



INFOMINA BERHAD

Registration No. 200701018579 (776590-U)
(Incorporated in Malaysia)

**Interim Financial Report
For the First Quarter Ended
31 August 2025**

INFOMINA BERHAD

Registration No.: 200701018579 (776590-U)

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME ⁽¹⁾ FOR THE FIRST QUARTER ENDED 31 AUGUST 2025

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2025 RM'000	Corresponding quarter 31.08.2024 RM'000	Current year-to-date 31.08.2025 RM'000	Corresponding year-to-date 31.08.2024 RM'000
Revenue	54,630	46,178	54,630	46,178
Cost of sales	(39,725)	(31,742)	(39,725)	(31,742)
Gross profit ("GP")	14,905	14,436	14,905	14,436
Other income	546	248	546	248
Administrative expenses	(5,814)	(4,910)	(5,814)	(4,910)
Operating profit	9,637	9,774	9,637	9,774
Finance income	362	119	362	119
Finance costs	(91)	(252)	(91)	(252)
Profit before tax ("PBT")	9,908	9,641	9,908	9,641
Income tax expense	(1,780)	(1,626)	(1,780)	(1,626)
Profit for the period ("PAT")	8,128	8,015	8,128	8,015
Other comprehensive income for the financial period, net of tax				
<i>Items that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	(3,310)	(4,514)	(3,310)	(4,514)
Total comprehensive income for the financial period	4,818	3,501	4,818	3,501
Profit attributable to:				
Owners of the Company	8,081	8,013	8,081	8,013
Non-controlling interests	47	2	47	2
	8,128	8,015	8,128	8,015
Total comprehensive income attributable to:				
Owners of the Company	4,772	3,500	4,772	3,500
Non-controlling interests	46	1	46	1
	4,818	3,501	4,818	3,501
Earnings per share attributable to owners of the Company (sen)				
Basic ⁽²⁾	1.34	1.33	1.34	1.33

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME ⁽¹⁾ FOR THE FIRST QUARTER ENDED 31 AUGUST 2025 (CONTINUED)

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic earnings per share is computed based on profit attributable to owners of the Company divided by the Company's weighted average number of ordinary shares as disclosed in Note B12.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 AUGUST 2025 ⁽¹⁾**

	Unaudited As at 31.08.2025 RM'000	Audited As at 31.05.2025 RM'000
ASSETS		
Non-current assets		
Plant and equipment	3,890	3,995
Intangible assets	10,532	8,049
Deferred tax assets	3,803	3,931
Other receivables	2,319	2,299
Total non-current assets	20,544	18,274
Current assets		
Current tax assets	1,133	795
Trade receivables	84,460	91,124
Other receivables	57,400	73,332
Contract assets	16,382	3,689
Deposits, cash and bank balances	98,293	94,702
Total current assets	257,668	263,642
TOTAL ASSETS	278,212	281,916
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	42,048	42,048
Irredeemable preference shares	202	65
Retained earnings	129,834	121,753
Reorganisation reserve	(5,700)	(5,700)
Other reserves	(9,682)	(6,373)
	156,702	151,793
Non-controlling interests	101	(9)
TOTAL EQUITY	156,803	151,784
Non-current liabilities		
Borrowings	2,141	2,083
Deferred tax liabilities	4,522	4,612
Total non-current liabilities	6,663	6,695

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 AUGUST 2025 (CONTINUED)⁽¹⁾

	Unaudited As at 31.08.2025 RM'000	Audited As at 31.05.2025 RM'000
Current liabilities		
Borrowings	5,910	984
Current tax liabilities	2,967	1,065
Trade and accrued payables	26,428	23,782
Other payables	14,370	14,674
Contract liabilities	65,071	82,932
Total current liabilities	<u>114,746</u>	<u>123,437</u>
TOTAL LIABILITIES	<u>121,409</u>	<u>130,132</u>
TOTAL EQUITY AND LIABILITIES	<u>278,212</u>	<u>281,916</u>
Net assets per share attributable to owners of the Company⁽²⁾ (sen)	26.06	25.25

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share attributable to owners of the Company is computed based on equity attributable to owners of the Company divided by the Company's number of ordinary shares of 601,250,000 at the end of the reporting period.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY ⁽¹⁾
FOR THE FIRST QUARTER ENDED 31 AUGUST 2025**

