SRKK AI BERHAD

Registration No: 202101023109(1423409-A)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2026

TA Securities Holdings Berhad ("TA Securities"), being the Sponsor, is responsible for the admission of SRKK AI Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 9 July 2026. TA Securities assumes no responsibility for the contents of this unaudited interim financial report for the SECOND QUARTER ended 30 JUNE 2026.

SRKK AI BERHAD
Registration No: 202101023109(1423409-A)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2026[(3)]

	Note	<---Individual Quarter--->		<--Cumulative Quarter-->	
		Current year quarter	**Preceding year quarter**	**Current year-to-date**	**Preceding year-to-date**
		30.06.2026	**30.06.2025[(4)]**	**30.06.2026**	**30.06.2025[(4)]**
		RM'000	**RM'000**	**RM'000**	**RM'000**
Revenue	A9	30,246	N/A	61,670	N/A
Cost of sales		(22,416)	N/A	(46,586)	N/A
Gross profit		**7,830**	**N/A**	**15,084**	**N/A**
Other income		138	N/A	319	N/A
Selling and distribution expenses		(421)	N/A	(782)	N/A
Administrative expenses		(4,712)	N/A	(9,794)	N/A
Other expenses		(146)	N/A	(529)	N/A
Finance costs		(75)	N/A	(125)	N/A
Profit before tax[(1)]		**2,614**	**N/A**	**4,173**	**N/A**
Income tax expenses	B5	(681)	N/A	(919)	N/A
Profit after tax[(2)]		**1,933**	**N/A**	**3,254**	**N/A**
Other comprehensive expenses					
Items that will be reclassified subsequently to profit or loss:					
- Foreign currency translation differences		59	N/A	41	N/A
Total comprehensive income		**1,992**	**N/A**	**3,295**	**N/A**
Profit after tax attributable to:					
Owners of the Company		1,933	N/A	3,254	N/A
Non-controlling interests		-	N/A	-	N/A
		1,933	**N/A**	**3,254**	**N/A**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2026(3) (continued)

	Note	<---Individual Quarter--->		<---Cumulative Quarter-->	
		Current year quarter	Preceding year quarter	Current year-to-date	Preceding year-to-date
		30.06.2026	30.06.2025(4)	30.06.2026	30.06.2025(4)
		RM'000	RM'000	RM'000	RM'000
Total comprehensive income attributable to:					
Owners of the Company		1,992	N/A	3,295	N/A
Non-controlling interests		-	N/A	-	N/A
		1,992	**N/A**	**3,295**	**N/A**
Earnings per share (sen)					
- Basic/Diluted(5)	B12	0.68	N/A	1.15	N/A

Notes:
N/A – Not applicable

(1) Profit before tax for the current financial quarter and financial period-to-date ended 30 June 2026 was arrived at after charging non-recurring listing expenses of approximately RM0.09 million and RM0.79 million, respectively. For illustration purposes, the Group's adjusted profit before tax after excluding these non-recurring listing expenses is as follows:

	Individual Quarter Current year quarter 30.06.2026 RM'000	**Cumulative Quarter Current year-to-date 30.06.2026 RM'000**
Profit before tax	2,614	4,173
Add: Listing expenses	87	785
Adjusted profit before tax	**2,701**	**4,958**

(2) Profit after tax for the current financial quarter and financial period-to-date ended 30 June 2026 was arrived at after charging non-recurring listing expenses of approximately RM0.09 million and RM0.79 million, respectively. For illustration purposes, the Group's adjusted profit after tax after excluding these non-recurring listing expenses is as follows:

	Individual Quarter Current year quarter 30.06.2026 RM'000	**Cumulative Quarter Current year-to-date 30.06.2026 RM'000**
Profit after tax	1,933	3,254
Add: Listing expenses	87	785
Adjusted profit after tax	**2,020**	**4,039**

(3) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report dated **3 June 2026** ("**Accountants' Report**") as disclosed in the prospectus of SRKK AI Berhad ("**SRKK**" or "**Company**") dated 18 June 2026 ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.

(4) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

(5) Basic earnings per share ("**EPS**") is calculated based on the profit attributable to owners of the Company divided by the Company's enlarged issued share capital of 284,000,000 ordinary shares upon the Company's listing on the ACE Market of Bursa Securities. The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have any dilutive instruments as at the end of the financial period.

