SKYECHIP BERHAD
(Registration No: 201901014484 (1323812 - D))
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED 30 JUNE 2026

SKYECHIP BERHAD
Registration No: 201901014484 (1323812 - D)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME(1)

	INDIVIDUAL QUARTER ENDED		YEAR-TO-DATE ENDED	
	1.4.2026 - 30.6.2026	1.4.2025 - 30.6.2025(2)	30.6.2026	30.6.2025(2)
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Revenue	49,623	N/A	49,623	N/A
Cost of sales	(28,806)	N/A	(28,806)	N/A
Gross profit	**20,817**	**N/A**	**20,817**	**N/A**
Other income	1,649	N/A	1,649	N/A
Administrative expenses(3)	(8,502)	N/A	(8,502)	N/A
Operating profit	**13,964**	**N/A**	**13,964**	**N/A**
Finance costs	(71)	N/A	(71)	N/A
Finance income	532	N/A	532	N/A
Profit before taxation	**14,425**	**N/A**	**14,425**	**N/A**
Taxation	(510)	N/A	(510)	N/A
Profit for the financial period	**13,915**	**N/A**	**13,915**	**N/A**
Other comprehensive (loss)/income, net of tax				
Foreign exchange translation	1,702	N/A	1,702	N/A
Total comprehensive income attributable to owners of the Company	**15,617**	**N/A**	**15,617**	**N/A**
Earnings per share ("EPS")				
Basic (sen)	0.93	N/A	0.93	N/A
Diluted (sen)	0.90	N/A	0.90	N/A

Notes:

N/A – Not Applicable

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is detailed in Note A1 and should be read in conjunction with the audited financial statements as disclosed in the annual report for the financial year ended 31 March 2026 of SkyeChip Berhad ("Company") and the accompanying explanatory notes attached to this interim financial report.

(2) This is the second interim financial report announced by the Company and its subsidiaries (collectively, "**Group**") in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). As such, there are no available comparative figures as no interim financial report was prepared for the comparative financial period announced, in compliance with the Main Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**").

(3) Administrative expenses included one-off initial public offering ("**IPO**") expenses of RM2.53 million incurred during the financial quarter and financial year-to-date ended 30 June 2026.

SKYECHIP BERHAD
Registration No: 201901014484 (1323812 - D)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2026

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

	CURRENT	PRECEDING
	30.6.2026 Unaudited RM'000	31.3.2026 Audited RM'000
ASSETS		
Non-current assets		
Plant and equipment	56,216	48,183
Intangible assets	32,344	22,218
Right-of-use assets	5,245	5,075
Trade and other receivables	27,103	1,032
Other investments	69,402	-
Total non-current assets	**190,310**	**76,508**
Current assets		
Trade and other receivables	58,232	50,556
Contract assets	22,285	7,069
Other investments	260,875	12,626
Cash and bank balances	105,189	82,614
Total current assets	**446,581**	**152,865**
TOTAL ASSETS	**636,891**	**229,373**
EQUITY AND LIABILITIES		
Share capital	400,388	15,092
Irredeemable convertible preference shares ("**ICPS**")	-	38,408
Share Option Reserve	670	-
Foreign currency translation reserve	1,344	(358)
Retained profits	156,520	142,605
TOTAL EQUITY	**558,922**	**195,747**
LIABILITIES		
Non-current liabilities		
Lease liabilities	3,783	3,764
Deferred income	397	404
Deferred tax liabilities	344	1,771
Total non-current liabilities	**4,524**	**5,939**
Current liabilities		
Other payables	69,368	24,184
Lease liabilities	1,564	1,431
Deferred income	29	29
Contract liabilities	-	1,414
Current tax liabilities	2,484	629
Total current liabilities	**73,445**	**27,687**
TOTAL LIABILITIES	**77,969**	**33,626**
TOTAL EQUITY AND LIABILITIES	**636,891**	**229,373**
Net assets per ordinary share attributable to owners of the Company (RM)(2)	0.31	0.11

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is detailed in **Note A1** and should be read in conjunction with the audited financial statements as disclosed in the annual report for the financial year ended 31 March 2026 of the Company and the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per ordinary share is calculated based on the Company's enlarged share capital of 1,796,000,000 ordinary shares as at financial year-to-date 30 June 2026.

