

**CUSCAPI BERHAD**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025  
(The figures have not been audited)**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		CURRENT YEAR QUARTER ENDED 31/12/2025 RM	PRECEDING YEAR QUARTER ENDED 31/12/2024 RM	CURRENT YEAR TO DATE 31/12/2025 RM	PRECEDING YEAR TO DATE 31/12/2024 RM
REVENUE	A8	7,249,875	9,032,303	28,141,966	43,611,771
COST OF GOOD SOLD		(2,615,369)	(8,580,180)	(6,535,988)	(21,133,767)
AMORTISATION OF INTANGIBLE ASSETS		(3,062,500)	(1,020,833)	(12,250,000)	(4,083,333)
<b>GROSS PROFIT/(LOSS)</b>		<b>1,572,006</b>	<b>(568,710)</b>	<b>9,355,978</b>	<b>18,394,671</b>
OTHER OPERATING INCOME		552,310	1,842,967	646,013	2,443,365
OPERATING EXPENSES		(1,825,802)	(1,240,059)	(5,522,535)	(5,920,208)
<b>PROFIT FROM OPERATIONS</b>		<b>298,514</b>	<b>34,198</b>	<b>4,479,456</b>	<b>14,917,828</b>
FINANCE COSTS		(27,076)	(55,306)	(133,046)	(164,481)
SHARE OF RESULT OF ASSOCIATE		40,179	(112,606)	19,507	(1,062,599)
<b>PROFIT/(LOSS) BEFORE TAXATION</b>		<b>311,617</b>	<b>(133,714)</b>	<b>4,365,917</b>	<b>13,690,748</b>
TAXATION	B4	160,525	509,504	(535,808)	(330,745)
<b>PROFIT FOR THE YEAR</b>		<b>472,142</b>	<b>375,790</b>	<b>3,830,109</b>	<b>13,360,003</b>
<b>OTHER COMPREHENSIVE INCOME/(LOSS)</b>					
- FAIR VALUE GAIN/(LOSS) ON OTHER INVESTMENT		(1,979)	(13,352,046)	(3,645)	(13,316,783)
- FOREIGN CURRENCY TRANSLATION		152,405	(246,021)	(194,594)	(160,109)
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR</b>		<b>622,568</b>	<b>(13,222,277)</b>	<b>3,631,870</b>	<b>(116,889)</b>
<b>PROFIT ATTRIBUTABLE TO:</b>					
OWNERS OF THE PARENT		476,487	383,798	3,843,374	13,372,361
NON-CONTROLLING INTEREST		(4,345)	(8,008)	(13,265)	(12,358)
		<b>472,142</b>	<b>375,790</b>	<b>3,830,109</b>	<b>13,360,003</b>
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) ATTRIBUTABLE TO:</b>					
OWNERS OF THE PARENT		626,913	(13,214,269)	3,645,135	(104,531)
NON-CONTROLLING INTEREST		(4,345)	(8,008)	(13,265)	(12,358)
		<b>622,568</b>	<b>(13,222,277)</b>	<b>3,631,870</b>	<b>(116,889)</b>
<b>Profit per share (sen)</b>					
- Basic	B10	0.05	0.04	0.41	1.42

The unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to the interim financial reports.

**CUSCAPI BERHAD**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025**

	(UNAUDITED) AS AT 31/12/2025 RM	(AUDITED) AS AT 31/12/2024 RM
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	193,170	320,986
Right of use assets	1,472,673	2,255,468
Investment property	12,100,000	12,100,000
Intangible assets	34,182,834	30,932,834
Investment in associate	7,956,907	7,937,401
Other investments	7,182	10,827
Trade receivable	208,641	474,500
	<u>56,121,407</u>	<u>54,032,016</u>
<b>CURRENT ASSETS</b>		
Inventories	428,790	1,073,655
Trade & other receivables, prepayment	2,569,885	7,767,405
Tax recoverable	256,162	264,721
Digital assets	5,719,430	5,719,430
Cash and cash equivalents	2,253,370	2,977,455
	<u>11,227,637</u>	<u>17,802,666</u>
<b>TOTAL ASSETS</b>	<u>67,349,044</u>	<u>71,834,682</u>
<b>EQUITY</b>		
Share capital	203,374,573	203,374,573
Reserves	(146,363,732)	(150,008,867)
Equity attributable to owners of the parent	57,010,841	53,365,706
Non-controlling interest	(77,416)	(64,151)
<b>TOTAL EQUITY</b>	<u>56,933,425</u>	<u>53,301,555</u>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	757,758	1,538,801
Provision and retirement benefits obligations	116,619	100,853
	<u>874,377</u>	<u>1,639,654</u>
<b>CURRENT LIABILITIES</b>		
Lease liabilities	781,044	748,263
Trade & other payables	8,012,401	15,720,443
Current tax liabilities	747,797	424,767
	<u>9,541,242</u>	<u>16,893,473</u>
<b>TOTAL LIABILITIES</b>	<u>10,415,619</u>	<u>18,533,127</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>67,349,044</u>	<u>71,834,682</u>
Net assets per share attributable to owners of the parent (RM)	0.060	0.056

