



# **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 2026**

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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 2026<sup>(1)</sup>**

|   | UNAUDITED<br>CURRENT<br>YEAR<br>QUARTER<br>28.02.26<br>RM'000 | UNAUDITED<br>PRECEDING<br>YEAR<br>QUARTER<br>28.02.25<br>RM'000 | UNAUDITED<br>CURRENT<br>YEAR TO<br>DATE<br>28.02.26<br>RM'000 | UNAUDITED<br>PRECEDING<br>YEAR TO<br>DATE<br>28.02.25<br>RM'000 |
|---|---|---|---|---|
| Revenue   | 76,220  | 66,963  | 158,640   | 146,429   |
| Cost of sales   | (71,049)  | (60,813)  | (148,128)   | (135,534)   |
| Gross profit  | 5,171   | 6,150   | 10,512  | 10,895  |
| Other income  | 277   | 133   | 549   | 2,028   |
| Administrative expenses   | (3,644)   | (4,128)   | (7,208)   | (7,361)   |
| Operating profit  | 1,804   | 2,155   | 3,853   | 5,562   |
| Finance costs   | (839)   | (859)   | (1,607)   | (1,789)   |
| Profit before taxation  | 965   | 1,296   | 2,246   | 3,773   |
| Income tax benefit /<br>(expense)   | (103)   | (176)   | (220)   | (319)   |
| <b>Profit after taxation</b>  | <b>862</b>  | <b>1,120</b>  | <b>2,026</b>  | <b>3,454</b>  |
| Other comprehensive income<br>/ (loss), net of tax                              |   |   |   |   |
| <i>Item that may not be<br/>reclassified subsequently to<br/>profit or loss</i> |   |   |   |   |
| Remeasurement of defined<br>benefit plan  | (8)   | (2)   | (17)  | (4)   |
| <i>Item that may be reclassified<br/>subsequently to profit or loss</i>         |   |   |   |   |
| Exchange differences on<br>translation of foreign<br>operations                 | (1,087)   | (719)   | (1,621)   | (655)   |
| <b>Total comprehensive<br/>income / (loss) for the<br/>financial period</b>     | <b>(233)</b>  | <b>399</b>  | <b>388</b>  | <b>2,795</b>  |
| <b>PROFIT / (LOSS)<br/>ATTRIBUTABLE TO:-</b>                                    |   |   |   |   |
| Owners of the Company   | 695   | 749   | 1,628   | 2,898   |
| Non-controlling interests   | 167   | 371   | 398   | 556   |
|   | <b>862</b>  | <b>1,120</b>  | <b>2,026</b>  | <b>3,454</b>  |



**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 2026<sup>(1)</sup> (CONT'D)**

|   | UNAUDITED<br>CURRENT<br>YEAR<br>QUARTER<br>28.02.26<br>RM'000 | UNAUDITED<br>PRECEDING<br>YEAR<br>QUARTER<br>28.02.25<br>RM'000 | UNAUDITED<br>CURRENT<br>YEAR TO<br>DATE<br>28.02.26<br>RM'000 | UNAUDITED<br>PRECEDING<br>YEAR TO<br>DATE<br>28.02.25<br>RM'000 |
|---|---|---|---|---|
| <b>TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:-</b>      |   |   |   |   |
| Owners of the Company   | 86  | 335   | 716   | 2,520   |
| Non-controlling interests   | (319)   | 64  | (328)   | 275   |
|   | <u>(233)</u>  | <u>399</u>  | <u>388</u>  | <u>2,795</u>  |
| <b>Earnings per share attributable to owners of the Company:-</b> |   |   |   |   |
| - Basic (Sen)   | 0.10 <sup>(2)</sup>   | 0.11 <sup>(3)</sup>   | 0.23 <sup>(2)</sup>   | 0.43 <sup>(3)</sup>   |
| - Diluted (Sen)   | 0.10 <sup>(2)</sup>   | 0.079 <sup>(3)</sup>  | 0.23 <sup>(2)</sup>   | 0.31 <sup>(3)</sup>   |

**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 2025 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 2026. The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any convertible securities outstanding.
- (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 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.



