

## UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		3 months ended		6 months ended	
		31/12/2025 RM'000 (Unaudited)	31/12/2024 RM'000 (Audited)	31/12/2025 RM'000 (Unaudited)	31/12/2024 RM'000 (Audited)
Revenue	B1&B2	18,185	13,712	32,014	24,735
Less: Cost of sales		(17,096)	(12,742)	(29,887)	(23,010)
Gross Profit		1,089	970	2,127	1,725
Other operating income		24	20	93	27
Fair value gain/(loss) on investment in quoted shares		-	(106)	-	(71)
Employee benefits		(562)	(614)	(1,191)	(1,369)
Key management personnels's remuneration		(380)	(438)	(762)	(876)
Depreciation & amortisation		(181)	(187)	(365)	(371)
Other operating expenses		(485)	(485)	(791)	(921)
<b>(Loss) from operations</b>		(495)	(840)	(889)	(1,856)
Finance costs	B6	(68)	(82)	(140)	(165)
<b>(Loss) before taxation</b>		(563)	(922)	(1,029)	(2,021)
Income tax recover /(expenses)	B5	(149)	-	(149)	-
<b>(Loss) after taxation for the period</b>	B1&B2	(712)	(922)	(1,178)	(2,021)
<b>Other Comprehensive income</b>					
- Currency translation difference not recognised in income statement		-	-	-	-
<b>Total comprehensive (loss) for the period</b>		(712)	(922)	(1,178)	(2,021)
<b>(Loss) Attributable to:</b>					
Owner of the Parent		(711)	(920)	(1,177)	(2,017)
Non-controlling interest		(1)	(2)	(1)	(4)
		(712)	(922)	(1,178)	(2,021)
<b>Total comprehensive (Loss) attributable to :</b>					
Owner of the Parent		(711)	(920)	(1,177)	(2,017)
Non-controlling interest		(1)	(2)	(1)	(4)
		(712)	(922)	(1,178)	(2,021)
<b>(loss) per share (sen)</b>					
- Basic	B11	(0.08)	(0.11)	(0.13)	(0.24)
- Diluted	B11	(0.08)	(0.11)	(0.13)	(0.24)

**Note:**

The unaudited Condensed Consolidated Statement of Profit or Loss and other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying note attached to this interim financial report.

## UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Note	Unaudited As At 31/12/2025 RM'000	Audited As At 30/06/2025 RM'000
<b>Assets</b>			
<b>Non-current Assets</b>			
Property, plant and equipment		379	505
Right of use assets		656	779
Other Investments		353	353
<b>Total Non-current Assets</b>		1,388	1,637
<b>Current Assets</b>			
Trade receivables		11,176	7,774
Other receivables, deposits and prepayments		395	405
Contract Asset		-	54
Inventory		8,724	7,203
Current tax asset		3	20
Fixed deposits with licensed banks		2,636	3,421
Cash and bank balances		1,786	2,705
<b>Total Current Assets</b>		24,720	21,582
<b>Total Assets</b>		26,108	23,219
<b>Equity and Liabilities</b>			
Share capital		18,479	18,479
Capital Reserve		2,164	11,288
Accumulated (losses)		(9,629)	(17,576)
Non controlling interest		(31)	(30)
<b>Total Equity</b>		10,983	12,161
<b>Non-current Liabilities</b>			
Lease Liabilities	B8	235	323
<b>Total Non-current Liabilities</b>		235	323
<b>Current Liabilities</b>			
Trade payables		9,538	5,360
Other payables & accruals		1,768	1,403
Bank overdraft	B8	2,818	3,206
Lease Liabilities	B8	498	511
Deferred Income		-	132
Tax Payables		268	123
<b>Total Current Liabilities</b>		14,890	10,735
<b>Total Liabilities</b>		15,125	11,058
<b>Total Equity and Liabilities</b>		26,108	23,219
<b>Net assets per share attributable to ordinary equity holders of the parent company (RM)</b>		0.012	0.014

**Note:**

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying note attached to this interim financial report.

## UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025

## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

	Note	Period ended 31/12/2025 Unaudited RM'000	Year ended 30/06/2025 Audited RM'000
<b>Cash flows from/(for) operating activities</b>			
Loss before taxation:		(1,029)	(3,261)
Adjustment for:-			
Depreciation of property, plant and equipment & right of use assets		365	743
Interest income		(22)	(60)
Lease liabilities interest expense	B6	22	53
Bank Overdraft interest expense	B6	118	270
Fair value (gain) / loss on investment in quoted shares		-	106
Impairment of trade receivables		-	48
Reversal on impairment trade receivable		-	(57)
Gain on lease modification		(4)	(12)
(Reversal) / provision for slow-moving inventories		-	52
Property, plant and equipment written off		81	-
Unrealised loss/(gain) on foreign exchange		-	(36)
		<hr/>	<hr/>
Operating loss before working capital changes		(469)	(2,154)
(Increase)/ Decrease in trade and other receivables		(3,338)	(1,171)
Increase/ (Decrease) in trade and other payables		4,543	3,437
Increase/ (Decrease) in deferred income		(132)	113
(Increase)/ Decrease in inventory		(1,521)	700
		<hr/>	<hr/>
<b>Cash flows from/(for) operating activities</b>		(917)	925
Interest income		22	60
Bank overdraft interest expense		(118)	(270)
Lease liabilities interest expense		(22)	(53)
Taxation refund		38	227
Taxation paid		(25)	(36)
		<hr/>	<hr/>
<b>Net cash from/(for) operating activities</b>		(1,022)	853
<b>Cash flows from/(for) investing activities</b>			
Purchase of property, plant and equipment		(28)	(40)
Change in fixed deposits with maturity of more than 3 months		(7)	(308)
Fixed deposit placed as security value		(1)	238
		<hr/>	<hr/>
<b>Net cash from/(for) investing activities</b>		(36)	(110)
<b>Cash flows from/(for) financing activities</b>			
Proceeds from issuance of shares		-	1,849
Repayment of lease liabilities		(266)	(539)
		<hr/>	<hr/>
<b>Net cash from/(for) financing activities</b>		(266)	1,310
<b>Net increase/(decrease) in cash and cash equivalents</b>		(1,324)	2,053
Cash and cash equivalents at beginning of the financial year		299	(1,754)
		<hr/>	<hr/>
<b>Cash and cash equivalents at end of the financial period</b>		(1,025)	299
<b><u>Cash and cash equivalents at the end of the financial period comprises the following :-</u></b>			
Fixed deposits with licensed banks		2,636	3,421
Cash and bank balances		1,786	2,705
Bank overdraft		(2,818)	(3,206)
		<hr/>	<hr/>
Cash at bank & on hand, including fixed deposits over three months and net overdrafts.		1,604	2,920
Fixed deposits with maturity of more than 3 months pledged for bank overdraft		(2,374)	(2,621)
Fixed deposits with maturity of Less than 3 months pledged for banking facilities		(255)	-
		<hr/>	<hr/>
		(1,025)	299

**Note:**

The unaudited Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying notes attached to this interim financial report.

TECHNODEX BHD.

Registration No. 200301025214 (627634-A)

(Incorporated in Malaysia)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	← Attributable to Equity Holders of the Company →			→		
	← Non-Distributable →					
	Share Capital RM'000	Capital Reduction Reserve RM'000	Accumulated Losses RM'000	Attributable to owners of the Company RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
Balance at 1 July 2025	18,479	11,288	(17,576)	12,191	(30)	12,161
Contribution by Owners of the Company						
Utilisation of capital reduction credit: - to write off accumulated losses		(9,124)	9,124	-	-	-
	-	(9,124)	9,124	-	-	-
Total comprehensive loss for the financial year	-	-	(1,177)	(1,177)	(1)	(1,178)
	-	-	(1,177)	(1,177)	(1)	(1,178)
Balance at 31 December 2025	<u>18,479</u>	<u>2,164</u>	<u>(9,629)</u>	<u>11,014</u>	<u>(31)</u>	<u>10,983</u>
Balance at 1 July 2024	16,630	19,813	(22,638)	13,805	(29)	13,776
Contribution by Owners of the Company - Issuance of shares from private placement	1,849			1,849		1,849
Utilisation of capital reduction credit: - to write off accumulated losses		(8,525)	8,525	-	-	-
	1,849	(8,525)	8,525	1,849	-	1,849
Total comprehensive loss for the financial year	-	-	(3,463)	(3,463)	(1)	(3,464)
	-	-	(3,463)	(3,463)	(1)	(3,464)
Balance at 30 June 2025	<u>18,479</u>	<u>11,288</u>	<u>(17,576)</u>	<u>12,191</u>	<u>(30)</u>	<u>12,161</u>

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART A. - Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting****A1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with Malaysia Financial Reporting Standard ("MFRS") No. 134: Interim Financial Reporting, and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("AMLR").

The interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying notes attached to this interim financial report.

**A2. Summary of Significant Accounting Policies**

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted as disclosed in the audited financial statements for the financial year ended 30 June 2025, except for the adoption of the following MFRSs, Amendments to MFRSs and new Interpretations that have become effective on 1 July 2025.

MFRSs and/or IC Interpretations. (Including The Consequential Amendments)	Effective Date of Adoption
Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability	1 January 2025

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the MASB but are not yet effective for this interim financial report: -

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective for financial periods beginning on or after
Amendments to MFRS 1: First-time Adoption of Malaysian Financial Reporting Standards – Hedge accounting by a first-time adopter	1 January 2026
Amendments to MFRS 7: Financial Instruments – Disclosures - Gain or loss on derecognition	1 January 2026
Amendments to MFRS 9: Financial Instruments - Derecognition of lease liabilities and Transaction price	1 January 2026
Amendments to MFRS 10: Consolidated Financial Statements - Determination of a ‘de facto agent’	1 January 2026

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART A. - Explanatory Notes Pursuant To Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting**

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective for financial periods beginning on or after
Amendments to MFRS 107: Statement of Cash Flows - Cost method	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: Consolidated Financial Statement and Investment in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be determined

The Group and the Company will adopt the above-mentioned standards, amendments or interpretations, if applicable, when they become effective in respective financial periods. The Directors do not expect any material impact to the financial statements upon adoption of the above pronouncements.

**A3. Audit Report of Preceding Annual Financial Statements**

The audited annual financial statements for the financial year ended 30 June 2025 were not subject to any qualification.

**A4. Comments on Seasonal or Cyclical Factors**

The results of the Group were not significantly affected by any seasonal or cyclical factors during the current quarter under review and the financial year-to-date.

**A5. Nature and Amount of Exceptional and Extraordinary Items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flow of the Group during the current quarter under review and the financial year-to-date.

**A6. Material Changes in Estimates**

There were no material changes to the estimates used in preparing this interim financial report.

**A7. Debts and Equity Securities**

There were no issuance or repayment of debt and equity securities, share buy-back, share cancellations, shares held as treasury shares and resale of treasury shares for the financial period ended 31 December 2025 under review.

**A8. Dividend**

There were no dividends paid during the current quarter under review and the financial year-to-date.

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## Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025

### PART A. - Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting

#### A9. Segmental Information

##### a) Analysis of revenue by product categories

Quarter Ended 31 December 2025		Application Support & Services & Hardwares RM'000	Manpower Outsourcing & Recruitments RM'000	Investment Holding RM'000	Eliminations RM'000	Total RM'000
Sales		17,791	394	-	-	18,185
Intersegment sales		1	59	58	(118)	-
		<u>17,792</u>	<u>453</u>	<u>58</u>	<u>(118)</u>	<u>18,185</u>
<b>Segment results</b>						
Interest Income		1	5	41	(39)	8
Interest expenses	B6	(68)	(36)	(3)	39	(68)
Depreciation & amortisation		(93)	(2)	(86)	-	(181)
Income Tax recover /(expenses)	B5	(149)	-	-	-	(149)
Segment profit/(loss) after tax (After Intercompany Eliminations)		95	(51)	(756)	-	(712)
<b>Year to dated Ended 31 December 2025</b>						
	Note	Hardware, Software and Professional Services RM'000	Manpower Outsourcing & Recruitments Services RM'000	Investment Holding RM'000	Eliminations RM'000	Total RM'000
Sales		31,196	818	-	-	32,014
Intersegment sales		26	69	116	(211)	-
		<u>31,222</u>	<u>887</u>	<u>116</u>	<u>(211)</u>	<u>32,014</u>
<b>Segment results</b>						
Interest Income		2	12	88	(80)	22
Interest expenses	B6	(140)	(74)	(6)	80	(140)
Depreciation & amortisation		(188)	(3)	(174)	-	(365)
Income Tax recover /(expenses)	B5	(149)	-	-	-	(149)
Segment profit/(loss) after tax (After Intercompany Eliminations)		382	(113)	(1,447)	-	(1,178)

