AUTOCOUNT DOTCOM BERHAD

(Registration No. 202201006885 (1452582-U))
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 March 2026

AUTOCOUNT DOTCOM BERHAD
(Registration No. 202201006885 (1452582-U))
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026

UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME[(1)]

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited	Unaudited	Unaudited	Unaudited
		31.03.2026	31.03.2025	31.03.2026	31.03.2025
	Note	RM'000	RM'000	RM'000	RM'000
Revenue	A9	14,467	25,554	14,467	25,554
Cost of sales		(3,166)	(2,928)	(3,166)	(2,928)
Gross profit		**11,301**	**22,626**	**11,301**	**22,626**
Other income		25	50	25	50
Administrative expenses		(2,174)	(1,839)	(2,174)	(1,839)
Sales & distribution expenses		(2,711)	(2,809)	(2,711)	(2,809)
Other operating expenses		(479)	(352)	(479)	(352)
Operating profit		**5,962**	**17,676**	**5,962**	**17,676**
Finance income		299	353	299	353
Finance costs		(1)	-	(1)	-
Profit before tax	B12	**6,260**	**18,029**	**6,260**	**18,029**
Income tax expense	B5	(1,397)	(4,375)	(1,397)	(4,375)
Profit after tax for the financial period		**4,863**	**13,654**	**4,863**	**13,654**
Other comprehensive income, net of tax:					
Items that may be reclassified subsequently to profit or loss					
Foreign currency translation		(68)	1	(68)	1
Total comprehensive income for the financial period		**4,795**	**13,655**	**4,795**	**13,655**
Profit after taxation attributable to:					
Owners of the Company		**4,863**	**13,654**	**4,863**	**13,654**
Total comprehensive income attributable to:					
Owners of the Company		**4,795**	**13,655**	**4,795**	**13,655**
Basic and Diluted earnings per share (sen)	B11	0.88	2.48	0.88	2.48

UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME(1) (CONT'D)

Note:

(1) The basis of preparation of the Unaudited Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the audited financial statements of Autocount Dotcom Berhad and its subsidiaries ("**Group**") for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION[(1)]

	Unaudited as at 31.03.2026 RM'000	Audited as at 31.12.2025 RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	15,553	15,883
Intangible assets	1,492	1,549
Right-of-use asset	83	101
Deferred tax assets	1,732	1,597
	18,860	**19,130**
Current Assets		
Trade and other receivables	3,593	5,760
Contract cost	2,289	1,924
Current tax assets	62	40
Short-term investments	41,565	34,687
Cash and bank balances and short-term deposits	14,381	13,775
	61,890	**56,186**
TOTAL ASSETS	**80,750**	**75,316**
EQUITY AND LIABILITIES		
Equity		
Share capital	38,154	38,154
Translation reserves	(289)	(221)
Merger reserves	(7,506)	(7,506)
Retained earnings	29,149	24,286
	59,508	**54,713**
Non-current Liabilities		
Lease liabilities	18	31
Deferred tax liabilities	5	5
	23	**36**
Current Liabilities		
Lease liabilities	66	72
Current tax liabilities	2,352	2,084
Other payables	6,521	8,081
Contract liabilities	12,280	10,330
	21,219	**20,567**
TOTAL LIABILITIES	**21,242**	**20,603**
TOTAL EQUITY AND LIABILITIES	**80,750**	**75,316**
Number of issued shares ('000)	550,500	550,500
Net assets per share attributable to owners of the company (RM)	0.11	0.10

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION(1) (CONT'D)

Note:

(1) The basis of preparation of the Unaudited Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY[1]

	Attributable to owners of the Company				
	Non-Distributable			Distributable	
	Share capital RM'000	**Translation reserves RM'000**	**Merger reserves RM'000**	**Retained earnings RM'000**	**Total equity RM'000**
Balance as at 1 January 2026 (Audited)	38,154	(221)	(7,506)	24,286	54,713
Profit for the financial period representing total comprehensive income for the financial period (Unaudited)	-	(68)	-	4,863	4,795
Balance as at 31 March 2026 (Unaudited)	**38,154**	**(289)**	**(7,506)**	**29,149**	**59,508**
Balance as at 1 January 2025 (Audited)	38,154	(60)	(7,506)	31,747	62,335
Profit for the financial period representing total comprehensive income for the financial period (Unaudited)	-	1	-	13,654	13,655
Dividend paid on shares	-	-	-	(11,010)	(11,010)
Balance as at 31 March 2025 (Unaudited)	**38,154**	**(59)**	**(7,506)**	**34,391**	**64,980**

