



**MICROLINK SOLUTIONS BERHAD**

Company no. 200301018362 (620782 - P)  
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

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**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

	INDIVIDUAL QUARTER ENDED 30 SEPTEMBER		CUMULATIVE QUARTER ENDED 30 SEPTEMBER	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Revenue	119,335	-	119,335	-
Cost of sales	(106,661)	-	(106,661)	-
Gross profit	12,674	-	12,674	-
Other operating income	334	-	334	-
Selling and distribution expenses	(752)	-	(752)	-
Administrative expenses	(7,143)	-	(7,143)	-
Finance costs	(1,248)	-	(1,248)	-
Other operating expenses	(1,363)	-	(1,363)	-
One-off non-recurring expenses related to the Rights Issue with Warrants corporate exercise (refer to B7)	(2,316)	-	(2,316)	-
Net losses on impairment on assets	(44)	-	(44)	-
<b>Profit before taxation</b>	142	-	142	-
Taxation	(52)	-	(52)	-
<b>Profit for the period</b>	90	-	90	-
<b>Other comprehensive income/(loss), net of tax</b> <b>- item that may be reclassified subsequently to profit or loss:</b>				
Foreign currency translations for foreign operations, net of tax	(27)	-	(27)	-
<b>Other comprehensive income/(loss) for the period, net of tax</b>	(27)	-	(27)	-
<b>Total comprehensive income for the period</b>	63	-	63	-
<b>Profit / (Loss) attributable to:</b>				
Owners of the parent	703	-	703	-
Non-controlling interests	(613)	-	(613)	-
	90	-	90	-
<b>Total comprehensive income attributable to:</b>				
Owners of the parent	676	-	676	-
Non-controlling interests	(613)	-	(613)	-
	63	-	63	-
<b>Earnings per share (sen):</b>				
Basic	0.04	-	0.04	-
Diluted	0.04	-	0.04	-

**Note:**

The financial year end of the Group has been changed from 31 March to 30 June. As such, there is no comparative financial information available for the preceding year corresponding period.

These unaudited Condensed Consolidated Financial Statements should be read in conjunction with the audited financial statements for the year ended 30 June 2025 and the accompanying explanatory notes attached to the financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2025**

	<b>As At 30 September 2025 RM'000 Unaudited</b>	<b>As At 30 June 2025 RM'000 Audited</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	10,310	10,265
Right-of-use assets	1,999	1,790
Goodwill	22,664	22,664
Software development expenditure	15,150	15,474
Other investments	105	105
Lease receivables	577	504
Other receivables	3,314	3,314
Deferred tax assets	4,769	4,769
	<u>58,888</u>	<u>58,885</u>
<b>Current Assets</b>		
Inventories	1,503	107
Contract costs	55,296	52,360
Other investments	93	93
Trade receivables	116,058	79,389
Other receivables, deposits and prepayments	12,546	13,069
Contract assets	43,684	36,181
Lease receivables	206	215
Current tax assets	10,675	9,884
Cash and bank balances	14,482	5,298
Short term deposits	16,770	11,626
	<u>271,313</u>	<u>208,222</u>
<b>TOTAL ASSETS</b>	<b><u>330,201</u></b>	<b><u>267,107</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Parent</b>		
Share capital	252,051	166,260
Reserves	(612)	(585)
Accumulated Losses	(58,775)	(59,478)
	<u>192,664</u>	<u>106,197</u>
Non-controlling interests	(204)	409
<b>TOTAL EQUITY</b>	<u>192,460</u>	<u>106,606</u>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Deferred tax liability	3,403	3,481
Other payables and accruals	198	217
Lease liabilities	1,921	768
	<u>5,522</u>	<u>4,466</u>
<b>Current Liabilities</b>		
Trade payables and accruals*	38,088	59,566
Other payables and accruals	5,966	14,128
Contract liabilities	25,097	10,546
Borrowings	61,500	69,914
Lease liabilities	1,568	1,881
	<u>132,219</u>	<u>156,035</u>
<b>TOTAL LIABILITIES</b>	<u>137,741</u>	<u>160,501</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>330,201</u></b>	<b><u>267,107</u></b>
<b>Net assets per share (RM)</b>	<u>0.12</u>	<u>0.10</u>

**Note:**

\* Included trade accruals under Trade payables and accruals. A comparative information has been presented for 30 September 2025 and 30 June 2025.

