



AURELIUS TECHNOLOGIES BERHAD

(Registration No. 202101005015 (1405314-D))

(Incorporated in Malaysia under the Companies Act 2016)

**UNAUDITED CONDENSED INTERIM
FINANCIAL STATEMENT FOR THE
THIRD QUARTER ENDED
30 SEPTEMBER 2025**



**UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

	3rd Quarter			Cumulative Quarter		
	30 September 2025	30 September 2024	Changes	30 September 2025	30 September 2024	Changes
	(a) RM	RM	%	(a) RM	RM	%
Revenue	151,533,003	165,744,237	(8.6)	462,305,596	443,706,297	4.2
Cost of sales	(129,961,157)	(146,841,045)	(11.5)	(392,160,277)	(381,180,325)	2.9
Gross profit	21,571,846	18,903,192	14.1	70,145,319	62,525,972	12.2
Other income	3,617,831	675,795	435.3	4,354,442	1,132,133	284.6
Administrative expenses	(4,375,933)	(20,062,504)	(78.2)	(12,725,129)	(23,524,344)	(45.9)
Selling and distribution expenses	(59,937)	(45,728)	31.1	(162,979)	(189,105)	(13.8)
Operating profit / (loss)	20,753,807	(529,245)	4,021.4	61,611,653	39,944,656	54.2
Finance income	223,186	1,643,677	(86.4)	997,421	3,911,228	(74.5)
Finance costs	(1,318)	(156,698)	(99.2)	(47,620)	(617,290)	(92.3)
Profit before tax	20,975,675	957,734	2,090.1	62,561,454	43,238,594	44.7
Taxation	(4,890,818)	(177,161)	2,660.7	(14,015,942)	(10,694,639)	31.1
Profit for the financial period	16,084,857	780,573	1,960.6	48,545,512	32,543,955	49.2
Total other comprehensive income, net of tax						
<i>Items that will not be reclassified subsequently to profit or loss:</i>						
Transfer of revaluation surplus to retained profits	46,880	46,880	-	140,641	46,880	-
Realisation of revaluation surplus upon depreciation	(46,880)	(46,880)	-	(140,641)	(46,880)	-
Total comprehensive income for the financial period attributable to :						
Owners of the Company	16,084,857	780,573	1,960.6	48,545,512	32,543,955	49.2
	16,084,857	780,573	1,960.6	48,545,512	32,543,955	49.2
Earnings Per Share attributable to Owners of the Company						
Basic EPS (sen)	1.24 (d)	0.06 (c)		3.73 (d)	2.65 (c)	
Diluted EPS (sen)	1.24 (e)	0.06 (c)		3.73 (e)	2.65 (c)	



**UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME (cont'd)**

Notes:

- (a) The Unaudited Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes.*
- (b) As at 30 September 2024, the basic earnings per share ("EPS") and diluted earnings per share ("DEPS") is calculated based on the profit attributable to owners of the Company divided by the weighted average number of ordinary shares issued and applicable ordinary shares of **409,025,326** and **409,280,326** respectively.*
- (c) For comparative purpose, the EPS and DEPS as at 30 September 2024 had been adjusted based on the enlarged total number of weighted average number of ordinary shares issued and applicable ordinary shares of **1,227,075,978** and **1,227,840,978** respectively pursuant to the completion of the bonus issue of **867,049,600** new ordinary shares and **433,524,800** warrants on 23 June 2025 ("Bonus Issue").*
- (d) As at 30 September 2025 ("Q3 FY25"), the EPS is calculated based on the profit attributable to owners of the Company divided by the weighted average number of ordinary shares issued of **1,300,527,147** pursuant to (a) the completion of Bonus Issue and (b) issuance of **50,000** ordinary shares under the Employee Share Scheme ("ESS") as disclosed in B12 (i).*
- (e) As at Q3 FY25, the DEPS is calculated based on the profit attributable to owners of the Company divided by the weighted number of applicable ordinary shares of **1,301,142,147** pursuant to (a) the completion of Bonus Issue and (b) issuance of **50,000** ordinary shares under the ESS as disclosed in B12 (ii).*
- (f) Reclassification of income derive from certain short term investments from Finance Income to Investment Income (included in Other Income) for current and cumulative financial quarters.*

