

HALF YEAR REPORT

ARRIS HOLDINGS BERHAD

(201501013383 (1138715 - H))

(Incorporated in Malaysia)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE 6-MONTH FINANCIAL PERIOD ENDED
31 DECEMBER 2025**

2025

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CORPORATE INFORMATION

Board of directors	:	Dato' Teo Chee Hong Chew Por Yan Loh Lim Hock
Company secretary	:	Farhana Binti Fauzi (SSM PC No. 202208000361) (MIA 37115)
Registered office	:	Suite 39.1.6 First Floor Jalan Kenari 17C Bandar Puchong Jaya 47100 Puchong Selangor
Principal place of business	:	No. 39, Jalan Kenari 17C Bandar Puchong Jaya 47100 Puchong Selangor
Auditors	:	A. D. Chun & Co. (AF: 0099) (Chartered Accountants) Block C, Lot C-7-1 (Level 9) Menara Uncang Emas (Ue3) 85, Jalan Loke Yew 55200 Kuala Lumpur
Principal banker	:	United Overseas Bank (M) Berhad No. 6, Jalan Kenari 5 Bandar Puchong Jaya 47100 Puchong Selangor

STATEMENT BY DIRECTORS
Pursuant to Section 251 (2) of the Companies Act 2016

We, *Chew Por Yan* and *Loh Lim Hock*, being two of the directors of **Arris Holdings Berhad**, do hereby state that the accompanying financial statements are drawn up in accordance with Malaysian Financial Reporting Standards, MFRS 134: Interim Financial Reporting and International Accounting Standards, IAS 34: Interim Financial Reporting so as to give a true and fair view of the financial position of the Group and of the Company as at 31 December 2025 and of their financial performance and cash flows for the 6-month financial period ended on that date.

Signed on behalf of the Board
in accordance with a resolution of the directors



Chew Por Yan
Director



Loh Lim Hock
Director

Selangor Darul Ehsan, Malaysia
Dated: **13 FEB 2026**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ARRIS HOLDINGS BERHAD**

Registration No.: 201501013383 (1138715-H)
(Incorporated in Malaysia)

We have reviewed the accompanying condensed consolidated statements of financial position of ARRIS HOLDINGS BERHAD as at 31 December 2025, and the condensed consolidated statements of profit or loss and other comprehensive income, condensed consolidated statements of changes in equity and condensed consolidated statements of cash flows of the Group and of the Company for the 6-month financial period then ended, and notes to the financial statements, including a summary of material accounting policies, as set out on pages 5 to 22.

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Malaysian Financial Reporting Standard, MFRS 134: Interim Financial Reporting and International Accounting Standard, IAS 34: Interim Financial Reporting. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence and other ethical responsibilities

We are independent of the Group and of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ARRIS HOLDINGS BERHAD**

Registration No.: 201501013383 (1138715-H)
(Incorporated in Malaysia)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view of the financial position of the Group and of the Company as at 31 December 2025, and of the financial performance and cash flows of the Group and of the Company for the 6-month financial period then ended, in accordance with Malaysian Financial Reporting Standard, MFRS 134: Interim Financial Reporting and International Accounting Standard, IAS 34: Interim Financial Reporting.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with NSX Listing Rules 6.10 of Section IIA and for no other purpose. We do not assume responsibility to any other person for the content of this report.



