OMESTI BERHAD (200001028094 (530701 - T))
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2026

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	Current year quarter	Preceding year corresponding quarter	Current year quarter	Preceding year corresponding quarter
	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited
Revenue	31,121	-	95,817	-
Cost of sales	(15,594)	-	(50,766)	-
Gross profit	15,527	-	45,051	-
Other income	795	-	2,221	-
Net gain on impairment of financial assets	25	-	215	-
Other operating expenses	(11,275)	-	(34,157)	-
Finance costs	(444)	-	(1,733)	-
Share of results of associates, net of tax	(17)	-	(17)	-
Profit before tax from continuing operations	4,611	-	11,580	-
Taxation	336	-	336	-
Profit for the financial period	4,947	-	11,916	-
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss:				
- Foreign currency translation differences for foreign operations	-	-	-	-
- Share of other comprehensive income of associates	-	-	-	-
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income	4,947	-	11,916	-
Profit attributable to:-				
Owners of the Parent	6,159	-	9,495	-
Non-controlling interests	(1,212)	-	2,421	-
Profit the financial period	4,947	-	11,916	-
Total comprehensive income attributable to:-				
Owners of the Parent	6,159	-	9,495	-
Non-controlling interests	(1,212)	-	2,421	-
Total comprehensive income	4,947	-	11,916	-
Profit per ordinary share (sen) - Basic and diluted	0.27	-	0.42	-

The Group changed its financial year end from 31 March to 31 October during the previous financial period. As a result, the preceding audited financial period covered a different reporting cycle. Accordingly, comparative figures for the preceding corresponding quarter and cumulative period ended 30 April 2025 are not presented. The current quarter and year-to-date results are therefore not directly comparable with the preceding period.

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying explanatory notes to the interim financial report and the audited financial statements for the financial period ended from 1 April 2024 to 31 October 2025.)

OMESTI BERHAD (200001028094 (530701 - T))
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2026

	As at 31 JUL 2026 RM'000 Unaudited	As at 31 OCT 2025 RM'000 Audited
ASSETS		
Non-Current Assets		
Right-of-Use assets	7,568	15,419
Property, plant and equipment	706	861
Investment in associates	1,329	1,346
Other intangible assets	82,368	82,371
Other investments	2,000	2,000
Investment properties	638	653
Lease Receivable	3,362	-
Goodwill on consolidation	3,562	3,562
Deferred tax assets	285	285
	101,818	106,497
Current Assets		
Other Investments	26,652	26,530
Inventories and contract costs	36,390	7,263
Trade receivables	12,444	8,460
Other receivables, deposits and prepayments	9,012	9,359
Contract assets	37,679	574
Amount due from related parties	664	662
Amounts owing by associates	352	267
Amount owing by a jointly-controlled entity	230	19
Lease Receivable	364	-
Current tax assets	1,459	1,712
Cash and cash equivalents	9,945	7,394
	135,191	62,240
TOTAL ASSETS	237,009	168,737
EQUITY AND LIABILITIES		
Equity attributable to owners of the Parent		
Share capital	238,102	394,736
Other reserves	23,874	23,874
Warrant reserves	7,221	27,121
Retained profits/ Accumulated losses	(134,068)	(370,684)
	135,129	75,047
Non-controlling interests	4,283	1,862
TOTAL EQUITY	139,412	76,909
Non-Current Liabilities		
Other payables, deposits & accruals	-	46
Borrowings	600	-
Lease liabilities	5,723	6,466
Provision for post employment benefits	14	116
Deferred tax liabilities	2	2
	6,339	6,630
Current Liabilities		
Trade payables	36,251	13,496
Other payables, deposits and accruals	41,412	17,591
Contract liabilities	862	-
Amount due to related parties	3	23,589
Amounts owing to associates	1,219	556
Amount due to joint venture	85	2
Borrowings	6,277	18,135
Lease liabilities	4,645	11,613
Current tax payables	504	216
	91,258	85,198
TOTAL LIABILITIES	97,597	91,828
TOTAL EQUITY AND LIABILITIES	237,009	168,737
Net Assets per Share (RM)	0.0582	0.0323

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes to the interim financial report and the audited financial statements for the financial period ended 31 OCTOBER 2025.)

