

# CME GROUP BERHAD

*(Company No. 52235-K)*

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS OF 30 SEPTEMBER 2025

*(The figures have not been audited)*

	Unaudited At 30/9/2025	Audited At 30/09/2024
<b>ASSETS</b>	<b>RM '000</b>	<b>RM '000</b>
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	28,735	28,924
Land held for property development	11,265	11,563
Investment Properties	39,410	35,030
Other investment	742	596
<b>TOTAL NON-CURRENT ASSETS</b>	<b>80,152</b>	<b>76,113</b>
<b>CURRENT ASSETS</b>		
Inventories	15,603	18,902
Trade receivables and other receivables	6,456	9,772
Current tax assets	185	256
Cash and bank balances	6,045	6,147
<b>TOTAL CURRENT ASSETS</b>	<b>28,289</b>	<b>35,077</b>
<b>TOTAL ASSETS</b>	<b>108,441</b>	<b>111,190</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY AND LIABILITIES</b>		
Share capital	102,143	86,037
ICULS	-	16,099
Reserves	(46,758)	(54,895)
<b>TOTAL EQUITY</b>	<b>55,385</b>	<b>47,241</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	-	-
Borrowings	-	1,303
Other payables	302	102
Deferred tax liabilities	-	2,217
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>302</b>	<b>3,622</b>
<b>CURRENT LIABILITIES</b>		
Lease liabilities	9	80
Borrowings	31,327	31,989
Contract liabilities	6,392	13,623
Trade payables and other payables	15,026	14,635
<b>TOTAL CURRENT LIABILITIES</b>	<b>52,754</b>	<b>60,327</b>
<b>TOTAL LIABILITIES</b>	<b>53,056</b>	<b>63,949</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>108,441</b>	<b>111,190</b>
<b>Net Assets Per Share</b>	<b>0.046</b>	<b>0.049</b>

*(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Audited Financial Statement for the period ended 30 September 2024 and the explanatory notes attached to the interim financial report.)*

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE CURRENT QUARTER AND CUMULATIVE 12-MONTH PERIOD ENDED 30 SEPTEMBER 2025**  
(The figures have not been audited)

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE PERIOD</b>	
	<b>Current year quarter</b>	Preceding year corresponding quarter	<b>Current year-to-date</b>	Preceding year corresponding period
	<b>30/9/2025 (RM '000)</b>	<b>30/9/2024 (RM '000)</b>	<b>30/9/2025 (RM '000)</b>	<b>30/9/2024 (RM '000)</b>
Revenue	<b>8,548</b>	7,060	<b>39,933</b>	27,222
Cost of sales	<b>(7,892)</b>	(6,328)	<b>(33,848)</b>	(22,842)
<b>Gross profit</b>	<b>656</b>	732	<b>6,085</b>	4,380
Other income/(Loss)	<b>246</b>	461	<b>424</b>	431
Fair value gain//(loss) on available-for-sale financial assets	<b>95</b>	(131)	<b>146</b>	173
Fair value gain on Investment Properties	-	-	<b>5,080</b>	-
Administrative expenses	<b>(948)</b>	(1,040)	<b>(3,159)</b>	(3,173)
Other expenses	<b>(748)</b>	(359)	<b>(1,167)</b>	(2,855)
Finance costs	<b>(229)</b>	(273)	<b>(1,145)</b>	(1,209)
<b>Profit/(Loss) before tax</b>	<b>(928)</b>	(610)	<b>6,264</b>	(2,252)
Income tax expense	<b>2,158</b>	(250)	<b>2,158</b>	(250)
<b>Profit/(Loss) for the period</b>	<b>1,230</b>	(860)	<b>8,422</b>	(2,502)
<b>Other comprehensive income/ (loss)</b>				
Foreign currency translation	<b>105</b>	(1,097)	<b>(284)</b>	(743)
Gain on revaluation of property, plant and equipment	-	-	-	-
	<b>105</b>	(1,097)	<b>(284)</b>	(743)
<b>Total comprehensive income/(loss) for the period</b>	<b>1,335</b>	(1,957)	<b>8,138</b>	(3,245)
Profit/(Loss) for the period attributable to:-				
Equity holders of the parent	<b>1,230</b>	(860)	<b>8,422</b>	(2,502)
Non-controlling interests	-	-	-	-
	<b>1,230</b>	(860)	<b>8,422</b>	(2,502)
Total comprehensive income/(loss) attributable to:-				
Equity holders of the parent	<b>1,335</b>	(1,957)	<b>8,138</b>	(3,245)
Non-controlling interests	-	-	-	-
	<b>1,335</b>	(1,957)	<b>8,138</b>	(3,245)
<b>Earnings/(Loss) per share attributable to owners of the Company</b>				
<b>Basic (sen)</b>	0.104	-0.082	0.713	-0.239

