

EDARAN BERHAD**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	<u>Current Year</u>	<u>Corresponding Year</u>	<u>Current Year</u>	<u>Corresponding Year</u>
	<u>Quarter</u>	<u>Quarter</u>	<u>To Date</u>	<u>To Date</u>
	<u>30/09/2025</u>	<u>30/09/2024</u>	<u>30/09/2025</u>	<u>30/09/2024</u>
	RM'000	RM'000	RM'000	RM'000
REVENUE	36,649	31,096	36,649	31,096
COST OF SALES	<u>(25,769)</u>	<u>(20,165)</u>	<u>(25,769)</u>	<u>(20,165)</u>
GROSS PROFIT	10,880	10,931	10,880	10,931
OTHER OPERATING INCOME	159	98	159	98
ADMINISTRATIVE EXPENSES	(6,193)	(6,206)	(6,193)	(6,206)
OTHER OPERATING EXPENSES	<u>(1,333)</u>	<u>(1,318)</u>	<u>(1,333)</u>	<u>(1,318)</u>
PROFIT FROM OPERATIONS	3,513	3,505	3,513	3,505
FINANCE COSTS	<u>(1,673)</u>	<u>(2,104)</u>	<u>(1,673)</u>	<u>(2,104)</u>
PROFIT BEFORE TAXATION	1,840	1,401	1,840	1,401
TAXATION	<u>(768)</u>	<u>(531)</u>	<u>(768)</u>	<u>(531)</u>
PROFIT AFTER TAXATION	<u>1,072</u>	<u>870</u>	<u>1,072</u>	<u>870</u>
EARNINGS PER SHARE (SEN)	<u>1.85</u>	<u>1.50</u>	<u>1.85</u>	<u>1.50</u>
ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	1,072	870	1,072	870
MINORITY INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,072</u>	<u>870</u>	<u>1,072</u>	<u>870</u>

(The Condensed Consolidated Statement of Profit or Loss and Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 30 June 2025)

EDARAN BERHAD

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	<u>AS AT END</u> <u>OF CURRENT YEAR</u> <u>TO DATE</u>	<u>AS AT</u> <u>PRECEDING YEAR</u> <u>FINANCIAL YEAR</u> <u>ENDED</u>
Note	<u>30/09/2025</u> RM'000	<u>30/06/2025</u> RM'000
ASSETS		
NON - CURRENT ASSETS		
Property, plant and equipment	92,765	101,395
Right of use assets	19,126	19,459
Intangible assets	2	2
	111,893	120,856
CURRENT ASSETS		
Inventories	279	239
Amount due from customers for contract works	5,497	1,051
Trade receivables	28,161	30,151
Other receivables	2,898	1,818
Tax recoverable	1	1
Deposit with licensed banks	31,957	26,003
Cash and bank balances	16,676	17,484
	85,469	76,747
TOTAL ASSETS	197,362	197,603
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	16,022	16,022
Treasury shares	(1,049)	(1,049)
Revaluation reserve	12,296	12,296
Translation reserve	1	1
Retained earnings	6,704	5,632
	33,974	32,902
Non - controlling interests	(1,001)	(1,001)
TOTAL EQUITY	32,973	31,901
NON - CURRENT LIABILITIES		
Borrowings	76,021	87,034
Deferred taxation	3,956	3,956
	79,977	90,990
CURRENT LIABILITIES		
Amount due to customers for contract works	17,387	14,688
Trade payables	13,479	5,059
Other payables	8,643	12,320
Dividend payable	-	1,013
Provision for taxation	2,035	1,733
Borrowings	42,868	39,899
	84,412	74,712
Total liabilities	164,389	165,702
TOTAL EQUITY AND LIABILITIES	197,362	197,603

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 30 June 2025)

EDARAN BERHAD

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

	← Non-Distributable →				Distributable	Attributable to the Owners of the Company	Non Controlling 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 2025	16,022	(1,049)	12,296	1	5,632	32,902	(1,001)	31,901
Foreign currency translation	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	1,072	1,072	-	1,072
Total comprehensive income for the period	-	-	-	-	1,072	1,072	-	1,072
At 30 September 2025	16,022	(1,049)	12,296	1	6,704	33,974	(1,001)	32,973
At 1 July 2024	68,022	(1,049)	12,527	(1)	(47,915)	31,584	(1,001)	30,583
Foreign currency translation	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	870	870	-	870
Total comprehensive income for the period	-	-	-	-	870	870	-	870
At 30 September 2024	68,022	(1,049)	12,527	(1)	(47,045)	32,454	(1,001)	31,453

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 30 June 2025)

EDARAN BERHAD**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR QUARTER ENDED 30 SEPTEMBER 2025**

	Current Year to date 30/09/2025 RM' 000	Corresponding Year to date 30/09/2024 RM' 000
Net cash generated from operating activities	13,330	1,242
Net cash used in investing activities	(2,340)	(493)
Net cash (used in) / generated from financing activities	<u>(8,044)</u>	<u>2,444</u>
NET INCREASE IN CASH AND CASH EQUIVALENT	2,946	3,193
CASH AND CASH EQUIVALENT AT BEGINNING OF PERIOD	37,947	12,162
CASH AND CASH EQUIVALENT AT END OF PERIOD	<u><u>40,893</u></u>	<u><u>15,355</u></u>

Cash and cash equivalent comprise the following:

Deposits with licensed banks	31,957	7,219
Cash and bank balances	<u>16,676</u>	<u>8,856</u>
	48,633	16,075
Less: Deposits pledged as security with licensed banks	<u>(7,740)</u>	<u>(720)</u>
	<u><u>40,893</u></u>	<u><u>15,355</u></u>

**(The condensed Consolidated Statement of Cash Flows should be read in conjunction with the
Annual Financial Report for the year ended 30 June 2025)**

EDARAN BERHAD

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30 SEPTEMBER 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 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 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 2025.