OMESTI BERHAD (200001028094 (530701 - T))
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2026

	---------- Non-distributable ----------							
	Share capital RM'000	Capital reserve RM'000	Warrant reserve RM'000	Exchange translation reserve RM'000	Retained profits / Accumulated losses RM'000	Total attributable to owners of the parent RM'000	Non-controlling interests RM'000	Total equity RM'000
Unaudited								
NINE Months Financial Period Ended 31 JULY 2026								
Balance as at 1 NOVEMBER 2025	394,736	24,663	27,121	(789)	(370,684)	75,047	1,862	76,909
Profit after tax for the financial period	-	-	-	-	9,495	9,495	2,421	11,916
Foreign currency translation for foreign operations, net of tax	-	-	-	-	-	-	-	-
Total comprehensive profit for the financial period	-	-	-	-	9,495	9,495	2,421	11,916
Transactions with owners								
Shares issued pursuant to rights issue	19,132	-	7,221	-	-	26,353	-	26,353
Shares issued pursuant to private placement	24,234	-	-	-	-	24,234	-	24,234
Warrant lapsed	-	-	(27,121)	-	27,121	-	-	-
Reduction of share capital	(200,000)	-	-	-	200,000	-	-	-
Total transactions with owners	(156,634)	-	(19,900)	-	227,121	50,587	-	50,587
Balance as at 31 JULY 2026	238,102	24,663	7,221	(789)	(134,068)	135,129	4,283	139,412

The Group changed its financial year end from 31 March to 31 October during the previous financial period. As a result, the preceding audited financial period covered a different reporting cycle. Accordingly, comparative figures for the preceding corresponding quarter and cumulative period ended 30 April 2025 are not presented. The current quarter and year-to-date results are therefore not directly comparable with the preceding period.

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying explanatory notes to the interim financial report and the audited financial statements for the financial period ended from 1 April 2024 to 31 October 2025.)

OMESTI BERHAD (200001028094 (530701 - T))
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 31 JULY 2026

	NINE MONTHS ENDED	
	31 JUL 2026 RM'000 Unaudited	**31 JUL 2025 RM'000 Unaudited**
CASH FLOW USED IN OPERATING ACTIVITIES		
Profit before tax from operations	11,580	-
Profit before tax from discontinued operations	-	-
	11,580	-
Adjustments for:		
Depreciation and amortisation	10,882	-
Interest expense	1,259	-
Interest income	(259)	-
Inventories written off	(20)	-
Gain on disposal of Right-of-Use assets	(34)	-
Net gain on disposal of other investments	(100)	-
Property, plant and equipment written off	-	-
Operating profit before working capital changes	23,308	-
Net changes in assets	(69,269)	-
Net changes in liabilities	23,628	-
Net cash from / (used in) operations	(22,333)	-
Tax paid	(373)	-
Tax refunded	1,250	-
Net cash from operating activities	(21,456)	-
CASH FLOWS USED IN INVESTING ACTIVITIES		
Addition of Finance Lease Receivables	(4,202)	
Interest received	(72)	-
Net placement of fixed deposits pledged	(1,025)	
Acquisition of assets of property, plant and equipment	(56)	-
Net proceeds from disposal of quoted securities	(22)	-
Net proceeds from lease	806	
Addition of Right-of-Use assets	(2,768)	-
Net cash (used in) / from investing activities	(7,339)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Net (repayment)/ drawdown of borrowings	(11,258)	-
Proceeds from rights issue with warrant	26,353	
Proceeds from private placement	24,234	
Net proceeds from hire purchase and lease creditors	(7,751)	-
Interest paid	(1,259)	-
Net cash (used in) / from financing activities	30,319	-
Net decrease in cash and cash equivalents	1,524	-
Cash and cash equivalents at 1 NOV 2025	1,995	-
Cash and cash equivalents at 31 JUL 2026	3,519	-

** Cash and cash equivalents at the beginning and end of the financial period are net of deposits pledged to banks.*

The Group changed its financial year end from 31 March to 31 October during the previous financial period. As a result, the preceding audited financial period covered a different reporting cycle. Accordingly, comparative figures for the preceding corresponding quarter and cumulative period ended 30 April 2025 are not presented. The current quarter and year-to-date results are therefore not directly comparable with the preceding period.

