CELCOMDIGI BERHAD

Company no. 199701009694 (425190-X)
(Incorporated in Malaysia)

Date: **13 May 2026**

Subject: **INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 31 MARCH 2026**

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INTERIM FINANCIAL REPORT FOR THE QUARTER
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED		PERIOD ENDED	
	31 MAR 2026	31 MAR 2025	31 MAR 2026	31 MAR 2025
	RM'm	RM'm	RM'm	RM'm
Revenue	**3,208**	**3,209**	**3,208**	**3,209**
Other income	11	15	11	15
Cost of materials and traffic expenses	(834)	(853)	(834)	(853)
Sales and marketing expenses	(160)	(172)	(160)	(172)
Operations and maintenance expenses	(171)	(109)	(171)	(109)
Rental expenses	(68)	(120)	(68)	(120)
Staff expenses	(191)	(249)	(191)	(249)
Depreciation expenses	(626)	(602)	(626)	(602)
Amortisation expenses	(60)	(51)	(60)	(51)
Other expenses	(380)	(372)	(380)	(372)
Finance costs	(155)	(144)	(155)	(144)
Interest income	6	3	6	3
Share of results from investments accounted for using the equity method	*	(2)	*	(2)
Profit before tax	580	553	580	553
Taxation	(158)	(165)	(158)	(165)
Profit for the period, representing total comprehensive income for the period	**422**	**388**	**422**	**388**
Attributable to:				
- Owners of the Company	**418**	**384**	**418**	**384**
- Non-controlling interests	**4**	**4**	**4**	**4**
	422	**388**	**422**	**388**
Earnings per share attributable to owners of the Company (sen per share):				
- Basic	3.56	3.27	3.56	3.27

Note:
* Less than RM1 million.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	UNAUDITED AS AT 31 MAR 2026	AUDITED AS AT 31 DEC 2025
	RM'm	RM'm
Non-current assets		
Property, plant and equipment	6,412	6,671
Intangible assets	18,842	18,891
Right of use assets	4,449	4,686
Investments[1]	691	364
Receivables, deposits and prepayments	1,141	1,227
Derivative financial assets	3	5
Deferred tax assets	162	186
	31,700	32,030
Current assets		
Inventories	249	198
Receivables, deposits and prepayments	3,813	3,578
Taxation	245	138
Deposits, cash and bank balances	924	934
	5,231	4,848
TOTAL ASSETS	36,931	36,878
Non-current liabilities		
Payables and accruals	566	539
Loans and borrowings	11,302	10,671
Derivative financial liabilities	1	-
Deferred tax liabilities	1,149	1,131
	13,018	12,341
Current liabilities		
Payables and accruals	4,621	5,039
Other liabilities	287	159
Loans and borrowings	3,027	3,183
Taxation	2	177
	7,937	8,558
TOTAL LIABILITIES	20,955	20,899

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - CONT'D

	UNAUDITED AS AT 31 MAR 2026	AUDITED AS AT 31 DEC 2025
	RM'm	RM'm
Equity		
Share capital	16,596	16,596
Reserves	(744)	(741)
Total equity - attributable to owners of the Company	15,852	15,855
Non-controlling interests ("NCI")	124	124
Total equity	15,976	15,979
TOTAL EQUITY AND LIABILITIES	36,931	36,878
Net assets per share (RM)	1.35	1.35

