



KEY ALLIANCE GROUP BERHAD
Registration No.: 200301007533 (609953-K)
(Incorporated in Malaysia)
FOURTH QUARTER ENDED 31 MARCH 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	2025	2024	Changes	2025	2024	Changes
	CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER		CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD	
	31/3/2025 RM'000	31/3/2024 RM'000	%	31/3/2025 RM'000	31/3/2024 RM'000	%
REVENUE	2,248	14,125	-84%	10,007	33,881	-70%
Operating expenses	(3,774)	4,012	-194%	(13,418)	(1,727)	677%
Other income	249	521	-52%	832	1,972	-58%
Interest income	206	20	930%	257	142	81%
Interest expense	(9)	(151)	-94%	(361)	(473)	-24%
Fair value adjustment on other investment	973	(3,172)	-131%	(4,653)	(11,699)	-60%
Fair value adjustment on investment properties	1,971	-		1,971	-	
Share of associate result	(285)	112	-354%	(205)	323	-163%
Loss before tax	(669)	1,342	-150%	(15,577)	(11,462)	36%
Taxation	(100)	(197)	-	(100)	(209)	-
Loss after taxation	(769)	1,145	-167%	(15,677)	(11,671)	34%
Loss attributable to:						
Equity holders of the company	(245)	1,371	-118%	(14,745)	(11,216)	31%
Non-controlling interest	(524)	(226)	132%	(932)	(455)	105%
Loss after taxation	(769)	1,145	-167%	(15,677)	(11,671)	34%
Weighted average number of shares in issue ('000)	3,678,221	3,678,191		3,678,221	3,678,191	
Loss per share (sen) - basic	(0.01)	0.04		(0.40)	(0.30)	

The Unaudited Condensed Consolidated Statement of Profit and Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial statements.



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT END OF CURRENT QUARTER 31/3/2025 (Unaudited) RM'000	AS AT PRECEDING FINANCIAL YEAR ENDED 31/03/2024 (Audited) RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	31,574	35,608
Right of use assets	1,889	5,179
Investment properties	25,952	18,200
Development Expenditure	7,000	7,000
Investment in Associate	11,152	11,357
Other investment	20,230	25,082
	97,797	102,426
Current Assets		
Inventories	-	1,281
Trade and other receivables	8,151	27,221
Tax recoverable	89	261
Fixed deposits with licensed banks	2,879	4,944
Cash and bank balances	1,698	5,224
	12,817	38,931
TOTAL ASSETS	110,614	141,357
EQUITY AND LIABILITIES		
Capital and Reserves		
Issued capital	193,399	193,399
Accumulated loss	(105,935)	(91,190)
	87,464	102,209
Non-controlling interest	(5,024)	(4,115)
Total Equity	82,440	98,094
Non-current Liabilities		
Deferred tax liabilities	497	497
Contract liabilities	-	24
Lease liabilities	778	4,101
	1,275	4,622
Current Liabilities		
Trade and other payables	20,716	25,484
Bank overdrafts	1,993	2,991
Contract liabilities	3,005	8,730
Lease Liabilities	1,185	1,436
	26,899	38,641
Total Liabilities	28,174	43,263
TOTAL EQUITY AND LIABILITIES	110,614	141,357
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.0238	0.0278

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial statements.



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FOURTH QUARTER ENDED 31 MARCH 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Issued Capital	Warrant Reserve	Accumulated Loss	Non - Controlling Interest	Total
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 April 2024	193,399	-	(91,190)	(4,115)	98,094
Total comprehensive loss for the period	-	-	(14,745)	(932)	(15,677)
Arising from changes of shareholding in subsidiary	-	-	-	23	23
Balance as of 31 March 2025	193,399	-	(105,935)	(5,024)	82,440

	Issued Capital	Warrant Reserve	Accumulated Loss	Non - Controlling Interest	Total
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 April 2023	193,396	19,642	(100,977)	(3,821)	108,240
Prior year adjustments			1,312	211	1,523
Restated	193,396	19,642	(99,665)	(3,610)	109,763
Total comprehensive loss for the period	-	-	(11,216)	(455)	(11,671)
Exercise of warrants	3	(1)			2
Warrants expired		(19,642)	19,642		-
Arising from increase of stakes in subsidiary	-	-	51	(51)	-
Balance as of 31 March 2024	193,399	(1)	(91,188)	(4,116)	98,094

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial statements.