**AURELIUS TECHNOLOGIES BERHAD**

(Registration No: 202101005015 (1405314-D))

CONDENSED STATEMENT OF FINANCIAL POSITION

	<u>Unaudited</u> as at 30 September 2025 (a) RM	<u>Audited</u> as at 31 December 2024 RM
ASSETS		
Non-current asset		
Property, plant and equipment	204,797,820	199,546,530
Current assets		
Inventories	116,232,236	134,561,965
Trade receivables	136,270,490	144,191,774
Other receivables, deposits and prepayments	2,373,773	3,986,358
Contract assets	11,158,389	17,995,086
Short term investments	165,281,242	132,254,898
Cash and bank balances	14,094,240	27,493,005
	<u>445,410,370</u>	<u>460,483,086</u>
TOTAL ASSETS	<u>650,208,190</u>	<u>660,029,616</u>
EQUITY & LIABILITIES		
Share capital	390,793,223	390,985,101
Merger deficit	(38,486,932)	(38,486,932)
Revaluation reserve	5,688,125	5,828,767
ESS reserve	323,879	402,874
Retained profits	150,110,990	129,602,498
Total equity	<u>508,429,285</u>	<u>488,332,308</u>
Non-current liabilities		
Borrowings	64,986	1,878,672
Deferred tax liabilities	13,500,382	15,177,475
	<u>13,565,368</u>	<u>17,056,147</u>
Current liabilities		
Trade payables	101,795,221	113,567,026
Other payables & accruals	15,417,909	35,390,660
Borrowings	57,548	1,563,438
Refund liabilities	1,235,345	3,419,812
Derivatives financial liabilities	-	64,195
Provision of taxation	9,707,514	636,030
	<u>128,213,537</u>	<u>154,641,161</u>
Total Liabilities	<u>141,778,905</u>	<u>171,697,308</u>
TOTAL EQUITY AND LIABILITIES	<u>650,208,190</u>	<u>660,029,616</u>

Net Assets per share attributable to owner of the
Company (RM)

0.39 (d)

0.38 (c)



CONDENSED STATEMENT OF FINANCIAL POSITION (cont'd)

Notes:

- (a) The condensed statement of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes.*
- (b) As at 31 December 2024, the Net Assets per share attributable to the Company's equity owners is calculated based on total equity divided by the total number of ordinary shares outstanding of **433,474,800** shares issued.*
- (c) For comparative purposes, the Net Assets per share as at 31 December 2024 had been adjusted based on the enlarged total number of **1,300,424,400** ordinary shares issued arising from the completion of Bonus Issue.*
- (d) As at 30 September 2025, the Net Assets per share attributable to the Company's equity owners is calculated based on total equity divided by the total number of **1,300,574,400** ordinary shares issued outstanding – after (a) the completion of Bonus Issue and (b) issuance of **50,000** ordinary shares under the ESS.*

UNAUDITED CONDENSED STATEMENT OF CASH FLOWS

	Cumulative Quarter	
	30 September 2025 (a)	30 September 2024
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	62,561,454	43,238,594
Adjustments for:		
Depreciation of property, plant & equipment	10,902,878	9,664,063
Gain on disposal of property, plant & equipment	-	(1,500)
Fair value gain on short term investments	(1,618,637)	(635,922)
Interest expense	47,620	617,290
Interest income	(997,421)	(3,911,228)
Investment income	(1,802,396)	-
Derecognition of right-of-use assets and lease liabilities	-	(13,525)
Equity-settled shares-based payments	-	120,553
Unrealised loss on foreign exchange	1,831,134	9,019,406
Fair value change of derivatives	(64,195)	-
Operating profit before working capital changes	70,860,437	58,097,731
Changes in working capital:		
Inventories	18,329,727	20,714,168
Receivables	5,036,981	(32,083,737)
Contract assets	6,836,697	(1,393,744)
Payables	(31,058,527)	(16,725,031)
Net cash flows generated from operations	70,005,315	28,609,387
Interest paid	(47,620)	(606,226)
Income tax paid	(6,621,550)	(4,965,012)
Net cash flows generated from operating activities	63,336,145	23,038,149
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(16,154,168)	(36,558,925)
Proceeds from disposal of property, plant & equipment	-	1,500
Interest received	997,421	3,911,228
Investment income received	1,802,396	-
Net change of short term investments	(125,307,970)	(76,934,819)
Fixed deposits with licensed banks	18,796,414	(16,471,272)
Net cash used in investing activities	(119,865,907)	(126,052,288)
CASH FLOW FROM FINANCING ACTIVITIES		
Net repayment of finance lease liabilities	(41,624)	(39,867)
Net repayment of term financing	(3,277,952)	(14,305,958)
Net repayment of lease liabilities	-	(639,135)
Dividends paid	(28,177,662)	(20,491,536)
Net proceeds from issuance of new ordinary shares	-	130,797,235
Bonus issuance expenses	(270,872)	-
Net cash (used in)/generated from financing activities	(31,768,110)	95,320,739
NET DECREASE IN CASH AND CASH EQUIVALENTS	(88,297,872)	(7,693,400)
Effect of changes in foreign exchange rate	(204,742)	(4,661,669)
CASH AND CASH EQUIVALENTS AT BEGINNING	139,323,810	50,240,302
CASH AND CASH EQUIVALENTS AT END	50,821,196	37,885,233