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying explanatory notes to the interim financial report and the audited financial statements for the financial period ended from 1 April 2024 to 31 October 2025.)

Notes to the Interim Financial Report
For the Third Quarter Ended 31 July 2026

1 Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements outlined in the Malaysian Financial Reporting Standard ("MFRS") 134, *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 OCTOBER 2025. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the previous financial year ended 31 OCTOBER 2025.

The accounting policies and methods of computation adopted by the Group in the interim financial statements are consistent with those adopted in the financial statements for the financial year ended 31 OCTOBER 2025:

Amendments to MFRS 16 Lease liability in a Sale and Leaseback
Amendments to MFRS 101 Classification of Liabilities as Current or Non-current
Amendments to MFRS 101 Non-current Liabilities with Covenants
Amendments to MFRS 107 and MFRS 7 Supplier Finance Arrangements

The adoption of the above did not have any significant effects on the interim financial statements upon their initial application.

2 Qualification of independent auditors' report on preceding annual audited financial statements

The independent auditors' report on the annual audited financial statements for the financial year ended 31 OCTOBER 2025 was not qualified.

3 Seasonal and cyclical factors

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

4 Unusual items due to their nature, size or incidence

Save as disclosed in Note 2 and Note 6 of this report, there were no unusual items affecting the assets, liabilities, equity, net income, or cash flows due to their nature, size, or incidence during the current financial period under review.

5 Material changes in estimates

There were no changes in estimates of amounts which have a material effect to the financial statements of the current financial period under review.

6 Debt and equity securities

On 11 November 2025, the Company completed the Proposed Rights Issue with Warrants following the listing of and quotation for 329.41 million Rights Shares together with 131.76 million Warrants D and 30.65 million Additional Warrants C (arising from adjustments pursuant to the Rights Issue) on the Main Market of Bursa Securities.

On 26 December 2025, the Company completed its private placement exercise involving the issuance of 302,924,400 new ordinary shares, representing up to 15% of its existing issued share capital (excluding treasury shares). The placement shares were listed and quoted on the Main Market of Bursa Securities.

On 30 March 2026, the Company completed a share capital reduction corporate exercise pursuant to Section 116 of the Companies Act 2016. As a result, the total credit arising from the reduction of RM200,000,000 from the issued share capital of the Company was utilized to set off the accumulated losses of the Company. The exercise was carried out without any reduction in the total number of issued ordinary shares in circulation and did not involve any repayment of capital to the shareholders.

Other than the above, 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 period under review.

7 Dividends paid

No dividends have been paid during the current financial period under review.

8 Segmental reporting

The Group's reportable segments were identified as follows: -

- Business Performance Services - Provision of business performance improvement related services.
- Trading & Distribution Services - Distribution and reselling of hardware and software and related services.
- Digital & Infrastructure Services - Provision of a comprehensive range of tele/data communication, networking solutions and related services.
- Healthcare Services - Distribution of pharmaceutical products, vaccines and medical devices and provision of various medical services.

Other operating segments that do not constitute reportable segments comprise operations related to property development and investment holding.

Business Segments	Business Performance Services RM'000	Trading & Distribution Services RM'000	Digital & Infrastructure Services RM'000	Healthcare Services RM'000	Others RM'000	Eliminations RM'000	Total RM'000
NINE Months Financial Period Ended 31 JULY 2026 Unaudited							
External revenue	54,602	-	22,490	17,738	987	-	95,817
Inter segment revenue	15,060	-	-	-	296	(15,356)	-
Total Revenue	69,662	-	22,490	17,738	1,283	(15,356)	95,817
Segment results	8,588	-	6,353	(838)	(690)	(816)	12,597
Share of results of associates	-	-	-	-	(17)	-	(17)
Share of results of a jointly-controlled entity	-	-	-	-	-	-	-
Interest expense	(202)	-	-	(129)	(928)	-	(1,259)
Interest Income	110	-	-	-	149	-	259
Profit/ (loss) before tax	8,496	-	6,353	(967)	(1,486)	(816)	11,580
Segment assets	404,021	-	29,251	13,456	166,191	(375,910)	237,009

9 Carrying amount of revalued assets

There were no changes to the valuation of property, plant and equipment during the current financial period under review.