These unaudited Condensed Consolidated Financial Statements should be read in conjunction with the audited financial statements for the year ended 30 June 2025 and the accompanying explanatory notes attached to the financial statements.

MICROLINK SOLUTIONS BERHAD (200301018362 (620782 - P))

Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	<----- Non-distributable ----->					
	Share capital RM'000	Exchange translation reserve RM'000	(Accumulated Losses) / Retained Earnings RM'000	Total attributable to owners of the parent RM'000	Non- controlling interests RM'000	Total equity RM'000
<b>At 1 July 2025</b>	166,260	(585)	(59,478)	106,197	409	106,606
Profit / (Loss) for the period	-	-	703	703	(613)	90
Rights Issue with Warrants	85,791	-	-	85,791	-	85,791
Foreign currency translation for foreign operations	-	(27)	-	(27)	-	(27)
Total comprehensive income for the period	85,791	(27)	703	86,467	(613)	85,854
<b>At 30 September 2025</b>	252,051	(612)	(58,775)	192,664	(204)	192,460

**Note:**

The financial year end of the Group has been changed from 31 March to 30 June. As such, there is no comparative financial information available for the preceding year corresponding period.

These unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 30 June 2025 and the accompanying explanatory notes attached to the financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

(The figures have not been audited)

	<b>3 months ended 30 September</b>	
	<b>2025</b>	<b>2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS USED IN OPERATING ACTIVITIES</b>		
Profit before taxation	142	-
Adjustments for non-cash items:		
Amortisation of software development expenditure	324	-
Depreciation of right-of-use assets	150	-
Depreciation of property, plant and equipment	203	-
Impairment losses on trade receivables	44	-
Interest expense	1,248	-
Interest income	(172)	-
Realised loss on foreign exchange	159	-
Operating profit before working capital changes	2,098	-
Net changes in assets	(48,250)	-
Net changes in liabilities	(15,109)	-
Net cash used in operations	(61,261)	-
Interest received	172	-
Tax paid	(921)	-
Tax refunded	-	-
Net cash used in operating activities	(62,010)	-
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>		
Placement of deposits pledged to licensed banks	(136)	-
Net cash used in investing activities	(136)	-

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW (Cont'd)**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

(The figures have not been audited)

	<b>3 months ended 30 September</b>	
	<b>2025</b>	<b>2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(1,015)	-
Net drawdown of borrowings	(5,995)	-
Proceeds from the Rights Issue with Warrants	85,792	-
	<hr/>	<hr/>
Net cash from financing activities	78,782	-
	<hr/>	<hr/>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	16,636	-
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD*</b>	2,071	-
<b>EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS</b>	(27)	-
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS AT END OF THE PERIOD*</b>	18,680	-
	<hr/>	<hr/>

\* Cash and cash equivalents at the beginning and end of the financial period are net of deposits pledged to banks.

**Note:**

The financial year end of the Group has been changed from 31 March to 30 June. As such, there is no comparative financial information available for the preceding year corresponding period.

These unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 30 June 2025 and the accompanying explanatory notes attached to the financial statements.

**MICROLINK SOLUTIONS BERHAD (200301018362 (620782 - P))**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

**A NOTES TO THE INTERIM FINANCIAL REPORT**

**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 ("MFRSs") No. 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB"), and Paragraph 9.22 of the Bursa Malaysia Securities Berhad Main Market Listing Requirements and should be read in conjunction with the audited financial statements of the Company and its subsidiaries ("Group") for the financial year ended 30 June 2025. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2025.

