



RADIANT GLOBALTECH BERHAD

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

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 DECEMBER 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 31 DECEMBER
2025⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 31.12.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.12.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.12.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.12.24 RM'000
Revenue	42,851	53,567	168,267	141,169
Cost of sales	(24,001)	(32,950)	(100,538)	(86,556)
Gross profit	18,850	20,617	67,729	54,613
Other income	255	186	1,341	845
	19,105	20,803	69,070	55,458
Selling and distribution expenses	(285)	(934)	(2,066)	(2,157)
Administrative expenses	(10,974)	(10,640)	(45,177)	(36,812)
Other expenses	(1,156)	(1,448)	(4,129)	(3,434)
Finance costs	(239)	(82)	(990)	(159)
Net reversal of impairment/ (impairment losses) on financial assets	761	(609)	(1,978)	(1,547)
Profit before taxation	7,212	7,090	14,730	11,349
Income tax expense	(2,449)	(2,303)	(5,247)	(3,196)
Profit after taxation	4,763	4,787	9,483	8,153
Other comprehensive (loss)/income, net of tax				
<i>Item that may be reclassified subsequently to profit or loss</i>				
Foreign currency translation differences	(10)	47	(36)	146
Total comprehensive income for the financial period	4,753	4,834	9,447	8,299
PROFIT/(LOSS) AFTER TAXATION ATTRIBUTABLE TO:-				
Owners of the Company	3,919	4,719	8,882	8,007
Non-controlling interests	844	68	601	146
	4,763	4,787	9,483	8,153



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 31 DECEMBER
2025⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR QUARTER 31.12.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.12.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.12.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.12.24 RM'000
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:-				
Owners of the Company	3,903	4,466	8,838	8,131
Non-controlling interests	850	368	609	168
	<u>4,753</u>	<u>4,834</u>	<u>9,447</u>	<u>8,299</u>
Earnings per share attributable to owners of the Company:-				
- Basic (Sen)	0.71 ⁽²⁾	0.90	1.60 ⁽²⁾	1.52
- Diluted (Sen)	<u>0.71⁽²⁾</u>	<u>0.90</u>	<u>1.60⁽²⁾</u>	<u>1.52</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 31 December 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 31 DECEMBER
2025⁽¹⁾

	Unaudited 31.12.25 RM'000	Audited 31.12.24 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	9,304	9,933
Intangible assets	4,015	20
Right-of-use assets	10,232	10,605
Deferred tax assets	889	854
Other receivables	3,194	15
Goodwill on acquisition	54,421	11,447
	<u>82,055</u>	<u>32,874</u>
CURRENT ASSETS		
Inventories	7,231	7,382
Trade receivables	32,349	48,943
Other receivables, deposits and prepayments	4,594	17,819
Amount owing by related parties	579	1,774
Current tax assets	1,776	3,049
Short-term investments	5,642	785
Fixed deposits with licensed banks	1,285	1,252
Cash and bank balances	28,178	18,746
	<u>81,634</u>	<u>99,750</u>
TOTAL ASSETS	<u>163,689</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	(75)	(31)
Retained profits	51,219	45,357
Shareholders' fund	96,222	79,798
Non-controlling interests	1,867	17
TOTAL EQUITY	<u>98,089</u>	<u>79,815</u>
NON-CURRENT LIABILITIES		
Provision	193	327
Lease liabilities	473	408
Hire purchase payables	809	545
Term loans	14,738	-
Other payables and accruals	22	94
Deferred tax liabilities	968	7
	<u>17,203</u>	<u>1,381</u>
CURRENT LIABILITIES		
Trade payables	11,234	13,714
Other payables and accruals	30,859	20,851
Amount owing to related parties	2,365	2,396
Amount owing to directors	124	240
Bank overdraft	253	444
Banker acceptance	427	12,329
Lease liabilities	356	611
Hire purchase payables	168	177
Term loans	1,548	-
Current tax liabilities	1,063	666
	<u>48,397</u>	<u>51,428</u>
TOTAL LIABILITIES	<u>65,600</u>	<u>52,809</u>
TOTAL EQUITY AND LIABILITIES	<u>163,689</u>	<u>132,624</u>



RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER
2025⁽¹⁾ (CONT'D)

	Unaudited 31.12.25	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>17.3</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 31 DECEMBER 2025⁽¹⁾

	<---- Non-Distributable ---->			Distributable	Attributable to	Non-	Total
	Share Capital	Merger Deficit	Foreign Exchange Translation Reserve	Retained Profits	Owners of the Company	controlling interests	Equity
	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	-	-	-	8,882	8,882	601	9,483
Other comprehensive income for the financial period:							
- Foreign currency translation differences	-	-	(44)	-	(44)	8	(36)
Total comprehensive income for the financial period	-	-	(44)	8,882	8,838	609	9,447
Issuance of shares	10,606	-	-	-	10,606	-	10,606
Dividend paid	-	-	-	(3,333)	(3,333)	(800)	(4,133)
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 31.12.25 (Unaudited)	58,759	(13,681)	(75)	51,219	96,222	1,867	98,089



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

**UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 DECEMBER 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 31 DECEMBER 2025⁽¹⁾

	CURRENT YEAR TO DATE 31.12.25 RM'000	PRECEDING YEAR TO DATE 31.12.24 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	14,730	11,349
Adjustments for:		
Amortisation of intangible assets	906	28
Bad debts written off	156	37
Depreciation of property, plant and equipment	1,665	1,318
Depreciation of right-of-use assets	996	828
Gain on disposal of property, plant and equipment	(8)	-
Impairment losses/(Reversal of impairment) on:		
- trade and other receivables	2,092	1,547
- amount owing by related parties	(114)	-
Interest expenses	990	159
Interest income	(108)	(465)
Inventories written down	640	359
Inventories written off	1	99
Property, plant and equipment written off	5	-
Unrealised losses on foreign exchange	273	118
Operating profit before working capital changes	22,224	15,377
Increase in inventories	(489)	(473)
Decrease/(increase) in trade and other receivables	34,914	(20,094)
(Decrease)/increase in trade and other payables	(5,423)	1,562
Decrease/(increase) in amount owing by related parties	1,310	(247)
Decrease in amount owing to related parties	(31)	(71)
CASH FROM/(FOR) OPERATIONS	52,505	(3,946)
Income tax paid	(5,489)	(4,009)
Income tax refund	2,303	1,289
NET CASH FROM/(FOR) OPERATING ACTIVITIES	49,319	(6,666)
CASH FLOWS FOR INVESTING ACTIVITIES		
Acquisition of subsidiary company	(35,957)	(12,500)
Proceed from sales of property, plant and equipment	-	3
Purchase of property, plant and equipment	(625)	(1,195)
Interest received	108	465
Increase in fixed deposits with tenure more than 3 months	(32)	(34)
NET CASH FOR INVESTING ACTIVITIES	(36,506)	(13,261)



RADIANT GLOBALTECH BERHAD (REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 DECEMBER 2025⁽¹⁾ (CONT'D)

	CURRENT YEAR TO DATE 31.12.25 RM'000	PRECEDING YEAR TO DATE 31.12.24 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	-	(2,626)
Dividends paid to non-controlling interests	(800)	-
Interest paid	(990)	(159)
Drawdown from banker's acceptance	427	12,329
Repayment of banker's acceptance	(12,329)	-
Proceed from term loans	17,500	-
Repayment of term loans	(1,214)	-
Repayment of hired purchase payables	(247)	(186)
Repayment of lease liabilities	(824)	(881)
NET CASH FROM FINANCING ACTIVITIES	1,523	8,477
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	14,336	(11,450)
EFFECT OF FOREIGN EXCHANGE TRANSLATION	145	157
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	19,086	30,379
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	33,567	19,086
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR COMPRISES:		
Short-term investments	5,642	785
Cash and bank balances	28,178	18,643
Fixed deposits with licensed banks	1,285	1,252
Bank overdrafts	(253)	(341)
	34,852	20,339
Less: Fixed deposits pledged to licensed banks	(644)	(512)
Less: Fixed deposits with tenure of more than 3 months	(641)	(741)
	33,567	19,086

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.

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 31 December 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 31 December 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



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

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 DECEMBER 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.

