



SIGNATURE ALLIANCE GROUP BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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 fourth quarter ended 31 December 2025.

SIGNATURE ALLIANCE GROUP BERHAD

Registration No. 202401001316 (1547167-T)

(Incorporated in Malaysia)

Unaudited Interim Financial Report for the Fourth (4th) Quarter Ended 31 December 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾**

	Note	Individual Quarter		Cumulative Quarter	
		Unaudited Current Quarter 31.12.2025 RM'000	⁽²⁾ Unaudited Preceding Year Corresponding Quarter 31.12.2024 RM'000	Unaudited Current Period-to-date 31.12.2025 RM'000	Audited Preceding Year Corresponding Period-to-date 31.12.2024 RM'000
Revenue		96,862	N/A	479,108	386,016
Cost of sales		(67,429)	N/A	(376,549)	(304,316)
Gross profit		29,433	N/A	102,559	81,700
Other income		836	N/A	2,649	601
Administrative expenses		(11,480)	N/A	(38,718)	(25,713)
Other expenses		(696)	N/A	(1,791)	(1,274)
Net (loss)/gain on impairment of financial instruments and contract assets		(1,148)	N/A	(1,113)	1,084
Finance costs		(530)	N/A	(2,637)	(2,069)
Profit before tax		16,415	N/A	60,949	54,329
Tax expenses	B5	(4,854)	N/A	(17,115)	(13,770)
Profit after tax, representing total comprehensive income for the financial period		11,561	N/A	43,834	40,559
Profit after tax, representing total comprehensive income for the financial period attributable to:					
Owners of the Company		11,561	N/A	43,834	40,559
Earnings per share ("EPS") attributable to Owners of the Company					
Basic EPS (sen) ⁽³⁾	B11	1.16	N/A	4.93	⁽⁴⁾ 5.48
Diluted EPS (sen) ⁽³⁾	B11	1.16	N/A	4.93	⁽⁴⁾ 4.06

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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 fourth quarter ended 31 December 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 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 889,589,000 for current quarter and cumulative quarter ended 31 December 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.
- (4) 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 calculated based on enlarged share capital of 1,000,000,000 ordinary shares after IPO.

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Unaudited Interim Financial Report for the Fourth (4th) Quarter Ended 31 December 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025 ⁽¹⁾**

	Unaudited	Audited
	As at	As at
	31.12.2025	31.12.2024
Note	RM'000	RM'000
Non-current assets		
Property, plant and equipment	11,234	9,326
Right-of-use assets	10,189	7,990
Investment properties	5,630	7,315
Other financial assets	385	371
Deferred tax assets	-	158
Total non-current assets	27,438	25,160
Current assets		
Inventories	71	38
Contract assets	145,028	104,169
Trade receivables	94,716	96,643
Other receivables	4,779	5,716
Amount due from related companies	127	2,399
Tax recoverable	6	13
Short term investments	2,024	-
Fixed deposits with licensed banks	67,811	3,287
Cash and bank balances	88,144	36,982
Total current assets	402,706	249,247
Asset held for sale	1,530	-
Total assets	431,674	274,407

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Unaudited Interim Financial Report for the Fourth (4th) Quarter Ended 31 December 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025 ⁽¹⁾ (CONTINUED)**

	Unaudited As at 31.12.2025 RM'000	Audited As at 31.12.2024 RM'000
Equity		
Share capital	196,645	(2) -
Invested equity	-	2,500
Merger reserves	(35,684)	-
Revaluation reserves	3,673	3,673
Retained earnings	73,796	59,962
Total equity	238,430	66,135
Non-current liabilities		
Lease liabilities	1,617	852
Bank borrowings	3,519	12,775
Deferred tax liabilities	1,388	823
Total non-current liabilities	6,524	14,450
Current liabilities		
Contract liabilities	11,150	10,410
Trade payables	112,934	128,938
Other payables	8,995	13,003
Amount due to related companies	3,406	1,106
Lease liabilities	1,310	433
Bank borrowings	39,110	32,008
Tax payable	9,815	7,924
Total current liabilities	186,720	193,822
Total liabilities	193,244	208,272
Total equity and liabilities	431,674	274,407
Net assets per share (RM) ⁽³⁾	0.24	0.09

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 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 31 December 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 enlarged share capital of 740,000,000 ordinary shares after issuance of shares to the acquisition of SAC and Zig Zag Builders but before the IPO of the Company, respectively.