A. D. CHUN & CO.
AF: 0099
Chartered Accountants



CHUN CHIA KAI
03149/06/2027 (J)
Chartered Accountant

Date: **13 FEB 2026**

Kuala Lumpur

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

Note	The Company		The Group	
	As at 31.12.2025	As at 30.6.2025	As at 31.12.2025	As at 30.6.2025
	RM	RM	RM	RM
Assets				
Non-current assets				
Intangible assets	-	-	25,000	30,000
Property, plant and equipment	-	-	1,072	1,237
Investment in subsidiaries	11	23,808,413	23,808,413	-
Investment in associates	12	-	-	5
Investment in quoted shares		-	1,839,456	311,919
Investment in unquoted shares		-	9,677	9,677
Investment properties		-	598,659	602,029
Goodwill		-	22,933,632	22,933,632
Unsecured loans		-	926,000	926,000
Deferred tax assets		-	8,338	13,508
Total non-current assets		23,808,413	23,808,413	26,341,839
				24,828,007
Current assets				
Trade and other receivables		152,899	92,899	1,557,538
Cash and cash equivalents		96,793	97,424	2,410,998
Total current assets		249,692	190,323	3,968,536
				3,564,151
Total assets		24,058,105	23,998,736	30,310,375
				28,392,158
Equity and liabilities				
Capital and reserves				
Contributed share capital	13	24,435,207	24,435,207	24,435,207
Share application money		150,000	150,000	150,000
Exchange translation reserves		-	-	(23,348)
(Accumulated losses)/Retained profits		(681,923)	(697,652)	3,096,191
Equity attributable to owners of the Company		23,903,284	23,887,555	27,658,050
Non-controlling interests	14	-	-	41,374
Total equity		23,903,284	23,887,555	27,699,424
				27,292,171

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

Note	The Company		The Group	
	As at 31.12.2025	As at 30.6.2025	As at 31.12.2025	As at 30.6.2025
	RM	RM	RM	RM
Non-current liabilities				
Amount attributable to Unitholders	-	-	588,000	588,000
Current liabilities				
Trade and other payables	12,493	12,084	186,310	179,389
Amount due to subsidiaries	61,742	14,317	-	-
Amount due to Directors	79,285	83,868	1,671,077	264,991
Provision for taxation	1,301	912	165,564	67,607
Total current liabilities	154,821	111,181	2,022,951	511,987
Total liabilities	154,821	111,181	2,610,951	1,099,987
Total equity and liabilities	24,058,105	23,998,736	30,310,375	28,392,158

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE 6-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2025

Note	The Company		The Group	
	1.7.2025 to 31.12.2025	1.7.2024 to 31.12.2024	1.7.2025 to 31.12.2025	1.7.2024 to 31.12.2024
	RM	RM	RM	RM
Revenue	15	67,083	77,500	761,221
Cost of sales		-	-	(9,114)
Gross profit		67,083	77,500	752,107
Other operating income		1,342	11,687	19,885
Administration expenses		(45,594)	(65,913)	(143,325)
Other operating expenses		(1,715)	(3,245)	(28,076)
Profit before taxation	16	21,116	20,029	600,591
Income tax expense	17	(5,387)	(2,294)	(160,612)
Profit after taxation for the financial period		<u>15,729</u>	<u>17,735</u>	<u>439,979</u>
Other comprehensive income				<u>438,185</u>
Foreign currency translation differences		-	-	(3,785)
Fair value changes of equity investments		-	-	(28,941)
Total comprehensive income for the financial period		<u>15,729</u>	<u>17,735</u>	<u>407,253</u>
Profit attributable to:				<u>414,196</u>
Non-controlling interests		-	-	6,708
Owners of the Company		-	-	433,271
Profit for the financial period		<u>-</u>	<u>-</u>	<u>439,979</u>
Total comprehensive income attributable to:				<u>438,185</u>
Non-controlling interests		-	-	6,708
Owners of the Company		-	-	400,545
Total comprehensive income for the financial period		<u>-</u>	<u>-</u>	<u>407,253</u>
Earnings per share (sen)				<u>414,196</u>
Basic and diluted	18	<u>-</u>	<u>-</u>	<u>0.57</u>
				<u>0.58</u>

CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE 6-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2025

	Contributed share capital RM	Share application money RM	Accumulated losses RM	Total RM
The Company				
As at 1 July 2025	24,435,207	150,000	(697,652)	23,887,555
Profit for the financial period, net of tax	-	-	15,729	15,729
As at 31 December 2025	<u>24,435,207</u>	<u>150,000</u>	<u>(681,923)</u>	<u>23,903,284</u>
As at 1 January 2025	24,440,658	150,000	(726,577)	23,864,081
Profit for the financial period, net of tax	-	-	28,925	28,925
Capital reduction	(5,451)	-	-	(5,451)
As at 30 June 2025	<u>24,435,207</u>	<u>150,000</u>	<u>(697,652)</u>	<u>23,887,555</u>
As at 1 July 2024	24,440,658	150,000	(744,312)	23,846,346
Profit for the financial period, net of tax	-	-	17,735	17,735
As at 31 December 2024	<u>24,440,658</u>	<u>150,000</u>	<u>(726,577)</u>	<u>23,864,081</u>

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE 6-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2025