SKYECHIP BERHAD
Registration No: 201901014484 (1323812 - D)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2026

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

				Non-distributable	Distributable	
	Share Capital RM'000	ICPS RM'000	Share Option Reserve RM'000	Foreign Currency Translation Reserve RM'000	Retained Profits RM'000	Total Equity RM'000
As at 1.4.2026	**15,092**	**38,408**	**-**	**(358)**	**142,605**	**195,747**
Total comprehensive income for the financial period	-	-		1,702	13,915	15,617
Transactions with owners of the Company:						
Issuance of ordinary shares	385,296	-	-	-	-	385,296
Conversion of ICPS to ordinary shares	-	(38,408)	-	-	-	(38,408)
Share options reserve	-	-	670	-	-	670
Total transactions with owners	**385,296**	**(38,408)**	**670**	**-**	**-**	**347,558**
As at 30.6.2026	**400,388**	**-**	**670**	**1,344**	**156,520**	**558,922**

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is detailed in Note A1 and should be read in conjunction with the audited financial statements as disclosed in the annual report for the financial year ended 31 March 2026 of the Company and the accompanying explanatory notes attached to this interim financial report.

(2) This is the second interim financial report announced by the Group in compliance with the Listing Requirements. As such, there are no available comparative figures as no interim financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements.

SKYECHIP BERHAD
Registration No: 201901014484 (1323812 - D)
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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 JUNE 2026[(1) (2)]

	1.4.2026 To 30.6.2026 Unaudited RM'000	1.4.2025 To 30.6.2025 Unaudited RM'000
Cash flows from operating activities		
Profit before tax	**14,425**	**N/A**
Adjustments for:		
Accretion of interest on lease liabilities	71	N/A
Amortisation of government grants	(7)	N/A
Amortisation of intangible assets	714	N/A
Depreciation of:		
- plant and equipment	2,764	N/A
- right-of-use assets	491	N/A
Fair value gain on other investments	(1,150)	N/A
Share based payments	670	N/A
Gain on derecognition of right-of-use assets and lease liabilities	(51)	N/A
Intangible assets written off	39	N/A
Interest income	(532)	N/A
Rental concession	(4)	N/A
Unrealised gain on foreign exchange, net	(160)	N/A
Operating profit before changes in working capital	**17,270**	**N/A**
Changes in working capital:		
Receivables	(33,655)	N/A
Payables	45,188	N/A
Contract assets	(15,216)	N/A
Contract liabilities	(1,414)	N/A
Cash generated from operations	**12,173**	**N/A**
Tax paid	(98)	N/A
Net cash from operating activities	**12,075**	**N/A**
Cash flows from investing activities		
Interest received	532	N/A
Additions of plant and equipment	(10,819)	N/A
Additions of intangible assets	(10,700)	N/A
Additions of other investments	(316,500)	N/A
Net cash used in investing activities	**(337,487)**	**N/A**
Cash flow from financing activities		
Repayments of lease liabilities	(493)	N/A
Proceeds from issuance of ordinary shares	346,888	N/A
Net cash from financing activities	**346,395**	**N/A**

	1.4.2026 To 30.6.2026 Unaudited RM'000	1.4.2025 To 30.6.2025 Unaudited RM'000
NET INCREASE IN CASH AND BANK BALANCES	**20,983**	**N/A**
Effects of foreign exchange rates changes	1,592	N/A
CASH AND BANK BALANCES AT BEGINNING	82,614	N/A
CASH AND BANK BALANCES AT END	**105,189**	**N/A**

Note:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is detailed in **Note A1** and should be read in conjunction with the audited financial statements as disclosed in the annual report for the financial year ended 31 March 2026 of the Company and the accompanying explanatory notes attached to this interim financial report.

