



OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)
(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT

FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025 ⁽¹⁾

		Individual Quarter		Cumulative Quarters	
		Current	Preceding Year	Current	Preceding Year
		Year	Corresponding	Year-To-Date	Corresponding
	Note	Quarter	Quarter		Period
		30.9.2025	30.9.2024⁽²⁾	30.9.2025	30.9.2024⁽²⁾
		RM'000	RM'000	RM'000	RM'000
Revenue	A13	13,923	N/A	50,536	N/A
Cost of sales		(9,194)	N/A	(34,069)	N/A
Gross profit ("GP")		4,729	N/A	16,467	N/A
Other operating income		303	N/A	1,063	N/A
Administrative and distribution expenses		(3,435)	N/A	(8,593)	N/A
Finance costs		(304)	N/A	(1,012)	N/A
Profit before tax ("PBT")	B10	1,293	N/A	7,925	N/A
Tax expense	B4	(66)	N/A	(1,872)	N/A
Profit after tax attributable to the owners of the parent ("PAT")		1,227	N/A	6,053	N/A
Other comprehensive income, net of tax		-	N/A	-	N/A
Total comprehensive income attributable to the owners of parent		1,227	N/A	6,053	N/A
Earnings per share ("EPS") attributable to the owners of the parent: -					
Basic/Diluted EPS ⁽⁴⁾ (sen)	B8	0.18	N/A	1.01	N/A

Notes: -

- (1) The basis of preparation of the condensed consolidated statements of profit or loss and other comprehensive income is disclosed in Note A1 herein and should be read in conjunction with the Accountants' Report as disclosed in the prospectus of the Company dated 26 June 2025 ("Prospectus") and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the third interim financial report announced in compliance with the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities"). There are no comparative figures for the corresponding quarter and cumulative quarters in the preceding financial year as the interim financial report was not prepared for the comparative financial quarter and cumulative quarters concerned.
- (3) Included one-off listing expenses of RM0.854 million and RM1.290 million for the individual quarter and cumulative quarter ended 30 September 2025 charged out to profit or loss respectively.
- (4) The diluted earnings per share of the Group for the current quarter and cumulative quarters are equivalent to the basic earnings per share as the Company does not have any convertible securities as at the end of the reporting period of this interim financial report.

N/A Not applicable.

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025 ⁽¹⁾

	UNAUDITED	AUDITED
	As at	As at
	30.9.2025	31.12.2024
	RM'000	RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	42,875	38,948
Right-of-use assets	17,692	18,421
Investment property	794	810
Intangible asset	5,511	6,876
Goodwill on consolidation	20,034	20,034
Prepayments	561	560
	<u>87,467</u>	<u>85,649</u>
Current assets		
Inventories	4,375	5,019
Trade and other receivables	20,243	31,814
Current tax assets	3,427	1,630
Short term funds	35,081	1,517
Cash and bank balances	21,879	12,845
	<u>85,005</u>	<u>52,825</u>
TOTAL ASSETS	<u>172,472</u>	<u>138,474</u>
EQUITY AND LIABILITIES		
Equity attributable to the owners of the parent		
Share capital	105,748	65,625
Reserves	20,533	14,480
TOTAL EQUITY	<u>126,281</u>	<u>80,105</u>
LIABILITIES		
Non-current liabilities		
Borrowings	26,869	27,739
Lease liabilities	2,427	2,745
Deferred tax liabilities	4,015	4,105
	<u>33,311</u>	<u>34,589</u>
Current liabilities		
Borrowings	1,931	2,013
Lease liabilities	889	815
Trade and other payables	9,936	20,927
Government grant	20	25
Current tax liabilities	104	-
	<u>12,880</u>	<u>23,780</u>
TOTAL LIABILITIES	<u>46,191</u>	<u>58,369</u>
TOTAL EQUITY AND LIABILITIES	<u>172,472</u>	<u>138,474</u>
Net assets	126,281	80,105
Net assets per ordinary share (RM) ⁽²⁾	0.18	0.14



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025 ⁽¹⁾

Notes:-

- (1) *The basis of preparation of the condensed consolidated statements of financial position is disclosed in Note A1 herein and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.*
- (2) *The net assets per share as at 31 December 2024 and 30 September 2025 are computed based on the consolidated net assets of the Company divided by the then issued shares of our Company comprising 566,540,003 and 710,000,003 Shares respectively.*

