



**KEY ALLIANCE GROUP BERHAD**  
 Registration No.: 200301007533 (609953-K)  
 (Incorporated in Malaysia)  
 THIRD QUARTER ENDED 31 MARCH 2026

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	2026	2025	Changes	2026	2025	Changes
	CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER		CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD	
	31/03/2026	31/03/2025	%	31/03/2026	31/03/2025	%
	RM'000	RM'000		RM'000	RM'000	
<b><u>Continuing operations</u></b>						
REVENUE	1,860	2,162	-14%	6,113	9,921	-38%
Operating expenses	(8,149)	(1,576)	417%	(16,009)	(11,220)	43%
Other income	1,493	1,562	-4%	2,895	2,145	35%
Interest income	13	12	8%	57	63	-10%
Interest expense	(44)	(134)	-67%	(190)	(486)	-61%
Fair value adjustment on other investment	(1,136)	973	-217%	(6,570)	(4,653)	41%
Share of associate result	178	(285)	-162%	487	(205)	-338%
<b>Loss before tax</b>	<b>(7,645)</b>	<b>552</b>	<b>-1485%</b>	<b>(19,330)</b>	<b>(14,356)</b>	<b>35%</b>
Taxation	(34)	(100)	-	(34)	(100)	-
<b>Loss after taxation</b>	<b>(7,679)</b>	<b>452</b>	<b>-1799%</b>	<b>(19,364)</b>	<b>(14,456)</b>	<b>34%</b>
<b><u>Discontinued operations</u></b>						
<b>Loss from discontinued operation, net of tax</b>	<b>-</b>	<b>(859)</b>	<b>-100%</b>	<b>-</b>	<b>(859)</b>	<b>-100%</b>
<b>Loss after taxation</b>	<b>(7,679)</b>	<b>(407)</b>	<b>1787%</b>	<b>(19,364)</b>	<b>(15,315)</b>	<b>26%</b>
<b>Loss attributable to:</b>						
Equity holders of the company	(7,724)	43	-18063%	(19,039)	(14,457)	32%
Non-controlling interest	45	(450)	-110%	(325)	(858)	-62%
<b>Loss after taxation</b>	<b>(7,679)</b>	<b>(407)</b>	<b>1787%</b>	<b>(19,364)</b>	<b>(15,315)</b>	<b>26%</b>
Weighted average number of shares in issue ('000)	122,602	122,602		122,602	122,602	
Loss per share (sen) - basic	(6.30)	0.04		(15.53)	(11.79)	

The Unaudited Condensed Consolidated Statement of Profit and Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to this interim financial statements.



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>AS AT END OF CURRENT QUARTER 31/12/2025 (Unaudited) RM'000</b>	<b>AS AT PRECEDING FINANCIAL YEAR ENDED 31/3/2025 (Audited) RM'000</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	27,888	31,574
Right of use assets	1,416	1,778
Investment properties	20,900	25,955
Development Expenditure	-	7,000
Investment in Associate	11,283	11,152
Other investment	13,495	20,230
	<b>74,982</b>	<b>97,689</b>
<b>Current Assets</b>		
Trade and other receivables	5,334	7,889
Tax recoverable	187	189
Fixed deposits with licensed banks	2,925	2,879
Cash and bank balances	1,064	1,698
	<b>9,510</b>	<b>12,655</b>
<b>TOTAL ASSETS</b>	<b>84,492</b>	<b>110,344</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital and Reserves</b>		
Issued capital	97,399	193,399
Accumulated loss	(28,402)	(105,363)
	<b>68,997</b>	<b>88,036</b>
Non-controlling interest	(5,559)	(5,234)
<b>Total Equity</b>	<b>63,438</b>	<b>82,802</b>
<b>Non-current Liabilities</b>		
Deferred tax liabilities	577	597
Contract liabilities	6	207
Lease liabilities	1,191	1,533
	<b>1,774</b>	<b>2,337</b>
<b>Current Liabilities</b>		
Trade and other payables	15,514	21,578
Bank overdrafts	1,994	1,993
Contract liabilities	1,432	1,094
Lease Liabilities	340	540
	<b>19,280</b>	<b>25,205</b>
<b>Total Liabilities</b>	<b>21,054</b>	<b>27,542</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>84,492</b>	<b>110,344</b>
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.0188	0.0239

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to this interim financial statements.