SRKK AI BERHAD
Registration No: 202101023109(1423409-A)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026[(1)]

	Unaudited 30.06.2026 RM'000	Audited 31.12.2025 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	7,890	5,554
Right-of-use assets	1,501	1,250
Finance lease receivable	523	775
Intangible assets	41	45
Development cost	284	333
Deferred tax assets	169	169
	10,408	8,126
CURRENT ASSETS		
Inventories	1,751	645
Finance lease receivable	496	471
Trade receivables	24,386	20,338
Other receivables, deposits and prepayments	1,412	1,248
Contract assets	2,161	2,489
Short-term investments with financial institution	1,020	1,022
Current tax assets	591	609
Fixed deposit with a licensed bank	299	299
Cash and bank balances	3,347	4,608
	35,463	31,729
TOTAL ASSETS	45,871	39,855
EQUITY AND LIABILITIES		
EQUITY		
Share capital	100	100
Retained profits	18,055	14,801
Reserves	(62)	(103)
Equity attributable to owners of the Company	18,093	14,798
Non-controlling interests	-	-
TOTAL EQUITY	18,093	14,798

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026[1] (continued)

	Note	Unaudited 30.06.2026 RM'000	Audited 31.12.2025 RM'000
NON-CURRENT LIABILITIES			
Lease liabilities	B8	1,256	1,055
Loans and borrowings	B8	1,661	-
Deferred tax liabilities		36	36
		2,953	1,091
CURRENT LIABILITIES			
Trade payables		18,051	17,341
Other payables and accruals		2,640	3,498
Contract liabilities		275	222
Amount owing to related companies		8	-
Lease liabilities	B8	322	252
Loans and borrowings	B8	2,845	2,143
Current tax liabilities		684	510
		24,825	23,966
TOTAL LIABILITIES		27,778	25,057
TOTAL EQUITY AND LIABILITIES		45,871	39,855
Net assets per ordinary share attributable to owners of the Company (RM) [2]		0.06	0.05

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in Section 13 of the Prospectus dated 18 June 2026 and the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per share is calculated based on the net assets divided by the Company's enlarged issued share capital of 284,000,000 shares upon the Company's listing on the ACE Market of Bursa Securities.

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SRKK AI BERHAD
Registration No: 202101023109(1423409-A)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 JUNE 2026(1) (2)

		<--Non-distributable-->		Distributable		
	Share Capital	**Restructuring Deficit**	**Foreign Exchange Translation Reserve**	**Retained Profits**	**Attributable to Owners of the Company**	**Total Equity**
	RM'000	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
At 1 January 2026 (Audited)	100	(158)	55	14,801	14,798	14,798
Profit after taxation for the financial period	-	-	-	3,254	3,254	3,254
Other comprehensive expenses for the financial period						
- Foreign exchange translation differences	-	-	41	-	41	41
Total comprehensive income for the financial period	-	-	41	3,254	3,295	3,295
At 30 June 2026 (Unaudited)	100	(158)	96	18,055	18,093	18,093

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Section 13 of Prospectus dated 18 June 2026 and the accompanying explanatory notes attached to this interim financial report.

(2) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

SRKK AI BERHAD
Registration No: 202101023109(1423409-A)
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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2026[1]

	Current year-to-date 30.06.2026 RM'000	Preceding year-to-date 30.06.2025[2] RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,173	N/A
Adjustments for:		
Amortisation of intangible asset	4	N/A
Amortisation of development cost	49	N/A
Depreciation of property, plant and equipment	1,222	N/A
Depreciation of right-of-use assets	172	N/A
Gain on disposal of property, plant and equipment	(7)	N/A
Interest expenses on lease liabilities	55	N/A
Interest expenses	70	N/A
Interest income	(153)	N/A
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**5,585**	**N/A**
Decrease in contract assets	325	N/A
Increase in contract liabilities	53	N/A
Increase in inventories	(1,106)	N/A
Increase in trade and other receivables	(4,200)	N/A
Decrease in trade and other payables	(104)	N/A
Increase in amount owing to related company	8	N/A
Cash from operations	**561**	**N/A**
Income tax paid	(729)	N/A
Income tax refunded	2	N/A
NET CASH FROM OPERATING ACTIVITIES	**(166)**	**N/A**
CASH FLOWS FOR INVESTING ACTIVITIES		
Proceeds from disposal of property, plant and equipment	35	N/A
Purchase of property, plant and equipment	(3,589)	N/A
Interest received	153	N/A
Repayment from finance lease receivables	227	N/A
NET CASH FOR INVESTING ACTIVITIES	(3,174)	N/A

