



ANEKA JARINGAN HOLDINGS BERHAD

(Registration No.: 201801030681 (1292707-D))

(Incorporated in Malaysia under the Companies Act 2016)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024

CONTENTS

	Page
Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income	1 – 2
Unaudited Consolidated Statements of Financial Position	3 – 4
Unaudited Consolidated Statements of Changes in Equity	5 – 6
Unaudited Consolidated Statements of Cash Flows	7 – 8
Explanatory Notes to the Interim Financial Report	9 – 13
Additional Information Required by the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad	14 – 18



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 30.11.24 RM'000	UNAUDITED PRECEDING YEAR QUARTER 30.11.23 RM'000	UNAUDITED CURRENT YEAR TO DATE 30.11.24 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.11.23 RM'000
Revenue	79,466	58,780	79,466	58,780
Cost of sales	(74,721)	(55,729)	(74,721)	(55,729)
Gross profit	4,745	3,051	4,745	3,051
Other income	1,895	2,402	1,895	2,402
Administrative expenses	(3,233)	(2,963)	(3,233)	(2,963)
Net loss from impairment of financial instruments and contract assets	-	-	-	-
Operating profit / (loss)	3,407	2,490	3,407	2,490
Finance costs	(930)	(960)	(930)	(960)
Share of results of associates, net of tax	-	-	-	-
Profit / (Loss) before taxation	2,477	1,530	2,477	1,530
Income tax benefit / (expense)	(143)	(145)	(143)	(145)
Profit / (Loss) after taxation	2,334	1,385	2,334	1,385
Other comprehensive income / (loss), net of tax				
<u>Item that may not be reclassified subsequently to profit or loss</u>				
Remeasurement of defined benefit plan	(2)	(2)	(2)	(2)
<u>Item that may be reclassified subsequently to profit or loss</u>				
Exchange differences on translation of foreign operations	64	(230)	64	(230)
Total comprehensive income / (loss) for the financial period	2,396	1,153	2,396	1,153
PROFIT / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	2,149	1,275	2,149	1,275
Non-controlling interests	185	110	185	110
	2,334	1,385	2,334	1,385



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR QUARTER 30.11.24 RM'000	UNAUDITED PRECEDING YEAR QUARTER 30.11.23 RM'000	UNAUDITED CURRENT YEAR TO DATE 30.11.24 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.11.23 RM'000
TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:-				
Owners of the Company	2,185	1,136	2,185	1,136
Non-controlling interests	211	17	211	17
	<u>2,396</u>	<u>1,153</u>	<u>2,396</u>	<u>1,153</u>
Earnings / (Loss) per share attributable to owners of the Company:-				
- Basic (Sen)	0.32 ⁽²⁾	0.20 ⁽³⁾	0.32 ⁽²⁾	0.20 ⁽³⁾
- Diluted (Sen)	0.23 ⁽²⁾	0.13 ⁽³⁾	0.23 ⁽²⁾	0.13 ⁽³⁾

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 30 November 2024. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 30 November 2024.
- (3) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 30 November 2023. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 30 November 2023.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 NOVEMBER 2024⁽¹⁾

	UNAUDITED 30.11.24 RM'000	AUDITED 31.08.24 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	70,638	69,429
Investment properties	4,307	4,327
Investment in joint ventures	223	223
Total Non-Current Assets	75,168	73,979
Current Assets		
Current tax assets	2,060	1,841
Trade and other receivables	116,485	106,422
Contract assets	46,085	37,699
Other current assets	1,871	3,246
Short term investments	114	113
Cash and short-term deposits	17,532	10,419
Total Current Assets	184,147	159,740
TOTAL ASSETS	259,315	233,719
EQUITY AND LIABILITIES		
Equity Attributable to the Owners of the Company		
Share capital	146,440	146,096
Reorganisation reserve	(76,342)	(76,342)
Exchange reserve	(708)	(744)
Retained earnings	22,996	20,847
Shareholders' fund	92,386	89,857
Non-controlling interests	7,999	7,788
TOTAL EQUITY	100,385	97,645
Non-Current Liabilities		
Loans and borrowings	13,426	14,103
Employees benefits	1,191	1,158
Deferred tax liabilities	1,828	1,828
Total Non-Current Liabilities	16,445	17,089
Current Liabilities		
Loans and borrowings	48,192	51,342
Current tax liabilities	650	409
Trade and other payables	91,899	66,057
Contract liabilities	1,744	1,177
Total Current Liabilities	142,485	118,985
TOTAL LIABILITIES	158,930	136,074
TOTAL EQUITY AND LIABILITIES	259,315	233,719



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 NOVEMBER 2024⁽¹⁾ (CONT'D)

	UNAUDITED 30.11.24	AUDITED 31.08.24
Number of issued shares ('000)	677,588	675,038
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>13.63</u>	<u>13.31</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Financial Position are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.