Note: [1]Investments include investments in joint venture and investment in DNB including the prepayment for MOF Put Option, as disclosed in Note B7.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share capital	Foreign currency translation reserve	Share based payment reserve	Fair value reserve of financial asset at FVOCI	Accumulated losses	Total	NCI	Total equity
	RM'm	RM'm	RM'm	RM'm	RM'm	RM'm	RM'm	RM'm
At 31 December 2025/ 1 January 2026	16,596	*	9	*	(750)	15,855	124	15,979
Profit for the financial period	-	-	-	-	418	418	4	422
Transaction with owners:								
- Dividend paid	-	-	-	-	(422)	(422)	-	(422)
- Dividend paid to NCI	-	-	-	-	-	-	(4)	(4)
- Share-based payment	-	-	1	-	-	1	-	1
At 31 March 2026	**16,596**	*****	**10**	*****	**(754)**	**15,852**	**124**	**15,976**
At 31 December 2024/ 1 January 2025	16,596	*	6	*	(526)	16,076	114	16,190
Profit for the financial year	-	-	-	-	384	384	4	388
Transaction with owners:								
- Dividend paid	-	-	-	-	(438)	(438)	-	(438)
- Dividend paid to NCI	-	-	-	-	-	-	(4)	(4)
- Share-based payment	-	-	1	-	-	1	-	1
At 31 March 2025	**16,596**	*****	**7**	*****	**(580)**	**16,023**	**114**	**16,137**

Note:
* Less than RM1 million.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	PERIOD ENDED 31 MAR 2026	PERIOD ENDED 31 MAR 2025
	RM'm	RM'm
Cash flows from operating activities		
Profit before tax	580	553
Adjustments for:		
Non-cash items	799	737
Finance costs	155	144
Interest income	(6)	(3)
Operating cash flow before working capital changes	1,528	1,431
Changes in working capital:		
Net change in inventories	(53)	9
Net change trade and other receivables	(359)	(318)
Net change in contract assets	42	(27)
Net change in contract costs	(33)	(40)
Net change in trade and other payables	(333)	(266)
Net change in contract liabilities	75	56
Cash flows from operations	867	845
Government grant received	18	71
Site decommisioning and restoration paid	*	(15)
Taxes paid, net of refund	(398)	(32)
Net cash flows from operating activities	487	869
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(119)	(147)
Interest received	6	2
Government grant received	69	83
Withdrawal from deposits maturing more than three (3) months	22	-
Proceeds from disposal of property, plant and equipment	3	9
Additional investment in associate	(328)	-
Net cash flows used in investing activities	(347)	(53)
Cash flows from financing activities		
Drawdowns of loans and borrowings	1,043	532
Repayments of loans and borrowings	(402)	(180)
Payment of lease liabilities	(222)	(206)
Interest paid	(120)	(120)
Dividends paid	(422)	(434)
Dividends paid to NCI	(4)	(4)
Net cash flows used in financing activities	(127)	(412)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - CONT'D

	PERIOD ENDED 31 MAR 2026	PERIOD ENDED 31 MAR 2025
	RM'm	RM'm
Net increase in cash and cash equivalents	13	404
Effect of exchange rate changes on cash and cash equivalents	(1)	*
Net increase in restricted cash[1]	*	(2)
Cash and cash equivalents at beginning of financial period	836	234
Cash and cash equivalents at end of financial period	848	636
Deposits, cash and bank balances	924	641
Less:		
Restricted cash[1]	(4)	(5)
Deposits maturing more than three (3) months	(72)	-
Total cash and cash equivalents at end of financial period	848	636

Note:

1 The restricted cash relates to deposits with licensed banks pledged as security for banking facilities granted to one of the subsidiaries.

* Less than RM1 million.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER
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NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The interim financial report is unaudited and has been prepared in compliance with MFRS 134: Interim Financial Reporting.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2025.

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent audited financial statements for the financial year ended 31 December 2025 except for the newly-issued Malaysian Financial Reporting Standards ("MFRS") and amendments to standards to be applied by all Entities Other Than Private Entities for the financial periods beginning on 1 January 2026:

- Amendments to MFRS 7	Financial Instruments: Disclosures
- Amendments to MFRS 9	Financial Instruments
- Amendments to MFRS 107	Statement of Cash Flows

The adoption of the above did not have any significant effects on the interim financial report upon their initial application.

A2. Seasonality or Cyclicality of Interim Operations

The operations of the Group were not significantly affected by any seasonal and cyclical factors.

