



ANEKA JARINGAN HOLDINGS BERHAD

(Registration No.: 201801030681 (1292707-D))

(Incorporated in Malaysia under the Companies Act 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026

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ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 31.08.26 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.08.25 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.08.26 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.25 RM'000
Revenue	78,740	62,550	305,789	258,379
Cost of sales	(74,277)	(55,865)	(287,493)	(235,602)
Gross profit	4,463	6,685	18,296	22,777
Other income	952	475	1,709	2,650
Administrative expenses	(3,845)	(3,129)	(15,170)	(14,037)
Net loss on impairment of financial instrument and contract assets	(1,653)	(1,561)	(1,653)	(1,598)
Operating profit / (loss)	(83)	2,470	3,182	9,792
Finance costs	(852)	(819)	(3,350)	(3,485)
Share of results of associates, net of tax	-	-	(30)	-
Profit / (loss) before taxation	(935)	1,651	(198)	6,307
Income tax benefit / (expense)	925	(203)	553	8
Profit / (loss) after taxation	(10)	1,448	355	6,315
Other comprehensive income / (loss), net of tax				
<i>Item that may not be reclassified subsequently to profit or loss</i>				
Remeasurement of defined benefit plan	94	(2)	70	(103)
<i>Item that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	388	(382)	(1,936)	(1,553)
Total comprehensive income / (loss) for the financial period	472	1,064	(1,511)	4,659
PROFIT / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	(627)	837	(908)	5,047
Non-controlling interests	617	611	1,263	1,268
	(10)	1,448	355	6,315



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UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR QUARTER 31.08.26 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.08.25 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.08.26 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.25 RM'000
TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	(358)	619	(1,936)	4,106
Non-controlling interests	830	445	425	553
	472	1,064	(1,511)	4,659
Earnings / (loss) per share attributable to owners of the Company:-				
- Basic (Sen)	(0.090) ⁽²⁾	0.12 ⁽³⁾	(0.13) ⁽²⁾	0.73 ⁽³⁾
- Diluted (Sen)	(0.090) ⁽²⁾	0.11 ⁽³⁾	(0.13) ⁽²⁾	0.56 ⁽³⁾

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) The basic loss per share is computed based on loss after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 31 August 2026. The diluted loss per share is equivalent to the basic loss per share as the Company does not have any convertible securities outstanding.
- (3) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 31 August 2025. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 31 August 2025.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 AUGUST 2026⁽¹⁾

	UNAUDITED 31.08.26 RM'000	AUDITED 31.08.25 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	93,513	74,263
Investment properties	4,167	4,247
Goodwill	1,264	-
Investment in joint ventures	-	223
Trade receivables	37	-
Total Non-Current Assets	98,981	78,733
Current Assets		
Current tax assets	458	1,740
Trade and other receivables	114,338	112,591
Contract assets	64,009	42,073
Other current assets	3,122	3,248
Short term investments	120	117
Cash and short-term deposits	17,277	24,809
Total Current Assets	199,324	184,578
TOTAL ASSETS	298,305	263,311
EQUITY AND LIABILITIES		
Equity Attributable to the Owners of the Company		
Share capital	148,724	148,724
Reorganisation reserve	(76,342)	(76,342)
Exchange reserve	(2,700)	(1,629)
Retained earnings	24,974	25,838
Shareholders' fund	94,656	96,591
Non-controlling interests	7,955	7,766
TOTAL EQUITY	102,611	104,357
Non-Current Liabilities		
Loans and borrowings	21,111	9,261
Employee benefits	1,032	1,012
Deferred tax liabilities	-	1,116
Total Non-Current Liabilities	22,143	11,389
Current Liabilities		
Loans and borrowings	45,372	44,019
Current tax liabilities	422	127
Trade and other payables	125,268	98,139
Contract liabilities	2,489	5,280
Total Current Liabilities	173,551	147,565
TOTAL LIABILITIES	195,694	158,954
TOTAL EQUITY AND LIABILITIES	298,305	263,311



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

**UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 AUGUST 2026⁽¹⁾
(CONT'D)**

	UNAUDITED 31.08.26	AUDITED 31.08.25
Number of issued shares ('000)	694,506	694,506
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>13.63</u>	<u>13.91</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Financial Position is disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2025 and the accompanying explanatory notes attached to this interim financial report.

