CENSOF HOLDINGS BERHAD
Company No: 200801026945 (828269 - A)
(Incorporated in Malaysia)

Unaudited Condensed Consolidated Financial Statements for the Financial Year 2027
First Quarter Ended 30 June 2026

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CENSOF HOLDINGS BERHAD
(Company No. 200801026945 (828269-A))

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER AND FINANCIAL YEAR ENDED 30 JUNE 2026

	UNAUDITED	AUDITED	UNAUDITED	AUDITED
	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/6/2025 RM'000	3 Months Ended 30/6/2026 RM'000	3 Months Ended 30/6/2025 RM'000
Revenue	23,895	25,364	23,895	25,364
Cost of sales	(13,556)	(15,801)	(13,556)	(15,801)
Gross profit	10,339	9,563	10,339	9,563
Other income	205	149	205	149
Administrative expenses	(6,925)	(6,963)	(6,925)	(6,963)
Finance costs	(37)	(13)	(37)	(13)
Other operating expenses	(438)	(399)	(438)	(399)
Fair value gain on short-term investments	825	50	825	50
Profit before taxation	3,969	2,387	3,969	2,387
Income tax expense	(1,267)	(861)	(1,267)	(861)
Profit after taxation	2,702	1,526	2,702	1,526
Other comprehensive income				
Items that will be reclassified subsequently to profit or loss				
Foreign currency translation differences	222	(142)	222	(142)
Total comprehensive income for the financial period	2,924	1,384	2,924	1,384
Profit after taxation attributable to:				
- Owners of the Company	2,759	1,201	2,759	1,201
- Non-controlling interests	(57)	325	(57)	325
	2,702	1,526	2,702	1,526
Total comprehensive income attributable to:				
- Owners of the Company	2,981	1,059	2,981	1,059
- Non-controlling interests	(57)	325	(57)	325
	2,924	1,384	2,924	1,384
Earnings per share (sen)				
Basic	0.50	0.22	0.50	0.22

The above condensed consolidated statement of profit or loss should be read in conjunction with the Group's audited financial statements for the financial year ended 31 March 2026.

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CENSOF HOLDINGS BERHAD

(Company No. 200801026945 (828269-A))

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	UNAUDITED As At 30/06/2026 RM'000	AUDITED As At 31/03/2026 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	2,373	2,586
Right-of-use assets	1,304	1,506
Intangible assets	6,349	5,786
Goodwill	29,810	29,810
Other investments	100	100
Deferred tax assets	1,485	1,549
	41,421	41,337
Current assets		
Inventories	18	17
Contract cost assets	4,352	3,374
Trade receivables	29,177	20,445
Other receivables, deposits and prepayments	3,355	2,193
Contract assets	39,642	46,922
Current tax assets	553	1,061
Short-term investments - quoted ordinary shares	2,100	1,658
Short-term investments - money market fund	9,052	8,614
Fixed deposits placed with licensed banks	3,855	4,004
Cash and bank balances	13,422	13,594
	105,526	101,882
TOTAL ASSETS	146,947	143,219
EQUITY AND LIABILITIES		
Equity attributable to Equity Holders of the Company		
Share capital	115,075	115,075
Treasury shares	-	-
Merger deficit	(12,300)	(12,300)
Retained profits	8,811	6,052
Foreign exchange translation reserve	(2,008)	(1,786)
	109,578	107,041
Non-controlling interests	4,308	4,365
Total equity	113,886	111,406

The above condensed consolidated statement of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 March 2026.

