

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

**UNAUDITED INTERIM FINANCIAL REPORT**

Interim financial report on results for the quarter ended 31 December 2025.

The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD		
	CURRENT YEAR QUARTER UNAUDITED 31.12.2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED 31.12.2024 RM'000	12 MONTHS ENDED UNAUDITED 31.12.2025 RM'000		AUDITED 31.12.2024 RM'000
Revenue	25,538	23,455	104,140	92,749	
Cost of revenue	(16,056)	(14,906)	(66,353)	(57,627)	
	-----	-----	-----	-----	
Gross profit	9,482	8,549	37,787	35,122	
Other income	277	189	778	846	
Research & development expenses	(888)	(725)	(3,060)	(2,995)	
Administration and other expenses	(4,441)	(4,489)	(17,098)	(16,201)	
Finance costs	(103)	(197)	(503)	(511)	
	-----	-----	-----	-----	
<b>Profit before tax</b>	4,327	3,327	17,904	16,261	
Tax expense	(1,021)	(943)	(4,351)	(4,282)	
	-----	-----	-----	-----	
<b>Total comprehensive income for the period</b>	3,306	2,384	13,553	11,979	
	=====	=====	=====	=====	
Attributable to:					
Equity holders of the Company	3,251	2,357	13,312	11,916	
Non-controlling interest	55	27	241	63	
	-----	-----	-----	-----	
	3,306	2,384	13,553	11,979	
	=====	=====	=====	=====	

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)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

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

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR	PRECEDING YEAR	12 MONTHS ENDED	
	QUARTER	QUARTER	UNAUDITED	AUDITED
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM'000	RM'000	RM'000	RM'000
<b>EARNINGS PER SHARE</b>				
Basic earnings per share (sen)	0.73	0.53	2.98	2.67
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.

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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>UNAUDITED AS AT 31.12.2025 RM'000</b>	<b>AUDITED AS AT 31.12.2024 RM'000</b>
<b>ASSETS</b>		
Non-current assets		
Property, plant & equipment	47,755	48,156
Development expenditure	82	166
Fixed deposits	6,725	6,831
	-----	-----
	54,562	55,153
	-----	-----
Current assets		
Inventories	14,279	20,551
Trade receivables	11,231	17,046
Other receivables, deposits & prepayments	2,748	2,512
Cash and cash equivalents	46,425	31,844
	-----	-----
	74,683	71,953
	-----	-----
Total assets	129,245	127,106
	=====	=====
<b>EQUITY AND LIABILITIES</b>		
Share capital	29,789	29,789
Retained earnings	66,881	61,674
	-----	-----
Equity attributable to equity holders	96,670	91,463
Non-controlling interest	708	304
	-----	-----
Total equity	97,378	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.

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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

– (Continued)

	<b>UNAUDITED AS AT 31.12.2025 RM'000</b>	<b>AUDITED AS AT 31.12.2024 RM'000</b>
Non-current liabilities		
Lease liabilities	1,766	1,258
Term loans	6,765	9,510
Deferred tax liabilities	2,601	3,166
Contract liabilities	445	629
	-----	-----
	11,577	14,563
	-----	-----
Current liabilities		
Trade payables	1,176	1,660
Other payables & accruals	10,987	11,086
Bankers' acceptance	-	1,485
Lease liabilities	1,091	659
Term loans	2,743	3,156
Contract liabilities	4,026	2,478
Income tax liabilities	267	252
	-----	-----
	20,290	20,776
	-----	-----
Total liabilities	31,867	35,339
	-----	-----
Total equity and liabilities	129,245	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)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Attributable to Equity -----Holders of the Company-----			Non- Controlling Interest RM'000	Total Equity RM'000
	Non-distributable	Distributable			
	Share Capital RM'000	Retained Earnings RM'000	Total 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	-	13,312	13,312	241	13,553
Change in ownership interest	-	(62)	(62)	163	101
Dividend	-	(8,043)	(8,043)	-	(8,043)
As at 31 December 2025	<u>29,789</u>	<u>66,881</u>	<u>96,670</u>	<u>708</u>	<u>97,378</u>
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	-	11,916	11,916	63	11,979
Dividend	-	(8,043)	(8,043)	-	(8,043)
As at 31 December 2024	<u>29,789</u>	<u>61,674</u>	<u>91,463</u>	<u>304</u>	<u>91,767</u>

