EDARAN BERHAD

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	Current Year Quarter 30/06/2025 RM'000	Corresponding Year Quarter 30/06/2024 RM'000	Current Year To Date 30/06/2025 RM'000	Corresponding Year To Date 30/06/2024 RM'000
REVENUE	33,069	36,095	132,956	106,537
COST OF SALES	(21,312)	(24,983)	(83,537)	(71,700)
GROSS PROFIT	11,757	11,112	49,419	34,837
OTHER OPERATING INCOME	258	74	797	313
ADMINISTRATIVE EXPENSES	(6,426)	(6,420)	(27,594)	(21,446)
OTHER OPERATING EXPENSES	(1,339)	(1,426)	(6,235)	(6,559)
PROFIT FROM OPERATIONS	4,250	3,340	16,387	7,145
FINANCE COSTS	(2,354)	(1,424)	(9,413)	(2,026)
PROFIT BEFORE TAXATION	1,896	1,916	6,974	5,119
TAXATION	(575)	(577)	(2,906)	(2,007)
PROFIT AFTER TAXATION	1,321	1,339	4,068	3,112
EARNINGS PER SHARE (SEN)	2.28	2.31	7.03	5.37
ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	1,321	1,337	4,068	3,112
NON-CONTROLLING INTERESTS	0	2	0	0
	1,321	1,339	4,068	3,112

(The Condensed Consolidated Income Statements should be read in conjuction with the Annual Financial Report for the year ended 30 June 2024)

EDARAN BERHAD

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	AS AT END OF CURRENT YEAR TO DATE 30/06/2025 RM'000	AS AT PRECEDING YEAR FINANCIAL YEAR ENDED 30/06/2024 RM'000
ASSETS			
NON - CURRENT ASSETS			
Property, plant and equipment		101,394	10,403
Right of use assets		19,459	145,671
Intangible assets		2	295
Other investment - quoted		-	-
		120,855	156,369
CURRENT ASSETS			
Amount due from customers for contract works		1,050	1,817
Inventories		239	672
Trade receivables		30,151	44,612
Other receivables		1,817	1,077
Tax recoverable		1	25
Deposit with licensed banks		26,003	2,088
Cash and bank balances		17,484	10,794
		76,745	61,085
TOTAL ASSETS		**197,600**	**217,454**
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		16,022	68,022
Treasury shares		(1,049)	(1,049)
Revaluation reserve		12,297	12,527
Translation reserve		1	1
Retained Earnings / (Accumulated loss)		5,632	(47,916)
		32,903	31,585
Non - controlling interests		(1,001)	(1,001)
TOTAL EQUITY		31,902	30,584
NON - CURRENT LIABILITIES			
Borrowings and Lease Liabilities	22 (b)	87,026	95,271
Deferred taxation		3,956	4,022
		90,982	99,293
CURRENT LIABILITIES			
Amount due to customers for contract works		14,688	7,306
Trade payables		5,059	11,015
Other payables		12,319	26,097
Dividend payable		1,013	-
Provision for taxation		1,733	1,449
Borrowings and Lease Liabilities	22 (a)	39,904	41,710
		74,716	87,577
Total liabilities		165,698	186,870
TOTAL EQUITY AND LIABILITIES		**197,600**	**217,454**

(The Condensed Consolidated Balance Sheets should be read in conjunction with the Annual Financial Report for the year ended 30 June 2024)

EDARAN BERHAD

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

	Non-Distributable					Attributable to Equity Holders of the Company	Minority Interest	Total Equity
	Share Capital RM'000	Treasury Shares RM'000	Revaluation Reserve RM'000	Translation Reserve RM'000	Retained Earnings / (Accumulated Loss) RM'000	Total RM'000	RM'000	Total RM'000
At 1 July 2024	68,022	(1,049)	12,527	1	(47,916)	31,585	(1,001)	30,584
Foreign currency translation	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	4,068	4,068	-	4,068
Total comprehensive profit for the period	-	-	-	-	4,068	4,068	-	4,068
Transactions with owners:								
Captital reduction	(52,000)				52,000	-	-	-
Interim Dividend for the financial year ended 30 June 2025					(2,750)	(2,750)	-	(2,750)
Realisation of revaluation reserve			(230)		230	-	-	-
At 30 JUNE 2025	**16,022**	**(1,049)**	**12,297**	**1**	**5,632**	**32,903**	**(1,001)**	**31,902**
At 1 July 2023	68,022	(1,049)	12,756	(4)	(49,520)	30,205	(1,001)	29,204
Foreign currency translation	-	-	-	5	-	5	-	5
Profit for the period	-	-	-	-	3,112	3,112	-	3,112
Total comprehensive profit for the period	-	-	-	5	3,112	3,117	-	3,117
Transactions with owners:								
Interim Dividend for the financial year ended 30 June 2024					(1,737)	(1,737)	-	(1,737)
Realisation of revaluation reserve			(229)		229	-	-	-
At 30 JUNE 2024	**68,022**	**(1,049)**	**12,527**	**1**	**(47,916)**	**31,585**	**(1,001)**	**30,584**