UNAUDITED CONDENSED STATEMENT OF CASH FLOWS (*cont'd*)

	Cumulative Quarter	
	30 September 2025 (a)	30 September 2024
	RM	RM
Cash and cash equivalents included in the statement of cash flows comprise the following balance sheet amounts:		
Short term funds with licensed financial institution and/or established asset management firm	36,726,956	-
Fixed deposits with licensed banks	-	32,666,164
Short term money market deposit	5,519,662	-
Cash and bank balances	8,574,578	37,885,233
	<u>50,821,196</u>	<u>70,551,397</u>
Less: Fixed deposits with licensed banks more than 3 months	-	(32,666,164)
CASH AND CASH EQUIVALENTS AT END	<u>50,821,196</u>	<u>37,885,233</u>

Notes:

(a) *The unaudited condensed statement of cash flows should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes.*

**UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY**

	Attributable to Owners of the Company				Distributable Retained Profits RM	Total Equity RM
	Share Capital RM	ESS Reserve RM	Merger Deficit RM	Revaluation Reserve RM		
Period ended 30 September 2025						
Balance as at 1 January 2025	390,985,101	402,874	(38,486,932)	5,828,767	129,602,498	488,332,308
ESS reserve	78,995	(78,995)	-	-	-	-
Profit after taxation	-	-	-	-	48,545,512	48,545,512
Total comprehensive income/(loss)	-	-	-	(140,642)	140,642	-
Dividends paid	-	-	-	-	(28,177,662)	(28,177,662)
Bonus issue expenses	(270,873)	-	-	-	-	(270,873)
Balance as at 30 September 2025	390,793,223	323,879	(38,486,932)	5,688,125	150,110,990	508,429,285
Period ended 30 September 2024						
Balance as at 1 January 2024	260,187,866	282,321	(38,486,932)	6,016,288	102,328,148	330,327,691
Net issuance of shares - Private	130,797,235	-	-	-	-	130,797,235
ESS reserve	-	120,553	-	-	-	120,553
Profit after taxation	-	-	-	-	32,543,955	32,543,955
Total comprehensive income/(loss)	-	-	-	(140,642)	140,642	-
Dividends paid	-	-	-	-	(20,491,537)	(20,491,537)
Balance as at 30 September 2024	390,985,101	402,874	(38,486,932)	5,875,646	114,521,208	473,297,897

Notes:

- (a) *The Unaudited Condensed Statement of Changes in Equity should be read in conjunction with the Group's audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.*

NOTES TO THE UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS

EXPLANATORY NOTES TO THE UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 SEPTEMBER 2025

A1. Basis of Preparation

The interim financial statements of Aurelius Technologies Berhad (“ATech” or “Company”) and BCM Electronics Corporation Sdn Bhd (“BCM Electronics”), the Company’s sole subsidiary (collectively, “the Group”), are 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”) and Paragraph 9.22 and Appendix 9B of the Main Market Listing Requirement of Bursa Malaysia Securities Berhad (“Main LR”).

The accounting policies and methods of computation adopted by the Group in these unaudited condensed interim financial statements are consistent with those adopted in the audited financial statements of the Group for the year ended 31 December 2024. The interim financial statements should be read in conjunction with the consolidated financial information and the audited financial statements of the Group for the year ended 31 December 2024.

