



**KJTS GROUP BERHAD**

Registration No. 202201020004 (1465701-T)  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT  
FOR THE THIRD QUARTER ENDED  
30 SEPTEMBER 2025**

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**
**Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income for the Third Quarter Ended 30 September 2025<sup>(1)</sup>**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Quarter	Preceding Year Corresponding Quarter	Current Year-to-date	Preceding Year Corresponding Year-to-date
		30.09.2025	30.09.2024	30.09.2025	30.09.2024
		Unaudited	Unaudited	Unaudited	Unaudited
		RM'000	RM'000	RM'000	RM'000
Revenue		58,006	33,544	148,614	98,717
Cost of sales		(44,484)	(23,326)	(112,771)	(71,566)
<b>Gross profit ("GP")</b>		<b>13,522</b>	<b>10,218</b>	<b>35,843</b>	<b>27,151</b>
Other income		3,099	549	5,706	2,381
Administrative expenses		(8,217)	(8,182)	(22,750)	<sup>(2)</sup> (22,753)
Changes on impairment of financial instruments and contract assets		2	(6)	(30)	(9)
Finance costs		(189)	(95)	(508)	(260)
Share of results of associates		10	1	16	151
<b>Profit before tax ("PBT")</b>	B12	<b>8,227</b>	<b>2,485</b>	<b>18,277</b>	<b>6,661</b>
Tax expenses		(3,441)	(650)	(4,703)	(2,091)
<b>Profit after tax ("PAT")</b>		<b>4,786</b>	<b>1,835</b>	<b>13,574</b>	<b>4,570</b>
Other comprehensive loss for the financial period		(83)	(650)	(70)	(664)
<b>Total comprehensive income for the financial period</b>		<b>4,703</b>	<b>1,185</b>	<b>13,504</b>	<b>3,906</b>
<b>Profit/(Loss) for the financial period attributable to:</b>					
- Owners of the Company		4,591	2,014	13,327	4,907
- Non-controlling interests		195	(179)	247	(337)
		<b>4,786</b>	<b>1,835</b>	<b>13,574</b>	<b>4,570</b>
<b>Total comprehensive income/(loss) for the financial period attributable to:</b>					
- Owners of the Company		4,504	1,366	13,266	4,292
- Non-controlling interests		199	(181)	238	(386)
		<b>4,703</b>	<b>1,185</b>	<b>13,504</b>	<b>3,906</b>
<b>Earnings per share ("EPS")</b>					
- Basic (sen)	B11	0.67	0.30	1.94	0.73
- Diluted (sen)	B11	0.66	0.30	1.90	0.72



**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

**Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income for the Third Quarter Ended 30 September 2025 (cont'd)<sup>(1)</sup>**

**NOTES:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements of KJTS Group Berhad (“**KJTS**” or the “**Company**”) and its subsidiaries (“**Group**”) for the financial year ended (“**FYE**”) 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Administrative expenses included non-recurring listing expenses of RM4.26 million for the preceding financial year-to-date ended 30 September 2024.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

**Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2025<sup>(1)</sup>**

	Note	As at	As at
		30.09.2025	31.12.2024
		Unaudited	Audited
		RM'000	RM'000
<b>Non-current assets</b>			
Property, plant, and equipment		2,943	1,591
Right-of-use assets		3,147	3,499
Investment properties		665	670
Investment in associates		854	839
Concession receivables		18,352	14,141
Goodwill on consolidation		1,808	1,808
Other investments		*	-
Other receivables		134	597
Tax recoverable		381	122
		<b>28,284</b>	<b>23,267</b>
<b>Current assets</b>			
Concession receivables		1,184	1,996
Short-term investments		44,524	58,255
Inventories		186	106
Trade receivables		38,389	26,834
Other receivables		22,988	10,642
Contract assets		31,262	15,698
Amount due from associates		2,527	2,487
Tax recoverable		1,174	1,138
Fixed deposit with a licensed bank		2,392	2,349
Cash and bank balances		9,854	6,953
		<b>154,480</b>	<b>126,458</b>
<b>Total assets</b>		<b>182,764</b>	<b>149,725</b>
<b>Equity</b>			
Share capital		100,293	99,120
Option reserve		3,852	2,413
Other reserve		(3)	(3)
Foreign currency translation reserve		68	129
Retained earnings		57,742	47,211
Merger reserve		(34,938)	(34,938)
Equity attributable to owners of the Company		127,014	113,932
Non-controlling interests		17	(221)
<b>Total equity</b>		<b>127,031</b>	<b>113,711</b>

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

**Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2025 (cont'd)<sup>(1)</sup>**

		As at <b>30.09.2025</b>	As at <b>31.12.2024</b>
	Note	<b>Unaudited</b> <b>RM'000</b>	<b>Audited</b> <b>RM'000</b>
<b>Non-current liabilities</b>			
Bank borrowings	B8	7,196	3,052
Lease liabilities		2,151	2,157
Employee benefit obligations		142	101
Deferred tax liabilities		4	4
		<b>9,493</b>	<b>5,314</b>
<b>Current liabilities</b>			
Trade payables		15,924	13,620
Other payables		22,922	13,206
Contract liabilities		931	1,087
Bank overdraft		978	*
Bank borrowings	B8	1,657	1,341
Lease liabilities		896	1,170
Tax payable		2,932	276
		<b>46,240</b>	<b>30,700</b>
<b>Total liabilities</b>		<b>55,733</b>	<b>36,014</b>
<b>Total equity and liabilities</b>		<b>182,764</b>	<b>149,725</b>
Net assets per ordinary share attributable to owners of the Company (RM) <sup>(2)</sup>		0.18	0.17