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 30 June 2024)

EDARAN BERHAD

CONDENSED CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR QUARTER ENDED 30 JUNE 2025

	Current Year to date	Corresponding Year to date
	30/06/2025 RM' 000	30/06/2024 RM' 000
Net cash generated from / (used in) operating activities	45,693	(5,842)
Net cash used in investing activities	(7,110)	(2,262)
Net cash (used in) / generated from financing activities	(12,798)	6,692
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	25,785	(1,412)
Effect of Exchange rate changes	-	5
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	12,162	13,569
CASH AND CASH EQUIVALENTS AT END OF YEAR	37,947	12,162

Cash and cash equivalents comprise the following:

Deposits with licensed banks	26,003	10,794
Cash and bank balances	17,484	2,088
	43,487	12,882
Less: Deposits pledged as security with licensed banks	(5,540)	(720)
	37,947	12,162

(The condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the year ended 30 June 2024)

EDARAN BERHAD

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2025

1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Financial Reporting Standard ("FRS") No 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of the Bursa Malaysia Securities Berhad ("BMSB").

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 30 June 2024. 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 2024.

The same accounting policies and methods of computation are followed in the interim financial statements as compared with the financial statements for the year ended 30 June 2024.

2. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the year ended 30 June 2024 was not qualified.

3. Comments About Seasonal or Cyclical Factors

The Group's performance is not affected by seasonal or cyclical impacts.

4. Unusual Items Due to their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flows in the current quarter and financial year ended 30 June 2025.

5. Changes in estimates

There were no changes in the estimates that have had a material effect in the current quarter and financial year ended 30 June 2025.

6. Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities in the current quarter and financial year ended 30 June 2025 other than as mentioned below: -

As at 30 June 2025, the Company held as treasury shares a total of 2,094,800 of its 60,000,000 issued ordinary shares. Such treasury shares are held at a carrying amount of RM1,049,536.

7. Segmental Information

	Current Quarter Ended 30/06/2025 RM'000	Current Year To Date Ended 30/06/2025 RM'000
Segment Revenue		
Information Technology	34,697	137,895
Lifestyle & Telecommunication	386	680
Others	4,422	11,190
	39,505	149,765
Elimination	(6,436)	(16,809)
Group revenue	33,069	132,956
Segment Results		
Information Technology	3,823	19,820
Lifestyle & Telecommunication	(951)	(2,452)
Others	2,226	4,053
	5,098	21,421
Elimination	(848)	(5,034)
Profit from operations	4,250	16,387

8. Carrying Amount of Revalued Assets

The valuation of property, plant and equipment and investment properties have been brought forward without amendment from the financial statements for the year ended 30 June 2024.

9. Subsequent Events

There were no material events subsequent to the end of the current quarter and financial year ended 30 June 2025.

10. Dividends Paid

A first interim single tier dividend of 3.0 sen per ordinary share amounting to RM1.737 million in respect of the financial year ended 30 June 2025 was declared by the Board on 27 December 2024 and subsequently paid on 07 February 2025.

A second interim single tier dividend of 1.75 sen per ordinary share amounting to RM1.013 million in respect of the financial year ended 30 June 2025 was declared by the Board on 28 May 2025 and subsequently paid on 04 July 2025.

The cumulative interim dividends declared and paid for the financial year ended 30 June 2025 are 4.75 sen per ordinary share amounting to RM2.750 million.

11. Changes in Composition of the Group

There were no changes in the composition of the Group during the current quarter and financial year ended 30 June 2025.

12. Changes in Contingent Liabilities and Contingent Assets

There were no changes in contingent liabilities or contingent assets since the last annual balance sheet as at 30 June 2024.

13. Capital Commitments

There were no capital commitments for the current quarter and financial year ended 30 June 2025.

