PUC BERHAD
Registration No. 199701036234(451734-A)
Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER 2025

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	CURRENT YEAR QUARTER 3 MONTHS 30/9/2025 RM '000	PRECEDING PERIOD QUARTER 3 MONTHS 30/9/2024 RM '000	CHANGES %	CURRENT YEAR TO DATE 15 MONTHS 30/9/2025 RM '000	PRECEDING PERIOD TO DATE 15 MONTHS 30/9/2024 RM '000	CHANGES %
Continuing Operations:						
Revenue	20,128	4,869	313.4%	67,959	N/A	0%
Cost of sales	(14,452)	(3,154)	-358%	(51,356)	N/A	0%
Gross profit	5,676	1,715	231%	16,602	N/A	0%
Other income/(expenses)	606	(689)	188%	2,459	N/A	0%
Administrative and general expenses	(5,426)	(11,318)	52%	(32,942)	N/A	0%
Operating profit/(loss)	856	(10,292)	108%	(13,881)	N/A	0%
Finance costs	(517)	(858)	40%	(1,542)	N/A	0%
Share of results of associated & joint venture companies	(329)	(295)	-12%	(2,081)	N/A	0%
Profit/(Loss) before taxation	10	(11,445)	100%	(17,504)	N/A	0%
Taxation	-	-	0%	(70)	N/A	0%
Profit/(lLoss) for the year	10	(11,445)	100%	(17,574)	N/A	0%
Other comprehensive income:						
Exchange differences on translation of foreign operations	25	334	-93%	18	N/A	0%
Total comprehensive income	35	(11,111)	100%	(17,556)	N/A	0%
PROFIT/(LOSS) ATTRIBUTABLE TO:						
Owners of the parent	97	(11,445)	101%	(17,487)	N/A	0%
Non-controlling interests	(87)	-	0%	(87)	N/A	0%
	10	(11,445)	100%	(17,574)	N/A	0%
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:						
Owners of the parent	122	(11,111)	101%	(17,469)	N/A	0%
Non-controlling interests	(87)	-	0%	(87)	N/A	0%
	35	(11,111)	100%	(17,556)	N/A	0%
Weighted average number of ordinary shares in issue ('000)	2,815,381	2,637,565		2,815,381	N/A	
Earnings per share (sen):						
(a) Basic	0.00	(0.43)		(0.62)	N/A	
(b) Fully diluted	0.00	(0.43)		(0.62)	N/A	

As announced on 30 May 2025, the financial year end was changed from 30 June to 31 December. As such, there are no comparative figures for the preceding year. Comparative figures for the comparative quarter ended are disclosed for reference purposes only.

N/A represents not applicable.

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	(UNAUDITED) AS AT 30/9/2025 RM '000	(AUDITED) AS AT 30/06/2024 RM '000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	4,327	4,506
Software development expenditure	25,166	22,540
Investment in associated & joint venture companies	26,831	28,871
	56,324	55,917
CURRENT ASSETS		
Inventories	17,987	-
Other investments	3	3
Trade receivables	27,300	2,776
Other receivables, deposits and prepayments	15,690	23,127
Tax recoverable	32	226
Fixed deposits with licensed banks	32	791
Cash and bank balances	623	602
	61,667	27,525
Assets held for sale	70,271	71,372
	131,938	98,897
TOTAL ASSETS	188,262	154,814

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025 (Continued)

	(UNAUDITED) AS AT 30/9/2025 RM '000	(AUDITED) AS AT 30/06/2024 RM '000
EQUITY AND LIABILITIES		
Share capital	467,627	444,213
Foreign currency translation reserve	(1,109)	(1,383)
Reverse acquisition debit	(36,809)	(36,809)
Warrant reserves	16,715	16,715
Other reserves	(14,846)	(14,846)
Fair Value reserve	(334)	(334)
Retained earnings	(296,834)	(279,347)
EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT	134,410	128,208
Non-controlling interests	(90)	(3)
TOTAL EQUITY	134,320	128,205
NON-CURRENT LIABILITIES		
Borrowings	2,763	2,800
	2,763	2,800
CURRENT LIABILITIES		
Trade payables	19,658	794
Other payables and accrued expenses	25,385	14,632
Redeemable Preference Shares	2,653	-
Amount due to directors	2,308	3,519
Borrowings	934	4,816
Tax payable	242	47
Bank overdraft	-	-
TOTAL CURRENT LIABILITIES	51,180	23,808
TOTAL LIABILITIES	53,943	26,608
	188,263	154,814
Net assets per share attributable to owners of the parent (sen)	4.41	5.20

