**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 MAY 2026** [(1)]

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|---|---|---|---|---|
| | Current Year Quarter 31.05.2026 RM'000 | Preceding Year Quarter 31.05.2025 RM'000 | Current Year-To-Date 31.05.2026 RM'000 | Preceding Year-To-Date 31.05.2025 RM'000 |
| **Revenue** | 21,217 | 21,511 | 90,198 | 97,298 |
| Cost of sales | (12,945) | (12,956) | (49,091) | (53,735) |
| **Gross profit** | 8,272 | 8,555 | 41,107 | 43,563 |
| Other operating income | 111 | 647 | 282 | 1,018 |
| Distribution expenses | (1,993) | (1,847) | (5,928) | (5,555) |
| Administrative expenses | (4,987) | (5,532) | (15,776) | (15,633) |
| Other operating expenses | (1,075) | (809) | (3,230) | (2,425) |
| **Results from operating activities** | 328 | 1,014 | 16,455 | 20,968 |
| Finance income | 73 | 61 | 104 | 88 |
| Finance costs | (190) | (153) | (713) | (666) |
| **Profit before tax** | 211 | 922 | 15,846 | 20,390 |
| Taxation | 52 | (238) | (4,695) | (5,719) |
| **Net profit for the financial period** | 263 | 684 | 11,151 | 14,671 |
| **Other comprehensive income for the financial period, net of tax** | - | - | - | - |
| **Total comprehensive income for the financial period** | 263 | 684 | 11,151 | 14,671 |
| **Net profit/(loss) for the financial period attributable to:** | | | | |
| - Owners of the Company | 358 | 961 | 11,110 | 14,948 |
| - Non-controlling interests | (95) | (277) | 41 | (277) |
| | 263 | 684 | 11,151 | 14,671 |
| **Total comprehensive income/(loss) for the financial period attributable to:** | | | | |
| - Owners of the Company | 358 | 961 | 11,110 | 14,948 |
| - Non-controlling interests | (95) | (277) | 41 | (277) |
| | 263 | 684 | 11,151 | 14,671 |
| **Earnings per share (sen) attributable to owners of the Company:** | | | | |
| - Basic | 0.08 | 0.23 | 2.61 | 3.46 |
| - Diluted | N/A | N/A | N/A | N/A |

***Notes:***

N/A Not applicable

(1) The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements of Sasbadi Holdings Berhad ("the Company") for the financial year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MAY 2026 (1)

| | Unaudited As at 31.05.2026 RM'000 | Audited As at 31.08.2025 RM'000 |
|---|---|---|
| **ASSETS** | | |
| Property, plant and equipment | 45,328 | 46,197 |
| Rights-of-use assets | 5,989 | 5,023 |
| Investment properties | 2,122 | 2,162 |
| Intangible assets | 20,217 | 21,069 |
| Other investments | 1,448 | 1,448 |
| Deferred tax assets | 1,118 | 757 |
| **Total non-current assets** | 76,222 | 76,656 |
| Inventories | 65,206 | 63,868 |
| Rights to recover returned goods | 1,519 | 1,429 |
| Contract costs | 27 | 47 |
| Trade and other receivables | 36,261 | 34,310 |
| Current tax assets | 3,473 | 9,281 |
| Prepayments | 1,778 | 3,051 |
| Cash and cash equivalents | 39,703 | 27,672 |
| **Total current assets** | 147,967 | 139,658 |
| **Total assets** | **224,189** | **216,314** |
| **EQUITY** | | |
| Share capital | 110,768 | 110,768 |
| Treasury shares | (1,829) | (1,829) |
| Reserves | 57,330 | 49,411 |
| **Equity attributable to owners of the Company** | 166,269 | 158,350 |
| Non-controlling interests | 729 | 688 |
| **Total equity** | 166,998 | 159,038 |
| **LIABILITIES** | | |
| Loans and borrowings | 1,318 | 1,553 |
| Lease liabilities | 4,702 | 3,965 |
| Deferred tax liabilities | 8,003 | 8,138 |
| **Total non-current liabilities** | 14,023 | 13,656 |
| Loans and borrowings | 18,909 | 16,512 |
| Lease liabilities | 1,766 | 1,109 |
| Refund liabilities | 2,867 | 2,659 |
| Trade and other payables | 19,448 | 23,182 |
| Contract liabilities | 178 | 158 |
| **Total current liabilities** | 43,168 | 43,620 |
| **Total liabilities** | 57,191 | 57,276 |
| **Total equity and liabilities** | **224,189** | **216,314** |
| **Net assets per share attributable to owners of the Company (RM)** | **0.39** | **0.37** |

