**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

Interim financial report on results for the quarter ended 30 September 2025.

The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|---|---|---|---|---|
| | CURRENT YEAR QUARTER | PRECEDING YEAR CORRESPONDING QUARTER | 09 MONTHS ENDED | |
| | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED |
| | 30.09.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Revenue | 27,583 | 27,248 | 78,602 | 69,294 |
| Cost of revenue | (17,872) | (18,207) | (50,297) | (42,721) |
| Gross profit | 9,711 | 9,041 | 28,305 | 26,573 |
| Other income | 203 | 204 | 500 | 657 |
| Research & development expenses | (715) | (757) | (2,172) | (2,270) |
| Administration and other expenses | (4,175) | (3,950) | (12,657) | (11,712) |
| Finance costs | (116) | (179) | (400) | (314) |
| **Profit before tax** | 4,908 | 4,359 | 13,576 | 12,934 |
| Tax expense | (1,035) | (1,112) | (3,329) | (3,339) |
| **Total comprehensive income for the period** | 3,873 | 3,247 | 10,247 | 9,595 |
| Attributable to: | | | | |
| Equity holders of the Company | 3,799 | 3,234 | 10,061 | 9,559 |
| Non-controlling interest | 74 | 13 | 186 | 36 |
| | 3,873 | 3,247 | 10,247 | 9,595 |

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME – (continued)**

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|---|---|---|---|---|
| | CURRENT YEAR QUARTER | PRECEDING YEAR CORRESPONDING QUARTER | 09 MONTHS ENDED | |
| | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED |
| | 30.09.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| **EARNINGS PER SHARE** | | | | |
| Basic earnings per share (sen) | 0.85 | 0.72 | 2.25 | 2.14 |
| Diluted earnings per share (sen) | N/A | N/A | N/A | N/A |

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

| | UNAUDITED AS AT 30.09.2025 RM'000 | AUDITED AS AT 31.12.2024 RM'000 |
|---|---|---|
| ASSETS | | |
| Non-current assets | | |
| Property, plant & equipment | 47,364 | 48,156 |
| Development expenditure | 96 | 166 |
| Fixed deposits | 6,689 | 6,831 |
| | 54,149 | 55,153 |
| Current assets | | |
| Inventories | 16,479 | 20,551 |
| Trade receivables | 17,936 | 17,046 |
| Other receivables, deposits & prepayments | 2,347 | 2,512 |
| Cash and cash equivalents | 38,370 | 31,844 |
| | 75,132 | 71,953 |
| Total assets | 129,281 | 127,106 |
| EQUITY AND LIABILITIES | | |
| Share capital | 29,789 | 29,789 |
| Retained earnings | 65,641 | 61,674 |
| Equity attributable to equity holders | 95,430 | 91,463 |
| Non-controlling interest | 653 | 304 |
| Total equity | 96,083 | 91,767 |

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION – (Continued)**

| | UNAUDITED AS AT 30.09.2025 RM'000 | AUDITED AS AT 31.12.2024 RM'000 |
|---|---|---|
| Non-current liabilities | | |
| Lease liabilities | 1,087 | 1,258 |
| Term loans | 7,518 | 9,510 |
| Deferred tax liabilities | 1,929 | 3,166 |
| Contract liabilities | 475 | 629 |
| | 11,009 | 14,563 |
| Current liabilities | | |
| Trade payables | 1,663 | 1,660 |
| Other payables & accruals | 8,973 | 11,086 |
| Bankers' acceptance | - | 1,485 |
| Lease liabilities | 909 | 659 |
| Term loans | 2,697 | 3,156 |
| Contract liabilities | 5,883 | 2,478 |
| Income tax liabilities | 2,064 | 252 |
| | 22,189 | 20,776 |
| Total liabilities | 33,198 | 35,339 |
| Total equity and liabilities | 129,281 | 127,106 |
| Net assets per share attributable to ordinary equity holders of the Company (RM) | 0.22 | 0.21 |