b) In determining the geographical segments of the Group, segmental revenue is based on the country in which the customer is located.

The Group's segmental information by geographical location is not shown as the activities of the Group are in Malaysia.

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART A. - Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting****A10. Valuation of Property, plant and equipment**

There were no changes in the valuation of property, plant and equipment reported in the previous audited financial statements that will have an effect in the financial quarter under review.

**A11. Material Events Subsequent to the End of the Current Period**

Save as disclosed in Note B7, there were no material events subsequent to the end of the current period under review.

**A12. Changes in Composition of the Group**

There were no changes in the composition of the Group in the current financial quarter under review.

**A13. Contingent Assets or Liabilities**

There were no changes in contingent liabilities and contingent assets since the end of the last annual reporting period.

**A14. Capital Commitments**

There were no capital commitments for the period under review.

**A15. Related Party Transactions**

During the financial period ended 31 December 2025, the Group entered into a recurrent related party transaction involving the sublease of an office premise from a company in which certain Directors of the Company have an interest. The office premise is ultimately owned by an unrelated third party.

The transaction was entered into in the ordinary course of business and based on normal commercial terms.

Details of the transaction are as follows:

	6 months ended 31 December 2025
	RM
Reimbursement of rental and related service and maintenance charges	<u>27,780</u>

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART B. – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET****B1. Review of Financial Performance for Current Quarter with the preceding year's corresponding periods:**

- i) The **current quarter** (“Q2 2026”) ended 31 December 2025 with the **preceding year's** corresponding **quarter** (“Q2 2025”) ended 31 December 2024; and
- ii) The **current year to date** (“CY2026”) 6 months ended 31 December 2025 with the **preceding year to date** (“PY2025”) 6 months ended 31 December 2024 as follows: -

Descriptions	INDIVIDUAL QUARTER ENDED		Changes		CUMULATIVE QUARTERS ENDED		Changes	
	31/12/2025	31/12/2024			31/12/2025	31/12/2024		
	Q22026	Q22025	CY2026	PY2025				
	RM'000	RM'000	RM'000	RM'000				
	Unaudited	Audited	RM'000	%	Unaudited	Audited	RM'000	%
Revenue	18,185	13,712	4,473	32.6%	32,014	24,735	7,279	29.4%
(Loss) After Tax ("LAT")	(712)	(922)	210	-22.8%	(1,178)	(2,021)	843	-41.7%

For Q2 2026, the Group recorded revenue of RM18.18 million, compared to RM13.71 million in Q2 2025, representing an **increase of RM4.47 million or 32.6%**.

For the **current year-to-date** (“CY2026”), revenue increased by **RM7.28 million or 29.4%** to RM32.01 million, compared to RM24.73 million in the **preceding year-to-date** (“PY2025”).

The higher revenue for both the quarter and year-to-date was **primarily attributable to increased contributions from the hardware, software and professional services segment** which rose from **RM12.94 million in Q2 2025 to RM17.79 million in Q2 2026**, representing an **increase of RM4.85 million**. On a **year-to-date basis**, the segment increased from **RM23.23 million in PY2025 to RM31.20 million in CY2026**, reflecting a **growth of RM7.97 million**, the **improvement was mainly supported by strong demand for e-Invoicing-compliant POS systems**.

The increase was, however, **partially offset by lower revenue from manpower outsourcing and recruitment services**, which declined from **RM0.77 million in Q2 2025 to RM0.39 million in Q2 2026**, representing a **decrease of RM0.38 million**, and on a **year-to-date basis**, from **RM1.50 million in PY2025 to RM0.81 million in CY2026**, representing a **decrease of RM0.69 million**, mainly due to **reduced outsourcing contracts and placement services**.

