

**EDARAN BERHAD**

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	Current Year	Corresponding Year	Current Year	Corresponding Year
	Quarter	Quarter	To Date	To Date
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
	RM'000	RM'000	RM'000	RM'000
REVENUE	35,352	34,321	109,415	99,888
COST OF SALES	<u>(22,384)</u>	<u>(21,983)</u>	<u>(73,575)</u>	<u>(62,225)</u>
GROSS PROFIT	12,968	12,338	35,840	37,663
OTHER OPERATING INCOME	211	296	607	539
ADMINISTRATIVE EXPENSES	(8,431)	(6,326)	(21,895)	(21,168)
OTHER OPERATING EXPENSES	<u>(1,724)</u>	<u>(1,874)</u>	<u>(4,632)</u>	<u>(4,897)</u>
PROFIT FROM OPERATIONS	3,024	4,434	9,920	12,137
FINANCE COSTS	<u>(1,290)</u>	<u>(2,218)</u>	<u>(4,451)</u>	<u>(7,059)</u>
PROFIT BEFORE TAXATION	1,734	2,216	5,469	5,078
TAXATION	<u>(792)</u>	<u>(1,250)</u>	<u>(2,401)</u>	<u>(2,331)</u>
PROFIT AFTER TAXATION	<u>942</u>	<u>966</u>	<u>3,068</u>	<u>2,747</u>
EARNINGS PER SHARE (SEN)	<u>1.63</u>	<u>1.67</u>	<u>5.30</u>	<u>4.74</u>
ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	942	966	3,068	2,747
MINORITY INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>942</u>	<u>966</u>	<u>3,068</u>	<u>2,747</u>

**(The Condensed Consolidated Income Statements 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 31 MARCH 2026**

	<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>31/03/2026</u> RM'000	<u>30/06/2025</u> RM'000
<b>ASSETS</b>		
<b>NON - CURRENT ASSETS</b>		
Property, plant and equipment	77,697	101,395
Right of use assets	18,622	19,459
Intangible assets	2	2
	<u>96,321</u>	<u>120,856</u>
<b>CURRENT ASSETS</b>		
Inventories	1,669	239
Amount due from customers for contract works	1,363	1,051
Trade receivables	26,373	30,151
Other receivables	3,285	1,818
Tax recoverable	1	1
Deposit with licensed banks	14,842	26,003
Cash and bank balances	18,918	17,484
	<u>66,451</u>	<u>76,747</u>
<b>TOTAL ASSETS</b>	<b><u>162,772</u></b>	<b><u>197,603</u></b>
<b>EQUITY AND LIABILITIES</b>		
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
Accumulated loss	6,963	5,632
	<u>34,233</u>	<u>32,902</u>
Non - controlling interests	<u>(1,001)</u>	<u>(1,001)</u>
<b>TOTAL EQUITY</b>	<b><u>33,232</u></b>	<b><u>31,901</u></b>
<b>NON - CURRENT LIABILITIES</b>		
Borrowings	22 (b) 63,878	87,034
Deferred taxation	3,956	3,956
	<u>67,834</u>	<u>90,990</u>
<b>CURRENT LIABILITIES</b>		
Amount due to customers for contract works	14,697	14,688
Trade payables	7,143	5,059
Other payables	6,422	12,320
Dividend payable	-	1,013
Provision for taxation	634	1,733
Borrowings	22 (a) 32,810	39,899
	<u>61,706</u>	<u>74,712</u>
Total liabilities	<u>129,540</u>	<u>165,702</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>162,772</u></b>	<b><u>197,603</u></b>

(The Condensed Consolidated Balance Sheets 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 31 MARCH 2026

	← Non-Distributable →				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 2025	16,022	(1,049)	12,296	1	5,632	32,902	(1,001)	31,901
Foreign currency translation Profit for the period	-	-	-	-	-	-	-	-
Total comprehensive profit for the period	-	-	-	-	3,068	3,068	-	3,068
Interim dividend for the financial year ending 30 June 2026	-	-	-	-	(1,737)	(1,737)	-	(1,737)
<b>At 31 MARCH 2026</b>	<b>16,022</b>	<b>(1,049)</b>	<b>12,296</b>	<b>1</b>	<b>6,963</b>	<b>34,233</b>	<b>(1,001)</b>	<b>33,232</b>
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	-	-	-	-	-	-	0	0
Total comprehensive profit for the period	-	-	-	0	2,747	2,747	0	2,747
Interim dividend for the financial year ending 30 June 2025	-	-	-	-	(1,737)	(1,737)	-	(1,737)
<b>At 31 MARCH 2025</b>	<b>68,022</b>	<b>(1,049)</b>	<b>12,527</b>	<b>(1)</b>	<b>(46,905)</b>	<b>32,594</b>	<b>(1,001)</b>	<b>31,593</b>

