

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 AUGUST 2026**

	----- Individual Quarter -----		Cumulative Quarter	
	Current year quarter 31 August 2026	Preceding year corresponding quarter 31 August 2025	Current year to date 31 August 2026	Preceding year corresponding period 31 August 2025
	RM'000	RM'000	RM'000	RM'000
Revenue	15,496	N/A	49,087	N/A
Cost of Sales	(9,223)	N/A	(33,049)	N/A
Gross Profit	6,273	N/A	16,038	N/A
Other Operating Income	1,833	N/A	2,622	N/A
Operating Expenses	(3,969)	N/A	(11,759)	N/A
Depreciation and amortization	(117)	N/A	(421)	N/A
Operating Profit	4,020	N/A	6,480	N/A
Finance cost	(37)	N/A	(212)	N/A
Profit Before Tax	3,983	N/A	6,268	N/A
Taxation	(445)	N/A	(1,334)	N/A
Profit After Tax	3,538	N/A	4,934	N/A
Other comprehensive income	-	N/A	-	N/A
Total comprehensive profit	3,538	N/A	4,934	N/A
Profit attributable to :				
Equity holders of the Company	3,545	N/A	5,054	N/A
Non-controlling interests	(7)	N/A	(120)	N/A
	3,538	N/A	4,934	N/A
Total comprehensive profit attributable to :				
Equity holders of the Company	3,545	N/A	5,054	N/A
Non-controlling interests	(7)	N/A	(120)	N/A
	3,538	N/A	4,934	N/A
Weighted average no. of ordinary shares in issue ('000)	6,451,763	N/A	6,451,763	N/A
Profit per share (sen):-				
a) Basic	0.05	N/A	0.08	N/A

(i) Basic earnings per share for the quarter and financial period is calculated based on the net profit divided by the weighted average number of ordinary shares for the quarter and financial period respectively.

(ii) The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Group for the financial period ended ("FPE") 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

EA HOLDINGS BERHAD (878041-A)**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 AUGUST 2026**

	As at 31 August 2026 (Unaudited) RM'000	As at 30 November 2025 (Audited) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	4,192	4,422
Right-of-use assets	29	314
Intangible Assets - Goodwill on consolidation	34,987	34,987
	<u>39,208</u>	<u>39,723</u>
Current assets		
Inventories	4,060	3,708
Receivables	25,384	20,127
Contract Assets	3,937	381
Tax recoverable	997	420
Fixed Deposits with licensed banks	2,378	2,342
Cash And Cash Equivalents	25,406	27,547
	<u>62,162</u>	<u>54,525</u>
Total Assets	<u>101,370</u>	<u>94,248</u>
EQUITY AND LIABILITIES		
Equity Attributable to Equity Holders of the Company		
Share capital	136,687	136,687
Other reserves	(13,738)	(13,738)
Accumulated losses	(29,639)	(34,693)
	<u>93,310</u>	<u>88,256</u>
Non-controlling interests	(1,399)	(1,279)
Total equity	<u>91,911</u>	<u>86,977</u>
Non-current liabilities		
Borrowings	391	668
Lease liabilities	-	153
Deferred tax liabilities	366	366
	<u>757</u>	<u>1,187</u>
Current liabilities		
Payables	4,352	3,538
Contract liabilities	2,792	851
Lease liabilities	30	130
Amount due to director	71	71
Borrowings	1,457	1,494
	<u>8,702</u>	<u>6,084</u>
Total liabilities	<u>9,459</u>	<u>7,271</u>
Total equity and liabilities	<u>101,370</u>	<u>94,248</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)	<u>0.01</u>	<u>0.01</u>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Group for the FPE 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