	Contributed share capital RM	Share application money RM	Exchange translation reserves RM	Retained profits RM	Sub-total RM	Non- controlling interests RM	Total RM
The Group							
As at 1 July 2025	24,435,207	150,000	(19,563)	2,691,861	27,257,505	34,666	27,292,171
Profit for the financial period, net of tax	-	-	-	433,271	433,271	6,708	439,979
Other comprehensive loss for the financial period	-	-	(3,785)	(28,941)	(32,726)	-	(32,726)
Total comprehensive income for the financial period	-	-	(3,785)	404,330	400,545	6,708	407,253
As at 31 December 2025	<u>24,435,207</u>	<u>150,000</u>	<u>(23,348)</u>	<u>3,096,191</u>	<u>27,658,050</u>	<u>41,374</u>	<u>27,699,424</u>
As at 1 January 2025	24,440,658	150,000	(19,880)	2,577,190	27,147,968	32,012	27,179,980
Capital reduction	(5,451)	-	-	-	(5,451)	-	(5,451)
Profit for the financial period, net of tax	-	-	-	85,730	85,730	2,654	88,384
Other comprehensive income for the financial period	-	-	317	28,941	29,258	-	29,258
Total comprehensive income for the financial period	-	-	317	114,671	114,988	2,654	117,642
As at 30 June 2025	<u>24,435,207</u>	<u>150,000</u>	<u>(19,563)</u>	<u>2,691,861</u>	<u>27,257,505</u>	<u>34,666</u>	<u>27,292,171</u>

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE 6-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2025

	Contributed share capital RM	Share application money RM	Exchange translation reserves RM	Retained profits RM	Sub-total RM	Non- controlling interests RM	Total RM
The Group							
As at 1 July 2024	24,440,658	150,000	4,109	2,114,923	26,739,690	26,094	26,765,784
Profit for the financial period, net of tax	-	-	-	432,267	432,267	5,918	438,185
Other comprehensive income for the financial period	-	-	(23,989)	-	(23,989)	-	(23,989)
Total comprehensive income for the financial period	-	-	(23,989)	432,267	408,278	5,918	414,196
As at 31 December 2024	<u>24,440,658</u>	<u>150,000</u>	<u>(19,880)</u>	<u>2,577,190</u>	<u>27,147,968</u>	<u>32,012</u>	<u>27,179,980</u>

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE 6-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2025

	The Company		The Group	
	1.7.2025 to 31.12.2025	1.7.2024 to 31.12.2024	1.7.2025 to 31.12.2025	1.7.2024 to 31.12.2024
	RM	RM	RM	RM
Cash flows from operating activities				
Profit before taxation	21,116	20,029	600,591	586,004
<i>Adjustment for:</i>				
Amortisation of intangible assets	-	-	5,000	5,000
Bad debts written-off	-	-	1,760	-
Depreciation of investment properties	-	-	3,370	3,370
Depreciation of property, plant and equipment	-	-	165	247
Foreign currency translation differences	-	-	(3,785)	(23,989)
Interest income	<u>(11)</u>	<u>(11)</u>	<u>(6,085)</u>	<u>(6,222)</u>
Operating profit before working capital changes	21,105	20,018	601,016	564,410
(Increase)/Decrease in receivables	(60,000)	(18,335)	(192,775)	19,271
Increase/(Decrease) in payables	409	(17,209)	6,921	(167,002)
Increase/(Decrease) in amount due to subsidiaries	47,425	(30,041)	-	-
(Decrease)/Increase in amount due to Directors	<u>(4,583)</u>	<u>62,195</u>	<u>1,406,086</u>	<u>100,259</u>
Cash generated from operations	4,356	16,628	1,821,248	516,938
Taxation paid	<u>(4,998)</u>	<u>(14,441)</u>	<u>(57,485)</u>	<u>(140,035)</u>
Net cash (used in)/generated from operating activities	<u>(642)</u>	<u>2,187</u>	<u>1,763,763</u>	<u>376,903</u>
Cash flows from investing activities				
Interest received	11	11	6,085	6,222
Purchase of property, plant and equipment	-	-	-	(1,650)
Additional investment in quoted shares	-	-	(1,556,478)	(153,076)
Net cash generated from/(used in) investing activities	<u>11</u>	<u>11</u>	<u>(1,550,393)</u>	<u>(148,504)</u>
Net (decrease)/increase in cash and cash equivalents	(631)	2,198	213,370	228,399
Cash and cash equivalents brought forward	<u>97,424</u>	<u>94,637</u>	<u>2,197,628</u>	<u>1,641,425</u>
Cash and cash equivalents carried forward	<u>96,793</u>	<u>96,835</u>	<u>2,410,998</u>	<u>1,869,824</u>

**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2025**

1. GENERAL INFORMATION

The Company is a public limited company incorporated and domiciled in Malaysia.

