ACO GROUP BERHAD

Company No. 201901020410 (1329739-A)

(Incorporated in Malaysia)

Interim Financial Report
For the Third Quarter Ended
30 Nov 2025

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME QUARTERLY REPORT ON THE RESULTS FOR THE THIRD QUARTER ENDED 30 NOV 2025 (1)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.11.2025 Unaudited RM'000	**PRECEDING CORRESPOND-ING QUARTER 30.11.2024 Unaudited RM'000**	**CURRENT YEAR-TO-DATE 30.11.2025 Unaudited RM'000**	**PRECEDING YEAR-TO-DATE 30.11.2024 Unaudited RM'000**
Revenue	35,913	39,153	109,162	116,183
Cost of sales	(30,589)	(33,172)	(93,111)	(98,769)
Gross profit	**5,324**	**5,981**	**16,051**	**17,414**
Other income	1,157	274	2,104	716
Administrative expenses	(5,107)	(4,563)	(13,403)	(13,313)
Profit from operations	**1,374**	**1,692**	**4,752**	**4,817**
Finance costs	(142)	(206)	(391)	(550)
Share of results of an associate	131	110	421	363
Profit before tax	**1,363**	**1,596**	**4,782**	**4,630**
Income tax expense	(381)	(111)	(1,293)	(1,174)
Profit for the financial period/	**982**	**1,485**	**3,489**	**3,456**
Other comprehensive income, net of tax				
Items that will not be reclassified subsequently to profit or loss				
Share of other comprehensive income of associates	-	337	949	337
Total Comprehensive income for the financial period/year	**982**	**1,822**	**4,438**	**3,793**
Total comprehensive income attributable to:				
Owner of the company	982	1,822	4,438	3,793
	982	**1,822**	**4,438**	**3,793**
Basic and diluted earnings per share (sen)(2) (3)	0.28	0.43	1.28	1.00

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME QUARTERLY REPORT ON THE RESULTS FOR THE THIRD QUARTER ENDED 30 NOV 2025[(1)]

Notes:-

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Company's Audited Financial Statements for the financial year ended 28 February 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) Computation on basic earnings per share is based on the Company's weighted average number of ordinary shares during the financial period under review.

(3) The diluted earnings per share of the Group for the current quarter and year-to-date are equivalent to the basic earnings per share as the Group does not have any convertible options as at the end of the reporting period.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 NOV 2025[(1)]

	UNAUDITED 30.11.2025 RM'000	AUDITED 28.02.2025 RM'000
Non-Current Assets		
Property, plant, and equipment	11,607	10,366
Right-of-use assets	10,314	12,041
Investment properties	10,200	10,200
Investment in an associate	20,687	19,317
Other investment	1,017	1,017
Deferred tax assets	159	159
	53,984	53,100
Current Assets		
Inventories	49,721	49,118
Trade and other receivables	40,050	38,667
Prepayments	291	750
Current tax assets	172	162
Cash and short-term deposits	19,587	16,465
	109,821	105,162
Current Liabilities		
Trade and other payables	43,204	38,863
Lease liabilities	435	468
Current tax liabilities	371	621
Loans and borrowings	9,613	11,138
	53,623	51,090
Net current assets	56,198	54,072
	110,182	107,172
Financed by:		
Share capital	67,622	67,622
Reorganisation reserve	(27,861)	(27,861)
Revaluation reserve	1,592	643
Retained earnings	59,238	56,443
	100,591	96,847
Non-current liabilities		
Deferred tax liabilities	811	810
Lease liabilities	126	210
Loans and borrowings	8,654	9,305
	9,591	10,325
	110,182	107,172
Number of issued shares ('000)	347,371	347,371
Net assets per share (RM)	0.29	0.28

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 NOV 2025[(1)]

Note:-

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Company's Audited Financial Statements for the financial year ended 28 February 2025 and the accompanying explanatory notes attached to this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
QUARTERLY REPORT ON THE RESULTS FOR THE THIRD QUARTER ENDED 30 NOV 2025[(1)]

	< -- ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY -->				
	< --- NON-DISTRIBUTABLE ---- >			DISTRIBUTABLE	
	SHARE CAPITAL RM'000	REVALUATION RESERVE RM'000	REORGANISA-TION RESERVE RM'000	RETAINED EARNINGS RM'000	TOTAL RM'000
Balance as at 1 March 2024	67,622	306	(27,861)	52,032	92,099
Total comprehensive profit for the year	-	337	-	5,106	5,443
Transactions with owners:					
Interim Dividend	-	-	-	(695)	(695)
Balance as at 28 February 2025 (Audited)	67,622	643	(27,861)	56,443	96,847

Note:-

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Company's Audited Financial Statements for the financial year ended 28 February 2025 and the accompanying explanatory notes attached to this interim financial report.

