ECA INTEGRATED SOLUTION BERHAD

[*Company No. 202101031471 (1431771-P)*]
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED
31 OCTOBER 2025

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

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 12 MONTHS ENDED	
	31/10/2025 RM '000	31/10/2024 RM '000	31/10/2025 RM '000	31/10/2024 RM '000
Revenue	14,076	3,353	27,492	18,804
Cost of sales	(10,277)	(4,592)	(28,944)	(16,779)
Gross profit/(loss)	**3,799**	**(1,239)**	**(1,452)**	**2,025**
Other operating incomes	(89)	(77)	194	1
Selling and administrative expenses	(2,672)	(4,114)	(9,041)	(9,423)
Profit/(Loss) from operations	**1,038**	**(5,430)**	**(10,299)**	**(7,397)**
Interest income	131	150	547	586
Interest expense	(102)	(147)	(631)	(539)
Net finance income/(expenses)	29	3	(84)	47
Profit/(Loss) before taxation	**1,067**	**(5,427)**	**(10,383)**	**(7,350)**
Tax expense	341	(542)	341	(475)
Profit/(Loss) for the financial period	**1,408**	**(5,969)**	**(10,042)**	**(7,825)**
Other comprehensive income				
- Exchange differences on translation of foreign operations	12	-	(10)	-
Total comprehensive profit/(loss) for the financial period	**1,420**	**(5,969)**	**(10,052)**	**(7,825)**
Profit attributable to:				
Owners of the parent	1,410	(5,969)	(10,039)	(7,825)
Non controlling interests	(2)	-	(3)	-
Profit/(Loss) for the financial period	**1,408**	**(5,969)**	**(10,042)**	**(7,825)**
Total comprehensive profit/(loss) for the financial period attributable to:				
Owners of the parent	1,422	(5,969)	(10,049)	(7,825)
Non-controlling interests	(2)	-	(3)	-
	1,420	**(5,969)**	**(10,052)**	**(7,825)**
Basic earning/(loss) per share (sen)[2]	0.25	(1.03)	(1.74)	(1.35)
Diluted earning/(loss) per share (sen)[3]	0.25	(1.03)	(1.74)	(1.35)

Notes:

(1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2024 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.*

(2) *Basic (loss)/earning per share ("**EPS**") is calculated based on the weighted average number of ordinary shares referred to in Note B11.*

(3) *The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options at the end of the reporting period.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION[1]

	(Unaudited) As at 31/10/2025 RM '000	(Audited) As at 31/10/2024 RM '000
ASSETS		
Non-Current Assets		
Property, plant and equipment	19,549	10,250
Right of use assets	1,175	1,533
Total Non-Current Assets	**20,724**	**11,783**
Current Assets		
Inventories	8,651	8,152
Trade receivables	18,004	12,892
Other receivables, deposits and prepayments	2,521	5,989
Current tax asset	106	110
Deposits with licensed banks	9,000	9,000
Cash and bank balances	9,405	17,944
Total Current Assets	**47,687**	**54,087**
TOTAL ASSETS	**68,411**	**65,870**
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	42,610	42,610
Foreign currency translation reserve	(10)	-
Merger reserve	(16,100)	(16,100)
Retained profits	16,769	26,808
	43,269	53,318
Non-controlling interest	48	-
Total Equity	**43,317**	**53,318**
Non-Current Liabilities		
Bank borrowings	9,174	4,243
Deferred taxation	-	472
Lease liabilities	466	671
Total Non-Current Liabilities	**9,640**	**5,386**
Current Liabilities		
Trade payables	5,409	1,769
Other payables and accruals	2,712	1,131
Bank borrowings	7,025	3,878
Lease liabilities	243	388
Deferred revenue	65	-
Total Current Liabilities	**15,454**	**7,166**
TOTAL LIABILITIES	**25,094**	**12,552**
TOTAL EQUITY & LIABILITES	**68,411**	**65,870**
Number of ordinary shares ('000)	579,040	579,040
Net assets per ordinary share (RM)[2]	0.07	0.09