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)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>12 MONTHS ENDED</b>	
	<b>UNAUDITED</b>	<b>AUDITED</b>
	<b>31.12.2025</b>	<b>31.12.2024</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash flows from operating activities		
Profit before tax	17,904	16,261
Adjustments for:-		
Amortisation of development expenditure	84	393
Depreciation	8,916	8,241
Interest expenses	503	511
Interest income	(746)	(744)
Gain on disposal of property, plant & equipment	(93)	(50)
Property, plant & equipment written off	421	348
Inventory written off	87	-
	-----	-----
Operating profit before working capital changes	27,076	24,960
Changes in working capital:-		
Inventories	4,347	(8,764)
Receivables	5,579	(3,181)
Payables	783	1,609
	-----	-----
Cash generated from operations	37,785	14,624
Interest paid	(503)	(511)
Interest received	746	744
Income tax paid	(4,902)	(4,328)
	-----	-----
Net cash from operating activities	33,126	10,529
	-----	-----
Cash flows from investing activities		
Purchase of property, plant & equipment	(5,171)	(4,739)
Proceeds from disposal of property, plant & equipment	302	55
Disposal of equity shares	101	-
	-----	-----
Net cash used in investing activities	(4,768)	(4,684)
	-----	-----

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.

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**UNAUDITED INTERIM FINANCIAL REPORT**

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

	<b>12 MONTHS ENDED</b>	
	<b>UNAUDITED</b>	<b>AUDITED</b>
	<b>31.12.2025</b>	<b>31.12.2024</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash flows from financing activities		
Dividend paid	(8,043)	(8,043)
Uplift / (Placement) of fixed deposits under lien	106	(158)
(Repayment) / Proceeds of bankers' acceptance	(1,485)	181
(Repayment) / Proceeds of term loans	(3,159)	3,793
Repayment of lease liabilities	(1,196)	(776)
	-----	-----
Net cash used in financing activities	(13,777)	(5,003)
	-----	-----
Net changes in cash and cash equivalents	14,581	842
Cash and cash equivalents brought forward	31,844	31,002
	-----	-----
Cash and cash equivalents carried forward	46,425	31,844
	=====	=====

**NOTES TO THE STATEMENTS OF CASH FLOWS**

i. Cash and cash equivalents comprise: -

Fixed deposits	6,725	6,831
Money market instruments	27,693	13,015
Cash and bank balances	18,732	18,829
	-----	-----
	53,150	38,675
Less : Fixed deposits under lien	(6,725)	(6,831)
	-----	-----
	46,425	31,844
	=====	=====

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.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

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

**12 MONTHS ENDED**  
**UNAUDITED      AUDITED**  
**31.12.2025      31.12.2024**  
**RM'000          RM'000**

NOTES TO THE STATEMENTS OF CASH FLOWS - (Continued)

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

Cash	5,171	4,739
Lease arrangement	2,136	876
Transfer from inventories	1,838	959
	9,145	6,574
	9,145	6,574

iii. Reconciliation of liabilities arising from financing activities: -

	Non-cash changes					As at 31.12.2025 RM'000
	As at 01.01.2025 RM'000	Principal and interest payments RM'000	Proceeds RM'000	Acquisition of PPE RM'000	Interest expense RM'000	
Bank borrowings						
- Bankers' acceptance	1,485	(1,485)	-	-	-	-
- Lease liabilities	1,917	(1,299)	-	2,136	103	2,857
- Term loans	12,666	(3,558)	-	-	400	9,508
	16,068	(6,342)	-	2,136	503	12,365
	16,068	(6,342)	-	2,136	503	12,365

	Non-cash changes					As at 31.12.2024 RM'000
	As at 01.01.2024 RM'000	Principal and interest payments RM'000	Proceeds RM'000	Acquisition of PPE RM'000	Interest expense RM'000	
Bank borrowings						
- Bankers' acceptance	1,304	(1,334)	1,485	-	30	1,485
- Lease liabilities	1,816	(853)	-	876	78	1,917
- Term loans	8,873	(2,610)	6,000	-	403	12,666
	11,993	(4,797)	7,485	876	511	16,068
	11,993	(4,797)	7,485	876	511	16,068

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 – (Continued)**

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:

Annual periods beginning on/after 1 January 2026

- 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)

Annual periods beginning on/after 1 January 2027

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

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

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 Cyclicity 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.

