



SIGNATURE ALLIANCE GROUP BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

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 third quarter ended 30 September 2025.

SIGNATURE ALLIANCE GROUP BERHAD

Registration No. 202401001316 (1547167-T)

(Incorporated in Malaysia)

Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025 ⁽¹⁾**

	Note	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
		⁽²⁾ Unaudited		⁽²⁾ Unaudited	
		Unaudited Current Quarter	Preceding Year Corresponding Quarter	Unaudited Current Period-to-date	Preceding Year Corresponding Period-to-date
		30.09.2025	30.09.2024	30.09.2025	30.09.2024
		RM'000	RM'000	RM'000	RM'000
Revenue		116,919	N/A	382,246	N/A
Cost of sales		(94,235)	N/A	(309,120)	N/A
Gross profit		22,684	N/A	73,126	N/A
Other income		1,154	N/A	1,813	N/A
Administrative expenses		(9,291)	N/A	(27,238)	N/A
Other expenses		(388)	N/A	(1,095)	N/A
Net gain on impairment of financial instruments and contract assets		-	N/A	35	N/A
Finance costs		(777)	N/A	(2,107)	N/A
Profit before tax		13,382	N/A	44,534	N/A
Tax expenses	B5	(3,619)	N/A	(12,261)	N/A
Profit after tax, representing total comprehensive income for the financial period		9,763	N/A	32,273	N/A
Profit after tax, representing total comprehensive income for the financial period attributable to:					
Owners of the Company		9,763	N/A	32,273	N/A
Earnings per share ("EPS") attributable to Owners of the Company					
Basic EPS (sen) ⁽³⁾	B11	0.98	N/A	3.79	N/A
Diluted EPS (sen) ⁽³⁾	B11	0.98	N/A	3.79	N/A

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025 ⁽¹⁾ (CONTINUED)

NOTES:

N/A – Not applicable

- (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 Accountants' Report disclosed in Section 13 of the prospectus of Signature Alliance Group Berhad ("**SAG**" or the "**Company**") dated 14 May 2025 in relation to its initial public offering ("**IPO**") ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the interim financial report for the third quarter ended 30 September 2025 being announced by the Company in compliance with the ACE Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"). There are no comparative figures for the preceding corresponding quarter and period-to-date as the Company was listed on 5 June 2025 and as such no interim financial report was prepared for the comparative financial period concerned.
- (3) Basic EPS is calculated based on the Company's weighted average number of ordinary shares in issue of 1,000,000,000 and 852,381,000 for current quarter and cumulative quarter ended 30 September 2025 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.

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025 ⁽¹⁾**

	Note	Unaudited As at 30.09.2025 RM'000	Audited As at 31.12.2024 RM'000
Non-current assets			
Property, plant and equipment		9,489	9,326
Right-of-use assets		8,716	7,990
Investment properties		7,315	7,315
Other financial assets		371	371
Deferred tax assets		-	158
Total non-current assets		25,891	25,160
Current assets			
Inventories		-	38
Contract assets		169,680	104,169
Trade receivables		85,203	96,643
Other receivables		8,020	5,716
Amount due from related companies		109	2,399
Tax recoverable		4	13
Fixed deposits with licensed banks		107,678	3,287
Cash and bank balances		74,897	36,982
Total current assets		445,591	249,247
Total assets		471,482	274,407

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025 ⁽¹⁾ (CONTINUED)**

		Unaudited As at 30.09.2025 RM'000	Audited As at 31.12.2024 RM'000
	Note		
Equity			
Share capital		196,645	(2) -
Invested equity		-	2,500
Merger reserves		(35,684)	-
Revaluation reserves		3,673	3,673
Retained earnings		82,235	59,962
Total equity		246,869	66,135
Non-current liabilities			
Lease liabilities		847	852
Bank borrowings	B8	12,172	12,775
Deferred tax liabilities		1,067	823
Total non-current liabilities		14,086	14,450
Current liabilities			
Contract liabilities		9,408	10,410
Trade payables		147,436	128,938
Other payables		4,724	13,003
Amount due to related companies		1,186	1,106
Lease liabilities		1,086	433
Bank borrowings	B8	35,729	32,008
Tax payable		10,958	7,924
Total current liabilities		210,527	193,822
Total liabilities		224,613	208,272
Total equity and liabilities		471,482	274,407
Net assets per share (RM) ⁽³⁾		0.25	0.09

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025 ⁽¹⁾ (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 Accountants' Report disclosed in Section 13 of the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) Represents less than RM100.
- (3) Net assets per share as at 30 September 2025 and 31 December 2024 are calculated based on the Company's share capital of 1,000,000,000 ordinary shares after IPO and the Company's pro forma 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 but before the IPO of the Company, respectively.