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2026[1] (continued)

	Current year-to-date 30.06.2026 RM'000	Preceding year-to-date 30.06.2025[2] RM'000
CASH FLOW FROM FINANCING ACTIVITIES		
Drawdown of term loans	1,700	N/A
Repayment of term loans	(21)	N/A
Repayment of lease liabilities	(152)	N/A
Repayment of lease interests	(55)	N/A
Net drawdown of banker acceptance	684	N/A
Interest paid	(70)	N/A
NET CASH FROM FINANCING ACTIVITIES	2,086	N/A
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,254)	N/A
EFFECTS OF FOREIGN EXCHANGE TRANSLATION	(9)	N/A
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	5,630	N/A
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD[3]	4,367	N/A

Notes:

N/A – Not applicable

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Section 13 of Prospectus dated 18 June 2026 and the accompanying explanatory notes attached to this interim financial report.

(2) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2026(1) (continued)

(3) Cash and cash equivalents at the end of the financial period consist of:

	Current year-to-date 30.06.2026 RM'000	Preceding year corresponding year-to-date 30.06.2025(2) RM'000
Fixed deposit with a licensed bank	299	N/A
Short-term investments	1,020	N/A
Cash and bank balances	3,347	N/A
	4,666	N/A
Less: Fixed deposits pledged and with tenure of more than 3 months	(299)	N/A
	4,367	N/A

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NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of preparation

The interim financial statements of SRKK AI Berhad and its subsidiaries ("**Group**") are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards ("**MASB**") and Rules 9.22 and Appendix 9B of the Listing Requirements.

This is the Company's second interim financial statements on the unaudited condensed consolidated financial results announced by the Company in compliance with the Listing Requirements. As such, there are no comparative figures for the preceding year's corresponding period.

The interim financial statements should be read in conjunction with the Accountants' Report as disclosed in the Section 13 of the Prospectus dated 18 June 2026 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The Group have not applied in advance the following accounting standard(s) and/or interpretation(s) (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 period:-

(a) MFRSs, Amendments to MFRSs and Interpretations adopted

For the preparation of the financial statements, the following accounting standards and amendments of the MFRS framework issued by the MASB are mandatory for the first time for the current financial period:

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

Amendments to MFRS 121: Lack of Exchangeability

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (continued)

A2. Significant Accounting Policies (continued)

(a) MFRSs, Amendments to MFRSs and Interpretations adopted (continued)

The adoption of the abovementioned accounting standards and amendments are not expected to have any material impact on the financial statements of the Group.

(b) New MFRSs and amendments to MFRS that have been issued, but yet to be effective

As at the date of authorisation of the unaudited interim financial report, the following Standards were issued but not yet effective and have not been adopted by the Group:

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	**Effective Date**
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 20 Regulatory Assets and Regulatory Liabilities	1 January 2029
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 128: Amendments to the Fair Value Option for Investments in Associates and Joint Ventures	1 January 2027
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (continued)

A2. Significant Accounting Policies (continued)

The adoption above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon their initial application except as follows:-

MFRS 18 Presentation and Disclosure of Financial Statements

MFRS 18 'Presentation and Disclosure in Financial Statements' will replace MFRS 101 'Presentation of Financial Statements' upon its adoption. This new standard aims to enhance the transparency and comparability of financial information by introducing new disclosure requirements. Specifically, it requires that income and expenses be classified into 3 defined categories: "operating", "investing" and "financing" and introduces 2 new subtotals: "operating profit or loss" and "profit or loss before financing and income tax". In addition, MFRS 18 requires the disclosure of management-defined performance measures and sets out principles for the aggregation and disaggregation of information, which will apply to all primary financial statements and the accompanying notes. The statement of financial position and the statement of cash flows will also be affected. The potential impact of the new standard on the combined and consolidated financial statements of the Group has yet to be assessed.

A3. Auditors' report of preceding annual audited financial statements

There was no qualification on the audited financial statements of the Company and its subsidiaries for the financial year ended 31 December 2025.

