



RADIANT GLOBALTECH BERHAD

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

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 JUNE 2026

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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 JUNE 2026⁽¹⁾**

	UNAUDITED CURRENT YEAR QUARTER 30.06.26 RM'000	UNAUDITED PRECEDING YEAR QUARTER 30.06.25 RM'000	UNAUDITED CURRENT YEAR TO DATE 30.06.26 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.06.25 RM'000
Revenue	38,828	40,501	73,790	77,788
Cost of sales	(23,724)	(24,282)	(44,895)	(47,484)
Gross profit	15,104	16,219	28,895	30,304
Other income	101	518	234	969
	15,205	16,737	28,895	31,273
Selling and distribution expenses	(507)	(604)	(949)	(1,120)
Administrative expenses	(12,099)	(11,649)	(23,106)	(22,211)
Other expenses	(873)	(1,077)	(1,857)	(1,897)
Finance costs	(237)	(254)	(468)	(403)
Net (impairment losses)/reversal of impairment loss on financial assets	(145)	(1,219)	49	(1,494)
Profit before taxation	1,344	1,934	2,798	4,148
Income tax expense	(638)	(747)	(1,493)	(1,621)
Profit after taxation	706	1,187	1,305	2,527
Other comprehensive income, net of tax <i>Item that may be reclassified subsequently to profit or loss</i>				
Foreign currency translation differences	5	(9)	52	11
Total comprehensive income for the financial period	711	1,178	1,357	2,538
PROFIT/(LOSS) AFTER TAXATION ATTRIBUTABLE TO:-				
Owners of the Company	796	1,227	1,476	2,455
Non-controlling interests	(90)	(40)	(171)	72
	706	1,187	1,305	2,527

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UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 JUNE 2026⁽¹⁾
(CONT'D)**

	UNAUDITED CURRENT YEAR QUARTER 30.06.26 RM'000	UNAUDITED PRECEDING YEAR QUARTER 30.06.25 RM'000	UNAUDITED CURRENT YEAR TO DATE 30.06.26 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.06.25 RM'000
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:-				
Owners of the Company	749	1,185	1,494	2,410
Non-controlling interests	(83)	(7)	(137)	128
	<u>711</u>	<u>1,178</u>	<u>1,357</u>	<u>2,538</u>
Earnings per share attributable to owners of the Company:-				
- Basic (Sen)	0.14 ⁽²⁾	0.22	0.27 ⁽²⁾	0.44
- Diluted (Sen)	<u>0.14⁽²⁾</u>	<u>0.22</u>	<u>0.27⁽²⁾</u>	<u>0.44</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 2025 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 June 2026. 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 JUNE 2026⁽¹⁾**

	Unaudited 30.06.26 RM'000	Audited 31.12.25 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	8,624	9,364
Right-of-use assets	10,628	10,449
Intangible assets	3,522	4,015
Goodwill	54,421	54,421
Other receivables and prepayment	2,471	3,128
Deferred tax assets	1,356	1,044
	<u>81,022</u>	<u>82,421</u>
CURRENT ASSETS		
Inventories	8,556	7,086
Trade receivables	34,330	33,454
Other receivables, deposits and prepayments	5,850	4,431
Amount owing by related parties	803	697
Current tax assets	1,946	1,997
Short-term investments	2,204	5,642
Fixed deposits with licensed banks	1,616	1,604
Cash and bank balances	29,939	28,179
	<u>85,244</u>	<u>83,090</u>
TOTAL ASSETS	<u>166,266</u>	<u>165,511</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	58,759	58,759
Merger deficit	(13,681)	(13,681)
Foreign exchange translation reserve	(56)	(74)
Retained profits	52,567	51,265
Equity attributable to owners of the Company	97,589	96,269
Non-controlling interests	824	1,827
TOTAL EQUITY	<u>98,413</u>	<u>98,096</u>
NON-CURRENT LIABILITIES		
Provision	305	314
Lease liabilities	651	598
Hire purchase payables	609	648
Term loans	13,907	14,738
Other payables and accruals	21	20
Deferred tax liabilities	845	968
	<u>16,338</u>	<u>17,286</u>
CURRENT LIABILITIES		
Trade payables	10,641	11,299
Other payables and accruals	31,706	32,059
Amount owing to related parties	2,246	2,376
Amount owing to directors	207	124
Lease liabilities	734	490
Hire purchase payables	187	293
Term loans	1,586	1,548
Bankers' acceptance	854	427
Bank overdrafts	2,092	253
Current tax liabilities	1,262	1,260
	<u>51,515</u>	<u>50,129</u>
TOTAL LIABILITIES	<u>67,853</u>	<u>67,415</u>
TOTAL EQUITY AND LIABILITIES	<u>166,266</u>	<u>165,511</u>



**RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2026⁽¹⁾
(CONT'D)**

	Unaudited 30.06.26	Audited 31.12.25
Number of issued shares ('000)	555,503	555,503
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>17.6</u>	<u>17.3</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 2025 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 JUNE 2026⁽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	Company		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1.1.25	48,153	(13,681)	(31)	45,357	79,798	17	79,815
Profit after taxation	-	-	-	8,928	8,928	561	9,489
Other comprehensive income for the financial year:							
- Foreign currency translation differences	-	-	(43)	-	(43)	8	(35)
Total comprehensive income for the financial year	-	-	(43)	8,928	8,885	569	9,454
Issuance of shares	10,606	-	-	-	10,606	-	10,606
Dividend	-	-	-	(3,333)	(3,333)	(800)	(4,133)
Acquisition of subsidiaries	-	-	-	-	-	2,454	2,454
Acquisition of non-controlling interests	-	-	-	313	313	(413)	(100)
Balance as at 31.12.25 (Audited)	58,759	(13,681)	(74)	51,265	96,269	1,827	98,096
Balance as at 1.1.26	58,759	(13,681)	(74)	51,265	96,269	1,827	98,096
Profit after taxation	-	-	-	1,476	1,476	(171)	1,305
Other comprehensive income for the financial year:							
- Foreign currency translation differences	-	-	18	-	18	34	52
Total comprehensive income for the financial period	-	-	18	1,476	1,494	(137)	1,357
Acquisition of non-controlling interests	-	-	-	(174)	(174)	(866)	(1,040)
Balance as at 30.06.26 (Unaudited)	58,759	(13,681)	(56)	52,567	97,589	824	98,413



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

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 JUNE 2026⁽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 2025 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 JUNE 2026⁽¹⁾

	CURRENT YEAR TO DATE 30.06.26 RM'000	PRECEDING YEAR TO DATE 30.06.25 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	2,798	4,148
Adjustments for:		
Amortisation of intangible assets	493	331
Bad debts written off	47	32
Depreciation of property, plant and equipment	817	880
Depreciation of right-of-use assets	543	461
Loss on disposal of property, plant and equipment	2	-
Net impairment losses/ (reversal of impairment loss)on:		
- trade receivables	182	1,826
- amount owing by related parties	(213)	(333)
- finance lease receivables	(18)	-
Interest expenses	468	403
Interest income	(179)	(58)
Inventories written back	159	125
Inventories written off	-	1
Property, plant and equipment written off	4	-
Unrealised loss on foreign exchange	112	88
Operating profit before working capital changes	5,215	7,904
Change in inventories	(1,628)	(5,493)
Change in trade and other receivables	(1,706)	30,393
Change in trade and other payables	2,261	10,461
Change in amount owing by related parties	107	682
Change in amount owing to related parties	(130)	(19)
CASH FROM OPERATIONS	4,119	43,928
Interest paid	(37)	-
Income tax paid	(1,874)	(2,650)
Income tax refund	-	1,012
NET CASH FROM OPERATING ACTIVITIES	2,208	42,290
CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES		
Acquisition of subsidiary, net of cash and cash equivalents acquired	-	(35,957)
Additional investment in existing subsidiary	(1,040)	-
Purchase of property, plant and equipment	(73)	(376)
Proceeds from sale of short-term investments	3,438	-
Interest received	55	46
NET CASH FROM/(FOR) INVESTING ACTIVITIES	2,380	(36,287)
CASH FLOWS (FOR)/FROM FINANCING ACTIVITIES		
Interest paid	(431)	(403)
Dividend paid	(3,333)	-
Net repayment of from banker's acceptance	427	(12,329)
Net proceeds from term loan	-	17,500
Repayment of term loan	(792)	(768)
Repayment of hired purchase payables	(145)	(70)
Repayment of lease liabilities	(426)	(413)
NET CASH (FOR)/FROM FINANCING ACTIVITIES	(4,700)	3,517

**RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE QUARTER AND YEAR-
TO-DATE ENDED 30 JUNE 2026⁽¹⁾ (CONT'D)**

	CURRENT YEAR TO DATE 30.06.26 RM'000	PRECEDING YEAR TO DATE 30.06.25 RM'000
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(112)	9,520
EFFECT OF FOREIGN EXCHANGE TRANSLATION	33	(64)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	27,965	19,086
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	<u>27,886</u>	<u>28,542</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Short-term investments	2,204	5,930
Cash and bank balances	29,939	23,322
Fixed deposits with licensed banks	1,616	1,264
Bank overdrafts	<u>(2,092)</u>	<u>(710)</u>
	31,667	29,806
Less: Short-term investments	(2,165)	-
Less: Fixed deposits pledged to licensed banks	(975)	(641)
Less: Fixed deposits with tenure of more than 3 months	<u>(641)</u>	<u>(623)</u>
	<u>27,886</u>	<u>28,542</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 2025 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 JUNE 2026**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 2025. 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 2025.

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 2025 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 2026 and are applicable for the Group's interim financial report for the quarter and year-to-date ended 30 June 2026, as disclosed below:

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

Amendments to MFRS 9 and MFRS 7 – Amendments to the Classification and Measurement of Financial Instruments

Annual Improvement to MFRS Accounting Standards – Volume 11

Amendments to MFRS 9 and MFRS 7 Contracts Referencing Nature-dependent Electricity

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 June 2026:-

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 19 Subsidiaries without Public Accountability: Disclosures	
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

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 2025.

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 30 June 2026			
Revenue			
External revenue	27,802	11,026	38,828
Inter-segment revenue	322	1,209	1,531
	<u>28,124</u>	<u>12,235</u>	<u>40,359</u>
Consolidation adjustments			(1,531)
Consolidated revenue			<u>38,828</u>
Results			
Segmental profit before interest and taxation	361	1,186	1,547
Interest income			34
Finance costs			(237)
Consolidated profit before taxation			<u>1,344</u>
Income tax expense			(638)
Consolidated profit after taxation			<u>706</u>
	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Preceding year quarter ended 30 June 2025			
Revenue			
External revenue	28,562	11,939	40,501
Inter-segment revenue	1,045	739	1,784
	<u>29,607</u>	<u>12,678</u>	<u>42,285</u>
Consolidation adjustments			(1,784)
Consolidated revenue			<u>40,501</u>
Results			
Segmental profit before interest and taxation	728	1,432	2,160
Interest income			28
Finance costs			(254)
Consolidated profit before taxation			<u>1,934</u>
Income tax expense			(747)
Consolidated profit after taxation			<u>1,187</u>

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 JUNE 2026 (CONT'D)