CENSOF HOLDINGS BERHAD
(Company No. 200801026945 (828269-A))

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2026 (Continued)

	UNAUDITED As At 30/06/2026 RM'000	AUDITED As At 31/03/2026 RM'000
Non-current liabilities		
Long term borrowings	450	499
Lease liabilities	803	851
Deferred tax liabilities	-	36
	1,253	1,386
Current liabilities		
Trade payables	3,819	4,478
Contract liabilities	12,475	12,711
Other payables and accruals	12,732	9,560
Short term borrowings	252	741
Lease liabilities	591	763
Provision for taxation	1,939	2,174
	31,808	30,427
Total liabilities	33,061	31,813
TOTAL EQUITY AND LIABILITIES	146,947	143,219
Net assets per share attributable to owners of the Company (sen)	19.84	19.38

The above condensed consolidated statement of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 March 2026..

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CENSOF HOLDINGS BERHAD

(Company No. 200801026945 (828269-A))

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Attributable to Owners of the Company						
	Non-Distributable			Distributable			
	Share Capital	Merger Deficit	Foreign Exchange Translation Reserve	Retained profits	Attributable to Owners of the Company	Non-controlling Interest	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
(UNAUDITED)							
At 1 April 2026	115,075	(12,300)	(1,786)	6,052	**107,041**	4,365	**111,406**
Profit after taxation	-	-	-	2,759	**2,759**	(57)	**2,702**
Other comprehensive income for the financial year:							
- Foreign currency translation differences	-	-	(222)	-	**(222)**	-	**(222)**
Total comprehensive income for the financial period	-	-	(222)	2,759	**2,537**	(57)	**2,480**
At 30 June 2026	115,075	(12,300)	(2,008)	8,811	**109,578**	4,308	**113,886**

The above condensed consolidated statement of changes in equity should be read in conjunction with the Group's audited financial statements for the financial year ended 31 March 2026.

CENSOF HOLDINGS BERHAD
(Company No. 200801026945 (828269-A))

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (Continued)

	Attributable to Owners of the Company						
	Non-Distributable			Distributable			
	Share Capital	Merger Deficit	Foreign Exchange Translation Reserve	Retained profits/ (Accumulated losses)	Attributable to Owners of the Company	Non-controlling Interest	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
(AUDITED)							
At 1 April 2025	115,075	(12,300)	(1,005)	(358)	**101,412**	4,066	**105,478**
Profit after taxation	-	-	-	1,201	**1,201**	325	**1,526**
Other comprehensive income:							
- Foreign currency translation differences	-	-	(142)	-	**(142)**	-	**(142)**
Total comprehensive income for the financial period	-	-	(142)	1,201	**1,059**	325	**1,384**
Contributions by and distributions to owners of the Company:							
- Accretion loss from changes in a subsidiary's ownership interests	-	-	-	(16)	**(16)**	2	**(14)**
Total transactions with owners	-	-	-	(16)	**(16)**	2	**(14)**
At 30 June 2025	115,075	(12,300)	(1,147)	827	**102,455**	4,393	**106,848**

The above condensed consolidated statement of changes in equity should be read in conjunction with the Group's audited financial statements for the financial year ended 31 March 2026.

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CENSOF HOLDINGS BERHAD

(Company No. 200801026945 (828269-A))

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	UNAUDITED	AUDITED
	3 Months Ended 30/6/2026 RM'000	3 Months Ended 30/6/2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	3,969	2,387
Adjustments for:		
Amortisation of intangible assets	216	306
Depreciation of property and equipment	383	229
Depreciation of right-of-use assets	29	75
Fair value gain on quoted investment	(825)	(50)
Interest expense on lease liability	19	5
Interest expense	18	8
Interest income	(29)	(63)
Unrealised loss on foreign exchange	44	32
Operating profit before working capital changes	3,824	2,929
Changes in working capital:		
(Increase)/Decrease in inventories	(1)	1
Decrease in trade and other receivables	(9,894)	(732)
Increase in trade and other payables	2,497	2,516
(Decrease)/Increase in contract liabilities	(236)	1,337
Decrease/(Increase) in contract assets	7,280	(6,989)
Increase in contract cost assets	(979)	(1,772)
Cash From Operations	**2,491**	**(2,710)**
Income tax paid	(1,628)	(1,487)
Interest paid	(18)	(13)
Interest received	29	63
Net Cash From Operating Activities	**1,536**	**(4,147)**
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of equipment	(170)	(61)
Addition to intangible assets	(780)	(322)
Addition to right-of-use assets	-	(15)
Net Cash For Investing Activities	**(950)**	**(398)**

The above condensed consolidated statement of cash flows should be read in conjunction with the Group's audited financial statements for the financial year ended 31 March 2026.

