EA HOLDINGS BERHAD (878041-A)

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

	------- Individual Quarter -------		Cumulative Quarter	
	Current year quarter 31 May 2026	Preceding year corresponding quarter 31 May 2025	Current year to date 31 May 2026	Preceding year corresponding period 31 May 2025
	RM'000	RM'000	RM'000	RM'000
Revenue	9,265	N/A	33,591	N/A
Cost of Sales	(4,653)	N/A	(23,826)	N/A
Gross Profit	4,612	N/A	9,765	N/A
Other Operating Income	248	N/A	788	N/A
Operating Expenses	(3,377)	N/A	(7,791)	N/A
Depreciation and amortization	(161)	N/A	(304)	N/A
Operating Profit	1,322	N/A	2,458	N/A
Finance cost	(39)	N/A	(174)	N/A
Profit Before Tax	1,283	N/A	2,284	N/A
Taxation	(568)	N/A	(889)	N/A
Profit After Tax	715	N/A	1,395	N/A
Other comprehensive income	-	N/A	-	N/A
Total comprehensive profit	**715**	**N/A**	**1,395**	**N/A**
Profit attributable to :				
Equity holders of the Company	810	N/A	1,508	N/A
Non-controlling interests	(95)	N/A	(113)	N/A
	715	**N/A**	**1,395**	**N/A**
Total comprehensive profit attributable to :				
Equity holders of the Company	810	N/A	1,508	N/A
Non-controlling interests	(95)	N/A	(113)	N/A
	715	N/A	**1,395**	**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	0.01	N/A	0.02	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 MAY 2026

	As at 31 May 2026 (Unaudited) RM'000	As at 30 November 2025 (Audited) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	4,297	4,422
Right-of-use assets	237	314
Intangible Assets - Goodwill on consolidation	34,987	34,987
	39,521	39,723
Current assets		
Inventories	4,483	3,708
Receivables	22,954	20,127
Contract Assets	1,688	381
Tax recoverable	825	420
Fixed Deposits with licensed banks	2,342	2,342
Cash And Cash Equivalents	24,777	27,547
	57,069	54,525
Total Assets	96,590	94,248
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	(33,185)	(34,693)
	89,764	88,256
Non-controlling interests	(1,392)	(1,279)
Total equity	88,372	86,977
Non-current liabilities		
Borrowings	412	668
Lease liabilities	100	153
Deferred tax liabilities	366	366
	878	1,187
Current liabilities		
Payables	3,739	3,538
Contract liabilities	1,838	851
Lease liabilities	143	130
Amount due to director	71	71
Borrowings	1,457	1,494
Provision for taxation	92	-
	7,340	6,084
Total liabilities	8,218	7,271
Total equity and liabilities	96,590	94,248
Net assets per share attributable to ordinary equity holders of the Company (RM)	0.01	0.01

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 MAY 2026

	Current year to date 31 May 2026 (Unaudited) RM'000
CASH FLOW FROM OPERATING ACTIVITIES	
Profit Before Taxation	2,284
Adjustments for :-	
Depreciation and amortization	304
Gain on disposal of property, plant and equipment	(486)
Interest expenses	174
Interest income	(24)
	(32)
Operating profit before working capital changes	2,252
Changes in working capital	
Net change in inventories	(775)
Net change in trade and other receivables	(2,827)
Net change in trade and other payables	201
Net change in contract assets/contract liabilities	(320)
Net cash used in operations	(1,469)
Interest received	24
Interest paid	(174)
Tax paid	(1,202)
Net cash used in operating activities	(2,821)
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of plant and equipment	(435)
Proceeds from disposal of plant and equipment	847
Net cash generated from investing activities	412
CASH FLOW FROM FINANCING ACTIVITIES	
Repayment of lease liability	(68)
Borrowings	(293)
Net cash used in financing activities	(361)
Net Change in Cash and Cash Equivalents	(2,770)
Cash and Cash Equivalents at beginning of the period	27,547
Cash and Cash Equivalents at end of the period	24,777
Represented by :	
Cash and bank balances	24,777
	24,777

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 MAY 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	-	-	1,508	1,508	(113)	1,395
Balance as at 31 May 2026	**136,687**	**(13,738)**	**(33,185)**	**89,764**	**(1,392)**	**88,372**