A3. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

Other than as disclosed in Note A5, there was no other unusual item affecting assets, liabilities, equity, net income or cash flows due to their nature, size or incidence for the financial period ended 31 March 2026.

A4. Material Changes in Estimates

There were no material changes in estimates of amounts reported in the prior financial years that have a material effect for the financial period ended 31 March 2026.

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NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D

A5. Debts and Equity Securities

There were no issuance, repurchase and repayment of debt and equity securities for the current quarter and financial period ended 31 March 2026, other than as disclosed below.

For the financial period ended 31 March 2026, the Group made:

Facilities	**Drawdown RM'm**	**Repayment RM'm**
Banker's acceptance	31	(13)
Leasing loan	-	(2)
Sukuk	950	-
Invoice financing	62	-
Floating-rate term financing - i ("FRTF- i")	-	(137)
Floating-rate revolving credit - i ("FRRC- i")	-	(250)
	1,043	(402)

A6. Dividends Paid

The following dividend payment were made for the financial period ended 31 March 2026:

	RM'm
In respect of financial year ended 31 December 2025	
- Fourth interim tax exempt (single-tier) dividend of 3.6 sen per ordinary share, paid on 30 March 2026	422

A7. Segment Information

Segmental information is not presented as the Group is primarily engaged in the provision of mobile communication services and its related products in Malaysia.

A8. Material Events During and Subsequent to the Current Quarter

There were no material events during and subsequent to the current quarter up to the date of this report, other than as disclosed in Note A3 and Note B7.

A9. Changes in the Composition of the Group

There were no material changes in the composition of the Group for the financial period ended 31 March 2026 including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings and discontinuing operations except as disclosed in Note A8.

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NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D

A10. Changes in Contingent Liabilities and Contingent Assets

There were no material changes in contingent liabilities or contingent assets arising since the last audited financial statements for the financial year ended 31 December 2025.

A11. Capital Commitments

Capital commitments of the Group in respect of property, plant and equipment and intangible assets not provided for as of 31 March 2026 are as follows:

	RM'm
Approved and contracted for	840

A12. Related Party Transactions

Related party transactions entered by the Group were carried out in the ordinary course of business on agreed commercial terms. Listed below are the significant transactions with related parties of the Group for the financial period ended 31 March 2026:

	RM'm
Sale of goods and services:	
Related companies:	
Bandwidth leasing	1
Cloud based software infrastructure services	6
Provision of telecommunication services	10
Site infrastructure lease income	3
Associate company:	
Leaseline/ Bandwith leasing revenue	1
Site infrastructure lease income	2
Joint venture company:	
Mobile virtual network operator related revenue	50
Purchase of goods and services:	
Related companies:	
Cloud based software infrastructure services	1
Leased line/ bandwidth leasing	60
Domestic interconnect and roaming expense	1
IT related services	5
Site operating charges/infrastructure leasing and related services	132
Universal Service Provision Projects	1
Managed services	7

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NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D

A12. Related Party Transactions - cont'd

	RM'm
Associate company:	
Provision of 5G services	81

Significant related party balances as at 31 March 2026 are as follows:

Receivables from related parties	17
Receivables from joint venture	17
Receivables from associate	14
Payables to related parties	(132)
Payables to associate	(20)

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B)