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

**UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 28 FEBRUARY 2026<sup>(1)</sup>**

|   | <b>UNAUDITED</b><br><b>28.02.26</b><br><b>RM'000</b> | <b>AUDITED</b><br><b>31.08.25</b><br><b>RM'000</b> |
|---|--|--|
| <b>ASSETS</b>   |  |  |
| <b>Non-Current Assets</b>                               |  |  |
| Property, plant and equipment                           | 79,228   | 74,263   |
| Investment properties                                   | 4,207  | 4,247  |
| Investment in joint ventures                            | 223  | 223  |
| <b>Total Non-Current Assets</b>                         | <b>83,658</b>  | <b>78,733</b>                                      |
| <b>Current Assets</b>                                   |  |  |
| Current tax assets                                      | 191  | 1,740  |
| Trade and other receivables                             | 120,833  | 112,591  |
| Contract assets   | 51,469   | 42,073   |
| Other current assets                                    | 2,477  | 3,248  |
| Short term investments                                  | 118  | 117  |
| Cash and short-term deposits                            | 22,621   | 24,809   |
| <b>Total Current Assets</b>                             | <b>197,709</b>                                       | <b>184,578</b>                                     |
| <b>TOTAL ASSETS</b>                                     | <b>281,367</b>                                       | <b>263,311</b>                                     |
| <b>EQUITY AND LIABILITIES</b>                           |  |  |
| <b>Equity Attributable to the Owners of the Company</b> |  |  |
| Share capital   | 148,724  | 148,724  |
| Reorganisation reserve                                  | (76,342)   | (76,342)   |
| Exchange reserve  | (2,531)  | (1,629)  |
| Retained earnings                                       | 27,456   | 25,838   |
| Shareholders' fund                                      | 97,307   | 96,591   |
| Non-controlling interests                               | 7,438  | 7,766  |
| <b>TOTAL EQUITY</b>                                     | <b>104,745</b>                                       | <b>104,357</b>                                     |
| <b>Non-Current Liabilities</b>                          |  |  |
| Loans and borrowings                                    | 16,842   | 9,261  |
| Employees benefits                                      | 977  | 1,012  |
| Deferred tax liabilities                                | 1,116  | 1,116  |
| <b>Total Non-Current Liabilities</b>                    | <b>18,935</b>  | <b>11,389</b>                                      |
| <b>Current Liabilities</b>                              |  |  |
| Loans and borrowings                                    | 40,627   | 44,019   |
| Current tax liabilities                                 | 95   | 127  |
| Trade and other payables                                | 113,657  | 98,139   |
| Contract liabilities                                    | 3,308  | 5,280  |
| <b>Total Current Liabilities</b>                        | <b>157,687</b>                                       | <b>147,565</b>                                     |
| <b>TOTAL LIABILITIES</b>                                | <b>176,622</b>                                       | <b>158,954</b>                                     |
| <b>TOTAL EQUITY AND LIABILITIES</b>                     | <b>281,367</b>                                       | <b>263,311</b>                                     |



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

**UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 28 FEBRUARY 2026<sup>(1)</sup> (CONT'D)**

|   | <b>UNAUDITED<br/>28.02.26</b> | <b>AUDITED<br/>31.08.25</b> |
|---|-------------------------------|-----------------------------|
| Number of issued shares ('000)  | 694,506                       | 694,506                     |
| Net assets per ordinary share attributable to owners of the Company (Sen) | <u>14.01</u>                  | <u>13.91</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 2025 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 2026<sup>(1)</sup>**