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

| | Attributable to Equity ---------Holders of the Company------- | | | | |
|---|---|---|---|---|---|
| | Non-distributable | Distributable | | | |
| | **Share Capital RM'000** | **Retained Earnings RM'000** | **Total RM'000** | **Non-Controlling Interest RM'000** | **Total Equity RM'000** |
| As at 1 January 2025 | 29,789 | 61,674 | 91,463 | 304 | 91,767 |
| Profit for the period, represents total comprehensive income for the period | - | 10,061 | 10,061 | 186 | 10,247 |
| Change in ownership interest | - | (62) | (62) | 163 | 101 |
| Dividend | - | (6,032) | (6,032) | - | (6,032) |
| As at 30 September 2025 | 29,789 | 65,641 | 95,430 | 653 | 96,083 |
| | | | | | |
| As at 1 January 2024 | 29,789 | 57,801 | 87,590 | 241 | 87,831 |
| Profit for the period, represents total comprehensive income for the period | - | 9,559 | 9,559 | 36 | 9,595 |
| Dividend | - | (6,032) | (6,032) | - | (6,032) |
| As at 30 September 2024 | 29,789 | 61,328 | 91,117 | 277 | 91,394 |

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

| | 09 MONTHS ENDED | |
|---|---|---|
| | **UNAUDITED 30.09.2025 RM'000** | **UNAUDITED 30.09.2024 RM'000** |
| Cash flows from operating activities | | |
| Profit before tax | 13,576 | 12,934 |
| Adjustments for:- | | |
| Amortisation of development expenditure | 70 | 295 |
| Depreciation | 6,603 | 6,171 |
| Interest expenses | 400 | 314 |
| Interest income | (486) | (573) |
| Gain on disposal of property, plant & equipment | (56) | (14) |
| Property, plant & equipment written off | 11 | 30 |
| Inventory written off | 87 | - |
| Operating profit before working capital changes | 20,205 | 19,157 |
| Changes in working capital:- | | |
| Inventories | 2,416 | (5,830) |
| Receivables | (725) | (8,219) |
| Payables | 1,140 | 2,044 |
| Cash generated from operations | 23,036 | 7,152 |
| Interest paid | (400) | (314) |
| Interest received | 486 | 573 |
| Income tax paid | (2,754) | (3,192) |
| Net cash from operating activities | 20,368 | 4,219 |
| Cash flows from investing activities | | |
| Purchase of property, plant & equipment | (3,419) | (2,958) |
| Proceeds from disposal of property, plant & equipment | 164 | 20 |
| Disposal of equity shares | 101 | - |
| Net cash used in investing activities | (3,154) | (2,938) |

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued**

| | 09 MONTHS ENDED | |
|---|---|---|
| | **UNAUDITED 30.09.2025 RM'000** | **UNAUDITED 30.09.2024 RM'000** |
| Cash flows from financing activities | | |
| Dividend paid | (6,032) | (6,032) |
| Uplift / (Placement) of fixed deposits under lien | 143 | (121) |
| Repayment of bankers' acceptance | (1,485) | (1,304) |
| (Repayment) / Proceeds of term loans | (2,451) | 4,581 |
| Repayment of lease liabilities | (863) | (600) |
| Net cash used in financing activities | (10,688) | (3,476) |
| Net changes in cash and cash equivalents | 6,526 | (2,195) |
| Cash and cash equivalents brought forward | 31,844 | 31,002 |
| Cash and cash equivalents carried forward | 38,370 | 28,807 |

NOTES TO THE STATEMENTS OF CASH FLOWS

i. Cash and cash equivalents comprise: -

| | | |
|---|---|---|
| Fixed deposits | 6,689 | 6,794 |
| Money market instruments | 19,881 | 15,417 |
| Cash and bank balances | 18,489 | 13,390 |
| | 45,059 | 35,601 |
| Less : Fixed deposits under lien | (6,689) | (6,794) |
| | 38,370 | 28,807 |

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued**

| | **09 MONTHS ENDED** | |
|---|---|---|
| | **UNAUDITED** | **UNAUDITED** |
| | **30.09.2025** | **30.09.2024** |
| | **RM'000** | **RM'000** |