**NOTES:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the FYE 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's ordinary shares in issue as at 30 September 2025 of 688,841,385 shares (31 December 2024: 688,000,000 shares).
- \* Less than RM1,000

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# KJTS GROUP BERHAD

Registration No. 202201020004 (1465701-T)  
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## Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025

### Unaudited Condensed Consolidated Statement of Changes in Equity for the Third Quarter Ended 30 September 2025<sup>(1)</sup>

	Attributable to Owners of the Company							Non-Controlling Interests	Total Equity
	Non-Distributable					Distributable			
	Share Capital	Foreign Currency Translation Reserve	Option Reserve	Other Reserve	Merger Reserve	Retained Earnings	Total		
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
<b>At 31 December 2024 (Audited)/ 1 January 2025</b>	99,120	129	2,413	(3)	(34,938)	47,211	113,932	(221)	113,711
Profit for the financial period	-	-	-	-	-	13,327	13,327	247	13,574
Other comprehensive loss for the financial period	-	(61)	-	-	-	-	(61)	(9)	(70)
<b>Total comprehensive (loss)/income for the financial period</b>	-	(61)	-	-	-	13,327	13,266	238	13,504
<b>Transactions with owners:</b>									
Issuance of shares pursuant to executives' share option scheme ("ESOS")	1,173	-	(947)	-	-	-	226	-	226
Share options granted under ESOS	-	-	2,607	-	-	-	2,607	-	2,607
Share options forfeited under ESOS	-	-	(221)	-	-	-	(221)	-	(221)
Dividend paid, representing total distribution to owner	-	-	-	-	-	(2,796)	(2,796)	-	(2,796)
	1,173	-	1,439	-	-	(2,796)	(184)	-	(184)
<b>At 30 September 2025 (Unaudited)</b>	<b>100,293</b>	<b>68</b>	<b>3,852</b>	<b>(3)</b>	<b>(34,938)</b>	<b>57,742</b>	<b>127,014</b>	<b>17</b>	<b>127,031</b>

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## Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025

### Unaudited Condensed Consolidated Statement of Changes in Equity for the Third Quarter Ended 30 September 2025 (cont'd)<sup>(1)</sup>

	Attributable to Owners of the Company								
	Non-Distributable					Distributable			
	Share Capital	Foreign Currency Translation Reserve	Option Reserve	Other Reserve	Merger Reserve	Retained Earnings	Total	Non-Controlling Interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>At 31 December 2023 (Audited)/ 1 January 2024</b>	41,828	580	-	76	(34,938)	42,724	50,270	(278)	49,992
Profit/(Loss) for the financial period	-	-	-	-	-	4,907	4,907	(337)	4,570
Other comprehensive loss for the financial period	-	(615)	-	-	-	-	(615)	(49)	(664)
<b>Total comprehensive (loss)/income for the financial period</b>	-	(615)	-	-	-	4,907	4,292	(386)	3,906
<b>Transactions with owners:</b>									
Issuance of shares pursuant to initial public offering	58,867	-	-	-	-	-	58,867	-	58,867
Share issuance expenses	(1,575)	-	-	-	-	-	(1,575)	-	(1,575)
Share options granted under ESOS	-	-	1,596	-	-	-	1,596	-	1,596
Changes in equity interest in a subsidiary	-	-	-	(79)	-	-	(79)	(71)	(150)
Dividend paid, representing total distribution to owner	-	-	-	-	-	(1,624)	(1,624)	-	(1,624)
	57,292	-	1,596	(79)	-	(1,624)	57,185	(71)	57,114
<b>At 30 September 2024 (Unaudited)</b>	<b>99,120</b>	<b>(35)</b>	<b>1,596</b>	<b>(3)</b>	<b>(34,938)</b>	<b>46,007</b>	<b>111,747</b>	<b>(735)</b>	<b>111,012</b>

#### NOTE:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the FYE 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****Unaudited Condensed Consolidated Statements of Cash Flows for the Third Quarter Ended 30 September 2025<sup>(1)</sup>**

	<b>Current Year-to-date 30.09.2025</b>	<b>Preceding Year Corresponding Year-to-date 30.09.2024</b>
	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before tax	18,277	6,661
Adjustments for: -		
Depreciation of property, plant, and equipment	747	510
Depreciation of right-of-use assets	928	632
Depreciation of investment properties	5	7
Gain on disposal of property, plant and equipment	(5)	(216)
Impairment losses on trade receivables and contract assets	30	9
Dividend income from financial assets measured at fair value through profit or loss	(1,224)	(3)
Fair value gain on revaluation of financial assets measured at fair value through profit or loss	-	(12)
Interest income	(749)	(133)
Provision/(Reversal of provision) for employee benefits	42	(3)
Finance costs	1,153	260
ESOS expenses	2,386	1,596
Share of results of associates	(15)	(151)
Unrealised (gain)/loss on foreign exchange	(1)	14
Operating profit before changes in working capital	21,574	9,171
<b>Changes in working capital:</b>		
Inventories	(80)	(22)
Concession receivables	(3,399)	2,639
Receivables	(16,917)	(5,082)
Payables	12,641	(2,760)
Amount due from associates	633	(219)
Foreign exchange reserve	(61)	(662)
Contract assets	(15,721)	(5,182)
	(22,904)	(11,288)
<b>Cash used in operations</b>	<b>(1,330)</b>	<b>(2,117)</b>
Interest paid	(549)	(260)
Interest received	77	100
Income tax refund	7	-
Income tax paid	(2,351)	(1,425)
	(2,816)	(1,585)
<b>Net cash used in operating activities</b>	<b>(4,146)</b>	<b>(3,702)</b>

