



ANEKA JARINGAN HOLDINGS BERHAD

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

(Incorporated in Malaysia under the Companies Act 2016)

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 31 MAY 2025

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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 THIRD QUARTER ENDED 31 MAY 2025⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 31.05.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.05.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.05.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.05.24 RM'000
Revenue	49,400	41,846	195,829	154,844
Cost of sales	(44,203)	(37,484)	(179,737)	(142,716)
Gross profit	5,197	4,362	16,092	12,128
Other income	112	962	2,140	3,698
Administrative expenses	(3,340)	(3,526)	(10,701)	(9,807)
Net loss from impairment of financial instruments and contract assets	-	-	-	-
Operating profit	1,969	1,798	7,531	6,019
Finance costs	(840)	(1,053)	(2,629)	(2,957)
Share of results of associates, net of tax	-	-	-	-
Profit before taxation	1,129	745	4,902	3,062
Income tax benefit / (expense)	(183)	(197)	(502)	(579)
Profit after taxation	946	548	4,400	2,483
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	(3)	(2)	(7)	(7)
<i>Item that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	(530)	(706)	(1,185)	(878)
Total comprehensive income / (loss) for the financial period	413	(160)	3,208	1,598
PROFIT / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	738	562	3,636	1,958
Non-controlling interests	208	(14)	764	525
	946	548	4,400	2,483



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UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 MAY 2025⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR QUARTER 31.05.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.05.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.05.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.05.24 RM'000
TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	436	145	2,956	1,434
Non-controlling interests	(23)	(305)	252	164
	413	(160)	3,208	1,598
Earnings per share attributable to owners of the Company:-				
- Basic (Sen)	0.11 ⁽²⁾	0.086 ⁽³⁾	0.53 ⁽²⁾	0.30 ⁽³⁾
- Diluted (Sen)	0.078 ⁽²⁾	0.059 ⁽³⁾	0.38 ⁽²⁾	0.21 ⁽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 31 May 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 31 May 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 31 May 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 31 May 2024.



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

UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MAY 2025⁽¹⁾

	UNAUDITED 31.05.25 RM'000	AUDITED 31.08.24 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	67,478	69,429
Investment properties	4,267	4,327
Investment in joint ventures	223	223
Total Non-Current Assets	71,968	73,979
Current Assets		
Current tax assets	2,638	1,841
Trade and other receivables	99,162	106,422
Contract assets	45,140	37,699
Other current assets	1,622	3,246
Short term investments	116	113
Cash and short-term deposits	21,839	10,419
Total Current Assets	170,517	159,740
TOTAL ASSETS	242,485	233,719
EQUITY AND LIABILITIES		
Equity Attributable to the Owners of the Company		
Share capital	148,628	146,096
Reorganisation reserve	(76,342)	(76,342)
Exchange reserve	(1,421)	(744)
Retained earnings	24,480	20,847
Shareholders' fund	95,345	89,857
Non-controlling interests	8,040	7,788
TOTAL EQUITY	103,385	97,645
Non-Current Liabilities		
Loans and borrowings	10,027	14,103
Employees benefits	714	1,158
Deferred tax liabilities	1,828	1,828
Total Non-Current Liabilities	12,569	17,089
Current Liabilities		
Loans and borrowings	45,989	51,342
Current tax liabilities	1,040	409
Trade and other payables	77,876	66,057
Contract liabilities	1,626	1,177
Total Current Liabilities	126,531	118,985
TOTAL LIABILITIES	139,100	136,074
TOTAL EQUITY AND LIABILITIES	242,485	233,719



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

**UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MAY 2025⁽¹⁾
(CONT'D)**

	UNAUDITED 31.05.25	AUDITED 31.08.24
Number of issued shares ('000)	693,800	675,038
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>13.74</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 31 MAY 2025⁽¹⁾