	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Current year to date ended 30 June 2026			
Revenue			
External revenue	52,562	21,228	73,790
Inter-segment revenue	567	1,597	2,164
	<u>53,129</u>	<u>22,825</u>	<u>75,954</u>
Consolidation adjustments			(2,164)
Consolidated revenue			<u>73,790</u>
Results			
Segmental profit before interest and taxation	1,306	1,841	3,147
Interest income			119
Finance costs			(468)
Consolidated profit before taxation			<u>2,798</u>
Income tax expense			(1,493)
Consolidated profit after taxation			<u>1,305</u>
	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Preceding year to date ended 30 June 2025			
Revenue			
External revenue	55,514	22,274	77,788
Inter-segment revenue	3,362	1,060	4,422
	<u>58,876</u>	<u>23,334</u>	<u>82,210</u>
Consolidation adjustments			(4,422)
Consolidated revenue			<u>77,788</u>
Results			
Segmental profit before interest and taxation	1,622	2,871	4,493
Interest income			58
Finance costs			(403)
Consolidated profit before taxation			<u>4,148</u>
Income tax expense			(1,621)
Consolidated profit after taxation			<u>2,527</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 30.06.26 RM'000	Unaudited Current Year to Date 30.06.26 RM'000
Related parties by virtue of common directors		
- Rental expenses	12	24
Related parties by virtue of major shareholders		
- Sales of Hardware and Software	<u>1,273</u>	<u>3,020</u>

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 June 2026 (2Q26)

For the second quarter ended 30 June 2026 ("2Q26"), the Group reported revenue of RM38.8 million, representing a 4.2% decrease from RM40.5 million recorded in the corresponding quarter ended 30 June 2025 ("2Q25").

RM27.8 million, or 71.6%, of the revenue in 2Q26 was contributed by the Hardware and Maintenance segment, while the remaining RM11.0 million, or 28.4%, was derived from the Software segment.

As a comparison, RM28.6 million, or 70.6%, of the Group's revenue in 2Q25 was derived from the Hardware and Maintenance segment, while the remaining RM11.9 million, or 29.4%, was contributed by the Software segment.

The Group recorded a gross profit of RM15.1 million in 2Q26 as compared to RM16.2 million in 2Q25, representing a 6.8% decrease. The overall gross profit margin decreased to 38.9% in 2Q26 from 40.0% in 2Q25. The decrease in gross profit was mainly due to lower revenue contribution from both the Hardware and Maintenance segment and the Software segment during the current quarter compared to 2Q25.

The Group recorded a profit before taxation of RM1.3 million in 2Q26 as compared to RM1.9 million in 2Q25, representing a 31.6% decrease. The decrease was mainly attributable to lower gross profit after compensated reduction in impairment loss on financial assets against higher operating expenses during the current quarter compared to 2Q25.

For the six months ended 30 June 2026 (1H26)

For 1H26, the Group reported revenue of RM73.8 million, representing a 5.1% decrease from RM77.8 million in the corresponding six months ended 30 June 2025 ("1H25").

RM52.6 million, or 71.3%, of the revenue in 1H26 was contributed by the Hardware and Maintenance segment, while the remaining RM21.2 million, or 28.7%, was derived from the Software segment.

As a comparison, RM55.5 million, or 71.3%, of the revenue in 1H25 was contributed by the Hardware and Maintenance segment, while the remaining RM22.3 million, or 28.7%, was derived from the Software segment.

The Group recorded a gross profit of RM28.9 million in 1H26 as compared to RM30.3 million in 1H25, representing a 4.6% decrease. The overall gross profit margin was 39.2% in 1H26 compared to 38.9% in 1H25. The decrease in gross profit was mainly due to lower revenue contribution from both the Hardware and Maintenance segment and the Software segment during 1H26 compared to 1H25.

The Group recorded a profit before taxation of RM2.8 million in 1H26 as compared to RM4.1 million in 1H25, representing a 31.7% decrease. The decrease was mainly attributable to lower gross profit after compensated reduction in impairment loss on financial assets against higher operating expenses incurred during 1H26.

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

	Quarter Ended		<---- Changes ---->	
	30.06.2026 RM'000	31.03.2026 RM'000	RM'000	%
Revenue	38,828	34,962	3,866	11.1
Profit before taxation	<u>1,344</u>	<u>1,454</u>	<u>(110)</u>	<u>(7.6)</u>

The Group's revenue increased by 11.1% to RM38.8 million in the current quarter under review from RM35.0 million in the preceding quarter. The increase was mainly attributable to higher project deployments during the current quarter.