|   | <----- Non-Distributable -----> |                        |                  | Distributable     | Attributable             | Non-                  | Total          |
|---|---------------------------------|------------------------|------------------|-------------------|--------------------------|-----------------------|----------------|
|   | Share Capital                   | Reorganisation Reserve | Exchange Reserve | Retained Earnings | to Owners of the Company | Controlling Interests | Equity         |
|   | RM'000                          | RM'000                 | RM'000           | RM'000            | RM'000                   | RM'000                | RM'000         |
| <b>Balance as at 01.09.24</b>                       | <b>146,096</b>                  | <b>(76,342)</b>        | <b>(744)</b>     | <b>20,847</b>     | <b>89,857</b>            | <b>7,788</b>          | <b>97,645</b>  |
| 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          |
| <b>Balance as at 28.02.25</b>                       | <b>148,438</b>                  | <b>(76,342)</b>        | <b>(1,120)</b>   | <b>23,743</b>     | <b>94,719</b>            | <b>8,063</b>          | <b>102,782</b> |



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

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR TO DATE ENDED 28 FEBRUARY 2026<sup>(1)</sup> (CONT'D)

|   | <----- Non-Distributable -----> |                        |                  | Distributable     | Attributable             | Non-                  | Total          |
|---|---------------------------------|------------------------|------------------|-------------------|--------------------------|-----------------------|----------------|
|   | Share Capital                   | Reorganisation Reserve | Exchange Reserve | Retained Earnings | to Owners of the Company | Controlling Interests | Equity         |
|   | RM'000                          | RM'000                 | RM'000           | RM'000            | RM'000                   | RM'000                | RM'000         |
| <b>Balance as at 01.09.25</b>                       | <b>148,724</b>                  | <b>(76,342)</b>        | <b>(1,629)</b>   | <b>25,838</b>     | <b>96,591</b>            | <b>7,766</b>          | <b>104,357</b> |
| Profit for the financial period                     | -                               | -                      | -                | 1,628             | 1,628                    | 398                   | 2,026          |
| Other comprehensive income for the financial period | -                               | -                      | (902)            | (10)              | (912)                    | (726)                 | (1,638)        |
| Total comprehensive income for the financial period | -                               | -                      | (902)            | 1,618             | 716                      | (328)                 | 388            |
| <b>Balance as at 28.02.26</b>                       | <b>148,724</b>                  | <b>(76,342)</b>        | <b>(2,531)</b>   | <b>27,456</b>     | <b>97,307</b>            | <b>7,438</b>          | <b>104,745</b> |

**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 2025 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 2026<sup>(1)</sup>**

|   | <b>UNAUDITED<br/>CURRENT<br/>YEAR TO DATE<br/>28.02.26<br/>RM'000</b> | <b>UNAUDITED<br/>PRECEDING<br/>YEAR TO DATE<br/>28.02.25<br/>RM'000</b> |
|---|---|---|
| <b>CASH FLOWS FROM / (FOR) OPERATING ACTIVITIES</b>     |   |   |
| Profit before taxation                                  | 2,246   | 3,773   |
| Adjustments for:  |   |   |
| Amortisation / Depreciation of investment properties    | 40  | 40  |
| Depreciation of property, plant and equipment           | 6,432   | 6,075   |
| Gain on disposal of property, plant and equipment       | (54)  | (142)   |
| Insurance claim   | -   | (1,646)   |
| Interest income   | (249)   | (151)   |
| Interest expenses                                       | 1,607   | 1,789   |
| Unrealised loss on foreign exchange                     | 141   | 77  |
| Operating profit before working capital changes         | <u>10,163</u>   | <u>9,815</u>  |
| Changes in working capital                              |   |   |
| Trade and other receivables                             | (7,471)   | (7,190)   |
| Contract assets   | (9,396)   | (7,427)   |
| Trade and other payables                                | 13,644  | 28,627  |
| Employee benefits                                       | (52)  | 10  |
| Contract liabilities                                    | (1,972)   | 499   |
| <b>CASH FROM / (FOR) OPERATIONS</b>                     | <u>4,916</u>  | <u>24,334</u>   |
| Income tax refunded                                     | 1,535   | -   |
| Income tax paid   | (237)   | 176   |
| Interest received                                       | 249   | 151   |
| Interest paid   | (168)   | (83)  |
| <b>NET CASH FROM / (FOR) OPERATING ACTIVITIES</b>       | <u>6,295</u>  | <u>24,578</u>   |
| <b>CASH FLOWS FROM / (FOR) INVESTING ACTIVITIES</b>     |   |   |
| Purchase of property, plant and equipment               | (8,198)   | (4,984)   |
| Proceeds from disposal of property, plant and equipment | 54  | 142   |
| Proceeds from insurance claim                           | -   | 1,646   |
| Change in pledged deposits                              | 3,688   | (710)   |
| <b>NET CASH FROM / (FOR) INVESTING ACTIVITIES</b>       | <u>(4,456)</u>  | <u>(3,906)</u>  |
| <b>CASH FLOWS FROM / (FOR) FINANCING ACTIVITIES</b>     |   |   |
| Interest paid   | (1,439)   | (1,706)   |
| Net change in term loans                                | (138)   | (130)   |
| Net change in finance lease liabilities                 | 3,203   | (4,389)   |
| Net change in bankers acceptances                       | 2,407   | 998   |
| Net change in invoice financing                         | (1,367)   | 611   |
| Net change in revolving credit                          | 2,000   | (325)   |
| Net change in promissory notes                          | (7,998)   | -   |



