ADVANCE INFORMATION MARKETING BERHAD

(Registration No. 200401006266 (644769-D))

(Incorporated in Malaysia)

FINANCIAL REPORT

UNAUDITED FOR THE 2ND QUARTER

ENDED 31 DECEMBER 2025

ADVANCE INFORMATION MARKETING BERHAD
(Registration No. 200401006266 (644769-D))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	As at 31.12.2025 RM'000	As at 30.06.2025 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	8,751	9,010
Right-of-use assets	1,425	1,796
Intangible assets	6	12
Other investments	656	574
	10,838	11,392
Current Assets		
Inventories	2,102	3,097
Trade receivables	404	296
Other receivables, deposits and prepayments	6,087	5,921
Cash and bank balances	29	209
	8,622	9,523
TOTAL ASSETS	19,460	20,915
EQUITY		
Share capital	21,511	53,511
Reserves	(7,247)	(37,262)
TOTAL EQUITY	14,264	16,249
LIABILITIES		
Non-Current Liabilities		
Borrowing and lease liabilities	1,427	1,516
Deferred tax liabilities	232	232
	1,659	1,748
Current Liabilities		
Trade payables	205	58
Other payables and accruals	2,410	1,644
Borrowing and lease liabilities	885	1,182
Provision for taxation	37	34
	3,537	2,918
TOTAL LIABILITIES	5,196	4,666
TOTAL EQUITY AND LIABILITIES	19,460	20,915
Net Assets per share (RM)	0.0366	0.0416

This unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the period ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

ADVANCE INFORMATION MARKETING BERHAD
(Registration No. 200401006266 (644769-D))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND PERIOD ENDED 31 DECEMBER 2025

	Individual Quarter 3 Months Ended		Cumulative Quarter 6 Months Ended	
	Current Quarter 31.12.2025 RM'000	Preceding Year Corresponding Quarter 31.12.2024 RM'000	Current Year To Date 31.12.2025 RM'000	Preceding Year Corresponding Period 31.12.2024 RM'000
Revenue	1,779	1,745	4,943	-
Cost of sales and services	(1,941)	(1,483)	(3,869)	-
Gross profit	(162)	262	1,074	-
Other income	7	3	16	-
Administrative and other operating expenses	(1,859)	(2,186)	(3,040)	-
Operating profit/(loss)	(2,014)	(1,921)	(1,950)	-
Finance costs	(34)	(54)	(183)	-
Loss before taxation	(2,048)	(1,975)	(2,133)	-
Taxation	-	(3)	(9)	-
Loss after tax for the period	(2,048)	(1,978)	(2,142)	-
Items that are or may be reclassified subsequently to profit or loss				
Exchange translation differences for foreign operations	(5)	20	75	-
Equity instrument measured at fair value through other comprehensive income ("FVTOCI")	41	(164)	82	-
Total other comprehensive income/(loss) for the period	36	(144)	157	-
		-		-
Total comprehensive income/(loss) for the period	(2,012)	(2,122)	(1,985)	-
Loss for the year attributable to:				
Owners of the Company	(2,048)	(1,976)	(2,142)	-
Non-controlling interests	-	(2)	-	-
	(2,048)	(1,978)	(2,142)	-
Total comprehensive income/(loss) attributable to:				
Owners of the Company	(2,012)	(2,120)	(1,985)	-
Non-controlling interests	-	(2)	-	-
	(2,012)	(2,122)	(1,985)	-
Loss per share :-				
- Basic (sen)	(0.525)	(0.506)	(0.549)	-
- Diluted (sen)	(0.210)	(0.692)	(0.220)	-

This unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the period ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

The annexed notes are an integral part of this statement.