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CENSOF HOLDINGS BERHAD
(Company No. 200801026945 (828269-A))

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (Continued)

	UNAUDITED 3 Months Ended 30/6/2026 RM'000	AUDITED 3 Months Ended 30/6/2025 RM'000
CASH FLOWS FOR FINANCING ACTIVITIES		
Repayment of lease liabilities	(153)	(108)
Repayment of hire purchase obligations	(36)	(37)
Net repayment of borrowings	(502)	(162)
Net Cash For Financing Activities	**(691)**	**(307)**
Net Decrease in Cash and Cash Equivalents	**(105)**	**(4,852)**
Effect of foreign exchange translation	222	(142)
Cash and cash equivalents at beginning of the financial period	26,012	29,893
Cash and Cash Equivalents at End of the Financial Period	**26,129**	**24,899**

Analysis of Cash and Cash Equivalents

	As at 30/6/2026 RM'000	As at 30/6/2025 RM'000
Fixed deposits with licensed banks	3,855	2,986
Cash and bank balances	13,422	13,674
Money market funds	9,052	8,439
	26,329	25,099
Less: Fixed deposits pledged as security	(200)	(200)
Total	**26,129**	**24,899**

The above condensed consolidated statement of cash flows should be read in conjunction with the Group's audited financial statements for the financial year ended 31 March 2026.

PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134

A1. BASIS OF PREPARATION

The interim financial report is unaudited and has been prepared in accordance with the requirements of MFRS 134 Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

This interim financial report should be read in conjunction with the audited financial statements and accompanying notes for the financial year ended 31 March 2026. The explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to understand the changes in the financial position and performance of the Group since the financial year ended 31 March 2026.

A2. CHANGES IN ACCOUNTING POLICIES

The accounting policies adopted by the Group in the quarterly financial statements are consistent with those adopted in the financial statements for the financial year ended 31 March 2026. During the current financial year, the Group has adopted the following new accounting standards and/or interpretations *(including the consequential amendments, if any)*:

<u>MFRSs and/or IC Interpretations (Including The Consequential Amendments)</u>
Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above accounting standards and interpretations (including the consequential amendments, if any) did not have any material impact on the Group's financial statements.

The Group has not applied in advance the following accounting standards and/or interpretations *(including the consequential amendments, if any)* that have been issued by the Malaysian Accounting Standard Board ("MASB") but are not yet effective for the current financial year:

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon their initial application.

A2. CHANGES IN ACCOUNTING POLICIES (Continued)

MFRS 18 'Presentation and Disclosure in Financial Statements' will replace MFRS 101 'Presentation of Financial Statements' upon its adoption. This new standard aims to enhance the transparency and comparability of financial information by introducing new disclosure requirements. Specifically, it requires that income and expenses be classified into 3 defined categories: "operating", "investing" and "financing" and introduces 2 new subtotals: "operating profit or loss" and "profit or loss before financing and income tax". In addition, MFRS 18 requires the disclosure of management-defined performance measures and sets out principles for the aggregation and disaggregation of information, which will apply to all primary financial statements and the accompanying notes. The statement of financial position and the statement of cash flows will also be affected. The potential impact of the new standard on the financial statements of the Group and of the Company has yet to be assessed.

A3. AUDIT REPORT OF PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the year ended 31 March 2026 were not subjected to any audit qualification.

A4. SEASONAL OR CYCLICAL FACTORS

The operations of the Group were not significantly affected by any seasonal or cyclical factors during the financial period under review.