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

**UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2026<sup>(1)</sup> (CONT'D)**

|   | <b>UNAUDITED<br/>CURRENT<br/>YEAR TO DATE<br/>28.02.26<br/>RM'000</b> | <b>UNAUDITED<br/>PRECEDING<br/>YEAR TO DATE<br/>28.02.25<br/>RM'000</b> |
|---|---|---|
| Proceeds from issuance of new shares                                    | -   | 2,342   |
| NET CASH FROM / (FOR) FINANCING ACTIVITIES                              | (3,332)   | (2,599)   |
| NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS                  | (1,493)   | 18,073  |
| EFFECT OF FOREIGN EXCHANGE TRANSLATION                                  | 985   | 434   |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR        | 15,362  | (1,767)   |
| CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD            | 14,854  | 16,740  |
| CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES: |   |   |
| Cash and bank balances  | 17,138  | 17,148  |
| Fixed deposits with licensed banks                                      | 5,601   | 7,949   |
|   | 22,739  | 25,097  |
| Less: Fixed deposits pledged to licensed banks                          | (5,601)   | (7,949)   |
| Bank overdraft  | (2,284)   | (408)   |
|   | 14,854  | 16,740  |

**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 2025 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 2026**

**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 2025 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 2025. 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.

Amendments / Improvements to MFRSs

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

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 2026.

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 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 <sup>(1)</sup> |
| MFRS 121 | The Effects of Changes in Foreign Exchange Rate                        |

(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.



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

**A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2026 (CONT'D)**

**A2. Changes in Accounting Policies (Cont'd)**

Standards issued but not yet effective (Cont'd)

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 2025.

**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 2026 (CONT'D)**

**A7. Debt and Equity Securities**

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.

**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:-

| <b>Current year quarter ended 28 February 2025</b> | <b>Construction<br/>RM'000</b> | <b>Rental of<br/>Equipment<br/>RM'000</b> | <b>Provision of<br/>Services –<br/>Renewable<br/>Energy<br/>RM'000</b> | <b>Adjustment<br/>and<br/>Elimination<br/>RM'000</b> | <b>Total<br/>RM'000</b> |
|--|--------------------------------|---|--|--|-------------------------|
| <b>Revenue</b>                                     |                                |   |  |  |                         |
| 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>           |
| <b>Results</b>                                     |                                |   |  |  |                         |
| Other income                                       |                                |   |  |  | 43                      |
| Interest income                                    |                                |   |  |  | 90                      |
| Finance costs                                      |                                |   |  |  | (859)                   |
| Unallocated expenses                               |                                |   |  |  | (64,941)                |
| Consolidated profit before<br>taxation             |                                |   |  |  | <u>1,296</u>            |
| Income tax expense                                 |                                |   |  |  | (176)                   |
| Consolidated profit after<br>taxation              |                                |   |  |  | <u>1,120</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 2026 (CONT'D)**