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ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 AUGUST 2026⁽¹⁾

	<----- Non-Distributable ----->			Distributable	Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
	Share Capital RM'000	Reorganisation Reserve RM'000	Exchange Reserve RM'000	Retained Earnings RM'000	RM'000	RM'000	RM'000
Balance as at 01.09.24	146,096	(76,342)	(744)	20,847	89,857	7,788	97,645
Profit for the financial period	-	-	-	5,047	5,047	1,268	6,315
Other comprehensive income / (loss) for the financial period	-	-	(885)	(56)	(941)	(715)	(1,656)
Total comprehensive income / (loss) for the financial period	-	-	(885)	4,991	4,106	553	4,659
Transactions with owners:-							
- Issuance of ordinary shares of the Company	2,628	-	-	-	2,628	-	2,628
- Dividend paid	-	-	-	-	-	(575)	(575)
Balance as at 31.08.25	148,724	(76,342)	(1,629)	25,838	96,591	7,766	104,357



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UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 AUGUST 2026⁽¹⁾ (CONT'D)

	<----- Non-Distributable ----->			Distributable	Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
	Share Capital	Reorganisation Reserve	Exchange Reserve	Retained Earnings	to Owners of the Company		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 01.09.25	148,724	(76,342)	(1,629)	25,838	96,591	7,766	104,357
Profit / (loss) for the financial period	-	-	-	(908)	(908)	1,263	355
Other comprehensive income / (loss) for the financial period	-	-	(1,071)	44	(1,027)	(839)	(1,866)
Total comprehensive income / (loss) for the financial period	-	-	(1,071)	(864)	(1,935)	424	(1,511)
Transactions with owners:-							
- Change in ownership interest in a subsidiary	-	-	-	-	-	(235)	(235)
Balance as at 31.08.26	148,724	(76,342)	(2,700)	24,974	94,656	7,955	102,611

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2025 and the accompanying explanatory notes attached to this interim financial report.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026⁽¹⁾

	UNAUDITED CURRENT YEAR TO DATE 31.08.26 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.25 RM'000
CASH FLOWS FROM / (FOR) OPERATING ACTIVITIES		
(Loss) / Profit before taxation	(198)	6,307
Adjustments for:		
Amortisation / Depreciation of investment properties	80	80
Depreciation of property, plant and equipment	13,656	12,219
Gain on disposal of property, plant and equipment	(754)	(405)
Loss on disposal of associate	30	-
Insurance claim	(133)	(1,646)
Interest income	(454)	(351)
Interest expenses	3,350	3,485
Bad debts written off	234	-
Impairment loss on:		
- Contract assets	324	1,422
- Trade receivables	1,329	176
Unrealised loss on foreign exchange	180	187
Operating profit before working capital changes	17,644	21,474
Changes in working capital		
Trade and other receivables	(2,614)	(6,347)
Contract assets	(22,180)	(5,796)
Trade and other payables	20,332	29,774
Employee benefits	90	(249)
Contract liabilities	(2,791)	4,103
CASH FROM / (FOR) OPERATIONS	10,481	42,959
Income tax refunded	1,535	115
Income tax paid	(520)	(1,002)
Interest received	454	351
Interest paid	(263)	(145)
NET CASH FROM / (FOR) OPERATING ACTIVITIES	11,687	42,278
CASH FLOWS FROM / (FOR) INVESTING ACTIVITIES		
Acquisition of subsidiary	(645)	-
Investment in an associate	193	-
Purchase of property, plant and equipment	(16,771)	(15,721)
Proceeds from disposal of property, plant and equipment	754	1,342
Proceeds from insurance claim	133	1,646
Change in pledged deposits	3,136	(2,050)
NET CASH FROM / (FOR) INVESTING ACTIVITIES	(13,200)	(14,783)



