

# **SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)

Interim Financial Report  
31 December 2025

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**Unaudited Condensed Consolidated Statements of Financial Position**

	Note	As at 31 December 2025 RM'000	As at 31 December 2024 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		31,694	31,213
Right-of-use assets		11,550	13,743
Intangible asset		1,207	1,453
Deferred tax assets		35	5
<b>Total non-current assets</b>		44,486	46,414
<b>Current assets</b>			
Inventories		17,147	20,107
Tax recoverable		2,530	1,437
Trade and other receivables		28,118	24,365
Prepayments		794	761
Cash and cash equivalents		53,064	45,055
<b>Total current assets</b>		101,653	91,725
<b>TOTAL ASSETS</b>		<b>146,139</b>	<b>138,139</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital		49,691	49,691
Reserves		32,172	31,842
Less: 2,637,000 treasury shares, at cost		(1,192)	(1,192)
Total equity attributable to the shareholders of the Company		80,671	80,341
Non-controlling interests		27,781	22,241
<b>Total equity</b>		108,452	102,582
<b>Non-current liabilities</b>			
Loans and borrowings	B8	3,633	4,271
Lease liabilities		776	1,494
Deferred tax liabilities		784	887
Provision		118	84
<b>Total non-current liabilities</b>		5,311	6,736

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**Unaudited Condensed Consolidated Statements of Financial Position (Continued)**

	Note	As at 31 December 2025 RM'000	As at 31 December 2024 RM'000
<b>Current liabilities</b>			
Loans and borrowings	<b>B8</b>	935	915
Lease liabilities		1,345	717
Trade and other payables		29,900	27,189
Bank overdraft		196	-
<b>Total current liabilities</b>		32,376	28,821
<b>Total liabilities</b>		37,687	35,557
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>146,139</b>	<b>138,139</b>
<b>Net assets per share (RM)</b>		<b>1.80</b>	<b>1.79</b>

The Unaudited 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 reports.

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**Unaudited Condensed Consolidated Statements of Comprehensive Income for the Period Ended 31 December 2025**

	Note	3 months period ended 31 December		12 months period ended 31 December	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
<b>Continuing operations</b>					
<b>Revenue</b>		35,024	36,145	139,781	157,198
Cost of sales		(30,274)	(31,725)	(119,676)	(131,848)
<b>Gross profit</b>		4,750	4,420	20,105	25,350
Operating expenses		(5,042)	(5,015)	(16,881)	(17,839)
Other operating income		596	675	1,883	1,453
<b>Operating profit</b>		304	80	5,107	8,964
Finance costs		(122)	(131)	(470)	(300)
Interest income		366	177	904	429
Profit before taxation		548	126	5,541	9,093
Tax expenses	<b>B5</b>	910	(1,362)	(1,075)	(2,992)
<b>Profit for the period</b>		1,458	(1,236)	4,466	6,101
<b>Other comprehensive loss, net of tax</b>					
<b>Item that may be reclassified subsequently to profit or loss</b>					
Exchange differences on translation of foreign operations		(999)	631	(2,987)	(1,569)
<b>Total other comprehensive loss for the period, net of tax</b>		(999)	631	(2,987)	(1,569)
<b>Total comprehensive income for the period</b>		459	(605)	1,479	4,532
<b>Profit attributable to:</b>					
Owners of the Company		1,371	(1,321)	3,006	2,820
Non-controlling interests		87	85	1,460	3,281
		1,458	(1,236)	4,466	6,101
<b>Total comprehensive income/(loss) attributable to:</b>					
Owners of the Company		469	(769)	437	1,486
Non-controlling interests		(10)	164	1,042	3,046
		459	(605)	1,479	4,532
<b>Basic earnings per ordinary share (sen)</b>	<b>B11</b>	<b>3.25</b>	<b>(3.13)</b>	<b>7.13</b>	<b>6.69</b>

The Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income 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 reports.

