



AEMULUS HOLDINGS BERHAD
(Registration No. 201401037863 (1114009-H))
("AEMULUS" OR THE "COMPANY")

**INTERIM FINANCIAL REPORT
FOR FIRST QUARTER
ENDED 31 DECEMBER 2025**

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AEMULUS HOLDINGS BERHAD (Registration No. 201401037863 (1114009-H))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

	(Unaudited) As at 31.12.2025 RM'000	(Audited) As at 30.09.2025 RM'000
Assets		
Non-Current Assets		
Property, plant and equipment	40,103	41,442
Intangible assets	5,150	23
Development costs	19,355	18,866
Goodwill on consolidation	817	817
	65,425	61,148
Current Assets		
Inventories	79,638	68,503
Trade receivables	37,673	35,710
Contract assets	3,686	6,025
Other receivables, deposits and prepayments	23,876	18,527
Current tax assets	417	903
Deposits with licensed banks	10,294	10,234
Cash and bank balances	22,227	23,810
	177,811	163,712
TOTAL ASSETS	243,236	224,860
EQUITY		
Share capital ^(b)	157,012	157,012
Reserves	(18,883)	(17,842)
Accumulated losses	(25,343)	(25,771)
Total equity	112,786	113,399
Non-Current Liability		
Borrowings	11,553	9,362
	11,553	9,362
Current Liabilities		
Provision for warranty	724	708
Trade payables	20,190	9,870
Contract liabilities	677	526
Other payables and accruals	18,188	6,192
Borrowings	79,118	84,803
	118,897	102,099
Total liabilities	130,450	111,461
TOTAL EQUITY AND LIABILITIES	243,236	224,860
Net assets per share attributable to owners of the Company (RM) ^(b)	0.17	0.17

Notes:

(a) *The unaudited condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.*

(b) *Based on 672,590,047 ordinary shares in issue as disclosed in Note B11.*

AEMULUS HOLDINGS BERHAD (Registration No. 201401037863 (1114009-H))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND FINANCIAL PERIOD ENDED 31 DECEMBER 2025

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	31.12.2025 RM'000	31.12.2024 RM'000	31.12.2025 RM'000	31.12.2024 RM'000
Revenue	27,305	18,304	27,305	18,304
Cost of sales	(13,938)	(9,140)	(13,938)	(9,140)
Gross profit	13,367	9,164	13,367	9,164
Other income	725	2,765	725	2,765
Operating expenses	(8,768)	(8,103)	(8,768)	(8,103)
Research and development expenses	(2,198)	(1,472)	(2,198)	(1,472)
Other expenses	(1,482)	-	(1,482)	-
Profit from operation	1,644	2,354	1,644	2,354
Share of profit of associate, net of tax	-	102	-	102
Finance costs	(1,198)	(739)	(1,198)	(739)
Profit before tax	446	1,717	446	1,717
Income tax expense	(18)	(28)	(18)	(28)
Profit for the financial period	428	1,689	428	1,689
Other comprehensive income, net of tax:				
Item that will be reclassified subsequently to profit or loss:				
Foreign currency translation differences for foreign operation	(1,331)	-	(1,331)	-
Total comprehensive (loss) / income for the financial year	(903)	1,689	(903)	1,689
Earnings per share:-				
Basic (sen) ^(b)	0.06	0.25	0.06	0.25
Diluted (sen) ^(c)	0.06	0.25	0.06	0.25
*Included in operating expenses:				
ESG expenses	(117)	(131)	(117)	(131)

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND FINANCIAL PERIOD
ENDED 31 DECEMBER 2025 (CONT'D)**

Notes:

- (a) The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.*
- (b) Based on 672,590,047 ordinary shares in issue as disclosed in Note B11.*
- (c) Diluted earnings per share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares as disclosed in Note B11.*

AEMULUS HOLDINGS BERHAD (Registration No. 201401037863 (1114009-H))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR
THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

	← Non-Distributable →					
	Share Capital RM'000	Merger Deficit RM'000	Capital Contribution Reserve RM'000	Foreign Currency Translation Reserve RM'000	Accumulated Losses RM'000	Total Equity RM'000
At 1 October 2025	157,012	(12,954)	-	(4,888)	(25,771)	113,399
Total comprehensive loss for the financial period	-	-	-	(1,331)	428	(903)
<i>Transactions with owners of the Company:</i>						
Recognition of equity- settled share-based payment	-	-	290	-	-	290
At 31 December 2025	157,012	(12,954)	290	(6,219)	(25,343)	112,786

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025 (CONT'D)

	← Non-Distributable →					Total Equity RM'000
	Share Capital RM'000	Merger Deficit RM'000	RSP Reserve RM'000	Foreign Currency Translation Reserve RM'000	Accumulated Losses RM'000	
At 1 October 2024	156,525	(12,954)	309	(905)	(29,807)	113,168
Total comprehensive income for the financial year	-	-	-	(3,983)	4,036	53
<i>Transactions with owners of the Company:</i>						
Issuance of ordinary shares pursuant to RSP exercised	487	-	(487)	-	-	-
Recognition of equity- settled share-based payment	-	-	178	-	-	178
At 30 September 2025	157,012	(12,954)	-	(4,888)	(25,771)	113,399

Note:

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.