NOTES TO THE STATEMENTS OF CASH FLOWS - (Continued)

ii. Analysis of acquisition of property, plant & equipment ("PPE"): -

| | 30.09.2025 RM'000 | 30.09.2024 RM'000 |
|---|---|---|
| Cash | 3,419 | 2,958 |
| Lease arrangement | 938 | 576 |
| Transfer from inventories | 1,569 | 896 |
| | 5,926 | 4,430 |

iii. Reconciliation of liabilities arising from financing activities: -

| | As at 01.01.2025 RM'000 | Principal and interest payments RM'000 | Proceeds RM'000 | Non-cash changes: Acquisition of PPE RM'000 | Non-cash changes: Interest expense RM'000 | As at 30.09.2025 RM'000 |
|---|---|---|---|---|---|---|
| Bank borrowings | | | | | | |
| - Bankers' acceptance | 1,485 | (1,485) | - | - | - | - |
| - Lease liabilities | 1,917 | (933) | - | 938 | 74 | 1,996 |
| - Term loans | 12,666 | (2,777) | - | - | 326 | 10,215 |
| | 16,068 | (5,195) | - | 938 | 400 | 12,211 |

| | As at 01.01.2024 RM'000 | Principal and interest payments RM'000 | Proceeds RM'000 | Non-cash changes: Acquisition of PPE RM'000 | Non-cash changes: Interest expense RM'000 | As at 30.09.2024 RM'000 |
|---|---|---|---|---|---|---|
| Bank borrowings | | | | | | |
| - Bankers' acceptance | 1,304 | (1,304) | - | - | - | - |
| - Lease liabilities | 1,816 | (659) | - | 576 | 59 | 1,792 |
| - Term loans | 8,873 | (1,674) | 6,000 | - | 255 | 13,454 |
| | 11,993 | (3,637) | 6,000 | 576 | 314 | 15,246 |

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

**Notes :-**

**Disclosure requirements per MFRS 134 - paragraph 16**

**A1. (a) Accounting Policies and Methods of Computation**

The quarterly report has been prepared in accordance with the reporting requirements as set out in Malaysian Financial Reporting Standards ("MFRS") 134 "Interim Financial Reporting" and Paragraph 9.22 of the Bursa Malaysia Securities Berhad Main Market Listing Requirements ("Bursa Securities Listing Requirements") and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the audited condensed consolidated financial statements.

The accounting policies and methods of computation adopted by the Group in unaudited condensed financial statements and unaudited interim financial report are consistent with those adopted in the latest audited financial statements for the financial year ended 31 December 2024.

Amendments to accounting standards that are effective for the Group's financial year beginning on or after 1 January 2025 are as follows:

- Amendments to MFRS 121 "The Effects of Changes in Foreign Exchange Rates" (Lack of Exchangeability)

The adoption of the above amendments to MFRS did not have any impact on the financial statements of the Group.

The following MFRS Accounting Standards and Amendments to MFRS Accounting Standards have been issued by MASB that are applicable to the Group but are not yet effective:

<u>Annual periods beginning on/after 1 January 2026</u>

- Annual Improvements to MFRS Accounting Standards – Volume 11
  - Amendments to MFRS 1, "First-time Adoption of Malaysian Financial Reporting Standards"
  - Amendments to MFRS 7, "Financial Instruments: Disclosures"
  - Amendments to MFRS 9, "Financial Instruments"
  - Amendments to MFRS 10, "Consolidated Financial Statements"
  - Amendments to MFRS 107, "Statement of Cash Flows"
- Amendments to MFRS 9, "Financial Instruments" and MFRS 7, "Financial Instruments: Disclosures" (Classification and Measurement of Financial Instruments)
- Amendments to MFRS 9, Financial Instruments and MFRS 7, Financial Instruments: Disclosures (Contracts Referencing Nature-dependent Electricity)

<u>Annual periods beginning on/after 1 January 2027</u>

- MFRS 18, "Presentation and Disclosure in Financial Statements"
- MFRS 19, "Subsidiaries without Public Accountability: Disclosures"

Effective date yet to be determined by the Malaysian Accounting Standards Board

- Amendments to MFRS 10, "Consolidated Financial Statements" and MFRS 128, "Investments in Associates and Joint Ventures" (Sale or Contribution of Assets between an Investor and its Associate or Joint Venture)

The Group will adopt the above pronouncements when they become effective in the respective financial periods. The Group is in the process of assessing the financial effect of these pronouncements upon their initial application.