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025 ⁽¹⁾

	Share capital	Merger reserve	Retained earnings	Total equity
	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2025	65,625	(14,577)	29,057	80,105
Profit for the financial period	-	-	6,053	6,053
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income	-	-	6,053	6,053
Transactions with owners of the Company				
Issuance of ordinary share ⁽²⁾	40,123	-	-	40,123
Total transactions with owners of the Company	40,123	-	-	40,123
Balance as at 30 September 2025	105,748	(14,577)	35,110	126,281

Note: -

- (1) The basis of preparation of the condensed consolidated statements of changes in equity is disclosed in Note A1 herein and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) Listing expenses of RM1.480 million have been deducted from the share capital of the Company as they are directly attributable to the issuance of the new ordinary shares in connection with the initial public offering ("IPO" of the Company).

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025 ⁽¹⁾

	Current Year- To-Date 30.9.2025 RM'000	Preceding Year Corresponding Period 30.9.2024⁽²⁾ RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
PBT	7,925	N/A
Adjustments for:		
Amortisation of intangible asset	1,365	N/A
Depreciation of:		
- property, plant and equipment	2,654	N/A
- right-of-use assets	927	N/A
- investment properties	16	N/A
Loss on disposal of property, plant and equipment	8	N/A
Interest expense	1,012	N/A
Interest income	(447)	N/A
Property, plant and equipment written off	11	N/A
Unrealised loss on foreign exchange	75	N/A
Operating profit before changes in working capital	13,546	N/A
Changes in working capital:		
Inventories	644	N/A
Trade and other receivables	11,305	N/A
Trade and other payables	(6,054)	N/A
Cash generated from operations	19,441	N/A
Interest received	447	N/A
Tax paid	(3,676)	N/A
Tax refunded	21	N/A
Net cash from operating activities	16,233	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Government grant received	95	N/A
Deposits paid for purchase of property, plant and equipment	(120)	N/A
Proceeds from disposal of property, plant and equipment	39	N/A
Purchase of plant, property and equipment	(3,905)	N/A
Placement of fixed deposits pledged with a licensed bank	(107)	N/A
Net cash used in investing activities	(3,998)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(6,000)	N/A
Interest paid	(906)	N/A
Proceeds from issuance of ordinary shares	41,603	N/A
Listing expenses directly attributable to the issuance of ordinary shares	(1,480)	N/A
Repayment of bank borrowings	(1,995)	N/A
Repayment of lease liabilities	(913)	N/A
Net cash from financing activities	30,309	N/A

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025 ⁽¹⁾ (Cont'd)

	Current Year- To-Date	Preceding Year Corresponding Period
	30.9.2025	30.9.2024⁽²⁾
	RM'000	RM'000
Net increase in cash and cash equivalents	42,544	N/A
Effect of exchange rate changes on cash and cash equivalents	(53)	N/A
Cash and cash equivalents at beginning of financial year	13,321	N/A
Cash and cash equivalents at end of financial period	55,812	N/A
Cash and cash equivalents comprise the following as at the end of the financial period:		
Cash and bank balances	18,931	N/A
Fixed deposits with licensed banks	2,948	N/A
Short term funds	35,081	N/A
As per statements of financial position	56,960	N/A
Less: Deposits pledged with a licensed bank	(1,148)	N/A
As per statements of cash flows	55,812	N/A

Notes: -

(1) *The basis of preparation of the condensed consolidated statements of cash flows is disclosed in Note A1 herein and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.*

(2) *This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the corresponding period in the preceding financial year as the interim financial report was not prepared for the comparative financial period concerned.*

N/A *Not applicable.*

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

PART A – SELECTED EXPLANATORY NOTES PURSUANT TO THE MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134: INTERIM FINANCIAL REPORT

A1. Basis of Preparation

This interim financial report of Oxford Innotech Berhad (“Company”) and its subsidiaries (“Group”) which is unaudited, has been prepared in accordance with requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities.

As this is the third interim financial report prepared by the Company in compliance with the Listing Requirements of Bursa Securities, there are no comparative figures for the preceding year’s corresponding quarter and cumulative quarters.

The interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus and the accompanying notes attached to this interim financial report. Any discrepancies in the tables between the amounts listed and the totals in this interim financial report are due to rounding.

A2. Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the Accountants’ Report as disclosed in the Prospectus. During the current financial period, the Group has adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any): -

Effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121 - Lack of Exchangeability

The adoption of the above amendments to MFRS did not have any significant financial impact to the Group upon their initial application.

The following MFRSs and amendments to the MFRSs have been issued by the MASB but are not early adopted by the Group: -

Effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9 and MFRS 7 - Amendments to the Classification and Measurement of Financial Instruments
- Amendments to MFRS 9 and MFRS 7 - Contracts Referencing Nature-dependent Electricity
- Annual Improvements to MFRS Accounting Standards – Volume 11: -
 - Amendments to MFRS 1 - First-time Adoption of Malaysian Financial Reporting Standards
 - Amendments to MFRS 7 - Financial Instruments: Disclosures
 - Amendments to MFRS 9 - Financial Instruments
 - Amendments to MFRS 10 - Consolidated Financial Statements
 - Amendments to MFRS 107 - Statement of Cash Flows

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

A2. Significant Accounting Policies (cont'd)

Effective for annual periods beginning on or after 1 January 2027

- MFRS 18 - Presentation and Disclosure in Financial Statements
- MFRS 19 and amendments to MFRS 19 - Subsidiaries without Public Accountability: Disclosures

Effective for annual periods beginning on or after a date to be determined by the MASB

- Amendments to MFRS 10 and MFRS 128 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group will apply the above new MFRSs and amendments to MFRSs that are applicable once they become effective and the adoption is not expected to have any material impact on the Group's financial statements in the period of initial application, save as disclosed below: -

MFRS 18 - Presentation and Disclosure in Financial Statements.

The new MFRS 18 will replace MFRS 101 - Presentation of Financial Statements while retaining many of the requirements in MFRS 101 with limited changes. MFRS 18 introduces new specified categories and defined subtotals in the statement of profit or loss, disclosures on management-defined performance measures that are reported outside an entity's financial statements in the notes to the financial statements, and enhanced principles on aggregation and disaggregation of information in the financial statements.

The new standard will redefine financial performance reporting by an entity through a new structure of the statement of profit or loss and additional disclosures for performance measures, but it will not impact the recognition and measurement of items in the financial statements of the entity.

A3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the Group's most recent annual audited financial statements for the financial year ended 31 December 2024 were not subject to any qualification.

A4. Seasonal or Cyclical Factors

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

A5. Unusual Items

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter under review.

A6. Material Changes in Estimates

There were no material changes in estimates that have a material impact on the Group in the current financial quarter under review.

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PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

A7. Debt and Equity Securities

Save as disclosed below, there was no issuance, cancellation, repurchase, resale nor repayment of debts and equity securities during the current financial quarter under review.

In conjunction with the Company's listing on the ACE Market of Bursa Securities, the Company's entire enlarged issue share capital of 710,000,003 shares was listed and quoted on the ACE market of Bursa Securities on 29 July 2025, pursuant to an initial public offering comprising the following:-

- (l) Public issue of 143,460,000 new ordinary shares ("Issue Shares") at an issue price of RM0.29 per share comprising the following:
 - (a) 35,501,000 Issue Shares made available for application by the Malaysian public;
 - (b) 27,000,000 Issue Shares made available for application by the eligible directors, eligible employees and persons who have contributed to the success of the Group; and
 - (c) 80,959,000 Issue Shares made available by way of private placement to Bumiputera investors approved by the Ministry of Investment, Trade and Industry of Malaysia.

A8. Dividend Paid/Declared

No dividends were declared during the current financial quarter under review

A9. Material Events Subsequent to the End of the Current Financial Quarter

There were no material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

A10. Changes in the Composition of the Group

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

A11. Contingent Assets or Contingent Liabilities

There were no contingent assets and contingent liabilities during the current financial quarter under review.

