



# **SIGNATURE ALLIANCE GROUP BERHAD**

Registration No. 202401001316 (1547167-T)  
(Incorporated in Malaysia)

## **UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

M & A Securities Sdn Bhd ("**M&A**"), being the Sponsor, is responsible for the admission of Signature Alliance Group Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 5 June 2025. M&A assumes no responsibility for the contents of the unaudited interim financial report for the first quarter ended 31 March 2026.

**SIGNATURE ALLIANCE GROUP BERHAD**

Registration No. 202401001316 (1547167-T)

(Incorporated in Malaysia)

Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup>**

	Note	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
		Unaudited	Unaudited	Unaudited	Unaudited
		Current	Preceding Year	Current	Preceding Year
		Corresponding	Period-to-date	Corresponding	
		Quarter	31.03.2026	Period-to-date	
		31.03.2026	31.03.2025	31.03.2026	31.03.2025
		RM'000	RM'000	RM'000	RM'000
Revenue		88,844	147,201	88,844	147,201
Cost of sales		(68,351)	(118,115)	(68,351)	(118,115)
<b>Gross profit</b>		<b>20,493</b>	<b>29,086</b>	<b>20,493</b>	<b>29,086</b>
Other income		617	119	617	119
Administrative expenses		(8,724)	(7,245)	(8,724)	(7,245)
Other expenses		(591)	(333)	(591)	(333)
Finance costs		(591)	(661)	(591)	(661)
<b>Profit before tax</b>		<b>11,204</b>	<b>20,966</b>	<b>11,204</b>	<b>20,966</b>
Tax expenses	B5	(2,689)	(5,215)	(2,689)	(5,215)
<b>Profit after tax, representing total comprehensive income for the financial period</b>		<b>8,515</b>	<b>15,751</b>	<b>8,515</b>	<b>15,751</b>
<b>Profit after tax, representing total comprehensive income for the financial period attributable to:</b>					
Owners of the Company		<b>8,515</b>	<b>15,751</b>	<b>8,515</b>	<b>15,751</b>
<b>Earnings per share ("EPS") attributable to Owners of the Company</b>					
Basic EPS (sen)	B11	<sup>(2)</sup> <b>0.85</b>	<sup>(3)</sup> <b>2.13</b>	<sup>(2)</sup> <b>0.85</b>	<sup>(3)</sup> <b>2.13</b>
Diluted EPS (sen)	B11	<sup>(2)</sup> <b>0.85</b>	<sup>(3)</sup> <b>2.13</b>	<sup>(2)</sup> <b>0.85</b>	<sup>(3)</sup> <b>2.13</b>

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### **UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup> (CONTINUED)**

#### **NOTES:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Company's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic EPS is calculated based on the Company's weighted average number of ordinary shares in issue of 1,000,000,000 for both current quarter and cumulative quarter ended 31 March 2026 respectively. Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities as at the end of the current financial quarter and period-to-date.
- (3) Basic EPS is calculated based on the Company's enlarged share capital of 740,000,000 ordinary shares after issuance of shares to the acquisition of Space Alliance Contracts Sdn. Bhd. ("**SAC**") and Zig Zag Builders (M) Sdn. Bhd. ("**Zig Zag Builders**") but before the initial public offering ("**IPO**") of the Company. Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options as at the end of the preceding year corresponding financial quarter and period-to-date.

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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026 <sup>(1)</sup>**

	<b>Unaudited As at 31.03.2026 RM'000</b>	<b>Audited As at 31.12.2025 RM'000</b>
<b>Note</b>		
<b>Non-current assets</b>		
Property, plant and equipment	11,300	11,548
Right-of-use assets	9,771	10,041
Investment properties	5,630	5,630
Other financial assets	385	385
<b>Total non-current assets</b>	<b>27,086</b>	<b>27,604</b>
<b>Current assets</b>		
Inventories	-	71
Contract assets	167,009	151,007
Trade receivables	42,504	74,149
Other receivables	7,339	5,057
Amount due from ultimate holding company	-	15,816
Amount due from related companies	648	901
Tax recoverable	6	6
Other investments	25,093	2,024
Fixed deposits with licensed banks	34,490	67,811
Cash and bank balances	99,177	88,144
<b>Total current assets</b>	<b>376,266</b>	<b>404,986</b>
Asset held for sale	1,530	1,530
<b>Total assets</b>	<b>404,882</b>	<b>434,120</b>

