



ANEKA JARINGAN HOLDINGS BERHAD

(Registration No.: 201801030681 (1292707-D))

(Incorporated in Malaysia under the Companies Act 2016)

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025

CONTENTS

	Page
Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income	1 – 2
Unaudited Consolidated Statements of Financial Position	3 – 4
Unaudited Consolidated Statements of Changes in Equity	5 – 6
Unaudited Consolidated Statements of Cash Flows	7 – 8
Explanatory Notes to the Interim Financial Report	9 – 13
Additional Information Required by the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad	14 – 18



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 28.02.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 29.02.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 28.02.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 29.02.24 RM'000
Revenue	66,963	54,218	146,429	112,998
Cost of sales	(60,813)	(49,503)	(135,534)	(105,232)
Gross profit	6,150	4,715	10,895	7,766
Other income	133	334	2,028	2,736
Administrative expenses	(4,128)	(3,318)	(7,361)	(6,281)
Net loss from impairment of financial instruments and contract assets	-	-	-	-
Operating profit	2,155	1,731	5,562	4,221
Finance costs	(859)	(944)	(1,789)	(1,904)
Share of results of associates, net of tax	-	-	-	-
Profit before taxation	1,296	787	3,773	2,317
Income tax benefit / (expense)	(176)	(237)	(319)	(382)
Profit after taxation	1,120	550	3,454	1,935
Other comprehensive income / (loss), net of tax				
<i>Item that may not be reclassified subsequently to profit or loss</i>				
Remeasurement of defined benefit plan	(2)	(3)	(4)	(5)
<i>Item that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	(719)	58	(655)	(172)
Total comprehensive income / (loss) for the financial period	399	605	2,795	1,758
PROFIT / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	749	121	2,898	1,396
Non-controlling interests	371	429	556	539
	1,120	550	3,454	1,935



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR QUARTER 28.02.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 29.02.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 28.02.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 29.02.24 RM'000
TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	335	153	2,520	1,289
Non-controlling interests	64	452	275	469
	399	605	2,795	1,758
Earnings per share attributable to owners of the Company:-				
- Basic (Sen)	0.11 ⁽²⁾	0.019 ⁽³⁾	0.43 ⁽²⁾	0.21 ⁽³⁾
- Diluted (Sen)	0.079 ⁽²⁾	0.013 ⁽³⁾	0.31 ⁽²⁾	0.15 ⁽³⁾

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 28 February 2025. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 28 February 2025.
- (3) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 29 February 2024. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 29 February 2024.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 28 FEBRUARY 2025⁽¹⁾

	UNAUDITED 28.02.25 RM'000	AUDITED 31.08.24 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	68,359	69,429
Investment properties	4,287	4,327
Investment in joint ventures	223	223
Total Non-Current Assets	72,869	73,979
Current Assets		
Current tax assets	1,646	1,841
Trade and other receivables	114,445	106,422
Contract assets	45,126	37,699
Other current assets	2,413	3,246
Short term investments	115	113
Cash and short-term deposits	24,982	10,419
Total Current Assets	188,727	159,740
TOTAL ASSETS	261,596	233,719
EQUITY AND LIABILITIES		
Equity Attributable to the Owners of the Company		
Share capital	148,438	146,096
Reorganisation reserve	(76,342)	(76,342)
Exchange reserve	(1,120)	(744)
Retained earnings	23,743	20,847
Shareholders' fund	94,719	89,857
Non-controlling interests	8,063	7,788
TOTAL EQUITY	102,782	97,645
Non-Current Liabilities		
Loans and borrowings	11,253	14,103
Employees benefits	1,172	1,158
Deferred tax liabilities	1,828	1,828
Total Non-Current Liabilities	14,253	17,089
Current Liabilities		
Loans and borrowings	46,765	51,342
Current tax liabilities	709	409
Trade and other payables	95,411	66,057
Contract liabilities	1,676	1,177
Total Current Liabilities	144,561	118,985
TOTAL LIABILITIES	158,814	136,074
TOTAL EQUITY AND LIABILITIES	261,596	233,719



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 28 FEBRUARY 2025⁽¹⁾ (CONT'D)

	UNAUDITED 28.02.25	AUDITED 31.08.24
Number of issued shares ('000)	693,392	675,038
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>13.66</u>	<u>13.31</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Financial Position are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.

