



OXFORD INNOTECH BERHAD

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

INTERIM FINANCIAL REPORT

FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾

	Note	Individual Quarter		Cumulative Quarters	
		Current Year Quarter 31.12.2025 RM'000	Preceding Year Corresponding Quarter 31.12.2024 ⁽²⁾ RM'000	Current Year-To-Date 31.12.2025 RM'000	Preceding Year Corresponding Period 31.12.2024 ⁽²⁾ RM'000
Revenue	A13	12,667	N/A	63,203	N/A
Cost of sales		(8,720)	N/A	(42,789)	N/A
Gross profit ("GP")		3,947	N/A	20,414	N/A
Other operating income		503	N/A	1,566	N/A
Administrative and distribution expenses ⁽³⁾		(2,938)	N/A	(11,531)	N/A
Finance costs		(247)	N/A	(1,259)	N/A
Profit before tax ("PBT")	B10	1,265	N/A	9,190	N/A
Tax expense	B4	(253)	N/A	(2,125)	N/A
Profit after tax attributable to the owners of the parent ("PAT")		1,012	N/A	7,065	N/A
Other comprehensive income, net of tax		-	N/A	-	N/A
Total comprehensive income attributable to the owners of parent		1,012	N/A	7,065	N/A
Earnings per share ("EPS") attributable to the owners of the parent: -					
Basic/Diluted EPS ⁽⁴⁾ (sen)	B8	0.14	N/A	1.12	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 fourth 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 RM1.290 million for the cumulative quarters ended 31 December 2025 charged out to profit or loss.*
- (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.

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025 ⁽¹⁾

	UNAUDITED As at 31.12.2025 RM'000	AUDITED As at 31.12.2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	42,494	38,948
Right-of-use assets	17,475	18,421
Investment property	810	810
Intangible asset	5,057	6,876
Goodwill on consolidation	20,034	20,034
Prepayments	561	560
	<u>86,431</u>	<u>85,649</u>
Current assets		
Inventories	5,796	5,019
Trade and other receivables	17,227	31,814
Current tax assets	2,756	1,630
Short term funds	38,405	1,517
Cash and bank balances	17,361	12,845
	<u>81,545</u>	<u>52,825</u>
TOTAL ASSETS	<u>167,976</u>	<u>138,474</u>
EQUITY AND LIABILITIES		
Equity attributable to the owners of the parent		
Share capital	105,748	65,625
Reserves	21,545	14,480
TOTAL EQUITY	<u>127,293</u>	<u>80,105</u>
LIABILITIES		
Non-current liabilities		
Borrowings	23,354	27,739
Lease liabilities	2,241	2,745
Deferred tax liabilities	3,971	4,105
	<u>29,566</u>	<u>34,589</u>
Current liabilities		
Borrowings	1,448	2,013
Lease liabilities	956	815
Trade and other payables	8,713	20,927
Government grant	-	25
	<u>11,117</u>	<u>23,780</u>
TOTAL LIABILITIES	<u>40,683</u>	<u>58,369</u>
TOTAL EQUITY AND LIABILITIES	<u>167,976</u>	<u>138,474</u>
Net assets	127,293	80,105
Net assets per ordinary share (RM) ⁽²⁾	0.18	0.14



OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 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 31 December 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.*

(The rest of this page has been intentionally left blank)



OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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 year	-	-	7,065	7,065
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income	-	-	7,065	7,065
Transactions with owners of the Company				
Issuance of ordinary shares pursuant to initial public offering ("IPO")	41,603	-	-	41,603
Share issuance expenses	(1,480)	-	-	(1,480)
Total transactions with owners of the Company	40,123	-	-	40,123
Balance as at 31 December 2025	105,748	(14,577)	36,122	127,293

Notes: -

- (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 IPO of the Company.*

(The rest of this page has been intentionally left blank)