A2. Changes in Accounting Policies

The accounting policies adopted by the Group and by the Company are consistent with those of the previous financial years except for the following new accounting standards/amendments to MFRSs that have been issued by the MASB but are not yet effective for the current financial year:

Effective for annual periods beginning on or after 1 January 2026

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: (Disclosures - Classification and Measurement of Financial Instruments)

Annual Improvements to MFRS Accounting Standards - Volume 11

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: (Disclosures - Contracts Referencing Nature-dependent Electricity)

Effective for annual periods beginning on or after 1 January 2027

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendment to MFRS 19 Subsidiaries without Public Accountability: Disclosures

Effective date yet to be confirmed

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the above standards and amendments to MFRSs is not expected to have any material impacts to the financial statements of the Group and of the Company upon adoption, except for MFRS 18 Presentation and Disclosure in Financial Statements.

A3. Auditors' Report on Preceding Annual Financial Statements

The auditors' reports to the respective members of ATech and BCM Electronics on the financial statements for the financial year ended 31 December 2024 were not subject to any qualification.



A4. Seasonal or Cyclical Factors

The Group's revenues are typically lower in the first half of our financial year because our customers plan ahead for their requirements for the entire year and accordingly, the bulk of orders from customers are typically received after the end of the festive period, namely the calendar new year and Chinese New Year which occurs at the beginning of the year. However, for the first half of the year ending 2025, the Group registered an unusually stronger revenue primarily driven by strong customer demand in communication and internet of things ("IoT") and semiconductor components.

The Group recorded a weaker than expected revenue in Q3 FY25 largely due to (a) persistent weakening of the United States dollar ("USD") against Ringgit Malaysia ("RM"), and (b) rescheduling of production and shipment by customers.

A5. Unusual Items

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

A6. Material Changes in Estimates

There was no change in the estimate of amounts reported that have a material effect in the financial quarter under review.

A7. Debt and Equity Securities

There was no other issuance, cancellation, repurchase, resale, and repayment of debt and equity securities by the Company for the financial quarter under review.

A8. Segmental Reporting

The management determines the business segments based on the reports reviewed and used by the management for strategic decision-making and resource allocation.

No segmental analysis by business segment is prepared as the Group operates predominantly in the electronic manufacturing services ("EMS") sector focusing on industrial electronic products namely, communications and IoT products, electronics devices, and semiconductor components.

Revenue segmented by products

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM	RM	RM	RM
Communications and IoT products	131,899,921	136,744,093	391,982,765	355,010,684
Electronics devices	9,865,415	22,894,719	44,192,688	70,266,956
Semiconductor components	9,767,667	6,105,425	26,130,143	18,428,657
	<u>151,533,003</u>	<u>165,744,237</u>	<u>462,305,596</u>	<u>443,706,297</u>

Revenue segmented by geographical markets

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Corresponding Quarter	To Date	Corresponding Period
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM	RM	RM	RM
MALAYSIA	41,670,338	50,472,702	110,631,547	127,427,691
AMERICAS	82,388,992	85,695,232	272,815,596	225,771,023
ASIA PACIFIC (excluding Malaysia)	16,431,510	17,615,328	50,860,660	57,813,910
EUROPE	11,042,163	11,960,975	27,997,793	32,693,673
	<u>151,533,003</u>	<u>165,744,237</u>	<u>462,305,596</u>	<u>443,706,297</u>

A9. Dividend Paid

The final single-tier dividend of 2.90 sen per ordinary share for the financial year ended 31 December 2024 amounting to RM12.6 million was declared on 27 February 2025 and paid on 11 April 2025.

The first interim single-tier dividend of 3.60 sen per ordinary share for the financial year ending 31 December 2025 amounting to RM15.6 million was declared on 30 May 2025 and paid on 15 July 2025.

The second interim single-tier dividend of 0.85 sen per ordinary share for the financial year ending 31 December 2025 amounting to RM11.06 million was declared on 29 August 2025 and paid on 22 October 2025.

Save as disclosed above, there was no other dividend paid during the current financial quarter under review.

A10. Property, Plant and Equipment

The Group did not carry out any revaluation of its property, plant and equipment in the current financial quarter under review.