Please refer to Note A1 Basis of preparation of the financial statements.

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED3 0 SEPTEMBER 2025

	Share Capital	Foreign Currency Translation Reserve	Reverse Acquisition Debit	Fair Value Reserves	Other Reserves	Warrant Reserves	Retained Earnings	Total	Non-controlling Interest	Total Equity
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
Balance as at 1 July 2024	**444,213**	**(1,383)**	**(36,809)**	**(334)**	**(14,846)**	**16,715**	**(279,347)**	**128,208**	**(3)**	**128,205**
Issuance of ordinary shares										
- Private placement	19,563	-	-	-	-	-	-	19,563	-	19,563
- Exercise of ESGS	3,851	256	-	0	-	-	-	4,107	-	4,107
	23,414	**256**	**-**	**0**	**-**	**-**	**-**	**23,670**	**-**	**23,670**
Profit / (Loss) for the period	-	-	-	-	-	-	(17,487)	(17,487)	(87)	(17,574)
- Exchange translation differences for foreign operations	-	18	-	-	-	-	-	18	-	18
Total comprehensive income for the year	**-**	**18**	**-**	**-**	**-**	**-**	**(17,487)**	**(17,469)**	**(87)**	**(17,556)**
Balance as at 30 September 2025	**467,627**	**(1,109)**	**(36,809)**	**(334)**	**(14,846)**	**16,715**	**(296,834)**	**134,409**	**(90)**	**134,320**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE QUARTER ENDED 30 JUNE 2024

	Share Capital	Foreign Currency Translation Reserve	Reverse Acquisition Debit	Fair Value Reserves	Other Reserves	Warrant Reserves	Retained Earnings	Total	Non-controlling Interest	Total Equity
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
Balance as at 1 January 2023	**420,510**	**(708)**	**(36,809)**	**(334)**	**(14,846)**	**16,715**	**(213,697)**	**170,831**	**-**	**170,831**
Issuance of ordinary shares										
- Private placement	16,392	-	-	-	-	-	-	16,392	-	16,392
- Exercise of ESOS/ESGS	7,310	81		-				7,391	-	7,391
	23,702	81	-	-	-	-	-	23,783	-	23,783
										-
Profit/ (Loss) for the period			-	-	-	-	(65,650)	(65,650)	(5)	(65,655)
Other comprehensive income		(756)		-				(756)	2	(754)
Total comprehensive income for the year	-	(756)	-	-	-	-	(65,650)	(66,406)	(3)	(66,409)
Balance as at 30 June 2024	**444,213**	**(1,383)**	**(36,809)**	**(334)**	**(14,846)**	**16,715**	**(279,347)**	**128,208**	**(3)**	**128,205**

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statement.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER 2025