(The Condensed Consolidated Statement of Profit Or Loss And Other Comprehensive Income should be read in conjunction with the Annual Audited Financial Statement for the period ended 30 September 2024 and the explanatory notes attached to the interim financial report.)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE 12-MONTH PERIOD END 30 SEPTEMBER 2025**  
(The figures have not been audited)

	< -----Non-distributable----->							
	Share capital	ICULS	Accumulated losses	Warrants reserve	Fair value reserve	Revaluation reserve	Foreign currency translation reserve	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Balance as at 1 October 2023</b>	85,684	16,099	(74,081)	2,034	-	19,723	674	50,133
Profit/(Loss) for the financial period	-	-	(2,502)	-	-	-	-	(2,502)
Other comprehensive income for the financial period	-	-	-	-	-	-	(743)	(743)
Total comprehensive income/(loss) for the financial period	-	-	(2,502)	-	-	-	(743)	(3,245)
Transactions with owners								
Private Placement	353	-	-	-	-	-	-	353
Total transaction with owners	353	-	-	-	-	-	-	353
<b>Balance as at 30 September 2024</b>	86,037	16,099	(76,583))	2,034	-	19,723	(69)	47,241
Profit/(Loss) for the financial period	-	-	8,422	-	-	-	-	8,422
Other comprehensive income/(loss) for the financial period	-	-	-	-	-	-	(284)	(284)
Total comprehensive income/(loss) for the financial period	-	-	8,422	-	-	-	(284)	8,138
Transactions with owners								
Conversion of ICULS	16,106	(16,099)	-	-	-	-	-	7
Total transaction with owners	16,106	(16,099)	-	-	-	-	-	7
<b>Balance as at 30 September 2025</b>	102,143	-	(68,161)	2,034	-	19,723	(353)	55,386

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Audited Financial Statement for the period ended 30 September 2024 and the explanatory notes attached to the interim financial report.)

**CONDENSED CONSOLIDATED CASH FLOW STATEMENT  
FOR THE 12-MONTH PERIOD ENDED 30 SEPTEMBER 2025**  
(The figures have not been audited)

	<b>Current year-to-date 30/9/2025 RM'000</b>	<b>Current year-to-date 30/9/2024 RM'000</b>
<b>CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES</b>		
Profit/(Loss) for the period	8,422	(2,502)
Adjustments for:		
Depreciation of property, plant and equipment	239	222
Fair value Loss/(gain) on available-for-sale financial assets	(146)	(173)
Finance costs	1,145	1,209
Gain on revaluation of Investment Properties	(5,080)	-
Gain on disposal of Investment Property	(300)	-
Amortization of financial asset	350	
	<hr/>	<hr/>
Operating income/(loss) before working capital changes	4,280	(894)
Changes in working capital		
Net changes in current assets	6,615	7,498
Net changes in current liabilities	(8,855)	(1,065)
	<hr/>	<hr/>
Cash generated/(used in) operations	2,040	5,539
Income tax refunded	71	-
Income tax paid	-	(114)
	<hr/>	<hr/>
Net cash generated/(used in) operating activities	2,111	5,425
<b>CASH FLOWS FROM/ (USED IN) INVESTING ACTIVITIES</b>		
Addition to property, plant and equipment	(50)	(1,553)
Disposal of Investment Property	1,000	-
	<hr/>	<hr/>
Net cash from/(used in) investing activities	950	(1,553)
<b>CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES</b>		
Decrease in amount owing to third parties	-	-
Interest expense paid	(1,145)	(1,209)
Proceeds from Private placement	-	353
Proceeds from ICULS conversion	7	-
Proceeds from/(Repayment) bank borrowings	(1,565)	(3,992)
Proceeds/(Repayment) of lease liabilities	(71)	(90)
	<hr/>	<hr/>
Net cash from/(used in) financing activities	(2,774)	(4,938)

<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	287	(1,066)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	(3,879)	(2,824)
Effects of exchange rate changes on cash and cash equivalents	12	11
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>(3,580)</u>	<u>(3,879)</u>
<b>Cash and Cash Equivalents are as follows:-</b>		
Cash and bank balances	6,045	6,146
Bank overdrafts	(9,625)	(10,025)
	<u>(3,580)</u>	<u>(3,879)</u>

*(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Audited Financial Statement for the period ended 30 September 2024 and the explanatory notes attached to the interim financial report.)*

## **NOTES TO THE INTERIM FINANCIAL STATEMENT**

### **A. COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING AND BURSA LISTING REQUIREMENTS**

#### **1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in compliance with Malaysian Financial Reporting Standard (MFRS) 134 -*Interim Financial Reporting*, issued by the Malaysian Accounting Standards Board (“MASB”) and Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Malaysia”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 30 September 2024. These 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 financial year ended 30 September 2024.

#### **2. Financial Reporting Standards**

Significant accounting policies adopted by the Group in these interim financial statements are consistent with those of the audited financial statements for the year ended 30 September 2024.