(2) This is the second interim financial report announced by the Group in compliance with the Listing Requirements. As such, there are no available comparative figures as no interim financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134: INTERIM FINANCIAL REPORTING AND THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD ("BURSA SECURITIES") ("LISTING REQUIREMENTS")

A1. Basis of Preparation

This interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard ("**MFRS**") 134, Interim Financial Reporting and IFRS Accounting Standard IAS 34: Interim Financial Reporting and Paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities.

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

This interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2026 and the accompanying explanatory notes attached to this interim financial report.

The significant accounting policies and method of computation adopted in the interim financial report are consistent with those adopted in the annual financial statements for the financial year ended 31 March 2026 except for the adoption of the following MFRSs:-

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Classification and Measurement of Financial Instruments

Annual Improvements to MFRS Accounting Standards - Volume 11

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity

A2. Material Accounting Policies

The Group has not applied the following new standards, amendments and IC Interpretations that have been issued by the MASB and relevant to its operation but are not yet effective:

Effective for annual period beginning on or after 1 January 2027

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency

Effective for annual period beginning on or after 1 January 2029

MFRS 20 Regulatory Assets and Regulatory Liabilities

Effective date yet to be confirmed

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the above standards/amendments to MFRSs is not expected to have any material impact to the financial statements of the Group upon adoption, except for MFRS 18 Presentation and Disclosure in Financial Statements.

MFRS 18 introduces new requirements on presentation within the statements of profit or loss, including specified totals and subtotals. It also requires disclosure of management defined performance measures and includes new requirements for aggregation and disaggregation of financial information based on the identified 'roles' of the primary financial statements and the notes. In addition, there are consequential amendments to MFRS 107 Statement of Cash Flows and MFRS 134 Interim Financial Reporting.

The amendments will have an impact on the Group's presentation of statements of comprehensive income, statements of cash flows and additional disclosures in the notes to the financial statements but not on the measurement or recognition of any items in the Group's financial statements.

The Group is currently assessing the impact of MFRS 18 and plans to adopt the new standard on the required effective date.

A3. Auditors' Report on Preceding Annual Financial Statements

There were no qualifications on the audited financial statements of the Group for the financial year ended 31 March 2026.

A4. Seasonal or Cyclical Factors

The Group's business operations were not subjected to material seasonal or cyclical factors.

A5. Material Unusual Items Due to Their Nature, Size or Incidence

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows during the current financial quarter and financial year-to-date 30 June 2026.

A6. Material Changes in Estimates

There were no material changes in estimates which had a material effect on the results for the current financial quarter and financial year-to-date 30 June 2026.

A7. Debt and Equity Securities

On 1 April 2026, the entire irredeemable convertible preference shares (ICPS) has been converted into ordinary shares of the Company on the basis of 1 ordinary share for every 1 ICPS held.

On 8 April 2026, the Company has undertaken the subdivision of 319,679,051 ordinary shares into 1,396,000,000 ordinary shares.

On 19 May 2026, the Company has offered a total of 61,755,000 Employee Share Option Scheme ("ESOS") Options to the eligible employees of the Group. The vesting period of the ESOS Options offered is up to 5 years from 19 May 2026 with an exercise price of RM0.88 per ESOS Options.

On 18 March 2026 and 7 April 2026 respectively, the Company has obtained the approvals from the Securities Commission Malaysia and Bursa Securities in relation to the listing on Main Market of Bursa Securities. The Company launched its IPO in conjunction with its listing on the Main Market of Bursa Securities comprising a public issue of 400,000,000 new ordinary shares in the Company at an issue price of RM0.88 per ordinary share.

On 20 May 2026, the Company was successfully admitted to the official list of Bursa Securities and the Company's entire enlarged issued and paid-up share capital comprising 1,796,000,000 shares was listed and quoted on the Main Market of Bursa Securities.

Save for the above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter and financial year-to-date 30 June 2026.

A8. Dividend Paid

There were no dividends paid by the Company during the current financial quarter and financial year-to-date 30 June 2026.

A9. Segmental Information

By business segments

The management determines the business segments based on the reports reviewed and used by the directors for strategic decision making and resources allocation.

The Group has only one reportable business segment which relates principally to the provision of semiconductor intellectual property, integrated circuit manufacturing, software design and development and engineering consultation. Accordingly, no business segmental information is presented.

