

**EDARAN BERHAD****CONDENSED CONSOLIDATED STATEMENT OF 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>31/12/2025</u>	<u>31/12/2024</u>	<u>31/12/2025</u>	<u>31/12/2024</u>
	RM'000	RM'000	RM'000	RM'000
REVENUE	37,414	34,470	74,063	65,566
COST OF SALES	<u>(25,423)</u>	<u>(20,077)</u>	<u>(51,192)</u>	<u>(40,242)</u>
GROSS PROFIT	11,991	14,393	22,871	25,324
OTHER OPERATING INCOME	237	145	396	243
ADMINISTRATIVE EXPENSES	(7,271)	(8,637)	(13,464)	(14,843)
OTHER OPERATING EXPENSES	<u>(1,575)</u>	<u>(1,703)</u>	<u>(2,908)</u>	<u>(3,021)</u>
PROFIT FROM OPERATIONS	3,382	4,198	6,895	7,703
FINANCE COSTS	<u>(1,488)</u>	<u>(2,737)</u>	<u>(3,161)</u>	<u>(4,841)</u>
PROFIT BEFORE TAXATION	1,894	1,461	3,734	2,862
TAXATION	<u>(839)</u>	<u>(550)</u>	<u>(1,608)</u>	<u>(1,081)</u>
PROFIT AFTER TAXATION	<u>1,055</u>	<u>911</u>	<u>2,126</u>	<u>1,781</u>
EARNINGS PER SHARE (SEN)	<u>1.82</u>	<u>1.57</u>	<u>3.67</u>	<u>3.08</u>
ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	1,055	911	2,126	1,781
MINORITY INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,055</u>	<u>911</u>	<u>2,126</u>	<u>1,781</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 DECEMBER 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>
	<u>31/12/2025</u>	<u>30/06/2025</u>
Note	RM'000	RM'000
<b>ASSETS</b>		
<b>NON - CURRENT ASSETS</b>		
Property, plant and equipment	84,300	101,395
Right of use assets	18,827	19,459
Intangible assets	2	2
	<u>103,129</u>	<u>120,856</u>
<b>CURRENT ASSETS</b>		
Inventories	274	239
Amount due from customers for contract works	1,323	1,051
Trade receivables	2,083	30,151
Other receivables	3,655	1,818
Tax recoverable	1	1
Deposit with licensed banks	44,401	26,003
Cash and bank balances	25,507	17,484
	<u>77,244</u>	<u>76,747</u>
<b>TOTAL ASSETS</b>	<b><u>180,373</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
Retained earnings	7,758	5,632
	<u>35,028</u>	<u>32,902</u>
Non - controlling interests	(1,001)	(1,001)
<b>TOTAL EQUITY</b>	<b><u>34,027</u></b>	<b><u>31,901</u></b>
<b>NON - CURRENT LIABILITIES</b>		
Borrowings	66,380	87,034
Deferred taxation	3,956	3,956
	<u>70,336</u>	<u>90,990</u>
<b>CURRENT LIABILITIES</b>		
Amount due to customers for contract works	15,403	14,688
Trade payables	5,345	5,059
Other payables	10,347	12,320
Dividend payable	-	1,013
Provision for taxation	2,525	1,733
Borrowings	42,390	39,899
	<u>76,010</u>	<u>74,712</u>
Total liabilities	<u>146,346</u>	<u>165,702</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>180,373</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 DECEMBER 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	-	-	-	-	2,126	2,126	-	2,126
Total comprehensive profit for the period	-	-	-	-	2,126	2,126	-	2,126
<b>At 31 December 2025</b>	<b><u>16,022</u></b>	<b><u>(1,049)</u></b>	<b><u>12,296</u></b>	<b><u>1</u></b>	<b><u>7,758</u></b>	<b><u>35,028</u></b>	<b><u>(1,001)</u></b>	<b><u>34,027</u></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	-	-	-	-	1,781	1,781	0	1,781
Total comprehensive profit for the period	-	-	-	-	1,781	1,781	0	1,781
<b>At 31 December 2024</b>	<b><u>68,022</u></b>	<b><u>(1,049)</u></b>	<b><u>12,527</u></b>	<b><u>(1)</u></b>	<b><u>(46,134)</u></b>	<b><u>33,365</u></b>	<b><u>(1,001)</u></b>	<b><u>32,364</u></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 DECEMBER 2025**