EA HOLDINGS BERHAD (878041-A)**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE QUARTER ENDED 31 AUGUST 2026**

	Current year to date 31 August 2026 (Unaudited) RM'000
CASH FLOW FROM OPERATING ACTIVITIES	
Profit Before Taxation	6,268
Adjustments for :-	
Depreciation and amortization	421
Impairment loss on receivables	97
Gain on disposal of property, plant and equipment	(508)
Gain on disposal of a subsidiary	(1,685)
Interest expenses	212
Interest income	(64)
	<u>(1,527)</u>
Operating profit before working capital changes	4,741
Changes in working capital	
Net change in inventories	(430)
Net change in trade and other receivables	(5,736)
Net change in trade and other payables	3,095
Net change in contract assets/contract liabilities	(1,569)
Net cash generated from operations	<u>101</u>
Interest received	64
Interest paid	(212)
Tax paid	(1,915)
Net cash used in operating activities	<u>(1,962)</u>
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of plant and equipment	(436)
Proceeds from disposal of plant and equipment	869
Net cash outflow on disposal of a subsidiary	(60)
Net cash generated from investing activities	<u>373</u>
CASH FLOW FROM FINANCING ACTIVITIES	
Fixed deposits pledged in license banks	(36)
Repayment of lease liability	(202)
Borrowings	(314)
Net cash used in financing activities	<u>(552)</u>
Net Change in Cash and Cash Equivalents	(2,141)
Cash and Cash Equivalents at beginning of the period	27,547
Cash and Cash Equivalents at end of the period	<u><u>25,406</u></u>
Represented by :	
Cash and bank balances	25,406
	<u><u>25,406</u></u>

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements of the Group for the FPE 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

EA HOLDINGS BERHAD (878041-A)**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 AUGUST 2026**

	----- Attributable to equity holders of the Company -----					
	- Non-distributable -		<Distributable>			
	Share Capital	Other Reserves	Accumulated Losses	Total	Non- controlling interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 30 November 2025 (Audited)	136,687	(13,738)	(34,693)	88,256	(1,279)	86,977
Profit for the period	-	-	5,054	5,054	(120)	4,934
Balance as at 31 August 2026	136,687	(13,738)	(29,639)	93,310	(1,399)	91,911

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements of the Group for the FPE 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

EA HOLDINGS BERHAD (878041-A)

NOTES TO THE QUARTERLY REPORT

PART A: EXPLANATORY NOTES PURSUANT TO THE MALAYSIAN FINANCIAL REPORTING STANDARD ("FRS") 134: INTERIM FINANCIAL REPORTING

A1. Change in Financial Year End

The current financial period covers three (3) months period from 1 June 2026 to 31 August 2026 and represents the third period subsequent to the change of the Group's financial year end. Accordingly, no comparative results and cash flow are presented.

A2. Accounting policies and methods of computation

The interim financial statements are unaudited and have been prepared in accordance with the Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") and is in compliance with International Accounting Standards IAS 34.

The condensed consolidated interim financial report should be read in conjunction with the audited financial statements of the Group for the Financial Period Ended ("FPE") 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

The accounting policies and methods of computation adopted by EA Holdings Berhad ("EAH") and its subsidiaries ("Group") for these interim financial statements are in compliance with the new and revised FRSs issued by the Malaysian Accounting Standards Board ("MASB").

A3. Adoption of new and revised accounting policies

The Group has adopted the Malaysian Financial Reporting Standards framework ("MFRS Framework") framework issued by MASB. This MFRS Framework was introduced by the MASB to fully converge the Malaysian's existing FRS framework with the International Financial Reporting Standards framework issued by the International Accounting Standard Boards.

The Group has adopted all the new and revised MFRSs, Interpretations and Technical Releases that are relevant and effective for accounting periods beginning on or after 1 December 2025. The adoption of these new and revised MFRSs, Interpretations and Technical Releases did not result in any changes to the significant accounting policies adopted by the Group.

A4. Qualification on the Auditors' Report of preceding annual financial statements

There was no audit qualification to the annual audited financial statements of the Group for the FPE 30 November 2025.

A5. Seasonal or cyclical factors

The business operations within the industry are not affected by seasonal and cyclical factors.

A6. Unusual Items

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

A7. Changes in estimates of amounts reported

There were no material changes in estimates of amounts reported in prior financial years that have a material effect on the current financial quarter under review and financial year-to-date.