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**
**Unaudited Condensed Consolidated Statements of Cash Flows for the Third Quarter Ended 30 September 2025 (cont'd)<sup>(1)</sup>**

	Current Year-to-date 30.09.2025	Preceding Year Corresponding Year-to-date 30.09.2024
	Unaudited	Unaudited
	RM'000	RM'000
<b>INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(2,102)	(501)
Purchase of right-of-use assets	(28)	(272)
Proceeds from disposal of property, plant and equipment	5	216
Additional investment in financial assets measured at fair value through profit or loss	-	(655)
Additional investment to a subsidiary	-	(150)
Additional investment in an associate	-	(30)
Deposit paid for acquisition of a subsidiary	(6,550)	-
Acquisition of equity interest by non-controlling interests	1	-
Net changes in amount due from associates	-	2,218
<b>Net cash (used in)/from investing activities</b>	<b>(8,674)</b>	<b>826</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from issuance of shares	227	58,867
Dividend paid	(2,796)	(1,624)
Increased in fixed deposit pledged to a licensed bank	(42)	(46)
Payment of lease liabilities	(835)	(605)
Drawdown of borrowings	5,517	-
Repayment of borrowings	(1,058)	(770)
<b>Net cash from financing activities</b>	<b>1,013</b>	<b>55,822</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(11,807)</b>	<b>52,946</b>
Effect of exchange translation differences on cash and cash equivalents	-	3
Cash and cash equivalents at the beginning of the financial period	65,207	11,624
<b>Cash and cash equivalents at the end of the financial period<sup>(2)</sup></b>	<b>53,400</b>	<b>64,573</b>

**NOTES:**

- The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the FYE 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- Cash and cash equivalents at the end of the financial period consist of:

	As at 30.09.2025	As at 30.09.2024
	Unaudited	Unaudited
	RM'000	RM'000
Short-term investments	44,524	-
Cash and bank balances	9,854	64,573
Fixed deposit with a licensed bank	2,392	2,334
Bank overdraft	(978)	-
	55,792	66,907
Less: Fixed deposit pledged to a licensed bank	(2,392)	(2,334)
	53,400	64,573

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134: INTERIM FINANCIAL REPORTING****A1. BASIS OF PREPARATION**

The interim financial report of the Group is unaudited and has been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board, Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

This interim financial report should be read in conjunction with the audited financial statements of the Group for the FYE 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

**A2. MATERIAL ACCOUNTING POLICIES**

The material accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements of the Group for the FYE 31 December 2024 except for the adoption of the following new MFRSs and Amendments to MFRSs that become effective for the financial period beginning on 1 January 2025:

Amendments to MFRS 121                      Lack of Exchangeability

The new and amended standards that are issued, but not yet effective and have not been adopted by the Group are as follows:

	<b>Effective Date</b>
Amendments to MFRS 9 and MFRS 7	1 January 2026
Amendments to MFRS 9 and MFRS 7	1 January 2026
Annual Improvements to MFRS Accounting Standards – Volume 11:	
• Amendments to MFRS 1	
• Amendments to MFRS 7	
• Amendments to MFRS 9	
• Amendments to MFRS 10	
• Amendments to MFRS 107	1 January 2026
MFRS 18	1 January 2027
MFRS 19	1 January 2027
Amendments to MFRS 10 and MFRS 128	Deferred until further notice

The Group intends to adopt these new and amended standards, if applicable, when they become effective.

The initial application of the abovementioned new and amended standards, where applicable, is not expected to have any material impact on the financial statements of the Group.

**A3. MATERIAL CHANGES IN ACCOUNTING ESTIMATES**

There were no material changes in accounting estimates during the current financial quarter and financial year-to-date under review.

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MFRS 134: INTERIM FINANCIAL REPORTING (CONT'D)****A4. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS**

The audited financial statements of the Group for the preceding FYE 31 December 2024 were issued without any qualifications.

**A5. SEASONAL OR CYCLICAL FACTORS**

The Group's performance has not been materially affected by any seasonal and cyclical factors during the current financial quarter and financial year-to-date under review.

**A6. ITEMS OR INCIDENCES OF AN UNUSUAL NATURE**

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

**A7. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE FINANCIAL PERIOD**

Save for the status of corporate proposals as disclosed in Note B6, there were no material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

**A8. DEBT AND EQUITY SECURITIES**

In conjunction with the Company's listing on the ACE Market of Bursa Securities ("**Listing**"), the Company has established a long-term incentive plan ("**LTIP**") of up to 10.00% of the total number of issued shares of the Company, comprising ESOS and executives' share grant scheme (ESGS), to be granted to the eligible persons of the Group who are eligible executive directors and eligible executives who meet the criteria of eligibility for participation in the LTIP in accordance with the By-Laws ("**Eligible Persons**"). The LTIP has taken effect on 23 January 2024. The LTIP shall be in force for a period of 5 years from 23 January 2024.

On 26 January 2024 and 12 November 2024, a total of 13,756,000 and 13,760,000 ESOS options respectively, have been offered to the Eligible Persons.

As of 30 September 2025, 841,385 additional ordinary shares have been issued pursuant to the exercise of the ESOS options by Eligible Persons.

Save as disclosed above, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial year-to-date under review.

**A9. DIVIDEND PAID**

On 27 August 2025, the Board of Directors of the Company ("**Board**") has announced an interim single-tier dividend of 0.406 sen per ordinary share in respect of the financial year ending 31 December 2025, which has been paid on 26 September 2025 to shareholders whose names appear on the Record of Depositors on 17 September 2025.