A5. UNUSUAL SIGNIFICANT ITEMS

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the financial period under review.

A6. CHANGES IN ESTIMATES

There were no major changes in estimates that have a material effect for the current quarter ended 30 June 2026.

A7. DEBT AND EQUITY SECURITIES

There were no other issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the financial period under review.

A8. DIVIDEND PAID

There was no payment of dividends in the current quarter.

A9. SEGMENTAL REPORTING

	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/6/2025 RM'000
Revenue		
FMS - G	16,607	15,908
FMS - C	5,809	5,889
WMS	1,378	2,229
DT	3,297	3,634
Corporate	-	-
Elimination	(3,196)	(2,296)
TOTAL	23,895	25,364
Profit/(Loss) Before Tax		
FMS - G	3,892	2,559
FMS - C	1,059	477
WMS	(235)	387
DT	139	282
Corporate	(339)	(1,098)
Elimination	(547)	(220)
TOTAL	3,969	2,387

FMS – G : Financial Management Solution – Government
FMS – C : Financial Management Solution – Commercial & SME
WMS : Wealth Management Solutions
DT : Digital Technology

A10. SIGNIFICANT SUBSEQUENT EVENT

There was no significant subsequent event after the end of the quarter under review.

A11. CHANGES IN COMPOSITION OF THE GROUP

There were no changes in the composition of the Group for the current quarter ended 30 June 2026.

A12. CHANGES IN CONTINGENT LIABILITIES

No provisions are recognised on the following matters as it is not probable that a future sacrifice of economic benefits will be required or the amount is not capable of reliable.

	As At 30/06/2026 RM'000	As At 31/03/2026 RM'000
Unsecured		
Performance guarantee extended by a subsidiary to its customers	7,422	7,161
Claims of unpaid amounts by former trade creditor, including the legal fee costs	2,614	2,614

The Company's subsidiary, Century Software (Malaysia) Sdn. Bhd. ("CSM") is involved in an arbitration proceeding with Cedre International Sdn Bhd ("Cedre") under AIAC Case no. AIAC/D/ADM-799-2019. Cedre has claimed RM2,140,520 for unpaid balances related to a Collaboration Agreement ("CA)" dated 19 April 2011. The arbitration award, dated 12 January 2024, ruled in favour of Cedre, granting them RM2,140,520 plus RM473,556 in legal costs.

CSM filed an appeal against the award with the High Court on 15 March 2024. Following the filing of the appeal, the initial hearing was scheduled for 19 November 2024 and was subsequently rescheduled several times to 30 June 2025, 3 October 2025, 8 December 2025 and 1 April 2026. However, the hearings did not proceed as scheduled and were subsequently vacated. As at the date of this report, the High Court has fixed a new hearing date for 28 September 2026. Based on legal advice, the Management verily believes that the appeal may succeed and thus, has not recognised a provision in the financial statements.

A13. CAPITAL COMMITMENTS

The Group does not have any material commitment for capital expenditure for the current quarter ended 30 June 2026.

A14. SIGNIFICANT RELATED PARTY TRANSACTIONS

(a) Identity of related parties:
The Company has related party relationship with:

(i) an entity controlled by certain key management personnel; and
(ii) the directors and certain members of senior management of the Company who are the key management personnel.

(b) The Group carried out the following significant transaction with its related parties during the financial period under review: -

A14. SIGNIFICANT RELATED PARTY TRANSACTIONS (Continued)

	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/06/2026 RM'000
Related Parties		
Rental expenses paid or payable to a company in which certain directors of the Company has substantial financial interest	135	135
Rental expenses paid or payable to a a person in which a key management of a subsidiary has relation with	7.5	7.5
Key Management Personnel		
Directors		
- Fee	78	78
- Non-fee emoluments	486	486

The transaction was contracted in the normal course of business and concluded under negotiated terms.