For quarterly review, The Group narrowed its loss after tax to **RM0.71 million in Q2 2026**, compared to **RM0.92 million in Q2 2025**, reflecting an **improvement of RM0.21 million or 22.8%**.

For the **year-to-date under review**, the Group recorded a **lower loss after tax (“LAT”) of RM1.18 million** as compared to **LAT RM2.02 million in the PY2025**, representing a **decrease in LAT of RM0.84 million or 41.7%**.

The reduction in losses was primarily attributable to **higher gross profit** driven by increased hardware sales, **lower employee benefits and key management remuneration**, reduced **other operating expenses**, and the **absence of fair value losses on quoted shares investments**, partially offset by tax provisions recognised on subsidiaries' taxable profits.

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART B. – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET**

**B2. Review of Financial Performance-Comparison** of financial performance of the Group for the current quarter (“Q2 2026”) ended 31 December 2025 with preceding quarter (“Q1 2026”) ended 30 September 2025.

Descriptions	INDIVIDUAL QUARTER ENDED		VARIANCE	
	31/12/2025	30/09/2025		
	Q22026	Q12026		
	RM'000	RM'000	RM'000	%
	Unaudited	Audited		
Revenue	18,185	13,829	4,356	31.5%
(Loss) After Tax (“LAT”)	(712)	(466)	(246)	52.8%

The Group recorded revenue of **RM18.18 million in Q2 2026**, compared to **RM13.82 million** in the preceding quarter (Q1 2026), representing an increase of **RM4.36 million or 31.5%**.

The increase in revenue was primarily attributable to **higher contributions from the hardware, software and professional services** segment, which rose by **RM4.39 million** from **RM13.40 million in Q1 2026** to **RM17.79 in Q2 2026**, mainly due to **higher sales orders secured** during the quarter under review.

The Group recorded a **loss after tax (“LAT”) of RM0.71 million in Q2 2026**, compared to a **LAT of RM0.47 million in Q1 2026**, representing a **higher loss of RM0.24 million or 52.8%**. The higher loss after tax in Q2 2026 was **mainly attributable to increased other operating expenses arising from marketing and office relocation activities**, as well as **tax provisions recognised on subsidiaries’ taxable profits** in the quarter.

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART B. – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET****B3. Commentary on Prospects**

The Group notes the current market landscape, particularly the government’s continued emphasis on driving the Digital Economy. This is expected to support steady demand for ICT-related solutions, with government agencies likely to remain the main contributors to sector spending. Meanwhile, private sector sentiment is expected to stay cautious, with investments focused on essential digitalisation needs, especially in cybersecurity, e-Invoicing compliance, and other critical ICT services.

In response, the Group will continue strengthening its hardware distribution, software and professional services, and recruitment and consultancy offerings to meet evolving market needs. The Group will also pursue opportunities in higher-margin segments, regional expansion, and strategic partnerships, while internally continuing to strengthen cost-control measures, streamline operations, and enhance efficiency to support sustainable growth.

Barring unforeseen circumstances, the Board remains cautiously optimistic of achieving improved performance in the next financial year, supported by operational improvements and ongoing efforts to enhance service delivery and expand the customer base.

**B4. Profit Forecast and Profit Guarantee**

The Group has not provided any profit forecast or profit guarantee in any public document.

**B5. Taxation**

	<b>Current Quarter</b>	<b>Cumulative Quarter</b>
	<b>31/12/2025</b>	<b>31/12/2025</b>
	<b>RM'000</b>	<b>RM'000</b>
	<b>Unaudited</b>	<b>Unaudited</b>
Income tax		
- Current provision	149	149
- (Over)/ under provision of tax in prior years	-	-
Total income tax expenses	149	149

Provision for taxation for this quarter has been made for the subsidiaries. Income taxes were calculated at the Malaysian statutory tax rate of 24% based on the estimated assessable profit for the current financial year.