	Current Year to date 31/12/2025 RM' 000	Corresponding Year to date 31/12/2024 RM' 000
Net cash generated from operating activities	46,037	47,077
Net cash used in investing activities	(3,654)	(894)
Net cash used in financing activities	<u>(18,163)</u>	<u>(3,901)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	24,220	42,282
<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>62,168</u></u>	<u><u>54,444</u></u>

Cash and cash equivalents comprise the following:

Bank overdrafts	-	-
Deposits with licensed banks	44,401	42,255
Cash and bank balances	<u>25,507</u>	<u>12,909</u>
	69,908	55,164
Less: Deposits pledged as security with licensed banks	<u>(7,740)</u>	<u>(720)</u>
	<u><u>62,168</u></u>	<u><u>54,444</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 DECEMBER 2025**

### **1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard (“MFRS”) 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 December 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 31 December 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 31 December 2025 other than as mentioned below: -

As at 31 December 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 31/12/2025 RM'000	Current Year To Date Ended 31/12/2025 RM'000
Segment Revenue		
Information Technology	38,853	76,483
Telecommunications	-	-
Lifestyle	118	255
Others	5,077	6,004
	<u>44,048</u>	<u>82,742</u>
Elimination	<u>(6,634)</u>	<u>(8,679)</u>
Group revenue	<u>37,414</u>	<u>74,063</u>
Segment Results		
Information Technology	4,865	9,856
Telecommunications	(115)	(256)
Lifestyle	(515)	(1,019)
Others	2,798	2,014
	<u>7,033</u>	<u>10,595</u>
Elimination	<u>(3,651)</u>	<u>(3,700)</u>
Profit from operations	<u>3,382</u>	<u>6,895</u>

## 8. Dividends Paid

There is no dividend paid during the financial period ended 31 December 2025.

## **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 December 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 31 December 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 31 December 2025.

## **14. Performance Review**

The Group's revenue for the current quarter and financial period ended 31 December 2025 increased to RM74.063 million from RM65.566 million in the prior corresponding quarter and financial period ended 31 December 2024. This resulted in the Group recording a profit before taxation of RM3.734 million compared to a profit before taxation of RM2.862 million in the corresponding quarter and financial period ended 31 December 2024.

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

The Group recorded a slightly higher profit before taxation of RM1.894 million for the current quarter ended 31 December 2025 (2Q26) as compared to RM1.840 million profit before taxation for the quarter ended 30 September 2025 (1Q26). The variance was mainly attributable to higher gross profit of RM11.991 million registered in 2Q26 as compared to RM10.880 million registered in 1Q26. However, during 2Q26, the Group also incurred higher operating costs of RM8.846 million as compared to RM7.526 million in 1Q26.

## 16. Commentary on Prospects

The financial performance of the Group is expected to improve with the continuation 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 31/12/2025 RM'000	Current Year To Date Ended 31/12/2025 RM'000
Current year provision	839	1,608
Under/(over) provision in prior years	Nil	Nil
	<u>839</u>	<u>1,608</u>
Deferred tax:		
Relating to the origination and reversal of temporary differences	Nil	Nil
Overprovision in prior years	Nil	Nil
	<u>839</u>	<u>1,608</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 December 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 31 December 2025 are as follows:

As at  
31/12/2025  
RM'000

### (a) Short Term borrowings Secured

Procurement Contract Financing-i	1,450
Term loan repayable within 12 months	40,319
Hire purchase creditor repayable within 12 months	272
Lease liability	349
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	42,390

### (b) Long Term borrowings Secured

Term loan repayable after 12 months	66,047
Hire purchase creditor after 12 months	161
Lease liability	172
	<hr/>
	66,380

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 31/12/2025 RM'000	Current Year To Date Ended 31/12/2025 RM'000
<b>Basic</b>		
Profit attributable to equity holders of the Company for the period	1,055	2,126
Weighted average number of ordinary shares as at 30 June 2025	57,905	57,905
Basic earnings per share (sen)	1.82	3.67
<b>Diluted</b>		
Profit attributable to equity holders of the Company for the period	1,055	2,126
Weighted average number of ordinary shares as at 30 June 2025	57,905	57,905
Diluted earnings per share (sen)	1.82	3.67

**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 February 2026.

**BY ORDER OF THE BOARD**

**ASBANIZAM ABU BAKAR**  
Company Secretary