There was no dividend paid during the preceding year corresponding quarter.

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MFRS 134: INTERIM FINANCIAL REPORTING (CONT'D)**

**A10. SEGMENTAL INFORMATION**

The Group is principally involved in the following businesses:

<b>Operating segments</b>	<b>Nature</b>
(a) Cooling Energy	(a) Cooling energy management services which mainly involves the supply of chilled water for space cooling as well as providing operations and maintenance services for cooling energy systems.  (b) Engineering, procurement, construction and commissioning (“EPCC”) of cooling energy system which mainly involves the construction of new, upgrading and / or retrofitting of cooling energy systems.
(b) Facilities Management	Facilities management services are mainly related to the repair and maintenance of machinery and equipment.
(c) Cleaning Services	Cleaning services to maintain the cleanliness, tidiness and hygiene of buildings and outdoor areas.
(d) Investment	Investment holding.
<b>(a) Revenue by business activities</b>	

The table below sets out the breakdown of the Group’s revenue by business activities for the financial quarter under review:

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Current Quarter 30.09.2025 Unaudited RM’000</b>	<b>Preceding Year Corresponding Quarter 30.09.2024 Unaudited RM’000</b>	<b>Current Year-to-date 30.09.2025 Unaudited RM’000</b>	<b>Preceding Year Corresponding Year-to-date 30.09.2024 Unaudited RM’000</b>
Cooling Energy	35,486	15,186	86,674	46,204
Facilities Management	4,533	3,419	10,065	10,309
Cleaning Services	17,987	14,939	51,875	42,204
	<b>58,006</b>	<b>33,544</b>	<b>148,614</b>	<b>98,717</b>

The Cooling Energy and Cleaning Services segments within our building support services were the major revenue contributors during the financial quarter under review.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**
**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MFRS 134: INTERIM FINANCIAL REPORTING (CONT'D)**
**A10. SEGMENTAL INFORMATION (CONT'D)**
**(b) Revenue by geographical market of customers**

The table below sets out the breakdown of the Group's revenue by geographical market of customers for the financial quarter under review:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.09.2025 Unaudited RM'000	Preceding Year Corresponding Quarter 30.09.2024 Unaudited RM'000	Current Year-to-date 30.09.2025 Unaudited RM'000	Preceding Year Corresponding Year-to-date 30.09.2024 Unaudited RM'000
Malaysia	42,382	24,801	112,541	75,606
Overseas:				
- Singapore	7,843	6,720	23,537	19,477
- Thailand	7,781	2,023	12,536	3,634
	58,006	33,544	148,614	98,717

**A11. VALUATION OF PROPERTY, PLANT AND EQUIPMENT**

There was no valuation of property, plant and equipment in the current financial quarter under review.

**A12. CHANGES IN THE COMPOSITION OF THE GROUP**

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

**A13. CAPITAL COMMITMENTS**

There were no material capital commitments as at 30 September 2025.

**A14. CONTINGENT ASSETS OR CONTINGENT LIABILITIES**

Save as disclosed below, as at 30 September 2025, there are no contingent assets and contingent liabilities incurred or known to be incurred by the Group, which upon becoming enforceable, may have a material impact on the financial position of the Group:

	RM'000
Bank guarantees for tender bond, performance bond, and corporate bank guarantee provided to third parties for our Group's projects	6,982
Corporate guarantees given to licensed banks to secure banking facilities granted to subsidiaries	
-Limit of guarantees	60,102
-Amount utilised	8,155

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MFRS 134: INTERIM FINANCIAL REPORTING (CONT'D)****A15. SIGNIFICANT RELATED PARTY TRANSACTIONS**

Save as disclosed below, there were no significant related party transactions during the current financial quarter and financial year-to-date:

	<b>Current Quarter 30.09.2025</b>	<b>Preceding Year Corresponding Quarter 30.09.2024</b>	<b>Current Year-to-date 30.09.2025</b>	<b>Preceding Year Corresponding Year-to-date 30.09.2024</b>
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Transactions with associates:</b>				
<b>Income</b>				
Sales	1,133	1,177	3,007	5,842
Management fee received/receivable	6	6	18	18
Interest received/receivable	11	(12)	32	33
<b>Expenses</b>				
Purchases	554	500	1,504	1,377
Interest paid/payable	-	*	-	*
<b>Transactions with related parties:</b>				
<b>Income</b>				
Sales	-	-	7	7
<b>Expenses</b>				
Purchases	5	13	5	98
Administrative expenses paid/payable	11	2	13	8
Interest paid/payable	35	25	104	55
Rental paid/payable	-	10	-	29

**NOTE:**

\* Less than RM1,000

**A16. FAIR VALUE OF FINANCIAL LIABILITIES**

There were no gains or losses arising from fair value changes in the Group's financial liabilities for the current financial quarter under review.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS****B1. REVIEW OF PERFORMANCE**

	QUARTER ENDED			YEAR-TO-DATE ENDED		
	30.09.2025	30.09.2024	Changes	30.09.2025	30.09.2024	Changes
	Unaudited	Unaudited		Unaudited	Unaudited	
	RM'000	RM'000	(RM'000/%)	RM'000	RM'000	(RM'000/%)
Revenue	58,006	33,544	24,462/73%	148,614	98,717	49,897/51%
Gross profit	13,522	10,218	3,304/32%	35,843	27,151	8,692/32%
PBT	8,227	2,485	5,742/231%	18,277	6,661	11,616/174%
PAT	4,786	1,835	2,951/161%	13,574	4,570	9,004/197%
<b>Profit attributable to owners of the Company</b>	<b>4,591</b>	<b>2,014</b>	<b>2,577/128%</b>	<b>13,327</b>	<b>4,907</b>	<b>8,420/172%</b>

The Group recorded revenue of RM58.01 million for the current financial quarter ended 30 September 2025. The Group's revenue was mainly attributable to the Cooling Energy and Cleaning Services segments within building support services for the current financial quarter under review. The Cooling Energy and Cleaning Services segments recorded revenue of RM35.49 million (61.18% of the Group's revenue) and RM17.99 million (31.01% of the Group's revenue), respectively, for the current financial quarter under review. The Group achieved a strong growth of RM24.46 million (or 72.93%) in revenue as compared to the corresponding quarter of the previous financial year. This is mainly contributed by the recently secured projects of the Cooling Energy segment and the steadily growing customer base in our Cleaning Services segment in the current quarter under review.