	15 MONTHS (Unaudited) 30/9/2025 RM '000	18 MONTHS ENDED (Audited) 30/6/2024 RM '000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(17,504)	(65,592)
Adjustments for:		
Amortisation of software development expenditure	4,757	15,588
Bad debts written-off:		
- trade receivables	-	6
Dividend income	-	(30)
Depreciation of property, plant and equipment	185	342
Share-based payment expenses	3,387	7,310
Fair value adjustments on other receivables	(137)	
- trade receivables	-	4,179
- other receivables	1,435	240
Interest income	(946)	(0)
Interest expense	1,542	1,856
Loss on disposal of a subsidiary	-	(4)
Impairment on investment in associates	-	30,870
Impairment on asset held of sale	-	347
Reversal of impairment losses on:		
- trade receivables	-	(11,648)
- other receivables	(2,037)	(337)
Share of results of associated & joint venture companies	2,081	3,543
Unrealised (gain)/loss on foreign exchange	953	(287)
Operating loss before working capital changes	(6,284)	(13,618)
Changes in working capital:		
Net change in current assets	(34,842)	5,300
Net change in current liabilities	28,011	6,113
Cash used in operations	(13,115)	(2,205)
Interest received	946	30
Tax refund	124	-
Tax paid	(28)	(138)
Exchange differences	283	-
Net cash used in operating activities	**(11,790)**	**(2,313)**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER 2025 (Continued)

	15 MONTHS (Unaudited) 30/9/2025 RM '000	18 MONTHS ENDED (Audited) 30/6/2024 RM '000
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	(28)
Purchase of software development expenditure	(7,175)	(35,383)
Disposal of Property, plant and equipment	(13)	1
Disposals of software development expenditure	-	14,714
Disposals of Associates	-	1
Investment in associated company	(42)	(30)
Net cash inflows on disposal of a subsidiary	-	(5)
Net cash inflows on disposal of other investment	1,126	-
Net cash used in investing activities	**(6,104)**	**(20,731)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(1,187)	(1,856)
Advance from directors	-	3,476
Proceeds from private placement of shares	19,563	16,392
ESGS exercise	464	4,955
Loan from Third Party	900	-
Proceeds from placement of Redeemable Preference Shares	2,653	
Fixed deposit pledged with financial institutions	791	(30)
Repayment of finance lease liability	-	(41)
Repayment of term loan	(5,211)	(752)
Net cash from financing activities	**17,973**	**22,145**
NET DECREASE IN CASH AND CASH EQUIVALENTS	**79**	**(899)**
CASH AND CASH EQUIVALENT AT BEGINNING OF PERIOD	543	1,442
CASH AND CASH EQUIVALENT AT END OF PERIOD	**623**	**543**
Cash and cash equivalents at end of the financial period comprise:		
Cash and bank balances	623	602
Fixed deposits with licensed banks	32	791
	655	1,394
Less: Fixed deposits pledged with licensed banks and held in trust	(32)	(851)
	623	**543**

Please refer to Note A1 Basis of preparation of the financial statements.

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

UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 SEPTEMBER 2025

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

A EXPLANATORY NOTES

A1 Basis of preparation of the financial statements

The interim financial statements are unaudited and have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS") 134 – Interim Financial Reporting issued by the Malaysian Accounting Standards Board and Chapter 9, Part K Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements of PUC Berhad ("PUC") and its subsidiaries ("Group") for the financial period ended 30 June 2024 and the accompanying explanatory notes attached to this interim financial report.

A2 Changes in accounting policy

The accounting policies and methods of computation adopted by the Group in these unaudited condensed financial statements are consistent with those of the annual audited financial statements for the financial period ended 30 June 2024.

The adoption of the following MFRS that came into effect on 1 January 2023 did not have any significant impact of the unaudited condensed consolidated financial statements upon their initial application.

Amendments to References to the Conceptual Framework in MFRS Standards

MFRS 17	-	Insurance Contracts
Amendments to MFRS 17	-	Insurance Contracts
Amendments 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	-	Disclosure of Accounting Policies
Amendments to MFRS 112	-	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to MFRS 101	-	Classification of Liabilities as Current or Non-current
Amendments to MFRS 112	-	International Tax Reform – Pillar Two Model Rules

A3 Audit report of preceding annual financial statements

The auditors' report on the annual financial statements of the Group for the financial period ended 30 June 2024 was qualified and the details of the qualification are as described below:

Details of the qualified opinion disclosed in the external auditors' report

In our opinion, except for the effects of the matters described in the Basis of Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2024, and of their financial performance and cash flows for the financial period from 1 January 2023 to 30 June 2024 in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

A3 Audit report of preceding annual financial statements (Continued)