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
QUARTERLY REPORT ON THE RESULTS FOR THE THIRD QUARTER ENDED 30 NOV 2025 [1]

	< -- ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY -->				
	< --- NON-DISTRIBUTABLE ---- >			DISTRIBUTABLE	
	SHARE CAPITAL RM'000	REVALUATION RESERVE RM'000	REORGANISA-TION RESERVE RM'000	RETAINED EARNINGS RM'000	TOTAL RM'000
Balance as at 1 March 2025	67,622	643	(27,861)	56,443	96,847
Total comprehensive profit for the year	-	949	-	3,489	4,438
Transactions with owners:					
Interim Dividend	-	-	-	(694)	(694)
Balance as at 30 Nov 2025 (Unaudited)	67,622	1,592	(27,861)	59,238	100,591

Note:-

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Company's Audited Financial Statements for the financial year ended 28 February 2025 and the accompanying explanatory notes attached to this interim financial report.

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT
QUARTERLY REPORT ON THE RESULTS FOR THE THIRD QUARTER ENDED 30 NOV 2025 (1)

	CURRENT YEAR-TO-DATE 30.11.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.11.2024 Unaudited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,782	4,630
Adjustments for:		
Depreciation on property, plant and equipment	1,140	1,142
Depreciation on right-of-use assets	665	578
Finance costs	391	550
Loss/(Gain) on disposal of property, plant and equipment	(70)	3
Interest income	(223)	(176)
Inventories written down	-	259
Inventories written off	715	10
Property, plant and equipment written off	76	121
Reversal of impairment losses on trade receivables	(26)	(28)
Share of results of an associate	(421)	(363)
Operating profit before changes in working capital	7,029	6,726
Changes in working capital:		
Inventories	(1,317)	(1,505)
Prepayments	459	(157)
Trade and other payables	4,341	1,442
Trade and other receivables	(1,357)	(3,411)
Net cash generated from operations	9,155	3,095
Income tax paid	(1,598)	(1,061)
Income tax refund	45	-
Interest paid	-	(2)
Interest received	223	176
Net cash flows generated from operating activities	**7,825**	**2,208**
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment in an associate	-	(2,115)
Changes in pledged deposits	-	111
Proceeds from disposal of property, plant and equipment	98	3
Purchase of property, plant and equipment	(1,136)	(277)
Net cash flows used in investing activities	**(1,038)**	**(2,278)**

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT (CONT'D)
QUARTERLY REPORT ON THE RESULTS FOR THE THIRD QUARTER ENDED 30 NOV 2025 [(1)]

	CURRENT YEAR-TO-DATE 30.11.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.11.2024 Unaudited RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of term loans	(779)	(421)
Repayment of finance lease liabilities	-	(44)
Proceeds from banker's acceptances	11,766	10,245
Repayment of banker's acceptances	(14,921)	(16,899)
Proceeds from trust receipts	13,974	18,899
Repayment of trust receipts	(12,216)	(9,598)
Payment of lease liabilities	(404)	(277)
Interest paid	(391)	(548)
Dividend paid	(694)	(695)
Net cash flows (used in)/generated from financing activities	**(3,665)**	**662**
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,122	592
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	15,275	16,905
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	18,397	17,497
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD:-		
Cash and bank balances	16,964	16,227
Fixed deposits with licensed banks	2,623	2,290
	19,587	18,517
Less: Deposits pledged	(1,190)	(1,020)
	18,397	17,497

Note:-

(1) The basis of preparation of Unaudited Condensed Consolidated Cash Flow Statement are disclosed in Note A1 and should be read in conjunction with the Company's Audited Financial Statements for the financial year ended 28 February 2025 and the accompanying explanatory notes attached to this interim financial report.

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING

A1 Basis of preparation

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134, Interim Financial Reporting issued by the Malaysian Accounting Standard Board ("MASB") and Rule 9.22 of the ACE Market Listing Requirements ("Listing Requirements").

The interim financial report should be read in conjunction with the Company's Audited Financial Statements for the financial year ended 28 February 2025 and the accompanying explanatory notes attached to this interim financial report.