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UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR TO DATE 31.08.26 RM'000	AUDITED PRECEDING YEAR TO DATE 31.08.25 RM'000
CASH FLOWS FROM / (FOR) FINANCING ACTIVITIES		
Interest paid	(3,087)	(3,340)
Net change in term loans	(280)	(264)
Net change in finance lease liabilities	(1,658)	(10,925)
Net change in bankers acceptances	(778)	317
Net change in invoice financing	5,722	1,042
Net change in revolving credit	2,866	(775)
Net change in promissory notes	(7,998)	-
Dividend paid	-	(575)
Proceeds from issuance of new shares	-	2,628
NET CASH FROM / (FOR) FINANCING ACTIVITIES	(5,213)	(11,892)
 NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	 (6,726)	 15,603
 EFFECT OF FOREIGN EXCHANGE TRANSLATION	 943	 1,526
 CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	 15,362	 (1,767)
 CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	 9,579	 15,362
 CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Cash and bank balances	11,244	15,637
Fixed deposits with licensed banks	6,153	9,289
	<u>17,397</u>	<u>24,926</u>
Less: Fixed deposits pledged to licensed banks	(6,153)	(9,289)
Bank overdraft	(1,665)	(275)
	<u>9,579</u>	<u>15,362</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2025 and the accompanying explanatory notes attached to this interim financial report.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026

A1. Basis of Preparation

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“**MFRS**”) 134, Interim Financial Reporting, International Financial Reporting Standards (“**IFRS**”) 34, Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

This interim financial report is to be read together with the Annual Financial Report for the year ended 31 August 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Changes in Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those as disclosed in the Annual Financial Report for the year ended 31 August 2025. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have a material impact on the financial position and performance of the Group.

Amendments / Improvements to MFRSs

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statement of Cash Flows

The Group has not applied in advance the following accounting standards and interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (“**MASB**”) but are not yet effective for the current financial year ending 31 August 2026.

Standards issued but not yet effective

The Group has not adopted the following standards that have been issued but not yet effective:

Effective for financial periods beginning on or after 1 January 2026

MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 10	Consolidated Financial Statements
MFRS 107	Statement of Cash Flows

Effective for financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures ⁽¹⁾
MFRS 121	The Effects of Changes in Foreign Exchange Rates

- (1) MFRS 19 is only applicable for eligible subsidiaries as specified in the Standard. For the parent company or standalone entity, this new MFRS disclosure will not be applicable.



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A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026 (CONT'D)

A2. Changes in Accounting Policies (Cont'd)

Standards issued but not yet effective (Cont'd)

Effective date yet to be determined by the MASB

MFRS 10	Consolidated Financial Statements
MFRS 128	Investments in Associates and Joint Ventures

The adoption of the above accounting standards and interpretations (including the consequential amendments, if any) is not expected to have a material impact on the financial statements of the Group upon their initial application.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification on the audited financial statements of the Group for the financial year ended 31 August 2025.

A4. Seasonal or Cyclical Factors

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

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items for the current financial quarter under review.

A6. Changes in Estimates

There were no material changes in estimates for the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026 (CONT'D)

A7. Debt and Equity Securities

There were no issuance or repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current financial quarter/period under review.

A8. Dividends Paid

There were no dividends paid by the Company during the current financial quarter under review.

A9. Segmental Reporting

The Group's operating segments information is as follows:-

Preceding year quarter ended 31 August 2025	Construction RM'000	Rental of Equipment RM'000	Provision of Services – Renewable Energy RM'000	Adjustment and Elimination RM'000	Total RM'000
Revenue					
External revenue	61,901	-	649	-	62,550
Inter-segment revenue	-	4,039	-	(4,039)	-
	<u>61,901</u>	<u>4,039</u>	<u>649</u>	<u>(4,039)</u>	<u>62,550</u>

Results

Other income	370
Interest income	105
Finance costs	(819)
Net loss on impairment of financial instrument and contract assets	(1,561)
Unallocated expenses	(58,994)
Consolidated profit before taxation	<u>1,651</u>
Income tax expense	(203)
Consolidated profit after taxation	<u>1,448</u>



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A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026 (CONT'D)

A9. Segmental Reporting (Cont'd)