Note:

(1) The basis of preparation of the Unaudited Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS[1]

	CURRENT PERIOD TO-DATE 31.03.2026 Unaudited RM'000	PRECEDING PERIOD TO-DATE 31.03.2025 Unaudited RM'000
Cash flows from operating activities		
Profit before tax	6,260	18,029
Adjustments for:		
Depreciation of property, plant and equipment	354	340
Depreciation of right of use assets	18	17
Amortisation of intangible assets	57	57
Fair value gain on short-term investment	(81)	(5)
Gain on disposal of short-term investments	-	(26)
Finance costs	1	-
Finance income	(299)	(353)
Net unrealised foreign exchange loss/(gain)	92	(26)
Operating profit before changes in working capital	**6,402**	**18,033**
Changes in working capital:		
Trade and other receivables	2,167	(2,220)
Contract cost	(365)	(535)
Other payables	(1,560)	867
Contract liabilities	1,950	1,932
Net cash generated from operations	**8,594**	**18,077**
Income tax paid	(1,287)	(760)
Net cash from operating activities	**7,307**	**17,317**
Cash flows from investing activities		
Purchase of property, plant and equipment	(24)	(244)
Purchase of short-term investments	(6,807)	(5,500)
Proceeds from disposal of short-term investments	-	334
Interests received	299	353
Net cash used in investing activities	**(6,532)**	**(5,057)**
Cash flows used in financing activities		
Dividend paid on shares	-	(11,010)
Repayment of lease liabilities	(19)	(18)
Interest paid	(1)	-
Net cash used in financing activities	**(20)**	**(11,028)**
Net increase in cash and cash equivalents	**755**	**1,232**
Cash and cash equivalents at the beginning of the financial period	**13,775**	**13,936**
Effects of exchange rate changes on cash and cash equivalents	(149)	14
Cash and cash equivalents at the end of the financial period	**14,381**	**15,182**

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS[(1)] (CONT'D)

	CURRENT PERIOD TO-DATE 31.03.2026 Unaudited RM'000	PRECEDING PERIOD TO-DATE 31.03.2025 Unaudited RM'000
Analysis of cash and cash equivalents:		
Cash and bank balances	11,255	9,397
Short-term deposits	3,126	20,785
	14,381	30,182
Less: Short-term deposits with maturities of more than 3 months	-	(15,000)
Cash and cash equivalents	**14,381**	**15,182**

Note:

(1) The basis of preparation of the Unaudited Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the audited financial statements the Group for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The interim financial report of Autocount Dotcom Berhad ("**ADB**" or "**Company**") and its subsidiaries 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 Board ("**MASB**") and Rule 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**").

This interim financial report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

A2. 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 in the audited consolidated financial statements for the financial year ended 31 December 2025, except for the following amendments/improvements to MFRSs which are relevant and mandatory for the current financial period:

<u>Amendments/Improvements to MFRSs</u>

MFRS 1	First-time Adoption of Malaysia Financial Reporting Standard
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 107	Statements of Cash Flows

The adoption of the above amendments/improvements to MFRSs did not have any significant effect on the financial statements of the Group and did not result in significant changes to the Group's existing accounting policies.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification on the audited consolidated financial statements of the Group for the financial year ended 31 December 2025.

A4. Seasonal or Cyclical Factors

The Group's performance has not been materially affected by any seasonal or cyclical factors during the current quarter and financial period under review.

A5. Material Unusual Items

There were no unusual items affecting the assets, liabilities, equity, net income and cash flows during the current quarter and financial period under review.

A6. Material Changes in Estimates

There were no material changes in estimates for the current quarter and financial period under review.

A. NOTES TO THE INTERIM FINANCIAL REPORT

A7. Debt and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellation, share held as treasury shares and resale of treasury shares during the current quarter and financial period under review.

A8. Dividend Paid

There were no dividends paid during the current quarter.