A2 Material Accounting Policies

The accounting policies adopted by the Group in this interim financial report are consistent with those as disclosed in the Audited Financial Statements of the Company for the financial year ended 28 February 2025, save for the following:-

The Group has not adopted the following Standards and Amendments to MFRS effective for annual periods beginning on or after 1 January 2024:

- Amendments to MFRS 16 *Leases – Lease Liability in a Sale and Leaseback*
- Amendments to MFRS 101 *Presentation of Financial Statements – Classification of Liabilities as Current or Non-current*
- Amendments to MFRS 101 *Presentation of Financial Statements – Non-current Liabilities with Covenants*
- Amendments to MFRS 107 *Statement of Cash Flows* and MRFS 7 *Financial Instruments: Disclosure - Supplier Finance Arrangements*

The Group has not adopted the following Standards and Amendments to MFRS effective for annual periods beginning on or after 1 January 2025:

- Amendments to MFRS 121 *The Effects of Changes in Foreign Exchange Rates* - *Lack of Exchangeability*

MFRS and Amendments to MFRSs in issue but not yet effective

The Group has not adopted the following Standards and Amendments to MFRS:

Effective for annual periods beginning on or after 1 January 2026:
- Amendments to MFRS 9 *Financial Instruments and MFRS 7 Financial Instruments: Disclosures-Amendments to the Classification and Measurement of Financial Instruments*
- Amendments to MFRS 9 and MFRS 7 *Contracts Referencing Nature-dependent Electricity*

Annual Improvements to MFRS Accounting Standards – Volume 11:
- Amendments to MFRS 1 *First-time Adoption of Malaysian Financial Reporting Standards*
- Amendments to MFRS 7 *Financial Instruments: Disclosures*
- Amendments to MFRS 9 *Financial Instruments (IFRS 9 as issued by IASB in July 2014)*
- Amendments to MFRS 10 *Consolidated Financial Statements*
- Amendments to MFRS 107 *Statement of Cash Flows*

Effective for annual periods beginning on or after 1 January 2027:

- MFRS 18 *Presentation and Disclosure in Financial Statements*
- MFRS 19 *Subsidiaries without Public Accountabilities; Disclosure*

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

- Amendments to MFRS 121 The effects of Changes In Foreign Exchange Rates – *Translation to a Hyperinflationary Presentation Currency*

MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10 *Consolidated Financial Statements* and MFRS 128 *Investment in Associates and Joint Ventures – Sales or Contribution of Assets between an Investor and its Associate or Joint Venture*

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any material effect on the financial statements of the Group upon their initial application.

A3 Auditors' report on preceding annual financial statements

The auditors' report for the financial year ended 28 February 2025 was not subject to any qualifications.

A4 Seasonal or cyclical factors

The Group's operations for the current financial quarter under review were not subject to any seasonal or cyclical factors.

A5 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence for the financial quarter under review.

A6 Changes in estimates, significant accounting estimates and judgements.

There were no changes in the nature and estimates of amounts reported which have a material effect on the results for the financial quarter under review.

A7 Debts and equity securities

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

A8 Dividends paid

There was no dividend paid during the current financial quarter under review.

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A9 Segment information

Segmental reporting of the Group's result are as follows: -

Current year to date ended 30 Nov 2025 (Unaudited)

BUSINESS SEGMENT	INDUSTRIAL USERS RM'000	RESELLERS RM'000	ADJUSTMENT AND ELIMINATIONS RM'000	TOTAL RM'000
Revenue				
Revenue from external customers	76,413	32,749	-	109,162
Internal-segment revenue	8,977	-	(8,977)	-
External revenue	85,390	32,749	(8,977)	109,162
Segment profit	13,643	2,408	-	16,051
Other income				2,104
Administrative expenses				(13,403)
Finance costs				(391)
Share of results of an associate				421
Income tax expense				(1,293)
Profit for the financial period				3,489

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A9 Segment information

Segmental reporting of the Group's result are as follows: -

Preceding year to date ended 30 Nov 2024 (Unaudited) **BUSINESS SEGMENT**	**INDUSTRIAL USERS RM'000**	**RESELLERS RM'000**	**ADJUSTMENT AND ELIMINATIONS RM'000**	**TOTAL RM'000**
Revenue				
Revenue from external customers	88,973	27,210	-	116,183
Internal-segment revenue	10,493	-	(10,493)	-
External revenue	99,466	27,210	(10,493)	116,183
Segment profit	15,323	2,090	-	17,413
Other income				716
Administrative expenses				(13,312)
Finance costs				(550)
Share of results of an associate				363
Income tax expense				(1,174)
Profit for the financial period				3,456

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A10 Significant events subsequent to the end of the interim financial period

There were no other material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

A11 Changes in the composition of the Group

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

A12 Fair value of financial instruments

There were no gain or loss arising from fair value changes for all financial assets and liabilities for the current financial quarter under review.