AEMULUS HOLDINGS BERHAD (Registration No. 201401037863 (1114009-H))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

	31.12.2025	31.12.2024
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	446	1,717
Adjustments for:		
Amortisation of development costs	1,381	924
Depreciation of property, plant and equipment	969	780
Dividend income	-	(10)
Equity-settled share-based payment	289	34
Interest expense	1,198	739
Interest income	(63)	(97)
Reversal of provision for warranty	16	(124)
Share of results of associate	-	102
Unrealised loss arising from transactions with associate	-	13
Unrealised gain on foreign exchange	(661)	(2,644)
Operating profit before working capital changes	3,575	1,434
Decrease in an associate's balance	-	229
Increase in receivables	(3,255)	(5,249)
Increase in inventories	(11,135)	(3,239)
Increase in payables	22,692	5,428
Cash from / (used in) operations	11,877	(1,397)
Income tax paid	(29)	(79)
Income tax refund	497	-
Interest paid	(1,198)	(739)
Net cash from / (used in) operating activities	11,147	(2,215)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(1,684)	(34)
Acquisition of intangible assets	(5,127)	-
Additions of development costs	(1,869)	(1,730)
Changes in an associate's balance	-	(5,356)
Dividend received	-	10
Interest received	63	97
Proceeds from disposal of property, plant and equipment	-	80
Withdrawal / (Additions) of other investments	-	1,003
Net cash used in investing activities	(8,617)	(5,930)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025 (CONT'D)

	31.12.2025	31.12.2024
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Additions of fixed deposits	(1,444)	(1,413)
Net changes in lease and banking facilities	(2,207)	2,599
Net cash (used in) / from financing activities	<u>(3,651)</u>	<u>1,186</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,121)	(6,959)
Effects of foreign exchange rates changes	(559)	342
CASH AND CASH EQUIVALENTS AT BEGINNING	<u>17,027</u>	<u>6,714</u>
CASH AND CASH EQUIVALENTS AT END	<u>15,347</u>	<u>97</u>
The cash and cash equivalents are represented by:		
Deposits with licensed banks	10,294	9,750
Cash and bank balances	22,227	7,669
Bank overdraft	(6,846)	(7,690)
	<u>25,675</u>	<u>9,729</u>
Less: Fixed deposits pledged to licensed banks	<u>(10,328)</u>	<u>(9,632)</u>
	<u>15,347</u>	<u>97</u>

Notes:

- (a) *The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.*
- (b) *The other investments of the Group has been determined to be part of cash and cash equivalents since the funds are invested in money market instruments and short term deposits and are subject to minimal risk.*

AEMULUS HOLDINGS BERHAD (Registration No. 201401037863 (1114009-H))

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR
FINANCIAL PERIOD ENDED 31 DECEMBER 2025**

**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING
STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING**

A1. Basis of Preparation

The interim financial report of Aemulus and its subsidiaries (collectively, "the **Group**") is unaudited and have been prepared in accordance with MFRS 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("**MASB**") and Rules 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The accounting policies and methods of computation adopted by the Group in this unaudited condensed interim financial report are consistent with those adopted in the annual audited financial statements of the Group. The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The accounting policies adopted by the Group are consistent with those of the previous financial years except for the adoption of the following standards that are mandatory for the current financial period:

MFRS and/or IC Interpretations (Including The Consequential Amendments)

Effective for annual periods beginning on or after 1 January 2024

Amendments to MFRS 16 Leases: Lease Liability in a Sale and Leaseback

Amendments to MFRS 101 Presentation of Financial Statements: Non-Current Liabilities with Covenants

Amendments to MFRS 107 Statement of Cash Flows and MFRS 7 Financial Instruments: Disclosures - Supplier Finance Arrangements

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING (*cont'd*)

A2. Significant Accounting Policies (*cont'd*)

The Group has not applied the following standards that have been issued by the Malaysian Accounting Standards Board ("MASB") but are not yet effective for the Group:

Effective for annual period beginning on or after 1 January 2025

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

Effective for annual periods beginning on or after 1 January 2026

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

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
Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency

Effective date yet to be confirmed

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

A3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report of the financial statements for the financial year ended 30 September 2025 was not subject to any qualification.