The Group reported a revenue of RM148.61 million for the current financial year-to-date ended 30 September 2025. Similarly, the Cooling Energy and Cleaning Services segments were the main contributors, generating revenues of RM86.67 million (58.32% of the Group's revenue) and RM51.88 million (34.91% of the Group's revenue) respectively, for the current financial year-to-date ended 30 September 2025. The Group achieved a healthy growth of RM49.90 million (or 50.55%) in revenue as compared to the same period last year. Consistent with the above, this growth is primarily contributed by the newly secured projects of the Cooling Energy segment and the steadily growing customer base in our Cleaning Services segment during the current period under review.

Malaysia was our largest overall market and recorded revenue of RM42.38 million (73.06% of the Group's revenue) for the current financial quarter under review. Meanwhile, Singapore and Thailand contributed revenue of RM7.84 million (13.51% of the Group's revenue) and RM7.78 million (13.43% of the Group's revenue) respectively for the current financial quarter under review.

The Group reported PBT of RM8.23 million for the current quarter compared to PBT of RM2.49 million in the corresponding quarter of the previous financial year, representing an increase of RM5.74 million. The higher PBT is generally contributed by the increase in gross profit which is mainly coming from the cooling energy contracts with relatively higher contract value and gross profit contribution, along with significant other income from the provision of consultancy services and job credit grants received by our Singapore's subsidiary from their government for the current quarter under review as compared to the corresponding quarter of the previous financial year.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)****B2. VARIANCE OF RESULTS AGAINST PRECEDING QUARTER**

	<b>INDIVIDUAL QUARTER</b>			<b>Variance</b>	<b>%</b>
	<b>Current</b>	<b>Preceding</b>	<b>Unaudited</b>		
	<b>Quarter</b>	<b>Quarter</b>			
	<b>30.09.2025</b>	<b>30.06.2025</b>	<b>RM'000</b>		
<b>Unaudited</b>	<b>Unaudited</b>	<b>RM'000</b>	<b>RM'000</b>		
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>%</b>	
Revenue	58,006	44,057	13,949	31.66	
PBT	8,227	5,390	2,837	52.63	

The Group recorded a revenue of RM58.01 million for the current financial quarter ended 30 September 2025 which is 31.66% higher than the revenue recorded in the preceding financial quarter ended 30 June 2025 of RM44.06 million. The increase in the revenue was mainly due to higher revenue recognised from all business segments in the current quarter. Revenue from Cooling Energy segment increased by RM11.11 million in the current financial quarter ended 30 September 2025 as compared to the preceding quarter ended 30 June 2025, which is due to the progress of the recent and new EPCC projects in the current quarter. Facilities Management segment reported revenue increase of RM1.94 million in the current financial quarter ended 30 September 2025 as compared to the preceding quarter ended 30 June 2025. The increase in revenue for the Facilities Management segment is attributed to the commencement of facility management services contract to a college in Johor in the current financial quarter. Meanwhile, Cleaning Services segment reported revenue increase of RM0.91 million in the current financial quarter ended 30 September 2025 as compared to the preceding quarter ended 30 June 2025. The increase in revenue for the Cleaning Services segment in the current quarter was due to the onboarding of several new clients and projects in the current quarter.

The Group recorded a PBT of RM8.23 million for the current financial quarter ended 30 September 2025 as compared to a PBT of RM5.39 million in the preceding quarter ended 30 June 2025. This was mainly due to higher gross profit recorded by every segment during the current quarter coupled with higher other income recognised from the job credit grants provided by Singapore's government in which however being partially offset by higher administrative expenses amid our manpower and operating capacity expansion for the current quarter under review as compared to the preceding quarter.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)****B3. PROSPECTS AND OUTLOOK FOR THE CURRENT FINANCIAL PERIOD**

The Malaysian economy expanded by 4.4% in the second quarter of 2025 (1Q 2025: 4.4%), driven by robust domestic demand. Household spending was higher amid positive labour market conditions and income-related policy measures, including the upward revision of minimum wage and civil servant salaries. Of significance, both private and public investments recorded stronger expansion, supported by the realisation of new and existing projects<sup>1</sup>. With monetary policy remaining supportive, the Overnight Policy Rate is held at 2.75%<sup>2</sup>, investment activity is expected to remain healthy in the quarters ahead.

Moving forward into 2026, growth will continue to be supported by resilient domestic demand. Employment, wage growth and income-related policy measures will remain supportive of household spending. The expansion in investment activity will be driven by the progress of multi-year projects in both the private and public sectors, the continued high realisation of approved investments, as well as the ongoing implementation of catalytic initiatives under the national master plans and the Thirteenth Malaysia Plan (RMK13)<sup>2</sup>.