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

	12-MONTHS ENDED 31/03/2025 (Unaudited) RM'000	12-MONTHS ENDED 31/03/2024 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(15,577)	(11,462)
Adjustment for:		
Non-cash items	3,396	10,343
Non-operating items	301	331
Operating loss before working capital changes	(11,880)	(788)
Net changes in current assets	11,103	(4,034)
Net changes in current liabilities	(861)	12,529
Cash (used in)/generated from operations	(1,638)	7,707
Interest received	50	142
Interest paid	(443)	-
Net tax (paid)/received	(220)	71
Net cash (used in)/generated from operating activities	(2,251)	7,920
CASH FLOWS FOR INVESTING ACTIVITIES		
Investment in other investment	-	(16,316)
Acquisition of investment in associates	-	(633)
Pledged of fixed deposit	(49)	(2,077)
Proceeds from disposal of plant and equipment	91	348
Proceeds from disposal of other financial assets	-	2,869
Proceeds from disposal of subsidiary	-	100
Purchase of intangible assets	-	(4,000)
Purchase of property, plant and equipment	(116)	(599)
Interest income	-	5
Net cash used in investing activities	900	(20,303)
CASH FLOWS FOR FINANCING ACTIVITIES		
Repayment of lease liabilities	(3,574)	(1,914)
Termination of lease liabilities	2,227	-
Interest paid	-	(473)
Proceeds from issuance of shares	-	3
Net cash used in financing activities	(1,347)	(2,384)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,698)	(14,767)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	2,403	17,170
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD/YEAR	(295)	2,403
CASH AND CASH EQUIVALENTS COMPRISE OF:		
Fixed deposits with licensed bank	2,879	4,944
Cash and bank balances	1,698	5,224
Bank overdrafts	(1,993)	(2,991)
	2,584	7,177
Less : Fixed deposits pledged	(2,879)	(4,774)
	(295)	2,403

The unaudited Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial statements.



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A. EXPLANATORY NOTES

A1. Basis of Preparation

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the Malaysia Financial Reporting Standards (“MFRSs”) 134 – *Interim Financial Reporting* and Rule 9.22 of the ACE Marketing Listing Requirements (“AMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 March 2024.

The significant accounting policies adopted by the Group are consistent with those adopted in the audited financial statements for the financial year ended 31 March 2024.

The explanatory notes provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the year ended 31 March 2024.

A2. Auditors’ Report

The auditors’ report for the Group’s annual financial statements for the financial year ended 31 March 2024 was not subject to any qualification.

A3. Seasonal or Cyclical Factors

The Group does not experience any significant seasonal or cyclical sales cycle. However, there may be fluctuations between the quarters due to the nature of the Group’s integration businesses which are secured on a project by project basis.

A4. Unusual Items

During the financial quarter under review, there were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group.

A5. Material Changes in Estimates

There were no changes in the estimate of amounts reported in the prior quarter or financial year which have material effect on the current quarter results.



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A6. Changes in Debts and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellation, shares held as treasury shares and resale of treasury shares during the current quarter under review.

A7. Dividend

No dividend has been declared or paid during the current financial year-to-date under review.

A8. Segmental Reporting

The Group's business is wholly conducted in Malaysia and therefore there's no geographical segment. The Group's reportable segments were identified as follows:

- Cloud and IT Services – Provision of cloud and disaster recovery services
- Trading of Kitchen Appliances, IT and office automation and medical equipment– Provision of distributing and reselling of kitchen appliances, IT-related product and office automation and services
- Construction and renovation – Provision of the general builders, contractors, renovations, project management and specialist in all kinds of construction works and renovation works.

Other non-reportable comprise operations related to investment holding and other services.