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Unaudited Interim Financial Report for the Fourth (4th) Quarter Ended 31 December 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2025 ⁽¹⁾**

	----- Attributable to Owners of the Company -----					Total Equity RM'000
	----- Non-distributable -----			Revaluation Reserves RM'000	Distributable Retained Earnings RM'000	
	Share Capital RM'000	Invested Equity RM'000	Merger Reserves 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	-	-	-	-	43,834	43,834
Transactions with owners						
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
At 31 December 2025 (Unaudited)	196,645	-	(35,684)	3,673	73,796	238,430

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 Fourth (4th) Quarter Ended 31 December 2025**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾**

	Unaudited Current Period-to-date 31.12.2025 RM'000	Audited Preceding Period-to-date 31.12.2024 RM'000
Cash flows from operating activities		
Profit before tax	60,949	54,329
Adjustments for: -		
Depreciation of property, plant and equipment	875	641
Depreciation of right-of-use assets	761	474
Impairment losses on:		
- trade receivables	2,101	324
- contract assets	-	425
- property, plant and equipment	-	170
Fair value loss on investment properties	155	-
Gain on disposal of property, plant and equipment	(142)	(10)
Gain on termination of lease contracts	-	(3)
Reversal of impairment losses on:		
- trade receivables	(747)	(1,223)
- contract assets	(241)	(610)
Finance costs	2,637	2,069
Interest income	(2,205)	(213)
Fair value gain on:		
- other financial assets	(14)	-
- short term investments	(14)	-
Income from short term investments	(10)	-
Operating profit before working capital changes	64,105	56,373
Changes in working capital:		
Inventories	(33)	95
Trade and other receivables	1,823	(61,067)
Contract assets and contract liabilities	(39,878)	(44,382)
Trade and other payables	(12,016)	85,626
Amount due from/(to) related companies	4,497	(1,186)
Cash generated from operations	18,498	35,459
Interest received	1,834	26
Income tax paid	(14,494)	(7,926)
Net cash from operating activities	5,838	27,559

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	Unaudited Current Period-to-date 31.12.2025 RM'000	Audited Preceding Period-to-date 31.12.2024 RM'000
Cash flows for investing activities		
Repayment from a former subsidiary	-	1,200
Balance of proceeds consideration from disposal of a subsidiary	-	3,540
Purchase of property, plant and equipment	(2,741)	(1,276)
Purchase of right-of-use assets	(338)	(34)
Proceeds from disposal of property, plant and equipment	135	10
Proceeds from disposal of investment properties	-	650
Increase in short term investments	24	-
Net cash used in investing activities	(2,920)	4,090
Cash flows for financing activities		
Interest paid	(2,637)	(2,069)
Repayment of lease liabilities	(911)	(506)
Net proceeds from bankers' acceptance	8,056	18,315
Repayment of term loans	(10,211)	(2,123)
Increase in fixed deposits pledged with licensed banks	(3,945)	(1,115)
Dividend paid	(38,106)	(8,219)
Proceeds from issuance of share capital	158,461	(2) -
Net changes in amount due to intermediate holding company	-	(4,805)
Net changes in amount due to related companies	75	35
Net changes in amount due to a Director	-	(1,741)
Net cash from financing activities	110,782	(2,228)
Net increase in cash and cash equivalents	113,700	29,421
Cash and cash equivalents at beginning of the financial period	36,982	7,561
Cash and cash equivalents at end of the financial period	150,682	36,982
Cash and cash equivalent at the end of the financial period comprises:		
Cash and bank balances	88,144	36,982
Fixed deposits with licensed banks	67,811	3,287
Short term investments	2,024	-
	157,979	40,269
Less: Fixed deposits pledged with licensed banks	(7,297)	(3,287)
	150,682	36,982

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾ (CONTINUED)**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) Represents less than RM100.

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Unaudited Interim Financial Report for the Fourth (4th) Quarter Ended 31 December 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 Fourth Quarter Ended 31 December 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 fourth interim financial report on the Company’s unaudited condensed consolidated financial results for the fourth quarter ended 31 December 2025 announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding corresponding quarter.