2. PRINCIPAL ACTIVITY

The Company is principally engaged in the business of investment holding.

There have been no significant changes in the principal activity during the financial period.

3. MATERIAL ACCOUNTING POLICIES INFORMATION

(a) Basis of preparation

The interim condensed financial statements of the Group and the Company are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134 - Interim Financial Reporting, and International Accounting Standards (“IAS”) 34 - Interim Financial Reporting. The interim condensed financial statements do not include all the information and disclosures required in the annual financial statements.

The notes attached to the interim condensed financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial statements of the Group and the Company during the financial period ended 31 December 2025.

The financial statements are presented in Ringgit Malaysia (“RM”), except when otherwise indicated.

(b) Changes in accounting policies

New and amended standards and interpretations

The material accounting policies in these interim condensed financial statements are consistent with those adopted in the financial statements for the financial year ended 30 June 2025, the Company has adopted all new and amended standards which are relevant to the Company and are effective for annual financial periods beginning on or after 1 January 2025.

The adoption of these standards did not have any material effect on the financial performance or financial position of the Company.

Standards issued but not yet effective

The following pronouncements that have been issued by the MASB will become effective in future financial reporting periods and have not been adopted by the Company in these financial statements.

**NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025**

3. MATERIAL ACCOUNTING POLICIES INFORMATION (Continued)

(b) Changes in accounting policies (Continued)

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2025

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

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2026

Amendments to MFRS 9 and MFRS 7 *Amendments to the Classification and Measurement of Financial Instruments*

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2027

Amendments to MFRS 18 *Presentation and Disclosure in Financial Statements*

Deferred to a date to be determined by the MASB:

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

The Group and the Company plan to apply the above mentioned accounting standards, interpretations and amendments in the respective financial year when the above accounting standards, interpretations and amendments become effective, if applicable.

The initial application of the accounting standards, interpretations and amendments are not expected to have any material financial impacts to the current period and prior period financial statements of the Group and the Company upon their first adoption.

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

4. SEASONALITY OF OPERATIONS

The business and operations of the Group was not materially affected by any seasonal or cyclical fluctuations during the interim financial period.

5. UNUSUAL ITEMS

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the interim financial period ended 31 December 2025.

6. CHANGE IN ESTIMATES

There were no changes in the basis used for accounting estimates for the interim financial period.

7. DEBT AND EQUITY SECURITIES

There was no issuance, repurchase and repayment of debt and equity securities by the Company during the interim financial period.

8. DIVIDENDS

There was no dividend payment during the financial period.

9. EVENT SUBSEQUENT TO THE END OF THE INTERIM PERIOD

There is no material event subsequent to the end of the interim reporting period that has not been reported in the interim condensed financial statements.

10. CHANGES IN THE COMPOSITION OF THE COMPANY

There is no change in the composition of the Company during the interim financial period.

11. INVESTMENT IN SUBSIDIARIES

Details of the Company's investment in subsidiaries are as follows:

	The Company	
	As at	As at
	31.12.2025	30.6.2025
	RM	RM
Unquoted shares in Malaysia - at cost		
At beginning and end of the financial period	<u>23,808,413</u>	<u>23,808,413</u>

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

11. INVESTMENT IN SUBSIDIARIES (Continued)

Details of the direct subsidiary are as follows:

Name of direct subsidiary	Principal place of business	Effective equity interest		Principal activities
		As at 31.12.2025	As at 30.6.2025	
Arris Consulting Sdn. Bhd. (200301002009 (604429 - U))	Malaysia	100%	100%	Principally engaged in providing consultation services.