The Group has adopted the Malaysian Financial Reporting Standards (“MFRS”) framework issued by MASB with effect from 1 October 2023. This MFRS framework was introduced by MASB in order to fully converge Malaysia’s existing Financial Reporting Standard (“FRS”) framework with the International Financial Reporting Standards (“IFRS”) framework issued by the International Accounting Standards Board. There has been no material impact upon the adoption of the MFRS on the financial statements of the Group.

The Group has also adopted all the new and revised MFRSs and IC Interpretations that are relevant and effective for accounting periods beginning on or after 1 October 2023. The adoption of these new and revised MFRS and IC Interpretations have not resulted in any material impact upon the financial statements of the Group.

MFRSs and IC Interpretations that were issued but are not yet effective have not been early adopted by the Group.

#### **3. Auditors’ Report on Preceding Annual Financial Statements**

The auditors’ report on the financial statements for the year ended 30 September 2024 was not subjected to any qualification.

#### **4. Seasonal or cyclical factors**

The Group’s operations were not subject to any seasonal or cyclical factors.

#### **5. Unusual items affecting assets, liabilities, equity, net income or cash flows**

There were no exceptional items and unusual events affecting the assets, liabilities, equity, net income and cash flow of the Group for the current quarter and financial year-to-date.

#### **6. Changes in estimates**

There were no changes in the estimates of amounts, which give a material effect in the current quarter or financial year-to-date.

## 7. Debt and equity securities

There was no issuance or repayment of debts and equity securities, share buy-back, shares cancellation, shares held as treasury shares and resale of treasury shares for the current quarter under review.

## 8. Dividends paid

There was no dividend paid/ declared by the Company for the current quarter ended 30 September 2025 (2024: Nil.).

## 9. Segmental reporting

	Invest. Holding <i>RM '000</i>	Manufacturing <i>RM '000</i>	Service & Trading <i>RM '000</i>	Others <i>RM '000</i>	Elimination <i>RM '000</i>	Consolidated <i>RM '000</i>
<b>Revenue</b>						
External sales	944	36,065	2,924	-	-	39,933
Inter-segment sales	-	5,876	2,468	-	(8,344)	-
<b>Total revenue</b>	<b>944</b>	<b>41,941</b>	<b>5,392</b>	<b>-</b>	<b>(8,344)</b>	<b>39,933</b>
<b>Results</b>						
Segment results	(386)	1,681	950	(362)		1,883
Fair value gain on financial assets						146
Gain on revaluation of Investment Properties						5,080
Gain on Disposal of Investment Property						300
Finance costs						(1,145)
<b>Profit/(Loss) before tax</b>						<b>6,264</b>
Income tax expense						2,158
<b>Profit/(Loss) for the period</b>						<b>8,422</b>
<b>Other information</b>						
Capital additions	-	49	1	-	-	50
Depreciation	-	69	170	-	-	239
<b>Consolidated Balance Sheet</b>						
<b>Assets</b>						
Segment assets	83,099	58,347	37,936	11,333	(83,016)	107,699
Other investment	742	-	-	-	-	742
<b>Consolidated total assets</b>	<b>83,841</b>	<b>58,347</b>	<b>37,936</b>	<b>11,333</b>	<b>(83,016)</b>	<b>108,441</b>
<b>Liabilities</b>						
Segment Liabilities	50,023	48,180	8,069	54,369	(107,585)	<b>53,056</b>

30.9.2024	Invest. Holding RM '000	Manufacturing RM '000	Service & Trading RM '000	Others RM '000	Elimination RM '000	Consolidated RM '000
<b>Revenue</b>						
External sales	1,160	23,764	2,298	-	-	27,222
Inter-segment sales	-	6,739	2,463	-	(9,202)	-
Total revenue	<b>1,160</b>	<b>30,503</b>	<b>4,761</b>	-	<b>(9,202)</b>	<b>27,222</b>
<b>Results</b>						
Segment results	<b>142</b>	<b>(1,383)</b>	<b>723</b>	<b>(698)</b>		<b>(1,216)</b>
Fair value gain on financial assets						173
Impairment loss on trade receivables						-
Finance costs						<b>(1,209)</b>
<b>Profit/(Loss) before tax</b>						<b>(2,252)</b>
Income tax expense						<b>(250)</b>
<b>Profit/(Loss) for the period</b>						<b>(2,502)</b>
<b>Other information</b>						
Capital additions	-	12	1,541	-	-	1,553
Depreciation	-	61	161	-	-	222
<b>Consolidated Balance Sheet</b>						
<b>Assets</b>						
Segment assets	78,083	62,916	36,481	11,602	(78,488)	110,594
Other investment	596	-	-	-	-	596
<b>Consolidated total assets</b>	<b>78,679</b>	<b>62,916</b>	<b>36,481</b>	<b>11,602</b>	<b>(78,488)</b>	<b>111,190</b>
<b>Liabilities</b>						
Segment Liabilities	49,295	53,940	9,780	53,992	(103,058)	<b>63,949</b>

As the Group is principally operating within Malaysia, geographical segment has not been presented.