A4. Seasonal or Cyclical Factors

The Group's business is subject to the cyclicity of the semiconductor industry.

A5. Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the financial period under review.

A6. Material Changes in Estimates

There were no changes in estimates of amounts reported that have a material effect in the financial period under review.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING (*cont'd*)

A7. Debt and Equity Securities

There was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the quarter under review.

A8. Dividend Paid

No dividend was paid in the current financial period.

A9. Segmental Reporting

The Group's revenue is recognised based on the sales of its automated test equipment ("ATE") and related services which consist of provision of maintenance services for the Group's ATE, consultancy services for printed circuit board design and others.

Business Activities

Revenue	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM'000	RM'000	RM'000	RM'000
ATE	25,605	16,747	25,605	16,747
Related services	1,700	1,557	1,700	1,557
	<u>27,305</u>	<u>18,304</u>	<u>27,305</u>	<u>18,304</u>

Principal Markets

Revenue	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM'000	RM'000	RM'000	RM'000
China	16,254	5,777	16,254	5,777
Malaysia	3,348	2,823	3,348	2,823
Korea	2,515	1,087	2,515	1,087
Singapore	2,081	1,073	2,081	1,073
United States of America	1,140	1,627	1,140	1,627
Vietnam	633	5,361	633	5,361
Other countries	1,334	556	1,334	556
	<u>27,305</u>	<u>18,304</u>	<u>27,305</u>	<u>18,304</u>

A10. Property, Plant and Equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial period under review.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING (*cont'd*)

A11. Capital Commitments

There were no capital commitments for the purchase of any property, plant and equipment or any other expenses that were not accounted for in the financial statements of the quarter under review.

A12. Changes in the Composition of the Group

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

A13. Contingent Liabilities and Contingent Assets

There were no material contingent liabilities or contingent assets to be disclosed as at the date of this report.

A14. Material Events Subsequent to the End of the Quarter

There were no material events subsequent to the end of the current financial period that have not been reflected in this interim financial report.

A15. Significant Related Party Transactions

There are no related party transactions.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES

B1. Review of Performances

	Individual Quarter 3 months ended		Changes		Cumulative Quarter 12 months ended		Changes	
	31.12.2025	31.12.2024			31.12.2025	31.12.2024		
	RM'000	RM'000	(RM'000 /	%)	RM'000	RM'000	(RM'000 /	%)
Revenue	27,305	18,304	9,001 /	49	27,305	18,304	9,001 /	49
Profit from operation	1,644	2,354	(710) /	(30)	1,644	2,354	(710) /	(30)
Profit before tax	446	1,717	(1,271) /	(74)	446	1,717	(1,271) /	(74)
Profit for the financial period	428	1,689	(1,261) /	(75)	428	1,689	(1,261) /	(75)

Comparison with the preceding year corresponding quarter and the corresponding financial period to date in the previous financial year

The Group achieved a 49% increase in revenue for the current quarter (Q1FY26) compared to the corresponding quarter last year (Q1FY25), driven by surging demand in the China market and strong performance across key sectors – specifically CIS, automotive and mobile/tablets.

A major driver of this growth is the successful integration of the Revotronix business (*The Transfer of Business from Revotronix as announced in August 2025*). To fully capitalize on this momentum, we strategically scaled our operations, including a one-off investment of RM500k to secure critical key talent.

Furthermore, we are accelerating our R&D activities and onboard key engineers from Revotronix to capture emerging CIS market opportunities. Hence, the R&D expenses increased from RM1.4m to RM2.1m during the quarter.

As a result, the Group recorded RM0.43m profit for the current quarter.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

Statement of Financial Position Review

	As at 31.12.2025 RM'000	As at 31.12.2024 RM'000	Changes (RM'000 / %)		
Review on Significant Variances: -					
Intangible assets	5,150	23	5,127	/	>100
Inventories	79,638	36,629	43,009	/	117
Trade receivables	37,673	55,423	(17,750)	/	(32)
Borrowings	90,671	46,782	43,889	/	94

Intangible assets & Inventories

The Group has consolidated the intangible assets and inventories acquired through the Transfer of Business from Revotronix as announced in August 2025, which explains the movement.

Trade receivables

Trade receivables decreased 32% mainly attributable to the collection received from the customers.