10 Changes in the composition of the group

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

11 Subsequent events

There were no other material events announced subsequent to the end of the current financial period under review up to the date of this announcement.

12 Changes in contingent liabilities or contingent assets

There were no changes in contingent liabilities or contingent assets during the current financial period under review.

13 Capital commitments

There were no capital commitments during the current financial period under review.

14 Cash and bank balances

The Group's cash and bank balances as at the end of the reporting date can be analysed as follows:

	As at 31 JUL 2026 RM'000
Cash and bank balances	3,519
Fixed deposits with licensed financial institutions	6,426
	9,945
Less: Fixed deposits pledged with licensed banks	(6,426)
Less: Bank overdraft	-
	3,519

Additional information required by Bursa Securities Listing Requirements
For the Third Quarter Ended 31 July 2026

1 Detailed analysis of performance

The detailed breakdown of revenue by business segments of the Group is as follows: -

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited
Business Performance Services	29,227	-	69,662	-
Digital & Infrastructure Services	11,014	-	22,490	-
Healthcare Services	5,695	-	17,738	-
Others	208	-	1,283	-
	46,144	-	111,173	-
Less : Inter Segment Revenue	(15,023)	-	(15,356)	-
Group Revenue from Continuing Operations	31,121	-	95,817	-
Total Group Revenue	31,121	-	95,817	-

The Group recorded revenue of RM31.121 million for the current quarter. Business Performance Services remained the largest revenue contributor, generating RM29.227 million of gross segment revenue before inter-segment eliminations.

The detailed breakdown of profit/ (loss) before tax by business segments of the Group is as follows: -

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited
Business Performance Services	4,965	-	8,496	-
Digital & Infrastructure Services	3,155	-	6,353	-
Healthcare Services	(450)	-	(967)	-
Others	(1,165)	-	(1,486)	-
	6,505	-	12,396	-
Less : Elimination	(1,894)	-	(816)	-
Total Profit before Tax	4,611	-	11,580	-

The Group recorded profit before tax of RM4.611 million for the current financial quarter, mainly contributed by Business Performance Services and Digital & Infrastructure Services.

2 Variation of results against preceding quarter

	THREE MONTHS ENDED	
	31 JUL 2026 RM'000	30 APR 2026 RM'000
Revenue	31,121	37,469
Total Profit before Tax	4,611	4,583

Revenue decreased by RM6.348 million, or 16.94%, to RM31.121 million from RM37.469 million in the immediate preceding quarter, mainly due to lower revenue from the Business Performance Services and Healthcare Services divisions. Profit before tax increased by RM0.028 million, or 0.61%, to RM4.611 million from RM4.583 million. The profit before tax margin improved to 14.82% from 12.23%.

Additional information required by Bursa Securities Listing Requirements
For the Third Quarter Ended 31 July 2026

3 Business prospects

OMESTI remained profitable in Q3 FY2026 despite lower revenue. Revenue was RM31.121 million, 16.94% lower than RM37.469 million in Q2 FY2026. Profit before tax increased to RM4.611 million from RM4.583 million, while the profit before tax margin improved to 14.82% from 12.23%. For the nine-month period, the Group recorded revenue of RM95.817 million and profit before tax of RM11.580 million.

Business Performance Services remained the largest segment, contributing 63.34% of gross segment revenue before inter-segment eliminations in Q3 FY2026, followed by Digital & Infrastructure Services at 23.87%, Healthcare Services at 12.34% and Others at 0.45%. Business Performance Services contributed segment profit of RM4.965 million and Digital & Infrastructure Services contributed RM3.155 million, partly offset by segment losses in Healthcare Services and Others.