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**

	12-MONTHS ENDED 31/12/2026 (Unaudited) RM'000	12-MONTHS ENDED 31/03/2025 (Audited) RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before tax	(19,330)	(14,356)
Adjustment for:		
Non-cash items	113,071	8,461
Non-operating items	186	433
<b>Operating profit/(loss) before working capital changes</b>	<b>93,927</b>	<b>(5,462)</b>
Net changes in current assets	2,373	(2,269)
Net changes in current liabilities	(5,927)	4,883
<b>Cash generated from/(used in) operations</b>	<b>90,373</b>	<b>(2,848)</b>
Interest received	(56)	63
Interest paid	(129)	-
Net tax received/(paid)	(32)	(164)
<b>Net cash generated from/(used in) operating activities</b>	<b>90,156</b>	<b>(2,949)</b>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Investment in other investment	-	(2)
(Pledged)/Withdrawal of fixed deposit	(46)	1,896
Proceeds from disposal of development expenditure	742	-
Proceeds from disposal of investment properties	5,100	-
Proceeds from disposal of plant and equipment	-	20
Proceeds from disposal of right of use assets	-	152
Proceeds from disposal of other financial assets	-	202
Proceeds from disposal of subsidiary	-	(207)
Purchase of intangible assets	-	(1,000)
Purchase of property, plant and equipment	(45)	(150)
Interest income	-	2
<b>Net cash generated from investing activities</b>	<b>5,751</b>	<b>913</b>
<b>CASH FLOWS FOR FINANCING ACTIVITIES</b>		
Repayment of lease liabilities	(542)	(455)
Interest paid	-	(207)
Capital reduction	(96,000)	-
<b>Net cash used in financing activities</b>	<b>(96,542)</b>	<b>(662)</b>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(635)</b>	<b>(2,698)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>	<b>(295)</b>	<b>2,403</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	<b>(930)</b>	<b>(295)</b>
<b>CASH AND CASH EQUIVALENTS COMPRISE OF:</b>		
Fixed deposits with licensed bank	2,925	2,879
Cash and bank balances	1,064	1,698
Bank overdrafts	(1,994)	(1,993)
	1,995	2,584
Less : Fixed deposits pledged	(2,925)	(2,879)
	<b>(930)</b>	<b>(295)</b>

The unaudited Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to this interim financial statements.



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	<b>Issued Capital</b>	<b>Warrant Reserve</b>	<b>Accumulated Loss</b>	<b>Non - Controlling Interest</b>	<b>Total</b>
	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Balance as of 1 April 2025</b>	193,399	-	(105,363)	(5,234)	82,802
Total comprehensive loss for the period	-	-	(19,039)	(325)	(19,364)
Share capital reduction	(96,000)	-	96,000	-	-
<b>Balance as of 31 March 2026</b>	<u>97,399</u>	<u>-</u>	<u>(28,402)</u>	<u>(5,559)</u>	<u>63,438</u>

	<b>Issued Capital</b>	<b>Warrant Reserve</b>	<b>Accumulated Loss</b>	<b>Non - Controlling Interest</b>	<b>Total</b>
	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Balance as of 1 April 2024</b>	193,399	-	(91,190)	(4,115)	98,094
Total comprehensive loss for the period	-	-	(14,500)	(408)	(14,908)
Arising from increase of stakes in subsidiary	-	-	-	23	23
<b>Balance as of 31 December 2024</b>	<u>193,399</u>	<u>-</u>	<u>(105,690)</u>	<u>(4,500)</u>	<u>83,209</u>

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to this interim financial statements.



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## **Notes to the Interim Financial Report**

For the third quarter ended 31 March 2026

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### **A. EXPLANATORY NOTES**

#### **A1. Basis of Preparation**

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the Malaysia Financial Reporting Standards (“MFRSs”) 134 – *Interim Financial Reporting* and Rule 9.22 of the ACE Marketing Listing Requirements (“AMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 March 2025.

The significant accounting policies adopted by the Group are consistent with those adopted in the audited financial statements for the financial year ended 31 March 2025.

The explanatory notes provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the year ended 31 March 2025.

#### **A2. Auditors’ Report**

The auditors’ report for the Group’s annual financial statements for the financial year ended 31 March 2025 was not subject to any qualification.

#### **A3. Seasonal or Cyclical Factors**

The Group does not experience any significant seasonal or cyclical sales cycle. However, there may be fluctuations between the quarters due to the nature of the Group’s integration businesses which are secured on a project by project basis.

#### **A4. Unusual Items**

During the financial quarter under review, there were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group.