Segment assets by geographical location

Segment assets by geographical location of assets are as follows:

	30.6.2026 Unaudited RM'000	31.3.2026 Audited RM'000
Malaysia	135,147	56,279
Singapore	54,757	20,192
Vietnam	406	37
	190,310	76,508

A10. Material Events Subsequent to the end of the Reporting Period

There were no material events subsequent to the end of the current financial quarter and financial year-to-date 30 June 2026.

A11. Changes in the Composition of the Group

On 15 June 2026, the Company has incorporated a wholly-owned subsidiary in the United States of America named SkyeChip Inc. for a cash consideration of RM609,750.

Save as disclosed above, there were no changes to the composition of the Group during the current financial quarter and financial year-to-date 30 June 2026.

A12. Contingent Liabilities or Contingent Assets

The Group has no contingent liabilities or contingent assets as at the date of this interim report.

A13. Capital Commitments

The capital commitments of the Group are as follows:

	30.6.2026 Unaudited RM'000	31.3.2026 Audited RM'000
Contracted but not provided for:		
- Purchase of plant and equipment	161	428

A14. Related Party Transactions Disclosures

There were no material related party transactions during the current financial quarter and financial year-to-date 30 June 2026.

A15. Derivatives

There were no material gains or losses on the Group's derivatives during the current financial quarter and financial year-to-date 30 June 2026.

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

B1. Review of Financial Performance

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.6.2026 Unaudited RM'000	**30.6.2025(1) Unaudited RM'000**	**30.6.2026 Unaudited RM'000**	**30.6.2025(1) Unaudited RM'000**
Revenue	**49,623**	N/A	**49,623**	N/A
Profit before taxation	**14,425**	N/A	**14,425**	N/A
Profit after taxation	**13,915**	N/A	**13,915**	N/A

Revenue by products and services

Segment revenue by products and services is as follows:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.6.2026 RM'000	**30.6.2025(1) RM'000**	**30.6.2026 RM'000**	**30.6.2025(1) RM'000**
Silicon intellectual properties ("**IP**")	26,274	N/A	26,274	N/A
Custom application-specific integrated circuit ("**ASIC**")	23,262	N/A	23,262	N/A
Others	87	N/A	87	N/A
	49,623	N/A	49,623	N/A

Revenue by geographical market

Segment revenue by geographical location of customers is as follows:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.6.2026 RM'000	**30.6.2025(1) RM'000**	**30.6.2026 RM'000**	**30.6.2025(1) RM'000**
People's Republic of China	20,894	N/A	20,894	N/A
United States of America ("**USA**")	27,113	N/A	27,113	N/A
Malaysia	996	N/A	996	N/A
Republic of Korea	620	N/A	620	N/A
	49,623	N/A	49,623	N/A

Notes:

N/A – Not applicable.

(1) This is the second interim financial report announced by the Group in compliance with the Listing Requirements. As such, there are no available comparative figures as no interim

financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements.

Quarter ended 30 June 2026 compared with quarter ended 30 June 2025

The Group registered revenue of approximately RM49.6 million for the current financial quarter ended 30 June 2026, of which approximately 52.9% was attributable to revenue from sales of silicon IP and 46.9% was attributable to revenue from sales of custom ASIC. The Group's revenue for the current financial quarter was derived mainly from the USA and China, which accounted for approximately 54.6% and 42.1% of total revenue, respectively, while the remaining 3.3% was derived from Malaysia and Korea.

The Group recorded profit before tax of approximately RM14.4 million for the current financial quarter ended 30 June 2026. Operating expenses were mainly attributed to technical staff costs, depreciation of fixed assets and administrative expenses. Excluding one-off IPO expenses, the Group would have recorded profit before tax of approximately RM17.0 million.

Profit after tax for the financial quarter was approximately RM13.9 million. Excluding one-off IPO expenses, the Group would have recorded profit after tax of approximately RM16.4 million.