## 10. Valuation of property, plant and equipment

The Group did not carry out any valuation on its property, plant and equipment for the interim financial period under review. The valuations of the property, plant and equipment were brought forward without any amendments from the preceding annual financial statements.

## 11. Material Subsequent Events

There were no material events subsequent to 30 September 2025 that have not been reflected in the interim financial report.

## 12. Material Uncertainty Related to Going Concern

The Board of Directors of CME Group Berhad (“CME” or “the Company”) wishes to announce that its external auditors, Messrs. Kreston, John & Gan have included an emphasis of matter to draw attention to the “Material

Uncertainty Related to Going Concern" ("MUGC") in respect of CME's Financial Statements Year Ended 30 September 2024 ("FS 2024").

Pursuant to Paragraph 9.19(37) of the Main Market Listing Requirements, the description of the MUGC is as follows:

"We draw attention to Note 2(a) to the financial statements, which disclosed that the Group and the Company recorded accumulated losses of RM76,583,000 and RM74,785,000 respectively during the financial year ended 30 September 2024 and, as of that date, the Group's and the Company's current liabilities exceeded their current assets by RM25,250,000 and RM41,871,000 respectively, thereby indicating the existence of a material uncertainty which may cast significant doubt about the Group and the Company's ability to continue as going concerns. The ability of the Group and the Company to continue as a going concern is dependent on continuous financial support from a substantial shareholder, ability to generate positive future cash flows and have sufficient banking credit facilities to meet its obligations and liabilities as and when they fall due. Our opinion is not modified in respect of this matter,"

The reference to Note 2(a) of the FS 2024 is reproduced below:-

#### **"BASIS OF PREPARATION**

The financial statements of the Group and the Company have been prepared on a going concern basis, notwithstanding that the Group and the Company incurred accumulated losses of RM76,583,000 and RM74,785,000 respectively during the financial year ended 30 September 2024, and as of that date, the Group's and the Company's current liabilities exceeded their current assets by RM25,250,000 and RM41,871,000 respectively, thereby indicating the existence of a material uncertainty which may cast significant doubt about the Group and the Company's ability to continue as a going concern.

The ability of the Group and the Company to continue as a going concern is dependent on continuous financial support from a substantial shareholder, ability to generate positive future cash flows and have sufficient banking credit facilities to meet its obligations and liabilities as and when they fall due."

The following are the Key Audit Matters as reported in the Independent Auditors' Report of the FS 2024:-

<b>Key audit matter</b>	<b>How the matter was addressed in the audit</b>
<p><b><i>Freehold land and building, investment properties and land held for development (Notes 4, 6 and 8)</i></b></p> <p>The carrying amount of the Group's freehold land and building (in property, plant and equipment), investment properties and land held for development (in inventory) amounted to RM29,041,000, RM35,030,000 and RM11,563,000 respectively, which represented 99% of the Group's total non-current assets as at 30 September 2024.</p> <p>The management has assessed if there are any indication of impairment and performed an assessment on the carrying amount of the freehold land and building (in property, plant and equipment), investment properties and land held for development (in inventory).</p> <p>We focused on this area due to complexities in determining the fair value of the freehold land and building (in property, plant and equipment), investment properties and land held for development (in inventories), which involved significant estimates and judgements in determining the appropriate valuation</p>	<p>Our audit performed and responses thereon:</p> <ul style="list-style-type: none"><li>• Review the valuation methodology on recoverable amount on adopted by the Group in accordance to the requirements of MFRS 136 Impairment of Assets;</li><li>• Comparing the Group's assumption to externally derived data as well as our assessment; and</li><li>• Testing the mathematical accuracy of the impairment assessment.</li></ul>

methodologies and estimating the underlying assumption to be applied.	
---	--

In relation to the above, the Board wishes to advise on the followings:

- (a) The Independent Auditors have expressed unqualified opinion on the FS 2024 and that their opinion is not modified in respect of the MUGC;
- (b) The Group and the Company have implemented certain measures which are currently in progress, amongst which,
  - Implement measures to strengthen the production team performance ensuring productive and effective production method such as streamlined duplicated functions within the manufacturing group and replaced and modernized the production facilities;
  - Manage the costing of existing projects by constantly reviews the pricing of the procurement of materials to maintain the profitability and closely monitor the progress to ensure the projects are completed within the contract period;
  - Explore new product ranges and identify potential business opportunities for the Group;
  - Actively participating in the projects tendering to and creating new valued proposition for our client;
  - Obtain financial support and banking facilities from the financial institutions for financing the existing and upcoming projects;
  - Sufficient banking facilities available to the Group should the need arise;
  - Obtaining capital injection from existing shareholders through conversion warrants, and
  - To raise share capital and shareholder value via fund raising exercise.

In addition, the Group have shareholders' equity of RM55,385,000 for year ended 30 September 2025. Based on the above, the directors of the Company are in the opinion that the financial position of the Group would be further strengthened to address any significant doubt on the Group's and the Company's ability in their use of going concern assumption, and accordingly, realise their assets and discharge their liabilities in the normal course of business.