A11. Capital Commitments

	Unaudited as at 30 September 2025 RM	Audited as at 31 December 2024 RM
Contracted but not provided for:		
- Property, plant and equipment	3,808,524	11,118,462
Approved but not provided for:		
- Property, plant and equipment	20,932,193	22,984,692
	<u>24,740,717</u>	<u>34,103,154</u>

A12. Changes in the Composition of the Group

There were no changes in the composition of the Group during the financial quarter under review.

A13. Contingent Liabilities

	Unaudited as at 30 September 2025 RM	Audited as at 31 December 2024 RM
Corporate guarantees issued to financial institutions for banking facilities granted to a subsidiary		
- Limit	184,705,250	195,793,695
- Maximum exposure	1,349,659	4,696,452

Save as disclosed above, there were no other contingent liabilities during the current financial quarter under review.

A14. Significant Related Party Transactions

There was no related party transaction during the financial quarter under review.

A15. Financial Instruments

The table below provides an analysis of financial instruments categorized as amortized cost ("AC") and fair value through profit or loss ("FVTPL").

	Carrying amount RM	AC RM	FVTPL RM
Unaudited as at 30 September 2025:			
Financial assets			
Trade and other receivables excluding prepayments	138,312,448	138,312,448	-
Short term investments	165,281,242	-	165,281,242
Cash and bank balances	14,094,240	14,094,240	-
	317,687,930	152,406,688	165,281,242
Financial liabilities			
Trade and other payables	117,213,130	117,213,130	-
Borrowings	122,534	122,534	-
Derivative financial liabilities	-	-	-
	117,335,664	117,335,664	-
Audited as at 31 December 2024:			
Financial assets			
Trade and other receivables excluding prepayments	146,028,272	146,028,272	-
Short term investments	132,254,898	-	132,254,898
Cash and bank balances	27,493,005	27,493,005	-
	305,776,175	173,521,277	132,254,898
Financial liabilities			
Trade and other payables	148,957,686	148,957,686	-
Borrowings	3,442,110	3,442,110	-
Derivative financial liabilities	64,195	-	64,195
	152,463,991	152,399,796	64,195



A16. Material Events Subsequent to the end of the Quarter

Performance Share Grant (“PSG”)

On 14 November 2025, the Company issued a total of 100,000 new ordinary shares as a PSG pursuant to the ESS, whereby the PSG was subsequently adjusted pursuant to the completion of the Bonus Issue on 23 June 2025 (“Adjusted PSG”).

Save as disclosed above, there was no other material event subsequent to the end of the current financial quarter.

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES

B1. Review of Performance

	Individual Period (a)		Changes (Amount/%)	Cumulative Period (b)		Changes (Amount/%)
	(3rd quarter)			Current Year To- date	Preceding Year Corresponding Period	
	Current Year Quarter	Preceding Year Corresponding Quarter				
	30 September 2025	30 September 2024				
Revenue	151,533,003	165,744,237	(8.6)	462,305,596	443,706,297	4.2
Gross Profit	21,571,846	18,903,192	14.1	70,145,319	62,525,972	12.2
Profit Before Interest and Tax	20,753,807	(529,245)	4,021.4	61,611,653	39,944,656	54.2
Profit Before Tax	20,975,675	957,734	2,090.1	62,561,454	43,238,594	44.7
Profit After Tax	16,084,857	780,573	1,960.6	48,545,512	32,543,955	49.2
Profit Attributable to Ordinary Equity Holder of the Parent	16,084,857	780,573	1,960.6	48,545,512	32,543,955	49.2

(a) Results for the current financial quarter

For the current financial quarter under review, the Group recorded a revenue of RM151.5 million, representing a decrease of 8.6% as compared to the corresponding quarter in the preceding year. The communication and IoT products contributed RM131.9 million (87.0%), electronics devices contributed RM9.9 million (6.5%) and semiconductor components contributed the remaining RM9.7 million (6.5%). In the preceding year's corresponding financial quarter, the Group recorded a revenue of RM165.7 million. Communication and IoT products contributed RM136.7 million (82.5%), electronics devices contributed RM22.9 million (13.8%) and semiconductor components contributed the balance of RM6.1 million (3.7%).