Current year quarter ended 31 August 2026	Construction RM'000	Rental of Equipment RM'000	Provision of Services – Renewable Energy RM'000	Adjustment and Elimination RM'000	Total RM'000
Revenue					
External revenue	78,189	-	551	-	78,740
Inter-segment revenue	-	4,498	-	(4,498)	-
	<u>78,189</u>	<u>4,498</u>	<u>551</u>	<u>(4,498)</u>	<u>78,740</u>

Results

Other income	847
Interest income	105
Finance costs	(852)
Net loss on impairment of financial instrument and contract assets	(1,653)
Unallocated expenses	(78,122)
Consolidated profit / (loss) before taxation	(935)
Income tax expense	925
Consolidated profit / (loss) after taxation	(10)

A10. Significant Events Subsequent to the End of the Interim Financial Period

Save as disclosed in Section B8, there were no material events as at the date of reporting that will affect the financial results of the current financial period under review.

A11. Changes in the Composition of the Group

Save as disclosed in Section B6, there were no changes in the composition of the Group for the current financial quarter under review.

A12. Fair Value of Financial Instruments

There were no gains or losses arising from fair value changes for all financial assets and liabilities for the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 AUGUST 2026 (CONT'D)

A13. Capital Commitments

	As at 31.08.26 RM'000	As at 31.08.25 RM'000
Approved but not contracted for:-		
- Construction machinery and equipment for Indonesia operations	988	3,712
- Investment properties	1,600	1,600

A14. Contingent Assets and Contingent Liabilities

The Group has no contingent assets as at the date of this report. Contingent liabilities of the Group as at 31 August 2026 are as follows:-

	As at 31.08.26 RM'000	As at 31.08.25 RM'000
Secured		
Bank guarantees for performance bonds and tender bonds of various construction projects	17,150	11,432

A15. Related Party Transactions

Listed below are the significant transactions with related parties of the Group during the current financial period under review:-

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CUMULATIVE QUARTER CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	31.08.26 RM'000	31.08.25 RM'000	31.08.26 RM'000	31.08.25 RM'000
Purchase of consumables & assets, rental of equipment	730	938	2,409	2,598
Purchase of mechanical and electrical works	25	35	277	323
Rental of land	82	82	327	327
Rental of equipment, purchase of assets & civil engineering works	297	689	3,532	5,130
Acquisition of equity interest in P3 International Sdn. Bhd.	1,020	-	1,020	-



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Performance

For the financial quarter ended 31 August 2026 ("4Q26")

	Individual Period				Cumulative Period			
	UNAUDITED Current Year Quarter 31.08.26 RM'000	UNAUDITED Preceding Year Quarter 31.08.25 RM'000	Changes		UNAUDITED Current Year to Date 31.08.26 RM'000	AUDITED Preceding Year to Date 31.08.25 RM'000	Changes	
			RM'000	%			RM'000	%
Revenue	78,740	62,550	16,190	25.88	305,789	258,379	47,410	18.35
Gross profit	4,463	6,685	(2,222)	-33.24	18,296	22,777	(4,481)	-19.67
(Loss) / Profit before tax	(935)	1,651	(2,586)	-156.63	(198)	6,307	(6,505)	-103.14
(Loss) / Profit after tax	(10)	1,448	(1,458)	-100.69	355	6,315	(5,960)	-94.38

For 4Q26, the Group's revenue increased by RM16.19 million to RM78.74 million. Gross profit, however, decreased to RM4.46 million from RM6.69 million in the corresponding quarter of the previous financial year ("4Q25"), with gross profit margin contracting due to higher key input costs, particularly concrete and diesel.

At the operating level, other income stood at RM0.95 million, mainly comprising gains on disposal, interest income and rental income. Administrative expenses and finance costs amounted to RM3.85 million and RM0.85 million respectively. The Group also recognised a net impairment on trade receivables and contract assets of RM1.65 million, comprising RM1.51 million attributable to its Malaysian bored piling subsidiary, Aneka Jaringan Sdn. Bhd. ("AJSB"), and RM0.14 million attributable to its Indonesian bored piling subsidiary, PT. Aneka Jaringan Indonesia ("PTAJI").

The Group recognised a net income tax credit of RM0.92 million in 4Q26, primarily attributable to a RM1.11 million tax credit recorded by Aneka Geotechnics Sdn. Bhd. ("AGSB"), partially offset by tax expenses recorded by other subsidiaries.