**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 ended 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 ended 31 December 2025.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

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 ended 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 paid on 12 December 2025 in respect of the year ended 31 December 2025.

**A8. Segmental Reporting**

	<b>Solutions</b>		
	<b>Hardware</b>	<b>and Services</b>	<b>Consolidated</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>4<sup>th</sup> quarter ended 31 December 2025</b>			
Total revenue	3,795	21,743	25,538
Segment results	720	8,762	9,482
Unallocated other income			277
Unallocated operating expenses			(5,432)
Profit before tax			<u>4,327</u>
<b>4<sup>th</sup> quarter ended 31 December 2024</b>			
Total revenue	3,212	20,243	23,455
Segment results	546	8,003	8,549
Unallocated other income			189
Unallocated operating expenses			(5,411)
Profit before tax			<u>3,327</u>
	<b>Solutions</b>		
	<b>Hardware</b>	<b>and Services</b>	<b>Consolidated</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>12 months ended 31 December 2025</b>			
Total revenue	18,148	85,992	104,140
Segment results	3,097	34,690	37,787
Unallocated other income			778
Unallocated operating expenses			(20,661)
Profit before tax			<u>17,904</u>
<b>12 months ended 31 December 2024</b>			
Total revenue	11,571	81,178	92,749
Segment results	2,044	33,078	35,122
Unallocated other income			846
Unallocated operating expenses			(19,707)
Profit before tax			<u>16,261</u>

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**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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**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes : - (continued)

**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	Preceding	Change	12 Months Ended		
	Year	Year		Unaudited	Audited	Change
	Quarter	Corresponding	31.12.2025	31.12.2024	31.12.2024	
Unaudited	Unaudited	%	RM'000	RM'000	%	
	31.12.2025	31.12.2024				
	RM'000	RM'000		RM'000	RM'000	
Revenue	25,538	23,455	8.9	104,140	92,749	12.3
Profit before tax	4,327	3,327	30.1	17,904	16,261	10.1

**Current Quarter (4Q2025: October - December 2025)**

The Group’s revenue rose 8.9% to RM25.538 million in 4Q2025 (4Q2024: RM23.455 million), attributable to stable contributions from both the Hardware and Solutions and Services segments.

Hardware revenue rose 18.2% to RM3.795 million (4Q2024: RM3.212 million) driven by increased installation activity, while revenue from the Solutions and Services segment grew 7.4% to RM21.743 million (4Q2024: RM20.243 million), on the strength of a resilient recurring revenue base.

Profit before tax surged by 30.1% to RM4.327 million (4Q2024: RM3.327 million), arising from improved margins and effective cost management within the Services segment.

**Year to Date (12M2025: January – December 2025)**

For the financial year ended 31 December 2025 (12M2025), the Group achieved revenue of RM104.14 million (12M2024: RM92.749 million), a 12.3% year-on-year increase from the previous financial year.

Hardware revenue climbed 56.8% to RM18.148 million (12M2024: RM11.571 million), following higher installations of cash recycling machines (CRMs) and teller cash recyclers (TCRs). Revenue from the Solutions and Services segment posted a solid 5.9% growth to RM85.992 million (12M2024: RM81.178 million), underpinned by stable recurring income from ongoing service contracts.

In line with higher revenue, profit before tax rose to RM17.904 million (12M2024: RM16.261 million), marking a 10.1% year-on-year improvement, supported by stable operational performance across the Group.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B2. Group's Comparison with Preceding Quarter**

	03 Months Ended		Change %
	Unaudited 31.12.2025 RM'000	Unaudited 30.09.2025 RM'000	
Revenue	25,538	27,583	(7.4)
Profit before tax	4,327	4,908	(11.8)

The Group's revenue for the quarter ended 31 December 2025 declined by 7.4% to RM25.538 million from RM27.583 million in the preceding quarter, mainly due to weaker hardware revenue arising from the lower installation activity, as the majority of installations had been completed in the previous quarter.

As a result, the Group's profit before tax decreased to RM4.327 million in the current quarter from RM4.908 million in the preceding quarter.