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2025 ⁽¹⁾**

	----- 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
At 1 January 2025 (Audited)	(2) -	2,500	-	3,673	59,962	66,135
Profit after tax, representing total comprehensive income for the financial period	-	-	-	-	32,273	32,273
Transactions with owners						
Acquisition of subsidiaries	38,184	(2,500)	(35,684)	-	-	-
Dividend paid	-	-	-	-	(10,000)	(10,000)
Issuance of shares	161,200	-	-	-	-	161,200
Share issuance expenses	(2,739)	-	-	-	-	(2,739)
Total transactions with owners	196,645	(2,500)	(35,684)	-	(10,000)	148,461
At 30 September 2025 (Unaudited)	196,645	-	(35,684)	3,673	82,235	246,869

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 Accountants' Report disclosed in Section 13 of the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) Represents less than RM100.

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025 ⁽¹⁾**

	Unaudited Current Period-to-date 30.09.2025 RM'000	⁽²⁾ Unaudited Preceding Period-to-date 30.09.2024 RM'000
Cash flows from operating activities		
Profit before tax	44,534	N/A
Adjustments for: -		
Depreciation of property, plant and equipment	643	N/A
Depreciation of right-of-use assets	451	N/A
Gain on disposal of property, plant and equipment	(76)	N/A
Reversal of impairment losses on trade receivables	(35)	N/A
Finance costs	2,107	N/A
Interest income	(1,540)	N/A
Operating profit before working capital changes	46,084	N/A
Changes in working capital:		
Inventories	38	N/A
Trade and other receivables	9,707	N/A
Contract assets and contract liabilities	(66,512)	N/A
Trade and other payables	18,368	N/A
Amount due from/(to) related companies	2,294	N/A
Cash generated from operations	9,979	N/A
Interest received	921	N/A
Income tax paid	(8,817)	N/A
Net cash from operating activities	2,083	N/A
Cash flows for investing activities		
Purchase of property, plant and equipment	(439)	N/A
Purchase of right-of-use assets	(219)	N/A
Proceeds from disposal of property, plant and equipment	76	N/A
Net cash used in investing activities	(582)	N/A

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	Unaudited Current Period-to-date 30.09.2025 RM'000	⁽²⁾ Unaudited Preceding Period-to-date 30.09.2024 RM'000
Cash flows for financing activities		
Interest paid	(2,108)	N/A
Repayment of lease liabilities	(676)	N/A
Net proceeds from bankers' acceptance	4,044	N/A
Repayment of term loans	(926)	N/A
Increase in fixed deposits pledged with licensed banks	(4,148)	N/A
Dividend paid	(18,106)	N/A
Proceeds from issuance of share capital	158,461	N/A
Net changes in amount due to related companies	75	N/A
Net cash from financing activities	136,616	N/A
Net increase in cash and cash equivalents	138,117	N/A
Cash and cash equivalents at beginning of the financial period	36,982	N/A
Cash and cash equivalents at end of the financial period	175,099	N/A
Cash and cash equivalent at the end of the financial period comprises:		
Cash and bank balances	74,897	N/A
Fixed deposits with licensed banks	107,678	N/A
	182,575	N/A
Less: Fixed deposits pledged with licensed banks	(7,476)	N/A
	175,099	N/A

NOTES:

N/A – Not applicable

- (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 Accountants' Report disclosed in Section 13 of the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period-to-date available as no interim financial report was prepared for the comparative financial period concerned.

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025

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 Third Quarter Ended 30 September 2025

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.

This is the third interim financial report on the Company's unaudited condensed consolidated financial results for the third quarter ended 30 September 2025 announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding corresponding quarter and period-to-date.

The interim financial report should be read in conjunction with the Accountants' Report as disclosed in Section 13 of the Prospectus 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 Accountants' Report as disclosed in Section 13 of the Prospectus dated 14 May 2025.