A13 Capital commitments

There were no capital commitments at the end of the financial quarter under review.

A14 Contingent assets and contingent liabilities

There were no other contingent assets or contingent liabilities as at the date of this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A15 Significant related party transactions

The related party transactions of the Group have been entered into in the normal course of business. Listed below are the significant transactions with related parties of the Group during the current quarter under review:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.11.2025 Unaudited RM'000	PRECEDING CORRESPON-DING QUARTER 30.11.2024 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.11.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.11.2024 Unaudited RM'000
Associated company				
Sales of goods	154	217	393	721
Purchase of goods	92	253	297	552

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1 Review of performance

Current quarter ("Q3 FYE2026") against preceding year corresponding quarter ("Q3 FYE2025")

The Group's revenue for the third quarter ("Q3") of the financial year ending 28 February 2026 ("FYE2026") was RM35.913 million, lower than the RM39.153 million recorded in the corresponding quarter of the preceding financial year. Gross profit ("GP") for the quarter declined to RM5.324 million from RM5.981 million in Q3 FYE2025.

Other income increased significantly to RM1.157 million, compared to RM0.274 million in the same quarter last year, mainly due to interim insurance compensation received for inventories, furniture, and fittings damaged in a flood incident.

Administrative expenses increased to RM5.107 million from RM4.563 million in Q3 FYE2025, primarily due to inventory written off as a result of the flood incident.

Overall, the Group's profit before tax ("PBT") declined by 14.6% to RM1.363 million, compared to RM1.596 million in the corresponding quarter of the previous financial year, mainly due to lower revenue.

Current year-to-date against preceding year-to-date

The Group's cumulative revenue decreased by 6% to RM 109.162 million, compared to RM 116.183 million in the same period last year. Gross profit settling at RM 16.051 million.

Other income increased significantly to RM 2.1 million, largely attributable to the insurance compensation noted in the quarterly review. Administrative expenses for the period remained comparable at RM13.403 million with the preceding year to date.

As a result, the Group's profit before tax for the period improved by 3.28% to RM 0.152 million, compared to RM 4.630 million in the preceding financial year.

B2 Current quarter (Q3 FYE 2026) against preceding quarter (Q2 FYE 2026)

	INDIVIDUAL QUARTER			
	CURRENT QUARTER 30.11.2025	**PRECEDING QUARTER 31.08.2025**	**Variance**	
	RM'000	**RM'000**	**RM'000**	**%**
Revenue	35,913	37,569	(1,656)	(4.41)
PBT	1,363	2,073	(710)	(34.25)

The decrease in profit before tax ("PBT") for the current quarter was mainly driven by lower revenue, partially offset by higher other income arising from insurance compensation, and increased administrative expenses due to inventory write-offs following the flood incident.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B3 Prospects

For the third quarter of 2025, Malaysia recorded a robust growth of 5.2%, supported by higher household spending, sustained expansion in investment projects, and continued export growth for electrical and electronics ("E&E") exports, tourism. And strong recovery in mining-related exports. Going forward, growth is expected to be underpinned by favourable labour market conditions, policy support, and progress in multi-year infrastructure projects, alongside continued realisation of approved investments and catalytic initiatives under national development plans. (Source: Bank Negara Malaysia, Quarterly Bulletin 3Q 2025). For 2026, the country's economy is projected to grow at a moderate pace of between 4.0% and 4.5%, weighed down by prevailing global uncertainties due to ongoing geopolitical and geoeconomic tensions. (Source: The Fourth MADANI Budget 2026).

During the financial year, the Group developed its own Original Equipment Manufacturer (OEM) products to serve both reseller and end-user segments. These products have delivered encouraging results, offering customers competitive pricing while maintaining strong quality standards. The Group will continue to expand its OEM product offerings in the coming year.

The Group's associate continues to provide a steady contribution to the Group's results. With an ongoing focus on strengthening its operational presence in the East Coast region, the Group remains cautiously optimistic on the associate's long-term prospects, supported by potential scalability and untapped market opportunities arising from broader economic and infrastructure developments.