Consequently, the Group recorded a loss before tax of RM0.94 million, compared with a profit before tax of RM1.65 million in 4Q25. Loss after tax for the quarter amounted to RM0.01 million compared to the profit after tax of RM1.45 million in 4Q25.

For the financial year ended 31 August 2026 ("FY 2026")

For FY 2026, the Group's revenue increased by RM47.41 million to RM305.79 million from RM258.38 million in the previous financial year ended 31 August 2025 ("FY 2025"). However, gross profit decreased by RM4.48 million to RM18.30 million from RM22.78 million, while gross profit margin contracted to 5.98% from 8.82%.

Other income for the year amounted to RM1.71 million, while administrative expenses and finance costs stood at RM15.17 million and RM3.35 million respectively. The Group also recognised a net impairment on trade receivables and contract assets of RM1.65 million during FY 2026, arising from impairments recorded by AJSB and PTAJI in 4Q26.

The Group recorded a net tax credit of RM0.55 million for FY 2026, primarily driven by the RM1.11 million income tax credit recognised by AGBS in 4Q26, partially offset by tax charges recorded by other subsidiaries.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Performance (Cont'd)

For the financial year ended 31 August 2026 ("FY 2026") (Cont'd)

As a result, the Group recorded a loss before tax of RM0.20 million, compared with a profit before tax of RM6.31 million in FY 2025. The Group recorded a profit after tax of RM0.36 million, compared with RM6.32 million in the previous financial year.

B2. Comparison with Immediate Preceding Quarter Results

	Individual Period (Unaudited)			
	UNAUDITED Current Quarter	UNAUDITED Immediate Preceding Quarter	Changes	
	31.08.26 RM'000	31.05.26 RM'000	RM'000	%
Revenue	78,740	68,409	10,331	15.10
Gross profit	4,463	3,321	1,142	34.39
Profit / (Loss) before tax	(935)	(1,509)	574	-38.04
Profit / (Loss) after tax	(10)	(1,661)	1,651	-99.40

Revenue increased by RM10.33 million from RM68.41 million in 3Q26 to RM78.74 million in 4Q26. Gross profit likewise improved by RM1.14 million to RM4.46 million. The quarter-on-quarter improvement was mainly due to a larger proportion of the Group's projects recording stronger margins in 4Q26, as their tender prices reflected current material and consumable prices.

Loss before tax was RM0.94 million, versus a loss before tax of RM1.51 million in 3Q26, while loss after tax was RM0.01 million compared with a loss after tax of RM1.66 million previously.

B3. Prospects

As at 31 August 2026, the Group has secured new contracts totalling RM247.91 million, with an outstanding order book of RM203.28 million, providing a sustained pipeline of projects to support its ongoing operations.

The order book comprises projects secured at more recent pricing levels following increases in key input costs, particularly diesel and concrete. This provides a stronger basis for managing project margins against prevailing cost pressures, although the Group remains exposed to further price fluctuations throughout project execution.

The recent acquisition of P3 International Sdn. Bhd. further diversifies the Group's geographical exposure and reduces its reliance on individual markets. This supports the Group's efforts to broaden its business base amid varying market conditions across its operating regions.

Nevertheless, ongoing geopolitical uncertainties may continue to contribute to volatility in input costs. The Group remains vigilant in monitoring cost movements, managing project expenditure, and maintaining operational efficiency to mitigate cost pressures and safeguard its financial performance.



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B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B4. Profit Forecast

The Group did not issue any profit forecast or guarantee during the current financial quarter under review.

B5. Income Tax Expense

The breakdown of income tax expense⁽¹⁾ is as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	31.08.26 RM'000	31.08.25 RM'000	31.08.26 RM'000	31.08.25 RM'000
Current tax expenses	191	203	563	705
Deferred tax expenses	(1,116)	-	(1,116)	(713)
	<u>(925)</u>	<u>203</u>	<u>(553)</u>	<u>(8)</u>
Effective tax rate (%)	<u>N/A⁽²⁾</u>	<u>12.3⁽³⁾</u>	<u>N/A⁽²⁾</u>	<u>N/A⁽³⁾</u>

Note:

- (1) Income tax expense is recognised based on Management's best estimate.
- (2) For the current quarter and year to date, the effective tax rate is not applicable due to the income tax benefit recognised.
- (3) For the preceding year to date, the effective tax rate is not applicable due to the income tax benefit recognised.