A9. Segmental Reporting

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 MONTHS ENDED		3 MONTHS ENDED	
	Unaudited	Unaudited	Unaudited	Unaudited
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM'000	RM'000	RM'000	RM'000
<u>**Revenue Segments**</u>				
Distribution of financial management software	13,014	24,240	13,014	24,240
Technical support & maintenance	978	878	978	878
Others	475	436	475	436
Total Revenue	**14,467**	**25,554**	**14,467**	**25,554**
Segment profit	**11,301**	**22,626**	**11,301**	**22,626**
Other income	25	50	25	50
Unallocated expenses	(5,364)	(5,000)	(5,364)	(5,000)
Finance income	299	353	299	353
Finance costs	(1)	-	(1)	-
Income tax expenses	(1,397)	(4,375)	(1,397)	(4,375)
Profit after tax for the period	**4,863**	**13,654**	**4,863**	**13,654**
Result:				
Included in the measure of segments profit are:				
Depreciation of property, plant and equipment	354	340	354	340
Amortisation of intangible asset	57	57	57	57
Employee benefits expenses	4,573	4,595	4,573	4,595
Expenses relating short-term lease	34	38	34	38

A. NOTES TO THE INTERIM FINANCIAL REPORT

A9. Segmental Reporting (Con't)

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000
Geographical information				
Revenue based on geographical location of customers are as follows:				
Malaysia	12,534	24,060	12,534	24,060
Singapore	1,520	1,307	1,520	1,307
Others	413	187	413	187
	14,467	**25,554**	**14,467**	**25,554**

A10. Material Events Subsequent to the End of the Current Quarter

There were no material events subsequent to the end of the current financial quarter to the date of this announcement, which will materially affect the earnings or income of the Group.

A11. Changes in Composition of the Group

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

A12. Contingent Assets and Contingent Liabilities

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

A13. Material Capital Commitments

There were no other material capital commitments as at the end of the current financial quarter under review.

A14. Significant Related Party Transactions

There were no significant related party transactions during the current quarter.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of Group Performance

Current and Cumulative Quarter ended 31 March 2025 ("Q1 FY2025")

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
	31.03.2026	**31.03.2025**	**31.03.2026**	**31.03.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Revenue	14,467	25,554	14,467	25,554
Profit before tax ("**PBT**")	6,260	18,029	6,260	18,029

The Group's revenue decreased by RM11.08 million or 43.37% from RM25.55 million in the corresponding quarter of the preceding year to RM14.47 million in the current quarter. The decrease was mainly attributable to the exceptionally high demand for the e-Invoicing module in the corresponding quarter of the preceding year, with demand normalising in the current quarter following substantial prior-year adoption by the existing customer base. The Group's revenue was mainly derived from the distribution of financial management software, contributing 89.81% to the total revenue, followed by the technical, support & maintenance (6.90%) and other segments (3.29%). The Malaysia market was the Group's primary revenue contributor, which recorded RM12.59 million or 87.04% of the total revenue in the current quarter. Singapore remained the major revenue contributor from the overseas markets, which recorded revenue of RM1.47 million or 10.13% of the total revenue in the current quarter.

The Group's cost of sales for the current & cumulative quarter comprises mainly of payroll and related costs.

The Group's PBT decreased by RM11.77 million or 65.28%, from RM18.03 million in the corresponding quarter of the preceding year to RM6.26 million with a PBT margin of 43.27%. The decrease in PBT was mainly in line with the lower revenue recorded in the current quarter. Nevertheless, the Group continued to maintain a healthy PBT margin of 43.27%, supported by effective cost management and operational efficiency.

B2. Comparison with the Immediate Preceding Quarter Result

	Current Quarter ended	**Preceding Quarter ended**		
	31.03.2026	**31.12.2025**	**Variance**	
	RM'000	**RM'000**	**RM'000**	**%**
Revenue	14,467	13,949	518	3.71%
PBT	6,260	5,122	1,138	22.22%

The Group's revenue increased by RM0.52 million or 3.71% from RM13.95 million in the immediate preceding quarter to RM14.47 million in the current quarter. The increase was mainly due to increase in revenue from Cloud-native software in the current quarter.

The Group's PBT increased by RM1.14 million or 22.22% from RM5.12 million in the immediate preceding quarter to RM6.26 million in the current quarter. This was due to higher revenue as aforementioned and lower cost incurred in current quarter

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B3. Prospects

Moving forward, the Group will continue to align its business strategies with market trends and regulatory developments, to further drive demand for digital accounting and business software solutions.

In line with the Group's long-term growth strategy, the Group is progressively enhancing our Software-as-a-Service ("**SaaS**") offerings and transitioning from a perpetual licensing model to a subscription-based model. This shift is expected to strengthen recurring revenue contribution over time and provide greater revenue visibility for the Group.

The Group will continue to explore regional expansion opportunities, including potential strategic acquisitions of local industry players where appropriate, to strengthen our market presence.