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ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR TO DATE ENDED 30 NOVEMBER 2024⁽¹⁾

	<----- Non-Distributable ----->			Distributable	Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
	Share Capital RM'000	Reorganisation Reserve RM'000	Exchange Reserve RM'000	Retained Earnings RM'000	RM'000	RM'000	RM'000
Balance as at 01.09.23	143,071	(76,342)	192	17,603	84,524	7,372	91,896
Profit for the financial period	-	-	-	1,275	1,275	110	1,385
Other comprehensive income for the financial period	-	-	(139)	-	(139)	(93)	(232)
Total comprehensive income for the financial period	-	-	(139)	1,275	1,136	17	1,153
Transactions with owners:-							
- Share issuance expenses	(39)	-	-	-	(39)	-	(39)
Balance as at 30.11.23	143,032	(76,342)	53	18,878	85,621	7,389	93,010



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR TO DATE ENDED 30 NOVEMBER 2024⁽¹⁾ (CONT'D)

	<----- Non-Distributable ----->			Distributable	Attributable	Non-	Total
	Share Capital	Reorganisation Reserve	Exchange Reserve	Retained Earnings	to Owners of the Company	Controlling Interests	Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 01.09.24	146,096	(76,342)	(744)	20,847	89,857	7,788	97,645
Profit for the financial period	-	-	-	2,149	2,149	185	2,334
Other comprehensive income for the financial period	-	-	36	-	36	26	62
Total comprehensive income for the financial period	-	-	36	2,149	2,185	211	2,396
Transactions with owners:-							
- Issuance of ordinary shares of the Company	344	-	-	-	344	-	344
Balance as at 30.11.24	146,440	(76,342)	(708)	22,996	92,386	7,999	100,385

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024⁽¹⁾

	UNAUDITED CURRENT YEAR TO DATE 30.11.24 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.11.23 RM'000
CASH FLOWS FROM / (FOR) OPERATING ACTIVITIES		
Profit / (Loss) before taxation	2,477	1,530
Adjustments for:		
Amortisation / Depreciation of investment properties	20	20
Depreciation of property, plant and equipment	3,011	2,627
Gain on disposal of property, plant and equipment	(142)	(2,200)
Insurance claim	(1,646)	-
Interest income	(61)	(87)
Interest expenses	930	960
Unrealised loss on foreign exchange	-	24
Operating profit before working capital changes	<u>4,589</u>	<u>2,874</u>
Changes in working capital		
Trade and other receivables	(8,688)	(17,812)
Contract assets	(8,386)	2,594
Trade and other payables	25,897	5,739
Employee benefits	31	15
Contract liabilities	567	(116)
CASH FROM / (FOR) OPERATIONS	<u>14,010</u>	<u>(6,706)</u>
Income tax refunded	-	1,025
Income tax paid	(121)	(226)
Interest received	61	87
Interest paid	(59)	(74)
NET CASH FROM / (FOR) OPERATING ACTIVITIES	<u>13,891</u>	<u>(5,894)</u>
CASH FLOWS FROM / (FOR) INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(3,716)	(301)
Proceeds from disposal of property, plant and equipment	142	2,200
Proceeds from insurance claim	1,646	-
Change in pledged deposits	(339)	191
NET CASH FROM / (FOR) INVESTING ACTIVITIES	<u>(2,267)</u>	<u>2,090</u>
CASH FLOWS FROM / (FOR) FINANCING ACTIVITIES		
Interest paid	(871)	(886)
Net change in term loans	(64)	(62)
Net change in finance lease liabilities	(1,551)	(3,310)
Net change in bankers acceptances	957	3,071
Net change in invoice financing	933	397
Net change in promissory notes	-	554



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024⁽¹⁾ (CONT'D)

	UNAUDITED CURRENT YEAR TO DATE 30.11.24 RM'000	UNAUDITED PRECEDING YEAR TO DATE 30.11.23 RM'000
Proceeds from issuance of new shares	344	-
Share issuance expenses paid	-	(39)
NET CASH FROM / (FOR) FINANCING ACTIVITIES	(252)	(275)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	11,372	(4,079)
EFFECT OF FOREIGN EXCHANGE TRANSLATION	(35)	48
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	(1,767)	5,154
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	9,570	1,123
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Cash and bank balances	10,068	6,201
Fixed deposits with licensed banks	7,578	6,916
	17,646	13,117
Less: Fixed deposits pledged to licensed banks	(7,578)	(6,916)
Bank overdraft	(498)	(5,078)
	9,570	1,123

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024

A1. Basis of Preparation

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting, International Financial Reporting Standards (“IFRS”) 34, Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) (“Listing Requirements”).