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A8. Segmental Reporting (Cont'd)

Business Segments	Cloud and IT Services RM'000	Trading RM'000	Construction and renovation RM'000	Others RM'000	Elimination RM'000	Group RM'000
Current quarter ended 31 March 2025						
Revenue	1,626	625	-	45	(48)	2,248
Segment results	(1,506)	(135)	-	(9,662)	10,446	(857)
Interest expenses						(9)
Interest income						206
Share associate of result						(285)
Loss before tax						(945)
Taxation						(100)
Loss after tax						(1,045)
Segment assets	37,271	21,989	-	92,487	(43,126)	108,621
Current quarter ended 31 March 2024						
Revenue	2,095	1,022	11,068	81	(135)	14,131
Segment results	(1,218)	(43)	7,654	(11,190)	6,130	1,333
Interest expenses						(105)
Interest income						20
Share associate of result						112
Loss before tax						1,360
Taxation						(197)
Loss after tax						1,163
Segment assets	41,188	23,060	14,554	120,273	(65,059)	134,016



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A9. Valuation of Property, Plant and Equipment

The valuation of property, plant and equipment were brought forward without any amendments from the preceding annual financial statements.

A10. Subsequent Events

There were no material events subsequent to the end of the current quarter that have not been reflected in the financial statement for this current financial quarter under review.

A11. Changes in the Composition of the Group

There were no material changes to the composition of the Group for the current quarter under review.

A12. Changes in Contingent Assets and Contingent Liabilities

There was no material contingent assets or contingent liabilities for the current quarter under review.

A13. Capital Commitments

There were no material capital commitments for the purchase of property, plant and equipment incurred or known to be incurred for in the current quarter under review.



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B. ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD'S LISTING REQUIREMENTS

B1. Review of Performance

The Group recorded revenue of RM2.25 million, 10.98% lower than RM14.13 million recorded in the corresponding quarter last year. This is due to the lower revenue contributed by all the segments.

The Group recorded a net loss after taxation of RM0.77 million as compared to the last year corresponding quarter's profit after taxation of RM1.16 million. This is mainly due to the decrease in revenue.

The performance of the respective business segments for the quarter ended 31 March 2025 as compared to the last year corresponding quarter is analysed as follows:-

1) Cloud and IT Services

The cloud and IT services segment recorded revenue of RM1.63 million for the current financial quarter ended 31 March 2025 compared to RM2.10 million recorded in the last year corresponding quarter. The cloud and IT services segment recorded loss before taxation of RM1.53 million compared to loss before taxation of RM1.22 million in the last year corresponding quarter. This is in line with the decrease in revenue.

2) Trading

The trading segment recorded revenue of RM0.63 million for the current financial quarter ended 31 March 2025 compared to RM1.02 million in the last year corresponding quarter. The trading segment recorded loss before taxation of RM0.15 million as compared to loss before taxation of RM0.43 million in the last year corresponding quarter.

3) Construction and renovation

The Group has ceased the business for construction and renovation segment.



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B2. Future Prospect

The Board is of the view that more companies and enterprises recognising the critical importance of cloud technologies. Looking ahead, the Group plans to strategically focus its resources on the Cloud and IT segment to fully leverage the growing demand for digitization. As industries continue to undergo digital transformation, the Group is well-positioned to capture significant portion of the expanding market for cloud-based solutions. In addition to driving growth through its cloud offerings, the Group remains committed to actively monitoring market trends. This vigilance allows the Group to adapt its strategies in response to changing conditions, minimizing risks such as shift in client needs while simultaneously identifying and capitalising on emerging opportunities.

In the past three years, the Group was faced with some challenging periods, brought on by Covid-19. The unprecedented fallout of this pandemic caused the Group to attempt to pivot to numerous industries in E-Commerce, Medical Trading and Consumer goods trading.

As the economy streamlines and consolidates, market behavioural patterns have emerged that the Group has reacted by restructuring and reorganising its focus.

The current AI focus in the world will see continuous drive in IT services, cloud platforms usage and data center services.

The Group's challenge now is to ensure it remains at the forefront of technology adoption.

B3. Changes in Profit/Loss before Taxation against Immediate Preceding Quarter

For the current quarter under review, the Group's revenue was RM2.25 million which is lower by RM0.24 million as compared to immediate preceding quarter revenue of RM2.53 million.