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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026 <sup>(1)</sup> (CONTINUED)**

	<b>Note</b>	<b>Unaudited As at 31.03.2026 RM'000</b>	<b>Audited As at 31.12.2025 RM'000</b>
<b>Equity</b>			
Share capital		196,645	196,645
Merger reserves		(35,684)	(35,684)
Revaluation reserves		3,673	3,673
Retained earnings		81,196	72,681
<b>Total equity</b>		<b>245,830</b>	<b>237,315</b>
<b>Non-current liabilities</b>			
Lease liabilities		1,449	2,163
Bank borrowings	B8	3,469	3,519
Deferred tax liabilities		1,317	1,383
<b>Total non-current liabilities</b>		<b>6,235</b>	<b>7,065</b>
<b>Current liabilities</b>			
Contract liabilities		8,827	10,627
Trade payables		81,738	116,294
Other payables		4,372	8,890
Amount due to ultimate holding company		5,000	8
Amount due to intermediate holding company		7	(2) -
Amount due to immediate Holding Company		90	273
Amount due to related companies		4,128	3,414
Lease liabilities		1,377	878
Bank borrowings	B8	39,403	39,110
Tax payable		7,875	10,246
<b>Total current liabilities</b>		<b>152,817</b>	<b>189,740</b>
<b>Total liabilities</b>		<b>159,052</b>	<b>196,805</b>
<b>Total equity and liabilities</b>		<b>404,882</b>	<b>434,120</b>
<b>Net assets per share (RM) <sup>(3)</sup></b>		<b>0.25</b>	<b>0.24</b>

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### **UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026 <sup>(1)</sup> (CONTINUED)**

#### **NOTES:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Company's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Represents less than RM100.
- (3) Net assets per share as at 31 March 2026 and 31 December 2025 are calculated based on the Company's share capital of 1,000,000,000 ordinary shares.

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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 MARCH 2026 <sup>(1)</sup>**

	----- Attributable to Owners of the Company -----					
	----- Non-distributable -----				Distributable	
	Share Capital	Invested Equity	Merger Reserves	Revaluation Reserves	Retained Earnings	Total Equity
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
<b>At 1 January 2025 (Audited)</b>	(2) -	2,500	-	3,673	59,962	66,135
Profit after tax, representing total comprehensive income for the financial year	-	-	-	-	42,719	42,719
<b>Transactions with owners</b>						
Acquisition of subsidiaries	38,184	(2,500)	(35,684)	-	-	-
Dividend paid	-	-	-	-	(30,000)	(30,000)
Issuance of shares	161,200	-	-	-	-	161,200
Share issuance expenses	(2,739)	-	-	-	-	(2,739)
Total transactions with owners	196,645	(2,500)	(35,684)	-	(30,000)	128,461
<b>At 31 December 2025 (Audited)</b>	196,645	-	(35,684)	3,673	72,681	237,315
Profit after tax, representing total comprehensive income for the financial period	-	-	-	-	8,515	8,515
<b>At 31 March 2026 (Unaudited)</b>	<b>196,645</b>	<b>-</b>	<b>(35,684)</b>	<b>3,673</b>	<b>81,196</b>	<b>245,830</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 MARCH 2026 <sup>(1)</sup> (CONTINUED)****NOTES:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Company's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.
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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup>**