***Notes:***

(1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE NINE (9) MONTHS ENDED 31 MAY 2026 [(1)]

| | <---------- Non-distributable | | | | ----------> | Distributable | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Share capital RM'000 | Treasury shares RM'000 | Merger deficit RM'000 | Fair value reserve RM'000 | Revaluation reserve RM'000 | Retained earnings RM'000 | Total RM'000 | Non-controlling interests RM'000 | Total equity RM'000 |
| **As at 1 September 2025** | 110,768 | (1,829) | (50,500) | (64) | 23,332 | 76,643 | 158,350 | 688 | 159,038 |
| **Total comprehensive income for the financial period** | - | - | - | - | - | 11,110 | 11,110 | 41 | 11,151 |
| **Transaction with owners of the Company** | | | | | | | | | |
| Dividends to owners of the Company | - | - | - | - | - | (3,191) | (3,191) | - | (3,191) |
| **Total transactions with owners of the Company** | - | - | - | - | - | (3,191) | (3,191) | - | (3,191) |
| **As at 31 May 2026** | 110,768 | (1,829) | (50,500) | (64) | 23,332 | 84,562 | 166,269 | 729 | 166,998 |
| **As at 1 September 2024** | 110,768 | (1) | (50,500) | (64) | 23,332 | 68,811 | 152,346 | - | 152,346 |
| **Total comprehensive income for the financial period** | - | - | - | - | - | 14,948 | 14,948 | (277) | 14,671 |
| **Transaction with owners of the Company** | | | | | | | | | |
| Acquisition of a subsidiary | - | - | - | - | - | - | - | 1,182 | 1,182 |
| Purchase of treasury shares | - | (1,828) | - | - | - | - | (1,828) | - | (1,828) |
| Dividends to owners of the Company | - | - | - | - | - | (3,218) | (3,218) | - | (3,218) |
| **Total transactions with owners of the Company** | - | (1,828) | - | - | - | (3,218) | (5,046) | 1,182 | (3,864) |
| **As at 31 May 2025** | 110,768 | (1,829) | (50,500) | (64) | 23,332 | 80,541 | 162,248 | 905 | 163,153 |

***Notes:***

(1) The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE NINE (9) MONTHS ENDED 31 MAY 2026 [(1)]**

| | Current Year-To-Date 31.05.2026 RM'000 | Preceding Year-To-Date 31.05.2025 RM'000 |
|---|---|---|
| **Cash flows from operating activities** | | |
| Profit before tax | 15,846 | 20,390 |
| Adjustments for: | | |
| Amortisation of intangible assets | 1,313 | 1,023 |
| Depreciation of property, plant and equipment | 2,114 | 1,848 |
| Depreciation of investment properties | 40 | 40 |
| Depreciation of rights-of-use assets | 1,114 | 796 |
| Write-off of property, plant and equipment | 5 | 1 |
| Provision/(reversal) of impairment loss on trade and other receivables | 33 | (509) |
| Gain on disposal of property, plant and equipment | (31) | (166) |
| Unrealised foreign exchange loss | 28 | 5 |
| Finance costs | 713 | 666 |
| Finance income | (104) | (88) |
| Operating profit before changes in working capital | 21,071 | 24,006 |
| Changes in inventories | (1,338) | (997) |
| Changes in rights to recover returned goods | (90) | 439 |
| Changes in contract costs | 20 | 9 |
| Changes in trade and other receivables and prepayments | (711) | 5,283 |
| Changes in refund liabilities | 208 | (1,152) |
| Changes in trade and other payables | (5,889) | (1,697) |
| Changes in contract liabilities | 20 | (37) |
| Cash from operations | 13,291 | 25,854 |
| Tax paid | (4,006) | (3,338) |
| Tax refunded | 4,623 | - |
| Interest paid | (401) | (444) |
| Interest received | 104 | 88 |
| Net cash from operating activities | 13,611 | 22,160 |
| | | |
| **Cash flows from investing activities** | | |
| Change in pledged deposits | (7) | 165 |
| Proceeds from disposal of property, plant and equipment | 31 | 185 |
| Acquisition of a subsidiary, net of cash and cash equivalents | - | (2,437) |
| Acquisition of intangible assets | - | (1,200) |
| Acquisition of property, plant and equipment | (965) | (779) |
| Net cash used in investing activities | (941) | (4,066) |