Basis for Qualified Opinion

The Group's investment in Pictureworks International Holdings Limited ("PWIH") and its subsidiaries ("PW Group"), accounted for by the equity method, is carried at RM28,591,505, on the consolidated statement of financial position as at 30 June 2024 and the Group's share of PW Group's loss after taxation of RM1,780,603 is included in the Group's consolidated statement of profit or loss and other comprehensive income for the financial period then ended. Due to the matters described in Note 8 to the financial statements, we were unable to obtain sufficient and appropriate audit evidence on the carrying amount of the Group's investment in PW Group as at 30 June 2024 and the Group's share of PW Group's loss after taxation for the financial period because we were not able to obtain access to the financial information and we are unable to obtain clearance from auditors of PW Group within the audit time period. Consequently, we were unable to determine whether any adjustments might have been found necessary to these balances.

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

A4 Seasonal or cyclical factors

The business operations of the Group were not significantly affected by seasonal or cyclical factors during the financial quarter under review.

A5 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter and financial period-to-date under review.

A6 Material changes in estimates

Not applicable as there were no estimates reported by the Group in the prior financial years.

A7 Debt and equity securities

During the current financial period, the Company had movements on its issued and paid-up share capital, as follows:

(a) increased by RM2,612,167 through issuance of 64,657,610 new ordinary shares through Employee Share Grant Scheme.
(b) increased by RM6,000,048 through the issuance of 111,112,000 new ordinary shares pursuant to private placements at the issue price of RM0.054 per ordinary share.
(c) increased by RM2,500,025 through the issuance of 45,455,000 new ordinary shares pursuant to private placements at the issue price of RM0.055 per ordinary share.
(d) increased by RM1,000,000 through the issuance of 22,222,222 new ordinary shares pursuant to private placements at the issue price of RM0.045 per ordinary share.
(e) increased by RM500,000 through the issuance of 11,111,111 new ordinary shares pursuant to private placements at the issue price of RM0.045 per ordinary share.
(f) increased by RM2,000,000 through the issuance of 44,444,444 new ordinary shares pursuant to private placements at the issue price of RM0.045 per ordinary share.
(g) increased by RM559,495 through the issuance of 12,433,223 new ordinary shares pursuant to private placements at the issue price of RM0.045 per ordinary share.
(h) Increased by RM464,263 through issuance of 13,264,644 new ordinary shares through Employee Share Grant Scheme.
(i) Increased by RM662,330 through issuance of 22,077,686 new ordinary shares through Employee Share Grant Scheme
(j) Increased by RM7,003,357 through issuance of 233,445,231 new ordinary shares through Employee Share Option Scheme

A8 Dividends

There were no dividends declared or paid in the current financial quarter under review.

A9 Segmental information

The Group's segmental revenue and profit after taxation for the financial period under review is as follows:

	CURRENT YEAR QUARTER 3 MONTHS 30/9/2025 RM '000	PRECEDING PERIOD QUARTER 3 MONTHS 30/9/2024 RM '000	CURRENT YEAR TO DATE 15 MONTHS 30/9/2025 RM '000	PRECEDING PERIOD TO DATE 15 MONTHS 30/9/2024 RM '000
Continuing Operations:				
Revenue:				
OmniChannel	1,061	3,098	7,324	N/A
Presto	18,857	1,771	60,296	N/A
Corporate and others	209	(0)	339	N/A
	20,128	**4,869**	**67,959**	**-**
(Loss)/Profit after taxation:				
OmniChannel	(12)	87	(495)	N/A
Presto	861	(6,425)	(4,967)	N/A
Corporate and others	(511)	(4,812)	(10,033)	N/A
	339	(11,150)	(15,495)	-
Share of results of associated & joint venture companies:				
OmniChannel	(329)	(298)	(2,083)	N/A
Presto	-	3	2	N/A
	10	**(11,445)**	**(17,576)**	**-**

A10 Valuation of property, plant and equipment

The Group has not carried out a valuation on its property, plant and equipment reported in the current financial quarter under review.