	<b>Unaudited Current Period-to-date 31.03.2026 RM'000</b>	<b>Audited Preceding Period-to-date 31.12.2025 RM'000</b>
<b>Cash flows from operating activities</b>		
Profit before tax	11,204	60,264
Adjustments for: -		
Depreciation of property, plant and equipment	319	937
Depreciation of right-of-use assets	270	700
Impairment losses on:		
- amount due from related companies	-	12
- trade receivables	-	2,127
- contract assets	-	238
Waiver of late interest charges	-	86
Fair value loss/(gain) on:		
- investment properties	-	155
- other financial assets	-	(14)
Gain on disposal of property, plant and equipment	(2)	(142)
Property, plant and equipment written off	12	-
Reversal of impairment losses on:		
- trade receivables	-	(339)
- contract assets	-	(72)
Finance costs	591	2,646
Interest income	(480)	(2,291)
Income from other investments	(66)	(24)
<b>Operating profit before working capital changes</b>	<b>11,848</b>	<b>64,283</b>
Changes in working capital:		
Inventories	71	(33)
Trade and other receivables	29,526	21,759
Contract assets and contract liabilities	(21,362)	(46,787)
Trade and other payables	(39,703)	(8,651)
Amount due from/(to) ultimate holding company	24,369	(15,816)
Amount due from related companies	1,651	3,662
Cash generated from operations	6,400	18,417
Income from other investments	66	24
Interest received	300	1,897
Income tax paid	(5,126)	(14,519)
Tax refund	-	21
<b>Net cash from operating activities</b>	<b>1,640</b>	<b>5,840</b>

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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup> (CONTINUED)**

	<b>Unaudited Current Period-to-date 31.03.2026 RM'000</b>	<b>Audited Preceding Period-to-date 31.12.2025 RM'000</b>
<b>Cash flows for investing activities</b>		
Purchase of property, plant and equipment	(83)	(2,908)
Purchase of right-of-use assets	-	(338)
Proceeds from disposal of property, plant and equipment	2	142
<b>Net cash used in investing activities</b>	<b>(81)</b>	<b>(3,104)</b>
<b>Cash flows for financing activities</b>		
Interest paid	(591)	(2,646)
Repayment of lease liabilities	(215)	(908)
Net proceeds from bankers' acceptance	291	8,057
Repayment of term loans	(47)	(10,211)
Decrease/(Increase) in fixed deposits pledged with licensed banks	3,203	(4,010)
Dividend paid	-	(38,106)
Proceeds from issuance of share capital	-	161,200
Payment of share issuance expenses	-	(2,739)
Net changes in amount due to ultimate holding company	7	8
Net changes in amount due to intermediate holding company	-	(2)
Net changes in amount due to immediate holding company	(184)	273
Net changes in amount due to related companies	(56)	46
<b>Net cash from financing activities</b>	<b>2,408</b>	<b>110,964</b>
Net increase in cash and cash equivalents	3,967	113,700
Cash and cash equivalents at beginning of the financial period	150,682	36,982
<b>Cash and cash equivalents at end of the financial period</b>	<b>154,649</b>	<b>150,682</b>
<b>Cash and cash equivalent at the end of the financial period comprises:</b>		
Cash and bank balances	99,177	88,144
Fixed deposits with licensed banks	34,490	67,811
Other investments	25,093	2,024
	158,760	157,979
Less: Fixed deposits pledged with licensed banks	(4,111)	(7,297)
	<b>154,649</b>	<b>150,682</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup> (CONTINUED)****NOTES:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Company's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Represents less than RM100.

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## SIGNATURE ALLIANCE GROUP BERHAD

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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026

### PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING

#### Notes To the Unaudited Interim Financial Report for the First Quarter Ended 31 March 2026

##### A1. BASIS OF PREPARATION

The interim financial report of SAG and its subsidiary (“the Group”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) 134: *Interim Financial Reporting* issued by the Malaysian Accounting Standards Boards (“MASB”) and Rule 9.22 and Appendix 9B of the Listing Requirements.

The interim financial report should be read in conjunction with the Company’s audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

##### A2. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and presentation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Company’s audited financial statements for the financial year ended 31 December 2025.