#### **A5. Material Changes in Estimates**

There were no changes in the estimate of amounts reported in the prior quarter or financial year which have material effect on the current quarter results.



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### A6. Changes in Debts and Equity Securities

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

### A7. Dividend

No dividend has been declared or paid during the current financial year-to-date under review.

### A8. Segmental Reporting

The Group's business is wholly conducted in Malaysia and therefore there's no geographical segment. The Group's reportable segments were identified as follows:

- Cloud and IT Services – Provision of cloud and disaster recovery services
- Trading of Kitchen Appliances, IT and office automation and medical equipment– Provision of distributing and reselling of kitchen appliances, IT-related product and office automation and services

Other non-reportable comprise operations related to investment holding and other services.

<b>Business Segments</b>	<b>Cloud and IT Services</b>	<b>Trading</b>	<b>Construction and renovation</b>	<b>Others</b>	<b>Elimination</b>	<b>Group</b>
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Current quarter ended 31 December 2025						
Revenue	1,541	355	-	625	(661)	1,860
Segment results	(1,425)	(5,614)	-	(5,779)	5,270	(7,548)
Interest expenses						(44)
Interest income						13
Share associate of result						178
Loss before tax						(7,401)
Taxation						(34)
Loss after tax						(7,435)
Segment assets	30,509	10,097	-	78,758	(34,872)	84,492



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## Notes to the Interim Financial Report

For the third quarter ended 31 March 2026

### A8. Segmental Reporting (Cont'd)

Business Segments	Cloud and	Construction			Elimination	Group
	IT Services	Trading	and renovation	Others		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Current quarter ended 31 December 2024						
Revenue	1,626	977	-	45	(486)	2,162
Segment results	(1,661)	168	-	(8,860)	10,489	136
Interest expenses						(173)
Interest income						15
Share associate of result						(285)
Loss before tax						(307)
Taxation						(100)
Loss after tax						(407)
Segment assets	36,060	15,387	-	95,755	(36,859)	110,343

### A9. Valuation of Property, Plant and Equipment

The valuation of property, plant and equipment were brought forward without any amendments from the preceding annual financial statements.

### A10. Subsequent Events

There were no material events subsequent to the end of the current quarter that have not been reflected in the financial statement for this current financial quarter under review.

### A11. Changes in the Composition of the Group

There were no material changes to the composition of the Group for the current quarter under review.

### A12. Changes in Contingent Assets and Contingent Liabilities

There was no material contingent assets or contingent liabilities for the current quarter under review.

### A13. Capital Commitments

There were no material capital commitments for the purchase of property, plant and equipment incurred or known to be incurred for in the current quarter under review.



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## **Notes to the Interim Financial Report**

For the third quarter ended 31 March 2026

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### **B. ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD'S LISTING REQUIREMENTS**

#### **B1. Review of Performance**

The Group recorded revenue of RM1.86 million, 14% lower than RM2.16 million recorded in the corresponding quarter last year. This is due to the lower revenue contributed by all the segments.

The Group recorded a net loss after taxation of RM7.68 million as compared to last year's corresponding quarter's loss after taxation of RM0.41 million. This is mainly due to the increase in operation costs and impairment of intangible assets.

The performance of the respective business segments for the quarter ended 31 March 2026 as compared to the last year corresponding quarter is analysed as follows:-

1) *Cloud and IT Services*

The cloud and IT services segment recorded revenue of RM1.54 million for the current financial quarter ended 31 March 2026 compared to RM1.63 million recorded in the last year corresponding quarter. The cloud and IT services segment recorded loss before taxation of RM1.43 million compared to loss before taxation of RM1.66 million in the last year corresponding quarter.

2) *Trading*

The trading segment recorded RM0.36 revenue for the current financial quarter ended 31 March 2026 compared to RM0.98 million in the last year corresponding quarter. The trading segment recorded loss before taxation of RM5.61 million as compared to profit before taxation of RM0.17 million in the last year corresponding quarter.



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## **Notes to the Interim Financial Report**

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### **B2. Future Prospect**

The Board recognizes a structural shift in the global economy, where Cloud Computing and Big Data Analytics have transitioned from competitive advantages to operational imperatives. As enterprises accelerate their digital maturity, the Group is strategically reallocating capital and human resources toward the Cloud and IT segment. This focus is designed to capture the sustained demand for scalable data infrastructure and high-level decision intelligence.