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 March 2026 to 31 May 2026 and represents the second 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”)

Quarter ended 31 May 2026	ICT Services (RM'000)	Automation Systems (RM'000)	F&B Distribution (RM'000)	Eliminations (RM'000)	Consolidated (RM'000)
Revenue from external customers	2,183	648	6,434	-	9,265
Cost of sales	(622)	(433)	(3,598)	-	(4,653)
Segment profit	1,561	215	2,836	-	4,612
Profit before taxation					1,283
Income tax expenses					(568)
Profit after tax					715
Other comprehensive profit					-
Total comprehensive profit					**715**

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 May 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 31 May 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**
	31.05.26 (RM'000)	**31.05.26 (RM'000)**
Revenue	9,265	33,591
Operating Profit	1,322	2,458
Profit before tax	1,283	2,284
Profit after tax	715	1,395
Profit attributable to Equity holders of the Company	810	1,508

For current and cumulative financial period ended 31 May 2026, the Group recorded revenue of RM9.265 million and RM33.591 million respectively, which is mainly contributed by ICT Services segment & F&B Distribution segment.

The Group recorded profit before tax of RM1.283 million during current quarter and RM2.284 million during the cumulative period.

Revenue by segment :

	Individual Period	Cumulative Period
	Current Year Quarter 31.05.26 (RM'000)	**Current Year To-Date 31.05.26 (RM'000)**
ICT Services	2,183	18,403
Automation systems	648	1,352
F&B Distribution	6,434	13,836
Total	**9,265**	**33,591**

ICT Services Segment

For current and cumulative financial period, ICT services recorded revenue of RM2.183 million and RM18.403 million respectively, which contributed 23.6% and 54.8% of the Group's revenue respectively. This is mainly due to the new sizeable projects won amounting to RM84.336 million during the current financial period.

Automation Systems Segment

For current and cumulative financial period, Automation Systems recorded revenue of RM0.648 million and RM1.352 million respectively, which contributed 7.0% and 4.0% 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.

F&B Distribution Segment

For current and cumulative financial period, F&B Distribution recorded revenue of RM6.434 million and RM13.836 million respectively, which contributed 69.4% and 41.2% of the Group's revenue respectively.

B2. Comparison to the results of the preceding quarter

	Current Year Quarter 31.05.26 (RM'000)	Immediate Preceding Quarter 28.02.26 (RM'000)	Changes	
			(RM'000)	(%)
Revenue	9,265	24,326	(15,061)	(61.9)
Operating Profit	1,322	1,136	186	16.4
Profit before tax	1,283	1,001	282	28.2
Profit after tax	715	681	34	5.0
Profit attributable to equity holders of the Company	810	699	111	15.9

The Group's revenue for the current quarter decreased by RM15.061 million, mainly contributed by the decrease in revenue in ICT Services segment as there was one-off licensing sale amounting to RM11.3 million during the preceding financial quarter.

The Group recorded profit before tax of RM1.283 million during current quarter, an increase of RM0.282 million as compared to the immediate preceding quarter. This is mainly due to the lower operation cost and overheads from the F&B distribution segment 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 31.05.26 (RM'000)	Cumulative Year-to-Date 31.05.26 (RM'000)
Current tax	568	889
	568	**889**

For the current and cumulative financial quarter, the effective tax rates are 44.3% and 38.9% 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 May 2026 are as follows:-

	Short Term	Long Term
Secured	**(RM'000)**	**(RM'000)**
Term Loans	82	412
Lease Liabilities	143	100
Bank Overdraft	1,375	-
Total	1,600	512

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 31.05.26 (RM'000)	Cumulative Year-to-date 31.05.26 (RM'000)
This is arrived at after (charging)/crediting :-		
Interest income	12	24
Gain on disposal of property, plant and equipment	47	486
Interest expense	(39)	(174)
Depreciation and amortization	(161)	(304)

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 31.05.26	Current Year To-Date 31.05.26
Profit attributable to the equity holders of the Company	(RM'000)	810	1,508
Weighted average number of shares in issue	('000)	6,451,763	6,451,763
Basic profit per share	(Sen)	0.01	0.02

(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: 31 July 2026