The Group will also continue to develop new products and expand our range of service offerings, including through strategic collaborations with third-party software providers, to further strengthen our business ecosystem and address evolving customer needs.

Barring unforeseen circumstances, the Board remains cautiously optimistic about the Group's future performance, supported by ongoing digitalisation trends and continuous innovation initiatives.

B4. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee in any public documents.

B5. Tax Expense

	INDIVIDUAL QUARTER		**CUMULATIVE QUARTER**	
	Unaudited 31.03.2026 RM'000	**Unaudited 31.03.2025 RM'000**	**Unaudited 31.03.2026 RM'000**	**Unaudited 31.03.2025 RM'000**
In respect of current period:				
Income tax	1,532	4,583	1,532	4,583
Deferred tax	(135)	(208)	(135)	(208)
Total tax expense	**1,397**	**4,375**	**1,397**	**4,375**
Effective tax rate (%)	22.32	24.27	22.32	24.27
Statutory tax rate (%)	24.00	24.00	24.00	24.00

The Group's effective tax rate was at 22.32% for the current financial period. The effective tax rate for current financial period was slightly lower than the statutory tax rate of 24.00% mainly due to the increase in deferred tax assets from the increase of contract liabilities.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B6. Status of Corporate Proposals

There is no outstanding corporate proposal of the Group during the current quarter under review.

B7. Utilisation of Proceeds from the IPO

The status of the utilisation of gross proceeds raised from the IPO amounting to RM30.88 million is as follows:

Detail of use of proceeds	Proposed utilisation RM'000	Actual utilisation as at 31 March 2026 RM'000	Balance to be utilised RM'000	Initial timeframe for the use of proceeds upon listing (1)	Revised timeframe for utilisation (2)
Regional expansion to capture growth opportunities	17,352	3,607	13,745	Within 36 months	Within 36 months
Strengthening our research and development to expand our existing products' features	5,208	2,605	2,603	Within 24 months	Within 24 months
Working capital	4,423	3,236	1,187	Within 24 months	Within 24 months
Estimated listing expenses	3,900	3,900	-	Within 1 month	Fully utilised
	30,883	**13,348**	**17,535**		

Notes:
(1) From the date of listing (i.e. 9 May 2023).
(2) From the date of the announcement relating to the extension of time to utilise the proceeds raised from the IPO (i.e. 30 April 2025).

B8. Borrowings

The Group does not have any borrowings as at the date of this interim financial report.

B9. Material Litigation

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

B10. Proposed Dividends

On 22 May 2026, the Board of Directors has declared and approved an interim dividend of 1.5 sen per ordinary share amounting to RM8,257,000 in respect of the financial year ending 31 December 2026. The dividend is to be paid on 26 June 2026 to shareholders whose names appeared on the company's Record of Depositors on 12 June 2026.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B11. Basic and Diluted Earnings per Share

The basic and diluted earnings per share ("**EPS**") for the current quarter and cumulative quarter is computed as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 31.03.2026	**Unaudited 31.03.2025**	**Unaudited 31.03.2026**	**Unaudited 31.03.2025**
Profit attributable to owners of the Company (RM'000)	4,863	13,654	4,863	13,654
Number of ordinary shares (unit) ('000)	550,500	550,500	550,500	550,500
Basic and Diluted EPS (sen)[(1)]	0.88	2.48	0.88	2.48

Notes:

(1) Diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options at the end of the reporting period.

B12. Profit Before Tax

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 31.03.2026 RM'000	**Unaudited 31.03.2025 RM'000**	**Unaudited 31.03.2026 RM'000**	**Unaudited 31.03.2025 RM'000**
Finance income	(299)	(353)	(353)	(353)
Finance costs	1	-	-	-
Depreciation of property, plant and equipment	354	340	340	340
Depreciation of right-of-use asset	18	17	17	17
Amortisation of intangible assets	57	57	57	57
Gain on disposal of short-term investments	-	(26)	(26)	(26)
Fair value gain on short-term investment	(81)	(5)	(81)	(5)
Net realised loss/(gain) on foreign exchange	12	(1)	(1)	(1)
Net unrealised loss/(gain) on foreign exchange	92	(26)	(26)	(26)

Note:

Save as disclosed above, the other disclosure items pursuant to Paragraph 16 of Appendix 9B of the Listing Requirements are not applicable.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B13. APPROVAL OF INTERIM FINANCIAL REPORT

The interim financial report as set out above was approved by the Board of Directors in accordance with a resolution dated 22 May 2026.