Notes:

(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 Group's audited financial statements for the year ended 31 October 2024 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.*

(2) *Net assets per shares is calculated based on net assets divided by the Company's enlarged share capital of 579,040,425 ordinary shares after Company was listed on the ACE Market of Bursa Malaysia Securities Berhad on 23 November 2022 and allotment of special issues of ordinary shares to Bumiputera investors identified and/or approved by the Ministry of International Trade and Industry ("**MITI**") on 24 October 2023.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY[1]

	Share Capital RM '000	Merger Reserve RM '000	Foregin Translation Reserve RM '000	Retained Profits RM '000	Equity Owner of Parent RM '000	NCI RM '000	Total Equity RM '000
Balance as at 01 November 2024	42,610	(16,100)	-	26,808	53,318	-	53,318
Loss for the financial period	-	-	-	(10,039)	(10,039)	(3)	(10,042)
Other comprehensive income					-		
- Forex Translation Difference	-	-	(10)	-	(10)	-	(10)
Total comprehensive loss for the financial year	-	-	(10)	(10,039)	(10,049)	(3)	(10,052)
Contribution by and Distribution to Owners of the parent							
- Changes in ownership interest in a subsidiary	-	-	-	-	-	51	51
Total Transaction with Owners of the parent	-	-	-	-	-	51	51
Balance as at 31 October 2025	**42,610**	**(16,100)**	**(10)**	**16,769**	**43,269**	**48**	**43,317**
Balance as at 01 November 2023	42,610	(16,100)	-	34,633	61,143	-	61,143
Loss for the financial period	-	-	-	(7,825)	(7,825)	-	(7,825)
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	(7,825)	(7,825)	-	(7,825)
Total Transaction with Owners of the parent	-	-	-	-	-	-	-
Balance as at 31 October 2024	**42,610**	**(16,100)**	**-**	**26,808**	**53,318**	**-**	**53,318**

Notes:

(1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2024 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS[1]

	Current Year to Date 31/10/2025 RM '000	Preceding Corresponding Year to Date 31/10/2024 RM '000
Cash flows from operating activities		
Loss before taxation	(10,383)	(7,350)
Adjustment for:-		
Depreciation of property, plant and equipment	1,394	1,148
Depreciation of right of use assets	358	667
Gain on disposal of property, plant and equipment	(27)	-
Interest expense	631	539
Interest income	(547)	(586)
Operating loss before working capital	**(8,360)**	**(3,303)**
Net changes in inventories	(499)	(829)
Net changes in trade and other receivables	(1,522)	(112)
Net changes in trade and other payables	5,336	(255)
Cash flows for operations	**(5,045)**	**(4,499)**
Interest paid	(631)	(533)
Interest received	547	586
Tax paid	(127)	(133)
Net cash used in operating activities	(5,256)	(4,579)
Cash flows from investing activities		
Acquisition of property, plant and equipments	(3,924)	(1,504)
Acquisition of right of use assets	-	(51)
Acquisition of interest of non-controlling interest	51	-
Proceed from disposal of property, plant and equipment	27	-
Net cash used in investing activities	**(3,846)**	**(1,555)**
Cash flows from financing activities		
Drawdown/(repayment) of borrowings	1,051	2,586
Repayment of lease liabilities	(350)	(781)
Net cash generated from financing activities	**701**	**1,805**
Net decreased in cash and cash equivalents	**(8,401)**	**(4,329)**
Effect of exchange rate changes	(396)	(1,276)
Cash and cash equivalents at the beginning of the financial period	26,944	32,549
Cash and cash equivalents at the end of the financial period	**18,147**	**26,944**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS[1]

	Current Year to Date 31/10/2025 RM '000	Preceding Corresponding Year to Date 31/10/2024 RM '000
Cash and cash equivalents		
Fixed deposits with licensed banks	9,000	9,000
Cash and bank balances	9,405	18,411
Bank overdrafts	(258)	(467)
	18,147	**26,944**

Note:

[1] *The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2024 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.*

NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT

A1 BASIS OF PREPARATION

The condensed interim financial report of ECA Integrated and its subsidiary ("**ECA Group**" or the "**Group**") is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards ("**MFRS**") 134 - Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("**MASB**"), International Financial Reporting Standard ("**IFRSs**"), requirements of the Companies Act, 2016 in Malaysia, Rule 9.22 and Appendix 9B of the Listing Requirements.