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**Unaudited Condensed Consolidated Statement of Cash Flows for the  
Period Ended 31 December 2025**

	<b>12 months period ended 31 December</b>	
	<b>2025</b>	<b>2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash Flows From Operating Activities</b>		
Profit before tax	5,541	9,093
<b>Adjustment for non-cash items:-</b>		
Non-cash items arising from property, plant and equipment, right-of-use assets, and investment properties	5,997	5,856
Amortisation of intangible assets	-	101
Gain from disposal of property, plant and equipment	(504)	(136)
Written off on other receivables	-	5
Inventories written down	260	1,049
Reversal of inventories written down	-	(63)
Loss on termination of lease contract	5	(1)
Impairment loss on trade receivables	-	18
Reversal of impairment loss on trade receivables	(19)	(1)
Interest income	(904)	(429)
Interest expense on borrowings	251	205
Interest expense on lease obligations	219	95
Unrealised loss/(gain) on foreign currency exchange	272	(105)
<b>Operating profit before working capital changes</b>	<b>11,118</b>	<b>15,687</b>
<b>Changes in working capital:-</b>		
Inventories	2,700	2,147
Receivables	(4,039)	860
Payables	3,253	(831)
<b>Cash generated from operations</b>	<b>13,032</b>	<b>17,863</b>
Interest paid	(219)	(95)
Tax refunded	372	-
Tax paid	(2,674)	(4,222)
<b>Net cash generated from operating activities</b>	<b>10,511</b>	<b>13,546</b>
<b>Cash Flows From Investing Activities</b>		
Acquisition of property, plant and equipment	(5,905)	(7,877)
Acquisition of intangible asset	-	(817)
Interest received	904	429
Proceeds from disposal of property, plant and equipment	1,068	173
<b>Net cash used in investing activities</b>	<b>(3,933)</b>	<b>(8,092)</b>

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**Unaudited Condensed Consolidated Statement of Cash Flows for the  
Period Ended 31 December 2025 (Continued)**

	<b>12 months period ended 31 December</b>	
	<b>2025</b>	<b>2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash Flows From Financing Activities</b>		
Proceeds from equity interest to non-controlling interests	4,564	1,490
Proceeds from drawdown of borrowings	248	2,368
Net repayment of borrowings	(866)	(428)
Interest paid	(251)	(205)
Repayment of lease liabilities	(1,326)	(1,381)
Dividend paid to non-controlling interests in subsidiary	(680)	(524)
<b>Net cash generated from financing activities</b>	<b>1,689</b>	<b>1,320</b>
<b>Effect of exchange rate changes</b>	(454)	(104)
<b>Net increase in cash and cash equivalents</b>	7,813	6,670
<b>Cash and cash equivalents brought forward</b>	45,055	38,385
<b>Cash and cash equivalents carried forward</b>	<b>52,868</b>	<b>45,055</b>
<b>@ Cash and cash equivalents comprise of the following:-</b>		
Short term funds placed with financial institution	7,123	-
Deposits placed with licensed banks	30,490	24,053
Cash and bank balances	15,451	21,002
Bank overdraft	(196)	-
	<b>52,868</b>	<b>45,055</b>

The Unaudited 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 reports.

**Interim Financial Report****SMIS Corporation Berhad**

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**and its subsidiaries****Unaudited Condensed Consolidated Statements of Changes in Equity for the Period Ended 31 December 2025**