The Group's priority is to convert profitability into sustainable operating cash flow through stronger project execution, timely delivery acceptance and tighter receivables collection. Net cash used in operating activities was RM21.456 million for the nine-month period, reflecting working-capital absorption. Management will continue to focus on cash conversion while maintaining disciplined delivery and cost management.

4 Profit forecast

There were no profit forecast or profit guarantee issued by the Group and the Company.

5 Taxation

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	Current year quarter	Preceding year corresponding quarter	Current year quarter	Preceding year corresponding quarter
	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited	31 JUL 2026 RM'000 Unaudited	31 JUL 2025 RM'000 Unaudited
Current tax expense				
- Malaysian taxation	(88)	-	(88)	-
Under/ (over) provision in prior periods				
- Malaysian taxation	(248)	-	(248)	-
	(336)	-	(336)	-
Deferred taxation				
- origination and reversal of temporary differences				
- Malaysian taxation	-	-	-	-
Under provision in prior periods				
- Malaysian taxation	-	-	-	-
Total Group Taxation	(336)	-	(336)	-

Additional information required by Bursa Securities Listing Requirements
For the Third Quarter Ended 31 July 2026

6 Status of corporate proposals

On 6 June 2025, the Company announced that the Company proposes to undertake the following:

(i) proposed settlement of debts amounting to RM8,500,000 owing by Omesti to Microlink Solutions Berhad, an indirect 25.77%-owned associated company of Omesti through the issuance of up to 85,000,000 new ordinary shares in Omesti ("Omesti Shares" or "Shares") at an issue price to be determined and announced later by the Board ("Proposed Creditor Settlement");

(ii) proposed settlement of redeemable preference shares in Omesti ("RPS") amounting to RM106,441,367 owing by Omesti to the holders of RPS through the issuance of up to 1,064,413,670 new Shares at an issue price to be determined and announced later by the Board ("Proposed RPS Settlement");

(iii) proposed renounceable rights issue of up to 789,036,071 new Shares ("Rights Shares") on the basis of 1 Rights Share for every 1 existing Share, at an issue price and held on an entitlement date to be determined and announced later, together with up to 315,614,428 free detachable warrants in Omesti ("Warrants D") on the basis of 2 Warrants D for every 5 Rights Shares subscribed for ("Proposed Rights Issue with Warrants");

(iv) proposed private placement of up to 456,465,000 new Shares, representing up to 15% of the total enlarged number of issued Shares (excluding treasury shares, if any), to third party investor(s) at an issue price to be determined and announced later ("Proposed Private Placement"); and

(v) proposed reduction of RM200,000,000 of the issued share capital of Omesti pursuant to Section 116 of the Companies Act 2016 ("Proposed Share Capital Reduction").

On 18 June 2025, the Company announced that the additional listing application in relation to the Proposals have been submitted to Bursa Securities on 18 June 2025.

On 13 August 2025, subject to the terms and conditions set by Bursa Securities, the Company announced that it had obtained approval from Bursa securities via letter dated 12 August 2025 for :

1. admission to the Official List of Bursa Securities and the listing of and quotation for up to 315,614,428 Warrants D to be issued pursuant to the Proposed Rights Issue with Warrants; and

2. listing of and quotation for the following on the Main Market of Bursa Securities:

(i) up to 789,036,071 Rights Shares;
(ii) up to 315,614,428 new Shares to be issued arising from the exercise of Warrants D;
(iii) up to 42,145,656 Additional Warrants C;
(iv) up to 42,145,656 new Shares to be issued arising from the exercise of Additional Warrants C;
(v) up to 85,000,000 Creditor Settlement Shares;
(vi) up to 1,064,413,670 RPS Settlement Shares; and
(vii) up to 456,465,000 Placement Shares.

On 15 October 2025, the Company announced the completion of the Creditor Settlement following the listing of and quotation for 85,000,000 Creditor Settlement Shares on the Main Market of Bursa Securities on 15 October 2025.