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾

	Current Year- To-Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024⁽²⁾
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
PBT	9,190	N/A
Adjustments for:		
Amortisation of intangible asset	1,819	N/A
Depreciation of:		
- property, plant and equipment	3,641	N/A
- right-of-use assets	1,250	N/A
- investment property	21	N/A
Loss on disposal of property, plant and equipment	7	N/A
Interest expense	1,259	N/A
Interest income	(621)	N/A
Property, plant and equipment written off	12	N/A
Reversal of impairment loss on investment property	(21)	N/A
Unrealised loss on foreign exchange	195	N/A
Operating profit before changes in working capital	<u>16,752</u>	N/A
Changes in working capital:		
Inventories	(777)	N/A
Trade and other receivables	14,302	N/A
Trade and other payables	(4,869)	N/A
Cash generated from operations	<u>25,408</u>	N/A
Interest received	621	N/A
Tax paid	(4,142)	N/A
Tax refunded	757	N/A
Net cash from operating activities	<u>22,644</u>	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Government grant received	175	N/A
Deposits paid for purchase of property, plant and equipment	(141)	N/A
Proceeds from disposal of property, plant and equipment	52	N/A
Purchase of plant, property and equipment	(7,066)	N/A
Placement of fixed deposits pledged with a licensed bank	(107)	N/A
Net cash used in investing activities	<u>(7,087)</u>	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(6,000)	N/A
Interest paid	(1,116)	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	(5,993)	N/A
Repayment of lease liabilities	(1,175)	N/A
Net cash from financing activities	<u>25,839</u>	N/A



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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾ (Cont'd)

	Current Year- To-Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024⁽²⁾
	RM'000	RM'000
Net increase in cash and cash equivalents	41,396	N/A
Effect of exchange rate changes on cash and cash equivalents	(99)	N/A
Cash and cash equivalents at beginning of financial year	13,321	N/A
Cash and cash equivalents at end of financial year	54,618	N/A
Cash and cash equivalents comprise the following as at the end of the financial year:		
Cash and bank balances	14,613	N/A
Fixed deposits with licensed banks	2,748	N/A
Short term funds	38,405	N/A
As per statements of financial position	55,766	N/A
Less: Deposits pledged with a licensed bank	(1,148)	N/A
As per statements of cash flows	54,618	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 fourth 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.*

(The rest of this page has been intentionally left blank)

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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.

The interim financial report on the Group’s unaudited consolidated financial results for the fourth quarter ended 31 December 2025 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. Basis of Accounting

The material accounting policies information 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 year, 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

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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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
- Amendments to MFRS 121 – Translation to a Hyperinflationary Presentation Currency

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 did not contain any modified opinion or material uncertainty related to going concern.

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.

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

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

A6. Material Changes in Estimates

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

A7. Debt and Equity Securities

There was no issuance, cancellation, repurchase, resale nor repayment of debts and equity securities during the current financial quarter under review.

A8. Dividend Paid/Declared

No dividends were declared nor paid 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 during 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 31 December 2025 were as follows: -

Property, plant and equipment	RM'000
Contracted but not provided for	1,612
Approved but not contracted	31,241

(The rest of this page has been intentionally left blank)

OXFORD INNOTECH BERHAD

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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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
	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000
Domestic:				
Malaysia	11,789	N/A	59,635	N/A
International:				
Other Asian countries	609	N/A	2,166	N/A
North America	264	N/A	1,357	N/A
Europe	5	N/A	45	N/A
Total	12,667	N/A	63,203	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.

Note: -

(1) *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.*



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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

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
	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000
Transactions with related parties:				
Rental paid	210	N/A	739	N/A

Note: -

(1) *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.*

(The rest of this page has been intentionally left blank)

OXFORD INNOTECH BERHAD

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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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
	31.12.2025	31.12.2024 ⁽¹⁾	31.12.2025	31.12.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	12,667	N/A	63,203	N/A
GP	3,947	N/A	20,414	N/A
PBT	1,265	N/A	9,190	N/A
PAT	1,012	N/A	7,065	N/A