The current quarter recorded loss after tax of RM0.77 million as compared to the loss after tax of RM4.77 million for the immediate preceding quarter. This is in line with the decrease in revenue and the fair value gain on other investments during the quarter amounting to RM0.97 million as compared to fair value loss on other investments amounting to RM1.18 million in the immediate preceding quarter;

The performance of the respective business segments for the quarter ended 31 March 2025 as compared to the immediate preceding corresponding quarter is analysed as follows:-

1) Cloud Services

The cloud services recorded revenue of RM1.63 million during the current financial quarter ended 31 March 2025 as compared to the RM1.66 million in the immediate preceding corresponding quarter. This segment recorded a loss after taxation of RM1.53 million in the current quarter under review as compared to immediate preceding corresponding quarter loss after taxation of RM1.61 million.



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B3. Changes in Profit/Loss before Taxation against Immediate Preceding Quarter (Cont'd)

2) *Trading*

The trading segment recorded revenue of RM0.63 million in the current financial quarter ended 31 March 2025 as compared to immediate preceding corresponding quarter revenue of RM0.74 million. This segment recorded a loss after taxation of RM0.14 million in the current quarter under review as compared to immediate preceding corresponding quarter loss after taxation of RM0.33 million.

3) *Construction and renovation*

The Group has ceased the business of the construction and renovation segment during the quarter.

B4. Profit Forecast

- (a) No profit forecast was announced hence there was no comparison made with the actual results.
- (b) There is no shortfall in profit guarantee as the Group did not provide any profit guarantee.

B5. Taxation

	12-months ended 31/03/2025 RM'000	12-months ended 31/03/2024 Audited RM'000
Income tax		
- Current year provision	-	(198)
- Under provision in previous year	-	(11)
Deferred taxation	(100)	-
Total	<u>-</u>	<u>(209)</u>

Income tax is calculated at the Malaysian statutory tax rate of 24% (2024:24%) of the estimated assessable profit for the year.

B6. Profit on sale of Unquoted Investments and/or Properties

There was no disposal of unquoted investments and/or properties for the current quarter and financial year-to-date under review.



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B7. Purchase and Disposal of Quoted Securities

(a) The details of the investment in quoted shares as at 31 March 2025 are as below:

	As at 31 March 2024
	RM'000
At cost	71,957
At book value	20,159

B8. Corporate Proposals

Multiple Proposals

On 10 January 2025, the Board of Directors has announced that the Company proposes to undertake the following:-

- (i) proposed consolidation of every 30 existing ordinary shares in KAG (“KAG Share(s)” or “Share(s)”) into 1 Share (“Consolidated Share(s)”) (“Proposed Share Consolidation”); and
- (ii) proposed reduction of up to RM96,000,000 of the issued share capital of KAG pursuant to Section 117 of the Companies Act 2016 (“Act”) (“Proposed Share Capital Reduction”)

(Collectively referred as the “Proposals”)

The application in relation to the Proposed Share Consolidation has been submitted to Bursa Securities on 13 January 2025.

Bursa Securities has, vide its letter dated 17 January 2025, resolved to approve the Proposals.

The Share Consolidation has been completed following the listing and quotation of 122,602,365 Consolidated Shares on the ACE Market of Bursa Securities on 7 March 2025.

The Company had on 15 April 2025 received a notice dated 14 April 2025 issued by the Companies Commission of Malaysia confirming that on 7 April 2025, all the requirements with respect to the reduction of share capital of the Company, as stated in the special resolution dated 19 February 2025, have been complied (“Notice”).

Pursuant to Section 119(4) of the Act, the Notice shall be conclusive evidence that all the requirements of the Act with respect to the reduction of share capital have been complied with. Accordingly, the Share Capital Reduction took effect on 14 April 2025 and is deemed completed.

There was no other corporate proposal announced but not completed for the quarter under review.



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B9. Group Borrowings

As at 31 March 2025	Short-term RM'000	Long-term RM'000	Total RM'000
Secured			
Other lease liabilities	1,185	778	1,963
Bank overdraft	1,993	-	1,993
Total	3,178	778	3,956
As at 31 March 2024	Short-term RM'000	Long-term RM'000	Total RM'000
Secured			
Hire purchase	51	38	89
Other lease liabilities	1,385	4,063	5,448
Bank overdraft	2,991	-	2,991
Total	4,427	4,101	8,528

B10. Off Balance Sheet Financial Instruments

The Group does not have any off-balance sheet financial instruments as at the date of this quarterly report.