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ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR TO DATE ENDED 28 FEBRUARY 2025⁽¹⁾

	<----- Non-Distributable ----->			Distributable	Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
	Share Capital	Reorganisation Reserve	Exchange Reserve	Retained Earnings	to Owners of the Company		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 01.09.23	143,071	(76,342)	192	17,603	84,524	7,372	91,896
Profit for the financial period	-	-	-	1,396	1,396	539	1,935
Other comprehensive income for the financial period	-	-	(104)	(2)	(106)	(71)	(177)
Total comprehensive income for the financial period	-	-	(104)	1,394	1,290	468	1,758
Transactions with owners:-							
- Share issuance expenses	(42)	-	-	-	(42)	-	(42)
Balance as at 29.02.24	143,029	(76,342)	88	18,997	85,772	7,840	93,612



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR TO DATE ENDED 28 FEBRUARY 2025⁽¹⁾ (CONT'D)

	<----- Non-Distributable ----->			Distributable	Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
	Share Capital	Reorganisation Reserve	Exchange Reserve	Retained Earnings	RM'000	RM'000	RM'000
	RM'000	RM'000	RM'000	RM'000			
Balance as at 01.09.24	146,096	(76,342)	(744)	20,847	89,857	7,788	97,645
Profit for the financial period	-	-	-	2,898	2,898	556	3,454
Other comprehensive income for the financial period	-	-	(376)	(2)	(378)	(281)	(659)
Total comprehensive income for the financial period	-	-	(376)	2,896	2,520	275	2,795
Transactions with owners:-							
- Issuance of ordinary shares of the Company	2,342	-	-	-	2,342	-	2,342
Balance as at 28.02.25	148,438	(76,342)	(1,120)	23,743	94,719	8,063	102,782

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025⁽¹⁾

	UNAUDITED CURRENT YEAR TO DATE 28.02.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 29.02.24 RM'000
CASH FLOWS FROM / (FOR) OPERATING ACTIVITIES		
Profit before taxation	3,773	2,317
Adjustments for:		
Amortisation / Depreciation of investment properties	40	40
Depreciation of property, plant and equipment	6,075	5,444
Gain on disposal of property, plant and equipment	(142)	(2,201)
Insurance claim	(1,646)	-
Interest income	(151)	(165)
Interest expenses	1,789	1,904
Unrealised loss on foreign exchange	77	2
Operating profit before working capital changes	9,815	7,341
Changes in working capital		
Trade and other receivables	(7,190)	(32,431)
Contract assets	(7,427)	20,220
Trade and other payables	28,627	7,349
Employee benefits	10	46
Contract liabilities	499	(116)
CASH FROM / (FOR) OPERATIONS	24,334	2,409
Income tax refunded	-	1,025
Income tax paid	176	(336)
Interest received	151	165
Interest paid	(83)	(161)
NET CASH FROM / (FOR) OPERATING ACTIVITIES	24,578	3,102
CASH FLOWS FROM / (FOR) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(4,984)	(3,482)
Proceeds from disposal of property, plant and equipment	142	2,201
Proceeds from insurance claim	1,646	-
Change in pledged deposits	(710)	556
NET CASH FROM / (FOR) INVESTING ACTIVITIES	(3,906)	(725)
CASH FLOWS FROM / (FOR) FINANCING ACTIVITIES		
Interest paid	(1,706)	(1,743)
Net change in term loans	(130)	(137)
Net change in finance lease liabilities	(4,389)	(6,769)
Net change in bankers acceptances	998	2,768
Net change in invoice financing	611	(556)
Net change in revolving credit	(325)	-



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR TO DATE 28.02.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 29.02.24 RM'000
Net change in promissory notes	-	1,000
Proceeds from issuance of new shares	2,342	-
Share issuance expenses paid	-	(42)
NET CASH FROM / (FOR) FINANCING ACTIVITIES	(2,599)	(5,479)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	18,073	(3,102)
EFFECT OF FOREIGN EXCHANGE TRANSLATION	434	44
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	(1,767)	5,154
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	16,740	2,096
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Cash and bank balances	17,148	6,255
Fixed deposits with licensed banks	7,949	6,551
	25,097	12,806
Less: Fixed deposits pledged to licensed banks	(7,949)	(6,551)
Bank overdraft	(408)	(4,159)
	16,740	2,096

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025

A1. Basis of Preparation

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“**MFRS**”) 134, Interim Financial Reporting, International Financial Reporting Standards (“**IFRS**”) 34, Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

This interim financial report is to be read together with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.