CENSOF HOLDINGS BERHAD
(Company No. 200801026945 (828269-A))

INTERIM REPORT FOR THE QUARTER ENDED 30 JUNE 2026

PART B - EXPLANATORY NOTES PURSUANT TO MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. OPERATING SEGMENTS REVIEW

REVIEW OF PERFORMANCE AGAINST PREVIOUS YEAR CORRESPONDING QUARTER

	INDIVIDUAL PERIOD				CUMULATIVE PERIOD			
	3 Months Ended 30/06/2026	3 Months Ended 30/6/2025	Changes		3 Months Ended 30/06/2026	3 Months Ended 30/6/2025	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	23,895	25,364	(1,469)	-5.8%	23,895	25,364	(1,469)	-5.8%
Profit Before Taxation	3,969	2,387	1,582	66.3%	3,969	2,387	1,582	66.3%
Profit After Taxation	2,702	1,526	1,176	77.1%	2,702	1,526	1,176	77.1%
Profit After Taxation Attributable to Owners of the Company	2,759	1,201	1,558	129.7%	2,759	1,201	1,558	129.7%

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CENSOF HOLDINGS BERHAD
(Company No. 200801026945 (828269-A))

INTERIM REPORT FOR THE QUARTER ENDED 30 JUNE 2026

PART B - EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. OPERATING SEGMENTS REVIEW (Continued)

	INDIVIDUAL PERIOD				CUMULATIVE PERIOD			
	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/6/2025 RM'000	Changes RM'000	Changes %	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/6/2025 RM'000	Changes RM'000	Changes %
REVENUE								
FMS - G	16,607	15,908	699	4.4%	16,607	15,908	699	4.4%
FMS - C	5,809	5,889	(80)	-1.4%	5,809	5,889	(80)	-1.4%
WMS	1,378	2,229	(851)	-38.2%	1,378	2,229	(851)	-38.2%
DT	3,297	3,634	(337)	-9.3%	3,297	3,634	(337)	-9.3%
Corporate	-	-	-	N/A	-	-	-	N/A
Elimination	(3,196)	(2,296)			(3,196)	(2,296)		
	23,895	25,364	(1,469)	-5.8%	23,895	25,364	(1,469)	-5.8%
PROFIT BEFORE TAXATION								
FMS - G	3,892	2,559	1,333	52.1%	3,892	2,559	1,333	52.1%
FMS - C	1,059	477	582	122.0%	1,059	477	582	122.0%
WMS	(235)	387	(622)	-160.7%	(235)	387	(622)	-160.7%
DT	139	282	(143)	-50.7%	139	282	(143)	-50.7%
Corporate	(339)	(1,098)	759	69.1%	(339)	(1,098)	759	69.1%
Elimination	(547)	(220)			(547)	(220)		
	3,969	2,387	1,582	66.3%	3,969	2,387	1,582	66.3%

B1. OPERATING SEGMENTS REVIEW (Continued)

The Group recorded revenue of RM23.90 million for the current quarter, representing a decrease of 5.8% compared with RM25.36 million recorded in the corresponding quarter of the previous financial year. The lower revenue was mainly attributable to weaker contributions from the WMS, DT and FMS-C segments, which recorded decreases of 38.2%, 9.3% and 1.4%, respectively, compared with the corresponding quarter of the previous financial year. The decline in revenue from the WMS segment was primarily due to a higher level of project delivery recognised in the corresponding quarter of the previous financial year, particularly in relation to the IMS project for PTPTN Malaysia and the WMS project for BTPN Syariah, which contributed RM0.56 million and RM0.28 million, respectively, during that period. Similarly, the lower revenue contribution from the DT segment was mainly due to comparatively higher revenue recognised in the corresponding quarter of the previous financial year by both Cognitive and BayarNow, whereby Cognitive had recognised RM0.38 million in relation to the JANM COE two-year licence, while BayarNow had recognised RM0.13 million arising from the iPayment Technical Support services covering the seven-month period from May 2025 to November 2025. Nevertheless, the decrease in revenue from the aforementioned segments was partially mitigated by the improved performance of the FMS-G segment, which recorded a 4.4% increase in revenue, mainly attributable to higher SAGA maintenance revenue following the commencement of new maintenance contracts covering 10 additional sites during the current financial period.