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

<u>MFRS (including the consequential amendments)</u>	<u>Effective Date</u>
Amendments to MFRS 121 Lack of Exchangeability	1 January 2025

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:

<u>MFRS (including the consequential amendments)</u>	<u>Effective Date</u>
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 • Amendments to MFRS 1 • Amendments to MFRS 7 • Amendments to MFRS 9 • Amendments to MFRS 10 • Amendments to MFRS 107	1 January 2026
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	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

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

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 2024.

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 30 September 2025.

A6. MATERIAL CHANGES IN ACCOUNTING ESTIMATES

There were no material changes in accounting estimates during the current quarter and period-to-date ended 30 September 2025.

A7. DEBT AND EQUITY SECURITIES

In conjunction with the listing of SAG on the ACE Market of Bursa Securities on 5 June 2025 ("**Listing**"), SAG issued 260,000,000 new ordinary shares at an issue price of RM0.62 per Issue Share via public issue ("**Issue Shares**") that were allocated in the following manner:

- (i) 50,000,000 Issue Shares were issued to the Malaysian public;
- (ii) 30,000,000 Issue Shares were issued to the eligible directors, employees and persons who have contributed to the success of the Group;
- (iii) 20,000,000 Issue Shares were issued to the entitled shareholders of Signature International Berhad;
- (iv) 125,000,000 Issue Shares were issued by way of private placement to Bumiputera investors approved by the Ministry of Investment, Trade and Industry; and
- (v) 35,000,000 Issue Shares were issued by way of private placement to selected investors.

Pursuant thereto, the Company was admitted to the Official List of Bursa Securities and the Company's entire enlarged issued share capital of 1,000,000,000 shares were listed and quoted on the ACE Market of Bursa Securities on 5 June 2025.

Save as disclosed above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter and period-to-date ended 30 September 2025.

A8. DIVIDEND PAID

Save as disclosed in Note B10, there was no dividend paid during the current quarter under review.

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025

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

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 30 September 2025.

A11. MATERIAL SUBSEQUENT EVENTS

On 21 October 2025, SAG declared an interim dividend of RM0.02 per ordinary share amounting to RM20,000,000 in respect of the financial year ended 31 December 2025 which is to be paid on 25 November 2025 to shareholders of the Company whose names appear in the Record of Depositors on 12 November 2025.

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.

	Current Period-to-date 30.09.2025 RM'000	Preceding Year Corresponding Period-to-date 30.09.2024 RM'000
Approved but not contracted for		
Set up corporate office and production facility in Selangor	118,000	N/A
Purchase of machinery and equipment	4,000	N/A
Establishment of branch offices in Pulau Pinang and Johor	12,000	N/A
Contracted but not provided for		
Purchase of investment properties	1,850	N/A

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Save for the financial guarantees amounting to RM25,622,070, 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.

A15. SIGNIFICANT RELATED PARTY TRANSACTIONS

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

	Individual Quarter		Cumulative Quarter	
	Unaudited Current Quarter	(1) Unaudited Preceding Year Corresponding Quarter	Unaudited Current Period-to-date	(1) Unaudited Preceding Year Corresponding Period-to-date
	30.09.2025	30.09.2024	30.09.2025	30.09.2024
	RM'000	RM'000	RM'000	RM'000
Transaction with related companies				
Lease expenses paid/payable	15	N/A	21	N/A
Progress billing paid/payable	1,555	N/A	7,885	N/A
Progress billing received/receivable	24	N/A	3,405	N/A
Subscription of information technology system	-	N/A	32	N/A
Transaction with related parties				
Progress billing paid/payable	6	N/A	24	N/A
Progress billing received/receivable	12,304	N/A	75,193	N/A

NOTES:

N/A – Not applicable

- (1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period-to-date available as no interim financial report was prepared for the comparative financial period concerned.
- (2) The related party transactions described above were carried out in the ordinary course of business and have been established under negotiated and mutually agreed terms.

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025**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 Third (3rd) Quarter Ended 30 September 2025****B1. REVIEW OF PERFORMANCE**

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	⁽¹⁾ Unaudited		⁽¹⁾ Unaudited	
	Unaudited Current Quarter	Preceding Year Corresponding Quarter	Unaudited Current Period-to-date	Preceding Year Corresponding Period-to-date
	30.09.2025	30.09.2024	30.09.2025	30.09.2024
	RM'000	RM'000	RM'000	RM'000
Revenue	116,919	N/A	382,246	N/A
Gross profit ("GP")	22,684	N/A	73,126	N/A
Profit before tax ("PBT")	13,382	N/A	44,534	N/A
Profit after tax ("PAT")	9,763	N/A	32,273	N/A
GP Margin %	19.4%	N/A	19.1%	N/A
PBT Margin %	11.4%	N/A	11.7%	N/A
PAT Margin %	8.4%	N/A	8.4%	N/A

NOTE:

N/A – Not applicable

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period-to-date available as no interim financial report was prepared for the comparative financial period concerned.