Financial performance excluding one-off expenses:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024 ⁽¹⁾	31.12.2025	31.12.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
PBT	1,265	N/A	9,190	N/A
Add: IPO listing expenses	-	N/A	1,290	N/A
Normalised PBT	1,265	N/A	10,480	N/A
Tax expense	(253)	N/A	(2,125)	N/A
Normalised PAT	1,012	N/A	8,355	N/A

Current financial quarter ended 31 December 2025

For the current financial quarter under review, the Group recorded revenue of RM12.667 million, of which RM7.612 million was derived from the precision engineering components solutions, whilst RM4.406 million was derived from mechanical assembly solutions and the remaining RM0.649 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, industrial products and modular building systems ("MBS") industries.

For the current financial quarter, 93.1% of the Group's revenue was mainly derived from Malaysia and the remaining 6.9% was derived from export sales.

The Group achieved a PBT of RM1.265 million and PAT of RM1.012 million respectively in the current financial quarter under review.

OXFORD INNOTECH BERHAD

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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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 year ended 31 December 2025

For the current financial year ended 31 December 2025, the Group recorded revenue of RM63.203 million of which RM26.946 million was derived from the precision engineering components solutions, whilst RM34.294 million was derived from mechanical assembly solutions and remaining RM1.963 million came from the automation and robotics solutions. The Group's revenue was mainly contributed by customers in the semiconductor, modular building systems, E&E, ergonomic furniture, industrial products, construction, automotive and telecommunications industries.

For the current financial year ended 31 December 2025, 94.4% of the Group's revenue was mainly derived from Malaysia and the remaining 5.6% was derived from export sales.

The Group achieved a PBT of RM9.190 million and PAT of RM7.065 million respectively in the current financial year under review. The PBT and PAT after adjusted for one-off listing expenses were RM10.480 million and RM8.355 million respectively.

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

	Current Year Quarter 31.12.2025 RM'000	Immediate Preceding Quarter 30.9.2025 RM'000	Variance RM'000
Revenue	12,667	13,923	(1,256)
GP	3,947	4,729	(782)
PBT	1,265	1,293	(28)
PAT	1,012	1,227	(215)

The Group's revenue decreased by RM1.256 million as compared to the immediate preceding quarter mainly due to lower revenue from the customers in the construction industry. PBT decreased by RM0.028 million mainly due to lower GP achieved as explained above, which was partially offset lower administrative and distribution expenses as well as higher other operating income during the current financial quarter under review.

Note: -

(1) *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.*



OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

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

B2. Prospects

The International Monetary Fund has projected moderate global economic growth in 2026 and 2027, amid prolonged uncertainty and rising protectionist measures that continue to weigh on economic expansion.

Back home, Bank Negara Malaysia reported that the Malaysian economy grew by 6.3% in the fourth quarter of 2025, up from 5.2% in the preceding quarter. The economic outlook remains cautiously positive, supported by continued investment flows and supportive national master plans, including the National Semiconductor Strategy, which are expected to stimulate high value manufacturing and technology-driven sectors.

On the operation front, the Group achieved a significant breakthrough by successfully penetrating into the data centre segment, having secured an aggregate of RM9.6 million in contract value over the past two months to supply critical steel structures and precision metal components for advanced data centre airflow management solutions in Malaysia. This development underscores the Group's technical capabilities and paves the way for greater exposure to high growth opportunities within the data centre industry.

In parallel, progress on First Article Inspection approvals have gained encouraging traction, with a number of approved parts already in mass production. This is expected to contribute progressively to revenue growth as production volume scales up in the next financial year ending 31 December 2026. Meanwhile, as of 31 December 2025, the Group's order backlog stood at RM20.974 million, providing healthy earnings visibility over the next 3 to 6 months.

Looking ahead, the prospects for the semiconductor and data centre segments are increasingly brighter, underpinned by ongoing capacity expansions and infrastructure investments. Backed by the improving order backlog and positive discussions with key customers, the Group plans to commence the construction of Phase 2 of the Penang Science Park Factory 2 in 2026 to further expand the manufacturing areas to support anticipated order growth.