	<i>Attributable to owners of the Company</i>					Sub-total	Non-controlling interests	Total equity
	<i>Non-distributable</i>				<i>Distributable</i>			
	Share capital	Preference shares	Reorganisation reserve	Other reserves	Retained earnings			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
Group								
At 1 June 2025	42,048	65	(5,700)	(6,373)	121,753	151,793	(9)	151,784
Total comprehensive income for the financial period								
Profit for the financial period	-	-	-	-	8,081	8,081	47	8,128
Other comprehensive loss for the financial period	-	-	-	(3,309)	-	(3,309)	(1)	(3,310)
Total comprehensive income	-	-	-	(3,309)	8,081	4,772	46	4,818
Transactions with owners								
Issuance of preference shares	-	137	-	-	-	137	-	137
Non-controlling interests arising from additional interests in a subsidiary	-	-	-	-	-	-	64	64
Total transactions with owners	-	137	-	-	-	137	64	201
At 31 August 2025	42,048	202	(5,700)	(9,682)	129,834	156,702	101	156,803

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY ⁽¹⁾ FOR THE FIRST QUARTER ENDED 31 AUGUST 2025 (CONTINUED)

	<i>Attributable to owners of the Company</i>					Sub-total	Non-controlling interests	Total equity
	<i>Non-distributable</i>				<i>Distributable</i>			
	Share capital	Preference shares	Reorganisation reserve	Other reserves	Retained earnings			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
Group								
At 1 June 2024	42,048	65	(5,700)	(1,269)	107,800	142,944	21	142,965
Total comprehensive income for the financial period								
Profit for the financial period	-	-	-	-	8,013	8,013	2	8,015
Other comprehensive loss for the financial period	-	-	-	(4,513)	-	(4,513)	(1)	(4,514)
Total comprehensive income	-	-	-	(4,513)	8,013	3,500	1	3,501
At 31 August 2024	42,048	65	(5,700)	(5,782)	115,813	146,444	22	146,466

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2025 and the accompanying explanatory notes attached to this interim financial report.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾
 FOR THE FIRST QUARTER ENDED 31 AUGUST 2025**

	Current year-to-date 31.08.2025 RM'000	Corresponding year-to-date 31.08.2024 RM'000
Cash flows from operating activities		
Profit before tax	9,908	9,641
Adjustments for:		
Amortisation of intangible assets	78	60
Depreciation of plant and equipment	434	482
Gain on disposal of plant and equipment	(111)	-
Finance costs	91	252
Finance income	(362)	(119)
Net unrealised foreign exchange (gain)/loss	(337)	18
Operating profit before changes in working capital	9,701	10,334
<u>Changes in working capital</u>		
Trade and other receivables	19,534	(37,579)
Contract assets	(12,695)	(3,929)
Trade and other payables	3,126	(1,489)
Contract liabilities	(17,313)	11,476
Net cash generated from/(used in) operations	2,353	(21,187)
Income tax paid	(205)	(18)
Net cash from/(used in) operating activities	2,148	(21,205)
Cash flows from investing activities		
Additions of intangible assets	(2,729)	(149)
Change in pledged deposits	(29)	3,029
Interest received	362	119
Purchase of plant and equipment	(330)	-
Proceeds from disposal of plant and equipment	111	-
Net cash (used in)/from investing activities	(2,615)	2,999
Cash flows from financing activities		
Interest paid	(91)	(252)
Net change in banker acceptances	4,864	20,150
Repayment of hire purchase payables	246	(31)
Payment of lease liabilities	(126)	(118)
Proceeds from issuance of preferences shares	137	-
Subscription of shares by non-controlling interest in subsidiaries	64	-
Net cash from financing activities	5,094	19,749

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾
FOR THE FIRST QUARTER ENDED 31 AUGUST 2025 (CONTINUED)**

	Current year-to-date 31.08.2025 RM'000	Corresponding year-to-date 31.08.2024 RM'000
Net increase in cash and cash equivalents	4,627	1,543
Cash and cash equivalents at beginning of the financial period	90,454	62,962
Effect of exchange rate changes on cash and cash equivalents	(1,065)	(1,158)
Cash and cash equivalents at end of the financial period⁽²⁾	94,016	63,347

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Cash and cash equivalents included in the Statements of Cash Flows comprise the following Statements of Financial Position amounts:

	Current year-to-date 31.08.2025 RM '000	Corresponding year-to-date 31.08.2024 RM'000
Short term deposits placed with licensed banks	20,921	10,395
Less: Pledged deposits	(4,277)	(4,047)
	16,644	6,348
Add: Cash and bank balances	77,372	56,999
	94,016	63,347

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025

PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING

A 1. Basis of preparation

The interim financial report of Infomina Berhad (“Infomina” or the “Company”) and its subsidiaries (collectively, the “Group”) is unaudited and have been prepared in accordance with the applicable disclosure provisions of Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements (“Listing Requirements”) of Bursa Malaysia Securities Berhad (“Bursa Securities”) and in compliance with Malaysian Financial Reporting Standard “MFRS 134, *Interim Financial Reporting*”.