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 <ul style="list-style-type: none">• 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 31 December 2025.

A6. MATERIAL CHANGES IN ACCOUNTING ESTIMATES

There were no material changes in accounting estimates during the current quarter and period-to-date ended 31 December 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 period-to-date ended 31 December 2025.

A8. DIVIDEND PAID

An interim single tier dividend of RM0.02 per ordinary share amounted to RM20,000,000 for the financial year ending 2025 was declared on 21 October 2025 and was paid on 25 November 2025.

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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 were valuation of property, plant and equipment and investment properties during the current quarter and cumulative quarter ended 31 December 2025. The resulting fair value adjustments have been recognised and accounted for in accordance with the Group’s accounting policies.

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 March 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.

	Current Period-to-date 31.12.2025 RM’000	Preceding Year Corresponding Period-to-date 31.12.2024 RM’000
Approved but not contracted for		
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
Purchase of motor vehicle	-	644
Contracted but not provided for		
Purchase of investment properties	1,850	1,850

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

A14. CONTINGENT LIABILITIES

Save for the financial guarantees amounting to RM18,043,666, 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:

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	Unaudited Current Quarter 31.12.2025 RM'000	(¹)Unaudited Preceding Year Corresponding Quarter 31.12.2024 RM'000	Unaudited Current Period-to-date 31.12.2025 RM'000	Audited Preceding Year Corresponding Period-to-date 31.12.2024 RM'000
Transaction with ultimate holding company				
Progress billing received/receivable	-	N/A	-	3
Transaction with intermediate holding company				
Repayment paid	-	N/A	-	4,805
Transaction with related companies				
Lease expenses paid/payable	-	N/A	21	48
Progress billing paid/payable	3,658	N/A	11,543	5,212
Progress billing received/receivable	54	N/A	3,459	5,781
Subscription of information technology system	-	N/A	32	-
Transaction with Directors				
Disposal of property, plant and equipment	-	N/A	-	27
Repayment paid	-	N/A	-	1,735

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Unaudited Interim Financial Report for the Fourth (4th) Quarter Ended 31 December 2025**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>	⁽¹⁾ <u>Unaudited</u>	<u>Unaudited Current Period-to-date</u>	<u>Audited</u>
		<u>Preceding Year</u>		<u>Preceding Year</u>
		<u>Corresponding Quarter</u>		<u>Corresponding Period-to-date</u>
<u>31.12.2025</u>	<u>31.12.2024</u>	<u>31.12.2025</u>	<u>31.12.2024</u>	
	<u>RM’000</u>	<u>RM’000</u>	<u>RM’000</u>	<u>RM’000</u>
Transaction with a former subsidiary				
Repayment paid	-	N/A	-	1,200
Transaction with related parties				
Interest Income	-	N/A	-	82
Lease expenses paid/payable	79	N/A	79	-
Progress billing paid/payable	7	N/A	31	181
Progress billing received/receivable	14,678	N/A	89,871	55,979

NOTES:

N/A – Not applicable

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

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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SIGNATURE ALLIANCE GROUP BERHAD

Registration No. 202401001316 (1547167-T)

(Incorporated in Malaysia)

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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 Fourth (4th) Quarter Ended 31 December 2025

B1. REVIEW OF PERFORMANCE

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited</u>	⁽¹⁾ <u>Unaudited</u>	<u>Unaudited</u>	<u>Audited</u>
	<u>Current Quarter</u>	<u>Preceding Year</u>	<u>Current</u>	<u>Preceding Year</u>
	<u>31.12.2025</u>	<u>Corresponding</u>	<u>Period-to-date</u>	<u>Corresponding</u>
	<u>RM'000</u>	<u>Quarter</u>	<u>31.12.2025</u>	<u>Period-to-date</u>
		<u>31.12.2024</u>	<u>RM'000</u>	<u>31.12.2024</u>
		<u>RM'000</u>		<u>RM'000</u>
Revenue	96,862	N/A	479,108	386,016
Gross profit ("GP")	29,433	N/A	102,559	81,700
Profit before tax ("PBT")	16,415	N/A	60,949	54,329
Profit after tax ("PAT")	11,561	N/A	43,834	40,559
GP Margin %	30.4%	N/A	21.4%	21.2%
PBT Margin %	16.9%	N/A	12.7%	14.1%
PAT Margin %	11.9%	N/A	9.1%	10.5%