B1. Review of Performance

RM'm	Q1 2026	Q4 2025	Q1 2025	Variance Q1 2026 vs Q4 2025		Variance Q1 2026 vs Q1 2025	
Financial indicator					%		%
Revenue	3,208	3,445	3,209	(237)	*(6.9)*	(1)	*(0.0)*
Service Revenue	2,697	2,831	2,655	(134)	*(4.7)*	42	*1.6*
Total Cost	1,795	2,046	1,861	(251)	*(12.3)*	(66)	*(3.5)*
EBITDA	1,413	1,399	1,348	14	*1.0*	65	*4.8*
EBITDA % on Revenue	44.0%	40.6%	42.0%		*3.4*		*2.0*
EBIT	729	592	696	137	*23.1*	33	*4.7*
EBIT % on Revenue	22.7%	17.2%	21.7%		*5.5*		*1.0*
PBT	580	450	553	130	*28.9*	27	*4.9*
PAT	422	353	388	69	*19.5*	34	*8.8*
Operational indicator					%		%
Total subscribers ('000)	20,369	20,590	20,656	(221)	*(1.1)*	(287)	*(1.4)*
Blended ARPU (RM)	41	41	40	-	-	1	*2.5*

(a) Comparison against preceding quarter (Q1 2026 vs Q4 2025)

Total revenue decreased by RM237 million or equivalent to 6.9%, mainly from seasonal decline in device revenue and MVNO revenue, strategic shift away from prepaid SIM and lower solutions revenue. In terms of subscribers base, postpaid had net additions of 25k, while Home & Fibre grew 7.0% to 337k.

Total costs declined by 12.3%, or RM251 million, primarily due to lower cost of goods sold, in line with reduced device sales as well as internet and IT solution services. Operating expenses also fell by RM30 million, mainly driven by lower allowance for credit losses partially offset by higher operations and maintenance costs. As a result, EBITDA increased by RM14 million, or 1.0%, to RM1.4 billion while EBIT rose by RM137 million, or 23.1%.

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B) - CONT'D

B1. Review of Performance - cont'd

(b) Comparison against corresponding quarter of preceding year (Q1 2026 vs Q1 2025)

Total revenue remained stable at RM3.2 billion. Total revenue included decline in prepaid revenue arising from strategic shift away from one-time prepaid SIM acquisitions and device revenue. This is mitigated by strong growth in subscribers addition, with Home & Fibre grew 47.8%, international wholesale hubbing and solutions revenue.

Total costs declined by 3.5%, or RM66 million, comprising decline in cost of goods sold by RM19 million and operating expense by RM47 million. Decline in cost of goods sold is in line with device cost reduction offset increase in non-device cost of goods sold. Opex had decline due to the absence of one-off integration cost RM40.3 million. As a result, EBITDA and EBIT increased by 4.8% and and 4.7% respectively. Consequently, profit after tax increased by 8.8% to RM422 million.

B2. Explanatory Comments on Any Material Change in the Profit Before Tax for the Quarter Reported on as Compared with the Immediate Preceding Quarter

Material changes in the Group's profit before tax for the current quarter compared to the immediate preceding quarter is provided in Note B1.

B3. Prospects For The Financial Year Ending 31 December 2026

Steady Performance in 1Q2026

CelcomDigi entered FY2026 with a stronger foundation following the completion of major integration activities transitioning into steady-state execution and the next stage of transformation of its operating model and cost structure.

In Q1 FY2026, the Group registered a year-on-year Service Revenue growth at RM2,697 million and improved EBIT by 4.7% to RM729 million, driven by disciplined cost management and the realisation of ongoing initiatives on operating efficiencies including the acceleration of digital and AI-driven operations and automation. Capital expenditure declined by 20.9% to RM117 million following the completion of major integration-related investments, with capital intensity tracking within expectations.

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B) - CONT'D

B3. Prospects For The Financial Year Ending 31 December 2026 - cont'd

Steady Performance in 1Q2026 - cont'd

Under the Operational Excellence initiatives, the Group delivered approximately RM40 million in net savings across COGS and OPEX, alongside close to RM100 million in CAPEX savings from sourcing and procurement optimisation.

Regulatory Development

The regulatory landscape continues to evolve under the Malaysian Communications and Multimedia Commission to strengthen compliance and support a sustainable digital ecosystem with key changes including tighter prepaid SIM registration, expanded oversight and progress in 5G and wholesale access. These may drive near-term adjustments and expected to support a more structured industry. The Group does not expect these regulatory changes to have a material impact on its financial performance for the year.