B11. Material Litigation

There was no material litigation pending as at the date of this report.

B12. Dividend

No dividend has been declared or paid during the current quarter and the financial year-to-date under review.



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B13. Loss Before Tax

Loss for the period is arrived after charging/(crediting) the following:

	Quarter Ended		Cumulative Year-To-Date Ended	
	31/03/2025 RM'000	31/03/2024 RM'000	31/03/2025 RM'000	31/03/2024 RM'000
Depreciation & amortization	353	1,054	1,472	5,545
Fair value adjustment on other investment / quoted shares	(973)	3,172	4,653	11,699
Fair value gain on investment properties	(998)	-	(998)	-
Interest expenses	9	151	361	473
Allowance/(Reversal) for expected credit losses and impairment losses of trade and other receivables	(157)	6,209	331	6,895
(Reversal)/Allowance for impairment loss on inventories	(81)	45	(1,256)	84
Allowance/(Reversal) of impairment loss on plant and machinery and rights of used assets	98	381	98	296
Fixed asset written off	47	94	47	94
Bad debts written back	-	(3)	(2)	(18)
Gain on disposal of fixed assets	(91)	(285)	(110)	(324)
Gain on disposal of subsidiary	-	(11,955)	84	(11,955)
Interest income	(206)	(20)	(257)	(142)



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B14. Status of utilisation of proceeds

Rights issue

On 20 November 2020, the Rights Issue with Warrants has been completed with the listing of Rights Shares and Warrants on the ACE Market of Bursa Malaysia Securities Berhad. As at 31 March 2025, the status of the utilisation of the proceeds raised is as follow:

Purpose	Proposed Utilisation RM'000	Variation RM'000	Revised Utilisation of Proceeds RM'000	Revised Actual Utilisation RM'000	Intended Timeframe for Utilisation
Business expansion					
- <i>Purchase of Covid-19 RT PCR Test Kit, and other in vitro diagnostic devices and/or medical equipment/devices</i>	28,995	1,388	30,383	(30,383)	Within 12 months from completion
- <i>Staff related costs</i>	1,000	-	1,000	(684)	Within 12 months from completion
- <i>Marketing & Advertising costs</i>	5,000	(2,400)	2,600	(286)	Within 12 months from completion
Repayment of bank borrowings	9,600	-	9,600	(9,600)	Within 6 months from completion
Working capital	3,810	1,012	4,822	(4,822)	Within 12 months from completion
Estimated expenses for the Corporate Exercises	700	-	700	(700)	Upon completion



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B14. Status of utilisation of proceeds (Cont'd)

Private Placement I

On 23 December 2021, the Private Placement I has been completed with the listing of 510,861,906 placement shares on the ACE Market of Bursa Malaysia Securites Berhad. As at 31 March 2025, the status of the utilisation of the proceeds raised is as follow:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation
Development of an electronic-commerce marketplace/platform for medical equipment, devices and related products	6,787	(5,148)	Within 12 months from completion
Estimated expenses	<u>110</u>	<u>(92)</u>	Upon completion

Private Placement II

On 13 April 2022, the Private Placement II has been completed with the listing of 613,000,000 placement shares on the ACE Market of Bursa Malaysia Securites Berhad. As at 31 March 2025, the status of the utilisation of the proceeds raised is as follow:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation
Data centre maintenance and upgrade	2,070	(2,070)	Within 12 months from completion
Software development / expansion for agricultural cloud-based business	1,274	(839)	Within 12 months from completion
Working capital	1,589	(1,402)	Within 18 months from completion
Estimated expenses in relation to the proposals	<u>400</u>	<u>(400)</u>	Upon completion



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B15. Earnings per Share

Basic

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

	Quarter Ended		Year-To-Date Ended	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Net loss for the period attributable to ordinary equity holders of the Company (RM'000)	(245)	1,382	(14,745)	(11,205)
Weighted average number of ordinary shares in issue ('000)	3,678,221	3,678,171	3,678,221	3,678,171
(Loss)/Profit per share (sen)	(0.01)	0.04	(0.40)	(0.30)