



RADIANT GLOBALTECH BERHAD

(Registration No.: 200301018877 (621297-A))

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025

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RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER
2025⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 30.09.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 30.09.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 30.09.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.09.24 RM'000
Revenue	47,628	32,566	125,416	87,602
Cost of sales	(29,053)	(19,030)	(76,537)	(53,606)
Gross profit	18,575	13,536	48,879	33,996
Other income	117	23	1,086	659
	18,692	13,559	49,965	34,655
Selling and distribution expenses	(661)	(487)	(1,781)	(1,223)
Administrative expenses	(11,992)	(9,614)	(34,203)	(26,172)
Other expenses	(1,076)	(704)	(2,973)	(1,986)
Finance costs	(348)	(20)	(751)	(77)
Net impairment on financial assets	(1,245)	(441)	(2,739)	(938)
Profit before taxation	3,370	2,293	7,518	4,259
Income tax expense	(1,177)	(305)	(2,798)	(893)
Profit after taxation	2,193	1,988	4,720	3,366
Other comprehensive (loss)/income, net of tax				
<u>Item that may be reclassified subsequently to profit or loss</u>				
Foreign currency translation differences	(37)	(52)	(26)	99
Total comprehensive income for the financial period	2,156	1,936	4,694	3,465
PROFIT/(LOSS) AFTER TAXATION ATTRIBUTABLE TO:-				
Owners of the Company	2,508	1,856	4,963	3,288
Non-controlling interests	(315)	132	(243)	78
	2,193	1,988	4,720	3,366

RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))

UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR QUARTER 30.09.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 30.09.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 30.09.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.09.24 RM'000
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:-				
Owners of the Company	2,525	1,799	4,935	3,346
Non-controlling interests	(369)	137	(241)	119
	<u>2,156</u>	<u>1,936</u>	<u>4,694</u>	<u>3,465</u>
Earnings per share attributable to owners of the Company:-				
- Basic (Sen)	0.45 ⁽²⁾	0.35	0.89 ⁽²⁾	0.63
- Diluted (Sen)	<u>0.45⁽²⁾</u>	<u>0.35</u>	<u>0.89⁽²⁾</u>	<u>0.63</u>

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 30 September 2025. The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any convertible securities outstanding.

RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 SEPTEMBER
2025⁽¹⁾

	Unaudited 30.09.25 RM'000	Audited 31.12.24 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	9,744	9,933
Intangible assets	4,262	20
Right-of-use assets	10,492	10,605
Deferred tax assets	849	854
Other receivables	3,092	15
Goodwill on acquisition	54,421	11,447
	<u>82,860</u>	<u>32,874</u>
CURRENT ASSETS		
Inventories	8,290	7,382
Trade receivables	31,166	48,943
Other receivables, deposits and prepayments	6,304	17,819
Amount owing by related parties	484	1,774
Current tax assets	3,168	3,049
Short-term investments	12,487	785
Fixed deposits with licensed banks	1,267	1,252
Cash and bank balances	22,746	18,746
	<u>85,912</u>	<u>99,750</u>
TOTAL ASSETS	<u>168,772</u>	<u>132,624</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	58,759	48,153
Merger deficit	(13,681)	(13,681)
Foreign exchange translation reserve	(58)	(31)
Retained profits	50,633	45,357
Shareholders' fund	95,653	79,798
Non-controlling interests	1,816	17
TOTAL EQUITY	<u>97,469</u>	<u>79,815</u>
NON-CURRENT LIABILITIES		
Provision	189	327
Lease liabilities	340	408
Hire purchase payables	827	545
Term loans	15,043	-
Other payables and accruals	31	94
Deferred tax liabilities	1,027	7
	<u>17,457</u>	<u>1,381</u>
CURRENT LIABILITIES		
Trade payables	12,276	13,714
Other payables and accruals	30,786	20,851
Amount owing to related parties	2,391	2,396
Amount owing to directors	132	240
Bank overdraft	-	444
Banker acceptance	5,521	12,329
Lease liabilities	750	611
Hire purchase payables	182	177
Term loans	1,493	-
Current tax liabilities	315	666
	<u>53,846</u>	<u>51,428</u>
TOTAL LIABILITIES	<u>71,303</u>	<u>52,809</u>
TOTAL EQUITY AND LIABILITIES	<u>168,772</u>	<u>132,624</u>



RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025⁽¹⁾ (CONT'D)

	Unaudited 30.09.25	Audited 31.12.24
Number of issued shares ('000)	555,503	525,200
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>17.2</u>	<u>15.2</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.



RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025⁽¹⁾

		<---- Non-Distributable ---->			Distributable	Attributable to Owners of the Company	Non-controlling interests	Total Equity
	Share Capital	Merger Deficit	Foreign Exchange Translation Reserve	Retained Profits				
	RM'000	RM'000	RM'000	RM'000		RM'000	RM'000	RM'000
Balance as at 1.1.24	48,153	(13,681)	(152)	39,904		74,224	(269)	73,955
Profit after taxation	-	-	-	8,009		8,009	192	8,201
Other comprehensive income for the financial year:								
- Defined benefit plan actuarial gain	-	-	-	70		70	72	142
- Foreign currency translation differences	-	-	121	-		121	22	143
Total comprehensive income for the financial year	-	-	121	8,079		8,200	286	8,486
Distribution to owners of the Company:								
- Dividends	-	-	-	(2,626)		(2,626)	-	(2,626)
Balance as at 31.12.24 (Audited)	48,153	(13,681)	(31)	45,357		79,798	17	79,815
Balance as at 1.1.25	48,153	(13,681)	(31)	45,357		79,798	17	79,815
Profit after taxation	-	-	-	4,963		4,963	(243)	4,720
Other comprehensive income for the financial period:								
- Foreign currency translation differences	-	-	(27)	-		(27)	2	(25)
Total comprehensive income for the financial period	-	-	(27)	4,963		4,936	(241)	4,695
Issuance of shares	10,606	-	-	-		10,606	-	10,606
Acquisition of subsidiaries	-	-	-	-		-	2,454	2,454
Changes in a subsidiary's ownership interests that do not result in a loss of control	-	-	-	313		313	(413)	(100)
Balance as at 30.09.25 (Unaudited)	58,759	(13,681)	(58)	50,633		95,653	1,816	97,469



RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025⁽¹⁾
(CONT'D)

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025⁽¹⁾

	CURRENT YEAR TO DATE 30.09.25 RM'000	PRECEDING YEAR TO DATE 30.09.24 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	7,518	4,259
Adjustments for:		
Amortisation of intangible assets	660	25
Bad debts written off	38	37
Depreciation of property, plant and equipment	1,251	1,035
Depreciation of right-of-use assets	745	476
Impairment losses/(Reversal of impairment) on:		
- trade and other receivables	2,853	938
- amount owing by related parties	(114)	-
Interest expenses	751	77
Interest income	(78)	(359)
Inventories written down/(back)	308	(15)
Inventories written off	1	79
Unrealised losses on foreign exchange	135	214
Operating profit before working capital changes	14,068	6,766
(Increase)/Decrease in inventories	(1,216)	298
Decrease in trade and other receivables	33,953	3,848
Decrease in trade and other payables	(1,099)	(6,716)
Decrease in amount owing by related parties	1,404	397
Decrease in amount owing to related parties	(5)	(131)
CASH FROM OPERATIONS	47,105	4,462
Income tax paid	(3,783)	(2,261)
Income tax refund	1,136	1,289
NET CASH FROM OPERATING ACTIVITIES	44,458	3,490
CASH FLOWS FOR INVESTING ACTIVITIES		
Acquisition of subsidiary company	(35,957)	-
Purchase of property, plant and equipment	(660)	(644)
Interest received	78	359
Increase in fixed deposits with tenure more than 3 months	(15)	(15)
NET CASH FOR INVESTING ACTIVITIES	(36,554)	(300)
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES		
Dividend paid	-	(2,626)
Interest paid	(751)	(77)
Proceed from banker's acceptance	5,521	-
Repayment of banker's acceptance	(12,329)	-
Proceed from term loans	17,500	-
Repayment of term loans	(964)	-
Repayment of hired purchase payables	(215)	(129)
Repayment of lease liabilities	(571)	(372)
NET CASH FROM/(FOR) FINANCING ACTIVITIES	8,191	(3,204)

RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025⁽¹⁾ (CONT'D)

	CURRENT YEAR TO DATE 30.09.25 RM'000	PRECEDING YEAR TO DATE 30.09.24 RM'000
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	16,095	(14)
EFFECT OF FOREIGN EXCHANGE TRANSLATION	52	59
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	19,086	30,380
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	<u>35,233</u>	<u>30,425</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Short-term investments	12,487	10,771
Cash and bank balances	22,746	19,654
Fixed deposits with licensed banks	<u>1,267</u>	<u>1,233</u>
	36,500	31,658
Less: Fixed deposits pledged to licensed banks	(644)	(512)
Less: Fixed deposits with tenure of more than 3 months	<u>(623)</u>	<u>(721)</u>
	<u>35,233</u>	<u>30,425</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Cash Flows are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025**A1. Basis of Preparation**

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting, International Financial Reporting Standards (“IFRS”) 34, Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

This interim financial report should be read in conjunction with the audited financial statements for the financial year ended (“FYE”) 31 December 2024. These explanatory notes attached to the interim financial report provide explanations of events and transactions that are significant for the understanding of the changes in the financial position and performance of the Group since the FYE 31 December 2024.