### **13. Changes in Composition of the Group**

There were no major changes in the composition of the Group including business combination, acquisition or disposal of subsidiaries and restructuring or discontinued of operations during the quarter under review.

### **14. Contingent Liabilities or Contingent Assets**

There were no contingent liabilities or contingent assets for the financial quarter under review.

### **15. Capital Commitments**

There were no capital commitments for the financial quarter under review.

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE BURSA MALAYSIA SECURITIES BERHAD  
MAIN MARKET LISTING REQUIREMENTS**

**1. Review of Group performance**

	<u>INDIVIDUAL QUARTER</u>			<u>CUMULATIVE QUARTER</u>		
	3 Months Ended 30.9.2025 RM'000	3 Months Ended 30.9.2024 RM'000	Variance %	12 Months Ended 30.9.2025 RM'000	12 Months Ended 30.9.2024 RM'000	Variance %
Revenue	8,548	7,060	21.1	39,933	27,222	46.7
Profit/(Loss) Before Interest and Tax	(699)	(337)	(107.4)	7,409	(1,042)	811.0
Profit/(Loss) Before Tax	(928)	(610)	(52.1)	6,264	(2,252)	378.2
Profit/(Loss) After Tax	1,230	(860)	243.0	8,422	(2,502)	436.6

For the current quarter ended 30 September 2025 (Q4 2025), the Group registered a revenue of RM 8.55 million, an increase of RM 1.49 million (or 21.1%), as against revenue of RM 7.06 million reported in the previous corresponding quarter ended 30 September 2024 (Q4 2024). The Group reported a Loss before tax of RM 0.93 million as compared to Loss before tax of RM 0.61 million in Q4 2024, primarily due to provision of bad debts on trade receivable from Investment Holding segment.

For twelve months ended 30 September 2025, the Group's revenue was recorded at RM 39.93 million with Profit before tax of RM 6.26 million as compared to revenue of RM 27.22 million and Loss before tax of RM 2.25 million reported in the previous corresponding quarter ended 30 September 2024. The higher Profit before tax was mainly due to gain on revaluation of investment properties of RM 5.08 million from Investment Holding segment. The revenue recorded for quarter under review was mainly from Manufacturing segment of RM36.07 million or 90.31% out of the total revenue.

**2. Material changes in quarterly results as compared with the immediate preceding quarter**

The comparison of the Group's revenue and profit/(loss) before tax for the current quarter and preceding quarter is as follows:

	<u>INDIVIDUAL QUARTER</u>		
	3 Months Ended 30.9.2025 RM'000	3 Months Ended 30.6.2025 RM'000	Variance %
Revenue	8,548	9,073	(5.79)
Profit/(Loss) Before Interest and Tax	(699)	(260)	(168.8)
Profit/(Loss) Before Tax	(928)	(570)	(62.8)
Profit/(Loss) After Tax	1,230	(570)	315.8

For the current quarter ended 30 September 2025, the Group recorded a lower revenue of RM8.55 million in comparison to the preceding quarter ended 30 June 2025 revenue of RM9.07 million or 5.8 % lower.

The Group reported a Loss before tax of RM0.93 million for the current quarter as compared to Loss before tax of RM0.57 million in the preceding quarter ended 30 June 2025.

### 3. Commentary on Future Prospects

The on-going trade war tension continue to pose challenges to global economy. Nevertheless, the Group will remain on strengthening its existing core business of manufacturing of Specialised Motor vehicles. The Group's performance depends on the orders secured and the gradual recovery of the market which subsequently increase the spending power in both the government and private sector. Despite these challenges, the Group remains prudent and vigilant to the changes in the external environment and will continue to enhanced its operation including emphasis on effective cost management and improving the production efficiency in project execution.

### 4. Profit forecast

No profit forecast was made or issued during the current financial quarter under review.

### 5. Income tax expense

The Tax figures consist of the following :-

Current year provision  
Deferred tax

	<b>Current quarter</b> <i>RM '000</i>	<b>Current year-to-date</b> <i>RM '000</i>
Current year provision	59	59
Deferred tax	(2,217)	(2,217)
	<b>(2,158)</b>	<b>(2,158)</b>

### 6. Corporate Proposals

There was no corporate proposal announced by the company and pending completion.

### 7. Group borrowings and debt securities

The Group's borrowings, are all repayable in Ringgit Malaysia and secured, as of the end of the quarter are as follows:

	<b>As at</b> <b>30/9/2025</b>	<b>As at</b> <b>30/9/2024</b>
	<b>Unaudited</b> <i>RM'000</i>	<b>Audited</b> <i>RM'000</i>
<b>Amount payable within one year</b>		
Term loans	560	1,086
Bank overdrafts	9,625	10,025
Project loans	21,142	20,458
Banker acceptances	-	420
Lease liabilities	9	80
	<b>31,336</b>	<b>32,069</b>
<b>Amount payable after one year</b>		
Term loans	-	1,303
Finance leases	-	-
	<b>-</b>	<b>1,303</b>
<b>Total borrowings</b>	<b>31,336</b>	<b>33,372</b>

## 8. Material litigation

Save as disclosed below, there were no material litigations against the Group or taken by the Group at the date of issuance of this Interim Financial Report.