The Group is positioned to move up the value chain. Beyond standard cloud hosting, our integration of Big Data capabilities will allow us to offer proprietary predictive insights and sophisticated analytics. This "Full-Stack" approach ensures deeper client integration across diverse sectors, moving the Group from a service provider to a strategic technology partner.

Our performance over the last three fiscal years—characterized by agile pivots into E-Commerce and Medical Trading during the COVID-19 pandemic—has demonstrated the Group's inherent resilience. As the global economy consolidates, we are applying the lean operational efficiencies learned during that period to our restructured IT core. We are no longer merely reacting to market shifts but are actively shaping our portfolio to meet emerging behavioral patterns in the digital economy.

The convergence of Artificial Intelligence (AI) and Big Data represents the next frontier of growth. The Group's immediate priority is to ensure technical leadership by offering integrated solutions that combine robust cloud infrastructure with AI-driven data processing. By maintaining this technological vanguard, we aim to minimize the risk of obsolescence while maximizing our share in the expanding data center and IT services market.

### **B3. Changes in Profit/Loss before Taxation against Immediate Preceding Quarter**

For the current quarter under review, the Group's revenue was RM1.86 million which is lower by RM0.54 million as compared to immediate preceding quarter revenue of RM1.32 million.

The current quarter recorded loss after tax of RM7.68 million as compared to the loss after tax of RM3.58 million for the immediate preceding quarter. This is in line with the increase in fair value gain on investment property and decrease in the fair value loss on other investments during the quarter amounting to RM1.00 million as compared to fair value gain on other investments amounting to RM1.76 million in the immediate preceding quarter.

The performance of the respective business segments for the quarter ended 31 March 2026 as compared to the immediate preceding corresponding quarter is analysed as follows:-



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## Notes to the Interim Financial Report

For the third quarter ended 31 March 2026

### B3. Changes in Profit/Loss before Taxation against Immediate Preceding Quarter (Cont'd)

1) *Cloud Services*

The cloud and IT services segment recorded revenue of RM1.54 million for the current financial quarter ended 31 March 2026 compared to RM1.63 million recorded in the last year corresponding quarter. The cloud and IT services segment recorded loss before taxation of RM1.43 million compared to loss before taxation of RM1.66 million in the last year corresponding quarter.

2) *Trading*

The trading segment recorded RM0.36 revenue for the current financial quarter ended 31 March 2026 compared to RM0.98 million in the last year corresponding quarter. The trading segment recorded loss before taxation of RM5.61 million as compared to profit before taxation of RM0.17 million in the last year corresponding quarter.

### B4. Profit Forecast

- (a) No profit forecast was announced hence there was no comparison made with the actual results.
- (b) There is no shortfall in profit guarantee as the Group did not provide any profit guarantee.

### B5. Taxation

	12-months ended 31/03/2026	12-months ended 31/03/2025
	RM'000	Audited RM'000
<b>Income tax</b>		
- Current year provision	(54)	-
- Under provision in previous year	-	-
Deferred taxation	20	(100)
Total	<u>(34)</u>	<u>(100)</u>

Income tax is calculated at the Malaysian statutory tax rate of 24% (2025:24%) of the estimated assessable profit for the year.



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### B6. Profit on sale of Unquoted Investments and/or Properties

There was no disposal of unquoted investments and/or properties for the current quarter and financial year-to-date under review.

### B7. Purchase and Disposal of Quoted Securities

(a) The details of the investment in quoted shares as at 31 March 2026 are as below:

	As at 31 March 2026
	RM'000
At cost	70,008
At book value	13,495

### B8. Corporate Proposals

There was no corporate proposal announced for the quarter under review.

### B9. Group Borrowings

As at 31 March 2026	Short-term RM'000	Long-term RM'000	Total RM'000
<b>Secured</b>			
Other lease liabilities	346	1,185	1,531
Bank overdraft	1,994	-	1,994
Total	2,340	1,185	3,525
<b>As at 31 March 2025</b>	<b>Short-term RM'000</b>	<b>Long-term RM'000</b>	<b>Total RM'000</b>
<b>Secured</b>			
Other lease liabilities	540	1,533	2,073
Bank overdraft	1,993	-	1,993
Total	2,533	1,533	4,066

### B10. Off Balance Sheet Financial Instruments

The Group does not have any off-balance sheet financial instruments as at the date of this quarterly report.



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### B11. Material Litigation

There was no material litigation pending as at the date of this report.

### B12. Dividend

No dividend has been declared or paid during the current quarter and the financial year-to-date under review.