The accounting policies and methods of computation adopted by the Group in this interim financial statements are consistent with those adopted in the financial statements for the financial year ended 30 June 2025 except for the newly-issued accounting framework - MFRS and IC Interpretations ("IC Int.") to be applied by all Entities Other Than Private Entities:

<u>New MFRS</u>		Effective for financial period beginning on or after
MFRS 18	Presentation and Disclosure in Financial Statement	1 January 2027
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysia Financial Reporting Standard	1 January 2026
MFRS 7	Financial Instrument: Disclosures	1 January 2026
MFRS 9	Financial Instrument	1 January 2026
MFRS 10	Consolidated Financial Statement	1 January 2026 / Deferred
MFRS 107	Statement of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2025
MFRS 128	Investment in Associates and Joint Venture	Deferred

The adoption of the above did not have any significant effects on the interim financial statements upon their initial application.

**A2 Seasonal or cyclical factors**

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

**A3 Unusual items affecting assets, liabilities, equity, net income or cash flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current quarter under review.

**A4 Material changes in estimates**

There were no changes in estimates of amounts which have a material effect in the current quarter under review.

**A5 Debt and equity securities**

Saved for the information disclosed in the interim report, there were no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter.

**A6 Dividend paid**

No dividend has been paid in the current quarter under review.

**A NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)**

**A7 Segmental information**

The Group's reportable segments were identified as follows:-

- (i) Financial Services - Provision of business and technical services for financial institutions
- (ii) Enterprise Solutions - Provision of emerging technologies for enterprise
- (iii) Distribution Services - Distribution and maintenance of computer equipment and software
- (iv) Solution Delivery - Provision of project and software solutions delivery services

The Group's segmental reporting for the first quarter ended 30 September 2025 is as follows:

<b>Business Segments</b>	<b>Financial Services RM'000</b>	<b>Enterprise Solutions RM'000</b>	<b>Distribution Services RM'000</b>	<b>Solution Delivery RM'000</b>	<b>Elimination RM'000</b>	<b>Consolidation RM'000</b>
<b>Revenue</b>						
External sales	21,724	26,600	71,011	-	-	119,335
Inter-segment sales	1,729	-	912	-	(2,641)	-
<b>Total</b>	<b>23,453</b>	<b>26,600</b>	<b>71,923</b>	<b>-</b>	<b>(2,641)</b>	<b>119,335</b>
<b>Results</b>						
Segment results	(1,180)	(631)	1,527	(403)	1,905	1,218
Interest expense	(458)	-	(756)	(44)	10	(1,248)
Interest income	119	-	35	18	-	172
Taxation	(39)	194	(207)	-	-	(52)
<b>Profit / (Loss) for the financial period</b>	<b>(1,558)</b>	<b>(437)</b>	<b>599</b>	<b>(429)</b>	<b>1,915</b>	<b>90</b>
<b>Segment assets</b>	<b>412,578</b>	<b>67,116</b>	<b>233,592</b>	<b>12,993</b>	<b>(396,078)</b>	<b>330,201</b>
<b>Segment liabilities</b>	<b>243,358</b>	<b>113,232</b>	<b>229,682</b>	<b>12,217</b>	<b>(460,748)</b>	<b>137,741</b>

**A8 Valuation of property, plant and equipment**

The Group did not carry out any valuation of its property, plant and equipment.

**A9 Material events subsequent to the end of the quarter**

Save and except for those disclosed in material litigation section, there were no material events subsequent to the end of the current quarter up to the date of issue of this report that are expected to have an operational or financial impact on the Group.

**A10 Changes in the composition of the Group**

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

**A11 Contingent liabilities**

The Directors are of the opinion that the Group has no contingent liabilities which, upon crystallisation would have a material impact on the financial position and business of the Group as at 19 November 2025 (the latest practicable date which is not earlier than 7 days from the date of issue of this financial results).

**A NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)**

**A12 Capital commitment**

Approved and contracted for property, plant and equipment and investment properties

There were no capital commitment during the current financial period under review.

