

EA HOLDINGS BERHAD (878041-A)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 28 FEBRUARY 2026

	----- Individual Quarter -----		Cumulative Quarter	
	Current year quarter 28 February 2026	Preceding year corresponding quarter 28 February 2025	Current year to date 28 February 2026	Preceding year corresponding period 28 February 2025
	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	24,326	N/A	24,326	N/A
Cost of Sales	(19,173)	N/A	(19,173)	N/A
<b>Gross Profit</b>	5,153	N/A	5,153	N/A
Other Operating Income	540	N/A	540	N/A
Operating Expenses	(4,414)	N/A	(4,414)	N/A
Depreciation and amortization	(143)	N/A	(143)	N/A
Operating Profit	1,136	N/A	1,136	N/A
Finance cost	(135)	N/A	(135)	N/A
<b>Profit Before Tax</b>	1,001	N/A	1,001	N/A
Taxation	(320)	N/A	(320)	N/A
<b>Profit After Tax</b>	681	N/A	681	N/A
Other comprehensive income	-	N/A	-	N/A
<b>Total comprehensive profit</b>	<b>681</b>	<b>N/A</b>	<b>681</b>	<b>N/A</b>
<b>Profit attributable to :</b>				
Equity holders of the Company	699	N/A	699	N/A
Non-controlling interests	(18)	N/A	(18)	N/A
	<b>681</b>	<b>N/A</b>	<b>681</b>	<b>N/A</b>
<b>Total comprehensive profit attributable to :</b>				
Equity holders of the Company	699	N/A	699	N/A
Non-controlling interests	(18)	N/A	(18)	N/A
	<b>681</b>	<b>N/A</b>	<b>681</b>	<b>N/A</b>
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	0.01	N/A	0.01	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 28 FEBRUARY 2026**

	As at 28 February 2026 (Unaudited) RM'000	As at 30 November 2025 (Audited) RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	4,185	4,422
Right-of-use assets	272	314
Intangible Assets - Goodwill on consolidation	34,987	34,987
	<u>39,444</u>	<u>39,723</u>
<b>Current assets</b>		
Inventories	4,160	3,708
Receivables	22,263	20,127
Contract Assets	12,805	381
Tax recoverable	962	420
Fixed Deposits with licensed banks	2,342	2,342
Cash And Cash Equivalents	23,642	27,547
	<u>66,174</u>	<u>54,525</u>
<b>Total Assets</b>	<u><u>105,618</u></u>	<u><u>94,248</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity Attributable to Equity Holders of the Company</b>		
Share capital	136,687	136,687
Other reserves	(13,738)	(13,738)
Accumulated losses	(33,994)	(34,693)
	<u>88,955</u>	<u>88,256</u>
Non-controlling interests	(1,297)	(1,279)
<b>Total equity</b>	<u><u>87,658</u></u>	<u><u>86,977</u></u>
<b>Non-current liabilities</b>		
Borrowings	642	668
Lease liabilities	120	153
Deferred tax liabilities	366	366
	<u>1,128</u>	<u>1,187</u>
<b>Current liabilities</b>		
Payables	14,666	3,538
Contract liabilities	267	851
Lease liabilities	130	130
Amount due to director	71	71
Borrowings	1,494	1,494
Provision for taxation	204	-
	<u>16,832</u>	<u>6,084</u>
<b>Total liabilities</b>	<u><u>17,960</u></u>	<u><u>7,271</u></u>
<b>Total equity and liabilities</b>	<u><u>105,618</u></u>	<u><u>94,248</u></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 28 FEBRUARY 2026**

	Current year to date 28 February 2026 (Unaudited) RM'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
Profit Before Taxation	1,001
Adjustments for :-	
Depreciation and amortization	143
Gain on disposal of property, plant and equipment	(439)
Interest expenses	135
Interest income	(12)
	<u>(173)</u>
<b>Operating profit before working capital changes</b>	828
Changes in working capital	
Net change in inventories	(452)
Net change in trade and other receivables	(2,136)
Net change in trade and other payables	11,128
Net change in contract assets/contract liabilities	(13,008)
<b>Net cash generated used in operations</b>	<u>(3,640)</u>
Interest received	12
Interest paid	(135)
Tax paid	(658)
<b>Net cash generated used in operating activities</b>	<u>(4,421)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	
Purchase of plant and equipment	(174)
Proceeds from disposal of plant and equipment	750
<b>Net cash generated from investing activities</b>	<u>576</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	
Repayment of lease liability	(34)
Borrowings	(26)
<b>Net cash used in financing activities</b>	<u>(60)</u>
<b>Net Change in Cash and Cash Equivalents</b>	(3,905)
<b>Cash and Cash Equivalents at beginning of the period</b>	27,547
<b>Cash and Cash Equivalents at end of the period</b>	<u><u>23,642</u></u>
<b>Represented by :</b>	
Cash and bank balances	23,642
	<u><u>23,642</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 28 FEBRUARY 2026**