This condensed interim financial report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 October 2024 as disclosed in the Annual Report of the Company, and the accompanying explanatory notes are an integral part of this condensed interim financial report.

A2 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial report are consistent with those adopted in preparation of the Group's audited financial statements for the financial year ended 31 October 2024 as disclosed in the Annual Report of the Company except for those standard, amendments and IC interpretation that had become effective 1 January 2025 and such adoptions do not have material impact on the financial statements of the Group and the Company.

A3 AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the financial year ended 31 October 2024 were not subject to any qualification.

A4 SEASONAL AND CYCLICAL FACTORS

The nature of the Group's business was not subject to any significant seasonal and cyclical factors.

A5 MATERIAL UNUSUAL ITEMS

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

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (Cont'd)

A6 MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates amount that had a material effect for the current financial quarter under review.

A7 DEBT AND EQUITY SECURITIES

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

A8 DIVIDEND PAID

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

A9 SEGMENTAL INFORMATION

12 months ended 31 October 2025

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	27,492	27,492	-	27,492
- Malaysia	-	6,677	6,677	-	6,677
- Outside Malaysia	-	20,815	20,815	-	20,815
	-	**27,492**	**27,492**	**-**	**27,492**
Segmental result	(799)	(9,500)	(10,299)	-	(10,299)
Interest expense	-	(631)	(631)	-	(631)
Interest income	322	225	547	-	547
Loss before taxation	(477)	(9,906)	(10,383)	-	(10,383)
Tax expenses			341	-	341
Loss for the financial period			**(10,042)**	**-**	**(10,042)**

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (Cont'd)

A9 SEGMENTAL INFORMATION (Cont'd)

12 months ended 31 October 2024

	Investment Holding RM '000	Manufacturing RM '000	Total RM '000	Elimination RM '000	Consolidated Total RM '000
Revenue					
External sales	-	18,804	18,804	-	18,804
- Malaysia	-	8,516	8,516	-	8,516
- Outside Malaysia	-	10,288	10,288	-	10,288
	-	**18,804**	**18,804**	**-**	**18,804**
Segmental result	(841)	(6,556)	(7,397)	-	(7,397)
Interest expense	-	(539)	(539)	-	(539)
Interest income	199	387	586	-	586
Profit before taxation	(642)	(6,708)	(7,350)	-	(7,350)
Tax expenses			(475)	-	(475)
Loss for the financial period			**(7,825)**	**-**	**(7,825)**

A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

There are no other material events subsequent to the end of the current financial quarter under review.

A11 CHANGES IN THE COMPOSITION OF THE GROUP

On 28 August 2025, the Company disposed of its entire 49% equity interest of Suzhou Thryda Co., Ltd. ("Suzhou Thryda") to Zhu Bai Yu. With the completion of the disposal, Suzhou Thryda ceased to become the subsidiary of the Group.

On 24 October 2025, the Company acquired the remaining 51,000 Ordinary Shares of ECA Innotech Sdn Bhd ("ECA Innotech"), representing 51% equity interest of ECA Innotech, at RM1 per share. Following the completion of the acquisition on 4 November 2025, ECA Innotech became a wholly owned subsidiary of the Group.

Apart from the above, there were no other material changes in the composition of the Group for the current financial quarter under review.

A12 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no other material contingent liabilities and contingent assets of the Group as at the end of the current financial quarter under review.