A12. Material Capital Commitments

Save as disclosed below, there is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effect on the Group's financial position during the current financial quarter under review. Capital commitments as at 30 September 2025 were as follows: -

Property, plant and equipment	RM'000
Contracted but not provided for	405
Approved but not contracted	33,560

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

A13. Segment Reporting

The Group's operations consist of manufacturing of jig and fixtures, general trading, machining, manufacturing, assembly and sub-assembly of precision plastic parts and components, manufacturing of machining parts, advanced factory automation machines and smart factory system, engaged as a manufacturer and dealer in metal precision products; which are collectively considered as single reportable segment. Accordingly, the operating revenue and results of the single reportable segment are as reflected in the Group's consolidated statements of profit or loss and other comprehensive income. The segment assets and liabilities are as presented in the Group's consolidated statements of financial position.

Revenue by geographical location

The breakdown of the Group's revenue based on the geographical location of the customers is as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	30.9.2025 RM'000	30.9.2024 ⁽¹⁾ RM'000	30.9.2025 RM'000	30.9.2024 ⁽¹⁾ RM'000
Domestic:				
Malaysia	13,127	N/A	47,846	N/A
International:				
Asia, excluding Malaysia	479	N/A	1,557	N/A
North America	314	N/A	1,093	N/A
Europe	3	N/A	40	N/A
Total	13,923	N/A	50,536	N/A

No geographical information of the Group's non-current assets was included in this interim financial report as the entire entities of the Group are operating in Malaysia.

Notes: -

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the corresponding quarter and cumulative quarters in the preceding financial year as the interim financial report was not prepared for the comparative financial quarter and cumulative quarters concerned.

N/A Not applicable.

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PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

A14. Related Party Transactions (“RPTs”)

Nature of transaction	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	30.9.2025 RM'000	30.9.2024 ⁽¹⁾ RM'000	30.9.2025 RM'000	30.9.2024 ⁽¹⁾ RM'000
Transactions with related parties:				
Rental paid	185	N/A	529	N/A

Notes: -

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the corresponding quarter and cumulative quarters in the preceding financial year as the interim financial report was not prepared for the comparative financial quarter and cumulative quarters concerned.

N/A Not applicable.

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Review of Performance

Comparison of current financial quarter under review with the corresponding financial quarter in the preceding year

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	30.9.2025	30.9.2024⁽¹⁾	30.9.2025	30.9.2024⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	13,923	N/A	50,536	N/A
GP	4,729	N/A	16,467	N/A
PBT	1,293	N/A	7,925	N/A
PAT	1,227	N/A	6,053	N/A

Financial performance excluding one-off expenses:

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	30.9.2025	30.9.2024⁽¹⁾	30.9.2025	30.9.2024⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
PBT	1,293	N/A	7,925	N/A
Add: IPO listing expenses	854	N/A	1,290	N/A
Normalised PBT	2,147	N/A	9,215	N/A
Tax expense	(66)	N/A	(1,872)	N/A
Normalised PAT	2,081	N/A	7,343	N/A

Current financial quarter ended 30 September 2025

For the current financial quarter under review, the Group recorded revenue of RM13.923 million, of which RM6.505 million was derived from the precision engineering components solutions, whilst RM6.998 million was derived from mechanical assembly solutions and the remaining RM0.420 million came from the automation and robotics solutions. The Group's revenue was mainly contributed by customers in the semiconductor, electrical and electronics ("E&E"), ergonomic furniture, construction and industrial products industries

For the current financial quarter, 94.3% of the Group's revenue was mainly derived from Malaysia and the remaining 5.7% was derived from export sales.

The Group achieved a PBT of RM1.293 million and PAT of RM1.227 million respectively in the current financial quarter under review. The PBT and PAT after adjusted for one-off listing expenses were RM2.147 million and RM2.081 million respectively.

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B1. Review of Performance (Cont'd)

Current financial period ended 30 September 2025

For the current financial period ended 30 September 2025, the Group recorded revenue of RM50.536 million of which RM19.334 million was derived from the precision engineering components solutions, whilst RM29.888 million was derived from mechanical assembly solutions and remaining RM1.314 million came from the automation and robotics solutions. The Group's revenue was mainly contributed by customers in the semiconductor, modular building systems ("MBS"), E&E, ergonomic furniture, industrial products, construction and automotive industries.

For the current financial period ended 30 September 2025, 94.7% of the Group's revenue was mainly derived from Malaysia and the remaining 5.3% was derived from export sales.