Year-to-date ended 30 June 2026 compared with year-to-date ended 30 June 2025

The Group registered revenue of approximately RM49.6 million for the financial period year-to-date ended 30 June 2026, of which approximately 52.9% was attributable to revenue from sales of silicon IP and 46.9% was attributable to revenue from sales of custom ASIC. The Group's revenue for the financial year-to-date was derived mainly from the USA and China, which accounted for approximately 54.6% and 42.1% of total revenue, respectively, while the remaining 3.3% was derived from Malaysia and Korea.

The Group recorded profit before tax of approximately RM14.4 million for the year-to-date ended 30 June 2026. Operating expenses were mainly attributed to technical staff costs, depreciation of fixed assets and administrative expenses. Excluding one-off IPO expenses, the Group would have recorded profit before tax of approximately RM17.0 million.

Profit after tax for the year-to-date ended 30 June 2026 was approximately RM13.9 million. Excluding one-off IPO expenses, the Group would have recorded profit after tax of approximately RM16.4 million.

B2. Comparison with Immediate Preceding Quarter's Results

	QUARTER ENDED	
	30.6.2026	**31.3.2026**
	Unaudited	**Unaudited**
	RM'000	**RM'000**
Revenue	49,623	58,875
Profit before taxation	14,425	32,040
Profit after taxation	13,915	31,469

The Group registered revenue of approximately RM49.6 million for the current financial quarter ended 30 June 2026, representing a decrease of approximately RM9.3 million or 15.7% from approximately RM58.9 million in the preceding quarter. The decrease was mainly attributable to a lower contribution from the sales of silicon IP by approximately RM7.7 million, mainly due to the timing of project milestones achieved during the current financial quarter compared to the preceding financial quarter.

In line with the lower revenue recorded and higher expenses mainly from employee benefits expenses and one-off IPO expenses, the Group registered a profit before taxation of approximately RM14.4 million in the current financial quarter, as compared to approximately RM32.0 million in the preceding financial quarter, representing a decrease of approximately RM17.6 million. Excluding one-off IPO expenses, the Group would have recorded profit before tax of approximately RM 17.0 million for the current financial quarter.

Correspondingly, profit after taxation decreased by approximately RM17.6 million from approximately RM31.5 million in the preceding financial quarter to approximately RM13.9 million in the current financial quarter. Excluding one-off IPO expenses, the Group would have recorded profit after tax of approximately RM16.4 million for the current financial quarter.

B3. Prospects of the Group

The Group is of the view that its prospects remain healthy, supported by favourable long-term industry trends in areas such as artificial intelligence, high-performance computing and automotive applications. The Group is well positioned to benefit from these trends through its established silicon IP and custom ASIC design offerings, while its recent IPO is expected to enhance the Group’s corporate profile, strengthen stakeholder confidence and provide sufficient proceeds to support the Group’s planned investments and business expansion.

B4. Variance of Actual Profits from Profit Forecast

The Group did not issue any profit forecast or profit guarantee during the current financial quarter.

B5. Status of Corporate Proposals

On 1 April 2026, the entire ICPS has been converted into ordinary shares of the Company on the basis of 1 ordinary share for every 1 ICPS held.

On 8 April 2026, the Company has undertaken the subdivision of 319,679,051 ordinary shares into 1,396,000,000 ordinary shares.

On 19 May 2026, the Company has offered a total of 61,755,000 Employee Share Option Scheme (“ESOS”) Options to the eligible employees of the Group. The vesting period of the ESOS Options offered is up to 5 years from 19 May 2026 with an exercise price of RM0.88 per ESOS Options.

On 18 March 2026 and 7 April 2026 respectively, the Company has obtained the approvals from the Securities Commission Malaysia and Bursa Securities in relation to the listing on Main Market of Bursa Securities. The Company launched its IPO in conjunction with its listing on the Main Market of Bursa Securities comprising a public issue of 400,000,000 new ordinary shares in the Company at an issue price of RM0.88 per ordinary share.

On 20 May 2026, the Company was successfully admitted to the official list of Bursa Securities and the Company’s entire enlarged issued and paid-up share capital comprising 1,796,000,000 shares was listed and quoted on the Main Market of Bursa Securities.

