PAOS HOLDINGS BERHAD
Registration No: 199701037036 (452536-W)
Incorporated in Malaysia

and its subsidiaries

(The figures have not been audited)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 NOVEMBER 2025
CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	NOTE	CURRENT YEAR QUARTER ENDED 30.11.2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30.11.2024 RM'000	CURRENT YEAR TO DATE ENDED 30.11.2025 RM '000	PRECEDING YEAR CORRESPONDING YEAR TO DATE ENDED 30.11.2024 RM '000
Revenue		9,059	149,274	41,272	272,303
Cost of sales		(8,637)	(148,536)	(40,640)	(270,777)
Gross profit		422	738	632	1,526
Other operating income		26	29	97	288
Other operating expenses		(1,999)	(2,059)	(4,079)	(3,945)
Operating profit/(loss)		(1,551)	(1,292)	(3,350)	(2,131)
Financing costs		(3)	(5)	(7)	(12)
Interest income		11	52	35	98
Profit/(loss) before taxation		(1,543)	(1,245)	(3,322)	(2,045)
Tax expense	B5	(64)	(44)	(109)	(98)
Profit/(loss) for the period		(1,607)	(1,289)	(3,431)	(2,143)
Other comprehensive income		0	0	0	0
Total comprehensive income/(expense) for the period		(1,607)	(1,289)	(3,431)	(2,143)
Attributable to:					
Equity holders of the parent		(1,607)	(1,289)	(3,431)	(2,143)
Non-controlling interests		0	0	0	0
		(1,607)	(1,289)	(3,431)	(2,143)
Basic earnings/(loss) per ordinary share (sen)	B10	(0.89)	(0.71)	(1.89)	(1.18)

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 May 2025 and the accompanying notes attached to the interim financial statements

PAOS HOLDINGS BERHAD
Registration No: 199701037036 (452536-W)
Incorporated in Malaysia

and its subsidiaries

(The figures have not been audited)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 NOVEMBER 2025
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	(Unaudited) As at 30.11.2025 RM'000	As at 31.05.2025 RM'000
ASSETS		
Right-of-use assets	8,550	8,640
Property, plant and equipment	27,543	28,549
Investment properties	18,020	18,315
Deferred tax asset	1,027	1,027
Total non-current assets	55,140	56,531
Inventories	548	137
Contract assets	5,630	5,601
Other investments	1	1
Receivables, deposits and prepayments	20,559	30,550
Current tax assets	1,085	874
Cash and cash equivalents	3,778	7,596
Total current assets	31,601	44,759
TOTAL ASSETS	86,741	101,290
EQUITY		
Share capital	90,582	90,582
Reserves	(9,185)	(5,754)
Total equity attributable to equity holders of the parent	81,397	84,828
LIABILITIES		
Loans and borrowings	508	608
Deferred tax liabilities	51	50
Total non-current liabilities	559	658
Loans and borrowings	200	200
Payable and accruals	4,585	15,604
Total current liabilities	4,785	15,804
TOTAL LIABILITIES	5,344	16,462
TOTAL EQUITY AND LIABILITIES	86,741	101,290
Net assets per share attributable to ordinary equity holders of parent (RM)	0.45	0.47

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 May 2025 and the accompanying notes attached to the interim financial statements

PAOS HOLDINGS BERHAD
Registration No: 199701037036 (452536-W)
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(The figures have not been audited)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 NOVEMBER 2025
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the parent							
	Share Capital	**Share Premium**	**Capital Reserve**	**Foreign Exchange Reserve**	**Retained Profit /(Accumulated Loss)**	**Sub Total**	**Non-controlling Interest**	**Total Equity**
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 June 2025	90,582	-	-	-	(5,754)	84,828	-	84,828
Total comprehensive income/(expense) for the period	-	-	-	-	(3,431)	(3,431)	-	(3,431)
Dividends	-	-	-	-	0	0	-	0
Balance as at 30 NOVEMBER 2025	90,582	-	-	-	(9,185)	81,397	-	81,397
Balance as at 1 June 2024	90,582	-	-	-	(2,327)	88,255	-	88,255
Total comprehensive income/(expense) for the period	-	-	-	-	(2,143)	(2,143)	-	(2,143)
Dividends	-	-	-	-	0	0	-	0
Balance as at 30 NOVEMBER 2024	90,582	-	-	-	(4,470)	86,112	-	86,112

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 May 2025 and the accompanying notes attached to the interim financial statements

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 NOVEMBER 2025
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	As at current year to date ended 30.11.2025 RM'000	As at preceding year corresponding to date ended 30.11.2024 RM'000
Cash flows from operating activities		
Profit/(loss) before taxation	(3,322)	(2,045)
Adjustments for:		
Depreciation of right of use asset	90	87
Depreciation of investment properties	295	294
Depreciation of property, plant and equipment	1,305	1,275
Fair value loss on other investments	0	0
Gain on disposal of fixed assets	0	(2)
Finance cost	7	12
Finance income	(35)	(98)
Operating profit/(loss) before working capital changes	(1,660)	(477)
Changes in working capital:		
Deposits and prepayments	(23)	(150)
Inventories	(411)	(51)
Trade and other receivables	10,015	24,344
Trade and other payables	(11,019)	(24,571)
Contract assets	(29)	(467)
Cash generated from/(used in) operations	(3,127)	(1,372)
Income taxes paid	(339)	(383)
Tax refund	19	10
Net cash generated from/(used in) operating activities	(3,447)	(1,745)
Cash flows from investing activities		
Interest received	35	98
Proceeds from disposal of fixed assets	0	2
Purchase of plant and equipment	(299)	(559)
Net cash used in investing activities	(264)	(459)
Cash flows from financing activities		
Interest paid	(7)	(12)
Repayment of borrowings	(100)	(99)
Net cash used in financing activities	(107)	(111)
Net increase/(decrease) in cash and cash equivalents	(3,818)	(2,315)
Cash and cash equivalents at beginning of year	7,596	14,685
Cash and cash equivalents at end of financial quarter	3,778	12,370
Cash and cash equivalents included in the consolidated statement of cash flows comprise of the following amounts:		
Cash and bank balances	3,778	12,370
	3,778	12,370

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 May 2025 and the accompanying notes attached to the interim financial statements