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART B. – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET****B6. Interest Expenses**

Breakdown of classification of interest expenses

	Current Quarter Ended		Cumulative Quarter Ended	
	31-Dec-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024
	Unaudited RM'000	Audited RM'000	Unaudited RM'000	Audited RM'000
<b>i) Finance costs</b>				
Lease liabilities interest	11	14	22	25
Bank overdraft interest	57	68	118	140
Total Interest expenses	68	82	140	165

**B7. Corporate Proposals**

There is no corporate proposals announced has not completed as at the date of this report.

**B8. Borrowings and Debt Securities**

Details of the Group's borrowings as at 31 December 2025 are as follows: -

	As at 31/12/2025 (RM'000)
<b>Current:</b>	
Bank overdraft	2,818
Lease Liabilities	498
	<b>3,316</b>
<b>Non-Current:</b>	
Lease Liabilities	235
	<b>235</b>
<b>Total</b>	<b>3,551</b>

**B9. Material Litigation**

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

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART B. – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET****B10. Dividend**

The Board of Directors does not recommend any dividend for the current quarter under review and the financial year-to-date.

**B11. Earnings per Share**

The basic earnings per share is calculated based on Group's net loss attributable to the owners of the parent of approximately RM0.711 million for the current quarter under review and net loss attributable to the owners of RM1.177 million for the current year-to-date, divided by the weighted average number of ordinary shares in issue as follows: -

	<b>Current Quarter Ended</b>	<b>Cumulative Quarter Ended</b>
	<b>31/12/2025</b>	<b>31/12/2025</b>
	<b>Unaudited</b>	<b>Unaudited</b>
Loss attributable to ordinary equity holders of the parent (RM'000)	(711)	(1,177)
Weighted Average Number of Ordinary Shares	885,796,423	885,796,423
Basic profit per share (sen)	(0.08)	(0.13)

The loss for the period attributable to ordinary equity holders of the parent is not subjected to any dilutive elements, thus diluted loss per shares is not presented.

**B12. Status of Utilisation of Proceeds**

- i) The status of the utilisation of proceeds from the Private Placement of up to 30% of the total number of issued shares of the Company as at to date, has been fully utilised as follows: -

Purpose	Proceed raised	Actual utilisation	Unutilised proceed	Intended Timeframe for utilisation (1)	Revised Timeframe for utilisation	Extended Timeframe for utilisation (2)
	RM'000	RM'000	RM'000			
IT contracts and /or orders	4,175.00	(4,175.00)	-	Within 18 months		
Business expansion (2)	1,500.00	(1,500.00)	-	Within 18 months (1)	Within 54 months (1)	Within 78 months (1)
Expenses in relation to the Private Placement	200.00	(200.00)	-	Within 1 months		
Total	5,875.00	(5,875.00)	-			

**Notes:**

- (1) From 26 March 2020 and 22 May 2020, date of listing of the Previous Placement Shares.  
(2) The Board had on 23 September 2024 resolved to extend the timeframe for the utilisation of proceeds raised for business expansion for another 24 months period until 21 November 2026 allowing the Company to have additional time to utilise the balance of the proceeds.

**Unaudited Quarterly Financial Report for the Second Quarter Ended 31 December 2025****PART B. – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET****B12. Status of Utilisation of Proceeds**

ii) The status of utilization of proceeds from the Private Placement, amounting to RM1.848 million, as at to date, has been fully utilised as follows: -

Purposes	Proceed Raised <sup>(3)</sup>	Actual Utilisation	Allocate from or (to)	Unutilised Proceed	Timeframe for utilisation
	RM'000	RM'000	RM'000	RM'000	
IT contracts/orders	1,428.00	(1,624.00)	196.00	0.00	Within 12 months
Working Capital	0.00	0.00	0.00	0.00	Within 12 months
Expenses in relation to the Proposals	420.00	(224.00)	(196.00)	0.00	Within 1 months
Total	1,848.00	(1,848.00)	-	-	

**Notes:**

1. The Board of Directors of the Company had on 31 January 2024 and 26 February 2024 announced that the Company proposed to undertake the private placement not more than 10% of the total number of issued ordinary shares of the Company (“TDEX Shares”).
2. On 27 February 2025, 42,000,000 new ordinary shares in TDEX (“Placement Shares”) were allotted at an issue price of RM0.044 per Placement Share.
3. The Private Placement was completed on 28 August 2025.