A8. Issuance or repayment of debt and equity securities

Save as disclosed below, there was no issuance or repayment of debt or equity securities, share buy-backs, share cancellations, share held as treasury shares and resale of treasury shares for the current financial quarter under review and financial year-to-date.

A9. Dividend paid

There was no dividend paid nor declared during the financial year-to-date.

A10. Segmental information

The Group is organised into the following operating segments:-

- a) ICT Services;
- b) Automation systems comprising RFID access control systems, building automation system, industrial security system and mechanical & electrical engineering services ("Automation Systems"); and
- c) Sales and distribution of food and beverages products ("F&B Distribution")

Quarter ended 31 Aug 2026	ICT Services (RM'000)	Automation Systems (RM'000)	F&B Distribution (RM'000)	Eliminations (RM'000)	Consolidated (RM'000)
Revenue from external customers	6,925	845	7,726	-	15,496
Cost of sales	(4,757)	(353)	(4,113)	-	(9,223)
Segment profit	2,168	492	3,613	-	6,273
Profit before taxation					3,983
Income tax expenses					(445)
Profit after tax					3,538
Other comprehensive profit					-
Total comprehensive profit					3,538

The Group's segmental information by geographical location is not shown as the activities of the Group are predominantly in Malaysia and the overseas segment does not contribute to more than 1% of the consolidated Group's revenue.

A11. Valuation of property, plant and equipment

The Company has not carried out valuation on its property, plant and equipment in the current financial quarter under review and financial year-to-date.

A12. Capital commitments

There are no material capital commitments in respect of property, plant and equipment as at 31 August 2026.

A13. Capital Expenditure

There was no major addition and disposal of the property, plant and equipment during the current financial quarter under review and financial year-to-date.

A14. Changes in the composition of the Group

Except as disclosed below, there were no changes in the composition of the Group for the current financial quarter under review:

On 26 August 2026, the Group had disposed EA MSC Sdn Bhd ("EAMSC"), a wholly owned subsidiary company.

A15. Contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets arising since the last audited financial statements of the Group for the FPE 30 November 2025.

A16. Subsequent material events

There are no material events subsequent to the financial period ended 31 August 2026 that has not been reflected in this interim financial report.

A17. Significant related party transactions

There were no related party transactions for the financial year-to-date.

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE
MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

B1. Review of the performance of the Group

	Individual Period	Cumulative Period
	Current Year Quarter	Current Year To-Date
	31.08.26 (RM'000)	31.08.26 (RM'000)
Revenue	15,496	49,087
Operating Profit	4,020	6,480
Profit before tax	3,983	6,268
Profit after tax	3,538	4,934
Profit attributable to Equity holders of the Company	3,545	5,054

For current and cumulative financial period ended 31 August 2026, the Group recorded revenue of RM15.496 million and RM49.087 million respectively, which is mainly contributed by ICT Services segment & F&B Distribution segment.

The Group recorded profit before tax of RM3.983 million during current quarter and RM6.268 million during the cumulative period.

For the current quarter, the Group streamlined its operations and disposed of a loss-making subsidiary company named EA MSC Sdn Bhd. Pursuant to the divestment of the subsidiary company, the Group recorded a net gain of disposal of RM1.685 million.

Revenue by segment :

	Individual Period	Cumulative Period
	Current Year Quarter	Current Year To-Date
	31.08.26 (RM'000)	31.08.26 (RM'000)
ICT Services	6,925	25,328
Automation systems	845	2,197
F&B Distribution	7,726	21,562
Total	15,496	49,087

ICT Services Segment

For current and cumulative financial period, ICT services recorded revenue of RM6.925 million and RM25.328 million respectively, which contributed 44.7% and 51.6% of the Group's revenue respectively. The improved financial performance was mainly driven by significant new projects win and higher progress billings recognized during the current financial period.

Automation Systems Segment

For current and cumulative financial period, Automation Systems recorded revenue of RM0.845 million and RM2.197 million respectively, which contributed 5.4% and 4.5% of the Group's revenue respectively. The low revenue was mainly attributable to lower sales and project roll-outs under the RFID and BMS sub-segments.

The Group had disposed of this loss-making segment during current period. The Group believed that the disposal would relieve the profitability pressure and streamlined its operations.

