



ANEKA JARINGAN HOLDINGS BERHAD

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

(Incorporated in Malaysia under the Companies Act 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 AUGUST 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 FOURTH QUARTER ENDED 31 AUGUST 2025⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 31.08.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.08.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.08.25 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.24 RM'000
Revenue	62,550	56,634	258,379	211,478
Cost of sales	(55,865)	(48,780)	(235,602)	(191,486)
Gross profit	6,685	7,854	22,777	19,992
Other income	475	613	2,615	4,315
Administrative expenses	(3,129)	(3,464)	(13,830)	(13,260)
Net loss from impairment of financial instruments and contract assets	(1,561)	(2,190)	(1,561)	(2,228)
Operating profit	2,470	2,813	10,001	8,819
Finance costs	(819)	(888)	(3,448)	(3,881)
Share of results of associates, net of tax	-	-	-	-
Profit before taxation	1,651	1,925	6,553	4,938
Income tax benefit / (expense)	(203)	(58)	(705)	(633)
Profit after taxation	1,448	1,867	5,848	4,305
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)	(5)	(9)	12
<i>Item that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	(382)	(716)	(1,567)	(1,593)
Total comprehensive income / (loss) for the financial period	1,064	1,146	4,272	2,724
PROFIT / (LOSS)				
ATTRIBUTABLE TO:-				
Owners of the Company	837	1,306	4,473	3,238
Non-controlling interests	611	561	1,375	1,067
	1,448	1,867	5,848	4,305



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

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

	UNAUDITED CURRENT YEAR QUARTER 31.08.25 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.08.24 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.08.25 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.24 RM'000
TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	619	886	3,575	2,308
Non-controlling interests	445	260	697	416
	1,064	1,146	4,272	2,724
Earnings per share attributable to owners of the Company:-				
- Basic (Sen)	0.12 ⁽²⁾	0.20 ⁽³⁾	0.65 ⁽²⁾	0.49 ⁽³⁾
- Diluted (Sen)	0.11 ⁽²⁾	0.14 ⁽³⁾	0.50 ⁽²⁾	0.34 ⁽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 August 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 August 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 August 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 August 2024.



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

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

	UNAUDITED 31.08.25 RM'000	AUDITED 31.08.24 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	74,253	69,429
Investment properties	4,247	4,327
Investment in joint ventures	223	223
Total Non-Current Assets	78,723	73,979
Current Assets		
Current tax assets	1,843	1,841
Trade and other receivables	108,449	106,422
Contract assets	37,106	37,699
Other current assets	3,230	3,246
Short term investments	117	113
Cash and short-term deposits	24,807	10,419
Total Current Assets	175,552	159,740
TOTAL ASSETS	254,275	233,719
EQUITY AND LIABILITIES		
Equity Attributable to the Owners of the Company		
Share capital	148,724	146,096
Reorganisation reserve	(76,342)	(76,342)
Exchange reserve	(1,637)	(744)
Retained earnings	25,316	20,847
Shareholders' fund	96,061	89,857
Non-controlling interests	7,909	7,788
TOTAL EQUITY	103,970	97,645
Non-Current Liabilities		
Loans and borrowings	9,584	14,103
Employees benefits	726	1,158
Deferred tax liabilities	1,828	1,828
Total Non-Current Liabilities	12,138	17,089
Current Liabilities		
Loans and borrowings	47,928	51,342
Current tax liabilities	188	409
Trade and other payables	90,041	66,057
Contract liabilities	10	1,177
Total Current Liabilities	138,167	118,985
TOTAL LIABILITIES	150,305	136,074
TOTAL EQUITY AND LIABILITIES	254,275	233,719



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

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

	UNAUDITED 31.08.25	AUDITED 31.08.24
Number of issued shares ('000)	694,506	675,038
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>13.83</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 AUGUST 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	-	-	-	3,238	3,238	1,067	4,305
Other comprehensive income for the financial period	-	-	(936)	6	(930)	(651)	(1,581)
Total comprehensive income for the financial period	-	-	(936)	3,244	2,308	416	2,724
Transactions with owners:-							
- Issuance of ordinary shares of the Company	3,021	-	-	-	3,021	-	3,021
- Share issuance expenses	4	-	-	-	4	-	4
Balance as at 31.08.24	146,096	(76,342)	(744)	20,847	89,857	7,788	97,645



