



UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	As at 30.06.2025 RM'000	As at 31.12.2024 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	14,444	17,777
Right-of-use assets	209	214
	14,653	17,991
Current Assets		
Trade receivables	175,155	86,905
Other receivables, prepayments and deposits	21,024	82,845
Cash and cash equivalents	4,684	21,740
	200,863	191,490
TOTAL ASSETS	215,516	209,481
EQUITY AND LIABILITIES		
Share capital	201,606	201,606
Reserves	13,016	7,031
Total Equity	214,622	208,637
Non-Current Liability		
Lease liabilities	79	88
	79	88
Current Liabilities		
Trade payables	105	-
Other payables and accruals	517	607
Lease liabilities	118	100
Current tax liability	75	49
	815	756
Total Liabilities	894	844
TOTAL EQUITY AND LIABILITIES	215,516	209,481
Net assets per share attributable to owners of the Company (RM)	0.17	0.17
Number of outstanding ordinary shares in issue ('000)	1,249,801	1,249,801

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes to the interim financial report.



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
 FOR THE SECOND QUARTER ENDED 30 JUNE 2025**

	Current quarter ended 30.06.2025 RM'000	Comparative quarter ended 30.06.2024 RM'000	Current year to date ended 30.06.2025 RM'000	Preceding year to date ended 30.06.2024 RM'000
Revenue	82,900	3,116	188,900	5,497
Cost of sales	(79,105)	(3,000)	(182,105)	(4,699)
Gross profit	3,795	116	6,795	798
Other operating incomes	73	214	4,368	4,094
Administrative expenses	(2,511)	(539)	(5,148)	(1,499)
Other operating expenses	-	(3,311)	-	(6,644)
Profit/(Loss) from operations	1,357	(3,520)	6,015	(3,251)
Finance costs	(2)	(8)	(4)	(18)
Profit/(Loss) before tax	1,355	(3,528)	6,011	(3,269)
Taxation	(17)	(65)	(26)	(89)
Profit/(Loss) for the year	1,338	(3,593)	5,985	(3,358)
Other comprehensive (expenses)/income Items that may be reclassified subsequently to profit or loss				
(Loss)/Gain on foreign currency translation	-	(35)	-	4,425
Other comprehensive (expenses)/income, net of tax	-	(35)	-	4,425
Total comprehensive income for the year	1,338	(3,628)	5,985	1,067
Profit/(Loss) attributable to:				
Owners of the Company	1,338	(3,549)	5,985	(3,433)
Non-controlling interests	-	(44)	-	75
	1,338	(3,593)	5,985	(3,358)
Total comprehensive income/(expenses) attributable to:				
Owners of the Company	1,338	(3,584)	5,985	992
Non-controlling interests	-	(44)	-	75
	1,338	(3,628)	5,985	1,067
Earnings/(Loss) per share attributable to Owners of the Company (sen):				
Basic	0.11	(0.28)	0.48	(0.27)
Diluted	0.11	(0.28)	0.48	(0.27)

The Condensed Consolidated Statements of Profit or Loss should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes to the interim financial report.

**ARB BERHAD**[Company No. 199701033435 (448934-M)]
(Incorporated in Malaysia)**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND QUARTER ENDED 30 JUNE 2025**

	Attributable To Owners Of The Company						
	Share Capital	Irredeemable Convertible Preference Shares ("ICPS")	Foreign Exchange Reserve	Retained Earnings	Total	Non-controlling Interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
As at 1 January 2025	201,606	-	-	7,031	208,637	-	208,637
Profit after tax	-	-	-	5,985	5,985	-	5,985
Total comprehensive income	-	-	-	5,985	5,985	-	5,985
As at 30 June 2025	201,606	-	-	13,016	214,622	-	214,622
As at 1 January 2024	199,673	1,933	(3,338)	5,146	203,414	1,574	204,988
(Loss)/Profit after tax	-	-	-	(3,433)	(3,433)	75	(3,358)
Foreign currency translation gain	-	-	4,425	-	4,425	-	4,425
Other comprehensive income	-	-	4,425	-	4,425	-	4,425
Total comprehensive income/(expenses)	-	-	4,425	(3,433)	992	75	1,067
Transaction with Owners of the Company							
Issuance of shares pursuant to conversion of ICPS	1,933	(1,933)	-	-	-	-	-
Effects of dilution of interests in subsidiaries	-	-	-	-	-	(1,649)	(1,649)
Total transactions with Owners in their capacity as Owners	1,933	(1,933)	-	-	-	(1,649)	(1,649)
As at 30 June 2024	201,606	-	1,087	1,713	204,406	-	204,406

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial report.