14. Performance Review

The Group's revenue for the financial year ended 30 June 2025 increased by 24.8% to RM132.956 million from RM106.537 million in the corresponding financial year ended 30 June 2024. The higher revenue contributed to a 36.2% increase in profit before taxation of RM6.974 million, compared to a profit before taxation of RM5.119 million for the corresponding financial year ended 30 June 2024.

15. Comment on Material Change in Profit Before Taxation

The Group recorded a higher profit before taxation of RM1.321 million for the current quarter ended 30 June 2025 (4Q25), representing a 36.7% increase compared to RM966 thousand profit before taxation for the quarter ended 31 March 2025 (3Q25). The improvement was mainly attributable to lower operating costs of RM7.765 million and a reduced provision for taxation of RM575 thousand in 4Q25, compared to RM8.200 million and RM1.250 million respectively in 3Q25.

16. Commentary on Prospects

The financial performance of the Group is expected to remain positive in the subsequent quarters.

17. Profit Forecast or Profit Guarantee

The disclosure requirements for explanatory notes for the variance of actual profit after tax and minority interest and shortfall in profit guarantee are not applicable.

18. Taxation

	Current Quarter Ended 30/06/2025 RM'000	Current Year To Date Ended 30/06/2025 RM'000
Provision for Current year tax	569	2,900
Under/(over) provision in prior years	72	72
	641	2,972
Deferred tax:		
Crystallisation of deferred tax liabilities on revaluation reserve	(66)	(66)
	575	2,906

19. Sale of Unquoted Investments and Properties

There were no sales of unquoted investments and properties during the quarter and financial year ended 30 June 2025.

20. Quoted Securities

There was no purchase or sale of quoted shares for the current quarter and financial year to date.

21. Corporate Proposals

There were no corporate proposals announced for the current period and financial year to date, other than mentioned below:

On 8 January 2025, on behalf of the Board of Directors of the Company, DWA Advisory Sdn Bhd announced that the Company proposes to undertake a reduction of its issued share capital of up to RM52,000,000 pursuant to section 117 of the Companies Act 2016 ("Proposed Capital Reduction").

The special resolution on the Proposed Capital Reduction was duly passed in the Extraordinary General Meeting held on 26 March 2025 and subsequently, the Company had on 19 June 2025 received a notice dated 18 June 2025 issued by the Companies Commission of Malaysia (SSM) confirming that on 4 June 2025, all requirements with respect to the Capital Reduction as stated in the special resolution have been complied with. Accordingly, the Capital Reduction took effect on 18 June 2025.

Following the completion of the Capital Reduction, the issued share capital of the Company as at 18 June 2025 is RM16,022,580 comprising 60,000,000 Shares.

22. Borrowings and Debt Securities

Details of the Group borrowings as at 30 June 2025 are as follows:

	As at 30/06/2025 RM'000
(a) **Short Term borrowings**	
Secured	
Term loan repayable within 12 months	39,134
Hire purchase creditor repayable within 12 months	545
Lease liability repayable within 12 months	225
	36,904

22. Borrowings and Debt Securities *(cont'd)*

Details of the Group borrowings as at 30 June 2025 are as follows *(cont'd)*:

	As at 30/06/2025 RM'000
(b) **<u>Long Term borrowings</u>** **<u>Secured</u>**	
Term loan repayable after 12 months	86,314
Hire purchase creditor repayable after 12 months	299
Lease liability repayable after 12 months	413
	87,026

All the above borrowings are denominated in Ringgit Malaysia.

23. Off Balance Sheet Financial Instruments

The Group is not involved in any financial instruments, which may have Off-Balance Sheet risk.

24. Dividend Payable

No interim dividend has been declared or recommended during the current quarter ended 30 June 2025.

25. Earnings Per Share

	Current Quarter ended 30/06/2025 RM'000	Current Year To Date Ended 30/06/2025 RM'000
Basic		
Net profit attributable to equity holders of the Company for the period	1,321	4,068
Weighted average number of ordinary shares outstanding as at 30 June 2024	57,905	57,905
Basic earnings per share (sen)	2.28	7.03

25. Earnings Per Share *(cont'd)*

	Current Quarter ended 30/06/2025 RM'000	Current Year To Date Ended 30/06/2025 RM'000
Diluted		
Net profit attributable to equity holders of the Company for the period	1,321	4,068
Weighted average number of ordinary shares outstanding as at 30 June 2024	57,905	57,905
Basic earnings per share (sen)	2.28	7.03

26. Authorisation for Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 27 August 2025.

BY ORDER OF THE BOARD

ASBANIZAM ABU BAKAR
Company Secretary