The Group achieved a PBT of RM7.925 million and PAT of RM6.053 million respectively in the current financial period under review. The PBT and PAT after adjusted for one-off listing expenses were RM9.215 million and RM7.343 million respectively.

Comparison of Current Financial Quarter Under Review With the Immediate Preceding Financial Quarter

	Current Year Quarter 30.9.2025 RM'000	Immediate Preceding Quarter 30.6.2025 RM'000	Variance RM'000
Revenue	13,923	17,087	(3,164)
GP	4,729	4,938	(209)
PBT	1,293	2,265	(972)
PAT	1,227	1,583	(356)

The Group's revenue decreased by RM3.164 million as compared to the immediate preceding quarter mainly due to lower revenue from the customers in the MBS industry. PBT decreased by RM0.972 million mainly due to lower GP achieved and higher administrative and distribution expenses as one-off listing expenses of RM0.854 million recorded during the current quarter under review.

Notes: -

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the corresponding preceding quarter and cumulative quarters as the interim financial report was not prepared for the preceding financial quarter and cumulative quarters concerned.

N/A Not applicable.

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**PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES (CONT'D)**

B2. Prospects

The global economy continued to register muted growth, weighed down by the lingering effects of the US reciprocal tariff measures and ongoing geopolitical tensions.

Back home, Bank Negara Malaysia ("BNM") had in July 2025 lowered the Overnight Policy Rate ("OPR") by 25 basis points, from 3.00% to 2.75%, to sustain economic momentum and stimulate domestic demand amid global uncertainty and trade-related risks. Against this backdrop, BNM reported that the domestic economy expanded 5.2% year-on-year in the third quarter, an improvement from 4.4% in the preceding quarter, underpinned by stronger exports, investments, and resilient household spending.

The expanded Sales and Service Tax ("SST") framework and mandatory Employees Provident Fund ("EPF") contributions for foreign workers came into effect during the third quarter of 2025. The impact arising from these regulatory adjustments are minimal at this juncture. In addition, government initiatives such as the National Semiconductor Strategy and Budget 2026 are expected to facilitate Malaysia's continued progress up the semiconductor value chain, particularly into higher-value front-end manufacturing activities. These measures are likely to benefit our key customers and drive demand for precision engineering products and services.

Operationally, the Group has commenced mass production at its Penang Science Park ("PSP") Factory 2 Phase 1. As for the new PSP Factory 2 Phase 2, the Group will pursue the expansion in a measured manner, aligning the timeline with evolving global market conditions. At the same time, the Group has been securing a growing number of approvals for the First Article Inspection Reports ("FAIRs") submitted to our clients, paving way for potential future orders.

On balance, the Group is mindful of the ongoing challenges but remains broadly optimistic about our long-term outlook. Meanwhile, near-term earnings are supported by our order backlog amounting to RM18.764 million as of 30 September 2025.

Barring any unforeseen circumstances, the Board is of the view that the Group's financial performance will remain satisfactory for the remaining quarter of the financial year.

B3. Profit Forecast or Profit Guarantee

The Group did not provide any profit forecast or profit guarantee in any public documents or any announcements made.

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OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B4. Taxation

	Individual Quarter		Cumulative Quarters	
	Current Year	Preceding Year	Current	Preceding Year
	Quarter	Corresponding	Year-To-Date	Corresponding
	Quarter	Quarter	Year-To-Date	Period
	30.9.2025	30.9.2024 ⁽¹⁾	30.9.2025	30.9.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Current tax expense				
- Current year	641	N/A	2,308	N/A
- Over provision in prior year	(346)	N/A	(346)	N/A
Total current tax expense	295	N/A	1,962	N/A
Deferred tax expense/(income)				
- Current year	(430)	N/A	(291)	N/A
- Under provision in prior year	201	N/A	201	N/A
Total deferred tax income	(229)	N/A	(90)	N/A
Total tax expense	66	N/A	1,872	N/A
Effective tax rate (%)	5.10	N/A	23.62	N/A

The Group's effective tax rate stood at 5.10% and 23.62% for the current financial quarter and cumulative quarters respectively, which are lower than the statutory tax rate applicable in Malaysia of 24.00%. This was mainly due to write back of over provision of income tax expenses upon the finalisation of income tax return for the prior year of assessment, which was partially offset by non-tax deductible expenses.