On 31 October 2025, the Company announced that:

(i) the RPS Settlement has been completed following the listing of and quotation for 1,064,413,670 RPS Settlement Shares on the Main Market of Bursa Securities on 31 October 2025; and
(ii) the Company had via its legal counsel, filed an application to the High Court of Malaya in relation to the Share Capital Reduction pursuant to Section 116 of the Act. This announcement is dated 31 October 2025.

On 11 November 2025, the Company announced that Rights Issue has been completed following the listing of and quotation for 329,409,407 Rights Shares together with 131,763,761 Warrants D, and 30,649,047 Additional Warrants C arising from the adjustments pursuant to the Rights Issue, on the Main Market of Bursa Securities on 11 November 2025.

On 26 December 2025, the Company completed its private placement exercise involving the issuance of 302,924,400 new ordinary shares, representing up to 15% of its existing issued share capital (excluding treasury shares).The placement shares were listed and quoted on the Main Market of Bursa Securities.

On 13 February 2026, the Company announced that the High Court of Malaya had, on the same date of 13 February 2026, granted an Order confirming the Share Capital Reduction pursuant to Section 116 of the Act. On 5 March 2026, the Company announced that the sealed Order of the High Court of Malaya confirming the Share Capital Reduction has been lodged with the Registrar of Companies today. Pursuant thereto, the Share Capital Reduction shall take effect and be deemed completed on 5 March 2026.

This marked the completion of the corporate proposals announced by the Company on 6 June 2025.

On 20 August 2026, the Company announced that the Company proposes to undertake the following:

(i) Proposed Share Consolidation, on an entitlement date to be determined and announced later; and
(ii) The Board of Directors of Omesti Berhad ("Omesti" or "the Company") wishes to announce that the Company is proposing to change its name "Omesti Berhad" to "Tegra Berhad" ("Proposed Change of Name"), subject to shareholders' approval at an Extraordinary General Meeting to be convened. The reservation of the proposed name "TEGRA BERHAD" was approved by the Companies Commission of Malaysia ("CCM") on 18 August 2026. The proposed name Tegra combines the Malay concept of Teguh (strength and resilience) with integra (integrity), symbolising trust, completeness and reliability, and represents a new phase of growth, stronger institutional positioning, a more robust balance sheet, and a commitment to delivering sovereign digital infrastructure and next-generation technology solutions to government and enterprise stakeholders. A Circular to Shareholders containing details of the Proposed Change of Name will be issued to shareholders and published on the Company's website, in due course.

6 Status of corporate proposals (Continued)

On 28 August 2026, the Company announced that the application in relation to the Proposed Share Consolidation has been submitted to Bursa Securities on 28 August 2026.

On 3 September 2026, the Company announced that Bursa Securities had, vide its letter dated 3 September 2026, resolved to approve the Proposed Share Consolidation.

The approval of Bursa Securities for the Proposed Share Consolidation is subject to the following conditions:

(i) Omesti is required to furnish Bursa Securities with a certified true copy of the resolution passed by shareholders at the extraordinary general meeting for the Proposed Share Consolidation;
(ii) Omesti / Kenanga IB is required to make the relevant announcements pursuant to Paragraphs 6.56(2)(ii) and (iii) and Paragraph 13.20(2) of the Main Market Listing Requirements of Bursa Securities; and
(iii) the Consolidated Shares and Consolidated Warrants D must be listed and quoted simultaneously.

Save as disclosed above, there were no other corporate proposals announced or outstanding as at the date of this announcement.

7 Utilisation of proceeds

The Company completed the renounceable rights issue of 329,409,407 ordinary shares together with 131,763,761 free warrants D on 11 November 2025.

The Company received proceeds amounting to RM26.35 million from the issuance of 329,409,407 ordinary shares at an issue price of RM0.08 per ordinary share. The status of utilisation of proceeds as at 31 July 2026 is as follows:-

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation	Balance as at 31 July 2026 RM'000
Repayment of borrowings	15,620	15,620	Within 6 months	-
Existing and future projects for our Group's business performance division	7,117	7,117	Within 36 months	-
Working capital for our Group's healthcare division	1,716	-	Within 36 months	1,716
Estimated expenses for the Corporate Exercises	1,900	1,900	Immediately	-
Total	**26,353**	**24,637**	**-**	**1,716**

The balance unutilised proceeds of RM1,716 is being placed in bank.