The Group recorded profit before taxation ("PBT") of RM3.97 million for the current quarter, representing a significant increase of 66.3% compared with RM2.39 million recorded in the corresponding quarter of the previous financial year. The substantial improvement in profitability was mainly supported by the stronger financial performance of the FMS-C and FMS-G segments, which recorded increases in PBT of 122.0% and 52.1%, respectively, and these improvements more than offset the lower PBT contributions recorded by the WMS and DT segments during the current quarter. The significant improvement in PBT from the FMS-C segment was mainly attributable to the recognition of a government grant received in Singapore, which contributed positively to the segment's profitability during the current quarter. Meanwhile, the higher PBT recorded by the FMS-G segment was primarily supported by the increase in revenue recognised during the quarter, particularly from the higher SAGA maintenance revenue arising from the additional maintenance contracts as explained above.

CENSOF HOLDINGS BERHAD
(Company No. 200801026945 (828269-A))

INTERIM REPORT FOR THE QUARTER ENDED 30 JUNE 2026

PART B - EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B2. MATERIAL CHANGES IN CURRENT QUARTER'S RESULT AS COMPARED TO PRECEDING QUARTER

	INDIVIDUAL PERIOD			
	3 Months Ended 30/06/2026 RM'000	3 Months Ended 31/3/2026 RM'000	Changes RM'000	Changes %
Revenue	23,895	28,437	(4,542)	-16.0%
Profit Before Taxation	3,969	5,079	(1,110)	-21.9%
Profit After Taxation	2,702	2,762	(60)	-2.2%
Profit After Taxation Attributable to Owners of the Company	2,759	2,710	49	1.8%

	INDIVIDUAL PERIOD				INDIVIDUAL PERIOD			
	3 Months Ended 30/06/2026 RM'000	3 Months Ended 31/3/2026 RM'000	Changes RM'000	Changes %	3 Months Ended 30/06/2026 RM'000	3 Months Ended 31/3/2026 RM'000	Changes RM'000	Changes %
	REVENUE				PROFIT/(LOSS) BEFORE TAXATION			
FMS - G	16,607	22,518	(5,911)	-26.3%	3,892	7,232	(3,340)	-46.2%
FMS - C	5,809	5,121	688	13.4%	1,059	368	691	187.8%
WMS	1,378	2,329	(951)	-40.8%	(235)	230	(465)	-202.2%
DT	3,297	3,490	(193)	-5.5%	139	130	9	6.9%
Corporate	-	5,210	(5,210)	-100.0%	(339)	4,108	(4,447)	-108.3%
Elimination	(3,196)	(10,231)			(547)	(6,989)		
	23,895	28,437	(4,542)	-16.0%	3,969	5,079	(1,110)	-21.9%

B2. MATERIAL CHANGES IN CURRENT QUARTER'S RESULT AS COMPARED TO PRECEDING QUARTER (Continued)

The Group recorded revenue of RM23.90 million for the current quarter, representing a decrease of RM4.54 million or 16.0% compared with RM28.44 million recorded in the preceding quarter. The lower revenue was mainly attributable to reduced contributions from the WMS, FMS-G and DT segments, which recorded decreases of 40.8%, 26.3% and 5.5%, respectively, compared with the preceding quarter. The decline in revenue from the WMS segment was primarily attributable to a higher project delivery progress and revenue recognition in the preceding quarter, particularly in relation to the WMS project for BTPN Syariah and the custodian system project for Nobu Bank, which contributed RM0.82 million and RM0.37 million, respectively, during that quarter. The FMS-G segment recorded a decrease in revenue of RM5.91 million, mainly due to comparatively higher SAGA maintenance revenue recognised in the preceding quarter. As most of the SAGA maintenance contracts commenced during the preceding quarter, the licence component of these contracts, which is recognised at a point in time, was recognised in full upon commencement of the respective maintenance periods. Consequently, the preceding quarter benefited from a higher level of licence-related revenue recognition, resulting in a lower revenue contribution from the FMS-G segment in the current quarter. Meanwhile, the DT segment recorded a slight decrease in revenue of RM0.20 million, primarily attributable to lower contributions from the Robotic Process Automation ("RPA") business during the current quarter. The decrease in revenue from the segments was, however, partially offset by the improved performance of the FMS-C segment, which recorded an increase in revenue of RM0.69 million, mainly driven by the continued growth in subscriptions for ABSS Connect during the quarter.