**ARB BERHAD**[Company No. 199701033435 (448934-M)]
(Incorporated in Malaysia)**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 JUNE 2025**

	Current year to date ended 30.06.2025 RM'000	Preceding year to date ended 30.06.2024 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before taxation	6,011	(3,269)
Adjustments for:		
Depreciation of property, plant and equipment	3,333	52
Depreciation of right-of-use assets	48	344
Finance costs	4	18
Interest income	(116)	(407)
Impairment loss on other investments	-	411
(Reversal of impairment)/impairment loss on receivables	(4,253)	3,713
Gain on disposal of subsidiaries, net	-	(3,688)
Loss on dilution of interest of subsidiaries, net	-	2,520
Operating profit/(loss) before changes in working capital	5,027	(306)
Changes in working capital:		
Receivables	(22,176)	17,471
Payables	15	(4,943)
Cash (used in)/generated from operations	<u>(17,134)</u>	<u>12,222</u>
Interest received	116	407
Income tax paid	-	(45)
Net cash (used in)/generated from operating activities	(17,018)	12,584
CASH FLOW FROM INVESTING ACTIVITIES		
Net cash outflow upon disposal of interest of subsidiaries	-	(3)
Net cash outflow upon dilution of interest of subsidiaries	-	(1,276)
Additions of right-of-use assets	(43)	-
Net cash used in investing activities	(43)	(1,279)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in fixed deposits with the licensed banks	-	(201)
Payment of lease liabilities	5	(364)
Net cash generated from/(used in) financing activities	5	(565)
Net (decrease)/increase in cash and cash equivalents	(17,056)	10,740
Effects of exchange rate changes	-	4,425
Cash and cash equivalents at beginning of the financial year	21,740	16,499
Cash and cash equivalents at end of the financial year	4,684	31,664
Cash and cash equivalents comprised:		
Fixed deposits with licenced banks	-	7,467
Cash and bank balances	4,684	31,664
	4,684	39,131

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes to the interim financial report.



ARB BERHAD

[Company No. 199701033435 (448934-M)]
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER
ENDED 30 JUNE 2025**

NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report is unaudited and has been prepared in compliance with the requirements of MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2024. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2024.

A2. Significant Accounting Policies

The accounting policies adopted by the Group in the interim financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2024.

(a) New/ Revised MFRSs, Amendments to MFRSs and Interpretations adopted

During the financial year, the Group have adopted the following new standards and amendments issued by the Malaysian Accounting Standards Board (“MASB”) that are mandatory for current financial year:

MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121 *The Effect of Changes in Foreign Exchange Rates - Lack of Exchangeability*

(b) New/ Revised MFRSs, Amendments to MFRSs and Interpretations not adopted

MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9 *Financial Instruments and MFRS 7 Financial Instruments: Disclosures- Amendments to the Classification and Measurement of Financial Instruments*
- Annual Improvements to MFRS Accounting Standards—Volume 11
- Amendments to MFRS 9 and MFRS 7 *Contracts Referencing Nature-dependent Electricity*

MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 January 2027

- MFRS 18 *Presentation and Disclosure in Financial Statements*
- MFRS 19 *Subsidiaries without Public Accountability: Disclosures*



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A2. Significant Accounting Policies (Cont'd)

(b) New/ Revised MFRSs, Amendments to MFRSs and Interpretations not adopted (Cont'd)

MFRSs, Amendments to MFRSs and Interpretations effective date yet to be confirmed

- Amendments to MFRS 10 *Consolidated Financial Statements* and MFRS 128 *Investment in Associates and Joint Ventures – Sale or Contribution of Assets between an investor and its Associate or Joint Venture*

The Group did not early adopt the above MFRSs, amendments to MFRSs and interpretations as they are not expected to have a significant effect on its consolidated financial statements.

A3. Seasonal or Cyclical Factors

The principal business operations of the Group are not materially affected by seasonal or cyclical factors during the financial year to date under review.

A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no items affecting assets, liabilities, equity, net income or cash flows that were unusual because of their nature, size or incidence during the financial year to date under review.

A5. Material Changes in Estimates

There were no material changes in estimates of the amounts reported in prior financial years that have a material effect for the financial year to date under review.

A6. Changes in Debts and Equity Securities

There were no issuances, share cancellations, share buy-back, share held as treasury share, resale of treasury share and repayments of debts and equity securities for the financial year under review.

A7. Dividends Paid

No dividends have been paid during the current quarter and financial year to date under review.