***Notes:***

(1) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE NINE (9) MONTHS ENDED 31 MAY 2026 [(1)] (CONT'D)**

| | Current Year-To-Date 31.05.2026 RM'000 | Preceding Year-To-Date 31.05.2025 RM'000 |
|---|---|---|
| **Cash flows from financing activities** | | |
| Net drawdown/(repayment) of bankers' acceptances | 2,266 | (1,399) |
| Net repayment of finance lease liabilities | (441) | (357) |
| Net repayment of term loans | (369) | (338) |
| Net repayment of lease liabilities | (1,326) | (867) |
| Purchase of treasury shares | - | (1,828) |
| Dividends paid | (1,064) | (3,218) |
| Interest paid | (133) | (115) |
| Net cash used in financing activities | (1,067) | (8,122) |
| **Net increase in cash and cash equivalents** | 11,603 | 9,972 |
| **Cash and cash equivalents at beginning of the financial period** | 13,200 | 10,157 |
| **Cash and cash equivalents at end of the financial period** | 24,803 | 20,129 |

Cash and cash equivalents included in the statement of cash flows comprise the following statement of financial position amounts:

| | Current Year-To-Date 31.05.2026 RM'000 | Preceding Year-To-Date 31.05.2025 RM'000 |
|---|---|---|
| Cash and bank balances | 39,174 | 34,005 |
| Deposit placed with a licensed bank | 529 | 600 |
| | 39,703 | 34,605 |
| Less : Deposits pledged | (529) | (500) |
| Bank overdrafts | (14,371) | (13,976) |
| | 24,803 | 20,129 |

***Notes:***

(1) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

## A. EXPLANATION NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING

### A1. Accounting Policies and Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB"), International Accounting Standard ("IAS") 34: Interim Financial Reporting issued by the International Accounting Standards Board ("IASB"), and paragraph 9.22 and Part A of Appendix 9B of the Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities").

These interim financial statements should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

These interim financial statements provide an explanation of significant events and transactions that contributed to the changes in the financial position and performance of the Company and its subsidiaries ("the Group") since the financial year ended 31 August 2025.

The significant accounting policies and methods of computation applied in these unaudited condensed interim financial statements are consistent with those adopted for the Audited Financial Statements of the Company for the financial year ended 31 August 2025, except for the following accounting standards, amendments and interpretations that have been issued by the MASB but have not been adopted by the Group:

***MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2026***

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

***MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2027***

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*
- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates – Translation to a Hyperinflationary Presentation Currency*

***MFRSs, Interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed***

- 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 initial application of the accounting standards, amendments or interpretations is not expected to have any material financial impact to the financial statements of the Group.

## A. EXPLANATION NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING (CONT'D)

### A2. Auditors' Report on Preceding Annual Financial Statements

The Auditors' Reports on the financial statements of the Company and its subsidiaries for the financial year ended 31 August 2025 were not qualified.