The Group recorded a profit before taxation of RM1.3 million in the current quarter as compared to RM1.5 million in the preceding quarter. The 7.6% decrease in profit before taxation was mainly attributable to higher operating expenses and a slightly lower gross profit margin during the current quarter, notwithstanding the higher revenue recorded.

B3. Prospects

The external operating environment remains challenging with geopolitical uncertainties and prolonged supply chain disruptions.

The Group anticipates potential indirect impacts from higher fuel prices, particularly through increased carriage inwards and logistics costs, as approximately 25% to 30% of our goods are imported via sea and air freight. In addition, hardware deliveries to customers may also be affected by changes in fuel prices.

In addition, ongoing global trade tensions and policy shifts among major economies may affect investment flows, currency volatility, and cross-border technology supply chains.

With the Group's established customer base, expanding solutions portfolio and continued focus on digital innovation, the Group is well positioned to capture opportunities arising from the growing demand for technology-driven business solutions. Barring unforeseen circumstances, the Group remains cautiously optimistic about its 2026 outlook.

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	
	30.06.26	30.06.25	30.06.26	30.06.25
	RM'000	RM'000	RM'000	RM'000
Income tax expense	929	825	1,936	1,699
Deferred tax	(291)	(78)	(443)	(78)
	<u>638</u>	<u>747</u>	<u>1,493</u>	<u>1,621</u>
Effective tax rate (%) ⁽¹⁾	<u>47.4</u>	<u>38.6</u>	<u>53.3</u>	<u>39.1</u>

Notes:

(1) The Group's effective tax rate for the quarter ended 30 June 2026 was 47.4%, which is higher than the statutory tax rate of 24.0%, mainly due to certain expenses which are not deductible for tax purposes and unrecognised deferred tax assets arising from tax losses incurred by certain 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
	30.06.26	31.12.25
	RM'000	RM'000
Current:		
Lease liabilities	734	490
Hire purchase payables	187	293
Term loans	1,586	1,548
Bankers' acceptance	854	427
Bank overdraft	2,092	253
	<u>5,453</u>	<u>3,011</u>
Non-current:		
Lease liabilities	651	598
Hire purchase payables	609	648
Term loans	13,907	14,738
	<u>15,167</u>	<u>15,984</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	
	30.06.26	30.06.25	30.06.26	30.06.25
	RM'000	RM'000	RM'000	RM'000
Profit after taxation attributable to owners of the Company	<u>796</u>	<u>1,227</u>	<u>1,476</u>	<u>2,455</u>
	Quarter Ended		Year-To-Date Ended	
	30.06.26	30.06.25	30.06.26	30.06.25
Weighted average number of ordinary shares ('000)	<u>555,503</u>	<u>555,503</u>	<u>555,503</u>	<u>555,503</u>
Earnings per share attributable to owners of the Company				
- Basic ⁽¹⁾ (Sen)	0.14	0.22	0.27	0.44
- Diluted ⁽²⁾ (Sen)	<u>0.14</u>	<u>0.22</u>	<u>0.27</u>	<u>0.44</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 June 2026.
- (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	
	30.06.26	30.06.25	30.06.26	30.06.25
	RM'000	RM'000	RM'000	RM'000
Amortisation of intangible assets	246	211	493	331
Depreciation of property, plant and equipment	405	449	817	880
Depreciation of right-of-use assets	270	235	543	461
Interest income	(94)	(28)	(179)	(58)
Interest expenses	236	254	468	403
Inventories written down	58	83	159	125
Inventories written off	-	-	-	1
Loss on disposal of property, plant and equipment	2	-	2	-
Realised loss/(gain) on foreign exchange	133	(154)	224	(203)
Unrealised (gain)/loss on foreign exchange	(31)	153	112	88
Net impairment losses/ (reversal of impairment loss) on trade receivables	145	1,219	(49)	1,494

BY ORDER OF THE BOARD