<u>TECHNA-X BERHAD ("TXB" or "the Company")</u>

<u>DISPOSAL OF 100% EQUITY INTEREST IN CASERIA PASIFIKA SDN BHD, THE WHOLLY-OWNED SUBSIDIARY OF CRAVEAT INTERNATIONAL SDN BHD, IN TURN THE SUBSUBSIDIARY OF TXB</u>

<u>Reference is made to the Announcements dated 19 September 2025 and 26 September 2025 in relation to the Disposal ("Announcements")</u>

<u>(Unless otherwise stated, the words and abbreviations used herein shall have the same meaning as those defined in the Announcements.)</u>

The Board wishes to announce the following additional information as required by Bursa Securities:

9. Noted that the total purchase consideration of RM4.50 million was based on DSCSB's evaluation of the future potential of TGIF restaurants in Malaysia.

a. To provide the basis and justification including but not limited to parameters adopted in its evaluation.

The total Purchase Consideration of RM4.50 million and Fair value of CPSB implies a price-to-earnings multiple of approximately 12.3 times based on the Average Annual Profit After Tax across FPE June 2022 to FPE June 2025.

12. To disclose the financial information of CPSB Group for the past 3 financial years.

Refer to the attached Appendix A.

Appendix A

CPSB = NIL	18 Months' ended June	12 Months' ended Dec	12 Months' ended Dec
TGIF - 9 Companies	**2024**	**2022**	**2021**
	RM	**RM**	**RM**
Income statements			
Turnover	49,563,910	24,633,218	8,673,324
Cost of Sales	(18,753,184)	(9,193,627)	(3,111,300)
Gross Profit	**30,810,726**	**15,439,591**	**5,562,023**
Selling , distribution & admin expense	(21,842,935)	(10,024,477)	(3,887,068)
Depreciation	(1,765,530)	(774,330)	(279,774)
Depreciation - MFRS 16	(3,544,890)	(1,444,036)	(1,139,992)
Finance cost - MFRS 16	(806,046)	(185,485)	(112,707)
Profit before tax	**2,851,326**	**3,011,263**	**142,482**
Income tax expense	(781,181)	(22,693)	60,428
Profit after tax	**2,070,145**	**2,988,569**	**202,910**

Balance Sheets	RM	RM	RM
Property, Plant & Equipment	**10,194,916**	**7,959,820**	**2,439,049**
RoU - MFRS 16	**6,890,037**	**4,281,864**	**920,275**
Current Assets	**4,449,514**	**5,983,702**	**7,279,751**
Inventory	389,011	417,748	198,723
Trade receivables	197,037	315,590	301,386
Other receivables & deposits	1,751,461	1,339,426	3,171,461
Amount due from immediate holding	-	-	-
Amount due from related companies	1,166,601	2,971,935	3,165,588
Cash and bank balances	945,403	939,003	442,594
Tax recoverable			
Total Assets	**21,534,467**	**18,225,386**	**10,639,075**
EQUITY AND LIABILITIES			
Equity			
Share Capital	5,765,506	5,265,406	4,000,100
Retained earnings / (Accumulated Los	246,477	(1,823,668)	(4,812,238)

Total Equity	**6,011,983**	**3,441,738**	**(812,137)**
Non-current Liability	**4,549,162**	**3,292,887**	**134,122**
Deferred tax liability	76,600	(117,295)	(117,295)
Lease Liability - Non-Current	4,472,562	3,410,182	251,417
Current Liabilities	**10,973,322**	**11,490,762**	**11,317,091**
Trade payables	2,238,716	1,743,280	1,197,913
Other payables	2,329,345	3,331,500	4,327,642
Amount due to immediate holding cor	3,394,744	5,139,503	4,785,575
Amounts due to related companies			127,681
Tax payable	25,152	74,539	(158,230)
Lease Liability - Current	2,985,365	1,201,940	1,036,510
Total liabilities	**15,522,484**	**14,783,649**	**11,451,213**
Total Equity and liabilities	**21,534,467**	**18,225,387**	**10,639,076**
Variance	-	(0)	(0)

Cashflows	**2024**	**2022**	**2021**
	RM	**RM**	**RM**
Cashflows from Operating Activities			
PBT	**2,851,326**	**3,011,263**	**142,482**
Adjustments for :			
Depreciation for PPE	1,765,530	774,330	279,774
Depreciation for RoU	3,544,890	1,444,036	1,139,992
Interest expenses	806,046	185,485	112,707
Operating profit before working capit	**8,967,791**	**5,415,114**	**1,674,955**
Changes in working capital:			
Inventories	28,738	(219,025)	(44,316)
Trade receivables	118,553	(14,204)	(183,664)
Other receivables & deposits	(412,035)	1,832,034	(141,238)
Trade payables	495,436	545,367	20,927
Other payables	(857,647)	(996,142)	(525,201)
Amount owing by/to immediate holdi	(1,744,759)	353,928	982,701
Amount owing by/to related co	1,805,333	65,973	78,006
Cash generated from operations	**8,401,411**	**6,983,044**	**1,862,172**
Interest paid	(806,046)	(185,485)	(112,707)
Tax paid	(781,181)	(22,693)	60,428
Tax refund	-	232,769	1,798
Net cash generated from operating a	**6,814,184**	**7,007,635**	**1,811,691**

Cashflows from Investing activities			
Purchase of PPE	(4,000,626)	(6,295,101)	(604,640)
Acquisition of intangible assets	-	-	-
Net cash used in investing activities	**(4,000,626)**	**(6,295,101)**	**(604,640)**
Cashflows from financing activity			
Repayment of lease liabilities	(3,307,258)	(1,481,430)	(973,143)
Issuance of paid-up shares	500,100	1,265,306	100
Net cash used in financing activities	**(2,807,158)**	**(216,124)**	**(973,043)**
Net (decrease)/increase in cash & cas	**6,401**	**496,409**	**234,008**
Cash & cash equivalents at beginning (	939,003	442,594	208,586
Cash & cash equivalents at end of the	**945,404**	**939,003**	**442,594**
	(0)	(0)	0