The Group has adopted the following amendments to standards issued by MASB that are mandatory for the current financial period:

<b><u>MFRS (including the consequential amendments)</u></b>	<b><u>Effective Date</u></b>
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
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
<ul style="list-style-type: none"><li>• Amendments to MFRS 1</li><li>• Amendments to MFRS 7</li><li>• Amendments to MFRS 9</li><li>• Amendments to MFRS 10</li><li>• Amendments to MFRS 107</li></ul>	

The Group has not applied the following new standards and amendments to standards that have been issued by the MASB but are not yet effective for the Group:

<b><u>MFRS (including the consequential amendments)</u></b>	<b><u>Effective Date</u></b>
MFRS 18	Presentation and Disclosure in Financial Statements 1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures 1 January 2027
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
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture Deferred until further notice

The Group intends to adopt these new standards and amendments to standards, if applicable, when they become effective.

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### **PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)**

#### **A2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The initial application of the abovementioned new standards and amendments to standards are not expected to have any material impact on the financial statements of the Group except as disclosed below:

##### MFRS 18 *Presentation and Disclosure in Financial Statements*

MFRS 18 will replace MFRS 101 *Presentation of Financial Statements*. It preserves the majority requirements of MFRS 101 while introducing additional requirements. In addition, narrow-scope amendments have been made to MFRS 107 *Statement of Cash Flows* and some requirements of MFRS 101 have been moved to MFRS 108 *Basis of Preparation of Financial Statements*.

MFRS 18 additional requirements are as follows:

(i) Statement of Profit or Loss and Other Comprehensive Income

MFRS 18 introduces newly defined “operating profit or loss” and “profit or loss before financing and income tax” subtotal which are to be presented in the statement of profit or loss, while the net profit or loss remains unchanged. Statement of profit or loss to be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

(ii) Statement of Cash Flows

The standard modifies the starting point for calculating cash flows from operations using the indirect method, shifting from “profit or loss” to “operating profit or loss”. It also provides guidance on classification of interest and dividend in statement of cash flows.

(iii) New disclosures of expenses by nature

Entities are required to present expenses in the operating category by nature, function or a mix of both. MFRS 18 includes guidance for entities to assess and determine which approach is most appropriate based on the facts and circumstances.

(iv) Management-defined Performance Measures (MPMs)

The standard requires disclosure of explanations of the entity’s company-specific measures that are related to the statements of profit or loss, referred to MPMs. MPMs are required to be reconciled to the most similar specified subtotal in MFRS Accounting Standards.

(v) Enhanced Guidance on Aggregation and Disaggregation

MFRS 18 provides enhanced guidance on grouping items based on shared characteristics and requires disaggregation when items have dissimilar characteristics or when such disaggregation is material.

The potential impact of the new standard on the financial statements of the Group and of the Company have yet to be assessed.

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### **PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)**

#### **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 December 2025.

#### **A4. SEASONAL OR CYCLICAL FACTORS**

The business operations of the Group were not affected by any seasonal or cyclical trend.

#### **A5. ITEMS OR INCIDENCE OF AN UNUSUAL NATURE**

There were no unusual items affecting the assets, liabilities, equity, net income and cash flows during the current quarter and cumulative quarter ended 31 March 2026.

#### **A6. MATERIAL CHANGES IN ACCOUNTING ESTIMATES**

There were no material changes in accounting estimates during the current quarter and period-to-date ended 31 March 2026.

#### **A7. DEBT AND EQUITY SECURITIES**

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter and period-to-date ended 31 March 2026.

#### **A8. DIVIDEND PAID**

There was no dividend paid during the current quarter and period-to-date ended 31 March 2026.

#### **A9. SEGMENTAL INFORMATION**

The Group principally involved in the provision of interior fitting-out services, which represents its sole operating segment. This is consistent with the internally generated reports reviewed by Board of Directors to make strategic decisions.

The Group operates predominantly in Malaysia and hence, no geographical segment presented.

#### **A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT AND INVESTMENT PROPERTIES**

There was no valuation of property, plant and equipment and investment properties during the current quarter and cumulative quarter ended 31 March 2026.