This interim financial report should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 May 2025 and all the financial information is presented in RM and has been rounded to the nearest thousand, unless otherwise stated.

A 2. Significant accounting policies

The unaudited condensed consolidated interim financial statements of the Group have been prepared in accordance with MFRS, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia. The significant accounting policies adopted are consistent with those adopted for the Audited Financial Statements of the Group for the financial year ended 31 May 2025, except for the adoption of the following amendments to MFRSs:

Amendments to MFRSs

MFRS 121	The Effects of Changes in Foreign Exchange Rates
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The adoption of the above amendments to MFRSs did not have any material impact on the financial statements of the Group.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025

PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)

A 2. Significant accounting policies (continued)

The Group has not adopted the following amendments to MFRSs that have been issued, but yet to be effective:

		Effective for financial periods beginning on or after
<u>New MFRSs</u>		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian financial reporting standards	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026 / Deferred
MFRS 107	Statement Of Cash Flows	1 January 2026
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The initial application of the above applicable amendments to MFRSs are not expected to have any material impact on the financial statements of the Group.

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)

A 3. Auditors’ Report on preceding Annual Financial Statements

The audit report issued by the auditors for the financial statements of the Group for the financial year ended 31 May 2025 was not subject to any qualification.

A 4. Seasonal or cyclical factors

The businesses of the Group have not been materially affected by any seasonal or cyclical factors.

A 5. Exceptional items

There were no material exceptional items of an unusual nature, size or incidence materially affecting the assets, liabilities, equity, net income or cash flows of the Group during the interim financial reporting period under review.

A 6. Material changes in estimates

There were no changes in the estimates of the amounts reported in previous financial periods that have a material effect on the results of the interim financial reporting period under review.

A 7. Changes in debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayments of debt and equity securities by the Group during the interim financial reporting period under review.

A 8. Dividends paid

There was no dividend paid by the Company during the current financial quarter under review.

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)

A 9. Segment reporting

The Group's primary format for reporting segment information is business segments.

The Group is organised into two main business segments:

- Design and delivery of technology infrastructure solutions; and
- Technology infrastructure operations, maintenance, and support services.

The Group's operating segments information for the current individual quarter and year-to-date ended 31 August 2025 is as follows:

Current quarter and year-to-date ended 31.08.2025	Design and delivery of technology infrastructure solutions RM'000	Technology infrastructure operations, maintenance, and support services RM'000	Total RM'000
Revenue:			
Revenue from external customers	10,704	43,926	54,630
Segment profit	2,189	12,716	14,905
Other income			546
Unallocated expenses			(5,814)
Finance income			362
Finance costs			(91)
Income tax expense			(1,780)
Profit for the financial period			8,128
Results:			
<i>Included in the measure of segment profit is:</i>			
Employee benefit expense			2,427

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)

A 9. Segment reporting (continued)

The Group’s operating segments information for the corresponding individual quarter and year-to-date ended 31 August 2024 is as follows:

Corresponding quarter and year-to-date ended 31.08.2024	Design and delivery of technology infrastructure solutions RM’000	Technology infrastructure operations, maintenance, and support services RM’000	Total RM’000
Revenue:			
Revenue from external customers	6,230	39,948	46,178
Segment profit	735	13,701	14,436
Other income			248
Unallocated expenses			(4,910)
Finance income			119
Finance costs			(252)
Income tax expense			(1,626)
Profit for the financial period			8,015
Results:			
<i>Included in the measure of segment profit is:</i>			
Employee benefit expense			2,082

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)

A 10. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group for the quarter under review.

A 11. Capital commitments

The Group does not have any material capital commitment.

A 12. Significant related party transactions

The significant related party transactions of the Group are shown below.