A4. Seasonal or cyclical factors

The business operations of the Group were not affected by any seasonal or cyclical trend during the current financial quarter under review and financial year-to-date.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no extraordinary and exceptional items of unusual nature affecting the assets, liabilities, equity, net income or cash flows of the Group during the current quarter under review and year-to-date.

A6. Changes in estimates

There were no material changes in the estimates that have a material effect to the Group during the current quarter under review and year-to-date.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (continued)

A7. Debt and equity securities

There were no issuances, cancellation, repurchases, resales and repayment of debts and equity securities during the current quarter under review and year-to-date.

A8. Dividends Paid

The Company did not pay any dividend for the current quarter under review and year-to-date.

A9. Segmental information

The segmental information based on the business segments and geographical location are as follows:-

(a) Analysis of revenue by business segments

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Current year quarter	**Preceding year quarter**	**Current year-to-date**	**Preceding year-to-date**
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Non-recurring income model				
IT consultation and project implementation services	5,706	N/A	9,574	N/A
Sale of IT hardware and software products	6,650	N/A	16,750	N/A
IT managed services	3	N/A	34	N/A
Recurring income model				
Rental of IT hardware and software products	997	N/A	1,925	N/A
Cloud services	14,148	N/A	28,304	N/A
IT managed services	1,062	N/A	2,197	N/A
Data analytics and business intelligence solutions	1,680	N/A	2,886	N/A
Total	30,246	N/A	61,670	N/A

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (continued)

A9. Segmental information (continued)

The segmental information based on the business segments and geographical location are as follows:- (continued)

(b) Analysis of revenue by geographical location where our operating subsidiary companies are located.

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Current year quarter	**Preceding year quarter**	**Current year-to-date**	**Preceding year-to-date**
	30.06.2026 RM'000	**30.06.2025 RM'000**	**30.06.2026 RM'000**	**30.06.2025 RM'000**
Malaysia	22,340	N/A	45,928	N/A
Singapore	7,701	N/A	15,306	N/A
Others	205	N/A	436	N/A
Total	30,246	N/A	61,670	N/A

Notes:

N/A – Not applicable

(1) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

A10. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment in the current financial quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (continued)

A11. Material events subsequent to the end of the current financial quarter

Save for the corporate proposals disclosed below, there were no other material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

(a) Completion of Initial Public Offering ("IPO") and Listing

In conjunction with the Company's listing on the ACE Market of Bursa Securities, the Company had on 9 July 2026 successfully completed its Initial Public Offering ("**IPO**"), comprising:

(i) Public issue of 64,000,000 new shares ("**Public Issue Shares"**) at an IPO price of RM0.32 per share in the following manner:

a) 14,200,000 Public Issue Shares for application by the Malaysia Public;

b) 17,040,000 Public Issue Shares for application by our eligible Directors and employees of the Group;

c) 32,760,000 Public Issue Shares by way of private placement to selected investors; and

(ii) Offer for sales of 13,000,000 existing ordinary shares by way of private placement to selected investors.

Following the completion of the IPO, the issued share capital of the Company increased to 284,000,000 shares and the Company was successfully listed on the ACE Market of Bursa Securities on 9 July 2026.

(b) Incorporation of PT SRKK Consulting Indonesia

On 14 July 2026, the Company incorporated PT SRKK Consulting Indonesia in Indonesia as a wholly-owned subsidiary to support the Group's regional business expansion. The subsidiary has an issued and paid-up share capital of IDR2,500,000,000 comprising 2,500 ordinary shares. The Company subscribed for 2,475 ordinary shares at an issue price of IDR1,000,000 per share for a total cash consideration of IDR2,475,000,000, while the remaining 25 ordinary shares were subscribed by SRKK Consulting Sdn. Bhd., a wholly-owned subsidiary of the Company. The incorporation did not have any material financial impact on the Group for the current financial quarter under review.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (continued)

A11. Material events subsequent to the end of the current financial quarter (continued)

(c) Proposed Acquisition of Office Units

On 19 August 2026, the Company announced the proposed acquisition of five office units located at Port Tech Tower, Klang, Selangor, for a total purchase consideration of RM1.61 million. As at the date of this interim financial report, the proposed acquisition has yet to be completed and remains subject to the fulfilment of the terms and conditions of the sale and purchase agreements. Further details are set out in Note B6 of this report.