The Group registered a gross profit of RM21.5 million for the current financial quarter as compared to a gross profit of RM18.9 million recorded in the corresponding financial quarter of the preceding year. Despite the weaker revenue, the Group saw a relatively stronger gross profit margin compared to the corresponding financial quarter of preceding year - mainly contributed by a more favourable composition of product mix for the current financial quarter.

The Group recorded a profit before tax ("PBT") of RM21.0 million for the current financial quarter as compared to a profit before tax of RM0.96 million recorded in the corresponding financial quarter of the preceding year – mainly due to the stabilisation of USD against RM in the current financial quarter.

(b) Results for the financial year-to-date

For the current cumulative financial quarters under review, the Group recorded a revenue of RM462.3 million, representing an increase of 4.2% as compared to the preceding year's corresponding cumulative financial quarters. The communication and IoT products contributed RM392.0 million (84.8%), electronics devices contributed RM44.2 million (9.6%) and semiconductor components contributed the remaining RM26.1 million (5.6%). In the preceding year's corresponding cumulative financial quarter, the Group recorded a revenue of RM443.7 million. Communication and IoT products contributed RM355.0 million (80.0%), electronics devices contributed RM70.3 million (15.8%) and semiconductor components contributed the balance of RM18.4 million (4.2%).

The Group recorded a higher gross profit of RM70.1 million for the current cumulative financial quarters as compared to RM62.5 million in the corresponding cumulative financial quarters of the

preceding year underlining the continued strong production growth despite the year-on-year strengthening of RM against USD.

B2. Comparison with Immediate Preceding Quarter's Results

	Current Quarter 30 September 2025	Immediate Preceding Quarter 30 June 2025	Changes (Amount/%)
Revenue	151,533,003	162,919,226	(7.0)
Gross Profit	21,571,846	26,028,870	(17.1)
Profit Before Interest and Tax	20,753,807	20,111,097	3.2
Profit Before Tax	20,975,675	20,771,391	1.0
Profit After Tax	16,084,857	16,362,958	(1.7)
Profit Attributable to Ordinary Equity Holder of the Parent	16,084,857	16,362,958	(1.7)

The Group recorded a revenue and profit after tax of RM151.5 million and RM16.1 million respectively in the current financial quarter as compared to the revenue and profit after tax of RM162.9 million and RM16.4 million respectively for the immediate preceding financial quarter.

The Group saw a slightly higher profit before tax compared to the immediate preceding financial quarter mainly due to a RM0.2 million net foreign exchange gain arising from the largely stabilised USD against RM throughout the current financial quarter.

The Group did not record any business transactions that resulted in the material disposal of investment or properties, one-off gain or loss, or revaluation gain or loss in this financial quarter under review.

B3. Prospects for the Group

In line with the EMS industry, the Group continues to face persistent challenges from global economic uncertainties, geopolitical tensions, supply chain disruptions, and market volatilities.

On the domestic front, the Group is being further challenged by a concurrent combination of (a) revenue pressure arising from the declining USD against RM, and (b) further escalations in production cost due to various recent inflationary adjustments.

With the evolving developments surrounding the 19.0% tariff imposed for Malaysia exports to the United State ("US") – the Group is continuing its efforts to work closely with current and future customers on the matter to ensure the Group delivers globally competitively priced products and solutions to the market.

Amid these headwinds, the Group continues to remain a prudent and cautious, focusing on strategic investments to enhance and strengthen our technological infrastructures and capabilities to enable the new growth opportunities with both (a) our existing long-term customers and (b) potential new customers.

For the financial quarter under review, the Group further invested in testing automation infrastructure to support the ramp-up in production volumes for the semiconductor components segment.

The Group still remains very focused on (a) rolling-out the new product initiative (“NPI”) activities for new advanced IoT, automotive and AI related products, and (b) acquisition of potential new customers for P5 manufacturing facility, to further grow and diversify the Group’s customers portfolio.

The Group’s order book was approximately RM457 million as of 17 November 2025 and has been adjusted to reflect the weakening of USD.

Barring any unforeseen circumstances in executing our existing orders, onboarding of potential new customers, NPI commercialisations, rising global economic uncertainties, further volatility of foreign exchange and potential escalation of global trade wars, we maintain a cautiously optimistic outlook on the Group’s performance for the financial year ending 31 December 2025.