Meanwhile, EV Connection Sdn Bhd in which the Group holds a minority stake, continues to explore growth opportunities beyond the electric vehicle ecosystem, including Battery Energy Storage Systems ("BESS") and participation in Malaysia's Solar Accelerated Transition Action Programme "ATAP" , which is expected to create additional opportunities and benefits for the Group.

The Board remains mindful of the challenges ahead and maintains a cautious outlook on the Group's prospects. Subject to any unforeseen circumstances, the Board anticipates that the Group's financial performance will remain satisfactory in the next quarter.

B4 Profit forecast

The Group did not issue any profit forecast or guarantee during current financial quarter under review.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B5 Income tax expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.11.2025 Unaudited RM'000	**PRECEDING CORRESPON-DING QUARTER 30.11.2024 Unaudited RM'000**	**CURRENT YEAR-TO-DATE 30.11.2025 Unaudited RM'000**	**PRECEDING YEAR-TO-DATE 30.11.2024 Unaudited RM'000**
In respect of the current period:				
Income tax expense	381	74	1,293	1,149
Deferred tax expense	-	37	-	25
Total	**381**	**111**	**1,293**	**1,174**
Effective tax rate (%)	**28%**	**7%**	**27%**	**25%**

The effective tax rate for the current quarter was 28%, and the year-to-date effective tax rate was 27%, both exceeding the statutory rate of 24% due to non-deductible expenses.

Income tax expense is recognised based on management's best estimate.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B6 Status of corporate proposals / Utilisation of proceeds

There are no other corporate proposals or utilisation of proceeds announced but not yet completed as at the date of this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B7 Group's borrowings and debt securities

The Group's borrowings are as follows:-

	PAYABLE WITHIN 12 MONTHS RM'000	PAYABLE AFTER 12 MONTHS RM'000	TOTAL OUTSTANDING RM'000
Secured borrowings			
Banker's acceptances	3,289	-	3,289
Trust receipts	5,788	-	5,788
Term loans	536	8,654	9,190
	9,613	8,654	18,267

The bank borrowings and other facilities are secured by legal charges on freehold and leasehold land and buildings, investment properties, and fixed deposits, and as well as a corporate guarantees.

The bank borrowings and other facilities are denoted in local currency.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B8 Material litigations

As at the date of this report, the Group is not engaged in any material litigation.

B9 Proposed dividends

No dividends have been declared or recommended for payment by the Company during the current financial quarter under review.

B10 Basic and diluted earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.11.2025	**PRECEDING CORRESPON-DING QUARTER 30.11.2024**	**CURRENT YEAR TO-DATE 30.11.2025**	**PRECEDING YEAR-TO-DATE 30.11.2024**
Profit for the period attributable to ordinary equity holders of the company (RM'000)	**982**	**1,485**	**3,489**	**3,456**
Weighted average number of shares in issue ('000)	**347,371**	**347,371**	**347,371**	**347,371**
Basic and diluted earnings per share (sen)[(1) (2)]	**0.28**	**0.43**	**1.01**	**1.00**

Notes:-

(1) The basic earnings per share is computed based on profit attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue during the financial period under review.

(2) The diluted earnings per share of the Group is equivalent to the basic earnings per share as the Group does not have any convertible options as at the end of the reporting period.

ACO GROUP BERHAD

(Company No.: 201901020410 (1329739-A))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B11 Notes to the statement of comprehensive income

	INDIVIDUAL QUARTER		**CUMULATIVE QUARTER**	
	CURRENT QUARTER 30.11.2025 Unaudited	**PRECEDING CORRESPON-DING QUARTER 30.11.2024 Unaudited**	**CURRENT YEAR-TO-DATE 30.11.2025 Unaudited**	**PRECEDING YEAR-TO-DATE 30.11.2024 Unaudited**
The following amounts have been included in arriving at profit before tax:-	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Finance costs	142	206	391	550
Depreciation on property, plant and equipment	401	383	1,140	1,142
Depreciation on right-of-use assets	221	237	665	578
Equipment rental expenses	17	14	45	52
Inventories written down	-	-	-	259
Inventories written off	715	8	715	10
Loss on disposal of property, plant and equipment	-	4	1	4
Property, plant and equipment written off	18	2	76	121
and after crediting:				
Gain on disposal of property, plant and equipment	69	-	69	3
Interest income	68	57	223	176
Rental income	124	103	373	281
Reversal of impairment losses on trade receivables	6	11	26	28

By Order of the Board

Date: 28 January 2026