A2. Changes in Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report is consistent with those adopted in the audited financial statements for FYE 31 December 2024 except for the adoption of the following MFRS and Amendments to MFRS which came into effect for annual periods beginning on or after 1 January 2025 and are applicable for the Group’s interim financial report for the quarter and year-to-date ended 30 September 2025, as disclosed below:

MFRSs and/or IC Interpretations (including the Consequential Amendments)

Amendments to MFRS 16: Lease Liability in a Sale and Leaseback
 Amendments to MFRS 101: Classification of Liabilities as Current or Non-current
 Amendments to MFRS 101: Non-current Liabilities with Covenants
 Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements
 Amendments to MFRS 16: Lease Liability in a Sale and Leaseback
 Amendments to MFRS 101: Classification of Liabilities as Current or Non-current

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) do not have any material impact on the financial performance and position of the Group upon their initial application.

The Group has not applied in advance the following accounting standards and interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (“MASB”) but are not yet effective for the current financial period ended 30 September 2025:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective for annual periods on or after
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 121: Lack of Exchangeability	1 January 2025

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025 (CONT'D)**A2. Changes in Accounting Policies (Cont'd)**

The adoption of the above accounting standards and interpretations (including the consequential amendments, if any) is not expected to have a material impact on the financial statements of the Group upon their initial application.

A3. Auditors' Report

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2024.

A4. Seasonal or Cyclical Factors

The business operations of the Group during the current financial quarter under review were not materially affected by any seasonal or cyclical factors.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items for the current financial quarter under review.

A6. Changes in Estimates

There were no material changes in estimates for the current financial quarter under review.

A7. Debt and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current financial quarter under review.

A8. Dividends Paid

There was no payment of dividend during the current financial quarter under review.

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025 (CONT'D)
A9. Segmental Reporting

The Group's operating segments information are as follows:-

	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Current year quarter ended 30 September 2025			
Revenue			
External revenue	34,379	13,249	47,628
Inter-segment revenue	405	761	1,166
	<u>34,784</u>	<u>14,010</u>	<u>48,794</u>
Consolidation adjustments			(1,166)
Consolidated revenue			<u>47,628</u>
Results			
Segmental profit before interest and taxation	2,618	1,080	3,698
Interest income			20
Finance costs			(348)
Consolidated profit before taxation			<u>3,370</u>
Income tax expense			(1,177)
Consolidated profit after taxation			<u>2,193</u>
	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Preceding year quarter ended 30 September 2024			
Revenue			
External revenue	24,993	7,573	32,566
Inter-segment revenue	387	1,157	1,544
	<u>25,380</u>	<u>8,730</u>	<u>34,110</u>
Consolidation adjustments			(1,544)
Consolidated revenue			<u>32,566</u>
Results			
Segmental profit before interest and taxation	1,530	663	2,193
Interest income			120
Finance costs			(20)
Consolidated profit before taxation			<u>2,293</u>
Income tax expense			(305)
Consolidated profit after taxation			<u>1,988</u>

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2025 (CONT'D)
A9. Segmental Reporting (Cont'd)

The Group's operating segments information are as follows:- (cont'd)

	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Current year to date ended 30 September 2025			
Revenue			
External revenue	89,893	35,523	125,416
Inter-segment revenue	3,767	1,821	5,588
	<u>93,660</u>	<u>37,344</u>	<u>131,004</u>
Consolidation adjustments			(5,588)
Consolidated revenue			<u>125,416</u>
Results			
Segmental profit before interest and taxation	4,240	3,951	8,191
Interest income			78
Finance costs			(751)
Consolidated profit before taxation			<u>7,518</u>
Income tax expense			(2,798)
Consolidated profit after taxation			<u>4,720</u>
	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Preceding year to date ended 30 September 2024			
Revenue			
External revenue	69,530	18,072	87,602
Inter-segment revenue	782	2,255	3,037
	<u>70,312</u>	<u>20,327</u>	<u>90,639</u>
Consolidation adjustments			(3,037)
Consolidated revenue			<u>87,602</u>
Results			
Segmental profit/(loss) before interest and taxation	4,015	(38)	3,977
Interest income			359
Finance costs			(77)
Consolidated profit before taxation			<u>4,259</u>
Income tax expense			(893)
Consolidated profit after taxation			<u>3,366</u>

A10. Significant Events Subsequent to the End of the Interim Financial Period

There were no significant events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

A11. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review.