Barring any unforeseen circumstances, the Board is of the view that the Group's financial performance will remain satisfactory for the next financial year ending 31 December 2026.

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.

(The rest of this page has been intentionally left blank)

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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 Quarter	Year-To-Date	Corresponding Period
	31.12.2025	31.12.2024 ⁽¹⁾	31.12.2025	31.12.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Current tax expense				
- Current year	298	N/A	2,606	N/A
- Over provision in prior year	(1)	N/A	(347)	N/A
Total current tax expense	297	N/A	2,259	N/A
Deferred tax expense/(income)				
- Current year	(44)	N/A	(335)	N/A
- Under provision in prior year	-	N/A	201	N/A
Total deferred tax income	(44)	N/A	(134)	N/A
Total tax expense	253	N/A	2,125	N/A
Effective tax rate (%)	20.00	N/A	23.12	N/A

The Group's effective tax rate stood at 20.00% and 23.12% 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 and tax incentive claimed which was partially offset by non-tax deductible expenses.

Note: -

(1) 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

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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

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 had 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	Actual utilisation
		RM'000	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	1,752
Estimated listing expenses	Within 1 month	4,000	4,000
Total		41,603	6,462

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 31 December 2025 are as follows: -

	Short Term (within 12 months) RM'000	Long Term (over 12 months) RM'000	Total RM'000
Secured			
Term loans	1,448	23,354	24,802
Lease liabilities owing to financial institutions	19	27	46
Unsecured			
Lease liabilities owing to non-financial institutions	937	2,214	3,151
Total	2,404	25,595	27,999

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

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

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 31.12.2025	Preceding Year Corresponding Quarter 31.12.2024 ⁽¹⁾	Current Year-To-Date 31.12.2025	Preceding Year Corresponding Period 31.12.2024 ⁽¹⁾
PAT attributable to owners of the parent (RM'000)	1,012	N/A	7,065	N/A
Weighted average number of ordinary shares in issue ('000)	710,000	N/A	629,427	N/A
Basic/Diluted EPS⁽²⁾ (sen)	0.14	N/A	1.12	N/A

Notes: -

(1) *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 710,000,003 and 629,426,578 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.*

(The rest of this page has been intentionally left blank)

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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
	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000
PBT is stated after charging/ (crediting): -				
Amortisation of intangible assets	454	N/A	1,819	N/A
Depreciation of:				
- property, plant and equipment	987	N/A	3,641	N/A
- right-of-use assets	323	N/A	1,250	N/A
- investment property	5	N/A	21	N/A
Fair value adjustment on short term fund	(237)	N/A	(298)	N/A
Gain)/Loss on derivatives	-	N/A	-	N/A
(Gain)/Loss on disposal of property, plant and equipment	(1)	N/A	7	N/A
(Gain)/Loss on disposal of quoted or unquoted investments or properties	-	N/A	-	N/A
Impairment of assets	-	N/A	-	N/A
Interest expense	247	N/A	1,259	N/A
Interest income	(174)	N/A	(621)	N/A
Property, plant and equipment written off	1	N/A	12	N/A
Loss on foreign exchange				
- Realised	82	N/A	157	N/A
- Unrealised	120	N/A	195	N/A
Provision for and write off of inventories	-	N/A	-	N/A
Provision for and write off of receivables	-	N/A	-	N/A

OXFORD INNOTECH BERHAD

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

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

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

B10. Disclosure on Selected (Income)/Expense Items (Cont'd)

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
	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000	31.12.2025 RM'000	31.12.2024 ⁽¹⁾ RM'000
PBT is stated after charging/ (crediting): -				
Rental income	(10)	N/A	(40)	N/A
Reversal of impairment loss on investment property	(21)	N/A	(21)	N/A
Scrap sales	(57)	N/A	(515)	N/A

Save as disclosed above, there were no other exceptional items during the current financial quarter under review.

Note: -

(1) *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.

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 and cumulative quarters under review.

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

25 February 2026