Geopolitical Risks

The main impact to the Group of the current geopolitical environment is the impact to the supply chain and energy costs. The Group does not expect these geopolitical factors to materially impact its outlook for the year.

5G/DNB

Malaysia’s 5G landscape is progressing towards a more sustainable and competitive structure, with near-term uncertainties in cost and pricing. CelcomDigi remains focused on delivering a superior network experience by leveraging its modernised 4G network alongside access to Digital Nasional Berhad’s (DNB) 5G infrastructure.

CelcomDigi, together with the other DNB shareholders are in the process of completing the acquisition of the Ministry of Finance’s shareholding in DNB. In addition, DNB has recently been assigned a 15-year spectrum allocation to its shareholders for 200 MHz of F0, F1 and 40 MHz of L1.

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B) - CONT'D

B3. Prospects For The Financial Year Ending 31 December 2026 - cont'd

5G/DNB - cont'd

The Group expects to account for the share of any potential losses in DNB from the second half of the year. The shareholders are actively working to modernise the network and streamline cost structure through greater use of existing infrastructure, supporting scalable and sustainable 5G services, enhanced customer experience and support long-term value creation.

The guidance for the year is maintained as follows:

Service Revenue	Low single digit growth
EBIT*	Low single digit growth
Capex-to-Total Revenue Ratio**	Between 12% - 13%

Notes:

**The EBIT guidance is not impacted by the accounting share of losses by DNB*

***As integration concludes, FY2026 CAPEX is expected to stabilise, prioritising revenue-anchored investments, including ~20% allocated to fibre-related initiatives, alongside improved cost and capital efficiency*

CelcomDigi continues to remain committed in distributing dividend at minimum of 80% of its net earnings, subject to availability of its free cash flow and distributable reserves.

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B4. Explanatory Notes for Variance of Actual Profit from Forecast Profit/Profit Guarantee

Not applicable.

B5. Revenue

Disaggregation of revenue from contracts with customers
In the following table, revenue is disaggregated by major products or service lines (which also represent our defined performance obligations).

		INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	Note	**31 MAR 2026**	**31 MAR 2025**	**31 MAR 2026**	**31 MAR 2025**
		RM'm	**RM'm**	**RM'm**	**RM'm**
Major products/service lines					
Telecommunication revenue	(a)	2,627	2,605	2,627	2,605
Sales of devices	(b)	484	527	484	527
Total revenue from contracts with customers		3,111	3,132	3,111	3,132
Interest revenue	(c)	22	19	22	19
Lease income	(d)	27	27	27	27
Other revenue	(e)	48	31	48	31
Total Revenue		**3,208**	**3,209**	**3,208**	**3,209**

Timing of revenue recognition for respective major products/service lines represented by:

(a) Services transferred over time
(b) Devices transferred at a point in time
(c) Interest revenue transferred over time
(d) Lease income accounted for on a straight-line basis over the lease term
(e) Cybersecurity, networking, information and communication solutions and other services transferred over time

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B) - CONT'D

B6. Taxation

The Group's taxation charge for the current quarter and financial period ended 31 March 2026 respectively were made up as follows:

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	31 MAR 2026	31 MAR 2025	31 MAR 2026	31 MAR 2025
	RM'm	RM'm	RM'm	RM'm
Income tax:				
- Current tax expense	(116)	(145)	(116)	(145)
- Over provision in prior year	-	5	-	5
Deferred tax:				
- Net origination/reversal of temporary differences	(42)	(10)	(42)	(10)
- Under provision in prior years	-	(15)	-	(15)
Total	**(158)**	**(165)**	**(158)**	**(165)**

The Group's effective tax rate ("ETR") for the financial period ended 31 March 2026 is 27.2%, which is above the statutory tax rate of 24.0% due to certain expenses which are not deductible for tax purposes.