### A3. Seasonality or Cyclicality of Operations

The Group's business operations are exposed to seasonality patterns as the Group generally experiences significantly higher quarterly sales in months approaching the beginning of the school academic year. As a result, the seasonal sales patterns may adversely impact the Group's quarterly revenue, profit and cash flow.

The Group takes the seasonality patterns into consideration in our cash flow planning. In addition, the Group is consistently seeking ways to reduce the impact of seasonality patterns such as stepping up our efforts to grow our non-academic and digital solutions segments, which are less prone to seasonality, and the private and international schools segment which follows a different academic year period from that of our national schools.

### A4. Unusual Items Affecting the Financial Statements

The academic year schedule has been gradually normalised in the last few years. In this regard, the preceding financial year's corresponding quarter reflected a later school reopening period (i.e. in February), whereas it normalised to January in the current financial year.

Other than the above, there were no significant items affecting the assets, liabilities, equity, net income, or cash flows of the Group that were unusual in nature, size or incidence during the current financial quarter.

### A5. Changes in Estimates

There were no material changes in the estimates that have a material effect in the current financial quarter and financial year-to-date.

### A6. Debt and Equity Securities

There was no issuance, cancellation, repurchase, resale or repayment of debt and equity securities in the current financial quarter and current financial year-to-date.

### A7. Dividend Paid

On 23 December 2025, the Company paid a second interim single-tier dividend of RM0.0025 per ordinary share in respect of the financial year ended 31 August 2025.

On 15 June 2026, the Company paid an interim single-tier dividend of RM0.005 per ordinary share in respect of the financial year ending 31 August 2026.

## A. EXPLANATION NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING (CONT'D)

### A8. Segment Information

Segmental information is presented by the Group in accordance with the Group's operations and products to enable better monitoring and management, as well as clearer performance reporting.

**Current financial quarter ended 31 May 2026**

| | Print Publishing RM'000 | Digital Solutions & Network Marketing * RM'000 | ALP & STEM Education ^ RM'000 | Paper-based Stationery RM'000 | Inter-segment elimination RM'000 | Total RM'000 |
|---|---|---|---|---|---|---|
| **Revenue** | 18,301 | 1,123 | 2,073 | 1,406 | (1,686) | 21,217 |
| Cost of sales | (11,438) | (769) | (1,157) | (1,044) | 1,463 | (12,945) |
| Gross profit/(loss) | 6,863 | 354 | 916 | 362 | (223) | 8,272 |
| **Add/(Less):** | | | | | | |
| Other operating income | | | | | | 111 |
| Distribution expenses | | | | | | (1,993) |
| Administrative expenses | | | | | | (4,987) |
| Other operating expenses | | | | | | (1,075) |
| **Results from operating activities** | | | | | | 328 |

**Current financial year-to-date ended 31 May 2026**

| | Print Publishing RM'000 | Digital Solutions & Network Marketing * RM'000 | ALP & STEM Education ^ RM'000 | Paper-based Stationery RM'000 | Inter-segment elimination RM'000 | Total RM'000 |
|---|---|---|---|---|---|---|
| **Revenue** | 75,846 | 4,052 | 3,905 | 11,454 | (5,059) | 90,198 |
| Cost of sales | (40,097) | (2,616) | (1,925) | (8,743) | 4,290 | (49,091) |
| Gross profit/(loss) | 35,749 | 1,436 | 1,980 | 2,711 | (769) | 41,107 |
| **Add/(Less):** | | | | | | |
| Other operating income | | | | | | 282 |
| Distribution expenses | | | | | | (5,928) |
| Administrative expenses | | | | | | (15,776) |
| Other operating expenses | | | | | | (3,230) |
| **Results from operating activities** | | | | | | 16,455 |