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### PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)

#### A11. MATERIAL SUBSEQUENT EVENTS

On 29 October 2025, SAC entered into sale and purchase agreements with a third party for the disposal of four (4) shop office units located at C-15-G, C-15-1, C-15-2A and C-15-2B, Jalan TKS 2, Taman Kajang Sentral, 43000 Kajang, Selangor Darul Ehsan, for a total consideration of RM1,530,000. The disposal is expected to be completed by 31 May 2026.

Save as disclosed above, there were no other material events subsequent to the end of the current quarter under review that have not been reflected in this interim financial report.

#### A12. CHANGES IN THE COMPOSITION OF THE GROUP

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

#### A13. CAPITAL COMMITMENTS

Save as disclosed below, the Group does not have any other material capital commitments as at the date of this interim financial report.

	<b>Current Period-to-date 31.03.2026 RM'000</b>	<b>Preceding Year Corresponding Period-to-date 31.12.2025 RM'000</b>
<b>Approved but not contracted for</b>		
Set up corporate office and production facility in Selangor	118,000	118,000
Purchase of machinery and equipment	4,000	4,000
Establishment of branch offices in Pulau Pinang and Johor	12,000	12,000
<b>Contracted but not provided for</b>		
Purchase of investment properties	1,850	1,850

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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)****A14. CONTINGENT LIABILITIES**

Save as disclosed below, the Group does not have any other contingent liabilities which will or may substantially affect the financial results or position upon becoming enforceable as at the date of this interim financial report.

	Group		Company	
	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
<b>Secured</b>				
Banker's guarantee and performance bond in favour of third parties	18,724	18,049	-	-
<b>Unsecured</b>				
Corporate guarantee given to licensed banks for credit facilities granted to subsidiaries	-	-	33,823	34,219
	<u>18,724</u>	<u>18,049</u>	<u>33,823</u>	<u>34,219</u>

**A15. SIGNIFICANT RELATED PARTY TRANSACTIONS**

The significant related party transactions of the Group are as follows:

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	Unaudited Current Quarter 31.03.2026 RM'000	<sup>(1)</sup> Unaudited Preceding Year Corresponding Quarter 31.03.2025 RM'000	Unaudited Current Period-to-date 31.03.2026 RM'000	Unaudited Preceding Year Corresponding Period-to-date 31.03.2025 RM'000
<b>Transaction with ultimate holding company</b>				
Lease expenses paid/payable	13	-	13	-
Progress billing received/receivable	6,051	-	6,051	-
	<u>6,064</u>	<u>-</u>	<u>6,064</u>	<u>-</u>

**SIGNATURE ALLIANCE GROUP BERHAD**

Registration No. 202401001316 (1547167-T)

(Incorporated in Malaysia)

Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)****A15. SIGNIFICANT RELATED PARTY TRANSACTIONS (CONTINUED)**

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited Current Quarter</u>	<u>Unaudited Preceding Year Corresponding Quarter</u>	<u>Unaudited Current Period-to-date</u>	<u>Unaudited Preceding Year Corresponding Period-to-date</u>
	<b>31.03.2026</b>	<b>31.03.2025</b>	<b>31.03.2026</b>	<b>31.03.2025</b>
	<b>RM’000</b>	<b>RM’000</b>	<b>RM’000</b>	<b>RM’000</b>
<b>Transaction with related companies</b>				
Lease expenses paid/payable	66	6	66	6
Progress billing paid/payable	5,046	4,115	5,046	4,115
Progress billing received/receivable	10	3,339	10	3,339
Subscription of information technology system	-	32	-	32
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Transaction with related parties</b>				
Progress billing paid/payable	-	8	-	8
Progress billing received/receivable	320	55,733	320	55,733
	<hr/>	<hr/>	<hr/>	<hr/>

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### PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