The Group recorded profit before taxation ("PBT") of RM3.97 million for the current quarter, representing a decrease of 21.9% compared with RM5.08 million recorded in the preceding quarter. The lower profitability was mainly attributable by the FMS-G segment, arising primarily from the significantly lower revenue recognised during the current quarter as explained above. Notwithstanding the lower PBT recorded during the current quarter, the Group continued to benefit from the positive contribution of the FMS-C segment, supported by the growth in ABSS Connect subscriptions. However, this improvement was insufficient to fully offset the impact of the lower revenue contributions from the WMS, FMS-G and DT segments, resulting in the overall decline in the Group's revenue and profitability compared with the preceding quarter.

PART B - EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B3. CURRENT FINANCIAL YEAR PROSPECTS

Malaysia's economy remained resilient in 2026, supported by sustained domestic demand, investment activities and stronger external trade. The economy expanded by 5.4% in the first quarter and 6.0% in the second quarter of 2026, bringing GDP growth for the first half of 2026 to 5.7%. Bank Negara Malaysia expects the Malaysian economy to grow within the range of 4.0% to 5.0% in 2026, supported mainly by continued domestic demand and investment activities, although the outlook remains subject to uncertainties arising from global economic conditions and geopolitical developments.

The operating environment for the technology sector remains supported by the Government's continued emphasis on digitalisation, artificial intelligence ("AI"), innovation and technology infrastructure. Under Budget 2026, the Government allocated RM5.8 billion for research, development, commercialisation and innovation activities, while other key digital initiatives include the development of a RM2 billion Sovereign AI Cloud and RM53 million under the Malaysia Digital Acceleration Grant to accelerate the adoption and commercialisation of emerging technologies such as AI, blockchain and quantum computing. These initiatives are expected to further strengthen Malaysia's digital ecosystem and encourage technology adoption across both the public and private sectors.

Looking ahead, the Government's Pre-Budget Statement 2027, released on 18 August 2026, indicates that digitalisation and AI will remain key national priorities moving forward. Among the areas identified are the continued expansion of GovTech initiatives, digital identity, cross-agency data integration and end-to-end digital public services. The Government has also identified AI and digital services as strategic sectors for investment while placing greater emphasis on cybersecurity, data resilience and the protection of critical infrastructure. These policy directions are expected to continue creating opportunities for technology providers with capabilities in government digitalisation, enterprise solutions, cloud infrastructure, cybersecurity and AI-enabled applications.

The continued implementation of Malaysia's national e-Invoice framework is also expected to support demand for digital financial solutions, enterprise software, compliance-related systems, system integration and support services. Regionally, Singapore's progressive implementation of the GST InvoiceNow Requirement, which commenced for certain businesses from April 2026 and will progressively cover existing GST-registered businesses, is expected to further support demand for accounting, e-invoicing and digital business solutions.

Against this backdrop, the Group expects to continue benefiting from increasing demand for digitalisation initiatives, particularly in the areas of financial management systems, government-related digital solutions, cloud-based applications, maintenance and support services, enterprise automation, cybersecurity and AI-enabled technologies. The Group's established presence in the public sector, together with its recurring maintenance and support income streams, is expected to continue providing a degree of stability and earnings visibility.