The Group recorded a total revenue of RM116.9 million and RM382.2 million for the current quarter and cumulative quarter under review, respectively. The Group's revenue was entirely generated from the provision of interior fitting-out services segment.

For the current quarter under review, revenue was primarily contributed by interior fitting-out works for a commercial office property in Presint Merdeka 118 and a commercial rehabilitation centre in Meru Raya, which accounted for RM31.7 million (27.1%) and RM21.2 million (18.1%) of the revenue, respectively.

For the cumulative quarter under review, revenue was mainly driven by interior fitting-out works for a commercial office property in Bandar Baru Sri Petaling and a commercial office property in Presint Merdeka 118, contributing RM59.1 million (15.5%) and RM53.2 million (13.9%) of the total revenue, respectively.

The Group recorded GP of RM22.7 million with GP margin of 19.4%, PBT of RM13.4 million with PBT margin of 11.4% and PAT of RM9.8 million with PAT margin of 8.4% for the current quarter under review.

As a result, the Group recorded GP of RM73.1 million with GP margin of 19.1%, PBT of RM44.5 million with PBT margin of 11.7% and PAT of RM32.3 million with PAT margin of 8.4% for the cumulative quarter under review.

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Unaudited Interim Financial Report for the Third (3rd) Quarter Ended 30 September 2025**PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD****B2. PERFORMANCE COMPARISON WITH PRECEDING QUARTER'S RESULTS**

	<u>Individual Quarter</u>		<u>Changes</u>	
	<u>Unaudited Current Quarter Ended</u> 30.09.2025 RM'000	<u>Unaudited Preceding Quarter Ended</u> 30.06.2025 RM'000		
			RM'000	%
Revenue	116,919	118,126	(1,207)	(1.0)
GP	22,684	21,356	1,328	6.2
PBT	13,382	10,186	3,196	31.4
PAT	9,763	6,759	3,004	44.4

The Group's recorded revenue of RM116.9 million for the current quarter which is 1.0% lower than the revenue of RM118.1 million recorded in the preceding quarter. Revenue for the current quarter was primarily driven by the ongoing fitting-out works for a commercial office property in Presint Merdeka 118 amounting to RM31.7 million and a commercial rehabilitation centre in Meru Raya amounting to RM21.2 million. The slight decrease in revenue was mainly attributable to the completion of interior fitting-out works for a commercial shopping mall in Cyberjaya, which contributed RM23.9 million in revenue during the preceding quarter. In addition, the interior fitting-out works for a commercial office property in Jalan Ampang, which contributed revenue of RM25.9 million in the preceding quarter, recorded a lower revenue contribution of RM12.8 million in the current quarter following the completion of works.

GP increased by RM1.3 million or 6.2% to RM22.7 million mainly due to improved cost efficiency and effective project cost management, despite the slight decrease in revenue during the current quarter under review. The Group's PBT has increased by RM3.2 million or 31.4% to RM13.4 million for the current quarter mainly attributable to the increase in GP and the absence of listing expenses of RM2.4 million incurred in the preceding quarter in connection with the Group's successful listing on 5 June 2025. Consequently, the Group's PAT also increased by RM3.0 million or 44.4% to RM9.8 million for the current quarter.

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B3. PROSPECTS AND OUTLOOK FOR THE CURRENT FINANCIAL YEAR

The Group's strategic focus on operational efficiency and cost control remains central to its ability to deliver competitive and timely project execution. Efforts are underway to optimise project delivery timelines and maintain client relationships, which aims to position the Group to respond to future opportunities and risks.

As of 30 September 2025, the Group is managing 83 ongoing projects with an unbilled contract value (order book) of approximately RM297.4 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. To support this strategy, RM30.1 million from the Group's IPO proceeds has been allocated to working capital, facilitating engagement in larger projects and supporting competitiveness within the sector.