#### Notes To the Unaudited Condensed Consolidated Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026

##### B1. REVIEW OF PERFORMANCE

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited Current Quarter</u> <b>31.03.2026</b> <b>RM'000</b>	<u>Unaudited Preceding Year Corresponding Quarter</u> <b>31.03.2025</b> <b>RM'000</b>	<u>Unaudited Current Period-to-date</u> <b>31.03.2026</b> <b>RM'000</b>	<u>Unaudited Preceding Year Corresponding Period-to-date</u> <b>31.03.2025</b> <b>RM'000</b>
Revenue	88,844	147,201	88,844	147,201
Gross profit ("GP")	20,493	29,086	20,493	29,086
Profit before tax ("PBT")	11,204	20,966	11,204	20,966
Profit after tax ("PAT")	8,515	15,751	8,515	15,751
GP Margin %	23.1%	19.8%	23.1%	19.8%
PBT Margin %	12.6%	14.2%	12.6%	14.2%
PAT Margin %	9.6%	10.7%	9.6%	10.7%

The Group recorded a total revenue of RM88.8 million for both the current quarter and cumulative quarter under review, representing a decrease of RM58.4 million or 39.6% compared to RM147.2 million recorded in the corresponding quarter and period-to-date of the preceding year. The Group's revenue was entirely generated from the provision of interior fitting-out services segment.

For the current quarter and cumulative quarter under review, revenue was primarily contributed by interior fitting-out works for a commercial office property in Presint Merdeka 118 and a commercial campus property in Bukit Jalil, which accounted for RM12.2 million (13.8%) and RM8.5 million (9.5%) of the revenue, respectively. In comparison, for the corresponding period-to-date of the preceding year, revenue was largely contributed by interior fitting-out works for a commercial office property in Bandar Baru Sri Petaling and a commercial hotel property in Tun Razak Exchange, which accounted for RM57.3 million (38.9%) and RM17.5 million (11.9%) of the revenue, respectively. The variation in revenue contribution reflects differences in project timing, scale and completion stages across the periods.

The Group recorded GP of RM20.5 million with GP margin of 23.1%, PBT of RM11.2 million with PBT margin of 12.6% and PAT of RM8.5 million with PAT margin of 9.6% for both the current quarter and cumulative quarter under review. The Group's GP margin has improved by 3.3% from 19.8% to 23.1% mainly attributable to improved cost efficiency and effective project cost management despite lower revenue during the current quarter under review. However, the Group's PBT and PAT margins slightly declined by 1.6% and 1.1% from 14.2% and 10.7% respectively, primarily due to the higher staff-related expenses in line with increased headcount to support business expansion.

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### PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

#### B2. PERFORMANCE COMPARISON WITH PRECEDING QUARTER'S RESULTS

	<u>Individual Quarter</u>		Changes	
	<u>Unaudited</u>	<u>Audited</u>		
	<u>Current Quarter</u>	<u>Preceding</u>		
	<u>Ended</u>	<u>Quarter Ended</u>		
	<b>31.03.2026</b>	<b>31.12.2025</b>		
	<b>RM'000</b>	<b>RM'000</b>		
Revenue	88,844	100,212	(11,368)	(11.3)
GP	20,493	29,768	(9,275)	(31.2)
PBT	11,204	15,730	(4,526)	(28.8)
PAT	8,515	10,446	(1,931)	(18.5)

The Group's recorded revenue of RM88.8 million for the current quarter which is 11.3% lower than the revenue of RM100.2 million recorded in the preceding quarter. Revenue for the current quarter was primarily driven by the completed fitting-out works for a commercial office property in Presint Merdeka 118 amounting to RM12.2 million and the ongoing fitting-out works for a commercial campus property in Bukit Jalil amounting to RM8.5 million. The decrease in revenue was mainly attributable to the completion of interior fitting-out works for a commercial office property in Jalan Tun Razak amounting to RM9.3 million and a commercial office property in Bandar Baru Sri Petaling amounting to RM7.7 million during the preceding quarter. In addition, the interior fitting-out works for a commercial mixed development property in Bandar Baru Sri Petaling, which contributed revenue of RM12.5 million in the preceding quarter, recorded a lower revenue contribution of RM2.0 million in the current quarter as the project progressed towards completion.