B7. Status of Corporate Proposals

There were no corporate proposals announced but not completed in the interval from the date of the last report and the date of this announcement, other than:

(i) Related Party Transactions - Digital Nasional Berhad ("DNB")

	AS AT 31 MAR 2026	AS AT 31 Dec 2025
	RM'm	RM'm
Unquoted shares, at cost	*	*
Shareholder's advance	678	350
	678	350

Note:
* Represents RM133,333.

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B) - CONT'D

B7. Status of Corporate Proposals – cont'd

(i) Related Party Transactions - Digital Nasional Berhad ("DNB") (cont'd)

On 6 March 2026, CelcomDigi made payment of RM327,872,640.28 (the "Option Price") pursuant to the terms of the Put Notice. CelcomDigi will take over its proportionate share of the MoF Inc. Loan together with accrued interest and Additional Shareholder Advance amounting in aggregate RM161,172,639.95 (which form part of the Option Price) pursuant to the terms of the SHA and the Put Notice.

At the request of DNB, CelcomDigi had on 29 April 2026 provided to DNB RM202,000,000 as Additional Shareholder Advance. The Additional Shareholder Advance is offered to CelcomDigi, Maxis and YTL (collectively referred to as the "Contributing Shareholders"). MoF Inc. has been excluded from participating in this Additional Shareholder Advance in light of its exercise of the Put Option on 1 December 2025 and all Contributing Shareholders have fully paid the Option Price. The Additional Shareholder Advance will be utilised by DNB to pay upfront spectrum fees as part of the spectrum acceptance and to meet its working capital requirements.

(ii) Update on Undertakings given to Malaysian Communications & Multimedia Commission ("MCMC")

As part of the merger approval which has been completed on 30 November 2022 ("Closing"), the Group has given MCMC an undertaking in the five (5) areas as follows:

(a) Spectrum divestment

The Group undertakes to return to MCMC a total of 70MHz of spectrum in the following three bands (each referred to as a "Band") to address the issue of spectrum concentration post-merger – 10MHz in the 1800MHz spectrum band, 20MHz in the 2100MHz spectrum band and 40MHz in the 2600MHz spectrum band; First band to be returned within two (2) years from Closing, second and third band within three (3) years from Closing.

The divestment of the 20MHz in the 2100MHz spectrum band, ie. the first band to be returned to MCMC, has been completed on 29 November 2024 and the divestment of the remaining two spectrum bands has been completed on 29 November 2025.

(b) Mobile Virtual Network Operators ("MVNO") wholesale remedy

The Group undertakes to establish an independent MVNO wholesale business unit within six (6) months after Closing, and to ensure the continuity of access to wholesale services for existing and new MVNOs at terms no worse off than existing agreements for a duration of three (3) years from Closing.

The establishment of independent MVNO wholesale busniess unit is completed, the Group has been committed to maintain the accessibility to wholesale services for existing and new MVNOs at the terms no worse off than existing agreements for almost 2 years from Closing, and will continue the said maintenance for the remaining 3rd year from Closing, ie. up to 29 November 2025. The independent MVNO wholesale business unit will continue until 28 May 2026.

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B7. Status of Corporate Proposals – cont'd

(ii) Update on Undertakings given to Malaysian Communications & Multimedia Commission ("MCMC") - cont'd

(c) Divestment of Yoodo business

As part of the commitment to the MCMC on the merger, CelcomDigi is required to divest Yoodo, our digital telco brand, to a willing external third party within 18 months of the merger's completion. In the event this is not feasible, to discontinue Yoodo within three months of the divestment deadline. The Group conducted a process to evaluate interest from several parties, both within and outside of Malaysia. This process was managed by credible external advisors. After assessing the proposals from the interested parties, the Group has decided to discontinue the Yoodo brand, in compliance with the undertaking, as none of the proposals met its expectations.

The discontinuation has been fully completed on 29 August 2024.