A2. Changes in Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those as disclosed in the Annual Financial Report for the year ended 31 August 2024. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

New MFRS, amendments / improvements to MFRSs and new IC Interpretation (“**IC Int**”) adopted during the financial year.

MFRS 17	Insurance Contracts
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Amendments / Improvements to MFRSs

MFRS 101	Presentation of Financial Statements
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
MFRS 112	Income Taxes

The Group has not applied in advance the following accounting standards and interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (“**MASB**”) but are not yet effective for the current financial year ending 31 August 2025.

Standards issued but not yet effective

The Group has not adopted the following standards that have been issued but not yet effective:

Effective for financial periods beginning on or after 1 January 2024

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statement of Cash Flows

Effective for financial periods beginning on or after 1 January 2025

MFRS 121	The Effects of Changes in Foreign Exchange Rate
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ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025 (CONT'D)

A2. Changes in Accounting Policies (Cont'd)

Standards issued but not yet effective (Cont'd)

Effective for financial periods beginning on or after 1 January 2026

MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 10	Consolidated Financial Statements
MFRS 107	Statement of Cash Flows

Effective for financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures ⁽¹⁾

- (1) MFRS 19 is only applicable for eligible subsidiaries as specified in the Standard. For the parent company or standalone entity, this new MFRS disclosure will not be applicable.

Effective date yet to be determined by the MASB

MFRS 10	Consolidated Financial Statements
MFRS 128	Investments in Associates and Joint Ventures

The adoption of the above accounting standards and interpretations (including the consequential amendments, if any) is not expected to have a material impact on the financial statements of the Group upon their initial application.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification on the audited financial statements of the Group for the financial year ended 31 August 2024.

A4. Seasonal or Cyclical Factors

The business operations of the Group during the current financial quarter under review were not materially affected by any seasonal or cyclical factors.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items for the current financial quarter under review.

A6. Changes in Estimates

There were no material changes in estimates for the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025 (CONT'D)

A7. Debt and Equity Securities

Save as disclosed in para (i) below, there were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current financial quarter/period under review.

- (i) The table below sets out the details of new ordinary shares which were issued by the Company pursuant to the conversion of warrants:-

	Current year quarter 28.02.25		Current year to date 28.02.25	
	No. of shares	RM	No. of shares	RM
Conversion of warrants	15,804,100	2,133,554	18,354,100	2,477,804

A8. Dividends Paid

There were no dividends paid by the Company during the current financial quarter under review.

A9. Segmental Reporting

The Group's operating segments information are as follows:-

Current year quarter ended 29 February 2024	Construction RM'000	Rental of Equipment RM'000	Provision of Services – Renewable Energy RM'000	Adjustment and Elimination RM'000	Total RM'000
Revenue					
External revenue	54,218	-	-	-	54,218
Inter-segment revenue	-	4,336	-	(4,336)	-
	<u>54,218</u>	<u>4,336</u>	<u>-</u>	<u>(4,336)</u>	<u>54,218</u>

Results

Other income	257
Interest income	77
Finance costs	(944)
Unallocated expenses	(52,821)
Consolidated profit before taxation	787
Income tax expense	(237)
Consolidated profit after taxation	<u>550</u>



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025 (CONT'D)

A9. Segmental Reporting (Cont'd)

Current year quarter ended 28 February 2025	Construction RM'000	Rental of Equipment RM'000	Provision of Services – Renewable Energy RM'000	Adjustment and Elimination RM'000	Total RM'000
Revenue					
External revenue	66,963	-	-	-	66,963
Inter-segment revenue	-	4,034	-	(4,034)	-
	<u>66,963</u>	<u>4,034</u>	<u>-</u>	<u>(4,034)</u>	<u>66,963</u>

Results

Other income	43
Interest income	90
Finance costs	(859)
Unallocated expenses	<u>(64,941)</u>
Consolidated profit before taxation	1,296
Income tax expense	<u>(176)</u>
Consolidated profit after taxation	<u>1,120</u>

A10. Significant Events Subsequent to the End of the Interim Financial Period

There was no material event as at the date of reporting that will affect the financial results of the current financial period under review.