B4. Note to the Statement of Profit and Loss & Other Comprehensive Income

	Current quarter ended		Cumulative quarter ended	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM	RM	RM	RM
After Charging:				
Depreciation of property, plant and equipment	3,576,843	3,018,466	10,902,878	9,664,063
Employee benefits expenses	13,950,759	12,998,411	40,936,151	37,136,026
Expenses relating to lease of low value assets	4,098	2,460	21,960	7,380
Expenses relating to short-term leases	9,000	9,000	27,000	18,000
Fair value loss on short term investment	155,458	-	-	-
Interest expenses on:				
- Finance lease	1,318	14,676	4,393	26,559
- Term financing	-	134,563	43,226	583,273
- Revolving credit	-	7,459	-	7,459
Loss on foreign exchange:				
- Realised	1,606,455	6,736,607	2,736,246	6,348,452
- Unrealised	-	10,678,882	1,831,134	9,019,406
And crediting:				
Gain on disposal of property, plant and equipment	-	1,500	-	1,500
Derecognition of right-of-use assets and lease liabilities	-	13,525	-	13,525
Gain on foreign exchange:				
- Unrealised	1,808,622	-	-	-
Fair value gain on short term investments *	-	413,407	1,618,637	635,922
Interest income	223,186	1,643,677	997,421	3,911,228
<i>*Included in Other Income</i>				

Save as disclosed above, there is no other provision for and/or write-off of receivables, and impairment of assets, for the financial quarter under review.

B5. Taxation

	Current Quarter ended		Cumulative quarter ended	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM	RM	RM	RM
Current period income tax	5,482,365	3,456,908	15,693,034	13,090,314
Deferred tax	(591,548)	(3,279,747)	(1,677,092)	(2,395,675)
	<u>4,890,818</u>	<u>177,161</u>	<u>14,015,942</u>	<u>10,694,639</u>

The Group's effective tax rate for the current financial quarter and cumulative financial quarter under review was lower than the statutory tax rate. This was mainly attributable to the utilisation of deferred tax assets and non-taxable income for tax purposes during the current financial quarter.

B6. Profit forecast or Profit guarantee

The Group did not issue any profit forecast or profit guarantee in respect of any corporate proposals.

B7. Status of Corporate Proposals

Acquisition of New Land

On 4 April 2024, BCM Electronics entered into a Sale and Purchased Agreement with Northern Technocity Sdn Bhd ("NTCSB") for the acquisition of vacant industrial land within Kulim Hi-Tech Park held under HS(D) 83933, PT 5938 Seksyen 39, Bandar Kulim, District of Kulim, Kedah ("New Land 2").

Pursuant to the said agreement, (a) BCM Electronics made payment for the remaining sum of RM10,936,377.00, which is equivalent to ninety-percent (90%) of the Purchase Price to NTCSB on 23 July 2025, and (b) the transfer of New Land 2 was successfully completed and officially registered in favour of BCM Electronics on 14 August 2025.

Save as disclosed above, there was no other corporate proposal announced by the Company in the financial quarter under review.

B8. Utilisation of Proceeds raised from New Shares Issuances

The utilisation of the 2nd private placement proceeds of RM132,012,780 received on 19 June 2024 ("Private Placement 2") was utilised in the following manner as of 30 September 2025:

Purpose	Intended Timeframe for Utilisation ⁽¹⁾	Original Proposed Utilisation	Revised Proposed Utilisation ⁽²⁾	%	Actual Utilisation	Balance as at 30 September 2025
		RM	RM		RM	RM
Construction of a new integrated manufacturing plant at Kulim High-Tech Park ("KHTP") ("P5")	within 15 months	55,000,000	39,713,210	30.1	39,713,210	-
Investment in strategic new vacant land	within 18 months	11,500,000	11,500,000	8.7	11,500,000	-
New machinery, equipment, testers, tools, jigs and fixtures	within 18 months	20,000,000	20,000,000	15.2	14,110,830	5,889,170
Part repayment of bank facilities	within 5 months	15,400,000	15,400,000	11.7	15,400,000	-
Working capital requirements of the Group	within 12 months	28,844,780	44,131,570	33.4	44,131,570	-
Expenses in relation to the Private Placement 2	within 3 months	1,268,000	1,268,000	1.0	1,268,000	-
Total		132,012,780	132,012,780	100.0	126,123,610	5,889,170

1) From the date of private placement of the Company shares.