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 31 December 2025			
Revenue			
External revenue	29,003	13,848	42,851
Inter-segment revenue	264	1,662	1,926
	<u>29,267</u>	<u>15,510</u>	<u>44,777</u>
Consolidation adjustments			(1,926)
Consolidated revenue			<u>42,851</u>
Results			
Segmental profit before interest and taxation	3,391	4,030	7,421
Interest income			30
Finance costs			(239)
Consolidated profit before taxation			<u>7,212</u>
Income tax expense			(2,449)
Consolidated profit after taxation			<u>4,763</u>
Preceding year quarter ended 31 December 2024			
Revenue			
External revenue	46,827	6,740	53,567
Inter-segment revenue	25,334	709	26,043
	<u>72,161</u>	<u>7,449</u>	<u>79,610</u>
Consolidation adjustments			(26,043)
Consolidated revenue			<u>53,567</u>
Results			
Segmental profit before interest and taxation	6,847	219	7,066
Interest income			106
Finance costs			(82)
Consolidated profit before taxation			<u>7,090</u>
Income tax expense			(2,303)
Consolidated profit after taxation			<u>4,787</u>

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 31 December 2025			
Revenue			
External revenue	118,896	49,371	168,267
Inter-segment revenue	4,031	3,483	7,514
	<u>122,927</u>	<u>52,854</u>	<u>175,781</u>
Consolidation adjustments			(7,514)
Consolidated revenue			<u>168,267</u>
Results			
Segmental profit before interest and taxation	7,631	7,981	15,612
Interest income			108
Finance costs			(990)
Consolidated profit before taxation			<u>14,730</u>
Income tax expense			(5,247)
Consolidated profit after taxation			<u>9,483</u>
Preceding year to date ended 31 December 2024			
Revenue			
External revenue	116,357	24,812	141,169
Inter-segment revenue	26,116	2,964	29,080
	<u>142,473</u>	<u>27,776</u>	<u>170,249</u>
Consolidation adjustments			(29,080)
Consolidated revenue			<u>141,169</u>
Results			
Segmental profit before interest and taxation	10,862	181	11,043
Interest income			465
Finance costs			(159)
Consolidated profit before taxation			<u>11,349</u>
Income tax expense			(3,196)
Consolidated profit after taxation			<u>8,153</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 31.12.25 RM'000	Unaudited Current Year to Date 31.12.25 RM'000
Related parties by virtue of common directors - Rental expenses	12	57
Related parties by virtue of major shareholders - Sales of Hardware and Software	1,597	6,959

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. Review of Group Performance**For the quarter ended 31 December 2025 (4Q25)

For the fourth quarter ended 31 December 2025 (4Q25), the Group reported 20.0% lower revenue of RM42.9 million from RM53.6 million in the preceding year corresponding quarter ended 31 December 2024 (4Q24).

RM29.0 million or 67.6% of the revenue in 4Q25 was contributed by the Hardware and Maintenance segment, while the remaining RM13.9 million or 32.4% was derived from the Software segment.

As a comparison, RM46.9 million or 87.5% of the Group's revenue in 4Q24 was derived from the Hardware and Maintenance segment, while the remaining RM6.7 million or 12.5% was from the Software segment.

The Group recorded 8.3% lower gross profit to RM18.9 million in 4Q25 from RM20.6 million in 4Q24. The decrease in gross profit was mainly due to lower project deployments within the Hardware and Maintenance segment. Overall gross profit margin increased to 44.1% in 4Q25 from 38.4% in 4Q24 mainly contributed from Software segment which generally carries higher margin.

The Group recorded profit before taxation of RM7.2 million in 4Q25 as compared to RM7.1 million in 4Q24. The slight increase was mainly due reduce in operating expenses, partly from the reversal of impairment loss on financial assets, and contributions from the newly acquired subsidiary.

For the year ended 31 December 2025 (FY25)

For FY25, the Group reported 19.2% higher revenue of RM168.3 million from RM141.2 million in the previous corresponding twelve months ended 31 December 2024 (FY24).

RM118.9 million or 70.6% of the revenue in FY25 was contributed by the Hardware and Maintenance segment, while the remaining RM49.4 million or 29.4% was derived from the Software segment.