**A. EXPLANATION NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING (CONT'D)**

**A8. Segment Information (cont'd)**

**Preceding financial year's corresponding quarter ended 31 May 2025**

| | Print Publishing RM'000 | Digital Solutions & Network Marketing * RM'000 | ALP & STEM Education ^ RM'000 | Paper-based Stationery RM'000 | Inter-segment elimination RM'000 | Total RM'000 |
|---|---|---|---|---|---|---|
| **Revenue** | 19,307 | 850 | 1,426 | 844 | (916) | 21,511 |
| Cost of sales | (11,598) | (602) | (705) | (831) | 780 | (12,956) |
| Gross profit/(loss) | 7,709 | 248 | 721 | 13 | (136) | 8,555 |
| **Add/(Less):** | | | | | | |
| Other operating income | | | | | | 647 |
| Distribution expenses | | | | | | (1,847) |
| Administrative expenses | | | | | | (5,532) |
| Other operating expenses | | | | | | (809) |
| **Results from operating activities** | | | | | | 1,014 |

**Preceding financial year's corresponding year-to-date ended 31 May 2025**

| | Print Publishing RM'000 | Digital Solutions & Network Marketing * RM'000 | ALP & STEM Education ^ RM'000 | Paper-based Stationery RM'000 | Inter-segment elimination RM'000 | Total RM'000 |
|---|---|---|---|---|---|---|
| **Revenue** | 95,694 | 2,432 | 2,832 | 844 | (4,504) | 97,298 |
| Cost of sales | (54,130) | (1,410) | (1,313) | (831) | 3,949 | (53,735) |
| Gross profit/(loss) | 41,564 | 1,022 | 1,519 | 13 | (555) | 43,563 |
| **Add/(Less):** | | | | | | |
| Other operating income | | | | | | 1,018 |
| Distribution expenses | | | | | | (5,555) |
| Administrative expenses | | | | | | (15,633) |
| Other operating expenses | | | | | | (2,425) |
| **Results from operating activities** | | | | | | 20,968 |

***Notes:***

* Digital/Online and Technology-enabled Solutions and Network Marketing Business Division

^ Applied Learning Products ("ALP") and Science, Technology, Engineering and Mathematics ("STEM") Education Services Division

## A. EXPLANATION NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING (CONT'D)

### A9. Valuation of Property, Plant and Equipment

There was no valuation of property, plant and equipment undertaken in the current financial quarter and financial year-to-date.

### A10. Material Events Subsequent to the End of the Interim Period

There is no material event subsequent to the end of the current financial quarter up to the date of this report.

### A11. Changes in Composition of the Group

On 17 November 2025, the Company's wholly-owned subsidiary, Sasbadi Online Sdn. Bhd. disposed 45% equity interest in Penerbitan Minda Sdn. Bhd. ("PMSB") to Agmo Capital Sdn. Bhd. for a cash consideration of RM1. PMSB is currently dormant and its management financial statements as at the date of disposal recorded a shareholder's funds of RM42.

Other than the above, there were no changes in the composition of the Group during the current financial quarter and financial year-to-date.

### A12. Capital Commitments

There were no material capital commitments for the Group at the end of the current financial quarter.

### A13. Changes in Contingent Liabilities and Contingent Assets

**Contingent Liabilities**

There were no material changes in the Group's contingent liabilities since the last audited statement of financial position as at 31 August 2025.

**Contingent Assets**

The Group does not have any material contingent assets as at 31 May 2026.

## B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

### B1. Review of Performance

**Current Quarter ended 31 May 2026 against Preceding Financial Year's Corresponding Quarter ended 31 May 2025**

The Group recorded revenue of RM21.217 million for the current financial quarter ("Q326") as compared to RM21.511 million for the preceding financial year's corresponding quarter ("Q325"). This represents a marginal decrease of RM0.294 million (equivalent to 1.37%), mainly attributed to lower revenue from the Print Publishing Division.

Revenue from the Print Publishing Division declined from RM19.307 million in Q325 to RM18.301 million in Q326. However, the decrease was largely offset by higher revenue from the ALP & STEM Education Division, which increased by RM0.647 million mainly due to higher institutional sales, and the Paper-based Stationery Division, which increased by RM0.562 million following contributions from export sales during the current financial quarter. The Digital Solutions & Network Marketing Division also recorded an increase in revenue of RM0.273 million.