2) Revised Proposed Utilisation of Proceeds as announced on 29 August 2025

B9. Group's Borrowings and Debts Securities

The details of the Group's borrowings as at 30 September 2025 are as follows:

	As at 3rd quarter FYE 31 December 2025					
	Long term		Short term		Total borrowing	
	Foreign denomination	RM denomination	Foreign denomination	RM denomination	Foreign denomination	RM denomination
Secured:						
Finance lease	-	64,986	-	57,548	-	122,534
Total	-	64,986	-	57,548	-	122,534

	As at 3rd quarter FYE 31 December 2024					
	Long term		Short term		Total borrowing	
	Foreign denomination	RM denomination	Foreign denomination	RM denomination	Foreign denomination	RM denomination
Secured:						
Finance lease	-	136,556	-	54,619	-	191,175
Term loans/ Islamic financing	-	5,116,971	-	3,001,541	-	8,118,512
Revolving credit	-	-	-	5,000,000	-	5,000,000
Total	-	5,253,527	-	8,056,160	-	13,309,687

There is no outstanding foreign currency denominated facilities and term loans/Islamic financing as at 30 September 2025.

The Group did not enter into any other new borrowing facilities and financial hedging instruments as at the date of this financial quarterly report.

There is no significant changes in the total borrowing and banking facilities as compared to the preceding financial quarter.

There was no unsecured borrowing during the financial quarter under review.

B10. Material Litigation

There was no material litigation by the Company in the financial quarter under review.

B11. Dividends

The first interim single-tier dividend of 3.60 sen per ordinary share for financial year ending 31 December 2025 amounting to RM15.6 million was declared on 30 May 2025 and paid on 15 July 2025.

The second interim single-tier dividend of 0.85 sen per ordinary share for financial year ending 31 December 2025 amounting to RM11.06 million was declared on 29 August 2025 and paid on 22 October 2025.

The third interim single-tier dividend of 0.95 sen per ordinary share for financial year ending 31 December 2025 amounting to RM12.35 million was declared on 28 November 2025 and to be paid on 8 January 2026.

Save as disclosed above, there is no other dividend declared during the current financial quarter under review.

B12. Earning Per Shares (“EPS”)

The basic EPS for the current financial quarter and financial year-to-date is computed as follows:

The calculation of earnings per ordinary share is calculated based on the profit attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding at the respective individual financial quarters as follows:

	Individual Quarter		Cumulative Quarter	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
<u>(i) Basic EPS</u>				
Profit attributable to ordinary equity owners of the Company (RM)	16,084,857	780,573	48,545,512	32,543,955
Earnings per ordinary share attributable to owners of the Company				
Weighted average number of ordinary shares	1,300,527,147	1,227,075,978	1,300,527,147	1,227,075,978
Earnings per ordinary share (sen)	<u>1.24</u>	<u>0.06</u> (a)	<u>3.73</u>	<u>2.65</u> (a)
<u>(ii) Diluted EPS</u>				
Profit attributable to ordinary equity owners of the Company (RM)	16,084,857	780,573	48,545,512	32,543,955
Earnings per ordinary share attributable to owners of the Company				
Weighted average number of ordinary shares	1,301,142,147	1,227,840,978	1,301,142,147	1,227,840,978
Earnings per ordinary share (sen)	<u>1.24</u> (b)	<u>0.06</u> (a)	<u>3.73</u> (b)	<u>2.65</u> (a)

(a) For comparative purposes, the basic EPS and diluted EPS per share for the financial quarter and cumulative financial quarter for the financial year ending 30 September 2024 had been adjusted to reflect the completion of Bonus Issue.

(b) The DEPS for the current financial quarter and cumulative financial quarter for the financial year ending 30 September 2025 is calculated pursuant to (a) the completion of the Bonus Issue and (b) issuance of **50,000** ordinary shares under the ESS.

B13. Fair Value of Financial Liabilities

Save as disclosed in A15, there was no other gain or loss arising from fair value changes of financial liabilities for the current financial quarter under review as the Group did not have any financial liabilities measured at fair value.