ADVANCE INFORMATION MARKETING BERHAD
(Registration No. 200401006266 (644769-D))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER AND PERIOD ENDED 31 DECEMBER 2025

For the quarter and period ended 31 December 2025

	<---------- Attributable to owners of the Company ---------->									
	Share Capital RM'000	Warrant Reserve RM'000	Other reserve RM'000	Revaluation Reserve RM'000	Foreign Currency Translation Reserve RM'000	Fair Value Reserve RM'000	Accumulated Losses RM'000	Total RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
Balance as at 1 July 2025	53,511	14,770	(14,770)	1,308	(819)	(4,315)	(33,436)	16,249	-	16,249
Loss for the period	-	-	-	-	-	-	(2,142)	(2,142)	-	(2,142)
Other comprehensive income for the period	-	-	-	-	75	82	-	157	-	157
Total comprehensive (loss)/income for the period	-	-	-	-	75	82	(2,142)	(1,985)	-	(1,985)
Capital reduction	(32,000)	-	-	-	-	-	32,000	-	-	-
Balance as at 31 December 2025	21,511	14,770	(14,770)	1,308	(744)	(4,233)	(3,578)	14,264	-	14,264

For the period ended 30 June 2025

	<---------- Attributable to owners of the Company ---------->									
	Ordinary Shares RM'000	Warrant Reserve RM'000	Other Reserve RM'000	Revaluation Reserve RM'000	Foreign Currency Translation Reserve RM'000	Fair Value Reserve RM'000	Accumulated Losses RM'000	Total RM'000	Non-Controlling Interest RM'000	Total RM'000
Balance as at 1 January 2024	53,511	14,770	(14,770)	1,199	(709)	(1,737)	(22,387)	29,877	(13)	29,864
Loss for the period	-	-	-	-	-	-	(11,076)	(11,076)	(31)	(11,107)
Other comprehensive (loss)/income for the period	-	-	-	136	(111)	(2,578)	-	(2,553)	-	(2,553)
Total comprehensive (loss)/income for the period	-	-	-	136	(111)	(2,578)	(11,076)	(13,629)	(31)	(13,660)
Transaction with owners:										
Disposal of subsidiries	-	-	-	-	-	-	-	-	35	35
Additional shares subscription from non-controlling interest	-	-	-	-	-	-	-	-	2	2
	-	-	-	-	-	-	-	-	37	37
Strike-off of subsidiaries	-	-	-	-	-	-	-	-	7	7
Foreign exchange difference due to derecognition of deferred tax assets	-	-	-	-	1	-	-	1	-	1
Amortisation of revaluation reserve	-	-	-	(27)	-	-	27	-	-	-
Balance as at 30 June 2025	53,511	14,770	(14,770)	1,308	(819)	(4,315)	(33,436)	16,249	-	16,249

This unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the period ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

ADVANCE INFORMATION MARKETING BERHAD
(Registration No. 200401006266 (644769-D))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER AND PERIOD ENDED 31 DECEMBER 2025

	Current Year To Date 31.12.2025 RM'000	Audited 30.06.2025 RM'000
Cash flow from operating activities		
Loss before taxation	(2,133)	(11,099)
Adjustment for:-		
Allowance for slow moving inventories	-	80
Amortisation of intangible assets	10	82
Defined benefits obligations	-	(18)
Depreciation of property, plant and equipment	286	828
Depreciation of right-of-use assets	349	574
Fair value gain on money market fund	-	(143)
Finance costs	194	266
Impairment loss on other receivables	-	244
Impairment loss on trade receivables	-	113
Property, plant and equipment written off	-	1,838
Intangible asset written off	-	345
Inventories written off	269	49
Other investment written off	-	3
Loss on disposal of property, plant and equipment	-	8
Loss on liquidation of subsidiaries	-	7
Gain on disposal of subsidiary	-	(53)
Gain on lease termination	-	(97)
Interest income	-	(44)
Operating loss before working capital changes	(1,025)	(7,017)
Decrease/(Increase) in inventories	726	(3,047)
Decrease in contract assets	-	14
Increase in receivables	(274)	(5,281)
Increase/(Decrease) in payables	913	(6,606)
Cash generated from/(used in) operations	340	(21,937)
Net tax (paid) / refunded	(6)	35
Interest received	-	44
Interest paid	(194)	(266)
Net cash generated from/(used in) operating activities	140	(22,124)
Cash flows from investing activities		
Redemption of other investment - money market fund	-	20,958
Acquisition of property, plant and equipment	(28)	(6,421)
Placement to other investment - money market fund	-	(1,000)
Acquisition of intangible assets	(4)	(350)
Net cash (used in)/generated from investing activities	(32)	13,187
Cash flows from financing activities		
Repayment of term loan	(89)	(115)
Repayment of lease liabilities	(307)	(356)
Net cash generated from/(used in) financing activities	(396)	(471)
Net increase/(decrease) in cash and cash equivalents	(288)	(9,408)
Exchange differences on cash and cash equivalents	98	45
Cash and cash equivalents at beginning of the year	(304)	9,059
Cash and cash equivalents at the end of the year	(494)	(304)
Cash and cash equivalents comprise:		
Cash and bank balances	29	209
Bank overdraft	(523)	(513)
	(494)	(304)

This unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the period ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

ADVANCE INFORMATION MARKETING BERHAD
(Registration No. 200401006266 (644769-D))

EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER AND PERIOD ENDED 31 DECEMBER 2025

1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting and the provisions of the Companies Act 2016, Interim Financial Reporting and paragraph 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements of the Group should be read in conjunction with the audited financial statements for the financial period ended ("FPE") 30 June 2025. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the FPE 30 June 2025. The interim financial statements of the Group for FPE 30 June 2025 are prepared under the historical cost convention unless otherwise indicated in the summary of significant accounting policies.

The current quarter results will be compared to the results of the preceding year corresponding quarter accordingly but there will be no comparison figures for the cumulative quarters as the Company had changed its previous financial period from 31 December 2024 to 30 June 2025 which comprised of eighteen (18) months' period against the 12 months' period for the current financial year.

2 Significant Accounting Policies

The accounting policies adopted in the preparation of this report are consistent with those followed in the preparation of the Group's audited financial statements for the FPE 30 June 2025.

2.1 Adoption of Standards, Amendments and IC Interpretations

The accounting policies adopted are consistent with those of previous financial year except for the adoption of the following new and amended MFRSs and IC Interpretation which are effective for accounting period beginning on or after 1 January 2025 :-

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

The initial application of the above-mentioned MFRSs and amendments to MFRSs have no significant impact on the financial statements of the Group and the Company.

2.2 MFRSs, Amendments to MFRS and IC Interpretation Issued But Not Yet Effective

The Group and the Company have not early adopted the following new MFRSs and IC Interpretation and amendments to MFRSs that have been issued by the MASB but are not yet effective :-

Effective for financial periods beginning on or after 1 January 2026
Amendments to the Classification and Measurement of Financial Instruments (Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures)
Amendments that are part of Annual Improvements─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
- Amendments to MFRS 10 Consolidated Financial Statements
- Amendments to MFRS 107 Statement of Cash Flows

Contracts Referencing Nature-dependent Electricity (Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures)

Effective for financial periods beginning on or after 1 January 2027
MFRS 18 Presentation and Disclosure in Financial Statements
MFRS 19 Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures
Translation to a Hyperinflationary Presentation Currency (Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates

Effective date deferred to a date to be announced by the MASB
Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.

The Group and the Company will apply the above new MFRSs and IC Interpretation and amendments to MFRSs that are applicable once they become effective. The above standards and amendments are not expected to have any material financial impact on the financial statements of the Group on initial adoption.

3. Auditors' Report on preceding annual financial statements

The auditors’ reports on the financial statements of the Company and its subsidiaries for the FPE 30 June 2025 were not subject to any qualification. The auditors, Messrs. SBY Partners PLT, included a statement of Material Uncertainty Related to Going Concern in respect of the Company’s standalone financial statements, and not the Group’s consolidated financial statements.

The Board notes that the capital reduction exercise completed during the current quarter has eliminated the Company’s accumulated losses and restored positive equity. Accordingly, the matter giving rise to the going concern uncertainty at the Company level has been addressed.

4. Seasonality or cyclicality

The Group's operations have not been materially affected by any seasonal/cyclical factors.