	← <b>Attributable to owners of the Company</b> →				<b>Total</b> RM'000	<b>Non- controlling interests</b> RM'000	<b>Total equity</b> RM'000
	<b>Share capital</b> RM'000	<b>Treasury shares</b> RM'000	<i>Non-distributable</i> <b>Foreign currency translation reserve</b> RM'000	<i>Distributable</i> <b>Retained profits</b> RM'000			
<b>At 1 January 2025</b>	49,691	(1,192)	(987)	32,829	80,341	22,241	102,582
Profit net of tax for the financial period	-	-	-	3,006	3,006	1,460	4,466
Other comprehensive loss for the financial period	-	-	(2,569)	-	(2,569)	(418)	(2,987)
<b>Total comprehensive (loss)/income for the financial period</b>	-	-	(2,569)	3,006	437	1,042	1,479
Dividend paid on shares	-	-	-	-	-	(680)	(680)
Changes in ownership interests in subsidiaries	-	-	-	(107)	(107)	5,178	5,071
<b>Total transaction with owners of the Company</b>	-	-	-	(107)	(107)	4,498	4,391
<b>At 31 December 2025</b>	<b>49,691</b>	<b>(1,192)</b>	<b>(3,556)</b>	<b>35,728</b>	<b>80,671</b>	<b>27,781</b>	<b>108,452</b>

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**Unaudited Condensed Consolidated Statements of Changes in Equity for the Period Ended 31 December 2025 (Continued)**

	← Attributable to owners of the Company →				Total RM'000	Non- controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Treasury shares RM'000	Non-distributable Foreign currency translation reserve RM'000	Distributable Retained profits RM'000			
<b>At 1 January 2024</b>	49,691	(1,192)	347	30,009	78,855	18,229	97,084
Profit for the financial year	-	-	-	2,820	2,820	3,281	6,101
Other comprehensive loss for the financial year	-	-	(1,334)	-	(1,334)	(235)	(1,569)
<b>Total comprehensive (loss)/income for the financial year</b>	-	-	(1,334)	2,820	1,486	3,046	4,532
Dividend paid to non-controlling interests on shares of a subsidiary	-	-	-	-	-	(524)	(524)
Changes in ownership interests in subsidiaries	-	-	-	-	-	1,490	1,490
<b>Total transaction with owners of the Company</b>	-	-	-	-	-	<b>966</b>	<b>966</b>
<b>At 31 December 2024</b>	<b>49,691</b>	<b>(1,192)</b>	<b>(987)</b>	<b>32,829</b>	<b>80,341</b>	<b>22,241</b>	<b>102,582</b>

The Unaudited 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 to the interim financial reports.

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**A Notes to the Interim Financial Report on Consolidated Results  
for the Period Ended 31 December 2025**

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**A1 Basis of preparation**

This interim financial report is based on the unaudited financial statements for the quarter ended 31 December 2025 and has been prepared in accordance with the applicable disclosure provisions of the Listing Requirements of the Bursa Malaysia Securities Berhad and Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting in Malaysia. They do not include all of the information required for full annual financial statements, and should be read in conjunction with the consolidated financial statements of the Group as at and for the year ended 31 December 2024.

**A2 Changes in Accounting Policies**

The accounting policies and presentation adopted for this interim financial report are consistent with those adopted for the audited consolidated financial statements for the financial year ended 31 December 2024.

**A3 Auditors’ report on preceding annual financial statements**

The auditors’ report on the financial statements for the year ended 31 December 2024 was not subject to any qualifications.

**A4 Seasonal or cyclical factors**

The Malaysian Automotive Association (“MAA”), reported that 704,603 passenger vehicles were produced in the period ended 31 December 2025, reflecting a 5.37% decrease compared to the 744,604 units produced for the corresponding period in the previous year.

**A5 Unusual nature and amount of items affecting assets, liabilities, equity, net income and cash flows**

There were no unusual items which affected the the assets, liabilities, equity, net income and cash flows of the Group during the quarter under review.

**A6 Material changes in estimates of amounts reported in prior periods in current financial year or prior financial years which have material effect in the current interim period**

There were no material changes in estimates during the quarter under review.

**A7 Dividend**

There were no dividends paid during the quarter under review.

**A8 Debts and equity securities**

During the quarter under review, the Company did not purchase any ordinary shares from the open market. Aside from the above, there were no new debts and equity securities issued during the quarter.