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2025

A8. Segmental Information

(a) Segment analysis for the financial year to date ended 30 June 2025:

	CRM RM'000	Platform RM'000	Cloud RM'000	Others RM'000	Total RM'000
Revenue					
Total revenue	-	119,400	69,500	-	188,900
- Inter-segment revenue	-	-	-	-	-
Revenue from external parties	-	119,400	69,500	-	188,900
Results					
Segment profit	-	1,242	925	3,848	6,015
Finance costs	-	-	(4)	-	(4)
Profit before taxation	-	1,242	921	3,848	6,011
Taxation	-	(2)	(3)	(21)	(26)
Net profit for the financial year	-	1,240	918	3,827	5,985
Addition of property, plant and equipment					
Segment assets	-	182,295	29,244	3,977	215,516
Non-cash expenses					
Depreciation of property, plant and equipment	-	(3,333)	-	-	(3,333)
Depreciation of right-of-use assets	-	(4)	(44)	-	(48)

**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE
2025**

A8. Segmental Information (Cont'd)

(b) Segment analysis for the financial year to date ended 30 June 2024:

	CRM RM'000	Platform RM'000	Cloud RM'000	Others RM'000	Total RM'000
Revenue					
Total revenue	3,100	18	2,385	-	5,503
- Inter-segment revenue	-	(6)	-	-	(6)
Revenue from external parties	<u>3,100</u>	<u>12</u>	<u>2,385</u>	<u>-</u>	<u>5,497</u>
Results					
Segment profit/(loss)	572	10	(678)	(3,155)	(3,251)
Finance costs	-	-	(18)	-	(18)
Profit/(Loss) before taxation	572	10	(696)	(3,155)	(3,269)
Taxation	(1)	(1)	(68)	(19)	(89)
Net profit/(loss) for the financial year	<u>571</u>	<u>9</u>	<u>(764)</u>	<u>(3,174)</u>	<u>(3,358)</u>
Addition of property, plant and equipment	-	-	-	-	-
Segment assets	<u>9</u>	<u>3,122</u>	<u>15,534</u>	<u>189,422</u>	<u>208,087</u>
Non-cash expenses					
Depreciation of property, plant and equipment	-	-	(52)	-	(52)
Depreciation of right-of-use assets	-	-	(344)	-	(344)



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**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER
ENDED 30 JUNE 2025**

A9. Significant Event During The Financial Period

There were no significant event during the current quarter ended 30 June 2025.

A10. Material Events Subsequent to the End of the Financial Period

There is no material subsequent event from the end of the current quarter to the date of the interim financial report.

A11. Changes in the Composition of the Group

There were no material changes in the composition of the Group during the financial year under review.

A12. Changes in Contingent Liabilities and Assets

There were no material contingent liabilities or assets since the last audited financial statements for the financial year under review.

A13. Capital Commitments

There were no material capital commitments during the current quarter under review.

A14. Significant Related Party Transactions

There were no material related party transactions during the current quarter under review.



INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2025

ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of Performance

The comparison of the quarterly results is tabulated below:

Table 1: Financial review for current quarter and financial year to date

	Current quarter ended 30.06.2025 RM'000	Comparative quarter ended 30.06.2024 RM'000	Changes (RM'000 / %)	Current year to date ended 30.06.2025 RM'000	Preceding year to date ended 30.06.2024 RM'000	Changes (RM'000 / %)
Revenue	82,900	3,116	79,784 / 2,560	188,900	5,497	183,403 / 3,336
Profit Before Tax ("PBT")	1,355	(3,528)	4,883 />100%	6,011	(3,269)	9,280 / >100%
Profit After Tax	1,338	(3,593)	4,931 />100%	5,985	(3,358)	9,343 / >100%
Earnings per Share ("EPS") Attributable to Owners of the Company (sen)	0.11	(0.28)	0.39 />100%	0.48	(0.27)	0.75 / >100%

The Group registered revenue of RM82.9 million in current quarter was mainly contributed by revenue generated from Platform and Cloud segments.

Table 2: Financial review for current quarter compared with immediate preceding quarter

	Current quarter ended 30.06.2025 RM'000	Immediate preceding quarter ended 31.03.2025 RM'000	Changes (RM'000 / %)
Revenue	82,900	106,000	(23,100) / (22)
Profit Before Tax	1,355	4,656	(3,301) / (71)
Profit After Tax	1,338	4,647	(3,309) / (71)
EPS Attributable to Owners of the Company (sen)	0.11	0.37	(0.26) / (70)

In the current quarter, the Group reported revenue of RM82.9 million compare with revenue of RM106.0 million in immediate preceding quarter, representing a decrease of RM23.1 million or 22% in revenue. The decrease in revenue mainly due to lower sales in the Platform segment.