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

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR TO DATE ENDED 31 AUGUST 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	-	-	-	4,474	4,474	1,374	5,848
Other comprehensive income for the financial period	-	-	(893)	(5)	(898)	(678)	(1,576)
Total comprehensive income for the financial period	-	-	(893)	4,469	3,576	696	4,272
Transactions with owners:-							
- Issuance of ordinary shares of the Company	2,628	-	-	-	2,628	-	2,628
- Dividend paid	-	-	-	-	-	(575)	(575)
Balance as at 31.08.25	148,724	(76,342)	(1,637)	25,316	96,061	7,909	103,970

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 FOURTH QUARTER ENDED 31 AUGUST 2025⁽¹⁾

	UNAUDITED CURRENT YEAR TO DATE 31.08.25 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.24 RM'000
CASH FLOWS FROM / (FOR) OPERATING ACTIVITIES		
Profit before taxation	6,553	4,938
Adjustments for:		
Amortisation / Depreciation of investment properties	80	80
Depreciation of property, plant and equipment	12,219	11,394
Gain on disposal of property, plant and equipment	(405)	(3,551)
Insurance claim	(1,646)	-
Interest income	(347)	(295)
Interest expenses	3,448	3,881
Impairment loss on:		
- contract assets	1422	2,190
- trade receivables	139	38
Unrealised loss on foreign exchange	187	54
Operating profit before working capital changes	21,650	18,729
Changes in working capital		
Trade and other receivables	(2,150)	(21,412)
Contract assets	(829)	18,966
Trade and other payables	21,688	(9,650)
Employee benefits	(441)	137
Contract liabilities	(1,167)	1,061
CASH FROM / (FOR) OPERATIONS	38,751	7,831
Income tax refunded	115	1,025
Income tax paid	(1,043)	(796)
Interest received	347	295
Interest paid	(145)	(280)
NET CASH FROM / (FOR) OPERATING ACTIVITIES	38,025	8,075
CASH FLOWS FROM / (FOR) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(11,467)	(7,175)
Proceeds from disposal of property, plant and equipment	1,342	3,551
Proceeds from insurance claim	1,646	-
Change in pledged deposits	(1,794)	(132)
NET CASH FROM / (FOR) INVESTING ACTIVITIES	(10,273)	(3,756)
CASH FLOWS FROM / (FOR) FINANCING ACTIVITIES		
Dividends paid	(575)	-
Interest paid	(3,303)	(3,601)
Net change in term loans	(264)	(265)
Net change in finance lease liabilities	(10,941)	(13,095)



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

	UNAUDITED CURRENT YEAR TO DATE 31.08.25 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.24 RM'000
Net change in bankers acceptances	317	1,931
Net change in invoice financing	1,042	(286)
Net change in revolving credit	(775)	-
Net change in promissory notes	-	1,000
Proceeds from issuance of new shares	2,628	3,021
Share issuance expenses paid	-	4
NET CASH FROM / (FOR) FINANCING ACTIVITIES	(11,871)	(11,291)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	15,881	(6,972)
EFFECT OF FOREIGN EXCHANGE TRANSLATION	1,503	51
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	15,617	(1,767)
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Cash and bank balances	15,891	3,293
Fixed deposits with licensed banks	9,033	7,239
	24,924	10,532
Less: Fixed deposits pledged to licensed banks	(9,033)	(7,239)
Bank overdraft	(274)	(5,060)
	15,617	(1,767)

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 FOURTH QUARTER ENDED 31 AUGUST 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 FOURTH QUARTER ENDED 31 AUGUST 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 FOURTH QUARTER ENDED 31 AUGUST 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 31.08.25		Current year to date 31.08.25	
	No. of shares	RM	No. of shares	RM
Conversion of warrants	706,400	95,364	19,468,000	2,628,180

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 August 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	56,401	-	233	-	56,634
Inter-segment revenue	-	4,125	25	(4,150)	-
	<u>56,401</u>	<u>4,125</u>	<u>258</u>	<u>(4,150)</u>	<u>56,634</u>

Results

Other income	552
Interest income	61
Finance costs	(888)
Net loss on impairment of financial instrument and contract assets	(2,190)
Unallocated expenses	(52,244)
Consolidated profit before taxation	1,925
Income tax expense	(58)
Consolidated profit after taxation	<u>1,867</u>



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

A9. Segmental Reporting (Cont'd)

Current year quarter ended 31 August 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	61,901	-	649	-	62,550
Inter-segment revenue	-	4,039	-	(4,039)	-
	<u>61,901</u>	<u>4,039</u>	<u>649</u>	<u>(4,039)</u>	<u>62,550</u>