	As at 30 September 2025 RM'000	As at 30 June 2025 RM'000
	-	-

**A13 Cash and bank balances**

Cash and bank balances  
Fixed deposits with licensed financial institutions  
  
Less: Fixed deposits pledged with licensed banks\*  
Less: Bank overdraft

	As at 30 September 2025 RM'000	As at 30 June 2025 RM'000
	14,482	5,297
	16,770	11,627
	31,252	16,924
	(11,764)	(11,627)
	(808)	(3,226)
	18,680	2,071

\* Deposits pledged with licensed banks for bank borrowings granted to the Group and are not available for general use.

**A14 Significant Related Party Transaction**

The transactions the Group had with related parties during the financial period:

Sales of goods & services  
Office rental expenses  
Internal audit fees  
Sustainability fees  
Secretarial fees

	3 months ended 30 September 2025 RM'000	2024 RM'000
	16	-
	105	-
	27	-
	12	-
	29	-

## B EXPLANATORY NOTES PURSUANT TO BURSA SECURITIES LISTING REQUIREMENTS

### B1 Review of performance

The summary breakdown of revenue by business segments of the Group is as follows:-

	Individual Quarter			Cumulative Period		
	3 months ended 30 September			3 months ended 30 September		
	2025	2024	Variance	2025	2024	Variance
	RM'000	RM'000	%	RM'000	RM'000	%
Financial Services	23,453	-	-	23,453	-	-
Enterprise Solutions	26,600	-	-	26,600	-	-
Distribution Services	71,923	-	-	71,923	-	-
Solution Delivery	-	-	-	-	-	-
	<u>121,976</u>	<u>-</u>	<u>-</u>	<u>121,976</u>	<u>-</u>	<u>-</u>
Less : Inter Segment Revenue	(2,641)	-	-	(2,641)	-	-
Total Group Revenue	<u>119,335</u>	<u>-</u>	<u>-</u>	<u>119,335</u>	<u>-</u>	<u>-</u>

The Group recorded revenue of RM119.34 million during the quarter and cumulative period under review, driven mainly by order fulfilments and progress billings across the Financial Services, Enterprise Solutions, and Distribution Services segments.

The summary breakdown of profit / (loss) before taxation by business segments of the Group is as follows:-

	Individual Quarter			Cumulative Period		
	3 months ended 30 September			3 months ended 30 September		
	2025	2024	Variance	2025	2024	Variance
	RM'000	RM'000	%	RM'000	RM'000	%
Financial Services	(1,519)	-	-	(1,519)	-	-
Enterprise Solutions	(631)	-	-	(631)	-	-
Distribution Services	806	-	-	806	-	-
Solution Delivery	(429)	-	-	(429)	-	-
	<u>(1,773)</u>	<u>-</u>	<u>-</u>	<u>(1,773)</u>	<u>-</u>	<u>-</u>
Add : Elimination	1,915	-	-	1,915	-	-
Profit before taxation ("PBT")	<u>142</u>	<u>-</u>	<u>-</u>	<u>142</u>	<u>-</u>	<u>-</u>

The Group recorded a profit before taxation of RM0.14 million during the quarter and cumulative period under review. Excluding the non-recurring expenses related to the Rights Issue with Warrants corporate exercise of RM2.32 million, the Group would have posted a higher profit before taxation of RM2.46 million. The improvement was primarily driven by the performance of the Financial Services and Distribution segments, supported by higher order fulfilments and progress billings.

#### Material change in revenue and profit before taxation for the quarter reported as compared with the immediate preceding quarter

	Current	Immediate	Change
	Quarter	Preceding Quarter	
	30 September 2025	30 June 2025	
	RM'000	RM'000	%
Revenue	119,335	51,862	NA
Profit / (Loss) before taxation	142	(3,995)	NA

The Group recorded a slight increase in revenue by RM67.47 million in the current quarter as compared to the immediate preceding quarter mainly attributable to the higher order fulfilments and progress billings from Financial Services, Enterprise Solutions and Distribution Services segments.