**B3. Prospects**

Based on the latest available data, Malaysia's economic outlook remains broadly stable, supported by resilient domestic demand and continued investments in infrastructure, digitalisation, and green technologies. However, the operating environment continues to be affected by global economic uncertainties, geopolitical developments, and rising business costs.

In this context, the Group remains cautiously optimistic as it navigates external challenges while continuing to focus on execution and operational discipline. Domestically, growth prospects remain favourable, and the Group is well-positioned to capitalise on ongoing digital transformation and banking automation trends.

In the Hardware segment, the scheduled replacement of aging cash recycling machines (CRMs) for banking customers is expected to continue over the next few years. In addition, increasing adoption of teller cash recyclers (TCRs) and Branch-of-the-Future (BOTF) solutions is anticipated to further strengthen the Group's order pipeline and support future revenue.

The Solutions and Services segment is expected to continue providing a stable and recurring revenue base. Demand for hardware and software maintenance, cheque processing, bill payment and top-up kiosks, cash-in-transit services, and software development is projected to remain robust.

Looking ahead, the Group will continue to advance its strategic initiatives, including SmartCIT, BOTF solutions, the buySolar marketplace, merchant acquiring services, and the integration of Artificial Intelligence (AI) and Cloud Computing technologies to strengthen its solutions portfolio and long-term competitiveness. The successful pilot of PalmWav™, a palm-recognition payment prototype, reinforces the Group's commitment to leading innovation in next-generation digital payment solutions.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

Barring any unforeseen circumstances, the Group is confident in delivering a satisfactory performance for FY2026, supported by strong fundamentals, a resilient recurring income base, and ongoing investments in innovation.

**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 UNAUDITED 31.12.2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED 31.12.2024 RM'000	12 MONTHS ENDED UNAUDITED    AUDITED 31.12.2025    31.12.2024 RM'000        RM'000	
Capital gains tax	2	-	2	-
Current year	757	(281)	5,323	4,730
Prior year	(409)	(12)	(409)	(12)
Deferred tax	671	1,236	(565)	(436)
	-----	-----	-----	-----
	1,021	943	4,351	4,282
	=====	=====	=====	=====

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.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B6. Profit for the period**

	<b>Current Quarter 31.12.2025 RM'000</b>	<b>Year to date 31.12.2025 RM'000</b>
<b>Profit before tax is stated after charging / (crediting):</b>		
Amortisation of development expenditure	15	84
Depreciation	2,313	8,916
Gain on disposal of property, plant & equipment	(38)	(93)
Interest income	(260)	(746)
Interest expenses	103	503
Property, plant & equipment written off	410	421
Inventory written off	-	87
Realised loss on foreign exchange	21	29
	=====	=====

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

**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B8. Group's Borrowings**

The breakdown of the borrowings is set out below:-

	<b>UNAUDITED AS AT 31.12.2025 RM'000</b>	<b>AUDITED AS AT 31.12.2024 RM'000</b>
<b>Secured short-term borrowings</b>		
Bankers' acceptance	-	1,485
Lease liabilities	1,091	659
Term loans	2,743	3,156
	-----	-----
	3,834	5,300
	-----	-----
<b>Secured long-term borrowings</b>		
Lease liabilities	1,766	1,258
Term loans	6,765	9,510
	-----	-----
	8,531	10,768
	-----	-----
Total borrowings	12,365	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 ended 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 ended 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 ended 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 paid on 12 December 2025 in respect of the year ended 31 December 2025.

The first interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 23 February 2026 and will be paid on 24 March 2026 in respect of the year ending 31 December 2026.

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

**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

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 PRECEDING YEAR		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER UNAUDITED 31.12.2025	CORRESPONDING QUARTER UNAUDITED 31.12.2024	12 MONTHS ENDED UNAUDITED    AUDITED 31.12.2025    31.12.2024	
Profit attributable to owners (RM'000)	3,251	2,357	13,312	11,916
Number of ordinary shares ('000)	446,838	446,838	446,838	446,838
Basic earnings per share (sen)	0.73	0.53	2.98	2.67

**(ii) Diluted earnings per share**

Not applicable.

By Order of the Board  
LIM SECK WAH  
Secretary  
Kuala Lumpur