F&B Distribution Segment

For current and cumulative financial period, F&B Distribution recorded revenue of RM7.726 million and RM21.562 million respectively, which contributed 49.9% and 43.9% of the Group's revenue respectively. This segment continues to anchor the Group's revenue stream.

B2. Comparison to the results of the preceding quarter

	Current Year Quarter 31.08.26 (RM'000)	Immediate Preceding Quarter 31.05.26 (RM'000)	Changes	
			(RM'000)	(%)
Revenue	15,496	9,265	6,231	67.3
Operating Profit	4,020	1,322	2,698	204.1
Profit before tax	3,983	1,283	2,700	210.4
Profit after tax	3,538	715	2,823	394.8
Profit attributable to equity holders of the Company	3,545	810	2,735	337.7

The Group's revenue for the current quarter increased by RM6.231 million, mainly contributed by the increase in revenue in ICT Services segment as there was higher progress billing during current quarter.

The Group recorded profit before tax of RM3.983 million during current quarter, representing an increase of RM2.700 million as compared to the immediate preceding quarter. This was mainly due to gain at the disposal of a subsidiary of RM1.685 million during current quarter.

B3. Prospects for 2026

The Group will continue to seek new business opportunities and new projects to expand its revenue base. The Group will continue to implement cost control measures across all its operating entities. The actions have been taken to identify and pursue emerging opportunities to have better cash flow management. The Group will also enhance the business operations and performance with the existing strength and technologies to ensure long-term sustainability growth.

B4. Profit forecast and profit estimate

The Group has not issued any profit forecast or profit estimate for the current financial quarter under review or in any public documents.

B5. Taxation

	Current Quarter 31.08.26 (RM'000)	Cumulative Year-to-Date 31.08.26 (RM'000)
Current tax	445	1,334
	445	1,334

For the current and cumulative financial quarter, the effective tax rates are 11.2% and 21.3% respectively, which is due to the combination of profits and losses between the various subsidiary companies.

B6. Status of corporate proposals

As at the date of issuance of this interim financial report, there are no corporate proposals announced but not completed.

B7. Status of utilisation of proceeds

As at the date of this report, the Company has fully utilised the proceeds raised from all its fund-raising activities.

B8. Group borrowings and debt securities

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

	Short Term	Long Term
Secured	(RM'000)	(RM'000)
Term Loans	82	391
Lease Liabilities	30	-
Bank Overdraft	1,375	-
Total	1,487	391

B9. Material Litigation

There was no material litigation since the last annual statement of financial position of the Group up to the date of this interim financial report.

B10. Dividends

No interim dividends have been declared during the current financial year-to-date.

B11. Profit/(Loss) for the period

	Current Quarter Ended 31.08.26 (RM'000)	Cumulative Year-to-date 31.08.26 (RM'000)
This is arrived at after (charging)/crediting :-		
Interest income	40	64
Gain on disposal of property, plant and equipment	22	508
Gain on disposal of a subsidiary	1,685	1,685
Interest expense	(37)	(212)
Depreciation and amortization	(117)	(421)
Impairment loss on receivables	(97)	(97)

Other disclosure items pursuant to Note 16 of Appendix 9B of the ACE Market Listing Requirements of Bursa Securities are not applicable.

B12. Earnings per share**(a) Basic earnings per share**

Basic earnings per share is calculated by dividing the profit attributable to the equity holders of the Company by the weighted average number of shares in issue for the financial period.

		Individual Quarter	Cumulative Period
		Current Year Quarter 31.08.26	Current Year To-Date 31.08.26
Profit attributable to the equity holders of the Company	(RM'000)	3,545	5,054
Weighted average number of shares in issue	('000)	6,451,763	6,451,763
Basic profit per share	(Sen)	0.05	0.08

(b) Diluted earnings per share

The Group did not have any convertible shares or convertible financial instruments for the current financial quarter under review and financial year to date.

By Order of the Board
Tan Kah Koon
SSM PC NO. 201908001500 (MAICSA 7066666)
(Company Secretary)

Date: 30 October 2026