Details of the indirect subsidiaries are as follows:

Name of indirect subsidiaries	Principal place of business	Effective equity interest		Principal activities
		As at 31.12.2025	As at 30.6.2025	
Arris Venture Sdn. Bhd. (200301006856 (609276 - D))	Malaysia	70%	70%	Investment holding company, to invest in private equity investments.
Arris Venture Management Sdn. Bhd. (200301008821 (611241 - A))	Malaysia	70%	70%	Corporate finance, financial management and corporate restructuring.
Arris MSC Sdn. Bhd. (200501034147 (716288 - K))	Malaysia	100%	100%	Business of information technology.
Arris BPO Sdn. Bhd. (201801013443 (1275459 - T))	Malaysia	100%	100%	Business in corporate advisory services.
Arris Risk Planning Sdn. Bhd. (201701000827 (1214977 - A))	Malaysia	60%	60%	Business in financial advisory and insurance consultancy.

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

11. INVESTMENT IN SUBSIDIARIES (Continued)

Details of the indirect subsidiaries are as follows:

Name of indirect subsidiaries	Principal place of business	Effective equity interest		Principal activities
		As at 31.12.2025	As at 30.6.2025	
ACTP Sdn. Bhd. (202001008972 (1365292 - X))	Malaysia	100%	100%	Business in professional consultancy, advisory and counsel.
Arris Project Advisory Sdn. Bhd. (200401023045 (661551 - W))	Malaysia	100%	100%	Business in corporate finance, financial management and corporate restructuring.
Rakyat IT Link Malaysia Sdn. Bhd. (201901028277 (1337606 - X))	Malaysia	100%	100%	Business in utilise information technology (IT) and blockchain technology application.
Grow Fintech Sdn. Bhd. (201801015436 (1277452 - M))	Malaysia	100%	100%	Business in research, development and marketing of customize software and hardware.
Arris Serveplus (Australia) Pty Ltd (639 199 830) *	Australia	100%	100%	Business in Business Process Outsourcing.

The subsidiaries are incorporated in Malaysia and are audited by Messrs. A. D. Chun & Co. (AF: 0099).

* This subsidiary is a proprietary company and is not required to audit.

12. INVESTMENT IN ASSOCIATES

Details of the Company's investment in associates are as follows:

	The Group	
	As at 31.12.2025	As at 30.6.2025
	RM	RM
Unquoted shares in Malaysia - at cost		
At beginning and end of the financial period	<u>5</u>	<u>5</u>

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

12. INVESTMENT IN ASSOCIATES (Continued)

Details of the associates are as follows:

Name of associates	Principal place of business	Effective equity interest As at 31.12.2025	As at 30.6.2025	Principal activities
Axuda Berhad (201901041240 (1350570 - K))	Malaysia	5%	5%	Investment holding.

The associate is incorporated in Malaysia and is audited by Messrs. A. D. Chun & Co. (AF: 0099).

The Group has not recognised losses relating to associate where its share of losses exceeds the Group's interest in this associate. The Group has cumulative share of unrecognised losses at the reporting date and has no obligation in respect of these losses.

13. CONTRIBUTED SHARE CAPITAL

	Group/Company			
	As at 31.12.2025	As at 31.12.2025 Monetary	As at 30.6.2025	As at 30.6.2025 Monetary
	No. of shares	value RM	No. of shares	value RM
Issued and fully paid:				
At beginning of the financial period	76,156,656	24,435,207	76,173,591	24,440,658
Capital reduction	-	-	(16,935)	(5,451)
At end of the financial period	<u>76,156,656</u>	<u>24,435,207</u>	<u>76,156,656</u>	<u>24,435,207</u>

Ordinary shares of the Company have no par value. The holder of ordinary shares is entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions.

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

14. NON-CONTROLLING INTERESTS (“NCI”)

This consists of the non-controlling interest shareholders' proportion of share capital and reserves of a subsidiary, net of their share of subsidiary's goodwill on consolidation and amortisation of goodwill charged to the non-controlling interest shareholders.

15. REVENUE

	The Company		The Group	
	1.7.2025	1.7.2024	1.7.2025	1.7.2024
	to	to	to	to
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM	RM	RM	RM
Revenue from				
- Consulting services	-	-	366,008	388,734
- Management fees	67,083	77,500	-	-
- Professional services	-	-	395,213	362,438
	<u>67,083</u>	<u>77,500</u>	<u>761,221</u>	<u>751,172</u>

Timing of revenue recognition:

- Point in time	<u>67,083</u>	<u>77,500</u>	<u>761,221</u>	<u>751,172</u>
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Rendering services

Services rendered recognised at point in time.