### (a) Kuala Lumpur High Court Originating Summons No. 22NCVC-19-01/2014

The Company on 12 May 2014 had been served with the Writ and the Statement of Claim by the Kuala Lumpur High Court in relation to a claim filed by Bellajade Sdn Bhd (“Bellajade”). Bellajade commenced an action against the Company arising from disputes in relation to a Tenancy Agreement dated 21 February 2013 whereby the Company agreed to rent from Bellajade a 23-Storey Office Building known as Plaza Palas bearing the postal address Plaza Palas, Lorong Palas, Off Jalan Ampang, Kuala Lumpur, for a rental of RM1,018,750.00 per month commencing from 20 February 2013, for tenancy term of 3 years. Bellajade is claiming for an outstanding amount of RM8,401,756.85 as of 27 December 2013, rental payment for January 2014 and every subsequent monthly rental payment until the end of tenancy period of 3 years, interest and costs.

The Kuala Lumpur High Court had on 20th May 2015:

- i) Dismissed the Bellajade’s claim against the Company;
- ii) Allowed the Company’s Counterclaim that the Tenancy Agreement is void and Bellajade pay to the Company the sum of RM9,411,062.50 with interest of 4% on the pre judgment sum and 5% on post judgment sum (from the respective date of payment);
- iii) Awarded costs of RM30,000 to the Company; and
- iv) Costs of RM20,000 to the 2nd Defendant (others).

On 10 June 2015, the Company was informed by its solicitors that Bellajade’s Solicitors had filed and served a Notice of Appeal on 3 June 2015 vide Court of Appeal Civil Application No. W-02(IM)(NCVC)-976-06/2015.

On 16 July 2015, the Company has via its solicitors served the Statutory Notice of Demand Pursuant to Section 218 (1)(e) of the Companies Act, 1965 on Bellajade to pay to the sum of RM10,128,678.55 being the principle judgment sum, interest, costs and further interest accruing until full settlement.

On 7 August 2015, the Company was informed by its solicitors that the stay of execution of Judgment was granted on condition that Bellajade deposits a sum of RM10 million into a joint stakeholders account.

The Court of Appeal has on 24 August 2016, upon reading the written submissions filed by the respective parties and hearing oral submission allowed the Bellajade’s appeal and set aside the High Court Judgment dated 20-05-2015 and entered Judgment in favour of Bellajade.

Bellajade had, among others, sought the following relief:-

- i) The sum of RM8,401,756.85 as at 27-12-2013;
- ii) Monthly rental for January 2014 and the following months until expiry of the 3 year tenancy; and
- iii) Interest at the rate of 10% per annum for the outstanding rentals to be calculated from the 22nd day of each said rental month until the full settlement.

The Court of Appeal further awarded costs of RM50,000.00 (for the appeal and High Court) to be paid to Bellajade and the deposit is to be refunded to the Bellajade. The Court, however, stayed the Judgment granted in favour of Bellajade pending disposal of CME’s Motion for Leave to Appeal to the Federal Court which was to be filed. CME’s Motion for leave to appeal was filed on 22 September 2016.

The Federal Court had on 13 November 2017 allowed CME’s Motion for leave to appeal to the Federal Court and granted a stay of execution of the Judgment of the Court of Appeal dated 24 August 2016 (“FC Leave and Stay Order”).

The Federal Court had on 25 September 2018:

- i) Allowed CME's appeal against Bellajade;
- ii) Set aside the Court of Appeal's Judgment dated 24 August 2016 that allowed Bellajade's appeal against the High Court Order dated 20 May 2015 and ordered the Company to pay Bellajade the sum of RM8,401,756.85 as at 27 December 2013, month rent for January 2014 and every month thereafter until the expiry of the tenancy, interest and costs of RM50,000.00;
- iii) Re-instated the High Court Order dated 20 May 2015 in Kuala Lumpur High Court Civil Suit No. 22NCVC-19-01/2014 which ordered that Bellajade's claim against the Company be dismissed, the tenancy agreement between Bellajade and the Company as null and void and Bellajade to pay CME the sum of RM9,411,062.50; and
- iv) Bellajade to pay the Company RM80,000.00 as cost.  
(“the FC Appeal Order”)

On 4 October 2018, Bellajade filed in the Federal Court a Notice of Motion to review the FC Appeal Order. The Federal Court had on 14 February 2019:-