The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to the interim financial reports.

**CUSCAPI BERHAD**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025**  
(The figures have not been audited)

	←----- Attributable to Owners of the Parent ----->				Total RM	Non-controlling Interest RM	Total Equity RM
	Share Capital RM	Other Reserve RM	Translation Reserve RM	Accumulated Loss RM			
<b>As at 1 January 2025</b>	203,374,573	(15,757,395)	12,786,994	(147,038,466)	53,365,706	(64,151)	53,301,555
<b>Net profit for the year</b>	-	-	-	3,843,374	3,843,374	(13,265)	3,830,109
<b>Other comprehensive income</b>							
- Foreign currency translation	-	-	(194,594)	-	(194,594)	-	(194,594)
- Fair value loss on other investments	-	(3,645)	-	-	(3,645)	-	(3,645)
	-	(3,645)	(194,594)	3,843,374	3,645,135	(13,265)	3,631,870
<b>As at 31 December 2025</b>	203,374,573	(15,761,040)	12,592,400	(143,195,092)	57,010,841	(77,416)	56,933,425
	Share Capital RM	Other Reserve RM	Translation Reserve RM	Accumulated Loss RM	Total RM	Non-controlling Interest RM	Total Equity RM
<b>As at 1 January 2024</b>	203,374,573	(2,440,612)	12,947,103	(160,396,188)	53,484,876	(66,432)	53,418,444
<b>Net profit for the year</b>	-	-	-	13,380,369	13,380,369	(20,366)	13,360,003
<b>Other comprehensive income</b>							
- Foreign currency translation	-	-	(160,109)	-	(160,109)	-	(160,109)
- Fair value gain on other investments	-	(13,316,783)	-	-	(13,316,783)	-	(13,316,783)
	-	(13,316,783)	(160,109)	13,380,369	(96,523)	(20,366)	(116,889)
<b>Total transactions with Owners</b>							
<b>Issuance of new shares pursuant to:</b>							
Changes in ownership interests in a subsidiary	-	-	-	(22,647)	(22,647)	22,647	-
<b>As at 31 December 2024</b>	203,374,573	(15,757,395)	12,786,994	(147,038,466)	53,365,706	(64,151)	53,301,555

The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to the interim financial reports.

CUSCAPI BERHAD

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025  
(The figures have not been audited)

	31/12/2025	31/12/2024
	RM	RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	4,365,917	13,690,748
Adjustments for :-		
Non-cash items	13,724,292	5,569,674
Non-operating items	113,093	148,705
<b>Operating profit before changes in working capital</b>	<u>18,203,302</u>	<u>19,409,127</u>
Net changes in current assets	5,438,066	11,782,951
Net changes in current liabilities	(8,065,797)	5,242,159
<b>Cash flows generated from operation</b>	<u>15,575,571</u>	<u>36,434,237</u>
Taxation	72,495	(236,931)
<b>Net cash generated from operating activities</b>	<u>15,648,066</u>	<u>36,197,306</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	19,953	15,776
Addition of intangible assets	(15,500,000)	(24,500,000)
Net changes of other investment	-	(8,595,000)
Net changes of property, plant and equipment	(27,994)	10,871
<b>Net cash used in investing activities</b>	<u>(15,508,041)</u>	<u>(33,068,353)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment to lease liabilities	(864,110)	(735,118)
<b>Net cash used in financing activities</b>	<u>(864,110)</u>	<u>(735,118)</u>
<b>NET CHANGES IN CASH AND CASH EQUIVALENTS</b>	(724,085)	2,393,835
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>	<u>2,977,455</u>	<u>583,620</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b>	<u>2,253,370</u>	<u>2,977,455</u>

The unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to the interim financial reports.