(d) Removal of exclusive arrangements with distributors in five states

The Group undertakes during a period of three (3) years from Closing:

(i) to remove exclusive arrangements with its exclusive distributors in Sabah, Labuan, Sarawak, Terengganu, Pahang, and Kelantan; and

(ii) not to enter into new exclusive arrangements with distributors in these regions, unless otherwise approved by MCMC.

The exclusive arrangements with distributors in Sabah, Labuan, Sarawak, Terengganu, Pahang, and Kelantan has been removed. There were no new exclusive arrangements with distributors in these regions, unless otherwise approved by MCMC. The Group is committed to the said agreement with MCMC for 3 years from Closing, ie. up to 29 November 2025.

(e) Single corporate brand

The Group undertakes to position Digi's and Celcom's prepaid and postpaid products under a single corporate brand within 2 years of Closing.

All prepaid and postpaid products has been put under a single corporate brand ie. CelcomDigi. All the processes and systems in relation to customer branding experience has been completed in FY2024.

As at 31 March 2026, the Group is progressing as planned and on track to meet the agreed timelines.

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B7. Status of Corporate Proposals – cont'd

(iii) Compulsory Winding-Up ("CWU") of Infront Consulting Group (S) Pte. Ltd. ("Infront SG")

In 2024, the High Court of the Republic of Singapore ("Court") has granted the CWU order against Infront SG, a 69% owned subsidiary of the Group. An application for discharged has been filed with the Court on 7 April 2026 and order received on 28 April 2026 that Infront SG be dissolved with immediate effect.

The dissolution of Infront SG is not expected to have material losses to the Group.

B8. Loans and Borrowings

	AS AT 31 MAR 2026		AS AT 31 DEC 2025	
	RM'm Current	**RM'm Non-current**	**RM'm Current**	**RM'm Non-current**
<u>Secured</u>				
Bankers' acceptance	23	-	-	-
Other financing arrangement	8	6	8	8
	31	6	8	8
<u>Unsecured</u>				
Floating-rate term loan ("FRTL")	-	399	-	398
FRTF-i	720	2,837	713	2,974
Sukuk	857	5,012	839	4,047
Floating-rate revolving credit ("FRRC")	5	-	5	-
FRRC-i	451	-	700	-
Lease liabilities	899	3,048	901	3,241
Bankers' acceptance	-	-	17	3
Other financing arrangement	64	-	-	-
	2,996	11,296	3,175	10,663
Total loans and borrowings	**3,027**	**11,302**	**3,183**	**10,671**

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B8. Loans and Borrowings - cont'd

The Group's borrowings and debt securities portfolio of fixed and floating interest/profit rate are as follows:

	AS AT 31 MAR 2026	AS AT 31 DEC 2025
	RM'm	RM'm
Borrowings and debt securities:		
Floating rate	4,513	4,826
Fixed rate	9,816	9,028
	14,329	13,854

The weighted average effective interest/profit rates excluding lease liabilities at the reporting date for borrowings and debt securities are as follows:

	AS AT 31 MAR 2026	AS AT 31 Dec 2025
	%	%
FRTL and FRTF-i	4	4
Sukuk	4	4
FRRC and FRRC-i	4	4
Banker's Acceptance	5	4
Lease Liabilities	3 - 6	3 - 6

B9. Financial Instruments

As at 31 March 2026, the Group's outstanding net derivative financial instruments are detailed below:

Type of derivatives	Notional value	Fair value - assets / (liabilities)
	RM'm	RM'm
Interest rate swaps contracts		
- One year to three years	375	3
- More than three years	100	(1)

Accounting Policy
The Group uses interest rate swaps as derivative instruments to manage risk exposures related to changes in interest rates.

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B) - CONT'D

B9. Financial Instruments – cont'd

(a) Interest rate risk

The Group manages its interest rate risk by having a mixed portfolio of fixed and floating rate financial liabilities that is consistent with the interest rates profiles acceptable to the Group. To manage this, the Group enters into interest rate swaps, in which the Group agrees to exchange, at specified intervals, a fixed interest rate for floating rates.