- i) Allowed Bellajade's Review Motion dated 02.10.2018 filed in Civil Application No. 08(RS)-10-10/2018 to review the Federal Court's decisions in Civil Appeal No. 02(f)-136-11/2017(W) delivered on 25.09.2018 (“the FC Appeal Order”) that allowed the Company's Appeal against the Court of Appeal's decision dated 24.08.2016 (“the CA Judgment”);
- ii) Set aside the FC Appeal Order delivered on 25.09.2018;
- iii) Ordered that the Company's Appeal vide Civil Appeal No. 02(f)-136-11/2017(W) (“the FC Appeal”) to be re-heard by the Federal Court;
- iv) No order as to costs was made; and
- v) Fixed a Case Management for the FC Appeal on 15.02.2019 for further directions to be given.  
(“the FC Review Order”)

On 15 March 2019, the Company had filed a Notice of Motion to review the FC Review Order vide Federal Court Civil Application No. 08(RS)-2-03/2019(W) (“the Company's Review Motion”). The Company's Review Motion was fixed for hearing on 17 September 2020. The Federal Court had on 13 October 2020 dismissed CME's Notice of Motion to review the Federal Court Order dated 14 February 2019.

On 25 April 2019, the Company received a Notice pursuant to Section 465 (1) (e) and Section 466 (1) (a), Companies Act 2016 dated 24 April 2019 (“the Notice”) from a firm of solicitors acting on behalf of Bellajade. In the Notice, Bellajade demanded for the sum of RM55,251,737.85. On 29 April 2019, the Company filed an application in the High Court for an injunction to restrain Bellajade from presenting any winding up petition against the Company.

The High Court had on 14 May 2019 granted an ad interim injunction (“the Ad Interim Injunction”) in favour of the Company, restraining Bellajade, its officers, representatives, agents, servants and/or otherwise howsoever from filing, presenting and/or continuing with any petitions of winding up of the Company (“Winding-Up Petition”). The Ad Interim Injunction is granted with a condition that the Company shall deposit the sum of RM10,969.932.70 (“Stakeholder Sum”) into the joint stakeholders account.

On 17 July 2019, the High Court allowed the Company's application for Fortuna Injunction on the condition that the Stakeholder Sum is to be maintained in the Stakeholder Account (“the Fortuna Injunction Order”). On 24 July 2019, the Company filed a Notice of Appeal to appeal to the Court of Appeal against such part only of the Fortuna Injunction Order. On 15 August 2019, Bellajade filed a Notice of Appeal to appeal to the Court of Appeal against such part only of the Fortuna Injunction Order. On 4 December 2020, the Court of Appeal dismissed both appeals and reaffirmed the Fortuna Injunction Order.

On 27 January 2021, the Federal Court upon hearing submissions from the parties, reserved their decision in respect of Federal Court Civil Appeal No. 02(f)-136-11/2017(W) (“the Company's FC Appeal”). The Federal Court has fixed the matter for decision on 30 September 2021.

On 30 September 2021, the Federal Court upon hearing submissions from the parties on 27.01.2021, the Court has allowed the Company's appeal in part. The Federal Court held that the tenancy agreement is illegal but declined to order restitution of the rental of the sum of RM8,401,756.85 as at 27 December 2013

already paid with no order as to cost. Following a request for clarification of the Federal Court judgment and after perusal of the written grounds, the Federal Court instructed us to follow the grounds of judgment and prepare a draft order.

The Company has filed an application to the Federal Court to review the judgment (“the Company’s FC Review Application”) and stay the execution of judgment (“the Company’s FC Stay Application”). The hearing for the Company’s FC Review Application is fixed on 29 June 2022 and the hearing for the Company’s FC Stay Application is fixed on 23 May 2022.

The Company filed in the High Court for an application for Fortuna Injunction to restrain Bellajade from presenting any winding-up petition against the Company pursuant to the Federal Court judgment dated 30 September 2021 until full and final disposal of the Company’s FC Review Application. On 18 April 2022, the High Court dismissed the Company’s application for Fortuna Injunction.

On 27 April 2022, the Company received a winding-up petition pursuant to Section 465(1) & 466 of the Companies Act 2016 dated 22 April 2022 from solicitors acting on behalf of Bellajade pursuant to the Federal Court judgment dated 30 September 2021 (“Bellajade’s Winding-Up Petition”).

The Company has appealed to the Court of Appeal against the High Court’s decision dated 18 April 2022 to dismiss the Company’s application for Fortuna Injunction (“the Company’s Fortuna Appeal”). The Company has also filed an application in the High Court for Erinford Injunction to restrain Bellajade from proceeding with any winding-up petition against the Company pursuant to the Federal Court judgment dated 30 September 2021 until full and final disposal of the Company’s Fortuna Appeal. The hearing for Company’s application for Erinford Injunction is fixed on 13 May 2022.

The High Court and Federal Court on 13<sup>th</sup> May 2022 and 23<sup>rd</sup> May 2022 dismissed the Erinford Injunction and the Stay Application respectively.

The Federal Court had on 29 June 2022 dismissed the Company’s FC Review Application.

Bellajade’s winding-up petition is currently stayed pending the disposal of pending an application by a creditor to place the Company under judicial management filed by Desa Tiasa Sdn. Bhd (“Desa Tiasa”).