Notes: -

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the corresponding quarter and cumulative quarters in the preceding financial year as the interim financial report was not prepared for the comparative financial quarter and cumulative quarters concerned.

N/A Not applicable

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PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B5. Status of Corporate Proposals

There were no other corporate proposals announced by the Company but not completed as at the date of this interim financial report.

B6. Utilisation of Proceeds

Pursuant to the Public Issue, which was completed upon listing of the Company on the ACE Market of Bursa Securities on 29 July 2025, the Company has raised gross proceeds amounting to RM41.60 million. The proposed utilisation of the said gross proceeds and the status of utilisation as at the date of this report are as follows: -

Details of utilisation	Estimated timeframe for utilisation from the date of listing	Proposed utilisation RM'000	Actual utilisation RM'000
Construction of a new factory	Within 24 months	23,100	-
Purchase/refinancing of new machinery	Within 30 months	11,170	710
General working capital	Within 18 months	3,333	1,188
Estimated listing expenses	Within 1 month	4,000	4,000
Total		41,603	5,898

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 30 September 2025 are as follows: -

	Short Term (within 12 months) RM'000	Long Term (over 12 months) RM'000	Total RM'000
Secured			
Term loans	1,931	26,869	28,800
Lease liabilities owing to financial institutions	39	41	80
Unsecured			
Lease liabilities owing to non-financial institutions	850	2,386	3,236
Total	2,820	29,296	32,116

All of the Group's borrowings are denominated in Ringgit Malaysia ("RM").

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PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B8. Earnings Per Share ("EPS")

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	30.9.2025	30.9.2024⁽¹⁾	30.9.2025	30.9.2024⁽¹⁾
PAT attributable to owners of the parent (RM'000)	1,227	N/A	6,053	N/A
Weighted average number of ordinary shares in issue ('000)	672,576	N/A	602,274	N/A
Basic/Diluted EPS⁽²⁾ (sen)	0.18	N/A	1.01	N/A

Notes: -

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the corresponding quarter and cumulative quarters in the preceding financial year as the interim financial report was not prepared for the comparative financial quarter and cumulative quarters concerned.

(2) Basic/Diluted EPS is calculated based on weighted average number of 672,575,654 and 602,273,628 ordinary shares in issue during the current financial quarter and cumulative quarters under review respectively. The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities as at the end of the current financial quarter under review.

N/A Not applicable.

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B9. Material Litigation

As at the date of this report, there is no litigation or arbitration which has a material effect on the financial position of the Group; and the Board of Directors of the Company is not aware of any proceedings pending or threatened or of any fact likely to give rise to any proceedings.

B10. Disclosure on Selected (Income)/Expense Items

Included in profit before tax comprised the following (income)/expense items:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	30.9.2025 RM'000	30.9.2024 ⁽¹⁾ RM'000	30.9.2025 RM'000	30.9.2024 ⁽¹⁾ RM'000
PBT is stated after charging/ (crediting): -				
Amortisation of intangible assets	455	N/A	1,365	N/A
Depreciation of:				
- property, plant and equipment	903	N/A	2,654	N/A
- right-of-use assets	309	N/A	927	N/A
- investment properties	6	N/A	16	N/A
(Gain)/Loss on disposal of property, plant and equipment	(4)	N/A	8	N/A
Interest expense	304	N/A	1,012	N/A
Interest income	(174)	N/A	(447)	N/A
Property, plant and equipment written off	11	N/A	11	N/A
Loss on foreign exchange				
- Realised	62	N/A	75	N/A
- Unrealised	75	N/A	75	N/A
Rental income	(10)	N/A	(30)	N/A

Notes: -

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the corresponding quarter and cumulative quarters in the preceding financial year as the interim financial report was not prepared for the comparative financial quarter and cumulative quarters concerned.

N/A Not applicable.

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INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

**PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES (CONT'D)**

B11. Financial Instruments

Derivatives

The Group does not have any derivative financial instruments for the current financial quarter under review.

Disclosures of Gain/Losses arising from Fair Value Changes of Financial Liabilities

There were no gains/losses arising from fair value changes of the financial liabilities reported by the Group for the current financial quarter under review.

**By Order of the Board
OXFORD INNOTECH BERHAD**

21 November 2025