The Government's commitment to advancing renewable energy transition was further reinforced as the Budget 2026 confirmed that Carbon Tax will be introduced starting next year, with an initial focus on the iron, steel and energy sectors<sup>3</sup>. This policy evolution is expected to accelerate the shift towards energy-efficient infrastructure and deepen the demand for integrated solutions in cooling, facility management, and energy services.

Complementing this, the National Energy Transition Roadmap (“NETR”) remains a central policy pillar underpinning Malaysia's long-term decarbonisation strategy. The Government has launched the NETR as a comprehensive strategic plan to steer the energy systems away from conventional, fossil-fuel-based sources and towards cleaner, more sustainable alternatives. Designed to address the challenges posed by climate change, enhance energy security, and ensure long-term sustainability, this roadmap spans multiple sectors, encompassing electricity generation, transportation, industrial processes, and residential energy consumption. The NETR sets ambitious targets for Malaysia, aiming to achieve net-zero emissions by 2050. The plan is comprehensive and outlines a gradual increase in renewable energy shares, targeting 31% by 2025, 40% by 2035, and an impressive 70% by 2050<sup>4</sup>. These efforts are expected to unlock opportunities in sustainable infrastructure development, particularly in areas such as district cooling, water optimisation, and industrial energy solutions.

As public and private sectors align with these reform priorities, investment in sustainability-focused infrastructure is anticipated to gather pace, particularly in mission-critical sectors such as data centres, where the Southeast Asia Data Center Market was valued at USD 13.71 billion in 2024, and is projected to reach USD 30.47 billion by 2030, rising at a CAGR of 14.24%<sup>5</sup>.

In tandem with these structural trends, the Group continued to expand its recurring income base during the quarter through a new three-year facility management agreement with Marlborough College Malaysia, enhancing its position in the institutional facilities segment. In addition, a proposed special issue of up to 102,050,000 new ordinary shares of KJTS (“KJTS Shares”) to Bumiputera investors to be identified and/or approved by the Ministry of Investment, Trade and Industry (“MITI”) (“Proposed Special Issue”) will strengthen the capital base, providing additional financial flexibility to pursue growth opportunities and strategic initiatives across Malaysia's market.

With supportive policy tailwinds, accelerating energy transition efforts, and a growing portfolio of long-term contracts, the Group remains well placed to sustain its earnings visibility and capture emerging opportunities in the second half of financial year ending 31 December 2025. The focus will remain on disciplined execution, innovation-led service delivery, and efficient capital deployment to create long-term value as demand for sustainable infrastructure solutions continues to build across the region.

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### Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025

#### **PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**

##### **NOTES:**

- (1) *Source: Economic and Financial Developments in Malaysia in the 2<sup>nd</sup> Quarter of 2025 (15 August 2025), Bank Negara Malaysia*
- (2) *Source: Monetary Policy Statement (4 September 2025), Bank Negara Malaysia*
- (3) *Source: Budget Speech, Belanjawan 2026, Ministry of Finance*
- (4) *Source: <https://mida.gov.my/national-energy-transition-roadmap-netr-charting-a-path-to-a-sustainable-energy-landscape/> (Date accessed: 6 November 2025)*
- (5) *Source: Research and Markets: Southeast Asia Data Center Market Landscape 2025-2030*

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)****B4. PROFIT FORECAST OR PROFIT GUARANTEE**

The Group did not issue any profit forecast or profit guarantee in the current financial quarter under review.

**B5. TAX EXPENSES**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.09.2025 Unaudited RM'000	Preceding Year Corresponding Quarter 30.09.2024 Unaudited RM'000	Current Year-to-date 30.09.2025 Unaudited RM'000	Preceding Year Corresponding Year-to-date 30.09.2024 Unaudited RM'000
<b>Tax expenses recognised in profit or loss</b>				
Current tax expense <sup>(1)</sup>	3,396	693	4,658	2,134
Under provision in prior years	45	(43)	45	(43)
	<u>3,441</u>	<u>650</u>	<u>4,703</u>	<u>2,091</u>
<b>Deferred tax</b>				
Relating to origination and reversal of temporary differences	-	-	-	-
Under provision in prior years	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax expenses for the financial period	<u>3,441</u>	<u>650</u>	<u>4,703</u>	<u>2,091</u>
Effective tax rate (%)	41.8	26.2	25.7	31.4
Statutory tax rate (%)	24.0	24.0	24.0	24.0

The effective tax rate was about 41.8% for the current financial quarter ended 30 September 2025 primarily due to the tax adjustments made in the current financial quarter as the brought forward unused tax losses is fully utilised which resulted in the Group's effective tax rate being much higher than the statutory tax rate. Consequently, for the financial year-to-date ended 30 September 2025, the Group's effective tax rate normalised back to 25.7%, which is closer to the statutory tax rate.

**NOTE:**

(1) Income tax is recognised based on management's best estimate.

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025****PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)****B6. STATUS OF CORPORATE PROPOSALS**

Save as disclosed below, there were no corporate proposals announced but not implemented as at the date of this interim financial report.

**(a) Proposed Acquisition and Variation**

On behalf of the Board, Hong Leong Investment Bank Berhad (“**HLIB**”) had on 3 February 2025, announced that the Company proposed to undertake the following:

- i. proposed acquisition by KJ Technical Services Sdn Bhd, a wholly-owned subsidiary of the Company, of 10,000,000 ordinary shares in Malakoff Utilities Sdn Bhd (“**MUSB**”), a wholly-owned subsidiary of Malakoff Corporation Berhad, representing 100% equity interest in MUSB, for a total cash consideration of RM65.50 million; and
- ii. proposed variation of proceeds raised from the initial public offering of the Company pursuant to Rule 8.24 of the Listing Requirements.