A11. Changes in the Composition of the Group

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

A12. Fair Value of Financial Instruments

There were no gain or losses arising from fair value changes for all financial assets and liabilities for the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2025 (CONT'D)

A13. Capital Commitments

	As at 28.02.25 RM'000	As at 29.02.24 RM'000
Approved but not contracted for:-		
- Construction machinery and equipment for Indonesia operations	3,712	4,872
- Investment properties	1,600	1,600
Approved and contracted for:-		
- Purchase of property, plant and equipment	-	21

A14. Contingent Assets and Contingent Liabilities

The Group has no contingent assets as at the date of this report. Contingent liabilities of the Group as at 28 February 2025 are as follows:-

	As at 28.02.25 RM'000	As at 29.02.24 RM'000
Secured		
Bank guarantees for performance bonds and tender bonds of various construction projects	12,679	13,347

A15. Related Party Transactions

Listed below are the significant transactions with related parties of the Group during the current financial period under review:-

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CUMULATIVE QUARTER CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	28.02.25 RM'000	29.02.24 RM'000	28.02.25 RM'000	29.02.24 RM'000
Purchase of consumables & assets	888	188	1,322	576
Purchase of mechanical and electrical works	134	113	268	194
Rental of land	82	82	164	164
Rental of equipment, purchase of assets & civil engineering works	3,130	1,998	4,743	2,131



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Performance

For the financial quarter ended 28 February 2025 (2Q25)

	Individual Period				Cumulative Period			
	UNAUDITED Current Year Quarter 28.02.25 RM'000	UNAUDITED Preceding Year Quarter 29.02.24 RM'000	Changes		UNAUDITED Current Year to Date 28.02.25 RM'000	UNAUDITED Preceding Year to Date 29.02.24 RM'000	Changes	
			RM'000	%			RM'000	%
Revenue	66,963	54,218	12,745	23.51	146,429	112,998	33,431	29.59
Gross profit	6,150	4,715	1,435	30.43	10,895	7,766	3,129	40.29
Profit before tax	1,296	787	509	64.68	3,773	2,317	1,456	62.84
Profit after tax	1,120	550	570	103.64	3,454	1,935	1,519	78.50

The Group recorded a revenue of RM66.96 million, marking an increase of RM12.75 million compared to the RM54.22 million reported in the preceding year's quarter ended 29 February 2024 (2Q24). The Group's gross profit also rose to RM6.15 million in 2Q25, up from the gross profit of RM4.72 million generated in 2Q24.

The Group's other income amounted to RM0.13 million, consisting solely of interest income and rental of premises. The Group also incurred administrative expenses of RM4.13 million and financing costs of RM0.86 million. Tax expenses of the Group totalled RM0.18 million which is solely incurred by PT. Aneka Jaringan Indonesia (PTAJI), the Group's Indonesian subsidiary.

Overall, the Group achieved a profit after tax of RM1.12 million, an increase of RM0.57 million compared to the profit after tax of RM0.55 million in 2Q24.