GP decreased by RM9.3 million or 31.2% to RM20.5 million mainly due to decrease in revenue during the current quarter under review. The Group's PBT has decreased by RM4.5 million or 28.8% to RM11.2 million for the current quarter mainly attributable to the decrease in GP. Consequently, the Group's PAT also decreased by RM1.9 million or 18.5% to RM8.5 million for the current quarter.

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### **PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**

#### **B3. PROSPECTS AND OUTLOOK FOR THE CURRENT FINANCIAL YEAR**

The Group continues to emphasise operational efficiency and prudent cost management to support competitive and timely project delivery. During the current quarter, the Group undertook initiatives to improve project turnaround times, deepen client relationships, and uphold consistent service standards. Collectively, these efforts enhance the Group's ability to respond swiftly to new opportunities while managing evolving industry challenges.

As of 31 March 2026, the Group is managing 87 ongoing projects with an unbilled contract value (order book) of approximately RM227.6 million. These projects are expected to be recognised as revenue over the next one to two financial years, supporting earnings visibility and operational continuity.

In future periods, the Group intends to expand its market presence within the interior fitting-out industry in Malaysia by submitting tenders for new projects, especially those with higher contract values. The Group acknowledges that maintaining a consistent pipeline of projects contributes to resilience and long-term business development.

#### **B4. VARIANCE OF ACTUAL PROFIT FROM FORECAST PROFIT**

The Group did not issue any profit forecast or profit estimation in any announcement or public document.

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### PART B – EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

#### B5. TAX EXPENSES

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited Current Quarter</u> <u>31.03.2026</u> <u>RM'000</u>	<u>Unaudited Preceding Year Corresponding Quarter</u> <u>31.03.2025</u> <u>RM'000</u>	<u>Unaudited Current Period-to-date</u> <u>31.03.2026</u> <u>RM'000</u>	<u>Unaudited Preceding Year Corresponding Period-to-date</u> <u>31.03.2025</u> <u>RM'000</u>
<b>In respect of current period:</b>				
Income tax expense <sup>(1)</sup>	2,755	4,996	2,755	4,996
Deferred tax expense/(income)	(66)	219	(66)	219
	<u>2,689</u>	<u>5,215</u>	<u>2,689</u>	<u>5,215</u>
Effective tax rate (%)	24.0	<sup>(2)</sup> 24.9	24.0	<sup>(2)</sup> 24.9
Statutory tax rate (%)	24.0	24.0	24.0	24.0

#### NOTES:

- (1) Income tax expense is recognised based on management's best estimate.
- (2) The Group's effective tax rate for preceding quarter and period-to-date was higher than the statutory tax rate mainly due to higher non-deductible expenses arising from professional fee relating to the Group's Listing.

#### B6. STATUS OF CORPORATE PROPOSALS

There were no other corporate proposals announced but not implemented as at the date of this interim financial report.

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## SIGNATURE ALLIANCE GROUP BERHAD

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### PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

#### B7. UTILISATION PROCEEDS FROM IPO

Pursuant to the Listing on 5 June 2025, SAG issued 260,000,000 Issue Shares at an issue price of RM0.62 per Issue Share, raising gross proceeds of approximately RM161,200,000.

The status of the utilisation of proceeds from IPO as at 31 March 2026 is set out below:

Details of the Use of Proceeds	Proposed Utilisation		Actual Utilisation	Balance Unutilised	<sup>(1)</sup> Estimated timeframe for utilisation
	RM'000	%	RM'000	RM'000	
Set up of corporate office and production facility in Selangor	88,000	54.6	-	88,000	Within 36 months
Purchase of machinery and equipment	4,000	2.5	-	4,000	Within 36 months
Expansion/establishment of branch offices in Pulau Pinang and Johor	12,000	7.4	-	12,000	Within 36 months
Working Capital	30,140	18.7	30,140	-	Within 12 months
Repayment of bank borrowings	20,000	12.4	20,000	-	Within 6 months
Estimated listing expenses	7,060	4.4	7,060	-	Within 1 month
<b>Total</b>	<b>161,200</b>	<b>100</b>	<b>57,200</b>	<b>104,000</b>	

#### Note:

(1) From the date of the Listing.