The Group recorded a profit before tax ("PBT") of RM0.211 million in Q326 as compared to RM0.922 million in Q325. This represents a decrease of RM0.711 million (equivalent to 77.11%), mainly due to lower other income and revenue recorded in Q326.

**Current Financial Year-to-Date ended 31 May 2026 against Preceding Financial Year's Corresponding Year-to-Date ended 31 May 2025**

The Group recorded revenue of RM90.198 million for the current financial year-to-date ("YTDQ326") as compared to RM97.298 million for the preceding financial year's corresponding year-to-date ("YTDQ325"). This represents a decrease of RM7.100 million (equivalent to 7.30%), mainly attributed to the Print Publishing Division.

Revenue from the Print Publishing Division declined by RM19.848 million mainly due to the absence of sales from the Madani Book Voucher program (June 2024 to December 2024). The decrease was partly offset by better performance in school orders, as well as higher revenue contributions from the Paper-based Stationery Division, the Digital Solutions & Network Marketing Division and the ALP & STEM Education Division.

The higher revenue contribution from the Paper-based Stationery Division was mainly attributable to the acquisition of Edu Paper and Stationery Sdn. Bhd. ("EPSSB") on 1 March 2025, resulting in a full nine months' contribution in YTDQ326 as compared to approximately three months' contribution in YTDQ325.

The increase in revenue from the Digital Solutions & Network Marketing Division was mainly driven by tenders awarded by the Ministry of Education for the provision of English language proficiency testing services, and for the supply and delivery of interactive digital storybooks for preschool.

The Group recorded a PBT of RM15.846 million for YTDQ326 as compared to RM20.390 million for YTDQ325. This represents a decrease of RM4.544 million (equivalent to 22.29%), mainly due to lower revenue recorded in YTDQ326. In addition, the full nine-month consolidation of EPSSB's financial results in YTDQ326 resulted in a higher cost base for the Group.

### B2. Variation of Results for the Current Financial Quarter ended 31 May 2026 against the Immediate Preceding Financial Quarter

| | Current Quarter 31.05.2026 RM'000 | Preceding Quarter 28.02.2026 RM'000 | Change RM'000 |
|---|---|---|---|
| Revenue | 21,217 | 37,670 | (16,453) |
| Profit Before Tax | 211 | 7,491 | (7,280) |

## B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

### B2. Variation of Results for the Current Financial Quarter ended 31 May 2026 against the Immediate Preceding Financial Quarter (cont'd)

The Group recorded revenue of RM21.217 million for Q326 as compared to RM37.670 million for Q226. This represents a decrease of RM16.453 million (equivalent to 43.68%), mainly due to the seasonality of our business as explained in Note A3.

The Group recorded a PBT of RM0.211 million for Q326 as compared to a PBT of RM7.491 million for Q226, representing a decrease of RM7.280 million (equivalent to 97.18%), which was in line with the lower revenue recorded.

### B3. Group's Prospects for the financial year ending 31 August 2026

For the current financial quarter ("Q326"), the Group's revenue declined year-on-year from RM21.511 million to RM21.217 million (a decrease of 1.37%), while profit after tax decreased from RM0.684 million to RM0.263 million (a decline of 61.55%). While quieter activity in the Print Publishing Division weighed on overall earnings, this was cushioned by gains in the Digital Solutions & Network Marketing Division, backed by new digital contract wins from the Ministry of Education Malaysia ("MOE"), and stronger LEGO Education product sales within the ALP & STEM Education Division.

Looking ahead, the Group maintains an optimistic outlook for the financial year ending 31 August 2026 ("FYE 2026") and beyond, driven by significant macro catalysts. A key driver is the 2026 MADANI Book Voucher Initiative announced by Prime Minister Datuk Seri Anwar Ibrahim on 29 May 2026, whereby pupils from Form One to tertiary levels were given RM100 book vouchers that have been distributed starting from July 2026 via the Book Capital (or *Kota Buku*) and the MySiswaPlace ecommerce platforms. Active through 31 October 2026, the redemption window of this initiative places the Group as a direct beneficiary. We have already recorded a meaningful surge in revenue across our dedicated storefronts on Book Capital, namely Sasbadi Online, United Publishing House, and Big Tree Publications Stores, alongside a rise in bulk orders from participating independent booksellers on the platform. Mirroring the success of the 2024 rollout, this initiative is anticipated to deliver a vital contribution to both our top and bottom lines for FYE 2026 and 2027, providing crucial operational momentum amidst persistent macroeconomic pressures.