This interim financial report is to be read together with the Annual Financial Report for the year ended 31 August 2024 and the accompanying explanatory notes attached to this interim financial report.

A2. Changes in Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those as disclosed in the Annual Financial Report for the year ended 31 August 2024. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

New MFRS, amendments / improvements to MFRSs and new IC Interpretation (“IC Int”) adopted during the financial year.

MFRS 17	Insurance Contracts
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Amendments / Improvements to MFRSs

MFRS 101	Presentation of Financial Statements
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
MFRS 112	Income Taxes

The Group has not applied in advance the following accounting standards and interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (“MASB”) but are not yet effective for the current financial year ending 31 August 2025.

Standards issued but not yet effective

The Group has not adopted the following standards that have been issued but not yet effective:

Effective for financial periods beginning on or after 1 January 2024

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statement of Cash Flows

Effective for financial periods beginning on or after 1 January 2025

MFRS 121	The Effects of Changes in Foreign Exchange Rate
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ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024 (CONT'D)

A2. Changes in Accounting Policies (Cont'd)

Standards issued but not yet effective (Cont'd)

Effective for financial periods beginning on or after 1 January 2026

MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 10	Consolidated Financial Statements
MFRS 107	Statement of Cash Flows

Effective for financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures ⁽¹⁾

(1) MFRS 19 is only applicable for eligible subsidiaries as specified in the Standard. For the parent company or standalone entity, this new MFRS disclosure will not be applicable.

Effective date yet to be determined by the MASB

MFRS 10	Consolidated Financial Statements
MFRS 128	Investments in Associates and Joint Ventures

The adoption of the above accounting standards and interpretations (including the consequential amendments, if any) is not expected to have a material impact on the financial statements of the Group upon their initial application.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification on the audited financial statements of the Group for the financial year ended 31 August 2024.

A4. Seasonal or Cyclical Factors

The business operations of the Group during the current financial quarter under review were not materially affected by any seasonal or cyclical factors.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items for the current financial quarter under review.

A6. Changes in Estimates

There were no material changes in estimates for the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024 (CONT'D)

A7. Debt and Equity Securities

Save as disclosed in para (i) below, there were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current financial quarter/period under review.

(i) The table below sets out the details of new ordinary shares which were issued by the Company pursuant to the conversion of warrants:-

	Current year quarter 30.11.24		Current year to date 30.11.24	
	No. of shares	RM	No. of shares	RM
Conversion of warrants	2,550,000	344,250	2,550,000	344,250

A8. Dividends Paid

There were no dividends paid by the Company during the current financial quarter under review.

A9. Segmental Reporting

The Group's operating segments information are as follows:-

Current year quarter ended 30 November 2023	Construction RM'000	Rental of Equipment RM'000	Provision of Services – Renewable Energy RM'000	Adjustment and Elimination RM'000	Total RM'000
Revenue					
External revenue	58,753	-	27	-	58,780
Inter-segment revenue	-	2,792	-	(2,792)	-
	<u>58,753</u>	<u>2,792</u>	<u>27</u>	<u>(2,792)</u>	<u>58,780</u>

Results

Other income	2,315
Interest income	87
Finance costs	(960)
Unallocated expenses	<u>(58,692)</u>
Consolidated profit / (loss) before taxation	1,530
Income tax expense	<u>(145)</u>
Consolidated profit / (loss) after taxation	<u>1,385</u>



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024 (CONT'D)

A9. Segmental Reporting (Cont'd)

Current year quarter ended 30 November 2024	Construction RM'000	Rental of Equipment RM'000	Provision of Services – Renewable Energy RM'000	Adjustment and Elimination RM'000	Total RM'000
Revenue					
External revenue	79,466	-	-	-	79,466
Inter-segment revenue	-	4,430	-	(4,430)	-
	<u>79,466</u>	<u>4,430</u>	<u>-</u>	<u>(4,430)</u>	<u>79,466</u>

Results

Other income	1,834
Interest income	61
Finance costs	(930)
Unallocated expenses	<u>(77,954)</u>
Consolidated profit / (loss) before taxation	2,477
Income tax expense	<u>(143)</u>
Consolidated profit / (loss) after taxation	<u>2,334</u>

A10. Significant Events Subsequent to the End of the Interim Financial Period

There was no material event as at the date of reporting that will affect the financial results of the current financial period under review.