(collectively referred to as the “**Proposals**”)

On 27 May 2025, the Company has obtained the shareholders’ approval through the extraordinary general meeting for the Proposals.

On 3 June 2025, HLIB announced that KJ Technical Services Sdn Bhd and Malakoff Corporation Berhad have mutually agreed to extend the Long Stop Date under the sale and purchase agreement in relation to the Proposed Acquisition (“**SPA**”) from 3 June 2025 to 2 August 2025.

On 1 August 2025, HLIB announced that the said Long Stop Date has been further extended to 3 November 2025, to fulfill all outstanding Conditions Precedent under the SPA.

Subsequently, on 27 October 2025, HLIB announced that the said Long Stop Date has been further extended to 3 February 2026, to fulfill all outstanding Conditions Precedent under the SPA.

**(b) Proposed Special Issue**

KJTS was listed on the ACE Market of Bursa Securities on 26 January 2024 under the condition that the Company is required to allocate at least 12.5% of its enlarged number of issued shares to Bumiputera investors to be approved by MITI within 1 year after achieving the profit requirements for companies seeking listing on the Main Market, or 5 years after being listed on the ACE Market of Bursa Securities, whichever is earlier (“**Bumiputera Equity Condition**”).

The Company met the profit requirements for listing on the Main Market on 31 December 2024 based on its audited financial statements for the FYE 31 December 2024 and hence has until 31 December 2025 to comply with the Bumiputera Equity Condition.

On 19 June 2025, UOB Kay Hian (M) Sdn Bhd (formerly known as UOB Kay Hian Securities (M) Sdn Bhd (“**UOBKH**”) had, on behalf of the Board, submitted the application pursuant to the Proposed Special Issue to the Securities Commission Malaysia (“**SC**”) and MITI. Subsequently, on 11 July 2025, MITI had provided a letter to take note of the Proposed Special Issue to comply with the Bumiputera Equity Condition and had no objection on the Proposed Special Issue. Further, on 20 August 2025, the SC had provided a letter approving the resultant equity structure of KJTS pursuant to the Proposed Special Issue under the equity requirement for public listed companies.

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### **Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

#### **PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**

On 3 September 2025, UOBKH had, on behalf of the Board, announced that the Company proposes to undertake a special issue of up to 102,050,000 new KJTS Shares to Bumiputera investors to be identified and/or approved by MITI at an issue price to be determined later.

On 30 September 2025, UOBKH had, on behalf of the Board, announced that Bursa Securities had, vide its letter dated 30 September 2025, resolved to approve the listing and quotation of up to 102,050,000 new KJTS Shares to be issued pursuant to the Proposed Special Issue on the ACE Market of Bursa Securities.

On 27 October 2025, the Company has obtained the shareholders' approval through the extraordinary general meeting for the Proposed Special Issue.

The Proposed Special Issue is currently pending for implementation.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**
**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS(CONT'D)**
**B7. UTILISATION OF IPO PROCEEDS**

The Company was listed on the ACE Market of Bursa Securities on 26 January 2024. As part of the Listing exercise, the Company has undertaken a public issue of 218,027,200 new ordinary shares at an issue price of RM0.27 per share, raising gross proceeds of RM58.87 million (“**IPO Proceeds**”). The status of the utilisation of the IPO Proceeds and the variation of the use of IPO Proceeds as of 30 September 2025 is as follows:

<b>Details of utilisation</b>	<b><sup>(1)</sup>Original intended utilisation</b>	<b><sup>(2)</sup>Variation</b>	<b><sup>(2)</sup>Revised utilisation after variation</b>	<b>Actual utilisation</b>	<b>Balance of proceeds</b>	<b><sup>(1)</sup>Original timeframe for utilisation</b>	<b><sup>(4)</sup>Revised timeframe for utilisation</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>		
<b>Business expansion</b>							
- Expansion of cooling energy segment	40,417	(40,417)	-	-	-	Within 36 months from the Listing Date	-
- Expansion of offices in Malaysia, Thailand, and Singapore	4,500	(4,000)	500	500	-	Within 12 months from the Listing Date	-
<b>Working capital</b>	8,118	-	8,118	8,118	-	Within 12 months from the Listing Date	-
<b>Defraying the listing expenses</b>	5,832	-	5,832	5,832	-	Within 1 month from the Listing Date	-
<b>Proposed Acquisition</b>	-	44,417	44,417	-	44,417	Within 9 months from the SPA <sup>(2)(3)</sup>	Within 15 months from the SPA
	<b>58,867</b>	<b>-</b>	<b>58,867</b>	<b>14,450</b>	<b>44,417</b>		

**NOTES:**

- (1) As disclosed in the Prospectus of the Company dated 5 January 2024.
- (2) As disclosed in the Circular to shareholders of the Company dated 9 May 2025 in relation to the Proposed Acquisition and Variation.

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### **Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

#### **PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS(CONT'D)**

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- (3) For information purposes, the SPA is dated 3 February 2025. The original timeframe for utilisation of the IPO Proceeds allocated for the Proposed Acquisition is by 2 November 2025.
- (4) Based on the latest revised timeframe for utilisation as per the Company's announcement dated 27 October 2025 in relation to the extension of time for the utilisation of the IPO Proceeds.