The Company also completed the private placement of 302,924,400 ordinary shares on 26 December 2025.

The Company received proceeds amounting to RM24.23 million from the issuance of 302,924,400 ordinary shares at an issue price of RM0.08 per ordinary share. The status of utilisation of proceeds as at 31 July 2026 is as follows:-

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation	Balance as at 31 July 2026 RM'000
Repayment to Microlink Solutions Berhad	15,751	11,530	Within 3 months	4,221
Working capital	8,482	8,482	Within 36 months	-
Total	**24,233**	**20,012**	**-**	**4,221**

The balance unutilised proceeds of RM4,221,000 is being placed in bank.

8 Borrowings and debt securities

The Group's borrowings are set out below and are denominated in RM:-

Borrowings	RM'000
Term Loans	4,200
Invoice Financing	2,677
TOTAL	**6,877**

9 Changes in material litigation

Save as disclosed below, the Group and its subsidiaries are not engaged in any other material litigations, claims or arbitration, either as plaintiff or defendant as at the date of this report:

1) Formis Network Services Sdn Bhd ("FNS") vs Suruhanjaya Syarikat Malaysia ("SSM")

On 5 August 2019, CCM issued a termination notice ("Termination Notice") to FNS to terminate the outsourcing agreement dated 28 November 2017 entered into between CCM and FNS (which was supplemented by a first supplemental agreement dated 28 March 2019) for the supply, implementation, training, support and maintenance of CCM's Core Digital Registry Solution ("Outsourcing Agreement"). Pursuant to the Termination Notice, CCM alleged that FNS failed and/or neglected to complete the implementation of "Release 1" within the prescribed time frame set out in the notice of default dated 3 June 2019 issued by CCM and to fulfil all its obligations as stipulated in the Outsourcing Agreement. By reason thereof, CCM sought to terminate the Outsourcing Agreement and demanded liquidated ascertained damages in the sum of RM13.2 million from FNS.

FNS in response, via its letter dated 9 August 2019, denied CCM's allegations and took the position, amongst others, that the Termination Notice is unlawful and premature. In this regard, FNS took the position that if CCM continues to breach the Outsourcing Agreement, FNS will be constrained to commence proceedings against CCM and the indicative sum of damages sought (which is provided by the Outsourcing Agreement) would be RM150.0 million.

The parties thereafter engaged in a dispute resolution discussions as provided for under the terms of the Outsourcing Agreement.

On 8 July 2020, CCM via its solicitors issued a letter to FNS confirming that CCM has maintained its decision to terminate the Outsourcing Agreement in accordance with the Termination Notice, as CCM believes that no amicable solution can be reached between the parties.

FNS maintains the position that it is not in default of the Outsourcing Agreement and had filed a writ and statement of claim on 11 February 2021 against CCM. CCM had served their defence and counterclaim on FNS on 30 March 2021, claiming among others: -

a) RM 49,298,651.00 for liquidated ascertained damages ("LAD") allegedly owing by FNS to CCM due to delays and costs for the payment of licensing which CCM would not have had to allegedly incur, had the Core Project been completed as per the agreed timeline under the Outsourcing Agreement
b) Damages – to be assessed by Court
c) Interests on all sums allegedly due
d) Costs
e) An order for the delivery of all the content, materials, designs, specifications, records, accounts, detailed report, data, document and any other information belonging to the CCM by FNS.

FNS filed and served its reply to CCM's defence and counterclaim on 12 May 2021 denying and disputing CCM's defence and counterclaim. Apart from the writ and statement of claim filed by FNS against CCM, FNS had subsequently filed a sealing application to ensure all documents in relation to FNS's confidential information and intellectual properties including works created and/or products designed and/or developed by FNS in performing its obligations under the Outsourcing Agreement are sealed and shall only be privy to parties named in the Suit and the Court. A Consent Order for the sealing application was recorded on 23 November 2021.