**CUSCAPI BERHAD**  
**(Company No: 197801006160 (43190-H))**

**A. NOTES TO THE UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**A1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements outlined in the Malaysian Financial Reporting Standards ("MFRS") No. 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities")

The interim financial statements should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024.

The same accounting policies and methods of computation adopted in these interim financial statements are consistent with the annual financial statements for the financial year ended 31 December 2024.

During the current financial year, the Group has adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any):-

**MFRSs and/or IC Interpretations (Including The Consequential Amendments)**

Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) did not have any material impact on the Group consolidated financial statements.

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board ("MASB"):-

<b>MFRSs and/or IC Interpretations (Including The Consequential Amendments)</b>	<b>Effective Date</b>
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
Annual improvements to MFRS Accounting Standards – Volume 11	1 January 2026
MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

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

**A2. Audit Report of the Preceding Annual Financial Statements**

The Auditors' Report for the annual financial statements of the Group and Company in respect of the financial year ended 31 December 2024 was not subject to any qualification.

**A3. Seasonal or Cyclical Factors**

During the current financial quarter under review, the business operations of the Group are not affected by any significant seasonal or cyclical factors.

**A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

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

**A5. Changes in Estimates**

There were no material changes in the estimates of amounts that have a material effect on the current financial quarter results under review.

**A6. Debt and Equity Securities**

There was no issuance, cancellations, repurchases, resale and repayments of debt and equity securities during the current financial quarter under review.

**A7. Dividends Paid**

No dividend was paid during the current financial quarter under review.

**A8. Segmental Reporting**

The Group is primarily engaged in business segment of information technology ("IT") services. The segmental geographical revenue by region and results for the twelve (12<sup>th</sup>) months financial year ended 31 December 2025 are as follows: -

<b>31 DECEMBER 2025</b>	<b>Malaysia RM' 000</b>	<b>Other than Malaysia RM' 000</b>	<b>Elimination RM' 000</b>	<b>Consolidation RM' 000</b>
External Sales	28,616	1,301	(1,775)	28,142
Segment Results	17,884	(188)	-	17,696
Finance Cost	(96)	(37)	-	(133)
Depreciation and Amortisation	(13,062)	(135)	-	(13,197)
<b>Consolidated Profit Before Tax</b>				<b>4,366</b>
<b>ASSETS</b>				
<i>Segment Assets</i>	<b>65,270</b>	<b>2,080</b>	-	<b>67,350</b>
<b>LIABILITIES</b>				
<i>Segment Liabilities</i>	<b>8,815</b>	<b>1,601</b>	-	<b>10,416</b>
<b>OTHER INFORMATION</b>				
<i>Capital Expenditure on:-</i>				
<i>Property, plant and Equipment</i>	-	-	-	-
<i>Depreciation and Amortisation</i>	<b>13,062</b>	<b>135</b>	-	<b>13,197</b>

<b>31 DECEMBER 2024</b>	<b>Malaysia</b>	<b>Other than Malaysia</b>	<b>Elimination</b>	<b>Consolidation</b>
	<b>RM' 000</b>	<b>RM' 000</b>	<b>RM' 000</b>	<b>RM' 000</b>
External Sales	43,609	1,830	(1,827)	43,612
Segment Results	21,239	(2,272)	-	18,967
Finance Cost	(60)	(105)	-	(165)
Depreciation and Amortisation	(4,969)	(142)	-	(5,111)
<b>Consolidated Profit Before Tax</b>				<b>13,691</b>
<b>ASSETS</b>				
<i>Segment Assets</i>	69,230	2,604	-	71,834
<b>LIABILITIES</b>				
<i>Segment Liabilities</i>	16,415	2,118	-	18,533
<b>OTHER INFORMATION</b>				
<i>Capital Expenditure on:-</i>				
<i>Property, plant and Equipment</i>	-	-	-	-
<i>Depreciation and Amortisation</i>	4,969	142	-	5,111

**A9. Revaluation of Property, Plant and Equipment**

The Group did not revalue any of its property, plant and equipment for the current financial quarter under review.

**A10. Material Events Subsequent to the Current Financial Quarter**

There were no material events subsequent to the current financial quarter.