5. Nature and amount of unusual items affecting assets, liabilities, equity, net income or cash flows

There was no item or event that was unusual by reason of its nature, size or incidence during the current quarter which affected the assets, liabilities, equity, net income or cash flows of the Group.

6. Changes in estimates

There was no material change in the estimates used for the preparation of these interim financial statements.

7. Issuances, cancellations, repurchases, resale and repayments of debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter under review.

8. Valuation of property, plant and equipment

There was no change in the valuation of the property, plant and equipment reported in the previous audited financial statements that would have an effect on the current quarter's financial statements.

9. Significant events during the interim period

On 31 October 2025, the Company has announced with a statement to shareholders in relation to the proposed renewal of shareholders' mandate for the authority to the Company to purchase its own shares up to ten per centum (10%) of the total number of issued shares.

Other than that, there was no material event during the interim period.

10. Material events subsequent to the end of the interim period

On 30 January 2026, the Company has announced that it has offered 57,500,000 number of options to eligible employees under its ESOS, pursuant to Rule 9.19(51) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

Other than that, there was no material event subsequent to the end of the interim period.

11. Contingent assets and contingent liabilities

There was no contingent asset and contingent liability during the financial quarter under review.

12. Capital commitments

There were no capital commitments since the last audited Statement of Financial Position as at 30 June 2025.

13. Segmental information

The revenue and loss before taxation of the Group for the current quarter were generated from the following segments:

	Business Process Outsourcing Services	Retail	Others	Consolidated
	RM'000	RM'000	RM'000	RM'000
Segment Revenue				
Malaysia	(2)	1,733	48	1,779
Indonesia	-	-	-	-
	(2)	1,733	48	1,779
Segment Profit/(Loss)				
Malaysia	(647)	(965)	(361)	(1,973)
Indonesia	(75)	-	-	(75)
	(722)	(965)	(361)	(2,048)
Segment Assets as per period to date				
Malaysia	6,198	11,650	675	18,523
Indonesia	937	-	-	937
	7,135	11,650	675	19,460
Segment Liabilities as per period to date				
Malaysia	(2,546)	(1,202)	(851)	(4,599)
Indonesia	(597)	-	-	(597)
	(3,143)	(1,202)	(851)	(5,196)

The segment assets and segment liabilities as per period to date by taking into consideration of the non-current assets, currents assets, non-current liabilities and current liabilities.

14. Review of performance

TABLE 1: FINANCIAL REVIEW FOR CURRENT QUARTER AND FINANCIAL YEAR TO DATE FOR THE QUARTER AND PERIOD ENDED 31 DECEMBER 2025

	Individual Quarter				Cumulative Quarter			
	Current Quarter 31.12.2025 RM'000	Preceding Year Corresponding Quarter 31.12.2024 RM'000	Changes Amount RM'000	Changes %	Current Year To Date 31.12.2025 RM'000	Preceding Year Corresponding Period 31.12.2024 RM'000	Changes Amount RM'000	Changes %
Revenue	1,779	1,745	34	2%	4,943	-	4,943	0%
Operating loss	(2,014)	(1,921)	(93)	-5%	(1,950)	-	(1,950)	0%
Loss before taxation	(2,048)	(1,975)	(73)	-4%	(2,133)	-	(2,133)	0%
Loss after tax for the period	(2,048)	(1,978)	(70)	-4%	(2,142)	-	(2,142)	0%
Loss for the period attributable to:						-		
Owners of the Company	(2,048)	(1,976)	(72)	-4%	(2,142)	-	(2,142)	0%

During the quarter ended 31 December 2025, the Group reported unaudited revenue of RM1.78 million, compared to RM1.75 million recorded in the corresponding quarter of the previous year. The marginal increase of approximately RM0.03 million was mainly attributable to higher contribution from the Group's existing business operations, including continued revenue from the Business Process Outsourcing Service (BPOS) segment and retail pharmacy operations.