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (Cont'd)

A13 CAPITAL COMMITMENTS

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

A14 RELATED PARTY TRANSACTIONS

The Group's related party transactions for current financial quarter under review are as follows:

Transacting party	Relationship	Nature of transactions	Current quarter RM	Financial Year-to-date RM
ECA Advance Automation Sdn Bhd	A company in which certain directors have substantial interest	Rental	349,000	628,000

A15 DISCLOSURE OF DERIVATIVES

There were no outstanding derivative financial instruments at the end of the current financial quarter under review.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1 REVIEW OF PERFORMANCE

	Current Year 3 Months Ended			Cumulative Financial Year-To-Date		
	31/10/2025 RM '000	31/10/2024 RM '000	Changes %	31/10/2025 RM '000	31/10/2024 RM '000	Changes %
Revenue	14,076	3,353	319.8%	27,492	18,804	46.2%
Profit/(Loss) before taxation	1,067	(5,427)	119.7%	(10,383)	(7,350)	41.3%

In the current quarter under review, the Group recorded a revenue of RM14.08 million, representing a significant increase of 319.8% compared to RM3.35 million in the corresponding quarter of the previous year. The strong improvement was mainly attributable to higher delivery of integrated production systems and standalone automation equipment during the quarter.

The Group recorded a Profit Before Tax (“PBT”) of RM1.07 million, representing an increase by 119.7% compared to a Loss Before Tax (“LBT”) of RM5.43 million in previous year’s corresponding quarter. The turnaround was driven primarily by the substantial increase in revenue. However, the reported current quarter’s PBT was impacted by a provision for project improvement amounting to RM1.11 million recognised during the quarter, as well as an unrealised foreign exchange loss of RM0.46 million arising from currency fluctuations. These items weighed on the overall profitability for the current quarter under review.

For the cumulative 12 months financial year ended 31 October 2025, the Group recorded a cumulative revenue of RM27.49 million, representing an increase of 46.2% compared to RM18.80 million in the previous year. The increase was primarily due to increased sales and projects deliveries of integrated production system in the current financial year.

Despite an optimistic increase over sales revenue, the Group registered a cumulative LBT of RM10.38 million, compared to a LBT of RM7.35 million in the previous year. The higher cumulative loss was mainly due to weaker performance in the earlier quarters, which offset the improvement achieved in the current quarter.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B2 COMPARISON WITH IMMEDIATELY PRECEDING QUARTER

	Current Quarter 31/10/2025 RM '000	Immediate Preceding Quarter 31/07/2025 RM '000	Changes %
Revenue	14,076	5,590	151.8%
Profit/(Loss) before taxation	1,067	(4,813)	122.2%

In the current quarter under review, The Group's revenue increased by 151.8% to RM14.08 million from RM5.59 million in the preceding quarter. The Group recorded a PBT of RM1.07 million in the current quarter under review, representing an increase of 122.2% from the LBT of RM4.81 million in the preceding quarter. These was mainly attributable to higher sales of integrated production systems and standalone automation equipment during the quarter under review.

B3 PROSPECTS

The global business environment remains uncertain, underpinned by the ongoing geopolitical tensions and the lingering impact of reciprocal tariff measures announced by the United States ("US"). These factors continue to affect global trade, investment decisions, and manufacturers continue to face a more competitive environment.

Against this backdrop, the Group continues to focus on operational improvement and financial prudence. Efforts remain centred on engineering excellence by delivering both integrated production systems and standalone automated equipment that meet the needs of customers requiring high-mix and high precision manufacturing solutions.

In the US, the third successive interest rate cuts on 10 December 2025 are expected to encourage companies, particularly those in the technology sector, to increase investment activities and fund innovation. Meanwhile, at the regional level, outcomes from the recent ASEAN Summit in October 2025 would deepen economic cooperation and facilitate cross-border investments, while supply-chain diversification arising from the continued US–China trade tensions position ASEAN economies such as Malaysia as one of the key beneficiaries. In this environment, the Group remains vigilant and well-positioned to pursue new business opportunities, with rising enquiries from both existing and prospective customers reflecting sustained market interest.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B3 PROSPECTS (Cont'd)

Looking ahead, the Board of Directors expects operating conditions remain challenging in the first half of the new financial year. Nevertheless, the Group's recent financial performance has shown improvement, driven by higher revenue contribution. Management, under the guidance of the Board, will continue to focus on securing new orders, project execution and operational efficiency with the objective of sustaining momentum and achieving better performance in the coming year.