## A2. Qualification of Financial Statements

The Auditors' Report on the financial statements of the Group for the year ended 31 December 2024 was not subject to any qualification.

## A3. Seasonality or Cyclicality of Operations

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

## A4. Exceptional or Unusual Items

During the current financial quarter, there was no item of exceptional or unusual nature that affects the assets, liabilities, equity, net income or cash flows of the Group.

## A5. Changes in Estimates of Amounts Reported

There was no change in estimate of amount reported that has a material effect in the current financial quarter under review.

## A6. Changes in Debt Securities and Equity Securities

During the current financial quarter, there were no issuances, cancellation, repurchase, resale and repayment of debt securities and equity securities.

**Notes :- (continued)**

## A7. Dividend paid

The first interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 24 February 2025 and paid on 24 March 2025 in respect of the year ending 31 December 2025.

The second interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 19 May 2025 and paid on 18 June 2025 in respect of the year ending 31 December 2025.

The third interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 18 August 2025 and paid on 17 September 2025 in respect of the year ending 31 December 2025.

## A8. Segmental Reporting

| | Hardware RM'000 | Solutions and Services RM'000 | Consolidated RM'000 |
|---|---|---|---|
| **3rd quarter ended 30 September 2025** | | | |
| Total revenue | 6,263 | 21,320 | 27,583 |
| Segment results | 1,143 | 8,568 | 9,711 |
| Unallocated other income | | | 203 |
| Unallocated operating expenses | | | (5,006) |
| Profit before tax | | | 4,908 |
| **3rd quarter ended 30 September 2024** | | | |
| Total revenue | 6,883 | 20,365 | 27,248 |
| Segment results | 1,277 | 7,764 | 9,041 |
| Unallocated other income | | | 204 |
| Unallocated operating expenses | | | (4,886) |
| Profit before tax | | | 4,359 |

| | Hardware RM'000 | Solutions and Services RM'000 | Consolidated RM'000 |
|---|---|---|---|
| **09 months ended 30 September 2025** | | | |
| Total revenue | 14,354 | 64,248 | 78,602 |
| Segment results | 2,376 | 25,929 | 28,305 |
| Unallocated other income | | | 500 |
| Unallocated operating expenses | | | (15,229) |
| Profit before tax | | | 13,576 |
| **09 months ended 30 September 2024** | | | |
| Total revenue | 8,359 | 60,935 | 69,294 |
| Segment results | 1,498 | 25,075 | 26,573 |
| Unallocated other income | | | 657 |
| Unallocated operating expenses | | | (14,296) |
| Profit before tax | | | 12,934 |

**Notes :- (continued)**

**A9. Material Events Subsequent to the End of the Current Quarter**

There were no other material events subsequent to the end of the current financial quarter up to the date of this announcement.

**A10. Changes in the Composition of the Group**

There were no changes in the composition of the Group subsequent to the end of the current financial quarter up to the date of this announcement.

**A11. Changes in Contingent Liabilities or Contingent Assets**

There was no significant change in the contingent liabilities of the Group since the last financial year ended 31 December 2024.

**A12. Material Capital Commitments**

There are no material capital commitments at the end of the current reporting quarter.

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**Disclosure requirements required by the Listing Requirements of Bursa Securities for the Main Market**

**B1. Group's Review of Performance**

| | INDIVIDUAL PERIOD | | | CUMULATIVE PERIOD | | |
|---|---|---|---|---|---|---|
| | Current Year Quarter Unaudited 30.09.2025 RM'000 | Preceding Year Corresponding Quarter Unaudited 30.09.2024 RM'000 | Change % | 09 Months Ended Unaudited 30.09.2025 RM'000 | 09 Months Ended Unaudited 30.09.2024 RM'000 | Change % |
| Revenue | 27,583 | 27,248 | 1.2 | 78,602 | 69,294 | 13.4 |
| Profit before tax | 4,908 | 4,359 | 12.6 | 13,576 | 12,934 | 5.0 |

**<u>Current Quarter (3Q2025: July - September 2025)</u>**
The Group's revenue remained broadly stable at RM27.583 million in 3Q2025 (3Q2024: RM27.248 million), backed by higher contributions from the Solutions and Services segment which offset the softer performance in Hardware.