The pharmacy retail segment remained a key contributor to the Group's revenue during the quarter. However, unlike the previous quarter, there was no expansion of retail pharmacy outlets, and revenue growth was primarily supported by the performance of the Group's existing outlets and ongoing operations.

The Group recorded an unaudited loss before tax of RM2.05 million for the quarter ended 31 December 2025, compared to a loss before tax of RM1.98 million in the same quarter of the previous year. The higher loss before tax was mainly due to increased operating and administrative expenses incurred during the quarter, including staff costs, outlet operating expenses and general overheads associated with maintaining current operations.

Accordingly, the Group recorded a loss after tax of RM2.05 million, compared to RM1.98 million in the corresponding quarter of the preceding year.

15. Material Changes in The Loss Before Tax As Compared To the Immediate Preceding Quarter

TABLE 2: FINANCIAL REVIEW FOR CURRENT QUARTER COMPARED WITH IMMEDIATE PRECEDING QUARTER

	Individual Quarter			
	Current Quarter 31.12.2025 RM'000	Immediate Preceding Quarter 30.09.2025 RM'000	Changes Amount RM'000	Changes %
Revenue	1,779	3,164	(1,385)	-44%
Operating loss	(2,014)	64	(2,078)	3247%
Loss before taxation	(2,048)	(85)	(1,963)	-2309%
Loss after tax for the period	(2,048)	(94)	(1,954)	-2079%
Loss for the period attributable to:				
Owners of the Company	(2,048)	(94)	(1,954)	-2079%

15. Material Changes in The Loss Before Tax As Compared To the Immediate Preceding Quarter (Cont'd)

The Group’s revenue for the current quarter was RM1.78 million, representing a decrease of RM1.39 million as compared to RM3.16

Additionally, the Group recorded an unaudited loss before tax of RM2.05 million, compared to a loss before tax of RM0.09 million in the immediate preceding quarter. The higher loss before tax was primarily attributable to the lower revenue recorded during the quarter while the Group continued to incur operating and administrative expenses, including staff costs, outlet operating expenses and other overhead costs required to maintain its existing business operations.

16. Prospects

The Group will continue to focus on strengthening its existing business operations, particularly the retail pharmacy and Business Process Outsourcing Service (BPOS) segments, through operational improvements, cost management and sales enhancement initiatives.

The retail pharmacy business environment remains challenging due to competitive market conditions. The Group is currently reviewing the performance and positioning of its outlets and will implement appropriate measures to improve operational efficiency and performance of the underperforming outlets.

17. Profit forecast

The Group did not disclose or announce any profit forecast or profit guarantee in any public document in the financial quarter under review.

18. Loss before taxation

This is arrived at after charging/(crediting) amongst other, the following items :

	Individual Quarter		Cumulative Quarter	
	Current Quarter 31.12.2025 RM'000	Preceding Year Corresponding Quarter 31.12.2024 RM'000	Current Year To Date 31.12.2025 RM'000	Preceding Year Corresponding Period 31.12.2024 RM'000
Depreciation of property, plant and equipment	142	164	286	-
Right-of-use assets written off	-	-	-	-
Depreciation of right-of-use assets	174	57	349	-
Interest expense	-	54	194	-
Inventory written off	269	-	269	-
Property, plant and equipment written off	-	96	-	-
Amortisation of intangible assets	5	22	10	-
Defined benefits obligations	-	55	-	-
Amortisation of other investment	-	3	-	-
Gain on lease termination	-	-	-	-
Fair value gain on other investment - money market fund	-	-	-	-
Interest income	-	(3)	-	-

19. Taxation

	Current Quarter 31.12.2025 RM'000	Current Year To Date 31.12.2025 RM'000
Deferred tax (expense) / income	-	(9)

Currently there is no provision for taxation as all subsidiaries were incurring losses.