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2025 RM'000	Corresponding quarter 31.08.2024 RM'000	Current year-to-date 31.08.2025 RM'000	Corresponding year-to-date 31.08.2024 RM'000
Rental expense:				
- Entity in which certain Director have substantial financial interests	24	24	24	24
- Key management personnel of the Group	24	24	24	24

A 13. Fair value of financial liabilities

There was no gain or loss arising from fair value changes of the Group's financial liabilities for the current quarter and financial period under review.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES

B 1. Review of performance

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2025 RM'000	Corresponding quarter 31.08.2024 RM'000	Current year-to-date 31.08.2025 RM'000	Corresponding year-to-date 31.08.2024 RM'000
Revenue	54,630	46,178	54,630	46,178
PBT	9,908	9,641	9,908	9,641

The Group recorded a revenue of RM54.6 million for the current quarter, representing an increase of RM8.4 million or 18.2% as compared to RM46.2 million in the corresponding quarter of previous financial year (FY2025). The increase was mainly due to the increase in revenue contribution from our design and delivery of technology infrastructure solutions segment, as well as from the new ventures in data solutions.

The Group recorded a PBT of RM9.9 million for the current quarter, representing a slight increase of RM0.3 million or 3.1% as compared to RM9.6 million in the corresponding quarter of FY2025. The increase was mainly due to the increase in revenue contribution from the design and delivery of technology infrastructure solutions segment, as well as from the new ventures in data solutions as stated above.

B 2. Comparison with immediate preceding quarter results

	Current quarter 31.08.2025 RM'000	Preceding quarter 31.05.2025 RM'000	Variance	
			RM'000	%
Revenue	54,630	53,444	1,186	2.2%
PBT / (LBT)	9,908	(1,897)	11,805	(622.4%)

The Group's revenue for the current quarter increased by RM1.2 million or 2.2% as compared to RM53.4 million in the immediate preceding quarter. The increase in revenue was mainly due to the increase in revenue contribution from the design and delivery of technology infrastructure solutions segment, as well as from the new ventures in data solutions.

The Group's PBT for the current quarter increased by RM11.8 million or 622.4% as compared to a LBT of RM1.9 million in the immediate preceding quarter. This was primarily due to the provision for doubtful debts, which had been made in the immediate preceding quarter in relation to outstanding amounts due from a customer in the Philippines.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2025**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)****B 3. Prospects**

In July 2025, Infomina introduced ValuationXchange, Malaysia's first industry-recognised digital property valuation platform, developed under its subsidiary, Infomina Geolytik Sdn Bhd. This strategic launch enables the Group to penetrate the proptech and real estate valuation market, while leveraging cross-selling opportunities with its existing clientele and expanding its overall product ecosystem. Initial customer onboarding and revenue recognition from the platform has commenced during the first quarter of FY2026.

Infomina is accelerating development of its AI-driven solutions, including AiMod, an AI-enabled self-serve data analytics and modelling solution featuring a virtual AI assistant built on an agentic AI data analytics platform, and AiExe, a platform integrating data and intelligence into actionable workflows. These innovations are being progressively integrated into the Group's existing service portfolio to strengthen its technological capabilities and value proposition. This initiative is aimed at creating new, higher-margin revenue streams that go beyond its traditional infrastructure-based offerings. The Group also seeks to accelerate the commercialisation of its AI capabilities including data connectors, predictive analytics, AI agents ("Mina") and licensing models to further enhance its recurring managed services income.

Barring any unforeseen circumstances, the Board of Directors remain optimistic of the Group's outlook despite the ongoing global economic uncertainties.

B 4. Variance of actual profits vs profit forecast

The Group has not provided any profit forecast or profit guarantee in any public document in respect of the interim financial reporting period under review.

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PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)
B 5. Income tax expense

The breakdown of income tax expense are as follows:

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2025 RM '000	Corresponding quarter 31.08.2024 RM '000	Current year-to-date 31.08.2025 RM '000	Corresponding year-to-date 31.08.2024 RM '000
Income tax expense	1,780	1,626	1,780	1,626
Effective tax rate ⁽¹⁾ (%)	18.0	16.9	18.0	16.9
Statutory tax rate (%)	24.0	24.0	24.0	24.0

Note:

- (1) The Group's effective tax rate for the current quarter and current year-to-date is lower than the Malaysian statutory tax rate of 24% mainly because lower income tax rates are applicable for our overseas subsidiaries, namely, Infomina (Thailand) Co., Ltd and Infomina Philippines, Inc. which are the main contributors to the Group's PBT for the current quarter and current year-to-date.