	<----- Non-Distributable ----->			Distributable	Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
	Share Capital RM'000	Reorganisation Reserve RM'000	Exchange Reserve RM'000	Retained Earnings 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	-	-	-	1,958	1,958	525	2,483
Other comprehensive income for the financial period	-	-	(519)	(4)	(523)	(362)	(885)
Total comprehensive income for the financial period	-	-	(519)	1,954	1,435	163	1,598
Transactions with owners:-							
- Issuance of ordinary shares of the Company	863	-	-	-	863	-	863
- Share issuance expenses	(42)	-	-	-	(42)	-	(42)
Balance as at 31.05.24	143,892	(76,342)	(327)	19,557	86,780	7,535	94,315



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UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR TO DATE ENDED 31 MAY 2025⁽¹⁾ (CONT'D)

	<----- Non-Distributable ----->			Distributable	Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
	Share Capital RM'000	Reorganisation Reserve RM'000	Exchange Reserve RM'000	Retained Earnings 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	-	-	-	3,636	3,636	764	4,400
Other comprehensive income for the financial period	-	-	(677)	(3)	(680)	(512)	(1,192)
Total comprehensive income for the financial period	-	-	(677)	3,633	2,956	252	3,208
Transactions with owners:-							
- Issuance of ordinary shares of the Company	2,532	-	-	-	2,532	-	2,532
Balance as at 31.05.25	148,438	(76,342)	(1,421)	24,480	95,345	8,040	103,385

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 THIRD QUARTER ENDED 31 MAY 2025⁽¹⁾

	UNAUDITED CURRENT YEAR TO DATE 31.05.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.05.24 RM'000
CASH FLOWS FROM / (FOR) OPERATING ACTIVITIES		
Profit before taxation	4,902	3,062
Adjustments for:		
Amortisation / Depreciation of investment properties	60	60
Depreciation of property, plant and equipment	9,163	8,336
Gain on disposal of property, plant and equipment	(142)	(3,051)
Insurance claim	(1,646)	-
Interest income	(241)	(234)
Interest expenses	2,629	2,957
Unrealised loss on foreign exchange	172	33
Operating profit before working capital changes	14,897	11,163
Changes in working capital		
Trade and other receivables	8,884	(6,428)
Contract assets	(7,441)	26,916
Trade and other payables	10,432	(17,046)
Employee benefits	(451)	31
Contract liabilities	449	(116)
CASH FROM / (FOR) OPERATIONS	26,770	14,520
Income tax refunded	-	1,025
Income tax paid	(668)	(751)
Interest received	241	234
Interest paid	(104)	(231)
NET CASH FROM / (FOR) OPERATING ACTIVITIES	26,239	14,797
CASH FLOWS FROM / (FOR) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(6,611)	(5,035)
Proceeds from disposal of property, plant and equipment	142	3,051
Proceeds from insurance claim	1,646	-
Change in pledged deposits	(1,179)	977
NET CASH FROM / (FOR) INVESTING ACTIVITIES	(6,002)	(1,007)
CASH FLOWS FROM / (FOR) FINANCING ACTIVITIES		
Interest paid	(2,525)	(2,726)
Net change in term loans	(197)	(201)
Net change in finance lease liabilities	(7,311)	(9,730)
Net change in bankers acceptances	1,482	2,716
Net change in invoice financing	704	254
Net change in revolving credit	(775)	325



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UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE THIRD QUARTER ENDED 31 MAY 2025⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR TO DATE 31.05.25 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.05.24 RM'000
Net change in promissory notes	(5)	1,000
Proceeds from issuance of new shares	2,532	863
Share issuance expenses paid	-	(42)
NET CASH FROM / (FOR) FINANCING ACTIVITIES	(6,095)	(7,541)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	14,142	6,249
EFFECT OF FOREIGN EXCHANGE TRANSLATION	795	31
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	13,170	11,434
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Cash and bank balances	13,537	11,996
Fixed deposits with licensed banks	8,418	6,130
	21,955	18,126
Less: Fixed deposits pledged to licensed banks	(8,418)	(6,130)
Bank overdraft	(367)	(562)
	13,170	11,434