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**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**
**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**
**B8. BORROWINGS**

As at 30 September 2025 (Unaudited)

	Current		Non-Current		Total borrowings	
	Foreign	RM	Foreign	RM	Foreign	RM
	Currency	Equivalent	Currency	Equivalent	Currency	Equivalent
	'000	RM'000	'000	RM'000	'000	RM'000
<b>Secured</b>						
<b>Denominated in MYR</b>						
- Lease liabilities <sup>(1)</sup>	-	375	-	1,047	-	1,422
- Term loans	-	132	-	63	-	195
<b>Denominated in SGD<sup>(2)</sup></b>						
- Lease liabilities <sup>(1)</sup>	16	53	63	207	79	260
<b>Denominated in THB<sup>(3)</sup></b>						
- Term loans	11,728	1,525	54,872	7,133	66,600	8,658

As at 31 December 2024 (Audited)

	Current		Non-Current		Total borrowings	
	Foreign	RM	Foreign	RM	Foreign	RM
	Currency	Equivalent	Currency	Equivalent	Currency	Equivalent
	'000	RM'000	'000	RM'000	'000	RM'000
<b>Secured</b>						
<b>Denominated in MYR</b>						
- Lease liabilities <sup>(1)</sup>	-	293	-	969	-	1,262
- Term loans	-	485	-	68	-	553
<b>Denominated in SGD<sup>(2)</sup></b>						
- Lease liabilities <sup>(1)</sup>	16	53	76	249	92	302
<b>Denominated in THB<sup>(3)</sup></b>						
- Term loans	6,551	856	22,838	2,984	29,389	3,840

These borrowings are secured and denominated in Malaysian Ringgit (“MYR”), Singapore Dollar (“SGD”) and Thai Baht (“THB”).

**NOTES:**

- (1) Excluding lease liabilities arising from the rental of land and buildings.
- (2) Exchange rate (SGD: MYR) at SGD: MYR 3.2642 as at 30 September 2025 and SGD: MYR 3.2878 as at 31 December 2024 (Source of reference: Bank Negara Malaysia website).
- (3) Exchange rate (THB: MYR) at THB: MYR 0.129997 as at 30 September 2025 and THB: MYR 0.130662 as at 31 December 2024 (Source of reference: Bank Negara Malaysia website).

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**

**B9. MATERIAL LITIGATION**

There was no material litigation involving the Group as at the date of this interim financial report.

**B10. DIVIDEND PROPOSED**

No dividend has been proposed or recommended by the Board of Directors for the current financial quarter under review.

**B11. EARNINGS PER SHARE**

**Basic EPS**

The earnings and weighted average number of ordinary shares used in the calculation of basic EPS are as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.09.2025 Unaudited	Preceding Year Corresponding Quarter 30.09.2024 Unaudited	Current Year-to-date 30.09.2025 Unaudited	Preceding Year Corresponding Year-to-date 30.09.2024 Unaudited
Profit attributable to the owners of the Company (RM'000)	4,591	2,014	13,327	4,907
Weighted average number of ordinary shares for the purpose of basic EPS (unit) ('000)	688,699	673,067	688,699	673,067
Basic EPS (sen)	0.67	0.30	1.94	0.73

**Diluted EPS**

The earnings used in the calculation of diluted EPS as follow:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.09.2025 Unaudited	Preceding Year Corresponding Quarter 30.09.2024 Unaudited	Current Year-to-date 30.09.2025 Unaudited	Preceding Year Corresponding Year-to-date 30.09.2024 Unaudited
Profit attributable to the owners of the Company (RM'000)	4,591	2,014	13,327	4,907
Weighted average number of ordinary shares for the purpose of basic EPS (unit) ('000)	688,699	673,067	688,699	673,067
Shares deemed to be issued for no consideration in respect of ESOS (unit) ('000)	11,166	7,922	11,166	7,922
Weighted average number of ordinary shares used in the calculation of diluted EPS (unit) ('000)	699,865	680,989	699,865	680,989
Diluted EPS (sen)	0.66	0.30	1.90	0.72

**Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**
**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**
**B12. NOTES TO THE CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME**

Profit/(Loss) before tax is arrived after charging/(crediting):

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.09.2025 <u>Unaudited</u> RM'000	Preceding Year Corresponding Quarter 30.09.2024 <u>Unaudited</u> RM'000	Current Year-to- date 30.09.2025 <u>Unaudited</u> RM'000	Preceding Year Corresponding Year-to-date 30.09.2024 <u>Unaudited</u> RM'000
Auditors' remuneration	103	95	308	232
Depreciation of:				
- property, plant, and equipment	291	171	747	510
- right-of-use assets	234	232	928	632
- investment properties	2	3	5	7
Gain on disposal of property, plant and equipment	(*)	-	(5)	(216)
Interest income	(262)	(21)	(749)	(133)
Interest expenses	419	95	1,153	260
Provision for employee benefits	14	-	42	(3)
Impairment losses on:				
- trade receivables and contract assets	(2)	6	30	9
Lease expenses relating to short-term assets	384	472	1,104	1,309
Lease expenses relating to low value assets	-	5	-	16
Realised loss/(gain) on foreign exchange	*	(11)	4	(11)
Unrealised loss/(gain) on foreign exchange	*	2	(1)	14
Non-Executive Directors' remuneration - Fees	69	69	207	195

Other disclosure items pursuant to Note 16, Appendix 9B of the Listing Requirements are not applicable.

\* Less than RM1,000

**B13. DERIVATIVES**

The Group did not enter into any derivatives during the current financial quarter and financial year-to-date.

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### **Unaudited Interim Financial Report for the Third Quarter Ended 30 September 2025**

#### **PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**

##### **B14. AUTHORISATION FOR ISSUE**

The interim financial report was authorised for issue by the Board of Directors of the Company in accordance with a resolution passed by the Board of Directors on 27 November 2025.

**BY ORDER OF THE BOARD  
KJTS GROUP BERHAD**