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**A Notes to the Interim Financial Report on Consolidated Results  
for the Period Ended 31 December 2025 (Continued)**

**A9 Segmental reporting**

Segmental analysis of the results and assets employed for the period ended 31 December 2025.

Business segments	Automotive	Machinery	Others	Consolidated
	Parts RM'000	Parts RM'000	RM'000	
Revenue from external customers	135,810	3,971	-	139,781
Segment results	6,751	(139)	(1,505)	5,107
Interest income				904
Finance costs				(470)
Profit before taxation				5,541
Tax expenses				(1,075)
Profit from continuing operations, net of tax				4,466
Profit from discontinued operation, net of tax				-
Profit after taxation				4,466
Exchange differences on translation of foreign operations				(2,987)
Total comprehensive income for the year				1,479
Segment assets	107,009	17,847	18,718	143,574
Unallocated corporate assets	2,450	6	109	2,565
<b>Total assets</b>				<b>146,139</b>
Segment liabilities	35,303	325	1,275	36,903
Unallocated corporate liabilities	716	-	68	784
<b>Total liabilities</b>				<b>37,687</b>
Capital expenditure	3,725	-	-	3,725
Depreciation and amortisation	5,352	256	389	5,997

**Geographical informations**

Revenue by geographical locations which the customers are located is set out as follows:

	12 months period ended	
	31.12.2025	31.12.2024
	RM'000	RM'000
Malaysia	112,512	129,145
Indonesia	17,914	20,917
Thailand	9,355	7,136
	139,781	157,198

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**A Notes to the Interim Financial Report on Consolidated Results  
for the Period Ended 31 December 2025 (Continued)**

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**A9 Segmental reporting (Continued)**

**Geographical informations (Continued)**

Assets and Liabilities by geographical locations is set out as follows:

	As at 31.12.2025	
	Assets RM'000	Liabilities RM'000
Malaysia	118,501	32,094
Indonesia	27,638	5,593
	<u>146,139</u>	<u>37,687</u>

**A10 Statement on the effect on interim results concerning valuation of property, plant and equipment brought forward without amendment from the previous annual financial statements**

There were no valuations of property, plant and equipment performed or brought forward from the previous financial year.

**A11 Material events**

In the opinion of the Directors, there are no items, transactions or events of a material and unusual nature which have arisen since 31 December 2025 to the date of this announcement.

**A12 Changes in the composition of the Group**

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

**A13 Contingent assets and contingent liabilities**

There were no contingent assets and contingent liabilities for the current quarter.

**A14 Capital commitments**

The capital commitments of the Group for the quarter under review are as follows:

	As at 31.12.2025 RM'000	As at 31.12.2024 RM'000
Plant and equipment contracted but not provided for in the financial statements	<u>3,725</u>	<u>1,970</u>

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**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)  
Main Market Listing Requirements**

**B1 Review of performance**

	Individual Period				Cumulative Period			
	Current	Preceding	Changes		Current	Preceding	Changes	
	Year	Year			Year	Year		
Quarter	Quarter	Quarter	Quarter	Quarter	Quarter	Quarter	Quarter	
	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	35,024	36,145	(1,121)	(3.1)	139,781	157,198	(17,417)	(11.1)
Gross profit	4,750	4,420	330	7.5	20,105	25,350	(5,245)	(20.7)
Profit before interest and taxation	304	80	224	280.0	5,107	8,964	(3,857)	(43.0)
Profit before taxation	548	126	422	334.9	5,541	9,093	(3,552)	(39.1)
Profit after taxation	1,458	(1,236)	2,694	(218.0)	4,466	6,101	(1,635)	(26.8)
Profit attributable to the owners of the company	1,371	(1,321)	2,692	(203.8)	3,006	2,820	186	6.6

The Group reported revenue of RM35.02m and profit before taxation (“PBT”) of RM0.54m for the current quarter (“Q4'25”) as compared to revenue of RM36.15m and PBT of RM0.13m recorded in the previous year’s corresponding quarter (“Q4'24”). The decrease in revenue was primarily driven by weaker demand in the carpet segment. Despite the decrease in revenue, PBT shown an increase, mainly due to better margin from product mix and better cost control.