20. Borrowing and lease liabilities

		As at 31.12.2025 RM'000	As at 31.12.2024 RM'000
Short-term - secured:			
Term loan	(a)	78	75
Lease liabilities	(b)	284	511
Hire purchase		-	107
Bank overdraft	(c)	523	554
		885	1,247
Long-term - secured:			
Term loan	(a)	1,190	1,306
Lease liabilities	(b)	237	634
Hire purchase		-	365
		1,427	2,305
Total borrowing and lease liabilities - secured:			
Term loan	(a)	1,268	1,381
Lease liabilities	(b)	521	1,145
Hire purchase		-	472
Bank overdraft	(c)	523	554
		2,312	3,552

(a) The term loan is secured by the following:

(i) First party legal charge over the freehold land and building of a subsidiary.

(ii) Corporate guarantee by the Company.

(b) The lease liabilities consist of leasing of leasehold land, building and shoplots.

(c) The bank overdraft stated was denominated in foreign currency as follows:-

	As at 31.12.2025		As at 31.12.2024	
	IDR'000	RM'000	IDR'000	RM'000
Bank overdraft	2,066,299	523	1,957,843	533

The facility was obtained from a licensed bank in October 2023 with a limit of RM506,000 / IDR2,000,000,000. The facility was secured by legal charge over the leasehold building of a subsidiary.

The overdraft facility was contractually due for repayment on October 2025. As the outstanding amount remained unpaid as at the reporting date, the bank imposed interest at the overdraft rate on the outstanding balance, which included principal of RM487,340 / IDR1,997,296,441 and accrued overdraft interest of RM16,837 / IDR69,002,814.

Subsequent to the reporting period, in January 2026, the Company reached a settlement arrangement with the bank and the outstanding balance was fully settled. The bank agreed to charge interest at a lower rate equivalent to the normal lending rate for the final settlement.

21. Status of Corporate Proposals and Status of Utilisation of Proceeds Raised

There were no other corporate proposals announced or not completed as at the date of this Report other than those disclosed above.

22. Dividend

There was no dividend proposed or declared during the quarter under review.

23. Procurement of new contract/termination of existing contract

There was no procurement of new contract or termination of existing contract during the quarter under review.

24. Fair value on investment

Included in the other investment is an amount of RM0.655 million which is the fair value of investment in quoted shares that is determined directly by reference to their published market price as at 31 December 2025.

25. Basis of calculation of loss per share

The basic and diluted loss per share for the quarter and cumulative year to date are computed as follows:

(a) Basic loss per share

	Current Quarter 31.12.2025	Preceding Year Corresponding Quarter 31.12.2024	Current Year To Date 31.12.2025	Preceding Year Corresponding Period 31.12.2024
Net loss attributable to owners of the company (RM'000)	(2,048)	(1,976)	(2,142)	-
Weighted average number of ordinary shares issue ('000)	390,217	390,217	390,217	-
Basic loss per share (sen)	(0.525)	(0.506)	(0.549)	-

The basic loss per ordinary share is calculated by dividing the consolidated net loss attributable to equity owners of the Company by the weighted average number of ordinary shares in issue during the financial period.

(b) Diluted loss per share

	Current Quarter 31.12.2025	Preceding Year Corresponding Quarter 31.12.2024	Current Year To Date 31.12.2025	Preceding Year Corresponding Period 31.12.2024
Net loss attributable to owners of the company (RM'000)	(2,048)	(1,976)	(2,142)	-
Weighted average number of ordinary shares issue ('000)	390,217	390,217	390,217	-
Effect of dilution for the conversion of warrants ('000)	585,325	(104,578)	585,325	-
Adjusted weighted average number of ordinary shares for the purpose of diluted LPS ('000)	975,542	285,639	975,542	-
Diluted loss per share (sen)	(0.210)	(0.692)	(0.220)	-

The diluted loss per ordinary share is calculated by dividing the consolidated net loss attributable to equity owners of the Company by the weighted average number of ordinary shares including the effects of all dilutive potential ordinary shares.

26. Material Litigation

As at the date of this announcement, the Group is not involved in any material litigation. There is also no pending material litigation since the date of the last audited financial statements to the date of this announcement.

27. Significant Related Party Transactions

There is no significant related party transaction during the financial quarter under review.

28. Date of Authorisation for Issue

This interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors.