AwanBiru Technology Berhad

[Registration No. 201001038336]
(Incorporated in Malaysia)

Unaudited Interim Financial Report
For the Period Ended 30 September 2025

AWANBIRU TECHNOLOGY BERHAD
(Registration No.201001038336)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

		Individual Quarter		Cumulative Period	
	Note	Current Year Quarter Ended 30/09/2025 RM'000	Preceding Corresponding Quarter Ended 30/09/2024 RM'000	Current Period To Date Ended 30/09/2025 RM'000	Preceding Period To Date Ended 30/09/2024 RM'000
Revenue		10,117	-	97,815	-
Cost of sales		(6,788)	-	(78,249)	-
Gross profit		3,329	-	19,566	-
Other income		2,021	-	8,435	-
		5,350	-	28,001	-
Administrative expenses		(4,237)	-	(31,208)	-
Other expenses		(628)	-	(52,805)	-
Finance costs		(80)	-	(728)	-
Profit/(Loss) before taxation	**B5**	405	-	(56,740)	-
Income tax expense	**B6**	(105)	-	15,088	-
Total comprehensive income/(expenses) for the financial period		300	-	(41,652)	-
Profit/(Loss) after taxation attributable to:-					
Owners of the Company:		306	-	(30,763)	-
Non-controlling interest		(6)	-	(10,889)	-
		300	-	(41,652)	-
Total comprehensive income/(expenses) attributable to:					
Owners of the Company:		306	-	(30,763)	-
Non-controlling interest		(6)	-	(10,889)	-
		300	-	(41,652)	-
Earnings/(Loss) Per Share attributable to owners of the Company (Sen)					
Basic	**B12**	0.04	-	(3.89)	-

As announced on 16 October 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there will be no comparative financial information available for the preceding year corresponding periods.

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 period from 1 July 2023 to 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.

AWANBIRU TECHNOLOGY BERHAD
(Registration No.201001038336)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	Note	Unaudited As at 30/9/2025 RM'000	Audited As at 30/6/2024 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property and equipment		17,504	22,439
Investment properties		-	21,630
Intangible assets		8	-
		17,512	44,069
CURRENT ASSETS			
Contract costs		-	65
Trade and other receivables		71,815	322,846
Contract assets		27,256	45,633
Short-term investment		48,614	300
Cash and cash equivalents		16,973	19,147
Current tax assets		1,716	1,162
		166,374	389,153
Assets of disposal group classified as held for sale		25,000	-
TOTAL ASSETS		208,886	433,222
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade and other payables		69,658	213,227
Borrowings	**B8**	1,106	3,707
Current tax liabilities		-	6
Contract liabilities		4,345	2,185
		75,109	219,125
NON-CURRENT LIABILITIES			
Borrowings	**B8**	1,985	6,784
Redeemable Preference Shares "A"		-	152
Deferred tax liabilities		-	16,869
		1,985	23,805
TOTAL LIABILITIES		77,094	242,930
NET ASSETS		131,792	190,292
EQUITY			
Share capital		177,036	177,036
Redeemable Preference Shares "A"		152	-
Treasury shares		(3,366)	(3,366)
Warrant reserve		19,812	19,812
Accumulated losses		(45,086)	(14,323)
Total equity attributable to owners of the Company		148,548	179,159
Non-controlling interest		(16,756)	11,133
TOTAL EQUITY		131,792	190,292
TOTAL LIABILITIES & EQUITY		208,886	433,222
NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY (SEN)		18.80	22.68

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial period from 1 July 2023 to 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.

AWANBIRU TECHNOLOGY BERHAD
(Registration No.201001038336)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 2025

	<--------------------	Non-distributable		------------>	Distributable			
	Share Capital RM'000	Redeemable Preference Shares RM'000	Warrant Reserve RM'000	Treasury Shares RM'000	Accumulated Losses RM'000	Attributable to owners of the Company RM'000	Non-controlling Interest RM'000	Total Equity RM'000
At 30 June 2024/1 July 2024	**177,036**	**-**	**19,812**	**(3,366)**	**(14,323)**	**179,159**	**11,133**	**190,292**
Loss after taxation/Total comprehensive expenses for the year	-	-	-	-	(30,763)	(30,763)	(10,889)	(41,652)
- Issuance of Redeembale Preference Shares	-	152	-	-	-	152	-	152
- Dividend by the subsidiary to Redeemable Preference Shareholder	-	-	-	-	-	-	(17,000)	(17,000)
Total contributions by and distribution to owners	-	152	-	-	-	152	(17,000)	(16,848)
At 30 September 2025	**177,036**	**152**	**19,812**	**(3,366)**	**(45,086)**	**148,548**	**(16,756)**	**131,792**

As announced on 16 October 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial period from 1 July 2023 to 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.

AWANBIRU TECHNOLOGY BERHAD
(Registration No.201001038336)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Current Period To Date Ended 30/09/2025 RM'000	Preceding Period To Date Ended 30/09/2024 RM'000
CASH FLOWS FOR OPERATING ACTIVITIES		
(Loss)/Profit before taxation	(56,740)	-
Adjustments for:		
Depreciation of property and equipment	1,761	-
Impairment loss on trade and other receivables	142	-
Impairment loss of PPE	145	-
Impairment loss on deferred costs	69,270	-
Interest income	(669)	-
Interest expense	748	-
Loss on disposal of asset held for sale	117	-
Reversal of impairment on trade and other receivables	(2,000)	-
Operating profit before working capital changes	12,774	-
Working capital changes:-		
Changes in contract costs	65	-
Changes in contract assets	18,377	-
Changes in trade and other receivables	183,619	-
Changes in contract liabilities	2,160	-
Changes in trade and other payables	(143,569)	-
CASH FLOW FROM OPERATING ACTIVITIES	73,426	-
Interest paid	(748)	-
Income tax paid	(2,341)	-
NET CASH FLOW FROM OPERATING ACTIVITIES	70,337	-
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property and equipment	(458)	-
Purchase of intangible assets	(8)	-
Interest received	669	-
Placement of deposit pledged with licensed banks	(32)	-
NET CASH FLOW FROM INVESTING ACTIVITIES	171	-
CASH FLOWS FOR FINANCING ACTIVITIES		
Repayment of term loans	(7,400)	-
Dividend paid to RPS holder	(17,000)	-
NET CASH FLOW FOR FINANCING ACTIVITIES	(24,400)	-
Net increase in cash and cash equivalents	46,108	-
Cash and cash equivalents at beginning of the financial period	18,149	-
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	64,257	-

CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-

Cash and bank balances	15,643	-
Deposits with licensed banks	1,330	-
Short-term investments	48,614	-
	65,587	-
Less: Deposits pledged with licensed banks	(1,330)	-
	64,257	-

As announced on 16 October 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial period from 1 July 2023 to 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.

NOTES TO THE INTERIM FINANCIAL REPORT

PART A – EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134 (“MFRS 134”)

A1. BASIS OF PREPARATION

These condensed consolidated interim financial statements have been prepared in accordance with the requirement of Malaysian Financial Reporting Standards (“MFRSs”) 134 *Interim Financial Reporting*, IAS 34 *Interim Financial Reporting* and paragraph 9.22 of the Main Market Listing Requirement of Bursa Malaysia Securities Berhad. They do not include all the information required for full annual financial statements and should be read in conjunction with the consolidated financial statements of the Group for the year ended 30 June 2024.

As announced on 16 October 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The accounting policies and methods of computation by the Group in this interim financial statement are consistent with those adopted in the financial statements for the period ended 30 June 2024 excepts for those standards, amendments and interpretations which are effective from the annual period beginning on or after 1 January 2024.

At the beginning of the current financial year, the Group adopted new MFRSs, Amendments to MFRSs and an IC Interpretation (collectively referred to as "pronouncements") that have been issued by the MASB and are applicable as listed below: -

MFRSs and/or IC Interpretations (Including The Consequential Amendments)
MFRS 17 Insurance Contracts
Amendments to MFRS 17 Insurance Contracts
Amendment to MFRS 17: Initial Application of MFRS 17 and MFRS 9 - Comparative Information
Amendments to MFRS 101: Disclosure of Accounting Policies
Amendments to MFRS 108: Definition of Accounting Estimates
Amendments to MFRS 112: Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to MFRS 112: International Tax Reform - Pillar Two Model Rules

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) did not have any material impact on the financial statement of the Group and of the Company except as follows:-

Amendments to MFRS 101: Disclosure of Accounting Policies

The Amendments to MFRS 101 ‘Disclosure of Accounting Policies’ did not result in any changes to the existing accounting policies of the Group and of the Company. However, the amendments require the disclosure of ‘material’ rather than ‘significant’ accounting policies and provide guidance on how entities apply the concept of materiality in making decisions about the material accounting policy disclosures.

A2. CHANGES IN ACCOUNTING POLICIES

At the date of authorisation of these interim financial statements, the following MFRSs, Amendments to MFRSs and Issues Committee ("IC") Interpretations were issued but not yet effective and have not been applied by the Group:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 16: Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101: Classification of Liabilities as Current or Non-current	1 January 2024
Amendments to MFRS 101: Non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121: Lack of Exchangeability	1 January 2025
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The adoption of the above standards and amendments are not expected to have any material financial impact to the Group upon their first adoption except as follows:

MFRS 18 Presentation and Disclosure of Financial Statements

MFRS 18 'Presentation and Disclosure in Financial Statements' will replace MFRS 101 'Presentation of Financial Statements' upon its adoption. This new standard aims to enhance the transparency and comparability of financial information by introducing new disclosure requirements. Specifically, it requires that income and expenses be classified into 3 defined categories: "operating", "investing" and "financing" and introduces 2 new subtotals: "operating profit or loss" and "profit or loss before financing and income tax". In addition, MFRS 18 requires the disclosure of management-defined performance measures and sets out principles for the aggregation and disaggregation of information, which will apply to all primary financial statements and the accompanying notes. The statement of financial position and the statement of cash flows will also be affected. The potential impact of the new standard on the financial statements of the Group has yet to be assessed.

A3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the audited annual financial statements for the financial year ended 30 June 2024 was not qualified.

A4. SEASONAL OR CYCLICAL FACTORS

The business operations of the Group for the quarter ended 30 September 2025 is not significantly affected by any seasonal or cyclical factors.

A5. ITEMS OF UNUSUAL NATURE, SIZE OR INCIDENT

There were no material unusual items or events affecting the assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter ended 30 September 2025.

A6. CHANGES IN ESTIMATES

There were no material changes in estimates of amounts reported in prior financial years that have a material effect to this interim financial report.

A7. CHANGES IN DEBT AND EQUITY SECURITIES

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

A8. VALUATION OF PROPERTY AND EQUIPMENT

There was no revaluation of the property and equipment in the current financial quarter.

A9. DIVIDENDS PAID

There was no dividend paid during the current financial quarter.

A10. SEGMENTAL INFORMATION

The Group's business segments reflect the internal reporting structure as follows:

a) **Software & Services** – license distribution, implementation, system integration, managed services, application development, other cloud related solutions and services (IaaS, Saas, PaaS, Xaas).

b) **Talent** – provision of career placement, talent upskilling, reskilling, training and certification.

c) **Concession** – delivery of total solution for the integrated and comprehensive core immigration system which includes design, customise, install, configure, test, commission and maintenance throughout the concession period.

d) **Others** – investment holding and other inactive subsidiaries.

A10. SEGMENTAL INFORMATION (CONT'D)

RESULTS FOR 3 MONTHS ENDED 30 SEPTEMVER 2025 (UNAUDITED)

	Software & Services RM'000	Talent RM'000	Concession RM'000	Others RM'000	Total RM'000
Revenue					
External revenue	6,870	3,247	-	-	10,117
Inter-segment revenue	-	-	-	1,425	1,425
Segment revenue	6,870	3,247	-	1,425	11,542
Consolidation adjustments					(1,425)
Consolidated revenue					10,117
Results					
Segment profit/(loss) before interest and taxation	(727)	1,361	(22)	(128)	485
Finance costs					(80)
Consolidation adjustments					-
Total Profit Before Taxation					**405**

RESULTS FOR 15 MONTHS ENDED 30 SEPTEMBER 2025 (UNAUDITED)

	Software & Services RM'000	Talent RM'000	Concession RM'000	Others RM'000	Total RM'000
Revenue					
External revenue	90,752	7,063	-	-	97,815
Inter-segment revenue	-	-	-	7,725	7,725
Segment revenue	90,752	7,063	-	7,725	105,540
Consolidation adjustments					(7,725)
Consolidated revenue					97,815
Results					
Segment profit/(loss) before interest and taxation	6,416	(1,534)	(51,123)	(9,773)	(56,013)
Finance costs					(727)
Consolidation adjustments					-
Total Loss Before Taxation					**(56,740)**

A11. MATERIAL EVENTS SUBSEQUENT TO THE END OF INTERIM QUARTER

There were no items, transactions or events of a material and unusual nature that have arisen since 30 September 2025 to the date of this announcement which would substantially affect the financial results of the Group for the current financial quarter that have not been reflected in the condensed financial statements.

A12. CHANGES IN COMPOSITION OF THE GROUP

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

A13. CONTINGENT LIABILITIES OR CONTINGENT ASSETS

There were no contingent assets. Contingent liabilities during the financial period were as follows: -

	RM '000
- Performance guarantee extended by a subsidiary to third party	1,280
	1,280

A14. CAPITAL COMMITMENTS

Capital commitments of the Group in respect of property and equipment as at 30 September 2025 are as follows:

	RM'000
- Approved but not contracted for	366

A15. SIGNIFICANT RELATED PARTY TRANSACTIONS

There were no significant related party transactions for the quarter ended 30 September 2025.

NOTES TO THE INTERIM FINANCIAL REPORT

PART B – ADDITIONAL INFORMATION AS REQUIRED BY MAIN MARKET LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD (PART A OF APPENDIX 9B)

B1. OPERATING SEGMENTS REVIEW

	INDIVIDUAL QUARTER				CUMULATIVE QUARTER			
	Current Year Quarter Ended 30/9/2025	Preceding Year Corresponding Quarter Ended 30/9/2024	Variance		Current Period To Date Ended 30/9/2025	Preceding Period To Date Ended 30/9/2024	Variance	
Segmental Revenue:	RM'000	RM'000	RM'000	(%)	RM'000	RM'000	RM'000	(%)
Software & Services	6,870	-	-	-	90,752	-	-	-
Talent	3,247	-	-	-	7,063	-	-	-
Others	1,425	-	-	-	7,725	-	-	-
	11,542	-	-	-	105,540	-	-	-
Inter-segment Elimination	(1,425)	-	-	-	(7,725)	-	-	-
Group	10,117	-	-	-	97,815	-	-	-
Profit/(Loss) Before Taxation								
Software & Services	(755)	-	-	-	6,204	-	-	-
Talent	1,329	-	-	-	(1,762)	-	-	-
Concession	(22)	-	-	-	(51,123)	-	-	-
Others	(147)	-	-	-	(10,059)	-	-	-
	405	-	-	-	(56,740)	-	-	-
Inter-segment Elimination	-	-	-	-	-	-	-	-
Group	405	-	-	-	(56,740)	-	-	-

As announced on 16 October 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there will be no comparative financial information available for the preceding year corresponding periods.

B2. COMPARISON WITH IMMEDIATE PRECEDING QUARTER'S RESULTS

	Current Quarter 30/9/2025 RM'000	Immediate Preceding Quarter 30/6/2025 RM'000	Variance RM'000	(%)
Segmental Revenue:				
Software & Services	6,870	11,100	(4,230)	-38%
Talent	3,247	976	2,271	233%
Others	1,425	3,341	(1,916)	-57%
	11,542	15,417	(3,875)	-25%
Inter-segment Elimination	(1,425)	(3,341)	1,916	57%
Group	10,117	12,076	(1,959)	-16%
Profit/(Loss) Before Taxation				
Software & Services	(755)	1,477	(2,232)	151%
Talent	1,329	(1,025)	2,354	230%
Concession	(22)	(51,006)	50,984	100%
Others	(147)	(4,765)	4,618	97%
	405	(55,319)	55,724	-101%
Inter-segment Elimination	-	-		
Group	405	(55,319)	55,724	-101%

The Group recorded a profit before taxation of RM0.4 million in the current quarter as compared to a loss before taxation of RM55.3million in the preceding quarter mainly due to impairment of deferred costs related to SKIN in the previous quarter.

B3. PROSPECTS FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2025

The Group recorded a modest Profit After Tax of RM0.3 million for the quarter, achieved despite a challenging operating environment. This reflects the resilience of our Technology and Talent segments, supported by sustained demand for digital transformation.

As Google Cloud's premier partner, Awantec is actively collaborating with Government agencies through various training and capability-building programmes focused on AI adoption, digital readiness, and upskilling. These initiatives are designed to accelerate the integration of Generative AI and advanced Cloud technologies across ministries and public sector organisations, positioning Awantec as a key enabler of national digital transformation.

Backed by a strong balance sheet, technological expertise and these strategic initiatives, the Group is well-positioned to pursue sustainable long-term growth.

B4. VARIANCE ON PROFIT FORECAST/PROFIT ESTIMATE

The Group did not issue any profit forecast or profit estimate previously in any public document.

B5. PROFIT/(LOSS) BEFORE TAXATION

Profit/(Loss) before taxation is derived after taking into consideration of the following:

	Individual Quarter		Cumulative Period	
	Current Year Quarter Ended 30/9/2025 RM'000	Preceding Year Corresponding Quarter Ended 30/9/2024 RM'000	Current Period To Date Ended 30/9/2025 RM'000	Preceding Period To Date Ended 30/9/2024 RM'000
Interest expense	80	-	728	-
Interest income	(574)	-	(1,243)	-
Depreciation and amortisation	276	-	1,761	-
Foreign exchange gain	-	-	(86)	-
Impairment losses on trade and other receivables	350	-	142	-
Impairment losses on deferred costs	-	-	69,270	-
Loss on disposal of asset held for sale	-	-	117	-
Reversal of impairment losses on trade and other receivables	(924)	-	(2,000)	-

B6. INCOME TAX EXPENSE

The Group consolidated tax expense was computed based on the respective company's results separately. Certain companies within the Group reported profits before tax and therefore were taxable.

	Individual Quarter		Cumulative Period	
	Current Year Quarter Ended 30/9/2025 RM'000	Preceding Year Corresponding Quarter Ended 30/9/2024 RM'000	Current Period To Date Ended 30/9/2025 RM'000	Preceding Period To Date Ended 30/9/2024 RM'000
Malaysia tax:				
- for the current year	105	-	1,941	-
- (over)/under provision in prior year	-	-	(17,029)	-
	105	-	(15,088)	-

B7. STATUS OF CORPORATE PROPOSALS

The Company is implementing the following proposals that form part of the Group's rationalisation plan:

1. Long term incentive plan ("LTIP")

   The Company had, on 25 January 2021, announced that the effective date for the LTIP has been fixed to commence on 25 January 2021. The LTIP comprises the establishment of an employee share option scheme and share grant plan of up to 15% of the issued share capital of the Company at any point in time during the duration of the LTIP for eligible directors and employees of the Company and its subsidiaries.

   The LTIP shall be in force for a period of five (5) years from the effective date and extendable for a period of up to another five (5) years immediately from the expiry of the five (5) years upon the recommendation of the LTIP Committee and shall not in aggregate exceed ten (10) years from the effective date or such longer period as may be permitted by Bursa Securities or any other relevant authorities.

2. Proposed scheme of arrangement

   Prestariang SKIN Sdn. Bhd. ("PSKIN") filed an Originating Summons on 15 November 2023 with the KLHC to convene a creditors' meeting under section 366 of the Companies Act 2016 for a scheme of arrangement ("SOA 2") and a restraining order against all legal proceedings during the restructuring process until the conclusion of the negotiations and legal proceedings by PSKIN to seek compensation from the Government of Malaysia ("GOM") for the termination of the SKIN contract ("GOM Proceedings").

   Following the leave granted by the KLHC pertaining to the SOA 2 on 30 November 2023, a court-convened meeting took place on 22 December 2023 and was approved by the scheme creditors.

   The objectives of the SOA 2 are, amongst others, to preserve the going concern of PSKIN while it engages in negotiations and legal proceedings to seek compensation from the GOM for the termination of the SKIN contract and to allow PSKIN to obtain the payment from GOM pursuant to the outcome of the GOM Proceedings and any appeals therefrom and consequently provide payment of its debts owing to the scheme creditors as compared to a liquidation scenario. The application is not expected to have any material impact on the financial and operational matters of the Company and its subsidiaries. Further, the Proposed Scheme does not involve any lenders of PSKIN or the Group.

B7. STATUS OF CORPORATE PROPOSALS (CONT'D)

3. Creditor's Voluntary Liquidation

On 2 April 2021, the Company announced that Prestariang Tech Services Sdn. Bhd. ("PTSSB"), a wholly owned subsidiary of Awantec Services Sdn. Bhd., which in turn is a subsidiary of the Company, was undergoing a Creditors' Voluntary Winding Up.

Mr. Lim Tian Huat and Mr. Chiang Teng Guan of Messrs. Rodgers Reidy & Co. were appointed as the Joint and Several Liquidators for the Creditors' Voluntary Winding Up of PTSSB by a resolution of the Company and its Creditors at the First Creditor's Meeting held on 3 May 2021.

The Creditors' Voluntary Winding Up is part of an overall debt management exercise undertaken by the Company for the wholly owned subsidiaries of Awantec Services Sdn. Bhd. (namely PSKIN and PTSSB) following the termination of the SKIN Project. Further, PTSSB cannot by reason of its liabilities continue its business as usual.

B8. BORROWINGS

The Group's borrowing as at 30 September 2025 are as follows:

	Long term borrowing		**Short term borrowing**		**Total (RM'000)**
	Secured RM'000	**Total RM'000**	**Secured RM'000**	**Total RM'000**	
<u>Borrowings</u>					
- Term loan	1,985	1,985	1,106	1,106	3,091

B9. MATERIAL LITIGATION

There was no material litigation for the quarter ended 30 September 2025.

B10. FAIR VALUE HIERARCHY

There were no transfers between any levels of the fair value hierarchy which took place during the current quarter and the comparative period. There was also no change in the purpose of any financial asset that subsequently resulted in a different classification of that asset.

B11. PROPOSED DIVIDEND

No interim dividend has been declared for the current quarter ended 30 September 2025.

B12. EARNINGS/(LOSS) PER SHARE

	Individual Quarter		Cumulative Period	
	Current Year Quarter Ended 30/9/2025	**Preceding Year Corresponding Quarter Ended 30/9/2024**	**Current Period To Date Ended 30/9/2025**	**Preceding Period To Date Ended 30/9/2024**
Profit/(Loss) after taxation attributable to owners of the Company (RM'000)	306	-	(30,763)	-
Weighted average number of ordinary shares in issue ('000)	789,897	-	789,897	-
Basic earnings/(loss) per share (sen)	0.04	-	(3.89)	-

B13. AUTHORISED FOR ISSUE

The interim financial report was authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 25 November 2025.

BY ORDER OF THE BOARD

CHUA SIEW CHUAN (SSM PC No. 201908002648)
LIM LIH CHAU (SSM PC No. 201908001454)
Secretaries
Kuala Lumpur
25 November 2025