Save as disclosed above, there were no other material events subsequent to the end of the current financial quarter up to the date of this interim financial report.

(d) On 24 August 2026, the Board declared an interim single-tier dividend of 0.30 sen and special dividend of 0.70sen per ordinary share in respect of the financial year ending 31 December 2026. As the dividends were declared after the reporting period, they have not been recognised as liabilities as at 30 June 2026.

A12. Changes in the composition of the Group

Subsequent to the end of the current financial quarter, the Company incorporated PT SRKK Consulting Indonesia in Indonesia as a wholly-owned subsidiary of the Company. Save for the above, there were no other material changes in the composition of the Group.

A13. Contingent liabilities and contingent assets

There were no contingent liabilities and contingent assets in the Group as at date of this interim financial report.

A14. Capital commitments

There were no other material capital commitments of the Group as at 30 June 2026.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (continued)

A15. Related party transactions

Save as disclosed below, there were no other significant related party transactions during the current quarter and year-to-date under review:

	<----Individual Quarter--→		<--Cumulative Quarter--->	
	Current year quarter 30.06.2026 RM'000	**Preceding year quarter 30.06.2025 RM'000**	**Current year-to-date 30.06.2026 RM'000**	**Preceding year-to-date 30.06.2025 RM'000**
Related Companies:-				
- Rental expense	(104)	N/A	(208)	N/A
- Subscriptions expense	(48)	N/A	(48)	N/A
- Payment on behalf by	(22)	N/A	(39)	N/A

Note:

N/A – Not applicable

This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

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

B1. Review of performance

	<---Individual Quarter--->		<---Cumulative Quarter--->	
	Current year quarter	**Preceding year quarter**	**Current year-to-date**	**Preceding year-to-date**
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Revenue	30,246	N/A	61,670	N/A
Gross profit ("**GP")**	7,830	N/A	15,084	N/A
Profit before tax	2,614	N/A	4,173	N/A
Profit after tax	1,933	N/A	3,254	N/A

Note:

N/A – Not applicable

(1) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

The Group recorded revenue of RM30.25 million and RM61.67 million for the current financial quarter and for the financial year-to-date ended 30 June 2026, respectively.

The Group's revenue was mainly derived from cloud services, sale of IT hardware and software products, and IT consultation and project implementation services, which represented approximately 46.78%, 21.99% and 18.87% of the total revenue for the current financial quarter, respectively. For the financial year-to-date ended 30 June 2026, revenue from cloud services, sale of IT hardware and software products, and IT consultation and project implementation services represented approximately 45.90%, 27.16% and 15.52% of the total revenue, respectively.

The Group's cost of sales mainly comprised costs incurred for the purchase of IT hardware and software, direct labour costs and other direct costs required for the provision of the Group's digital transformation solutions and products. The Group recorded cost of sales of RM22.42 million and RM46.59 million, representing 74.11% and 75.54% of the total revenue for the current financial quarter and for the financial year-to-date ended 30 June 2026, respectively.

The Group recorded GP of RM7.83 million, representing a GP margin of 25.89%, and RM15.08 million, representing a GP margin of 24.46%, for the current financial quarter and for the financial year-to-date ended 30 June 2026, respectively. The GP margin recorded for the financial year-to-date ended 30 June 2026 was generally consistent with the range achieved by the Group over the past 3 financial years, which ranged from 21.94% to 24.75%.

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

B1. Review of performance (continued)

As disclosed in Note A9 above, 59.14% and 57.26% of the Group's revenue were derived from the recurring income model for the current financial quarter and financial year-to-date ended 30 June 2026, respectively, reflecting the Group's continued shift in revenue mix towards its recurring income model (FYE 2025: revenue from recurring income model – 52.79%).