**Automotive parts**

Revenue from the carpet segment in Malaysia decreased by RM0.27m to RM19.18m due to lower customer demand. The segment recorded a lower PBT of RM0.96m compared to PBT of RM1.08m in Q4'24, as a result of lower sales.

In Indonesia, the revenue decreased by RM0.93m to RM4.33m due to lower customer demand and Indonesian Rupiah depreciation. The Indonesia market recorded a loss before taxation (“LBT”) of RM1.37m compared to loss before taxation (“LBT”) of RM0.27m in Q4'24.

Revenue from braking components increased by RM0.15m to RM10.64m. Despite the increase in revenue, the segment recorded a LBT of RM1.05m compared to PBT of RM0.03m in Q4'24, mainly due to the factory rental charges incurred during the year.

**Machinery parts**

Despite the marginal decrease in revenue of RM0.07m to RM0.87m, the machinery parts segment recorded a lower LBT of RM0.03m in Q4'25 compared to LBT of RM0.54m in Q4'24, mainly driven by better margin from product mix.

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**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)  
Main Market Listing Requirements (Continued)**

**B2 Variation of results against preceding quarter**

	Current Quarter 31.12.2025 RM'000	Immediate Preceding Quarter 30.09.2025 RM'000	Changes	
			RM'000	%
Revenue	35,024	36,207	(1,183)	(3.3)
Gross profit	4,750	5,833	(1,083)	(18.6)
Profit before interest and taxation	304	1,921	(1,617)	(84.17)
Profit before taxation	548	2,011	(1,463)	(72.75)
Profit after taxation	1,458	1,227	231	18.83
Profit attributable to the owners of the company	1,371	698	673	96.42

The Group recorded revenue of RM35.02m for the reporting period, representing a decrease of RM1.18m compared to the immediate preceding quarter ("Q3'25"). The Group recorded a PBT of RM0.54m compared to RM2.01m in Q3'25, as a result of the decrease in sales.

**Automotive parts**

The Malaysia carpet division reported revenue of RM19.18m, representing an increase of RM0.64m compared to Q3'25. Despite the increased in sales, the segment recorded a PBT of RM0.96m compared to PBT of RM1.38m in Q3'25, due to provision of bonus made in Q4'25.

In Indonesia, revenue decreased by RM0.76m to RM4.33m compared to Q3'25 driven by lower customer demand. It recorded a LBT of RM1.37m compared to PBT of RM0.51m in Q3'25, as a result of decrease in sales.

Revenue from braking components decreased by RM0.95m to RM10.64m as compared to Q3'25. The segment recorded a LBT of RM1.05m compared to a PBT of RM0.23m in Q3'25, as a result of decrease in sales.

**Machinery parts**

The revenue from machinery parts segment decreased by RM0.11m to RM0.87m and recorded a LBT of RM0.03m in Q4'25 compared to PBT of RM0.18m in Q3'25, as a result of decrease in sales and increase in staff costs.

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**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)  
Main Market Listing Requirements (Continued)**

**B3 Prospects for 2026**

**Automotive parts**

Following a record breaking year for Malaysia’s automotive industry in 2024, the Total Industry Volume ("TIV") in Malaysia achieved back-to-back record highs for the second consecutive year. For passenger vehicles, TIV for year-to-date ("YTD") 2025 increased marginally by 1.6%, from 747,180 units to 759,098 units, reflecting resilient consumer demand.

The Malaysian Automotive Association (“MAA”) forecasts total vehicle sales will soften to approximately 790,000 units for 2026, supported by demand normalisation after a surge in 2025 and changing policy incentives. Passenger vehicles are expected to hit 730,000 units, while commercial vehicles are projected to reach 60,000 units.