### B13. Loss Before Tax

Loss for the period is arrived after charging/(crediting) the following:

	Quarter Ended		Cumulative Year-To-Date Ended	
	31/03/2026 RM'000	31/03/2025 RM'000	31/03/2026 RM'000	31/03/2025 RM'000
Depreciation & amortization	695	4,486	4,024	5,304
Fair value adjustment on other investment / quoted shares	1,136	(973)	6,571	4,653
Fair value gain on investment properties	(45)	(1,000)	(45)	(1,000)
Interest expenses	44	134	190	486
Allowance/(Reversal) for expected credit losses and impairment losses of trade and other receivables	162	(157)	291	331
Reversal for impairment loss on inventories	-	(81)	-	(1,256)
Allowance of impairment loss on plant and machinery and rights of used assets	-	98	-	98
Impairment loss on intangible assets	6,238	-	6,238	-
Fixed asset written off	-	47	-	47
Bad debts written off	-	14	-	16
Gain on disposal of fixed assets	(300)	-	(299)	(19)
Gain on disposal of right of use assets	-	(102)	-	(102)
Gain on disposal of subsidiary	-	-	-	613
Interest income	(13)	(12)	(57)	(63)
Rental income	(90)	(145)	(489)	(701)
Dividend received	-	-	(1,000)	-



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## Notes to the Interim Financial Report

For the third quarter ended 31 March 2026

### B14. Status of utilisation of proceeds

#### *Rights issue*

On 20 November 2020, the Rights Issue with Warrants has been completed with the listing of Rights Shares and Warrants on the ACE Market of Bursa Malaysia Securities Berhad. As at 31 March 2026, the status of the utilisation of the proceeds raised is as follow:

Purpose	Proposed Utilisation RM'000	Variation RM'000	Revised Utilisation of Proceeds RM'000	Revised Actual Utilisation RM'000	Intended Timeframe for Utilisation
Business expansion					
- <i>Purchase of Covid-19 RT PCR Test Kit, and other in vitro diagnostic devices and/or medical equipment/devices</i>	28,995	1,388	30,383	(30,383)	Within 12 months from completion
- <i>Staff related costs</i>	1,000	-	1,000	(803)	Within 12 months from completion
- <i>Marketing &amp; Advertising costs</i>	5,000	(2,400)	2,600	(436)	Within 12 months from completion
Repayment of bank borrowings	9,600	-	9,600	(9,600)	Within 6 months from completion
Working capital	3,810	1,012	4,822	(4,822)	Within 12 months from completion
Estimated expenses for the Corporate Exercises	700	-	700	(700)	Upon completion



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## Notes to the Interim Financial Report

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### B14. Status of utilisation of proceeds (Cont'd)

#### *Private Placement I*

On 23 December 2021, the Private Placement I has been completed with the listing of 510,861,906 placement shares on the ACE Market of Bursa Malaysia Securites Berhad. As at 31 March 2026, the status of the utilisation of the proceeds raised is as follow:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation
Development of an electronic-commerce marketplace/platform for medical equipment, devices and related products	6,787	(5,178)	Within 12 months from completion
Estimated expenses	<u>110</u>	<u>(92)</u>	Upon completion

#### *Private Placement II*

On 13 April 2022, the Private Placement II has been completed with the listing of 613,000,000 placement shares on the ACE Market of Bursa Malaysia Securites Berhad. As at 31 March 2026, the status of the utilisation of the proceeds raised is as follow:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation
Data centre maintenance and upgrade	2,070	(2,070)	Within 12 months from completion
Software development / expansion for agricultural cloud-based business	1,274	(839)	Within 12 months from completion
Working capital	1,589	(1,402)	Within 18 months from completion
Estimated expenses in relation to the proposals	<u>400</u>	<u>(400)</u>	Upon completion



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## Notes to the Interim Financial Report

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### **B15. Earnings per Share**

#### **Basic**

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

	<b>Quarter Ended</b>		<b>Year-To-Date Ended</b>	
	<b>31/03/2026</b>	<b>31/03/2025</b>	<b>31/03/2026</b>	<b>31/03/2025</b>
Net (loss)/profit for the period attributable to ordinary equity holders of the Company (RM'000)	(7,724)	43	(19,039)	(14,457)
Weighted average number of ordinary shares in issue ('000)	122,602	122,602	122,602	122,602
(Loss)/Profit per share (sen)	(6.30)	0.04	(15.53)	(11.79)