Moving forward, the Group will continue to focus on strengthening its recurring revenue base, improving operational efficiencies and enhancing its technology offerings in line with evolving market requirements and national digitalisation priorities. The Group will also continue to pursue opportunities arising from the adoption of e-invoicing, GovTech, enterprise digital transformation, cloud services, cybersecurity and AI-driven solutions across Malaysia and its regional markets.

Barring any unforeseen circumstances, the Group remains cautiously optimistic that it will continue to deliver a satisfactory performance for the current financial year, supported by its existing order book, recurring maintenance and support income, ongoing project implementations and continued demand for digital transformation solutions.

B4. STATEMENT OF THE BOARD OF DIRECTORS' OPINION ON ACHIEVEABILITY OF FINANCIAL ESTIMATE, FORECAST, PROJECTION AND INTERNAL TARGETS PREVIOUSLY ANNOUNCED

This is not applicable to the Group.

B5. FINANCIAL ESTIMATE, FORECAST OR PROJECTION / PROFIT GUARANTEE

There was no financial estimate, forecast or projection, or profit guarantee issued by the Group.

B6. TAXATION

Taxation comprises the following:

	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/06/2026 RM'000
Current tax:		
- for the financial period	1,267	1,267
- under/(over) provision in the previous financial year	-	-
	1,267	1,267
Deferred tax	-	-
	1,267	1,267

B7. SALE OF UNQUOTED INVESTMENTS AND/OR PROPERTIES

There was no disposal of unquoted investments and/or properties held by the Group during the current quarter under review.

B8. PURCHASE AND/OR DISPOSAL OF QUOTED SECURITIES

There was no purchase or disposal of quoted securities by the Group during the current quarter under review.

B9. GROUP BORROWINGS

The details of the Group borrowings are as follows:

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The borrowings of the Group at the end of the reporting period are secured by:

(a) Joint and several guarantee of the directors of a subsidiary; and
(b) Syarikat Jaminan Pembiayaan Perniagaan ("SJPP") issued a guarantee of 80% coverage of unsecured portion of the facility.
(c) First legal charge on the freehold land and building of a subsidiary.

B10. STATUS OF CORPORATE PROPOSALS

There is no corporate proposal announced or not completed by the Group as at the date of this interim report.

B11. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There were no off-balance sheet financial instruments as at the date of this interim report.

B12. DERIVATIVES FINANCIAL INSTRUMENTS

There were no derivatives financial instruments as at the date of this interim report.

B13. MATERIAL LITIGATION

There is no material litigation as at the date of this interim report.

B14. DIVIDEND

No interim dividend has been declared for the current quarter under review.

B15. EARNINGS PER SHARE

Basic earnings per share

The basic earnings per share have been calculated by dividing the profit after taxation attributable to owners of the Company by the weighted average number of ordinary shares in issue.

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 Months Ended 30/06/2026	3 Months Ended 30/6/2025	3 Months Ended 30/06/2026	3 Months Ended 30/6/2025
Profit after taxation attributable to owners of the Company (RM'000)	2,759	1,201	2,759	1,201
Weighted average number of ordinary shares in issue (in '000)	552,282	552,282	552,282	552,282
Basic earnings per share (sen)	0.50	0.22	0.50	0.22

B16. NOTES TO THE CONSOLIDATED STATEMENT OF PROFIT OR LOSS

Profit for the financial period was derived after charging/(crediting) the following items:

	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/06/2026 RM'000
Depreciation and amortisation	628	628
Fair value gain on quoted investment	(825)	(825)
Finance costs	37	37
Interest income	(29)	(29)
Net unrealised loss on foreign exchange	44	44

Other than as disclosed above, the Group does not have any material items that were recognised as profit/(loss) in the Consolidated Statement of Profit or Loss.

B17. AUTHORISATION FOR ISSUE

The interim financial statements were authorized for release by the Board of Directors on 20th August 2026.