The Group uses interest rate swaps to hedge the fair value risk in relation to the fixed interest rates of Sukuk with notional principal amounts of RM475 million. The interest rate swaps entitles the Group to receive interest at a fixed rate ranging from 3.50% to 4.65% per annum, and in return, pays interest quarterly at floating rate plus a spread. The swaps mature at varying dates based on the maturity of different tranches of Sukuk.

Speculative activities are strictly prohibited. The Group adopts a layered approach to hedging, where a higher percentage of hedging will be executed for closer-dated exposures and with time, increase the hedge as the probability of the underlying exposure increases. The derivatives and their underlying exposures will be monitored on an on-going basis.

(b) Credit Risk Management Policy

Interest rate swap transactions are executed only with credit-worthy financial institutions in Malaysia that are governed by appropriate policies and procedures.

There were no changes in the cash requirement of, nor the policies governing the derivatives since the end of the previous financial year ended 31 December 2025.

Derivatives are stated at fair value which is equivalent to the marking of these derivatives to market, using prevailing market rates. Derivatives with positive market values (unrealised gains) are included under assets, whereas derivatives with negative market values (unrealised losses) are included under liabilities in the statement of financial position. Any gains or losses arising from derivatives held for trading purposes, or changes in fair value on derivatives during the financial period that do not qualify for hedge accounting are recognised in profit and loss as disclosed in Note B14.

B10. Material Litigation

There were no pending material litigations as at the date of this report.

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B11. Dividends

The Board of Directors has declared a first interim tax exempt (single-tier) dividend of 3.4 sen per ordinary share in respect of the financial year ending 31 December 2026, which will be paid on 30 June 2026. The entitlement date is 12 June 2026.

A Depositor shall qualify for the entitlement only in respect of:

(i) shares transferred to the Depositor's Securities Account before 4:30 p.m. on 12 June 2026 in respect of transfers; and
(ii) shares bought on Bursa Malaysia Securities Berhad ("Bursa Securities") on a cum entitlement basis according to the Rules of Bursa Securities.

Year-to-date ("YTD") dividend for the financial period ended 31 March 2026 is 3.4 sen per ordinary share (YTD 2025: 3.7 sen).

B12. Earnings Per Share

Basic Earnings Per Share
The basic earnings per share for the current quarter and financial period ended 31 March 2026 have been calculated as per the summary below:

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	31 MAR 2026	31 MAR 2025	31 MAR 2026	31 MAR 2025
Earnings				
Profit for the period, attributable to owners of the Company (RM'm)	418	384	418	384
Weighted average number of ordinary shares ('m)	11,732	11,732	11,732	11,732
Basic earnings per share (sen)	3.56	3.27	3.56	3.27

Diluted Earnings Per Share - Not applicable

B13. Auditors' Report on Preceding Annual Financial Statements

The latest audited financial statements for the financial year ended 31 December 2025 were not subject to any qualification.

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B14. Additional Disclosures

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	31 MAR 2026	31 MAR 2025	31 MAR 2026	31 MAR 2025
	RM'm	RM'm	RM'm	RM'm
Allowance for expected credit losses on trade receivables, deposits and contract assets	(74)	(32)	(74)	(32)
Provision of inventory obsolescence	(2)	*	(2)	*
Net gain/(loss) on fixed assets written-off and disposed	2	(14)	2	(14)
(Loss)/Gain on termination of leases	(2)	2	(2)	2
Foreign exchange gain	1	5	1	5
Fair value (loss)/gain on interest rate swaps	(1)	1	(1)	1

Note:
* Less than RM1 million.

Other than as presented in the condensed consolidated statement of comprehensive income and as disclosed above, there were no gains or losses on disposal of quoted or unquoted investments or properties nor any other material items for the current quarter and financial period ended 31 March 2026.