Borrowings

Increase in borrowings is due to the debt financing secured by the Group to support the revenue growth.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B2. Comparison with Preceding Quarter

	Individual Quarter 3 months ended		Changes (RM'000 / %)
	31.12.2025 RM'000	30.09.2025 RM'000	
Revenue	27,305	20,322	6,983 / 34
Profit from operation	1,644	1,434	210 / 15
Profit before tax	446	159	287 / 181
Profit for the period	428	309	119 / 39

The Group reported higher revenue in Q1FY26, primarily driven by stronger revenue performance in the China market, which contributed positively to the Group's revenue growth during the period.

B3. Prospects

We expect the revenues in Q2'26 to be consistent with the previous quarter. However, the long holidays may delay some of our shipments.

In general, we see constant demands from all market segments. The revenue contribution from the rest of the world (ROW) market region shall lead the China market region due to the long Chinese New Year holidays observed in China. The enterprise storage/AI market segment continues to be active, signalling a rise of contribution to our revenues going forward.

We foresee new business opportunities in test automation, which is something we are actively engaging in now. We strive to deliver a better performance for FY2026.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B4. Profit Forecast or Profit Guarantee

The Group has not issued any profit forecast nor received any profit guarantee in respect of any corporate proposals.

B5. Income tax expenses

	Individual Quarter		Cumulative Quarter	
	3 months ended		12 months ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM'000	RM'000	RM'000	RM'000
Income tax	(18)	(28)	(18)	(28)

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B6. Status of Corporate Proposal Announced (cont'd)

- (a) In conjunction with the completion of Private Placement announced on 13th December 2021, the Company has increased its share capital by 60,678,000 new ordinary shares at an issue price of RM1.05 per placement share. An amount of RM63.7 million has been raised from the Private Placement.

Utilisation of Proceeds from Private Placement

The gross proceeds from the Private Placement of RM63.7 million shall be utilised in the following manner:

Purpose	Timeframe for Utilisation Upon Completion	Amount (RM'000)	Amount Utilised as at 31 Dec 2025 (RM'000)	Reallocation (RM'000)	Deviation		Balance of Proceed as at 31 Dec 2025 (RM'000)
					(RM'000)	%	
Future investments/ acquisitions/ collaborations	Within 24 months	7,000	(7,000)	-	-	-	-
Research and development expenditure	Within 24 months	12,000	(12,000)	-	-	-	-
Capacity expansion	Within 24 months #	9,000	(167)	-	-	-	8,833
Additional investment in its joint venture	Within 12 months	13,000	(6,565)	(6,435) *	(6,435)	(49.50)	-
Repayment of borrowings	Within 6 months	9,000	(9,000)	-	-	-	-
Sustainability and environmental, social and governance ("ESG") efforts	Within 24 months	500	(500)	-	-	-	-
Working capital	Within 12 months	10,515	(16,872)	6,357	6,357	60.46	-
Estimated expenses in relation to the Proposed Private Placement	Upon completion	800	(878) ^	78	78	9.75	-
Total cash proceeds		61,815	(52,982)	-	-	-	8,833

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B6. Status of Corporate Proposal Announced (cont'd)

Note:-

^ The actual amount incurred for expenses in relation to the Private Placement was RM0.878 million with the additional amount of RM0.078 million being reallocated from the amount earmarked for general working capital.

The utilisation of the proceeds as disclosed above should be read in conjunction with the Announcement made by the Company dated 15 November 2021.

* The balance of additional investment in its joint venture was transferred to working capital based on the Announcement made by the Company dated 2 December 2022.

The timeframe for utilisation of future investments and capacity expansion was extended for 2 and 3 years based on the Announcement made by the Company dated 12 January 2024.

B7. Group's Borrowings and Debt Securities

The details of the Group's borrowings as at 31 December 2025 are as follows:-

	As at 1 st quarter ended 31 December 2025		
	Long term RM'000	Short term RM'000	Total borrowings RM'000
Secured:			
Overdraft	-	6,846	6,846
Revolving credit	-	45,439	45,439
Bankers' acceptance	-	3,509	3,509
Finance lease liabilities	-	1,614	1,614
Term loan	11,553	21,710	33,263
Total	11,553	79,118	90,671
	As at 1 st quarter ended 31 December 2024		
	Long term RM'000	Short term RM'000	Total borrowings RM'000
Secured:			
Overdraft	-	7,690	7,690
Revolving credit	-	19,479	19,479
Bankers' acceptance	-	4,400	4,400
Finance lease liabilities	-	1,365	1,365
Term loan	12,934	914	13,848
Total	12,934	33,848	46,782

The currency profile of borrowings is as follows:

	As at 1 st quarter ended 31 December 2025 RM'000	As at 1 st quarter ended 31 December 2024 RM'000
	RM	64,517
RMB	26,154	-
Total	90,671	46,782

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B8. Derivative Financial Instrument

The Group has no derivative financial instrument as at the end of the reporting period.