In addition, the Group is strategically preparing to bid for the MOE's upcoming *Kurikulum Persekolahan* 2027 ("KP2027") SJKC Year Two and SMK Form Two textbook tenders, expected in the second half of 2026. Having successfully secured five contracts in the previous round of textbook tenders worth an estimated RM17.229 million across SJKC Year One and SMK Form One subjects, the Group has established a solid track record of compliance, content quality, and execution reliability under the KP2027 framework. To maximise its competitive edge for this upcoming round, the Group is diligently optimising our internal resource allocation as a preparation to capture a significant market share of these high-value government publishing opportunities.

Moving into the final stretch of FYE 2026, the Group rests on a firm foundation, propelled by secured revenue streams and high-value tender opportunities on the horizon. The MOE's AI-Powered Classroom Pilot Project ("AIPCP") is still ongoing and being expanded to include more schools nationwide. Our AI-powered Classroom solution, Ace-it continues to receive positive feedback from teachers and students across schools under the AIPCP and is well positioned to capitalise on future procurement opportunities by the MOE.

By capitalising on its market leadership, diversified domain expertise, and ongoing investments in educational innovation, the Group is strategically positioned to navigate shifting industry demands while reinforcing earnings stability and delivering sustainable value over the long term. As such, we remain optimistic about our prospects for the remainder of FYE 2026 and beyond.

**B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**

**B4. Variance of Profit Forecast**

No profit forecast has been issued by the Group previously in any public document.

**B5. Notes to the Statement of Comprehensive Income**

The profit before tax is arrived at after charging/(crediting):

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|---|---|---|---|---|
| | Current Year Quarter 31.05.2026 RM'000 | Preceding Year Quarter 31.05.2025 RM'000 | Current Year-To-Date 31.05.2026 RM'000 | Preceding Year-To-Date 31.05.2025 RM'000 |
| Amortisation of intangible assets | 468 | 348 | 1,313 | 1,023 |
| Depreciation on property, plant and equipment | 710 | 691 | 2,114 | 1,848 |
| Depreciation on investment properties | 14 | 13 | 40 | 40 |
| Depreciation on rights-of-use assets | 397 | 403 | 1,114 | 796 |
| Gain on disposal of property, plant and equipment | (19) | (96) | (31) | (166) |
| Write-off of property, plant and equipment | - | - | 5 | 1 |
| Provision/(reversal) of impairment loss on trade and other receivables | 20 | (436) | 33 | (509) |
| Finance costs | 190 | 153 | 713 | 666 |
| Finance income | (73) | (61) | (104) | (88) |
| Realised foreign exchange (gain)/loss | (32) | 8 | (45) | (26) |
| Unrealised foreign exchange loss | 15 | 2 | 28 | 5 |

*Save as disclosed above, the other items as required under paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Securities are not applicable.*

**B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**

**B6. Income Tax Expense**

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|---|---|---|---|---|
| | Current Year Quarter 31.05.2026 RM'000 | Preceding Year Quarter 31.05.2025 RM'000 | Current Year-To-Date 31.05.2026 RM'000 | Preceding Year-To-Date 31.05.2025 RM'000 |
| **Current tax expense** | | | | |
| Current period | (13) | 301 | 4,572 | 5,741 |
| Prior period | 360 | 175 | 619 | 175 |
| | 347 | 476 | 5,191 | 5,916 |
| **Deferred tax expense** | | | | |
| Current period | (399) | (238) | (496) | (197) |
| | (52) | 238 | 4,695 | 5,719 |

The effective tax rate for the current financial quarter is lower than the statutory tax rate of 24% mainly due to the recognition of deferred tax assets resulting in an income tax credit for the quarter, whilst the effective tax rate for the current year-to-date is higher than the statutory tax rate mainly due to certain expenses of the Group not allowable for tax purposes.