B4 VARIANCE FROM PROFIT FORECAST

There is no profit forecast issued for the current financial period under review.

B5 TAX EXPENSE

	Current Quarter RM '000	**Cumulative Quarter RM '000**
Income tax expenses:		
Current financial period	(131)	(131)
Movement in deferred tax:		
Relating to origination of temporary differences	-	-
Underprovision in prior financial year	472	472
Total tax expense	**341**	**341**

Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated assessable profits for the fiscal year. Tax expense is recognised based on management's best estimate.

The Group's effective tax rate for the current quarter under review is negligible mainly due to ECA Advanced Solutions Sdn. Bhd. ("**ECA Solutions**") being granted full tax exemption on its statutory income from pioneer activities.

B6 STATUS OF CORPORATE PROPOSALS

There were no corporate proposals announced but not yet implemented as at the date of this interim financial report.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B7 UTILISATION OF PROCEED RAISED FROM THE SPECIAL BUMI ISSUES

The gross proceeds of RM1.19 million raised from the Special Bumi Issue have been utilised in the following manner:

Detail of utilisation	Estimated timeframe for the utilisation upon listing	Proposed Utilisation RM '000	Variation RM '000	Proposed Utilisation after Valuation RM '000	Actual Utilisation RM '000	Utilisation Rate %
Working capital	Within 24 months	886	125	1,011	1,011	100.0%
Estimated listing expenses	Upon completion of exercise	300	(125)	175	175	100.0%
		1,186	**-**	**1,186**	**1,186**	100.0%

B8 GROUP BORROWINGS AND DEBT SECURITIES

The details of the Group's borrowings are as follow:

	Unaudited As at 31/10/2025 RM '000	Audited As at 31/10/2024 RM '000
Current liabilities		
Bankers' acceptance	5,004	2,141
Term loans	1,763	1,737
	7,025	**3,878**
Non-Current liabilities		
Term loans	9,174	4,243
	9,174	**4,243**
Total bank borrowings	**16,199**	**8,121**

All the Group's borrowings are denominated in RM, secured and interest-bearing.

B9 MATERIAL LITIGATION

The Group is not engaged in any material litigation either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group as at the date of this report.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B10 DIVIDEND PROPOSED

No dividend was declared or proposed during the current financial quarter under review and for the financial period to date.

B11 EARNINGS PER SHARE

The basic and diluted EPS are calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial year as follows:

	Current Quarter 3 Months Ended		Cumulative Quarter Current Year-to-Date	
	31/10/2025	**31/10/2024**	**31/10/2025**	**31/10/2024**
Profit/(Loss) attributable to owners of the Company (RM'000)	1,422	(5,969)	(10,049)	(7,825)
Weighted average number of Shares in issue ('000)	579,040	579,040	579,040	579,040
Basic EPS (sen)	0.25	(1.03)	(1.74)	(1.35)
Diluted EPS (sen)	0.25	(1.03)	(1.74)	(1.35)

There are no dilutive instruments for the current financial period under review.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B12 NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

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

	Current Quarter 31/10/2025 RM '000	**Cumulative Quarter 31/10/2025 RM '000**
Depreciation of plant and equipment	364	1,394
Depreciation of right of use assets	90	358
Interest expense	102	631
Interest income	(131)	(547)
Gain on disposal of plant and equipment	-	(27)
(Gain)/Loss in foreign currency exchange		
- Realised	262	665
- Unrealised	456	214

Save for the above, the other disclosure items required under Rule 16, part A of Appendix 9B of the Listing Requirements are not applicable.

By Order of the Board

Chin Wai Yi (MAICSA 7069783)
Company Secretary
Penang