Further, the Group recorded profit before tax ("PBT") of RM2.61 million and profit after tax ("PAT") of RM1.93 million for the current financial quarter ended 30 June 2026. For the financial year-to-date ended 30 June 2026, the Group recorded PBT of RM4.17 million and PAT of RM3.25 million, after deducting, among others, the following:

(i) non-recurring listing expenses of RM0.09 million and RM0.79 million incurred in connection with the IPO for the current financial quarter and financial year-to-date ended 30 June 2026, respectively. Excluding such expenses, the Group's adjusted profit before tax would be RM2.70 million and RM4.96 million, while the adjusted PAT would be RM2.02 million and RM4.04 million for the current financial quarter and financial year-to-date, respectively. The Group's adjusted PAT and adjusted PAT margins for the past 3 financial years and the financial year-to-date ended 30 June 2026 are illustrated as follows:

	FYE 2023	**FYE 2024**	**FYE 2025**	**Current year-to-date ended 30 June 2026**
Profit after tax (RM'000)	4,342	5,008	6,805	3,254
Add: Listing expenses (RM'000)	398	994	822	785
Adjusted PAT (RM'000)	**4,740**	**6,002**	**7,627**	**4,039**
Adjusted PAT margin (%)	**6.30**	**6.35**	**6.80**	**6.55**

(ii) administrative expenses of RM4.63 million and RM9.01 million, excluding listing expenses of RM0.09 million and RM0.79 million, for the current financial quarter and financial year-to-date ended 30 June 2026, respectively. The Group's administrative expenses mainly comprised staff costs incurred to strengthen its headcount and operational resources ahead of the business strategies and future plans as set out in Note B3.

This is the second interim financial report announced in compliance with the Listing Requirements. As such, there are no comparative figures for the corresponding preceding quarter results.

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

B2. Comparison with immediate preceding quarter's results

	<---Individual	Quarter--->		
	Current year quarter	**Immediate Preceding Quarter**		
	30.06.2026	**31.03.2026**	**Variance**	
	RM'000	**RM'000**	**RM'000**	**%**
Revenue	30,246	31,424	(1,178)	(3.75)
Gross profit ("**GP")**	7,830	7,254	576	7.94
Profit before tax	2,614	1,559	1,055	67.67
Profit after tax	1,933	1,321	612	46.33

The Group recorded revenue of RM30.25 million for the current financial quarter as compared to RM31.42 million in the immediate preceding quarter, representing a decrease of RM1.18 million or 3.75%. The decrease was mainly attributable to lower sales of IT hardware and software products during the current financial quarter.

Despite the lower revenue recorded, the Group's gross profit increased by RM0.58 million or 7.94% from RM7.25 million in the immediate preceding quarter to RM7.83 million in the current financial quarter. The improvement was mainly attributable to a higher contribution from Data analytics and business intelligence solutions and IT consultation and project implementation services.

Consequently, the Group's profit before tax increased by RM1.06 million or 67.67% from RM1.56 million in the immediate preceding quarter to RM2.61 million in the current financial quarter. The increase was mainly attributable to the higher gross profit margin achieved during the quarter. Correspondingly, profit after tax increased by RM0.61 million or 46.33% from RM1.32 million to RM1.93 million.

B3. Prospects of the Group

The outlook of the digital transformation solutions industry remains encouraging. Demand for cloud services, artificial intelligence ("**AI**")-enabled solutions, business workflow automation and data analytics solutions continue to be supported by amongst others, organisations' ongoing digitalisation efforts, government initiatives to drive adoption of technology, and rapid pace of technological evolution and introduction of new trends, which would drive demand for digital transformation solutions.

According to the Independent Market Research Report dated 21 May 2026, the industry sizes of IT services, cloud services, IT hardware and software products, as well as data analytics and business intelligence solutions in Malaysia are forecast to grow at CAGRs of 3.1%, 20.3%, 5.8% and 20.9% between 2026 and 2028, respectively. The digital transformation solutions industry in Singapore is forecast to grow at a CAGR of 9.2%, from an estimated SGD43.8 billion (RM143.5 billion) in 2026 to SGD52.2 billion (RM171.0 billion) in 2028 while the digital transformation industry in Indonesia is forecast to grow at a CAGR of 9.8% between 2026 and 2028.

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

B3. Prospects of the Group (continued)

As a digital transformation solution provider, the Group stands to benefit from the growth of the industry and believes that its business model and expanding regional footprint position it well to capitalise on emerging opportunities.

As disclosed in the Prospectus, the Group's business strategies and future plans are as follows:

(i) To set up an AI labs and AI academy to grow the IT advisory and consulting service sub-segment. In line with the advancement in digital transformation solutions and the shift of the industry to introduce solutions integrated with AI capabilities, SRKK recognises a need amongst corporations and government-linked corporations to understand how their operational activities can be modernised with such solutions. SRKK thus intend to capitalise on this opportunity to provide IT advisory and consulting services with a focus on creating a digital transformation roadmap using solutions with AI capabilities. The AI labs will serve as collaborative spaces for ideating, prototyping, and testing digital transformation solutions using third-party hardware, software and cloud subscriptions that have AI capabilities.

(ii) To set up SRKK's own Security Operations Centre ("**SOC**") to grow the managed cybersecurity services sub-segment. The SOC will serve as the central hub for real-time detection, analysis and mitigation of cybersecurity incidents. With the establishment of SRKK's own SOC, SRKK and its subsidiaries (the "**Group**") will also have more autonomy over the type of solutions used in the SOC, thus allowing the Group to use Microsoft brand of IT hardware, software and cloud subscriptions which would allow the Group to strengthen its relationship with Microsoft Corporation as a Principal.

(iii) To develop the Group's data analytics and business intelligence solutions. The Group currently offers data analytics and business intelligence solutions, which involve building platforms that serve as the foundation for data analytics. Some of these platforms are built using third-party solutions which have AI capabilities. Moving forward, the Group plans to expand this segment by developing and owning the intellectual property to software solutions that can be licensed and sold to multiple businesses. The Group expects these solutions will enhance its competitiveness amongst other solutions providers in the market.

(iv) To expand geographically in Southeast Asia, particularly in Indonesia. Following the incorporation of PT SRKK Consulting Indonesia on 14 July 2026, the Group has commenced its expansion into Indonesia. Through its IT advisory and consulting presences in Jakarta, Indonesia, the Group aims to enhance its market presence and strengthen awareness of its digital transformation solutions among potential customers in the region.

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

B3. Prospects of the Group (continued)

(v) As at 31 July 2026, the Group has an order book of RM30.49 million. Meantime, the Group's recurring revenue of cloud services and IT managed services remains in place.

Premised on the above, the Group remains confident in its long-term growth potential and is optimistic of achieving satisfactory financial performance for the financial year ending 31 December 2026 and in the future.

B4. Variance of actual profits from forecast profits

The Group did not issue any profit forecast or profit guarantee in the current financial quarter under review and year-to-date.

B5. Tax expense

	<----Individual Quarter-->		<--Cumulative Quarter--->	
	Current year quarter	**Preceding year quarter**	**Current year-to-date**	**Preceding year-to-date**
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Current tax expense	681	N/A	919	N/A
Effective tax rate(2) (%)	26.05%	N/A	22.02%	N/A
Statutory tax rate (%)	24%	N/A	24%	N/A

Notes:

N/A – Not applicable

(1) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

(2) The Group's effective tax rate was 26.05% for the current financial quarter, which was higher than the Malaysian statutory tax rate of 24.00%, mainly attributable to the effects of non-deductible expenses. The effective tax rate for the financial year-to-date ended 30 June 2026 was 22.02%, which was lower than the statutory tax rate, mainly attributable to the different tax rates applicable to certain subsidiaries within the Group.

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

B6. Status of corporate proposals

The corporate proposals previously announced by the Group that remained uncompleted as of 21 August 2026 are as follows:-

On 19 August 2026, the Company announced the proposed acquisition of five office units located at Port Tech Tower, Klang, Selangor for a total purchase consideration of RM1.61 million. As at date of this interim report, the proposed acquisition has yet to be completed and remains subject to the fulfilment of the terms and conditions of the sale and purchase agreements.

B7. Utilisation of proceeds

The gross proceeds to be raised from the IPO amounting to RM20.48 million is intended to be utilised in the following manner:-

Details of use of proceeds	**RM'000**	**%**	**Estimated timeframe for utilisation from the date of listing**
Strategic growth initiatives in AI: (a) Setting-up and launching of AI labs and AI academy (b) Develop our own data analytics software and business intelligence solutions	4,000	19.53	Within 24 months
Geographical expansion by setting-up an IT advisory and consulting office in Jakarta, Indonesia	1,840	8.98	Within 24 months
Building a SOC	3,700	18.07	Within 24 months
Branding, marketing and promotional activities	1,800	8.79	Within 24 months
Working capital	4,640	22.66	Within 24 months
Estimated listing expenses	4,500	21.97	Within 1 month
Total	20,480	100.00	

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 18 June 2026. As at 30 June 2026, the IPO has yet to be completed and hence, the proceeds have yet to be raised and utilised by the Group.