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B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B6. Status of Corporate Proposals

Save as disclosed below, there are no other corporate proposals announced but not yet completed up to 23 October 2026, being the date not earlier than 7 days from the date of this announcement.

For information, the acquisition by the Company of a 51% equity interest in P3 International Sdn. Bhd. for a cash consideration of RM1.02 million, as announced on 13 July 2026, was deemed completed on 24 July 2026.

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 31 August 2026 are as follows:-

	< ----- Payable within 12 months RM'000	As at 31.08.26 Payable after 12 months RM'000	-----> Total RM'000
Denominated in:			
RM			
- Term Loan	282	2,658	2,940
- Hire Purchase ⁽¹⁾	7,645	18,453	26,098
- Trade Facilities ⁽²⁾	37,445	-	37,445
Total	45,372	21,111	66,483

All the borrowings are secured.

Note:

(1) Included IDR3,833 million (equivalent to RM0.874 million at exchange rate 0.000228).

(2) Included IDR6,000 million (equivalent to RM1.368 million at exchange rate 0.000228).

B8. Material Litigation

On 19 August 2026, AJSB filed a winding-up petition against one of its customers, namely Ahmad Zaki Sdn. Bhd. ("AZSB") to recover an outstanding sum of RM5.93 million.

Further to that, during the case management on 21 September 2026, AJSB's appointed solicitors have updated that AZSB had filed an application for a proposed Scheme of Arrangement and Restraining Order. Subsequent to that, during the case management on 27 October 2026, AJSB's appointed solicitors informed the court that according to the notification from AZSB, the Restraining Order has been granted to AZSB on 21 October 2026 and will be in effect until 20 January 2027.

B9. Dividend

No dividend has been declared or recommended for payment by the Company during the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B10. Earnings Per Share

The basic and diluted earnings per share for the current financial quarter and year to date are computed as follows:-

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER ⁽¹⁾ 31.08.26	PRECEDING YEAR CORRESPONDING QUARTER ⁽²⁾ 31.08.25	CUMULATIVE QUARTER CURRENT YEAR TO DATE ⁽¹⁾ 31.08.26	PRECEDING YEAR TO DATE ⁽²⁾ 31.08.25
Profit / (loss) after taxation attributable to owners of the Company (RM'000)	<u>(627)</u>	<u>837</u>	<u>(908)</u>	<u>5,047</u>
Weighted average number of shares in issue ('000)	<u>694,506</u>	<u>694,368</u>	<u>694,506</u>	<u>687,386</u>
Basic earnings / (loss) per share (sen)	<u>(0.090)</u>	<u>0.12</u>	<u>(0.13)</u>	<u>0.73</u>
Weighted average number of diluted shares in issue ('000)	<u>694,506</u>	<u>757,658</u>	<u>694,506</u>	<u>899,360</u>
Diluted earnings / (loss) per share (sen)	<u>(0.090)</u>	<u>0.11</u>	<u>(0.13)</u>	<u>0.56</u>

Notes:

- (1) The basic loss per share is computed based on loss after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 31 August 2026. The diluted loss per share is equivalent to the basic loss per share as the Company does not have any convertible securities outstanding.
- (2) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 31 August 2025. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 31 August 2025.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B11. Notes to the Statements of Profit or Loss and Other Comprehensive Income

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

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CUMULATIVE QUARTER CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	31.08.26 RM'000	31.08.25 RM'000	31.08.26 RM'000	31.08.25 RM'000
Interest income	(105)	(105)	(454)	(351)
Interest expense	852	819	3,350	3,485
Bad debt written off	234	-	234	-
Impairment loss on trade receivables	1,329	139	1,329	176
Impairment loss on contract assets	324	1,422	324	1,422
Amortisation / Depreciation of investment properties	20	20	80	80
Amortisation / Depreciation of property, plant, and equipment	3,727	3,056	13,656	12,219

BY ORDER OF THE BOARD

Date: 30 October 2026