**A11. Changes in the Composition of the Group**

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

**A12. Changes in Contingent Liabilities and Assets**

There were no contingent liabilities and contingent assets since the last annual reporting date as at 31 December 2024.

**A13. Capital Commitments**

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

**A14. Significant Related Party Transactions**

There were no significant related party transactions entered into during the current financial quarter under review.

**CUSCAPI BERHAD**  
(Company No: 197801006160 (43190-H))

**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1 Review of Performance**

**B.1.1 Current Year-to-Date Versus Preceding Year-to-Date**

	Current Year-to-Date 31 December 2025	Preceding Year-to-Date 31 December 2024	Variance	
	RM	RM	RM	%
Revenue	28,141,966	43,611,771	(15,469,805)	-35%
Profit before tax	4,365,918	13,690,748	(9,324,830)	-68%

For the current year-to-date ended 31 December 2025 under review, the Group's revenue decreased by 35% compared to the preceding year-to-date ended 31 December 2024, mainly due to lower revenue from software and related sales.

For the current year-to-date ended 31 December 2025 under review, the Group recorded a profit before taxation of RM4.37 million as compared to preceding year-to-date ended 31 December 2024 of RM13.69 million, mainly attributable to:

Description	RM	Note
Decrease in gross profit	(9,038,693)	1
Decrease in other operating income	(1,797,352)	2
Decrease in operating expenses	1,511,215	3
<b>Net decrease in profit before tax</b>	<b>(9,324,830)</b>	

**Notes:**

1. Decrease in gross profit mainly due to lower revenue from software sales and higher amortisation expenses in current year-to-date ended 31 December 2025.
2. Decrease in other operating income is mainly due to revaluation gain in investment property in the preceding year-to-date ended 31 December 2024.
3. Decrease in operating expenses is mainly due to lower of share of loss in associate in current year-to-date ended 31 December 2025.

### B.1.2 Current Year Quarter Versus Preceding Year Quarter

	Current Year Forth (4 <sup>th</sup> ) Quarter 31 December 2025	Preceding Year Forth (4 <sup>th</sup> ) Quarter 31 December 2024	Variance	
	RM	RM	RM	%
Revenue	7,249,875	9,032,303	(1,782,428)	-20%
Profit/(Loss) before tax	311,618	(133,714)	445,332	>100%

For the current year quarter ended 31 December 2025, the Group's revenue decreased by 20% compared to the preceding year quarter ended 31 December 2024, mainly due to lower revenue from software and related sales.

For the current year quarter ended 31 December 2025, the Group recorded a profit before taxation of RM312K as compared to the preceding year quarter ended 31 December 2024 of loss before tax of RM134K, mainly attributable to:

Description	RM	Note
Increase in gross profit	2,140,716	1
Decrease in other operating income	(1,290,657)	2
Increase in operating expenses	(404,727)	3
<b>Net increase in profit before tax</b>	<b>445,332</b>	

#### Notes:

1. Increase in gross profit in the current financial quarter ended 31 December 2025 is mainly due to higher gross margin from software sales.
2. Decrease in other operating income is mainly due to revaluation gain in investment property in the preceding year-to-date ended 31 December 2024.
3. Increase in other operating expenses is mainly due to lower of share of loss in associate which offset against the higher of foreign exchange translation and provision of doubtful debts in current quarter ended 31 December 2025.

### B.1.3 Current Year Quarter Versus Immediate Preceding Quarter

	Current Year Forth (4 <sup>th</sup> ) Quarter 31 December 2025	Immediate Preceding Third (3 <sup>rd</sup> ) Quarter 30 September 2025	Variance	
	RM	RM	RM	%
Revenue	7,249,875	6,253,475	996,400	16%
Profit before tax	311,618	803,277	(491,659)	-61%

For the current year quarter ended 31 December 2025 under review, the Group's revenue increased by 16% and profit before taxation decreased by 61% respectively as compared to the immediate preceding quarter ended 30 September 2025, mainly attributable to:

<b>Description</b>	<b>RM</b>	<i>Note</i>
Decrease in gross profit	(422,925)	1
Increase in other operating income	498,359	2
Increase in operating expenses	(567,093)	3
<b>Net decrease in profit before tax</b>	<b>(491,659)</b>	

**Notes:**

1. Decrease in gross profit is mainly due to lower gross margin from software sales in current year quarter ended 31 December 2025.
2. Increase in other operating income is mainly due to higher of rental income and reversal of accruals in current year quarter ended 31 December 2025.
4. Increase in other operating expenses is mainly due to lower of share of loss in associate which offset against the higher of foreign exchange translation and provision of doubtful debts in current quarter ended 31 December 2025.