A12. Fair Value of Financial Instruments

There were no gain or losses arising from fair value changes for all financial assets and liabilities for the current financial quarter under review.

A13. Capital Commitments

There were no capital commitments for the current financial quarter under review.

A14. Contingent Liabilities

The Group has no contingent liabilities as at the date of this report.

A15. Related Party Transactions

The Group had the following transactions during the financial period under review with related parties in which certain directors and major shareholders of the Company have substantial financial interests:

	Unaudited Current Year Quarter 30.09.25 RM'000	Unaudited Current Year to Date 30.09.25 RM'000
Related parties by virtue of common directors		
- Rental expenses	12	45
Related parties by virtue of major shareholders		
- Sales of Hardware and Software	1,664	5,362

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. Review of Group Performance**For the quarter ended 30 September 2025 (3Q25)

For the third quarter ended 30 September 2025 (3Q25), the Group reported 46.0% higher revenue of RM47.6 million from RM32.6 million in the preceding year corresponding quarter ended 30 September 2024 (3Q24).

RM34.4 million or 72.3% of the revenue in 3Q25 was contributed by the Hardware and Maintenance segment, while the remaining RM13.2 million or 27.7% was derived from the Software segment.

As a comparison, RM25.0 million or 76.7% of the Group's revenue in 3Q24 was derived from the Hardware and Maintenance segment, while the remaining RM7.6 million or 23.3% was from the Software segment.

The Group recorded 37.8% higher gross profit to RM18.6 million in 3Q25 from RM13.5 million in 3Q24. The increase in gross profit was mainly due to increase in revenue contribution from its hardware and maintenance segments as well as from its software segments in current quarter compared to 3Q24.

The Group recorded profit before taxation of RM3.4 million in 3Q25 as compared to RM2.3 million in 3Q24. The increase was primarily contributed from higher gross profit and contribution from the newly acquired subsidiary compared to 3Q24.

For the nine months ended 30 September 2025 (3CQ25)

For 3CQ25 the Group reported 43.2% higher revenue of RM125.4 million from RM87.6 million in the previous corresponding nine months ended 30 September 2024 (3CQ24).

RM89.9 million or 71.7% of the revenue in 3CQ25 was contributed by the Hardware and Maintenance segment, while the remaining RM35.5 million or 28.3% was derived from the Software segment.

As a comparison, RM69.5 million or 79.3% of the revenue in 3CQ24 was contributed by the Hardware and Maintenance segment, while the remaining RM18.1 million or 20.7% was derived from the Software segment.

The Group recorded 43.8% higher gross profit to RM48.9 million in 3CQ25 from RM34.0 million in 3CQ24. The increase in gross profit was mainly due to increase in revenue contribution from its hardware and maintenance segments as well as from its software segments in 3CQ25.

The Group recorded profit before taxation of RM7.5 million in 3CQ25 as compared to RM4.3 million in 3CQ24. The increase was primarily contribution from higher gross profit and contribution from the newly acquired subsidiary in 3CQ25.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)
B2. Comparison with Immediate Preceding Quarter Results

	Quarter Ended		<---- Changes ---->	
	30.09.2025 RM'000	30.06.2025 RM'000	RM'000	%
Revenue	47,628	40,501	7,127	17.60
Profit before taxation	<u>3,370</u>	<u>1,934</u>	<u>1,436</u>	<u>74.25</u>

The Group's revenue of RM47.6 million for the current quarter under review was 17.60% higher than the RM40.5 million recorded in the previous quarter due to completion of project deployments in current quarter.

The Group recorded profit before taxation of RM3.4 million in the current quarter as compared to RM1.9 million in the previous quarter. The increase was in line with the increase in revenue, although operating expenses increased during the current quarter.

B3. Prospects

Malaysia's economy remains resilient despite global challenges like geopolitical risks and tariff war. Growth is supported by strong domestic demand, private investment, and a recovering tourism sector. Digitalisation continued to drive business transformation, especially in retail and industrial sectors, as companies seek out for more efficient and compliant solutions.

The Group is expanding its business across various industries, leveraging its strong track record with prominent retailers and industrial companies. By integrating Human Resources (HR) solutions into its existing hardware and software offerings, the Group is enhancing its ability to provide more customisable and robust solutions that meet the evolving digital needs of its customers. This strategic move broadens the Group's portfolio, strengthens its existing services, and reinforces its market position. Introducing HR solutions makes the Group's services more comprehensive and attractive to businesses across the region, offering flexible solutions to effectively fulfill customer needs.