**A9. Segmental Reporting (Cont'd)**

| <b>Current year quarter ended 28 February 2026</b> | <b>Construction<br/>RM'000</b> | <b>Rental of<br/>Equipment<br/>RM'000</b> | <b>Provision of<br/>Services –<br/>Renewable<br/>Energy<br/>RM'000</b> | <b>Adjustment<br/>and<br/>Elimination<br/>RM'000</b> | <b>Total<br/>RM'000</b> |
|--|--------------------------------|---|--|--|-------------------------|
| <b>Revenue</b>                                     |                                |   |  |  |                         |
| External revenue                                   | 75,914                         | -   | 306  | -  | 76,220                  |
| Inter-segment revenue                              | -                              | 4,492                                     | -  | (4,492)  | -                       |
|  | <u>75,914</u>                  | <u>4,492</u>                              | <u>306</u>   | <u>(4,492)</u>                                       | <u>76,220</u>           |

**Results**

|                                     |                 |
|-------------------------------------|-----------------|
| Other income                        | 144             |
| Interest income                     | 133             |
| Finance costs                       | (839)           |
| Unallocated expenses                | <u>(74,693)</u> |
| Consolidated profit before taxation | 965             |
| Income tax expense                  | <u>(103)</u>    |
| Consolidated profit after taxation  | <u>862</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 2026 (CONT'D)**

**A13. Capital Commitments**

|   | <b>As at 28.02.26<br/>RM'000</b> | <b>As at 28.02.25<br/>RM'000</b> |
|---|----------------------------------|----------------------------------|
| <b>Approved but not contracted for:-</b>                        |                                  |                                  |
| - Construction machinery and equipment for Indonesia operations | 2,898                            | 3,712                            |
| - Investment properties   | 1,600                            | 1,600                            |

**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 2026 are as follows:-

|   | <b>As at 28.02.26<br/>RM'000</b> | <b>As at 28.02.25<br/>RM'000</b> |
|---|----------------------------------|----------------------------------|
| <b>Secured</b>  |                                  |                                  |
| Bank guarantees for performance bonds and tender bonds of various construction projects | 9,038                            | 12,679                           |

**A15. Related Party Transactions**

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

|   | <b>INDIVIDUAL QUARTER<br/>CURRENT<br/>YEAR<br/>QUARTER</b> | <b>PRECEDING<br/>YEAR<br/>CORRESPONDING<br/>QUARTER</b> | <b>CUMULATIVE QUARTER<br/>CURRENT<br/>YEAR TO<br/>DATE</b> | <b>PRECEDING<br/>YEAR TO<br/>DATE</b> |
|---|--|---|--|---------------------------------------|
|   | <b>28.02.26<br/>RM'000</b>                                 | <b>28.02.25<br/>RM'000</b>                              | <b>28.02.26<br/>RM'000</b>                                 | <b>28.02.25<br/>RM'000</b>            |
| Purchase of consumables & assets, rental of equipment             | 624  | 888   | 1,197  | 1,322                                 |
| Purchase of mechanical and electrical works                       | 167  | 134   | 219  | 268                                   |
| Rental of land  | 82   | 82  | 164  | 164                                   |
| Rental of equipment, purchase of assets & civil engineering works | 1,837  | 3,130   | 3,009  | 4,743                                 |