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 THIRD QUARTER ENDED 31 MAY 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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A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 31 MAY 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 THIRD QUARTER ENDED 31 MAY 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 31.05.25		Current year to date 31.05.25	
	No. of shares	RM	No. of shares	RM
Conversion of warrants	407,500	55,013	18,761,600	2,532,816

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 31 May 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	41,610	-	236	-	41,846
Inter-segment revenue	-	4,035	-	(4,035)	-
	<u>41,610</u>	<u>4,035</u>	<u>236</u>	<u>(4,035)</u>	<u>41,846</u>

Results

Other income	893
Interest income	69
Finance costs	(1,053)
Unallocated expenses	(41,010)
Consolidated profit before taxation	745
Income tax expense	(197)
Consolidated profit after taxation	<u>548</u>



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A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 31 MAY 2025 (CONT'D)

A9. Segmental Reporting (Cont'd)

Current year quarter ended 31 May 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	49,400	-	-	-	49,400
Inter-segment revenue	-	4,304	-	(4,304)	-
	<u>49,400</u>	<u>4,304</u>	<u>-</u>	<u>(4,304)</u>	<u>49,400</u>

Results

Other income	22
Interest income	90
Finance costs	(840)
Unallocated expenses	<u>(47,543)</u>
Consolidated profit before taxation	1,129
Income tax expense	<u>(183)</u>
Consolidated profit after taxation	<u>946</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 THIRD QUARTER ENDED 31 MAY 2025 (CONT'D)

A13. Capital Commitments

	As at 31.05.25 RM'000	As at 31.05.24 RM'000
Approved but not contracted for:-		
- Construction machinery and equipment for Indonesia operations	3,712	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 31 May 2025 are as follows:-

	As at 31.05.25 RM'000	As at 31.05.24 RM'000
Secured		
Bank guarantees for performance bonds and tender bonds of various construction projects	8,814	16,430

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
	31.05.25 RM'000	31.05.24 RM'000	31.05.25 RM'000	31.05.24 RM'000
Purchase of consumables & assets	338	398	1,660	1,067
Purchase of mechanical and electrical works	20	69	288	263
Rental of land	81	81	245	245
Rental of equipment, purchase of assets & civil engineering works	(302)	633	4,441	2,764



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 31 May 2025 (3Q25)

	Individual Period				Cumulative Period			
	UNAUDITED Current Year Quarter 31.05.25 RM'000	UNAUDITED Preceding Year Quarter 31.05.24 RM'000	Changes		UNAUDITED Current Year to Date 31.05.25 RM'000	UNAUDITED Preceding Year to Date 31.05.24 RM'000	Changes	
			RM'000	%			RM'000	%
Revenue	49,400	41,846	7,554	18.05	195,829	154,844	40,985	26.47
Gross profit	5,197	4,362	835	19.14	16,092	12,128	3,964	32.68
Profit before tax	1,129	745	384	51.54	4,902	3,062	1,840	60.09
Profit after tax	946	548	398	72.63	4,400	2,483	1,917	77.20

The Group generated a revenue of RM49.40 million, representing a surge of RM7.55 million compared to the revenue in the preceding year's quarter ended 31 May 2024 (3Q24) which amounted to RM41.85 million. Gross profit also increased by RM0.84 million from RM4.36 million in 3Q24 to RM5.20 million in 3Q25.

The Group earned other income of RM0.11 million, consisting solely of interest income and rental of premises. Administrative expenses and financing costs incurred by the Group came to RM3.34 million and RM0.84 million respectively. Tax expenses of the Group stood at RM0.18 million which is incurred by both Aneka Jaringan Sdn. Bhd. (AJSB), the Group's Malaysian subsidiary and PT. Aneka Jaringan Indonesia (PTAJI), the Group's Indonesian subsidiary.