**B7. Status of Corporate Proposals and Utilisation of Proceeds**

i) Status of Corporate Proposals

On 28 January 2026, the Company entered into a Memorandum of Understanding ("MOU") with Intel Microelectronics (M) Sdn Bhd ("Intel") and Maistorage Technology Sdn Bhd ("Maistorage") to explore a potential collaboration for joint delivery of hybrid and on-premise AI-enabled learning environments for the education sector across Southeast Asia. This collaboration will leverage Intel's technology expertise, Maistorage's AI platforms, and our Group's educational content. The MOU is non-binding, and any future binding agreements will be subject to negotiation and execution of definitive agreements.

The collaboration has achieved its planned technical milestones in the development of its next-generation on-premise AI solution for education.

The solution has been successfully deployed on Intel's next-generation hardware platform and has demonstrated the expected interoperability with Maistorage's AI middleware. Initial performance evaluation and benchmarking have also been successfully carried out, establishing baseline metrics for subsequent optimisation and validation.

The parties are currently conducting further testing using multiple fine-tuned AI models to evaluate comparative performance and optimise the overall solution architecture.

The collaboration continues to make steady progress towards delivering an efficient and cost-effective on-premise AI solution designed to democratise AI adoption in education.

ii) Utilisation of Proceeds

As at the date of this report, all proceeds from corporate proposals implemented by the Company in the past have been fully utilised.

**B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**

**B8. Loans and Borrowings**

The Group's loans and borrowings as at 31 May 2026 were as follows:

| | As at 31.05.2026 RM'000 | As at 31.08.2025 RM'000 |
|---|---|---|
| **Non-current** | | |
| Finance lease liabilities | 1,318 | 1,553 |
| **Current** | | |
| Finance lease liabilities | 640 | 561 |
| Term loans - secured | 73 | 442 |
| Bank overdrafts - secured | 14,371 | 13,950 |
| Bankers' acceptances - secured | 3,825 | 1,559 |
| | 18,909 | 16,512 |
| | 20,227 | 18,065 |

The above borrowings are denominated in Ringgit Malaysia.

**B9. Material Litigation**

There is no pending material litigation at the date of this report.

**B10. Proposed Dividend**

On 28 April 2026, the Board of Directors of the Company has declared and approved the payment of an interim single-tier dividend of RM0.005 per ordinary share in respect of the financial year ending 31 August 2026. The interim dividend was paid on 15 June 2026 to shareholders registered in the Record of Depositors as at 22 May 2026.

## B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

### B11. Earnings Per Share ("EPS")

i) Basic Earnings Per Share

The basic earnings per share for the current financial quarter is computed as follows:

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|---|---|---|---|---|
| | Current Year Quarter 31.05.2026 RM'000 | Preceding Year Quarter 31.05.2025 RM'000 | Current Year-To-Date 31.05.2026 RM'000 | Preceding Year-To-Date 31.05.2025 RM'000 |
| Net profit attributable to owners of the Company | 358 | 961 | 11,110 | 14,948 |
| Weighted average number of ordinary shares in issue ('000) | 425,446 | 436,135 | 425,446 | 436,135 |
| Effect of purchase of treasury shares ('000) | - | (10,689) | - | (4,729) |
| Weighted average number of ordinary shares in issue ('000) | 425,446 | 425,446 | 425,446 | 431,406 |
| Basic earnings per ordinary share (sen) | 0.08 | 0.23 | 2.61 | 3.46 |

ii) Diluted Earnings Per Share

Diluted earnings per share is not applicable as the Group does not have any instruments with potential dilutive effect.

### B12. Derivative Financial Instruments

The Group did not enter into any derivative financial instruments which were outstanding as at 31 May 2026.

By order of the Board
Kuala Lumpur
28 July 2026