**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 2026 (2Q26)

|                   | Individual Period  |  |         |        | Cumulative Period  |  |         |        |
|-------------------|--|--|---------|--------|--|--|---------|--------|
|                   | UNAUDITED<br>Current<br>Year Quarter<br>28.02.26<br>RM'000 | UNAUDITED<br>Preceding<br>Year Quarter<br>28.02.25<br>RM'000 | Changes |        | UNAUDITED<br>Current<br>Year to Date<br>28.02.26<br>RM'000 | UNAUDITED<br>Preceding<br>Year to Date<br>28.02.25<br>RM'000 | Changes |        |
|                   |  |  | RM'000  | %      |  |  | RM'000  | %      |
| Revenue           | 76,220   | 66,963   | 9,257   | 13.82  | 158,640  | 146,429  | 12,211  | 8.34   |
| Gross profit      | 5,171  | 6,150  | (979)   | -15.92 | 10,512   | 10,895   | (383)   | -3.52  |
| Profit before tax | 965  | 1,296  | (331)   | -25.54 | 2,246  | 3,773  | (1,527) | -40.47 |
| Profit after tax  | 862  | 1,120  | (258)   | -23.04 | 2,026  | 3,454  | (1,428) | -41.34 |

The Group recorded revenue of RM76.22 million in 2Q26, an increase of RM9.26 million from the revenue of RM66.96 million recorded in the same quarter of the previous financial year ("2Q25"). For the quarter, the Group achieved a gross profit of RM5.17 million.

Other income totalled RM0.28 million, mainly contributed by interest, rental earnings, and the disposal of machinery. Administrative expenses for the period amounted to RM3.64 million, while finance costs came in at RM0.84 million.

Tax expenses for 2Q26 were RM0.10 million, attributable to the Group's Indonesian entities, PT. Aneka Jaringan Indonesia ("PTAJI") and PT. Aneka Jaringan Energy ("PTAJE").

Overall, the Group recorded a profit after tax of RM0.86 million for the quarter, compared to the profit after tax of RM1.12 million generated in 2Q25.

**B2. Comparison with Immediate Preceding Quarter Results**

|                   | Individual Period (Unaudited)                             |  |         |        |
|-------------------|---|--|---------|--------|
|                   | UNAUDITED<br>Current<br>Quarter<br><br>28.02.26<br>RM'000 | UNAUDITED<br>Immediate<br>Preceding<br>Quarter<br>30.11.25<br>RM'000 | Changes |        |
|                   |   |  | RM'000  | %      |
| Revenue           | 76,220  | 82,420   | (6,200) | -7.52  |
| Gross profit      | 5,171   | 5,341  | (170)   | -3.18  |
| Profit before tax | 965   | 1,281  | (316)   | -24.67 |
| Profit after tax  | 862   | 1,164  | (302)   | -25.95 |

The Group saw a reduction in revenue of RM6.20 million compared with the immediate preceding quarter ended 30 November 2025 ("1Q26"). Gross profit for the quarter also decreased by RM0.17 million from RM5.34 million to RM5.17 million.

Profit before tax for the quarter was slightly lower at RM0.97 million, while profit after tax came in at RM0.86 million, compared to the preceding quarter.



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

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

**B3. Prospects**

To date, the Group has secured a total contract value of RM194.09 million. This includes the Section 1 and 2A of the New Pantai Expressway 2 project with a contract value of RM82.8 million secured on 16 March 2026. This demonstrates the Group's efforts in tendering for high-value projects to sustain the Group's robust project pipeline.

The ongoing conflict in the Middle East has contributed to higher volatility in material prices and logistics costs, which has an impact on the Group's operating environment. The Group continues to manage these pressures via thorough procurement planning and close coordination with suppliers.

While challenges persist, Management will continue with the Group's mitigation efforts and disciplined project execution going forward.