**b) Gemgreen Resources Sdn. Bhd. v CME Group Berhad (BA-28NCC-252-04/2022)**

On 20 April 2022, the Company received a winding-up petition pursuant to Section 465(1) & 466 of the Companies Act 2016 dated 13 April 2022 from solicitors acting on behalf of Gemgreen Resources Sdn. Bhd. (“Gemgreen”) pursuant to an outstanding sum of RM1,582,356.51 due and owing to Gemgreen (“Gemgreen’s Winding-Up Petition”).

Gemgreen’s winding-up petition is currently stayed pending the disposal of an application by a creditor to place the Company under judicial management filed by Desa Tiasa Sdn. Bhd.

**c) Desa Tiasa Sdn. Bhd. v CME Group Berhad (BA-28JM-6-08/2022)**

On 10 August 2022, the Company received sealed cause papers for an application by a creditor to place the Company under judicial management filed by Desa Tiasa pursuant to an outstanding sum of RM2,038,015.53 due and owing to Desa Tiasa (“Desa Tiasa’s JM Application”).

Under the Companies Act 2016, all legal proceedings against the Company including any winding-up petitions are stayed pending the disposal of Desa Tiasa’s JM Application.

On 20 September 2022, the Company’s solicitors received a sealed application to intervene as a party into the proceedings for Desa Tiasa’s JM Application filed by Bellajade (“Bellajade’s Intervener Application”).

On 15 March 2023, Bellajade's Intervener Application was allowed by the High Court. Subsequently, Bellajade filed an application to strike out Desa Tiasa's JM Application ("Bellajade's Striking Out Application") whilst Desa Tiasa filed a notice to appeal against the High Court's decision to allow Bellajade's Intervener Application ("Desa Tiasa's Appeal") and applied to stay all proceedings pending their appeal ("Desa Tiasa's Stay Application").

On 29 August 2024, Desa Tiasa's Stay Application was allowed by the court wherein the Desa Tiasa's JM and Striking Out application is now stayed pending the disposal of Desa Tiasa's Appeal.

On 4 December 2024, Desa Tiasa's Appeal was allowed by the Court of Appeal and the High Court Order in allowing Bellajade to intervene into the Judicial Management was set aside. Bellajade has informed the High Court that it will be applying leave to appeal to the Federal Court.

On 22 April 2025, In respect of stay application filed by Bellajade in the Court of Appeal to stay the Court of Appeal decision and the Judicial Management proceedings pending the Federal Court leave application and/or appeal, parties have recorded a Consent Order to stay the Judicial Management proceedings pending the Federal Court leave application.

On 30 July 2025, the Federal Court has allowed Bellajade's application for leave to appeal to the Federal Court. The matter will now proceed to the appeal stage before the Federal Court. The Federal Court has also granted a stay of both the Judicial Management proceedings and Bellajade's Winding Up proceedings pending the disposal of the appeal.

## 9. Dividend

No dividend had been declared for the current financial period ended 30 September 2025.

## 10. Earnings/(Loss) Per Share

### (a) Basic

Basic earnings/(loss) per share of the Group has been computed by dividing the earning/(loss) attributable to equity holders of the parent for the financial quarter/ period by the weighted average number of ordinary shares in issue during the financial quarter/ period. The basic earnings/(loss) per share was calculated as follows:

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current year quarter	Preceding year corresponding quarter	Current year-to-date	Preceding year corresponding period
Profit/(Loss) attributable to equity holders of the parent	<b>30/9/2025 (RM '000)</b>	30/9/2024 (RM '000)	<b>30/9/2025 (RM '000)</b>	30/9/2024 (RM '000)
Weighted average number of ordinary shares	<b>1,180,889</b>	1,043,706	<b>1,180.889</b>	1,043,706

<b>Basic Earnings/(loss) per share (sen):-</b>	<b>0.104</b>	-0.082	<b>0.713</b>	-0.239
--	--------------	--------	--------------	--------

(b) Diluted

The basic and diluted earnings/(loss) per ordinary share are equal due to the ICULS and warrants are anti-dilutive in nature and have not been considered in the computation of diluted earnings/(loss) per ordinary share.

**11. Profit/(Loss) before tax**

	<b>Current year quarter</b>	<b>Current year-to-date</b>
	<b>30/9/2025</b>	<b>30/9/2025</b>
	<i>RM'000</i>	<i>RM'000</i>

This is arrived at after charging:-

Depreciation of property, plant and equipment	60	239
Finance costs	229	1,145
Fair value loss/(gain) on available-for-sale financial asset	(94)	(146)
Gain on revaluation of investment properties	-	(5,080)
Gain on disposal of investment property	-	(300)

Other disclosure items pursuant to Note 16 of the Appendix 9B of the Main Market Listing requirements are not applicable.

**BY ORDER OF THE BOARD**  
**CME GROUP BERHAD**

**En. Azlan Omry Bin Omar**  
**Executive Director**

**Subang Jaya, Selangor**  
**28 November 2025**