The Group recorded a profit before taxation of RM0.14 million in the current quarter, marking a modest turnaround from a loss before taxation of RM4 million in the preceding quarter. Excluding the non-recurring expenses related to the Rights Issue with Warrants corporate exercise of RM2.32 million, the Group would have posted a higher profit before taxation of RM2.46 million. The improvement was primarily driven by the performance of the Financial Services and Distribution segments, supported by higher order fulfilments and progress billings.

**B EXPLANATORY NOTES PURSUANT TO BURSA SECURITIES LISTING REQUIREMENTS (Cont'd)**

**B2 Prospects**

The Group continues to strengthen its role as a solution integrator, digital innovator, software developer, and technology distributor, with Distribution and Financial Services remaining key growth drivers supported by cross-selling and integrated solutions.

We continue to opportunistically expand our operations in Bahrain, given potential regional and forex instability. We also continue to see growth in AI and data center opportunities, but remain cautious of overvaluation in certain AI segments.

Industry trends such as digital transformation, cloud-based solutions adoption, AI integration and heightened cybersecurity awareness present opportunities to broaden our service offerings, deepen partnerships, and capture emerging market segments.

Building on improved quarterly performance, our strategic priorities remain focused on cost optimisation, enhancing supply chain resilience, and streamlining internal processes for scalability and agility. We will manage capital prudently to sustain healthy cash flow and support expansion. These initiatives position the Group for sustainable growth and resilience in an increasingly competitive environment.

**B3 Profit forecast or guarantee**

There were no profit forecast or profit guarantee issued by the Group and the Company.

**B4 Income tax expense**

	Individual Quarter		Cumulative Period	
	3 months ended 30 September		3 months ended 30 September	
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Taxation - current year	(130)	-	(130)	-
Taxation - prior year	-	-	-	-
Deferred tax	78	-	78	-
Total	(52)	-	(52)	-

Provision of income tax has been made for the Company and its other subsidiaries for the current quarter and cumulative quarter based on the estimate of the weighted average annual income tax rate.

**B5 Unquoted investments and properties**

There were no purchase or disposal of unquoted investments and properties during the financial period under review.

**B6 Quoted securities**

There were no purchase or disposal of unquoted investments and properties during the financial period under review.

**B7 Corporate exercise and utilisation of proceeds**

On 29 July 2025, the group had announced that the Rights Issue with Warrants has completed following the listing of and quotation for 536,198,072 Rights Shares and 536,198,072 Warrants on the Main Market of Bursa Securities.

The utilisation of proceed are as follows:-

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation	Balance as at 19 November 2025 (the latest practicable date which is not earlier than 7 days from the date of issuance of this financial results) RM'000		Remarks
Repayment of borrowings	44,092	44,092	within 3 months	-		Used as intended.
Working Capital	14,300	11,417	within 12 months	2,883		Used as intended.
Project expenses	19,000	10,070	within 12 months	8,930		Used as intended.
R&D expenses	5,000	-	within 12 months	5,000		Not yet commenced.
Expenses relating to Rights Issue with Warrants	3,400	3,105	within 1 month	295		Unused and overprovision of RM0.3 million expenses relating to the Rights Issue with Warrants will be re-allocated to use for working capital purposes.
<b>Total</b>	<b>85,792</b>	<b>68,684</b>		<b>17,108</b>		

Saved as disclosed above, there is no corporate exercise announced but not completed during the period under review.

**B EXPLANATORY NOTES PURSUANT TO APPENDIX BURSA SECURITIES LISTING REQUIREMENTS (Cont'd)**

**B8 Group's borrowings and debt securities**

The details of the Group's bank borrowings are as follows:

	As at 30 September 2025 RM'000	As at 30 June 2025 RM'000
<b>Current liabilities</b>		
<b>Secured:</b>		
Short term bank borrowings	61,500	69,914
Long term bank borrowings	-	-
Total borrowings	61,500	69,914

Invoice Financing of the Group are subject to floating weighted average effective interest rates of 7.70%.