Market segment	2026	2025	Variance	
	Forecast	Actual	Units	%
Passenger vehicles	730,000	759,098	(29,098)	(3.8)
Commercial vehicles	60,000	61,654	(1,654)	(2.7)
Total vehicles	790,000	820,752	(30,752)	(3.7)

Looking ahead, the Group expects both TIV and Total Industry Production ("TIP") to remain below 2025 orders, due to the reducing of order backlogs and the rising share of electric vehicle sales, which are largely imported as completely built-up units. This trend is expected to moderate demand from local OEM customer. The Group will focus on cost control and operational efficiency to mitigate the impact on softer demand in the local market.

**Machinery parts**

The Management remain cautious of its performance as the market remains competitive and fluid. Nonetheless, Management continue to pursue sales in 2026.

**B4 Profit estimate, forecast, projection or internal targets and profit guarantee**

The Group did not announce or provide any profit estimate, forecast, projection or internal targets for the period ended 31 December 2025.

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**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)**  
**Main Market Listing Requirements (Continued)**

**B5 Taxation**

	3 months period ended		Financial period ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM'000	RM'000	RM'000	RM'000
Income tax expenses:				
Current income tax:				
- Current year	(287)	1,020	1,773	2,650
- Prior year	(488)	(37)	(563)	(37)
Deferred tax:				
- Origination and reversal of temporary differences	(135)	379	(135)	379
	(910)	1,362	1,075	2,992

**B6 Status of corporate proposals announced**

There were no corporate proposals during the period ended and subsequent to the reporting period.

**B7 Notes to the Statements of Comprehensive Income**

Profit for the period is arrived after crediting/(charging):

	3 months period ended		Financial period ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM'000	RM'000	RM'000	RM'000
Interest income	366	177	904	429
Other income including investment income	(507)	257	643	1,040
Gain on disposal of property, plant and equipment	429	70	504	(136)
Interest expenses	(122)	(131)	(470)	(300)
Depreciation and amortisation	(1,633)	(1,618)	(5,997)	(5,856)
Development cost	(210)	(44)	(391)	(267)
Net foreign currency exchange loss	4	(71)	(55)	(343)

Other than the above, there was no gain or loss on disposal of quoted or unquoted investments, gain or loss on derivatives and exceptional items included in the results for the current period ended 31 December 2025.

**B8 Group borrowings**

Secured:-	As at 31 December 2025			As at 31 December 2024		
	Long term	Short term	Total	Long term	Short term	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Term loans	3,633	935	4,568	4,271	915	5,186
	3,633	935	4,568	4,271	915	5,186

All the above borrowings are denominated in Ringgit Malaysia and the Group does not have any foreign denominated borrowings or any unsecured borrowings. The term loans bears interest rate range from 4.20% to 4.72% per annum.

**Interim Financial Report**  
**SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
and its subsidiaries

**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)**  
**Main Market Listing Requirements (Continued)**

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**B9 Material litigation**

The Company and its subsidiaries have no outstanding material litigation as at the date of this announcement.

**B10 Dividend**

The Board of Directors does not recommend any dividend for the current period ended 31 December 2025.

**B11 Basic earnings per ordinary share**

The calculation of basic earnings per ordinary share for the quarter is based on the following:

	3 months period ended 31 December		12 months period ended 31 December	
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Profit attributable to Owners of the Company	1,371	(1,321)	3,006	2,820
Profit attributable to Non-Controlling Interests	87	85	1,460	3,281
Profit for the period	1,458	(1,236)	4,466	6,101
Weighted average number of ordinary shares	42,163	42,163	42,163	42,163
Basic earnings per share (sen)	3.25	(3.13)	7.13	6.69

There were no dilutive potential ordinary shares outstanding as at 31 December 2025 and that of the previous financial year. As a result, there were no diluted earnings per share for the financial period ended 31 December 2025 and the previous financial period.