A11. Changes in the Composition of the Group

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

A12. Fair Value of Financial Instruments

There were no gain or losses arising from fair value changes for all financial assets and liabilities for the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

A. EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024 (CONT'D)

A13. Capital Commitments

	As at 30.11.24 RM'000	As at 30.11.23 RM'000
Approved but not contracted for:-		
- Construction machinery and equipment for Indonesia operations	3,712	7,288
- Investment properties	1,600	1,600
Approved and contracted for:-		88
- Purchase of investment properties	-	1,619

A14. Contingent Assets and Contingent Liabilities

The Group has no contingent assets as at the date of this report. Contingent liabilities of the Group as at 30 November 2024 are as follows:-

	As at 30.11.24 RM'000	As at 30.11.23 RM'000
Secured		
Bank guarantees for performance bonds and tender bonds of various construction projects	15,654	14,503

A15. Related Party Transactions

Listed below are the significant transactions with related parties of the Group during the current financial period under review:-

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CUMULATIVE QUARTER CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	30.11.24 RM'000	30.11.23 RM'000	30.11.24 RM'000	30.11.23 RM'000
Purchase of consumables & assets	434	388	434	388
Purchase of mechanical and electrical works	134	81	134	81
Rental of land	82	82	82	82
Rental of equipment, purchase of assets & civil engineering works	1,613	133	1,613	133



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Performance

For the financial quarter ended 30 November 2024 (1Q25)

	Individual Period				Cumulative Period			
	UNAUDITED Current Year Quarter 30.11.24 RM'000	UNAUDITED Preceding Year Quarter 30.11.23 RM'000	Changes		UNAUDITED Current Year to Date 30.11.24 RM'000	UNAUDITED Preceding Year to Date 30.11.23 RM'000	Changes	
			RM'000	%			RM'000	%
Revenue	79,466	58,780	20,686	35.19	79,466	58,780	20,686	35.19
Gross profit	4,745	3,051	1,694	55.52	4,745	3,051	1,694	55.52
Profit / (Loss) before tax	2,477	1,530	947	61.90	2,477	1,530	947	61.90
Profit / (Loss) after tax	2,334	1,385	949	68.52	2,334	1,385	949	68.52

In 1Q25, the Group reported a revenue of RM79.47 million, reflecting an increase of RM20.69 million compared to the RM58.78 million in the preceding year's quarter ended 30 November 2023 (1Q24). The Group also saw a growth of RM1.69 million in gross profit, rising to RM4.75 million in 1Q25 from the gross profit of RM3.05 million in 1Q24.

The Group's other income for 1Q25 amounted to RM1.90 million. This included an insurance claim of RM1.65 million to repair one of our machineries and the balance of RM0.25 million consisting of interest income and rental of premises. The Group also incurred RM3.23 million in administrative expenses and RM0.93 million in financing costs. Additionally, the Group's tax expenses in 1Q25 amounted to RM0.14 million and is incurred by the Group's Indonesian subsidiaries, PT. Aneka Jaringan Indonesia (PTAJI) and PT. Aneka Jaringan Energy (PTAJE).

Lastly, the Group generated a profit after tax of RM2.33 million, marking an improvement of RM0.95 million compared to the profit after tax of RM1.39 million reported in 1Q24.

B2. Comparison with Immediate Preceding Quarter Results

	Individual Period (Unaudited)			
	UNAUDITED Current Quarter 30.11.24 RM'000	UNAUDITED Immediate Preceding Quarter 31.08.24 RM'000	Changes	
			RM'000	%
Revenue	79,466	56,634	22,832	40.32
Gross profit	4,745	7,854	(3,109)	-39.58
Profit before tax	2,477	1,925	552	28.68
Profit after tax	2,334	1,867	467	25.01

The Group's revenue grew by RM22.83 million to RM79.47 million in 1Q25, compared to the revenue of RM56.63 million reported in the immediate preceding quarter ended 31 August 2024 (4Q24). However, the Group saw a decline in its gross profit from RM7.85 million in 4Q24 to RM4.75 million in 1Q25. The Group achieved a profit before tax of RM2.48 million and profit after tax of RM2.33 million, marking a slight increase of RM0.55 million and RM0.47 million respectively compared to the Group's performance in 4Q24.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B3. Prospects

The Group's total order book as at 30 November 2024 stood at RM217.43 million. This is supported by the new projects secured in 1Q25 with a total value of RM55.99 million, demonstrating the Group's continued commitment to replenishing its order book.