**B9 Off balance sheet financial instruments**

Bank guarantees amounting to RM10.98 million have been issued.

**B10 Material litigation**

On 24 October 2025, the Board of Directors announced that the Company and its wholly-owned subsidiary, Microlink Innovation Sdn. Bhd. ("MISB") (collectively, "the Plaintiffs"), filed a civil suit in the High Court of Kuala Lumpur ("Court") against a former chief executive officer of the Company ("the Defendant") for alleged breaches of fiduciary duties, fraudulent misrepresentations and/or fraud and/or fraudulent breach of trust by the Defendant in relation to MSB's and/or MISB's funds and affairs, which the Plaintiffs contend have caused financial loss and harm to the Plaintiffs.

The Plaintiffs seek, amongst others, the following reliefs against the Defendant:

- (a) A declaration that the Defendant is guilty of fraud/fraudulent breach of trust/breach of fiduciary duties in relation to MSB and/or MISB;
- (b) A declaration that the Defendant holds as constructive trustee for MSB and/or MISB any profits arising from the breaches set out above;
- (c) The Defendant to pay damages amounting to USD9,389,240 (RM38,743,731) (or at the conversion rate to be determined at the trial of the Civil Suit) or such other sum as the Court thinks fit;
- (d) General, aggravated and exemplary damages;
- (e) Interests and costs.

The Plaintiffs' claims under the aforesaid suit is primarily in relation to the software development expenditure capitalised amounting to USD9,389,240 (RM38,743,731).

On 29 October 2025, the Board of Directors announced that the Plaintiffs have re-filed the Writ and Statement of Claim in the Commercial Division of the Court on 28 October 2025, as directed by the Court. The sealed Writ and Statement of Claim were extracted and served on the Defendant on 29 October 2025.

The suit came up for case management via e-review on 12 and 13 November 2025, wherein the Court gave the following directions:-

- (a) For the Defendant to file and serve his Defence on 10 December 2025;
- (b) For the Plaintiffs to file and serve their Reply to the Defence on 7 January 2026;
- (c) For parties to file interlocutory applications (if any) by 21 January 2026; and
- (d) The next Case Management is fixed on 23 January 2026 via e-review.

On 24 November 2025, the Defendant filed a Notice to Produce Documents referred to in the Statement of Claim. The Plaintiffs will respond to the said notice in due course.

**B11 Dividends**

No dividend has been declared in respect of the current quarter under review.

**B12 Earnings per share**

**Basic earnings per share**

The calculation of the basic earnings per share is based on the net profit for the financial quarter and period under review divided by the weighted average number of ordinary shares in issue during the quarter.

	Individual Quarter		Cumulative Period	
	3 months ended 30 September 2025	2024	3 months ended 30 September 2025	2024
Profit attributable to owners of the parent (RM)	703,000	-	703,000	-
Weighted average number of ordinary shares in issue	1,608,594,232	-	1,608,594,232	-
Basic earnings per share (sen)	0.04	-	0.04	-

**B EXPLANATORY NOTES PURSUANT TO APPENDIX BURSA SECURITIES LISTING REQUIREMENTS (Cont'd)**

**B13 Additional Disclosures on Profit/(Loss) for the period**

	Individual Quarter 3 months ended 30 September 2025 RM'000	Cumulative Period 3 months ended 30 September 2025 RM'000
Profit/(Loss) for the period is arrived at after charging/(crediting) :		
Amortisation of software development expenditure	324	324
Depreciation of right-of-use assets	150	150
Depreciation of property, plant and equipment	203	203
Interest expense	1,248	1,248
Interest income	(172)	(172)
Impairment losses on trade receivables	44	44
Realised loss on foreign exchange	159	159

**B14 Authorisation for issue**

The interim financial statements were authorised for issue by the Board in accordance with a resolution of the directors dated 26 November 2025.