NOTE:

N/A – Not applicable

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

The Group recorded a total revenue of RM96.9 million and RM479.1 million for the current quarter and cumulative quarter under review, respectively, representing an increase of RM93.1 million or 24.1% compared to RM386.0 million recorded in the corresponding 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 under review, revenue was primarily contributed by interior fitting-out works for a commercial office property in Presint Merdeka 118 and a commercial mixed development property in Bandar Baru Sri Petaling, which accounted for RM20.7 million (21.4%) and RM10.4 million (10.7%) 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 Presint Merdeka 118 and a commercial office property in Bandar Baru Sri Petaling, contributing RM73.9 million (15.4%) and RM59.1 million (12.3%) of the total revenue, respectively. In comparison, for the corresponding period-to-date of the preceding year, revenue was mainly contributed by interior fitting-out works for a commercial shopping mall in Cyberjaya and an industrial factory in Bandar Enstek, which accounted for RM46.9 million (12.2%) and RM35.3 million (9.1%) of the total revenue, respectively.

For the current quarter under review, the Group recorded GP of RM29.4 million with GP margin of 30.4%, PBT of RM16.4 million with PBT margin of 16.9% and PAT of RM11.6 million with PAT margin of 11.9% for the current quarter under review.

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

B1. REVIEW OF PERFORMANCE (CONTINUED)

For the cumulative quarter under review, the Group recorded GP of RM102.6 million with GP margin of 21.4%, PBT of RM60.9 million with PBT margin of 12.7% and PAT of RM43.8 million with PAT margin of 9.1%. Overall, the Group's GP, PBT and PAT margins were broadly consistent with the corresponding period-to-date of the preceding year, which recorded GP margin of 21.2%, PBT margin of 14.1% and PAT margin of 10.5%.

B2. PERFORMANCE COMPARISON WITH PRECEDING QUARTER'S RESULTS

	<u>Individual Quarter</u>		Changes	
	Unaudited Current Quarter Ended 31.12.2025 RM'000	Unaudited Preceding Quarter Ended 30.09.2025 RM'000	RM'000	%
Revenue	96,862	116,919	(20,057)	(17.2)
GP	29,433	22,684	6,749	29.8
PBT	16,415	13,382	3,033	22.7
PAT	11,561	9,763	1,798	18.4

The Group's recorded revenue of RM96.9 million for the current quarter which is 17.2% lower than the revenue of RM116.9 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 RM20.7 million and a commercial mixed development property in Bandar Baru Sri Petaling amounting to RM10.4 million. The decrease in revenue was mainly attributable to the completion of interior fitting-out works for a corporate office property in Jalan Ampang, which contributed RM12.8 million in revenue during the preceding quarter. In addition, the interior fitting-out works for a commercial rehabilitation centre in Meru Raya, which contributed revenue of RM21.2 million in the preceding quarter, recorded a lower revenue contribution of RM6.0 million in the current quarter as the project progressed towards completion.

GP increased by RM6.7 million or 29.8% to RM29.4 million mainly due to improved cost efficiency and effective project cost management, despite the decrease in revenue during the current quarter under review. The Group's PBT has increased by RM3.0 million or 22.7% to RM16.4 million for the current quarter mainly attributable to the increase in GP. Consequently, the Group's PAT also increased by RM1.8 million or 18.4% to RM11.6 million for the current quarter.

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B3. PROSPECTS AND OUTLOOK FOR THE CURRENT FINANCIAL YEAR

The Group continues to prioritise operational efficiency and cost discipline as key drivers of competitive and timely project execution. During the current quarter, initiatives remain underway to enhance project delivery timelines, strengthen client engagement, and maintain consistent service quality. These efforts are designed to ensure that the Group remains agile in responding to emerging opportunities and managing evolving industry risks.