2. Auditors’ Report on Preceding Annual Financial Statements

The auditors’ report on the financial statements for the year ended 30 June 2025 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 period ended 30 September 2025.

5. Changes in estimates

There were no changes in the estimates that have had a material effect in the current quarter and financial period ended 30 September 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 period ended 30 September 2025 other than as mentioned below: -

As at 30 September 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. Dividends Paid

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 during the current quarter and financial period ended 30 September 2025.

8. Segmental Information

	Current Quarter Ended 30/09/2025 RM'000	Current Year To Date Ended 30/09/2025 RM'000
Segment Revenue		
Information Technology	37,630	37,630
Telecommunications	-	-
Lifestyles	137	137
Others	927	927
	<u>38,694</u>	<u>38,694</u>
Elimination	<u>(2,045)</u>	<u>(2,045)</u>
Group revenue	<u>36,649</u>	<u>36,649</u>
Segment Results		
Information Technology	4,991	4,991
Telecommunications	(141)	(141)
Lifestyles	(504)	(504)
Others	(784)	(784)
	<u>3,562</u>	<u>3,562</u>
Elimination	<u>(49)</u>	<u>(49)</u>
Profit from operations	<u>3,513</u>	<u>3,513</u>

9. 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 2025.

10. Subsequent Events

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

11. Changes in Composition of the Group

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

13. Capital Commitments

There were no capital commitments for the current quarter and financial period ended 30 September 2025.

14. Performance Review

The Group's revenue for the current quarter and financial period ended 30 September 2025 increased to RM36.649 million from RM31.096 million in the corresponding quarter and financial period ended 30 September 2024. The increase in revenue was mainly attributable to higher sales contributions from both existing and newly secured projects during the current quarter. As a result, the Group recorded a profit before taxation of RM1.840 million compared to a profit before taxation of RM1.401 million for the corresponding quarter and financial period ended 30 September 2024.

15. Comment on Material Change in Profit Before Taxation

The Group recorded a slightly lower profit before taxation of RM1.840 million for the current quarter ended 30 September 2025 (1Q26) as compared to RM1.896 million profit before taxation for the quarter ended 30 June 2025 (4Q25). The variance was mainly attributable to a lower gross profit of RM10.880 million registered in 1Q26, compared to RM11.757 million in 4Q25. However, the impact of the lower gross profit was partially offset by a reduction in finance costs to RM1.673 million in 1Q26 as compared to RM2.354 million in 4Q25.

16. Commentary on Prospects

The performance of the Group is expected to improve with the continuation and completion of the projects the Group is currently undertaking.

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 30/09/2025 RM'000	Current Year To Date Ended 30/09/2025 RM'000
Current year provision	768	768
Under / (over) provision in prior years	Nil	Nil
	<u>768</u>	<u>768</u>
Deferred tax:		
Relating to the origination and reversal of temporary differences	Nil	Nil
Overprovision in prior years	Nil	Nil
	<u>768</u>	<u>768</u>

19. Sale of Unquoted Investments and Properties

There were no sales of unquoted investments and properties during the quarter and financial period ended 30 September 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.

22. Borrowings and Debt Securities

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

As at
30/09/2025
RM'000

(a) **Short Term borrowings**
Secured

Term loan repayable within 12 months	42,116
Hire purchase creditor repayable within 12 months	367
Lease liability	385
	<hr/>
	42,868
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22. Borrowings and Debt Securities (cont'd)

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

	As at 30/09/2025 RM'000
(b) <u>Long Term borrowings</u> <u>Secured</u>	
Term loan repayable after 12 months	75,595
Hire purchase creditor after 12 months	231
Lease liability	195
	<hr/> <hr/> 76,021 <hr/> <hr/>

All of 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 in respect of the financial year ending 30 June 2026.

25. Earnings per share

	Current Quarter ended 30/09/2025 RM'000	Current Year To Date Ended 30/09/2025 RM'000
Basic		
Profit attributable to equity holders of the Company for the period	1,072	1,072
Weighted average number of ordinary shares as at 30 June 2025	57,905	57,905
Basic earnings per share (sen)	1.85	1.85

25. Earnings per share (cont'd)

	Current Quarter ended 30/09/2025 RM'000	Current Year To Date Ended 30/09/2025 RM'000
Diluted		
Profit attributable to equity holders of the Company for the period	1,072	1,072
Weighted average number of ordinary shares as at 30 June 2025	57,905	57,905
Diluted earnings per share (sen)	1.85	1.85

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 26 November 2025.

BY ORDER OF THE BOARD

ASBANIZAM ABU BAKAR
Company Secretary