	----- Attributable to equity holders of the Company -----				Non- controlling interests	Total Equity
	- Non-distributable -	<Distributable>				
	Share Capital	Other Reserves	Accumulated Losses	Total		
	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	-	-	699	699	(18)	681
<b>Balance as at 28 February 2026</b>	<b>136,687</b>	<b>(13,738)</b>	<b>(33,994)</b>	<b>88,955</b>	<b>(1,297)</b>	<b>87,658</b>

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 December 2025 to 28 February 2026 and represents the first 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 in order 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”)

<b>Quarter ended 28 Feb 2026</b>	<b>ICT Services (RM'000)</b>	<b>Automation Systems (RM'000)</b>	<b>F&amp;B Distribution (RM'000)</b>	<b>Eliminations (RM'000)</b>	<b>Consolidated (RM'000)</b>
Revenue from external customers	16,220	704	7,402	-	24,326
Cost of sales	(14,447)	(560)	(4,166)	-	(19,173)
Segment profit	1,773	144	3,236	-	5,153
Profit before taxation					1,001
Income tax expenses					(320)
Profit after tax					681
Other comprehensive profit					-
<b>Total comprehensive profit</b>					<b>681</b>

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 28 February 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**

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

#### **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 28 February 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**

	<b>Individual Period</b>	<b>Cumulative Period</b>
	<b>Current Year Quarter</b>	<b>Current Year To-Date</b>
	<b>28.02.26</b>	<b>28.02.26</b>
	<b>(RM'000)</b>	<b>(RM'000)</b>
Revenue	24,326	24,326
Operating Profit	1,136	1,136
Profit before tax	1,001	1,001
Profit after tax	681	681
Profit attributable to Equity holders of the Company	699	699

For current and cumulative financial period ended 28 February 2026, the Group recorded revenue of RM24.326 million, which is mainly contributed by ICT Services segment. The Group recorded profit before tax of RM1.001 million during current and cumulative period.

**Revenue by segment :**

	<b>Individual Period</b>	<b>Cumulative Period</b>
	<b>Current Year Quarter</b>	<b>Current Year To-Date</b>
	<b>26.02.26</b>	<b>26.02.26</b>
	<b>(RM'000)</b>	<b>(RM'000)</b>
ICT Services	16,220	16,220
Automation systems	704	704
F&B Distribution	7,402	7,402
<b>Total</b>	<b>24,326</b>	<b>24,326</b>

### **ICT Services Segment**

For current and cumulative financial period, ICT services recorded revenue of RM16.220 million, which contributed 66.7% of the Group's revenue. This is mainly due to the new sizeable projects won amounting to RM84.336 million during current quarter.

### **Automation Systems Segment**

For current and cumulative financial period, Automation Systems recorded revenue of RM0.704 million, which contributed 2.9% of the Group's revenue.

### **F&B Distribution Segment**

For current and cumulative financial period, F&B Distribution recorded revenue of RM7.402 million, which contributed 30.4% of the Group's revenue.

## **B2. Comparison to the results of the preceding quarter**

There is no comparative figures with the preceding quarter as the preceding financial period covered only one (1) month from 1 November 2025 to 30 November 2025.

## **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**

	<b>Current Quarter 28.02.26 (RM'000)</b>	<b>Cumulative Year-to-Date 28.02.26 (RM'000)</b>
Current tax	(320)	(320)
	<b>(320)</b>	<b>(320)</b>

For the current and cumulative financial quarter, the effective tax rates are 32.0%, 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 28 February 2026 are as follows:-

	<b>Short Term</b>	<b>Long Term</b>
<b>Secured</b>	<b>(RM'000)</b>	<b>(RM'000)</b>
Term Loans	119	642
Lease Liabilities	130	120
Bank Overdraft	1,375	-
Total	1,624	762

**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**

	<b>Current Quarter</b>	<b>Cumulative</b>
	<b>Ended</b>	<b>Year-to-date</b>
	<b>28.02.26</b>	<b>28.02.26</b>
	<b>(RM'000)</b>	<b>(RM'000)</b>
This is arrived at after (charging)/crediting :-		
Interest income	12	12
Gain on disposal of property, plant and equipment	439	439
Interest expense	(135)	(135)
Depreciation and amortization	(143)	(143)

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 28.02.26	Current Year To-Date 28.02.26
Profit attributable to the equity holders of the Company	(RM'000)	699	699
Weighted average number of shares in issue	('000)	6,451,763	6,451,763
Basic profit per share	(Sen)	0.01	0.01

(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 April 2026