As a comparison, RM116.4 million or 82.4% of the revenue in FY24 was contributed by the Hardware and Maintenance segment, while the remaining RM24.8 million or 17.6% was derived from the Software segment.

The Group recorded 24.0% higher gross profit to RM67.7 million in FY25 from RM54.6 million in FY24. 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 FY25.

The Group recorded a profit before taxation of RM14.7 million in FY25 as compared to RM11.3 million in FY24. The increase was largely from gross profit contribution and contribution from the newly acquired subsidiary in FY25.

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 ---->	
	31.12.2025 RM'000	30.09.2025 RM'000	RM'000	%
Revenue	42,851	47,628	(4,777)	(10.03)
Profit before taxation	<u>7,212</u>	<u>3,370</u>	<u>3,842</u>	<u>114.01</u>

The Group's revenue of RM42.9 million for the current quarter under review was 10.03% lower than the RM47.6 million recorded in the previous quarter due to lower projects deployments in the Hardware and Maintenance segment during the current quarter.

The Group recorded profit before taxation of RM7.2 million in the current quarter as compared to RM3.4 million in the previous quarter. The increase was mainly due to a reversal of impairment losses on financial assets 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 continues 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 steady growth in demand for retail, industrial automation, and HR solutions as businesses increasingly focus on digitalisation and automation.

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	
	31.12.25 RM'000	31.12.24 RM'000	31.12.25 RM'000	31.12.24 RM'000
Income tax expense	2,558	2,590	5,588	3,710
Over provision in previous financial year	(50)	(71)	(125)	(247)
Deferred tax	(59)	(216)	(216)	(267)
	<u>2,449</u>	<u>2,303</u>	<u>5,247</u>	<u>3,196</u>
Effective tax rate (%) ⁽¹⁾	<u>34.0</u>	<u>32.5</u>	<u>35.6</u>	<u>28.2</u>

Notes:

(1) The Group's effective tax rate for the fourth quarter ended 31 December 2025 of 34.0% 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 31.12.25 RM'000	Audited 31.12.24 RM'000
Current:		
Bank overdraft	253	444
Banker acceptance	427	12,329
Lease liabilities	356	611
Hire purchase payables	168	177
Term loans	1,548	-
	<u>2,752</u>	<u>13,561</u>
Non-current:		
Lease liabilities	473	408
Hire purchase payables	809	545
Term loans	14,738	-
	<u>16,020</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

The Board of Directors had on 15 December 2025 declared a first interim single-tier dividend of 0.6 sen per ordinary share in respect of the financial year ended 31 December 2025 which was paid on 15 January 2026 to shareholders whose names appeared on the Record of Depositors on 31 December 2025.

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	
	31.12.25	31.12.24	31.12.25	31.12.24
	RM'000	RM'000	RM'000	RM'000
Profit after taxation attributable to owners of the Company	3,919	4,719	8,882	8,007
	31.12.25	31.12.24	31.12.25	31.12.24
Weighted average number of ordinary shares ('000)	555,503	525,200	555,503	525,200
Earnings per share attributable to owners of the Company				
- Basic ⁽¹⁾ (Sen)	0.71	0.90	1.60	1.52
- Diluted ⁽²⁾ (Sen)	0.71	0.90	1.60	1.52

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 31 December 2025.
- (2) The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any convertible securities.

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	
	31.12.25 RM'000	31.12.24 RM'000	31.12.25 RM'000	31.12.24 RM'000
Amortisation of intangible assets	246	3	906	28
Depreciation of property, plant and equipment	414	283	1,665	1,318
Depreciation of right-of-use assets	251	352	996	828
Gain on disposal of property, plant and equipment	(8)	-	(8)	-
Interest income	(30)	(106)	(108)	(465)
Interest expenses	239	82	990	159
Inventories written off	-	20	1	99
Realised (gain)/losses on foreign exchange	38	884	97	1,079
Unrealised losses/(gain) on foreign exchange	138	(96)	273	118
Net inventories written down	332	374	640	359
Net (reversal of impairment)/impairment losses on receivables	(761)	609	1,978	1,547

BY ORDER OF THE BOARD