**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<sup>(1)</sup> are as follows:-

|                        | INDIVIDUAL QUARTER   |                                      | CUMULATIVE QUARTER   |                        |
|------------------------|----------------------|--------------------------------------|----------------------|------------------------|
|                        | CURRENT YEAR QUARTER | PRECEDING YEAR CORRESPONDING QUARTER | CURRENT YEAR TO DATE | PRECEDING YEAR TO DATE |
|                        | 28.02.26<br>RM'000   | 28.02.25<br>RM'000                   | 28.02.26<br>RM'000   | 28.02.25<br>RM'000     |
| Current tax expenses   | 103                  | 176                                  | 220                  | 319                    |
| Deferred tax expenses  | -                    | -                                    | -                    | -                      |
|                        | <u>103</u>           | <u>176</u>                           | <u>220</u>           | <u>319</u>             |
| Effective tax rate (%) | <u>10.7</u>          | <u>13.6</u>                          | <u>9.8</u>           | <u>8.5</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 20 April 2026, 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 2026 are as follows:-

|                                | < ----- As at 28.02.26 ----- >        |                                      |                 |
|--------------------------------|---------------------------------------|--------------------------------------|-----------------|
|                                | Payable within<br>12 months<br>RM'000 | Payable after<br>12 months<br>RM'000 | Total<br>RM'000 |
| <b>Denominated in:<br/>RM</b>  |                                       |                                      |                 |
| - Term Loan                    | 282                                   | 2,800                                | 3,082           |
| - Hire Purchase <sup>(1)</sup> | 7,052                                 | 14,042                               | 21,094          |
| - Trade Facilities             | 33,293                                | -                                    | 33,293          |
| Total                          | 40,627                                | 16,842                               | 57,469          |

All the borrowings are secured.

Note:

(1) Included IDR4,446 million (equivalent to RM1.031 million at exchange rate 0.000232).

**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:-

|  | <b>INDIVIDUAL QUARTER<br/>CURRENT<br/>YEAR<br/>QUARTER<sup>(1)</sup><br/><br/>28.02.26</b> | <b>PRECEDING<br/>YEAR<br/>CORRESPONDING<br/>QUARTER<sup>(2)</sup><br/><br/>28.02.25</b> | <b>CUMULATIVE QUARTER<br/>CURRENT<br/>YEAR TO<br/>DATE<sup>(1)</sup><br/><br/>28.02.26</b> | <b>PRECEDING<br/>YEAR TO<br/>DATE<sup>(2)</sup><br/><br/>28.02.25</b> |
|--|--|---|--|---|
| Profit after taxation attributable to owners of the Company (RM'000) | 695  | 749   | 1,628  | 2,898   |
| Weighted average number of shares in issue ('000)                    | 694,506  | 685,448   | 694,506  | 680,627   |
| Basic earnings per share (sen)                                       | 0.10   | 0.11  | 0.23   | 0.43  |
| Weighted average number of diluted shares in issue ('000)            | 694,506  | 947,114   | 694,506  | 947,114   |
| Diluted earnings per share (sen)                                     | 0.10   | 0.079   | 0.23   | 0.31  |

**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 2026. The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any convertible securities outstanding.
- (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.



**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):-

|   | <b>INDIVIDUAL QUARTER<br/>CURRENT<br/>YEAR<br/>QUARTER</b> | <b>PRECEDING<br/>YEAR<br/>CORRESPONDING<br/>QUARTER</b> | <b>CUMULATIVE QUARTER<br/>CURRENT<br/>YEAR TO<br/>DATE</b> | <b>PRECEDING<br/>YEAR TO<br/>DATE</b> |
|---|--|---|--|---------------------------------------|
|   | <b>28.02.26<br/>RM'000</b>                                 | <b>28.02.25<br/>RM'000</b>                              | <b>28.02.26<br/>RM'000</b>                                 | <b>28.02.25<br/>RM'000</b>            |
| Interest income   | (133)  | (90)  | (249)  | (151)                                 |
| Interest expense  | 839  | 859   | 1,607  | 1,789                                 |
| Amortisation /<br>Depreciation of<br>investment<br>properties       | 20   | 20  | 40   | 40                                    |
| Amortisation /<br>Depreciation of<br>property, plant &<br>equipment | 3,356  | 3,063   | 6,432  | 6,075                                 |

**BY ORDER OF THE BOARD**

**Date: 27 April 2026**