B2. Comparison with Immediate Preceding Quarter Results

	Individual Period (Unaudited)			
	UNAUDITED Current Quarter 28.02.25 RM'000	UNAUDITED Immediate Preceding Quarter 30.11.24 RM'000	Changes	
			RM'000	%
Revenue	66,963	79,466	(12,503)	-15.73
Gross profit	6,150	4,745	1,405	29.61
Profit before tax	1,296	2,477	(1,181)	-47.68
Profit after tax	1,120	2,334	(1,214)	52.01

The Group's revenue in 2Q25 amounted to RM66.96 million, reflecting a decrease of RM12.50 million in the immediate preceding quarter ended 30 November 2024 (1Q25). Despite the reduction in revenue, the Group's gross profit showed an improvement, up from RM4.75 million in 1Q25 to RM6.15 million in 2Q25. The Group achieved a profit before tax of RM1.30 million and profit after tax of RM1.12 million, reflecting a decrease of RM1.18 million and RM1.21 million respectively compared to the immediate preceding quarter's performance.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B3. Prospects

The Group's order book as at 28 February 2025 amounted to RM198.97 million. This order book is supported by the Group's efforts in bidding for new projects as the Group secured contracts with a total year-to-date project value of RM99.03 million as at 28 February 2025.

From a business risk perspective, the current uncertainty in the global trade environment has introduced new volatilities in the market and may lead to construction material price fluctuations. The Group continues to monitor these fluctuations proactively and will take the necessary measures to mitigate its impact.

The Group maintains its cautiously optimistic outlook for its financial performance in the financial year ending 31 August 2025.

B4. Profit Forecast

The Group did not issue any profit forecast or guarantee during the current financial quarter under review.

B5. Income Tax Expense

The breakdown of income tax expense⁽¹⁾ are as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	28.02.25 RM'000	29.02.24 RM'000	28.02.25 RM'000	29.02.24 RM'000
Current tax expenses	176	237	319	382
Deferred tax expenses	-	-	-	-
	<u>176</u>	<u>237</u>	<u>319</u>	<u>382</u>
Effective tax rate (%)	<u>13.6</u>	<u>30.1</u>	<u>8.5</u>	<u>16.5</u>

Note:

(1) Income tax expense is recognised based on Management's best estimate.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B6. Status of Corporate Proposals

There were no pending corporate proposals up to 15 April 2025, being the date not earlier than 7 days from the date of this announcement.

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 28 February 2025 are as follows:-

	< ----- As at 28.02.25 ----- >		
	Payable within 12 months RM'000	Payable after 12 months RM'000	Total RM'000
Denominated in:			
RM			
- Term Loan	282	3,072	3,354
- Hire Purchase ⁽¹⁾	9,407	8,181	17,588
- Trade Facilities	37,076	-	37,076
Total	46,765	11,253	58,018

All the borrowings are secured.

Note:

(1) Included IDR10,228 million (equivalent to RM2.751 million at exchange rate 0.000269).

B8. Dividend

No dividend has been declared or recommended for payment by the Company during the current financial quarter under review.

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ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B9. Earnings Per Share

The basic and diluted earnings per share for the current financial quarter and year to date are computed as follows:-

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER ⁽¹⁾ 28.02.25	PRECEDING YEAR CORRESPONDING QUARTER ⁽²⁾ 29.02.24	CUMULATIVE QUARTER CURRENT YEAR TO DATE ⁽¹⁾ 28.02.25	PRECEDING YEAR TO DATE ⁽²⁾ 29.02.24
Profit after taxation attributable to owners of the Company (RM'000)	749	121	2,898	1,396
Weighted average number of shares in issue ('000)	685,448	652,662	680,627	652,662
Basic earnings per share (sen)	0.11	0.019	0.43	0.21
Weighted average number of diluted shares in issue ('000)	947,114	947,114	947,114	947,114
Diluted earnings per share (sen)	0.079	0.013	0.31	0.15

Notes:

- (1) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 28 February 2025. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 28 February 2025.
- (2) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 29 February 2024. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 29 February 2024.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B10. Notes to the Statements of Profit or Loss and Other Comprehensive Income

Profit before taxation is arrived at after charging / (crediting):-

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CUMULATIVE QUARTER CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	28.02.25 RM'000	29.02.24 RM'000	28.02.25 RM'000	29.02.24 RM'000
Interest income	(90)	(77)	(151)	(165)
Interest expense	859	944	1,789	1,904
Amortisation / Depreciation of investment properties	20	20	40	40
Amortisation / Depreciation of property, plant & equipment	3,063	2,817	6,075	5,444

BY ORDER OF THE BOARD

Date: 22 April 2025