The Group is focused on providing business enhancement solutions for its existing customers while expanding its market share in Southeast Asia. By offering comprehensive business solutions, the Group is meeting the growing demand for integrated digital solutions. This move aligns with the trend of digital transformation, as businesses increasingly look for complete solutions to streamline operations and improve productivity. By offering a wide range of services, the Group hopes to strengthen its market position, attract more clients and build long-term relationships.

With a healthy balance sheet and a portfolio of reliable, scalable solutions that have already proven successful across its industrial and retail sectors, the Group is well-positioned to capitalise on its strengths in software, maintenance, and support services to create sustainable, recurring revenue streams. Barring unforeseen circumstances, the board expects satisfactory results for the financial year ending 2025.

B4. Profit Forecast

The Group did not issue any profit forecast or guarantee during the current financial quarter under review.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)
B5. Income Tax Expense

The breakdown of income tax expense are as follows:-

	Quarter Ended		Year-To-Date Ended	
	30.09.25	30.09.24	30.09.25	30.09.24
	RM'000	RM'000	RM'000	RM'000
Income tax expense	1,329	399	3,029	1,120
Over provision in previous financial year	(74)	(176)	(74)	(176)
Deferred tax	(78)	82	(157)	(51)
	<u>1,177</u>	<u>305</u>	<u>2,798</u>	<u>893</u>
Effective tax rate (%) ⁽¹⁾	<u>34.9</u>	<u>13.3</u>	<u>37.2</u>	<u>21.0</u>

Notes:

(1) The Group's effective tax rate for the third quarter ended 30 September 2025 of 34.9% is higher than the statutory tax rate of 24.0% mainly due to increase in non-deductible expenses and unrecognised deferred tax assets arising from business losses of the subsidiaries.

(2) Income tax expense is recognised based on management's best estimate.

B6. Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this report.

B7. Group Borrowings and Debt Securities

The Group's borrowings are as follows:

	Unaudited	Audited
	30.09.25	31.12.24
	RM'000	RM'000
Current:		
Bank overdraft	-	444
Banker acceptance	5,521	12,329
Lease liabilities	750	611
Hire purchase payables	182	177
Term loans	1,493	-
	<u>7,946</u>	<u>13,561</u>
Non-current:		
Lease liabilities	340	408
Hire purchase payables	827	545
Term loans	15,043	-
	<u>16,210</u>	<u>953</u>

All the borrowings are secured and denominated in Ringgit Malaysia.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)
B8. Material Litigation

As at the date of this report, the Group is not engaged in any material litigation.

B9. Dividend

No dividend has been declared or recommended for payment by the Company during the current financial quarter under review.

B10. Earnings Per Share

The basic and diluted earnings per share for the current financial quarter and year-to-date are computed as follows:

	Quarter Ended		Year-To-Date Ended	
	30.09.25	30.09.24	30.09.25	30.09.24
	RM'000	RM'000	RM'000	RM'000
Profit after taxation attributable to owners of the Company	<u>2,508</u>	<u>1,856</u>	<u>4,963</u>	<u>3,288</u>
	Quarter Ended		Year-To-Date Ended	
	30.09.25	30.09.24	30.09.25	30.09.24
Weighted average number of ordinary shares ('000)	<u>555,503</u>	<u>525,200</u>	<u>555,503</u>	<u>525,200</u>
Earnings per share attributable to owners of the Company				
- Basic ⁽¹⁾ (Sen)	0.45	0.35	0.89	0.63
- Diluted ⁽²⁾ (Sen)	<u>0.45</u>	<u>0.35</u>	<u>0.89</u>	<u>0.63</u>

Notes:

- (1) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 30 September 2025.
- (2) The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any convertible securities.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**B11. Notes to the Statements of Profit or Loss and Other Comprehensive Income**

Profit before taxation is arrived at after charging / (crediting):-

	Quarter Ended		Year-To-Date Ended	
	30.09.25	30.09.24	30.09.25	30.09.24
	RM'000	RM'000	RM'000	RM'000
Amortisation of intangible assets	329	4	660	25
Depreciation of property, plant and equipment	371	356	1,251	1,035
Depreciation of right-of-use assets	284	141	745	476
Interest income	(20)	(120)	(78)	(359)
Interest expenses	348	20	751	77
Realised losses/(gain) on foreign exchange	262	(14)	59	195
Unrealised losses on foreign exchange	47	382	135	214
Net inventories written down	183	70	309	64
Net impairment losses on trade receivables	1,245	441	2,739	938

BY ORDER OF THE BOARD