A11 Capital commitments

The Group does not have any material capital commitments in respect of property, plant and equipment as at the end of the current financial quarter under review.

A12 Material events subsequent to the end of the quarter

The Group has no material events subsequent to the financial quarter under review up to the date of this report which are likely to substantially affect the results of the operations of the Group.

A13 Changes in the composition of the Group

On 25 July 2024, 100% shareholding of Presto Pay Sdn Bhd had been transferred from PUC Berhad to Presto Universe Sdn Bhd at consideration of RM1.

On 4 October 2024, 100% shareholding of Colorverse Malaysia Sdn Bhd had been disposed from Presto Universe Sdn Bhd at consideration of RM400,000.

On 6 October 2025, the Company incorporated a wholly-owned subsidiary named G Universe Sdn. Bhd. ("G Universe"). The initial issued share capital is 1 ordinary share at an issue price of RM1. The intended principal activity of G Universe is to carry on the business as a venture company to venture into and/or invest in any business, assets, products, and services.

On 28 October 2025, the Company incorporated a 60%-owned subsidiary named Securix Technology Sdn. Bhd. ("STSB"). The initial issued share capital is 30,000 ordinary shares at an issue price of RM1 each. The intended principal activity of STSB is to carry on the business of development, licensing, marketing, distribution, and provision of cybersecurity software, systems, and services, including subscription-based cybersecurity solutions, managed security services, consultancy, technical support, and other related activities.

A14 Contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets for the current financial quarter under review.

A15 Significant related party transactions

Save as disclosed below, there were no other related party transactions for the current financial quarter under review:

	CURRENT PERIOD TO DATE 15 MONTHS 30/9/2025 RM '000	PRECEDING PERIOD TO DATE 15 MONTHS 30/9/2024 RM '000
Rental of premises received/receivable	60	N/A
Rendering of services paid/payable	593	N/A

B ADDITIONAL INFORMATION REQUIRED PURSUANT TO THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1 Review of performance

The Group has streamlined its businesses into 2 major segments, namely OmniChannel and Presto:
(i) OmniChannel comprises the Group's media, advertising and digital imaging business; and
(ii) Presto covers the Group's digital ecosystem platform businesses which consists of e-commerce, fintech, online aggregation service and online content creation businesses.

As announced on 30 May 2025, the financial year end was changed from 30 June to 31 December. As such, there are no comparative figures for the preceding year. However, for the purposes of reference, the Company provides here under the comparative for the period 1 July 2025 to 30 September 2025 against 1 July 2024 to 30 September 2024.

For the quarter ended 30 September 2025, the Group recorded a substantial increase in revenue to RM20.13 million, compared to RM4.87 million in the corresponding quarter of the previous year. The improvement was mainly driven by growth across the Presto segments.

OmniChannel

For the current quarter ended 30 September 2025, the OmniChannel segment recorded revenue of RM1.06 million, compared to RM3.10 million in the preceding year's corresponding quarter. The decline was mainly due to lower project-related billings and reduced customer onboarding activities during the period.

The segment registered a loss after taxation of RM12,000, compared to a profit of RM86,000 previously. The weaker performance was attributed to the lower revenue base while fixed operating costs remained relatively unchanged. Share of loss from associated and joint venture companies amounting to RM0.33 million, compared to a share of loss of RM0.30 million in the preceding year's corresponding quarter.

Presto

Revenue surged to RM18.86 million compared to RM1.77 million in the corresponding quarter of the previous year, mainly from digital marketing solutions billings. The segment reported a profit after taxation of RM1.23 million compared to a loss of RM6.43 million previously. The improvement reflects better operating leverage, optimization of marketing expenses, and continued growth in transaction volumes.

For the 15-month period ended 30 September 2025, the segment achieved revenue of RM60.30 million. Despite the strong topline performance, the segment posted a loss after taxation of RM4.65 million, mainly due to earlier-period investments in marketing, platform development, and user acquisition.