Management anticipates that the potential introduction of targeted petrol subsidy in Malaysia may create price volatilities similar to the effect of the removal of the diesel subsidy observed in the preceding financial year. Management has also prepared itself for the increase in minimum wages in Malaysia effective February 2025.

Despite these upcoming price volatilities, the Group remains cautiously optimistic about its financial performance in the financial year ending 31 August 2025.

B4. Profit Forecast

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

B5. Income Tax Expense

The breakdown of income tax expense⁽¹⁾ are as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	30.11.24 RM'000	30.11.23 RM'000	30.11.24 RM'000	30.11.23 RM'000
Current tax expenses	143	145	143	145
Deferred tax expenses	-	-	-	-
	<u>143</u>	<u>145</u>	<u>143</u>	<u>145</u>
Effective tax rate (%)	<u>5.77</u>	<u>9.48</u>	<u>5.77</u>	<u>9.48</u>

Note:

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



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B6. Status of Corporate Proposals

There were no pending corporate proposals up to 15 January 2025, being the date not earlier than 7 days from the date of this announcement.

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 30 November 2024 are as follows:-

	< ----- As at 30.11.24 ----- >		
	Payable within 12 months RM'000	Payable after 12 months RM'000	Total RM'000
Denominated in: RM			
- Term Loan	282	3,138	3,420
- Hire Purchase ⁽¹⁾	10,138	10,288	20,426
- Trade Facilities	37,772	-	37,772
Total	48,192	13,426	61,618

All the borrowings are secured.

Note:

(1) Included IDR11,863 million (equivalent to RM3.322 million at exchange rate 0.000280).

B8. Material Litigation

On 15 January 2025, Aneka Jaringan Sdn Bhd (AJSB), a wholly owned subsidiary of the Group, was notified by its appointed solicitors that they had on the same date received the Adjudication Decision dated 17 December 2024 in favour of AJSB whereby Coneff Corporation Sdn Bhd (Coneff) shall pay AJSB the sum total of RM10,538,467.13 (inclusive of AJSB's costs of adjudication proceedings) (Adjudicated Amount) within 14 working days from the date of the Adjudication Decision.

For avoidance of doubt, AJSB had, prior to receiving the Adjudication Decision, received 2 payments from Coneff amounting to a total of RM4,589,179.09 (part of the Adjudicated Amount).

The details can be found in the Company's announcement dated 23 August 2024, 14 October 2024, and 16 January 2025.

B9. Dividend

No dividend has been declared or recommended for payment by the Company during the current financial quarter under review.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B10. Earnings Per Share

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER ⁽¹⁾	PRECEDING YEAR CORRESPONDING QUARTER ⁽²⁾	CURRENT YEAR TO DATE ⁽¹⁾	PRECEDING YEAR TO DATE ⁽²⁾
	30.11.24	30.11.23	30.11.24	30.11.23
Profit / (Loss) after taxation attributable to owners of the Company (RM'000)	2,149	1,275	2,149	1,275
Weighted average number of shares in issue ('000)	675,859	652,662	675,859	652,662
Basic earnings / (loss) per share (sen)	0.32	0.20	0.32	0.20
Weighted average number of diluted shares in issue ('000)	947,114	947,114	947,114	947,114
Diluted earnings / (loss) per share (sen)	0.23	0.13	0.23	0.13

Notes:

- (1) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 30 November 2024. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 30 November 2024.
- (2) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 30 November 2023. The diluted earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares and convertible warrants in issue as at 30 November 2023.



ANEKA JARINGAN HOLDINGS BERHAD (REGISTRATION NO.: 201801030681 (1292707-D))

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B11. Notes to the Statements of Profit or Loss and Other Comprehensive Income

Profit before taxation is arrived at after charging / (crediting):-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	30.11.24 RM'000	30.11.23 RM'000	30.11.24 RM'000	30.11.23 RM'000
Interest income	(61)	(87)	(61)	(87)
Interest expense	930	960	930	960
Amortisation / Depreciation of investment properties	20	20	20	20
Amortisation / Depreciation of property, plant & equipment	3,011	2,627	3,011	2,627

BY ORDER OF THE BOARD

Date: 22 January 2025