The Court, on 28 December 2023, heard discovery applications filed by both parties and did not grant either application. On 26 January 2024, FNS filed an appeal on the discovery application. The evidentiary stage of the proceedings concluded on 6 February 2026 following the completion of factual witness testimony. The Court thereafter completed additional hearing dates between February and September 2026, with the last hearing date on 17 September 2026. Further trial dates have been fixed on 2 and 5 October 2026.

Management is of the view that the Group has reasonable prospects of success in the claim and in defending against SSM's counterclaim. The Group has assessed that the expected losses arising from the litigation are limited to the costs of engaging advocates and solicitors and other expenses associated with the litigation and related proceedings.

2) CSI Interfusion Sdn Bhd ("CSI") vs CA IT Infrastructure Solutions Sdn Bhd ("CA IT") and Omesti Berhad ("OB")

CA IT and OB had on 8 September 2026 been served with a Writ of Summons together with a Statement of Claim affirmed by CSI ("the Suit"). CA IT and OB are named as First and Second Defendants respectively in the Suit. The Plaintiff is claiming, amongst others, the following relief: (a) against both defendants jointly and severally, RM7,500,000.00, contractual interest at 1.1% per month on RM7,500,000 pursuant to the corporate guarantee from the date of demand until full settlement, post-judgment interest at 5% per annum until full payment, legal costs and expenses, and any further relief the Court deems appropriate; and (b) against the First Defendant only, the balance amount of RM142,246.46, being the excess above the RM7.5 million guarantee cap, bringing the total alleged debt to RM7,642,246.46, together with contractual interest under the service contract on the outstanding sums from the dates of the invoices until full settlement. The Suit is fixed for case management by way of e-Review at the Kuala Lumpur High Court on 23 September 2026. CA IT is a wholly-owned subsidiary of Microlink Solutions Berhad ("MSB"), which was a major subsidiary of the Company until June 2022.

CSI contends that it was engaged by CA IT under a Service Contract dated 15 September 2020 to provide software implementation services for the Telekom Malaysia CBS Deployment Project, and that OB provided a corporate guarantee for CA IT's obligations up to the sum of RM7.5 million. CSI contends that it fully performed the contracted services and issued invoices in accordance with the contract, but despite receiving partial payments, a substantial outstanding sum of RM7,642,246.46 remained unpaid.

OB is sued as the corporate guarantor and, as such, the claim must first be successful against CA IT as the contracting party with CSI. Apart from any professional fees payable, any potential liability will arise only if the claim is successful. There is no expected material operational impact to OB.

OB is currently seeking legal advice on this matter and will, in any case, oppose the suit/claim against OB as the Second Defendant. Further announcements will be made as and when there are material developments on this matter.

10 Dividends

No dividends have been paid during the current financial period under review.

11 Earnings per ordinary share

Basic / diluted earnings per ordinary share

Basic / diluted earnings per ordinary share for the quarter and financial period under review are calculated based on the Group's profit after tax and non-controlling interests divided by the weighted average ("WA") number of ordinary shares in issue during the financial period.

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	Current year quarter	Preceding year corresponding quarter	Current year quarter	Preceding year corresponding quarter
	31 JUL 2026 Unaudited	31 JUL 2025 Audited	31 JUL 2026 Unaudited	31 JUL 2025 Audited
Profit after tax for owners of the parent (RM'000)	6,159	-	9,495	-
Profit after tax for owners of the parent (RM'000)	6,159	-	9,495	-
Number of shares in issue as at beginning of the period ('000)	1,690,087	-	1,690,087	-
Effect of rights issue ('000)	329,410	-	318,510	-
Effect of private placement ('000)	302,924		243,899	
WA number of ordinary shares in issue ('000)	2,322,421	-	2,252,496	-
Basic / diluted earnings per ordinary share (sen)	0.27	-	0.42	-
Basic / diluted earnings per ordinary share (sen)	-	-	-	-
Basic / diluted earnings per ordinary share (sen)	0.27	-	0.42	-