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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	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	⁽²⁾ Unaudited		⁽²⁾ Unaudited	
	Unaudited Current Quarter	Preceding Year Corresponding Quarter	Current Period-to-date	Corresponding Period-to-date
	30.09.2025	30.09.2024	30.09.2025	30.09.2024
	RM'000	RM'000	RM'000	RM'000
In respect of current period:				
Income tax expense ⁽¹⁾	3,538	N/A	11,860	N/A
Deferred tax expense	81	N/A	401	N/A
	<u>3,619</u>	<u>N/A</u>	<u>12,261</u>	<u>N/A</u>
Effective tax rate (%)	⁽³⁾ 27.0	N/A	⁽³⁾ 27.5	N/A
Statutory tax rate (%)	24.0	N/A	24.0	N/A

NOTES:

N/A – Not applicable

- (1) Income tax expense is recognised based on management's best estimate.
- (2) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period-to-date available as no interim financial report was prepared for the comparative financial period concerned.
- (3) The Group's effective tax rate for current 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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Pursuant to the Listing, 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 30 September 2025 is set out below:

Details of the Use of Proceeds	Proposed Utilisation		Actual Utilisation	Balance Unutilised	⁽¹⁾ 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	3,000	17,000	Within 6 months
Estimated listing expenses	7,060	4.4	7,060	-	Within 1 month
Total	161,200	100	40,200	121,000	

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.

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	Unaudited As at 30.09.2025 RM'000	Audited As at 31.12.2024 RM'000
<u>Current</u>		
Term loans	821	1,144
Bankers' acceptance	34,908	30,864
	35,729	32,008
<u>Non-current</u>		
Term loans	12,172	12,775
	12,172	12,775

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 30 September 2025.

B10. DIVIDEND

On 21 February 2025, SAC declared an interim dividend of RM6.67 per ordinary share amounting to RM10,000,000 in respect of the financial year ended 31 December 2024 which was fully paid on 11 April 2025 and 3 June 2025.

On 21 October 2025, SAG declared an interim dividend of RM0.02 per ordinary share amounting to RM20,000,000 in respect of the financial year ended 31 December 2025 which is to be paid on 25 November 2025 to shareholders of the Company whose names appear in the Record of Depositors on 12 November 2025.

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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>	
	(1) Unaudited		(1) Unaudited	
	Unaudited Current Quarter 30.09.2025 RM'000	Preceding Year Corresponding Quarter 30.09.2024 RM'000	Unaudited Current Period-to-date 30.09.2025 RM'000	Preceding Year Corresponding Period-to-date 30.09.2024 RM'000
Profit attributable to the				
Owners of the Company	9,763	N/A	32,273	N/A
Number of ordinary shares				
(in thousand)	1,000,000	N/A	852,381	N/A
Basic EPS (sen) ⁽²⁾	0.98	N/A	3.79	N/A
Diluted EPS (sen) ⁽³⁾	0.98	N/A	3.79	N/A

NOTES:

N/A – Not applicable

- (1) No comparative figures for the preceding year corresponding quarter and cumulative quarter are presented as this is the interim report on the combined results for the third quarter ended 30 September 2025 announced by the Company following the listing of SAG on the ACE Market of Bursa Securities on 5 June 2025.
- (2) Basic EPS is calculated based on the Company's weighted average number of ordinary shares in issue of 1,000,000,000 and 852,381,000 for current quarter and cumulative quarter ended 30 September 2025 respectively.
- (3) 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.

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

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
		⁽¹⁾ Unaudited		⁽¹⁾ Unaudited
	Unaudited	Preceding Year	Unaudited	Preceding Year
	Current	Corresponding	Current	Corresponding
	Quarter	Quarter	Period-to-date	Period-to-date
	30.09.2025	30.09.2024	30.09.2025	30.09.2024
	RM'000	RM'000	RM'000	RM'000
Depreciation of property, plant and equipment	224	N/A	643	N/A
Depreciation of right-of-use assets	164	N/A	451	N/A
Gain on disposal of property, plant and equipment	(7)	N/A	(76)	N/A
Interest income	(1,081)	N/A	(1,540)	N/A
Finance costs	777	N/A	2,107	N/A
Rental income	(65)	N/A	(195)	N/A

NOTE:

N/A – Not applicable

- (1) No comparative figures for the preceding year corresponding quarter and cumulative quarter are presented as this is the interim report on the combined results for the third quarter ended 30 September 2025 announced by the Company following the listing of SAG on the ACE Market of Bursa Securities on 5 June 2025.

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 24 November 2025.

BY ORDER OF THE BOARD
SIGNATURE ALLIANCE GROUP BERHAD