Hardware revenue declined 9.0% to RM6.263 million (3Q2024: RM6.883 million), while the Solutions and Services segment grew 4.7% to RM21.320 million (3Q2024: RM20.365 million), largely driven by a resilient recurring revenue base.

The Group posted a 12.6% increase in profit before tax to RM4.908 million (3Q2024:RM4.359 million), driven by better margins and efficient cost management in the Services segment.

**<u>Year to Date (9M2025: January - September 2025)</u>**
For the financial period ended 30 September 2025 (9M2025), the Group recorded a higher revenue of RM78.602 million (9M2024: RM69.294 million), a 13.4% increase from the same period last year.

Hardware revenue surged 71.7% to RM14.354 million (9M2024: RM8.359 million), driven by higher installations of cash recycling machines (CRMs) and teller cash recyclers (TCRs). The revenue from Solutions and Services segment posted a solid 5.4% growth to RM64.248 million (9M2024: RM60.935 million), supported by stable recurring income from ongoing service contracts.

The higher revenue contributed to an improved profit before tax of RM13.576 million (9M2024: RM12.934 million), marking a 5% year on year increase, underpinned by stable operational performance across the Group.

## B2. Group's Comparison with Preceding Quarter

| | 03 Months Ended | | |
|---|---|---|---|
| | **Unaudited 30.09.2025 RM'000** | **Unaudited 30.06.2025 RM'000** | **Change %** |
| Revenue | 27,583 | 25,983 | 6.2 |
| Profit before tax | 4,908 | 4,400 | 11.5 |
| | ======== | ======== | ======== |

The Group delivered a steady performance for the current quarter, broadly in line with the preceding period, with revenue rising by 6.2% to RM27.583 million (2Q2025: RM25.983 million), This reflected stronger revenue from cash recycling machines (CRMs) and improved cost efficiencies within the Services segment. Consequently, profit before tax rose to RM4.908 million (2Q2025: RM4.40 million).

## B3. Prospects

Based on preliminary data from the Department of Statistics Malaysia (DoSM), Malaysia's economy expanded by 5.2% in the third quarter of 2025, exceeding market expectations and improving from the 4.4% growth recorded in the preceding quarter. The stronger performance is in line with Bank Negara Malaysia's (BNM) revised full-year growth projection of 4.0% to 4.8%. Growth was broad-based across all major sectors, led by the Services sector, which expanded by 5.1%. Despite the positive performance, the outlook remains clouded by global uncertainties, fluctuating external demand, and rising business costs that may affect corporate margins. Nevertheless, a stable labour market, moderate inflation, and continued targeted investments are expected to support near-term growth.

During the quarter, the Group maintained steady performance, supported by consistent contributions from the Hardware and Solutions & Services business segments. Operational discipline and focus on customer service excellence remained central to sustaining the Group's growth momentum.

In the Hardware segment, the ongoing replacement of aging CRMs across key banking clients continued as scheduled and contributed positively to revenue. In addition, increasing adoption of teller cash recyclers (TCRs) and Branch-of-the-Future (BOTF) solutions continued to strengthen the Group's order pipeline.

The Solutions & Services segment continued to deliver stable recurring income, driven by sustained demand for hardware and software maintenance, bill payment and top-up kiosks, cheque processing, and cash-in-transit services.

The Group also continued to enhance its technological capabilities through the integration of Artificial Intelligence (AI) and Cloud Computing technologies to strengthen its product and service portfolio.

Barring any unforeseen circumstances, the Group remains cautiously optimistic on its outlook for the remainder of FY2025. Supported by a healthy project pipeline, a resilient recurring income base, and ongoing investment in innovation, the Group is confident of delivering a satisfactory performance for the financial year.