The utilisation of proceeds disclosed above should be read in conjunction with the Prospectus of the Company dated 14 May 2025.

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### PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

#### B8. BANK BORROWINGS

	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
<b><u>Current</u></b>		
Term loans	192	190
Bankers' acceptance	39,211	38,920
	<b>39,403</b>	<b>39,110</b>
<b><u>Non-current</u></b>		
Term loans	3,469	3,519
	<b>3,469</b>	<b>3,519</b>

The bank borrowings are secured and denominated in Ringgit Malaysia.

#### B9. MATERIAL LITIGATION

There were no material litigation involving the Group in the current financial quarter ended 31 March 2026.

#### B10. DIVIDEND

There was no dividend has been declared or recommended for payment by the Board during the current quarter and period-to-date ended 31 March 2026.

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### PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

#### B11. EARNINGS PER SHARE

The basic and diluted EPS for the current financial quarter and financial period-to-date are computed as follows:

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited Current Quarter</u> <u>31.03.2026</u> <u>RM'000</u>	<sup>(1)</sup> <u>Unaudited Preceding Year Corresponding Quarter</u> <u>31.03.2025</u> <u>RM'000</u>	<u>Unaudited Current Period-to-date</u> <u>31.03.2026</u> <u>RM'000</u>	<u>Unaudited Preceding Year Corresponding Period-to-date</u> <u>31.03.2025</u> <u>RM'000</u>
Profit attributable to the Owners of the Company	8,515	15,751	8,515	15,751
Number of ordinary shares (in thousand)	1,000,000	740,000	1,000,000	740,000
Basic EPS (sen)	<sup>(1)</sup> 0.85	<sup>(3)</sup> 2.13	<sup>(1)</sup> 0.85	<sup>(3)</sup> 2.13
Diluted EPS (sen) <sup>(2)</sup>	0.85	2.13	0.85	2.13

#### NOTES:

- (1) Basic EPS is calculated based on the Company's weighted average number of ordinary shares in issue of 1,000,000,000 for both current quarter and cumulative quarter ended 31 March 2026 respectively.
- (2) Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options as at the end of the current financial quarter and period-to-date.
- (3) Basic EPS is calculated based on the Company's enlarged share capital of 740,000,000 ordinary shares after issuance of shares to the acquisitions of SAC and Zig Zag Builders but before the IPO of the Company.

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Unaudited Interim Financial Report for the First (1<sup>st</sup>) Quarter Ended 31 March 2026**PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)****B12. NOTES TO THE CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

Profit before tax is arrived after charging/(crediting):

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited</u> <u>Current</u> <u>Quarter</u> <b>31.03.2026</b> <b>RM'000</b>	<u>Unaudited</u> <u>Preceding Year</u> <u>Corresponding</u> <u>Quarter</u> <b>31.03.2025</b> <b>RM'000</b>	<u>Unaudited</u> <u>Current</u> <u>Period-to-date</u> <b>31.03.2026</b> <b>RM'000</b>	<u>Unaudited</u> <u>Preceding Year</u> <u>Corresponding</u> <u>Period-to-date</u> <b>31.03.2025</b> <b>RM'000</b>
Depreciation of property, plant and equipment	319	203	319	203
Depreciation of right-of- use assets	270	130	270	130
Gain on disposal of property, plant and equipment	(2)	-	(2)	-
Property, plant and equipment written off	12	-	12	-
Interest income	(480)	(53)	(480)	(53)
Finance costs	591	661	591	661
Income from other investments	(66)	-	(66)	-
Rental income	(68)	(65)	(68)	(65)

**B13. Authorisation for Issue**

The interim financial report was authorised for issue by the Board of Directors of the Company in accordance with a resolution passed by the Board of Directors on 20 May 2026.

**BY ORDER OF THE BOARD  
SIGNATURE ALLIANCE GROUP BERHAD**