Revenue from providing services is recognised at a point in time when the service has been performed and customer acceptance has been obtained.

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

16. PROFIT BEFORE TAXATION

	The Company		The Group	
	1.7.2025	1.7.2024	1.7.2025	1.7.2024
	to	to	to	to
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM	RM	RM	RM
After charging:				
Auditor's remuneration				
- audit fees	1,500	1,500	5,450	5,950
- under provision	-	1,500	-	1,500
Amortisation of intangible assets	-	-	5,000	5,000
Bad debts written-off	-	-	1,760	-
Depreciation of investment properties	-	-	3,370	3,370
Depreciation of property, plant and equipment	-	-	165	247
Realised loss on foreign exchange	215	-	399	13,283
Unrealised loss on foreign exchange	-	-	<u>11,932</u>	<u>27,569</u>
And crediting:				
Interest income	(11)	(11)	(6,085)	(6,222)
Rental income	-	-	(13,800)	(13,200)
Realised gain on foreign exchange	-	-	-	(44)
Unrealised gain on foreign exchange	<u>(1,331)</u>	<u>(11,676)</u>	<u>-</u>	<u>(11,825)</u>

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

17. INCOME TAX EXPENSE

	The Company		The Group	
	1.7.2025 to 31.12.2025	1.7.2024 to 31.12.2024	1.7.2025 to 31.12.2025	1.7.2024 to 31.12.2024
	RM	RM	RM	RM
Current income tax expense:				
- Taxes payable in Malaysia	5,387	2,211	155,444	147,327
- Under provision of tax in prior period	-	83	5,168	492
Total tax expense	<u>5,387</u>	<u>2,294</u>	<u>160,612</u>	<u>147,819</u>
Reconciliation of tax expense:				
Profit before taxation	<u>21,116</u>	<u>20,029</u>	<u>600,591</u>	<u>586,004</u>
Tax at the statutory income tax rate	5,068	4,807	144,142	140,641
Under provision of tax in prior period	-	83	5,168	492
Tax effects of expenses disallowed for tax purpose:				
- Other expenses disallowed for tax purpose	1,296	206	12,339	9,524
- Other income disallowed for tax purposes	(977)	(2,802)	(1,037)	(2,838)
Tax expense	<u>5,387</u>	<u>2,294</u>	<u>160,612</u>	<u>147,819</u>

The current Malaysian tax rate is 24% on the estimated assessable profit for the financial period.

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
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18. EARNINGS PER SHARE

(a) The basic earnings per share is calculated by dividing the Group's net profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial period.

	The Group	
	As at 31.12.2025	As at 31.12.2024
	RM	RM
Profit attributable to owners of the Company	433,271	438,185
Weighted average number of ordinary shares in issue	76,156,656	76,173,591
Basic earnings per share (sen)	<u>0.57</u>	<u>0.58</u>

(b) The diluted earnings per share is equivalents to the basic earnings per share as the Company does not have any potential ordinary shares outstanding at the end of the reporting period.

19. RELATED PARTY DISCLOSURES

(a) Identities of related parties

Parties are considered to be related to the Group if the Group or the Company has the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group or the Company and the party are subject to common control.

In addition to the information detailed elsewhere in the financial statements, the Group has related party relationships with its directors, key management personal and entities within the same group of companies.

(b) Significant related party transactions and balances

Other than those disclosed elsewhere in the financial statements, the Company has the following balances with the related parties during the financial period: -

	The Company	
	As at 31.12.2025	As at 30.6.2025
	RM	RM
Amount due from subsidiaries - Trade	152,899	92,899
Amount due to subsidiaries - Non-trade	(61,742)	(14,317)
Sales to related company	<u>(67,083)</u>	<u>(135,000)</u>

NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS (Continued)
AS AT 31 DECEMBER 2025

20. SIGNIFICANT EVENT DURING THE REPORTING DATE

During the financial period end, the Company has submitted an application to the Companies Commission of Malaysia (“CCM”) to strike off its subsidiary, Arris Risk Planning Sdn. Bhd., in which the Company holds a 60% equity interest. The strike-off process is currently ongoing. Upon completion of the strike-off, the subsidiary will be derecognised, and the financial effects will be reflected in the financial statements for the financial year ending 30 June 2026.