B 6. Investment in quoted securities

There was no purchase or disposal of any quoted securities during the interim financial reporting period under review.

B 7. Status of corporate proposals

On 28 July 2025, the Company announced its proposal to establish an Employee Share Option Scheme ("ESOS") of up to 15% of the total number of issued shares at any point of time over the duration of the ESOS ("Proposed ESOS") to the Eligible Persons.

On 27 August 2025, the Company submitted the listing application in relation to the Proposed ESOS to Bursa Malaysia Securities Berhad.

On 11 September 2025, Bursa Malaysia Securities Berhad approved the listing of and quotation for the new Infomina Shares, representing up to 15% of the total issued shares (excluding treasury shares, if any), to be issued pursuant to the Proposed ESOS.

As at the date of this interim financial report, the proposed ESOS has not yet been implemented. Other than the above, there were no corporate proposals announced which remain uncompleted as at the date of this interim financial report.

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PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)
B 8. Borrowings and debt securities

The Group's borrowings as at 31 August 2025 are as follows:

	Non-Current RM '000	Current RM '000	Total RM '000
Secured			
Banker acceptances	-	5,235	5,235
Hire purchase payables	845	149	994
Lease liabilities	1,296	526	1,822
	2,141	5,910	8,051
	2,141	5,910	8,051

All of the Group's borrowings are denominated in RM.

B 9. Derivative financial instruments

There were no derivative financial instruments at the date of this interim financial report.

B 10. Material litigations

On 5 August 2025, Infomina Philippines, Inc. ("Infomina PH"), a 99.95%-owned subsidiary of the Company, filed a Civil Complaint against the Bank of the Philippine Islands ("BPI") at the Regional Trial Court of Makati, Philippines.

The claim is in relation to the invalid termination of the Agreement for the resale of mainframe software products and BPI's failure to report its usage or consumption in accordance with the terms of the Agreement. Infomina PH is claiming a total of approximately PHP1.65 billion (equivalent to approximately RM133 million) from BPI, comprising unpaid subscription fees, overage fees, interest, and other related costs. An impairment loss of RM10.04 million on the trade receivable from BPI has been recognised in the previous FY2025.

The Group will make further announcements as and when there are material developments.

B 11. Dividends

The Board of Directors does not recommend any dividend for the current financial period under review.

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PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B 12. Earnings per share

The calculation of basic earnings per share was based on the profit attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, calculated as follows:

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2025	Corresponding quarter 31.08.2024	Current year-to-date 31.08.2025	Corresponding year-to-date 31.08.2024
Profit attributable to owners of the Company (RM'000)	8,081	8,013	8,081	8,013
Weighted average number of ordinary shares ('000)	601,250	601,250	601,250	601,250
Basic earnings per share (sen) ⁽¹⁾	1.34	1.33	1.34	1.33

Note:

- (1) The basic earnings per share is computed based on profit after tax attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue during the financial period under review.

There were no potential dilution effects on ordinary shares of the Group for the current quarter, current year-to-date, previous corresponding quarter and previous corresponding year-to-date. Accordingly, the diluted earnings per ordinary share for the current quarter, current year-to-date, previous corresponding quarter and previous corresponding year-to-date are equal to the basic earnings per ordinary share.

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B 13. Notes to the Unaudited Condensed Consolidated Statements of Comprehensive Income

PBT is arrived after charging:

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2025 RM '000	Corresponding quarter 31.08.2024 RM '000	Current year-to-date 31.08.2025 RM '000	Corresponding year-to-date 31.08.2024 RM '000
Amortisation of intangible assets	78	60	78	60
Depreciation of plant and equipment	434	482	434	482
Employee benefits expense	7,142	5,200	7,142	5,200
Expenses relating to short-term leases	25	29	25	29
Expenses relating to leases of low value assets	2	23	2	23
Gain on disposal of plant and equipment	111	-	111	-
Net realised foreign exchange (gain)/loss	(85)	27	(85)	27
Net unrealised foreign exchange (gain)/loss	(337)	18	(337)	18

B 14. Authorisation for issue

This Interim Financial Report of Infomina Berhad for the first quarter ended 31 August 2025 was authorised for issuance by the Board of Directors on 14 October 2025.

BY ORDER OF THE BOARD

INFOMINA BERHAD
14th October 2025