**B4. Profit Forecast**

No profit forecast was announced; hence there is no comparison between actual results and forecast.

**B5. Group's Tax Expense**

Tax expense comprises the following:-

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|---|---|---|---|---|
| | CURRENT YEAR QUARTER | PRECEDING YEAR CORRESPONDING QUARTER | 09 MONTHS ENDED | |
| | UNAUDITED 30.09.2025 RM'000 | UNAUDITED 30.09.2024 RM'000 | UNAUDITED 30.09.2025 RM'000 | UNAUDITED 30.09.2024 RM'000 |
| Current year | 131 | 292 | 4,975 | 5,011 |
| Prior year | (409) | (12) | (409) | (12) |
| Deferred tax | 1,313 | 832 | (1,237) | (1,660) |
| | 1,035 | 1,112 | 3,329 | 3,339 |

The higher effective tax rate of the Group as compared to the Malaysia statutory income tax rate for the current financial quarter and financial year to date is mainly due to non tax deductibility of certain expenses incurred by the Group.

## B6. Profit for the period

| | Current Quarter 30.09.2025 RM'000 | Year to date 30.09.2025 RM'000 |
|---|---|---|
| **Profit before tax is stated after charging / (crediting):** | | |
| Amortisation of development expenditure | 15 | 70 |
| Depreciation | 2,231 | 6,603 |
| Gain on disposal of property, plant & equipment | (14) | (56) |
| Interest income | (208) | (486) |
| Interest expenses | 116 | 400 |
| Property, plant & equipment written off | - | 11 |
| Inventory written off | 72 | 87 |
| Realised loss on foreign exchange | 7 | 8 |
| | ======== | ======== |

Other than the above items, there were no other income including investment income, write off of receivables, allowance for impairment, gain or loss on disposal of quoted or unquoted investment, impairment of assets, gain or loss on derivatives and exceptional items for the current financial quarter and financial year to date.

## B7. Corporate Proposals

There are no corporate proposals announced by the Group as at the date of this announcement.

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**B8. Group's Borrowings**

The breakdown of the borrowings is set out below:-

| | UNAUDITED AS AT 30.09.2025 RM'000 | AUDITED AS AT 31.12.2024 RM'000 |
|---|---|---|
| **Secured short-term borrowings** | | |
| Bankers' acceptance | - | 1,485 |
| Lease liabilities | 909 | 659 |
| Term loans | 2,697 | 3,156 |
| | 3,606 | 5,300 |
| **Secured long-term borrowings** | | |
| Lease liabilities | 1,087 | 1,258 |
| Term loans | 7,518 | 9,510 |
| | 8,605 | 10,768 |
| Total borrowings | 12,211 | 16,068 |

**B9. Material Litigation**

There was no material litigation pending as at the date of this announcement.

**B10. Dividend**

The first interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 24 February 2025 and paid on 24 March 2025 in respect of the year ending 31 December 2025.

The second interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 19 May 2025 and paid on 18 June 2025 in respect of the year ending 31 December 2025.

The third interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 18 August 2025 and paid on 17 September 2025 in respect of the year ending 31 December 2025.

The fourth interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 17 November 2025 and will be paid on 12 December 2025 in respect of the year ending 31 December 2025.

**Notes :- (continued)**

**B11. Group's Earnings Per Share**

**(i) Basic earnings per share**

The basic earnings per share of the Group have been computed by dividing the profit for the period by the number of ordinary shares in issue during the period.

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|---|---|---|---|---|
| | CURRENT YEAR QUARTER | PRECEDING YEAR CORRESPONDING QUARTER | 09 MONTHS ENDED | |
| | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED |
| | 30.09.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| Profit attributable to owners (RM'000) | 3,799 | 3,234 | 10,061 | 9,559 |
| Number of ordinary shares ('000) | 446,838 | 446,838 | 446,838 | 446,838 |
| Basic earnings per share (sen) | 0.85 | 0.72 | 2.25 | 2.14 |

**(ii) Diluted earnings per share**
Not applicable.

By Order of the Board
LIM SECK WAH
Secretary
Kuala Lumpur