Corporate and Others

Revenue from the Corporate and Others segment remained minimal at RM0.21 million for the current quarter, which was nil in the preceding year corresponding quarter. The segment recorded a loss after taxation of RM0.88 million for the current quarter, an improvement from the loss of RM4.81 million in the previous year's corresponding quarter. The improvement was due to ongoing cost rationalisation initiatives and lower group-level expenditure..

The Group achieved a profit after taxation of RM0.34 million, compared to a loss in the preceding year's corresponding quarter, reflecting improved operating efficiency and higher transaction volumes. Year-to-date, the Group recorded RM67.96 million in revenue with a loss of RM15.49 million, largely due to earlier-period investments and corporate overheads. Overall, performance continues to improve in line with the strengthening of the Presto ecosystem.

B2 Variation of results against preceding quarter

	CURRENT QUARTER 30/9/2025 RM '000	PRECEDING QUARTER 30/6/2025 RM '000	VARIANCE RM '000	VARIANCE %
Revenue	20,128	20,646	(518)	-3%
Profit/(Loss) before taxation	10	152	(142)	-93%

The Group recorded revenue of RM20.13 million in the current quarter, a slight decrease compared to RM20.65 million in the preceding quarter.

Profits before taxation declined to RM10,000, compared to RM152,000 in the preceding quarter. The significant drop in profitability was primarily driven by higher marketing expenses. The higher marketing costs in the current quarter were attributable to the Group's strategic push to boost customer loyalty and improve platform stickiness through enhanced reward campaigns.

Overall, the Group delivered stable revenue for the quarter, with slight fluctuations in project-based activities. The decline in profit was mainly due to higher marketing expenses incurred for loyalty programme initiatives, which are part of the Group's strategic efforts to strengthen user engagement. While these investments impacted on short-term profitability, they are expected to support sustainable growth and enhance the Group's competitive positioning moving forward.

B3 Prospects

The Group continues to make steady progress, underpinned by strong growth in the Presto segment. Revenue for the quarter was primarily driven by billings from digital marketing solutions, further reinforcing Presto's position as a key growth driver. The Group intends to expand this segment by strengthening partner collaboration, enhancing platform offerings, and increasing transaction volumes.

In addition, the Group has launched its money-lending business, which demonstrates strong potential to become a significant contributor to revenue and profit in the near future, complementing its existing digital services.

Meanwhile, the OmniChannel segment experienced slower activity due to delayed campaign execution. However, initiatives are underway to revitalise client campaigns and capture new advertising opportunities.

With a focused strategy and encouraging momentum across its core and emerging businesses, the Group remains cautiously optimistic. It will continue to pursue growth through internal resources and, where appropriate, equity fundraising to support future expansion.

B4 Profit forecast or profit guarantee

The Group has not issued nor disclosed in any public document any profit forecast or profit guarantee for the current quarter under review.

B5 Taxation

	CURRENT YEAR QUARTER 3 MONTHS 30/9/2025 RM '000	PRECEDING PERIOD QUARTER 3 MONTHS 30/9/2024 RM '000	CURRENT YEAR TO DATE 15 MONTHS 30/9/2025 RM '000	PRECEDING PERIOD TO DATE 15 MONTHS 30/9/2024 RM '000
Provision for previous and current period	-	-	70	N/A
Effective tax rate	0%	0%	0%	N/A

The effective tax rate is lower than the statutory tax rate due to certain subsidiaries not being subject to taxation.

B6 Status of corporate proposals

a) On 17 May 2024, the Company announced its proposal to undertake a private placement exercise of up to 246,778,000 new ordinary shares ("Placement Shares"), representing approximately 10% of the existing total number of issued shares of PUC. On 4 December 2024, the Company issued 246,778,000 Placement Shares, raising total proceeds of RM 12,559,568. The proceeds from this placement have been fully utilized.

b) On 17 December 2024, the Company announced its proposal to acquire the entire equity interest in Alevate Solutions Sdn Bhd from Tham Lih Chung for a purchase consideration of RM100.0 million to be satisfied entirely via the issuance of 800,000,000 new ordinary shares in PUC at an issue price of RM0.125 each. This acquisition is currently ongoing and remains subject to the finalisation of relevant terms and conditions. Further announcements will be made in due course as and when there are material developments on the matter.

c) On 15 & 16 May 2025, the Company offered options of total 233,445,231 new ordinary shares to Eligible Persons (as defined in the By-Laws) under the Employee Share Option Scheme. All of the options offered have been accepted and exercised by the Eligible Persons.