As of 31 December 2025, the Group is managing 84 ongoing projects with an unbilled contract value (order book) of approximately RM221.0 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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B5. TAX EXPENSES

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited</u>	<u>(2) Unaudited</u>	<u>Unaudited</u>	<u>Audited</u>
	<u>Current</u>	<u>Preceding Year</u>	<u>Current</u>	<u>Preceding Year</u>
	<u>Quarter</u>	<u>Corresponding</u>	<u>Period-to-date</u>	<u>Period-to-date</u>
	<u>31.12.2025</u>	<u>31.12.2024</u>	<u>31.12.2025</u>	<u>31.12.2024</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
In respect of current period:				
Income tax expense ⁽¹⁾	4,533	N/A	16,393	13,431
Deferred tax expense	321	N/A	722	339
	<u>4,854</u>	<u>N/A</u>	<u>17,115</u>	<u>13,770</u>
Effective tax rate (%)	⁽³⁾ 29.6	N/A	⁽³⁾ 28.1	⁽³⁾ 25.3
Statutory tax rate (%)	24.0	N/A	24.0	24.0

NOTES:

N/A – Not applicable

- (1) Income tax expense is recognised based on management's best estimate.
- (2) This is the fourth interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter 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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B7. UTILISATION PROCEEDS FROM IPO

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 31 December 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	20,000	-	Within 6 months
Estimated listing expenses	7,060	4.4	7,060	-	Within 1 month
Total	161,200	100	57,200	104,000	

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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B8. BANK BORROWINGS

	Unaudited	Audited
	As at	As at
	31.12.2025	31.12.2024
	RM'000	RM'000
<u>Current</u>		
Term loans	190	1,144
Bankers' acceptance	38,920	30,864
	39,110	32,008
<u>Non-current</u>		
Term loans	3,519	12,775
	3,519	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 31 December 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 was fully 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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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>	
	Unaudited Current Quarter 31.12.2025 RM'000	⁽¹⁾ Unaudited Preceding Year Corresponding Quarter 31.12.2024 RM'000	Unaudited Current Period-to-date 31.12.2025 RM'000	Audited Preceding Year Corresponding Period-to-date 31.12.2024 RM'000
Profit attributable to the Owners of the Company	11,561	N/A	43,834	40,559
Number of ordinary shares (in thousand)	1,000,000	N/A	889,589	740,000
Basic EPS (sen) ⁽²⁾	1.16	N/A	4.93	⁽⁴⁾ 5.48
Diluted EPS (sen) ⁽³⁾	1.16	N/A	4.93	⁽⁴⁾ 4.06

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 fourth quarter ended 31 December 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 889,589,000 for current quarter and cumulative quarter ended 31 December 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.
- (4) 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 SAC and Zig Zag Builders but before the IPO of the Company. Diluted EPS is calculated based on enlarged share capital of 1,000,000,000 ordinary shares after IPO.

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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> <u>31.12.2025</u> <u>RM'000</u>	⁽¹⁾ <u>Unaudited</u> <u>Preceding Year</u> <u>Corresponding</u> <u>Quarter</u> <u>31.12.2024</u> <u>RM'000</u>	<u>Unaudited</u> <u>Current</u> <u>Period-to-date</u> <u>31.12.2025</u> <u>RM'000</u>	<u>Audited</u> <u>Preceding Year</u> <u>Corresponding</u> <u>Period-to-date</u> <u>31.12.2024</u> <u>RM'000</u>
Depreciation of property, plant and equipment	232	N/A	875	641
Depreciation of right-of- use assets	310	N/A	761	474
Impairment losses on:				
- trade receivables	2,101	N/A	2,101	324
- contract assets	-	N/A	-	425
- property, plant and equipment	-	N/A	-	170
Fair value loss on investment properties	155	N/A	155	-
Gain on disposal of property, plant and equipment	(66)	N/A	(142)	(10)
Gain on termination of lease contracts	-	N/A	-	(3)
Reversal of impairment losses on:				
- trade receivables	(747)	N/A	(747)	(1,223)
- contract assets	(241)	N/A	(241)	(610)
Interest income	(665)	N/A	(2,205)	(213)
Finance costs	530	N/A	2,637	2,069
Fair value gain on:				
- other financial assets	(14)	N/A	(14)	-
- short term investments	(14)	N/A	(14)	-
Income from short term investments	(10)	N/A	(10)	-
Rental income	(67)	N/A	(262)	-

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B12. NOTES TO THE CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

NOTE:

N/A – Not applicable

- (1) No comparative figures for the preceding year corresponding quarter are presented as this is the interim report on the combined results for the fourth quarter ended 31 December 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 25 February 2026.

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