B9. Material Litigation

The Group is not engaged in any material litigation or arbitration, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which might materially and adversely affect the financial position or business of the Group as at the date of issuance of this interim financial report.

B10. Dividend Proposed or Declared

No dividend was proposed or declared for the current quarter ended 31 December 2025.

B11. Earnings Per Share

(a) Basic Earnings Per Share

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
Profit attributable to owners of the Company (RM'000)	428	1,689	428	1,689
Weighted average number of ordinary shares ('000)	672,590	671,448	672,590	671,448
Basic earnings per share (sen)	0.06	0.25	0.06	0.25

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B11. Earnings Per Share (cont'd)

(b) Diluted Earnings Per Share

Diluted earnings per share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares arising from shares granted to employees as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30.9.2025	30.9.2024	30.9.2025	30.9.2024
Profit attributable to owners of the Company (RM'000)	428	1,689	428	1,689
Weighted average number of ordinary shares ('000)	672,590	671,448	672,590	671,448
Adjustment for dilutive effect of RSP ('000)	-	805	-	805
	<u>672,590</u>	<u>672,253</u>	<u>672,590</u>	<u>672,253</u>
Diluted earnings per share (sen)	<u>0.06</u>	<u>0.25</u>	<u>0.06</u>	<u>0.25</u>

B12. Disclosure Notes to the Statement of Profit or Loss and Other Comprehensive Income

	Current Quarter RM'000	Current Year To Date RM'000
Amortisation of development costs	1,381	1,381
Depreciation of property, plant and equipment	969	969
Equity-settled share-based payment	289	289
Interest expenses	1,198	1,198
Interest income	(63)	(63)
Loss / (Gain) on foreign exchange		
- Realised	1,482	1,482
- Unrealised	(661)	(661)

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B13. Environmental, social and governance (“ESG”) efforts

	Current Quarter RM'000	Current Year To Date RM'000
Breakfast, lunch and dinner subsidy to employees	105	105
Donation and sponsorship	9	9
Others	3	3
Total	117	117

We began the year on a vibrant note by blending the warmth of Mid-Autumn festivities with the colourful spirit of Deepavali, curating a “Bunny-Hopping into Deepavali” celebration for our staff. This creative and arts-focused session invited employees to paint clay diyas, offering not only a therapeutic outlet but also a meaningful expression of cultural symbolism. The event fostered creativity, mindfulness, and cross-cultural appreciation among our team.

Aligned with our commitment to supporting education and nurturing the next generation, we contributed RM1,000 to INTI’s Annual Industry Award, reinforcing our belief in empowering young talents through academic excellence and industry engagement.

To encourage a more active and connected workforce, we organised both indoor and outdoor teambuilding programmes. Our sustainability-focused indoor initiative, “Furnishing with Heart,” challenged employees to assemble furniture using sustainably-sourced wood. The completed items - such as tables and chairs – were then donated to Sunshine Learning Centre for classroom use, combining teamwork with social impact. Complementing this was “X-Factor as a Team,” an outdoor, close-to-nature retreat featuring curated activities designed to strengthen bonds, promote collaboration, and instil resilience among our staff.

Beyond the one-off initiatives, we continued our long-term social commitment by extending a monthly sponsorship of RM1,000 to Persatuan Kebajikan Amal Jian An, supporting their efforts to care for and uplift differently-abled children while helping to ease their ongoing financial needs.

Under our Faculty Exchange Programme (total spend of RM10,362.28), we facilitated cross-border technical knowledge sharing by sponsoring lecturers from Universiti Malaya (UM) to have a sharing session with the undergraduates of Ho Chi Minh City University of Technology and Education (HCMUTE) in Vietnam. This initiative provided undergraduates with valuable international perspectives on digital development, technological advancement, and the rapidly evolving artificial intelligence (AI) landscape.

As part of our continuous efforts to instil sustainability awareness among employees, we had the Vege-licious Meals Challenge (total spend of RM500) in conjunction with World Vegan Day 2025, encouraging staff to adopt a plant-based diet.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2025

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B13. Environmental, social and governance (“ESG”) efforts (cont'd)

To celebrate the festive season, we organised our annual Christmas celebration, “Sleighbing into a White Xmas,” but with a meaningful twist this time around. The event was especially memorable as we had the participation of 20 refugee children from Sunshine Learning Centre, who joined in the celebration. A plethora of games were prepared and in encouraging our staff to spread kindness, we had the Gift-A-Child a present initiative that will benefit the children!