Results

Other income	370
Interest income	105
Finance costs	(819)
Net loss on impairment of financial instrument and contract assets	(1,561)
Unallocated expenses	<u>(58,994)</u>
Consolidated profit before taxation	1,651
Income tax expense	<u>(203)</u>
Consolidated profit after taxation	<u>1,448</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 FOURTH QUARTER ENDED 31 AUGUST 2025 (CONT'D)

A13. Capital Commitments

	As at 31.08.25 RM'000	As at 31.08.24 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 August 2025 are as follows:-

	As at 31.08.25 RM'000	As at 31.08.24 RM'000
Secured		
Bank guarantees for performance bonds and tender bonds of various construction projects	11,432	16,700

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
	31.08.25 RM'000	31.08.24 RM'000	31.08.25 RM'000	31.08.24 RM'000
Purchase of consumables & assets	938	384	2,598	1,451
Purchase of mechanical and electrical works	35	86	323	349
Rental of land	82	82	327	327
Rental of equipment, purchase of assets & civil engineering works	689	582	5,130	3,346



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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 August 2025 (4Q25)

	Individual Period				Cumulative Period			
	UNAUDITED Current Year Quarter 31.08.25 RM'000	UNAUDITED Preceding Year Quarter 31.08.24 RM'000	Changes		UNAUDITED Current Year to Date 31.08.25 RM'000	AUDITED Preceding Year to Date 31.08.24 RM'000	Changes	
			RM'000	%			RM'000	%
Revenue	62,550	56,634	5,916	10.45	258,379	211,478	46,901	22.18
Gross profit	6,685	7,854	(1,169)	-14.88	22,777	19,992	2,785	13.93
Profit before tax	1,651	1,925	(274)	-14.23	6,553	4,938	1,615	32.71
Profit after tax	1,448	1,867	(419)	-22.44	5,848	4,305	1,543	35.84

For 4Q25, the Group recorded revenue of RM62.55 million, marking an increase of RM5.92 million compared to RM56.63 million in the corresponding quarter of the previous financial year ("4Q24"). The Group's gross profit for 4Q25 was RM6.69 million, representing a decrease of RM1.17 million from RM7.85 million in 4Q24.

Other income of the Group for 4Q25 amounted to RM0.48 million, which included a gain on disposal of machinery of RM0.26 million, with the remaining balance comprising of interest and rental income. Administrative and finance costs of the Group were RM3.13 million and RM0.82 million respectively.

During the quarter, the Group recognised impairment losses on contract assets and trade receivables totalling RM1.56 million — comprising RM1.42 million for contract assets and RM0.14 million for trade receivables. The Group also incurred tax expenses of RM0.20 million, attributable to its Malaysian subsidiary, Aneka Geotechnics Sdn. Bhd. ("AGSB"), and its Indonesian subsidiaries, PT. Aneka Jaringan Indonesia ("PTAJI") and PT. Aneka Jaringan Energy ("PTAJE").

Finally, the Group achieved a profit after tax of RM1.45 million, a decrease of RM0.42 million compared to the profit after tax of RM1.87 million recorded in 4Q24.

For the financial year ended 31 August 2025 (FY 2025)

The Group generated a total revenue of RM258.38 million, representing an increase of RM46.90 million compared to the Group's total revenue of RM211.48 million generated in the preceding financial year ended 31 August 2024 ("FY 2024"). The Group's gross profit has also increased by RM2.79 million to RM22.78 million in FY 2025 compared to the gross profit of RM19.99 million earned in FY 2024.

The Group's other income generated in FY 2025 amounted to RM2.62 million which included a gain on disposal of equipment amounting to RM0.41 million and an insurance claim for RM1.65 million, the balance arising from rental and interest income.

For expenses, the Group's administrative costs amounted to RM13.83 million, marking an increase of RM0.57 million. The Group saw a reduction in its finance costs from RM3.88 million in FY 2024 to RM3.45 million in FY 2025. The Group incurred tax expenses of RM0.71 million, which is primarily attributed to PTAJI. The Group had to make impairments of RM1.42 million and RM0.14 million respectively to its contract assets and trade receivables.

Overall, the Group has ended FY 2025 with a total profit after tax of RM5.85 million, marking a growth of RM1.54 million compared to the profit after tax of RM4.31 million achieved in FY 2024.



