of \$1,537,000 (FY2024: Net loss of \$1,766,000) mainly due to the above factors.

Balance sheet analysis

Net assets decreased to \$8,272,000 from \$9,809,000 over the period, reflecting the net loss for the full year. The Group's balance sheet remains strong with a net cash and cash equivalent position of \$4,435,000, and other financial assets of \$2,309,000, representing a zero-debt position.

There is a \$1,424,000 decrease in trade and other payables compared to the previous financial year. This is largely due to the Group's prior year provision of \$1,413,000 for a settlement amount which was reimbursable in full by the Group's insurer. Both amounts have been fully settled during the year, and correspondingly there is a decrease in other receivables of \$1,413,000 (Note 8).

There is a decrease in total assets as compared to the previous financial year. This is mainly due to a decrease of \$1,275,000 and \$489,000 relating to other financial assets and cash balances which are used to fund the Group's opera

There is decrease in total liabilities as compared to the previous financial year. This is mainly due to the payment of the "earn-out" arrangement relating to the acquisition of Precepts resulting in the release of provision amounting to \$364,893.

Cash flow

The cash position over the period has decreased from \$4,924,000 to \$4,435,000 due to operating expenses in excess of revenue.

The Group liquidity position consists of cash \$4,435,000 and other financial assets \$2,309,000 totalling \$6,744,000. (FY2024: cash \$4,924,000 and short-term instruments \$ 3,601,000 totalling \$8,525,000).

10 Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

Not applicable. No prospect or forecast statement has been previously disclosed.

11 A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect of the group in the next reporting and the next 12 months.

Outlook  
The domestic trust business in Singapore remains competitive and challenging. Notwithstanding, the Management has been increasing BMT’s profile within the financial and wealth management industry, and in that process, has strengtl pipeline of new customer leads to drive new revenue. The Company is also in discussions for new opportunities with prospective partners.

12 Dividend

(a) Current Financial Period Report on:

Any dividend declared for the current financial period reported on? No  
Name of Dividend NIL  
Dividend Type NIL  
Dividend amount per share in cents NIL

(b) Corresponding Period of the immediately preceding financial year

Any dividend declared for the corresponding period of the immediately preceeding financial year? No  
  
Name of Dividend NIL  
Dividend Type NIL  
Dividend amount per share in cents NIL

(c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where dividend is derived. (If the dividend is not taxable in the hands of the shareholders, this must be stated)

Not applicable

(d) Date payable

Not applicable

(e) Books closure date

Not applicable

(f) If no dividend has been declared/recommendeded, a statement to that effect.

No final dividend has been declared (recommended) for the current financial year ended 30 June 2025 as the Group is conserving cash for business growth and opportunities.

13 Segment revenue and results for business or geographical segments in the form presented in the Group's most recently audited annual financial statements, comparative information for the immediately preceding year.

The Group's activities are carried out wholly in Singapore. For management purposes, the Group has only one single reportable segment as the principal activity of the Group is provision of trustee services in Singapore through its subsidiary.

14 A breakdown of sales

	30.06.2025 \$'000	30.06.2024 \$'000	Increase/ (Decrease) \$'000
Operating revenue for the first half year	748	617	131
(Loss) / Profit after tax reported for the first half year	(768)	(796)	28
Operating revenue for the second half year	1,109	963	146
Loss after tax reported for the second half year	(769)	(970)	201

15 A breakdown of the total annual dividend (in dollar value) for the Group's latest full year and its previous full year.

Total Annual Dividend

	Latest Full Year \$'000	Previous Full Year \$'000
Ordinary	-	-
Preference	-	-
Total	-	-

16 Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(13).

There is no such person occupying a managerial position.

17 Statement Pursuant to SGX Listing Rule 705(5) of the Listing Manual

The Directors confirm that, to the best of their knowledge, nothing has come to the attention of the Board of Directors which may render the unaudited year end financial results of British and Malayan Holdings Limited for the year ended 30 June 2025, to be false or misleading in any material respect.

18 Confirmation that the issuer has procured undertakings from all its directors and executive officers ( in the format set out in Appendix 7.7) under Rule 720(1)

The Issuer confirms that it has procured the requisite undertakings.

BY ORDER OF THE BOARD

CHAN LAI YIN  
COMPANY SECRETARY  
29 Aug 2025