**B2. Prospects**

For the quarter ended 31 December 2025, Cuscapi's performance reflected a strategic shift in focus, with moderated sales to SME and single-store operators amid evolving market dynamics. During the quarter, the Group accelerated its investments into new products and solutions, including Artificial Intelligence (AI) enhancements, which are expected to contribute positively to future growth.

In addition, the Group recognised a one-off revaluation loss from its investment property. Concurrently, ongoing initiatives to enhance business efficiency and strengthen cost discipline have contributed to improved operational performance.

Cuscapi also expanded its regional partnerships during the quarter to broaden market reach and unlock new sales opportunities across key sectors.

Barring any unforeseen circumstances, the Board remains cautiously optimistic that the Group's continued investments in AI-driven solutions, strengthened partnerships, and enhanced operational efficiency will support sustainable growth and deliver long-term value to stakeholders moving forward.

**B3. Profit Forecast**

No financial forecast was announced or made hence, there was no comparison between actual results and the forecast.

**B4. Taxation**

	Individual Quarter Ended		Cumulative Period Ended	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM	RM	RM	RM
Current income tax provision	160,525	509,504	(535,808)	(330,745)
	<b>160,525</b>	<b>509,504</b>	<b>(535,808)</b>	<b>(330,745)</b>

**B5. Corporate Proposals**

No corporate proposals were announced during the financial quarter ended 31 December 2025.

**B6. Group Borrowings and Debt Securities**

There were no borrowings and issues of debt securities as at the current financial quarter end.

**B7. Off Balance Sheet Financial Instruments**

The Company does not have any financial instruments with off balance sheet risk during the current financial quarter end.

**B8. Material Litigation**

**- COURT OF APPEAL PUTRAJAYA: W-02(IM)(NCvC)-713-04/2024  
(High Court of Malaya at Kuala Lumpur Suit No. WA-22NCvC-542-09/2023)**

**- APPELLANT: Her Chor Siong  
RESPONDENTS: the Company ("the 1st Respondent") & Former Principal Officer ("the 2nd Respondent") (collectively referred as "the Respondents")**

Reference is made to the announcements dated 3 October 2023, 21 December 2023, 1 April 2024, 4 April 2024, 25 April 2024 and 5 August 2024.

The Parties had attended the hearing for Appeal 713 before the Court of Appeal held on 19 March 2025, wherein upon hearing submissions of parties, the Court of Appeal had unanimously allowed the Appellant's appeal with cost in the cause.

In consequence to Appeal 713 being allowed, the Court of Appeal had directed for Suit 542 to be heard before a different Judge at the High Court.

Cuscapi will make the necessary announcement on material development in respect of this from time to time.

**B9. Dividends**

The Board has not recommended any dividend for the financial year ended 31 December 2025.

**B10. Profit per Share****Basic profit per share**

The profit per share is calculated by dividing the net profit attributable to ordinary owners of the parent by the weighted average number of ordinary shares in issue during the financial year.

	Individual Quarter Ended		Cumulative Period Ended	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM	RM	RM	RM
Profit attributable to owners of the parent (RM)	476,487	383,798	3,843,374	13,372,361
Weighted average number of ordinary share in use	944,884,476	944,884,476	944,884,476	944,884,476
Basic profit per share (sen)	0.05	0.04	0.41	1.42

The profit for the year attributable to the parent's ordinary equity holders is not subjected to any dilutive elements.

**B11. Notes to the Statement of Profit and Loss and Other Comprehensive Income**

The following items have been charged in arriving at profit before tax:

	Individual Quarter Ended		Cumulative Period Ended	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM	RM	RM	RM
Depreciation and amortisation	(3,294,278)	(1,272,437)	(13,196,655)	(5,110,928)
Interest expenses	(27,076)	(55,306)	(133,046)	(164,481)
Interest income	6,139	8,935	19,952	15,776
Provision for and write off of receivables	(290,989)	(640,655)	(299,743)	(628,887)

**B12. Authorised for Issue**

The Condensed Report was authorised for issue by the Board in accordance with a resolution of the Directors on 24 February 2026.