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

B2. Comparison with Immediate Preceding Quarter Results

	Individual Period (Unaudited)			
	UNAUDITED Current Quarter	UNAUDITED Immediate Preceding Quarter	Changes	
	31.08.25 RM'000	31.05.25 RM'000	RM'000	%
Revenue	62,550	49,400	13,150	26.62
Gross profit	6,685	5,197	1,488	28.63
Profit before tax	1,651	1,129	522	46.24
Profit after tax	1,448	946	502	53.07

In 4Q25, the Group recorded an increase of RM13.15 million in revenue to RM62.55 million compared to the immediate preceding quarter ended 31 May 2025 ("3Q25"). The Group also saw its gross profit rose by RM1.49 million from RM5.20 million in 3Q25 to RM6.69 million in 4Q25. The Group's profit before tax and profit after tax increased by RM0.52 million and RM0.50 million to RM1.65 million and RM1.45 million respectively in 4Q25.

B3. Prospects

As at 31 August 2025, the Group's balance order book stood at RM279.20 million, comprising RM262.75 million from the Group's Malaysian subsidiary, Aneka Jaringan Sdn. Bhd. ("AJSB"), RM16.02 million from PTAJI, and the balance of RM0.43 million from PTAJE. For FY 2025, the Group managed to secure new projects with a total contract value of RM281.49 million, of which RM266.10 million was attributed to AJSB, RM14.34 million to PTAJI, and RM1.05 million to PTAJE.

The Group remains active in tendering for high-value projects to replenish and strengthen its order book, thereby sustaining a robust project pipeline heading into the financial year ending 31 August 2026 ("FY 2026").

Markets remain volatile as geopolitical uncertainties continue to affect the market. Management remains vigilant of fluctuations in material prices and is prepared to implement the appropriate measures necessary to mitigate related risks in the near term.

Overall, the Group is cautiously optimistic about its financial performance for FY 2026.



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)

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 CORRESPON- DING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	31.08.25 RM'000	31.08.24 RM'000	31.08.25 RM'000	31.08.24 RM'000
Current tax expenses	203	221	705	796
Deferred tax expenses	-	(163)	-	(163)
	<u>203</u>	<u>58</u>	<u>705</u>	<u>633</u>
Effective tax rate (%)	<u>12.3</u>	<u>3.0</u>	<u>10.8</u>	<u>12.8</u>

Note:

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

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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)

B6. Status of Corporate Proposals

There were no pending corporate proposals up to 22 October 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 August 2025 are as follows:-

	< ----- As at 31.08.25 ----- >		
	Payable within 12 months RM'000	Payable after 12 months RM'000	Total RM'000
Denominated in:			
RM			
- Term Loan	282	2,938	3,220
- Hire Purchase ⁽¹⁾	11,404	6,646	18,050
- Trade Facilities	36,242	-	36,242
Total	47,928	9,584	57,512

All the borrowings are secured.

Note:

(1) Included IDR7,279 million (equivalent to RM1.863 million at exchange rate 0.000256).

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⁾ 31.08.25	PRECEDING YEAR CORRESPONDING QUARTER ⁽²⁾ 31.08.24	CUMULATIVE QUARTER CURRENT YEAR TO DATE ⁽¹⁾ 31.08.25	PRECEDING YEAR TO DATE ⁽²⁾ 31.08.24
Profit after taxation attributable to owners of the Company (RM'000)	837	1,306	4,473	3,238
Weighted average number of shares in issue ('000)	694,368	667,169	687,386	656,437
Basic earnings per share (sen)	0.12	0.20	0.65	0.49
Weighted average number of diluted shares in issue ('000)	757,658	947,114	899,360	947,114
Diluted earnings per share (sen)	0.11	0.14	0.50	0.34

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 August 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 August 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 August 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 August 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 CORRESPON- DING QUARTER	CUMULATIVE QUARTER CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	31.08.25 RM'000	31.08.24 RM'000	31.08.25 RM'000	31.08.24 RM'000
Interest income	(105)	(61)	(347)	(295)
Interest expense	819	888	3,448	3,881
Impairment loss of trade receivables	139	-	139	38
Impairment loss of contract asset	1,422	2,190	1,422	2,190
Amortisation / Depreciation of investment properties	20	20	80	80
Amortisation / Depreciation of property, plant & equipment	3,056	2,990	12,219	11,394

BY ORDER OF THE BOARD

Date: 29 October 2025