As a result, the Group posted a profit after tax of RM0.95 million, reflecting a RM0.40 million increase from the profit after tax of RM0.55 million recorded in 3Q24.

B2. Comparison with Immediate Preceding Quarter Results

	Individual Period (Unaudited)			
	UNAUDITED Current Quarter 31.05.25 RM'000	UNAUDITED Immediate Preceding Quarter 28.02.25 RM'000	Changes	
			RM'000	%
Revenue	49,400	66,963	(17,563)	-26.23
Gross profit	5,197	6,150	(953)	-15.50
Profit before tax	1,129	1,296	(167)	-12.89
Profit after tax	946	1,120	(174)	-15.54

For 3Q25, the Group experienced a decrease in revenue of RM17.56 million compared to the immediate preceding quarter ended 28 February 2025 (2Q25). Gross profit also experienced a slight decrease from RM6.15 million in 2Q25 to RM5.20 million in 3Q25. The Group recorded profit before tax and profit after tax of RM1.13 million and RM0.95 million respectively, representing slight decreases of RM0.17 million each from 2Q25.



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

Management is pleased to report that, as at 31 May 2025, the Group had secured total project value amounting to RM158.15 million for the financial year ending 31 August 2025. These newly secured projects had contributed to the healthy order book of RM233.83 million as at the same date.

The Group remains vigilant in navigating ongoing trade uncertainties which contributed to the increased volatility in costs incurred by the Group. In response, the Group continues to closely monitor these cost fluctuations and is prepared to implement proactive measures to mitigate their impact on operations and profitability.

Looking ahead, the Group continues to maintain a 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
	31.05.25 RM'000	31.05.24 RM'000	31.05.25 RM'000	31.05.24 RM'000
Current tax expenses	183	197	502	579
Deferred tax expenses	-	-	-	-
	<u>183</u>	<u>197</u>	<u>502</u>	<u>579</u>
Effective tax rate (%)	<u>16.2</u>	<u>26.4</u>	<u>10.2</u>	<u>18.9</u>

Note:

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



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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 21 July 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 31 May 2025 are as follows:-

	< ----- As at 31.05.25 ----- >		
	Payable within 12 months RM'000	Payable after 12 months RM'000	Total RM'000
Denominated in:			
RM			
- Term Loan	282	3,005	3,287
- Hire Purchase ⁽¹⁾	8,549	7,022	15,571
- Trade Facilities	37,158	-	37,158
Total	45,989	10,027	56,016

All the borrowings are secured.

Note:

(1) Included IDR8,825 million (equivalent to RM2.303 million at exchange rate 0.000261).

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⁾ 31.05.25	PRECEDING YEAR CORRESPONDING QUARTER ⁽²⁾ 31.05.24	CUMULATIVE QUARTER CURRENT YEAR TO DATE ⁽¹⁾ 31.05.25	PRECEDING YEAR TO DATE ⁽²⁾ 31.05.24
Profit after taxation attributable to owners of the Company (RM'000)	738	562	3,636	1,958
Weighted average number of shares in issue ('000)	693,702	653,174	685,033	652,834
Basic earnings per share (sen)	0.11	0.086	0.53	0.30
Weighted average number of diluted shares in issue ('000)	947,114	947,114	947,114	947,114
Diluted earnings per share (sen)	0.078	0.059	0.38	0.21

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 31 May 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 31 May 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 31 May 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 31 May 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
	31.05.25 RM'000	31.05.24 RM'000	31.05.25 RM'000	31.05.24 RM'000
Interest income	(90)	(69)	(241)	(234)
Interest expense	840	1,053	2,629	2,957
Amortisation / Depreciation of investment properties	20	20	60	60
Amortisation / Depreciation of property, plant & equipment	3,089	2,891	9,163	8,336

BY ORDER OF THE BOARD

Date: 28 July 2025