(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 CASH FLOW STATEMENT  
FOR THE YEAR QUARTER ENDED 31 MARCH 2026**

	Current Year to date 31/03/2026 RM' 000	Corresponding Year to date 31/03/2025 RM' 000
Net cash generated from operating activities	25,908	41,340
Net cash used in investing activities	(4,841)	(3,706)
Net cash used in financing activities	<u>(32,995)</u>	<u>(8,633)</u>
<b>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS</b>	(11,928)	29,001
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	37,948	12,162
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>26,020</u></u>	<u><u>41,163</u></u>

Cash and cash equivalents comprise the following:

Deposits with licensed banks	14,842	32,511
Cash and bank balances	<u>18,918</u>	<u>11,772</u>
	33,760	44,283
Less: Deposits pledged as security with licensed banks	<u>(7,740)</u>	<u>(3,120)</u>
	<u><u>26,020</u></u>	<u><u>41,163</u></u>

**(The condensed Consolidated Cash Flow Statement 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 31 MARCH 2026**

### **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 31 March 2026.

### **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 31 March 2026.

## 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 31 March 2026 other than as mentioned below: -

As at 31 March 2026, 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 31/03/2026 RM'000	Current Year To Date Ended 31/03/2026 RM'000
Segment Revenue		
Information Technology	36,599	113,082
Telecommunications	-	-
Lifestyles	157	412
Others	1,377	7,381
	<u>38,133</u>	<u>120,875</u>
Elimination	<u>(2,781)</u>	<u>(11,460)</u>
Group revenue	<u>35,352</u>	<u>109,415</u>
Segment Results		
Information Technology	4,090	13,946
Telecommunications	(128)	(384)
Lifestyles	(932)	(1,951)
Others	39	2,053
	<u>3,069</u>	<u>13,664</u>
Elimination	<u>(45)</u>	<u>(3,744)</u>
Profit from operations	<u>3,024</u>	<u>9,920</u>

## 8. Dividends Paid

The interim single-tier dividend of 3.0 sen per ordinary share amounting to RM1.737 million in respect of the financial year ending 30 June 2026 was paid on 06 February 2026.

## **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 31 March 2026.

## **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 31 March 2026.

## **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 31 March 2026.

## **14. Performance Review**

The Group's revenue for the current quarter and financial period ended 31 March 2026 increased to RM109.415 million from RM99.888 million in the prior corresponding quarter and financial period ended 31 March 2025. This resulted in the Group recording a higher profit before taxation of RM5.469 million compared to a profit before taxation of RM5.078 million in the corresponding quarter and financial period ended 31 March 2025.

## 15. Comment on Material Change in Profit Before Taxation

The Group recorded a slightly lower profit before taxation of RM1.734 million for the current quarter ended 31 March 2026 (3Q26) as compared to RM1.894 million profit before taxation for the quarter ended 31 December 2025 (2Q26). The decrease was mainly attributable to higher operating costs of RM10.155 million incurred in 3Q26 as compared to RM8.946 million incurred in 2Q26.

## 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 31/03/2026 RM'000	Current Year To Date Ended 31/03/2026 RM'000
Current year provision	792	2,400
Under/over) provision in prior years	Nil	Nil
	<u>792</u>	<u>2,400</u>
Deferred tax:		
Relating to the origination and reversal of temporary differences	Nil	Nil
Over provision in prior years	Nil	Nil
	<u>792</u>	<u>2,400</u>

## 19. Sale of Unquoted Investments and Properties

There were no sales of unquoted investments and properties during the quarter and financial period ended 31 March 2026.

## 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 31 March 2026 are as follows:

As at  
31/03/2026  
RM'000

### (a) Short Term borrowings Secured

Term loan repayable within 12 months	32,312
Hire purchase creditor repayable within 12 months	272
Lease liability	226
	<hr/>
	32,810

### (b) Long Term borrowings Secured

Term loan repayable after 12 months	63,547
Hire purchase creditor after 12 months	95
Lease liability	236
	<hr/>
	63,878

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 Declared

On 02 January 2026, the Board of Directors declared an interim single tier dividend of 3.0 sen per ordinary share amounting to RM1.737 million in respect of the financial year ending 30 June 2026, which was paid on 06 February 2026.

## 25. Earnings per share

	Current Quarter ended 31/03/2026 RM'000	Current Year To Date Ended 31/03/2026 RM'000
<b>Basic</b>		
Profit attributable to equity holders of the Company for the period	942	3,068
Weighted average number of ordinary shares outstanding as at 30 June 2025	57,905	57,905
Basic earnings per share (sen)	1.63	5.30
<b>Diluted</b>		
Profit attributable to equity holders of the Company for the period	942	3,068
Weighted average number of ordinary shares outstanding as at 30 June 2025	57,905	57,905
Basic earnings per share (sen)	1.63	5.30

**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 25 May 2026.

**BY ORDER OF THE BOARD**

**ASBANIZAM ABU BAKAR**  
Company Secretary