In the current quarter, the Group recorded a PBT of RM1.4 million, a decrease from the PBT of RM4.7 million in immediate preceding quarter, representing a decrease of RM3.3 million in PBT. The decline in PBT was primarily attributed to the reversal of a RM4.3 million impairment loss on receivables recorded in the immediate preceding quarter.

**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED
30 JUNE 2025****B2. Group's Prospect**

Through strategic alliances, the Group harnesses specialized knowledge and advanced technologies to sharpen its competitive advantage. This is accomplished by integrating innovative solutions and expanding its portfolio of services. These partnerships open pathways to new markets and customer segments, enhancing the Group's outreach and impact. At the same time, the Group is proactively exploring opportunities across multiple industries, adopting a diversification strategy that minimizes reliance on any single market while unlocking fresh sources of revenue. Its mergers and acquisitions efforts are centered on acquiring companies that offer forward-thinking solutions in analytics, commerce, IoT, and systems integration. This approach accelerates the Group's expansion into emerging sectors while bolstering its technological edge and broadening its product ecosystem. Through horizontal growth, the Group seeks to extend its market footprint and diversify offerings in areas that align with its core strengths, promoting synergies and fostering long-term, sustainable growth.

The Industrial Revolution 4.0 is powered by groundbreaking technologies such as Artificial Intelligence (AI), IoT machines, robotics, and advanced analytics which transforming traditional industries and revolutionizing business models. The Group plays a pivotal role in this evolution through its commitment to AI research and development, focusing on the creation of high-value products. This includes developing sophisticated algorithms, machine learning systems, and AI-driven applications that offer distinct competitive advantages. By embedding AI into its offerings, the Group delivers intelligent, efficient solutions that align with the evolving needs of its customers. Strategic investments in areas like cloud computing, 5G, robotic process automation, IoT, and hyper-connectivity enable the Group to meet the digital transformation goals of its clients with cutting-edge technology. This innovation-driven approach not only elevates customer experiences but also unlocks new revenue streams and business opportunities. By placing a strategic emphasis on AI and other emerging technologies, the Group is well-equipped to capitalize on the opportunities of the Industry Revolution 4.0, driving sustainable growth across both local and ASEAN markets.

B3. Variance of Actual Profit from Profit Forecast

The Group did not issue any profit forecast and profit guarantee during the current quarter under review.

B4. Tax expense

	Current quarter ended	Current year to date ended
	30.06.2025	30.06.2025
	RM'000	RM'000
Current period provision	17	26
Over provision in prior period	-	-
	17	26
Deferred taxation	-	-
	17	26

Taxation is computed after taking into consideration the available capital allowances and the adjusted business losses carried forward from previous years to set off against taxable profit.

**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED
30 JUNE 2025****B5. Status of Corporate Proposals Announced**

There were no corporate proposals announced but not completed, as at the date of this report.

B6. Material Litigation

The Group does not engage in any material litigation and the Directors do not have any knowledge of any proceedings pending or threatened against the Group which might materially and adversely affect the financial position or business of the Group.

B7. Dividend Proposed or Declared

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

B8. Earnings per Share ("EPS")**(a) Basic and Diluted EPS**

The basic and diluted EPS are of the Group is calculated based on the profit attributable to owners (ordinary equity holders) of the Company divided by the weighted average number of ordinary shares in issue.

	Current quarter ended 30.06.2025	Comparative quarter ended 30.06.2024	Current period to date ended 30.06.2025	Preceding period to date ended 30.06.2024
Profit/(Loss) attributable to owners of the Company (RM'000)	1,338	(3,549)	5,985	(3,433)
Weighted average number of ordinary shares outstanding ('000)	1,249,801	1,249,801	1,249,801	1,248,466
Basic EPS (sen)	0.11	(0.28)	0.48	(0.27)
Diluted EPS (sen)	0.11	(0.28)	0.48	(0.27)

B9. Auditors' Report on Preceding Annual Financial Statements

There was no audit qualification in the audited report of the Company and its subsidiaries preceding annual financial statements for the financial year ended 31 December 2024.



ARB BERHAD

[Company No. 199701033435 (448934-M)]
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED
30 JUNE 2025**

B10. Items included in the Statement of Profit or Loss

	Current quarter ended	Current year to date ended
	30.06.2025	30.06.2025
	RM'000	RM'000
Depreciation of property, plant and equipment	(1,666)	(3,333)
Depreciation of right-of-use assets	(30)	(48)
Finance costs	(2)	(4)
Reversal of impairment loss on receivables	-	4,253
Interest income	74	116

By Order of the Board,
Hong Zi Shen
Executive Director

27 August 2025