B7 Borrowings

The Group's borrowings as at 30 September 2025 were as follows:

	Long Term		Short Term		Total Borrowings	
	Foreign currency '000	RM equivalent '000	Foreign currency '000	RM equivalent '000	Foreign currency '000	RM equivalent '000
Secured						
- Term loan (RM)*	-	2,763	-	934	-	3,697
	-	2,763	-	934	-	3,697

The Group's borrowings as at 30 June 2024 were as follows:

	Long Term		Short Term		Total Borrowings	
	Foreign currency '000	RM equivalent '000	Foreign currency '000	RM equivalent '000	Foreign currency '000	RM equivalent '000
Secured						
- Term loan (RM)*	-	2,800	-	4,816	-	7,616
	-	2,800	-	4,816	-	7,616

* RM - Ringgit Malaysia

B8 Material litigation

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

B9 Earnings per share

(a) Basic earnings per share

The basic earnings per share of the Group, calculated by dividing the profit attributable to owners of the parent for the period by the weighted average number of shares in issue, is as follows:

	3 months ended 30 September		Cumulative 9 months ended 30 September	Cumulative 9 months ended 30 September
	2025	2024	2025	2024
Profit/(Loss) attributable to owners of the parent (RM'000)	96	(11,445)	(17,488)	N/A
Weighted average number of ordinary shares in issue ('000)	2,815,381	2,637,565	2,815,381	N/A
Basic earnings per share (sen)	0.00	(0.43)	(0.62)	N/A

B9 Earnings per share (Continued)

(b) Diluted earnings per share

The diluted earnings per share of the Group, calculated by dividing the profit attributable to owners of the parent for the period by the weighted average number of ordinary shares in issue plus the weighted average number of ordinary shares that would be issued on the conversion of convertible securities into ordinary shares, is as follows:

	3 months ended 30 September		Cumulative 9 months ended 30 September	Cumulative 9 months ended 30 September
	2025	2024	2025	2024
Profit/(Loss) attributable to owners of the parent (RM '000)	96	(11,445)	(17,488)	N/A
Weighted average number of ordinary shares in issue ('000)	2,815,381	2,637,565	2,815,381	N/A
Diluted earnings per share (sen)	0.00	(0.43)	(0.62)	N/A

B10 Profit before taxation

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

	CURRENT YEAR QUARTER	PRECEDING PERIOD QUARTER	CURRENT YEAR TO DATE	PRECEDING PERIOD TO DATE
	3 MONTHS 30/9/2025 RM '000	3 MONTHS 30/9/2024 RM '000	15 MONTHS 30/9/2025 RM '000	15 MONTHS 30/9/2024 RM '000
Interest income	(445)	(7)	(946)	N/A
Bad debts written-off:				
- Trade receivables	-	-	-	N/A
Depreciation and amortisation	362	2,172	4,942	N/A
Impairment loss on:				
- Other receivables	-	240	1,435	N/A
Interest expense	512	848	1,542	N/A
Intangible assets written-off	-	-	-	N/A
- Other receivables	-	-		N/A
Loss/(Gain) on foreign exchange:				
- Realised	32	(353)	(226)	N/A
- Unrealised	(501)	1,151	953	N/A

Save as disclosed above and in the Condensed Consolidated Statement of Comprehensive Income, the other items required by Bursa Malaysia Securities Berhad ACE Market Listing Requirements, Chapter 9, Appendix 9B, are not applicable to the Group.

By Order of the Board

Cindy Lim Seck Wah
Secretary

Kuala Lumpur