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

B8. Loans and borrowings

The Group's loans and borrowings were as follows:

	Unaudited As at 30.06.2026	
	Current RM'000	**Non-current RM'000**
Secured and guaranteed		
Term loans	41	1,661
Bankers' acceptance	2,804	-
Unsecured and unguaranteed		
Lease liabilities	322	1,256
Total	**3,167**	**2,917**

All the borrowings are denominated in Ringgit Malaysia.

B9. Derivative financial instruments

The Group did not enter into any derivatives during the current financial quarter under review and year-to-date.

B10. Material litigation

As at the date of this report, the Group is not involved in any material litigations or arbitrations either as a defendant or plaintiff and the Board is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

B11. Dividends Proposed

No dividend has been proposed or declared for payment by the Board of the Company during the current financial quarter and financial year-to-date under review.

The Board of Directors had on 24 August 2026 declared a single-tier interim dividend of 0.30 sen per ordinary share, amounting to RM852,000 in respect of the financial year ending 31 December 2026.

The Board of Directors had on 24 August 2026 declared a special dividend of 0.70 sen per ordinary share, amounting to RM1,988,000 in respect of the financial year ending 31 December 2026.

The dividends are payable on 19 November 2026 to shareholders whose names appear on the Record of Depositors as of 23 October 2026.

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

B12. Earnings per share

The basic and diluted earnings per share for the current quarter and financial period is calculated as follows:

	<Individual Quarter>		<Cumulative Quarter>	
	Current year quarter	**Preceding year quarter**	**Current year-to-date**	**Preceding year-to-date**
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
Profit attributable to owners of the Company (RM'000)	1,933	N/A	3,254	N/A
Number of ordinary shares ('000)	284,000	N/A	284,000	N/A
Basic/Diluted EPS (sen)[(2)]	0.68	N/A	1.15	N/A

Notes:

N/A – Not applicable

(1) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

(2) Basic EPS is calculated based on the profit attributable to owners of the Company divided by the Company's enlarged issued share capital of 284,000,000 Shares upon the Company's listing on the ACE Market of Bursa Securities.

(3) The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have any dilutive instruments as at the end of the financial period.

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

B13. Notes to the statement of profit or loss and other comprehensive income

Profit for the period was derived after taking into consideration of the following:-

	<Individual Quarter>		<Cumulative Quarter>	
	Current year quarter	**Preceding year quarter(1)**	**Current year-to-date**	**Preceding year-to-date(1)**
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
	RM'000	RM'000	RM'000	RM'000
Profit before taxation is arrived at after charging/(crediting):-				
Amortisation of:				
- intangible asset	2	N/A	4	N/A
- development cost	25	N/A	49	N/A
Depreciation:				
- property, plant and equipment	621	N/A	1,222	N/A
- right-of-use assets	86	N/A	172	N/A
Directors' remuneration	790	N/A	1,615	N/A
Interest expense on financial liabilities that are not at fair value through profit or loss:				
- bankers' acceptance	35	N/A	52	N/A
- term loan	14	N/A	18	N/A
Interest expense on lease liabilities	27	N/A	55	N/A
Listing expenses	87	N/A	785	N/A
(Gain)/Loss on disposal of property, plant and equipment	(7)	N/A	(7)	N/A
(Gain)/Loss on foreign exchange:				
- realised	(112)	N/A	51	N/A
Staff costs (including other key management personnel)				
- short-term employee benefits	4,032	N/A	7,848	N/A
- defined contribution benefits	486	N/A	1,054	N/A
- others	200	N/A	415	N/A
Interest income:				
- finance lease receivables	(38)	N/A	(80)	N/A
- short-term investments	(7)	N/A	(13)	N/A
- current account	(10)	N/A	(62)	N/A
Marketing income received from supplier	(72)	N/A	(120)	N/A

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

B13. Notes to the statement of profit or loss and other comprehensive income (continued)

Notes:

N/A – Not applicable

(1) This is the second interim financial report on the Company's unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2026 announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

Other disclosure items as required under Appendix 9B of the Listing Requirements are not applicable.

B14. Authorisation for issue

The interim financial report was authorised for issue by the Board of Directors of the Company in accordance with a resolution passed by the Board of Directors on 24 August 2026.

BY ORDER OF THE BOARD SRKK AI BERHAD
24 August 2026