In July 2025, the Company has submitted an application for access to one ARM Holdings Plc (“ARM”) Compute Subsystem (“CSS”) platform and one ARM Flexible Access (“AFA”) platform. Subsequently, the Company has received the letters of conditional approval from the Malaysian

Investment Development Authority ("MIDA") in April 2026.

In June 2026, the Company has entered into a definitive agreement with MIDA for access to the AFA token pursuant to the strategic cooperation programme between the Government of Malaysia and ARM Holdings Plc. The Company is still in the midst of reviewing and evaluating the terms and conditions of the definitive agreement for access to the CSS token.

Save as disclosed above, there were no other corporate proposals announced but pending completion as at the date of this interim financial report.

B6. Taxation

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.6.2026 Unaudited RM'000	30.6.2025[(1)] Unaudited RM'000	30.6.2026 Unaudited RM'000	30.6.2025[(1)] Unaudited RM'000
Tax expense	510	N/A	510	N/A
Effective tax rate[(2)] (%)	3.5	N/A	3.5	N/A
Statutory tax rate (%)				
- Malaysia	24.0	N/A	24.0	N/A
- Singapore	17.0	N/A	17.0	N/A
- Vietnam	20.0	N/A	20.0	N/A

Notes:

N/A – Not applicable.

(1) This is the second interim financial report announced by the Group in compliance with the Listing Requirements. As such, there are no available comparative figures as no interim financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements.

(2) The Group's effective tax rates for the current financial quarter and year-to-date were lower than the statutory tax rate mainly attributed to the 5-year corporate income tax exemption commencing from May 2025 for SkyeChip Solutions Vietnam Co Ltd.

B7. Utilisation of Proceeds from the Public Issue

The listing of and quotation for the entire enlarged issued shares of the Company on the Main Market of Bursa Securities was completed on 20 May 2026.

Further to the completion of the IPO on 20 May 2026, the Company raised gross proceeds of RM352.0 million from the IPO. As at the financial quarter ended 30 June 2026, the status of utilisation of the proceeds is set out below:

Utilisation of proceeds	Estimated timeframe for utilisation[(1)]	Proposed RM'000	Actual Utilisation RM'000	% Utilised
R&D of IC products	Within 36 months	155,103	-	-
R&D of silicon IP	Within 36 months	56,427	124	0.2
Expansion of operational facilities and resources	Within 36 months	19,000	-	-
Expansion of computing infrastructure and labs	Within 36 months	38,076	227	0.6
Subscription, licensing and/or purchase of EDA and development tools	Within 36 months	36,707	-	-
Working capital	Within 36 months	32,410	1,070	3.3
Defraying fees and expenses in relation to the IPO and listing	Within 36 months	14,277	8,635	60.5
Total		**352,000**	**10,056**	2.9

The utilisation of the proceeds as disclosed above should be read in conjunction with the Company's Prospectus issued on 29 April 2026.

Note:
(1) From the date of listing of the Company on the Main Market of Bursa Securities on 20 May 2026.

B8. Group Borrowings and Debt Securities

	30.6.2026 Unaudited RM'000	31.3.2026 Audited RM'000
Non-Current		
Secured		
Lease liabilities	3,783	3,764
Current		
Secured		
Lease liabilities	1,564	1,431
Total borrowings	5,347	5,195

B9. Material Litigations

The Group has no outstanding material litigation as at the date of this interim report.

B10. Dividends

Save as disclosed in Note A8, no dividend was proposed by the Board of Directors of the Company ("**Board**") for the current financial quarter.

B11. Earnings Per Share

The basic and diluted earnings per share ("EPS") for the current financial quarter and financial year-to-date are computed as follows:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.6.2026 Unaudited	30.6.2025(1) Unaudited	30.6.2026 Unaudited	30.6.2025(1) Unaudited
Profit attributable to owners of the parent (RM'000)	13,915	N/A	13,915	N/A
Weighted average number of ordinary shares in issue ('000)	1,497,821	N/A	1,497,821	N/A
Basic EPS (sen)	0.93	N/A	0.93	N/A
Diluted Weighted average number of ordinary shares in issue ('000)	1,539,845	N/A	1,539,845	N/A
Diluted EPS (sen)	0.90	N/A	0.90	N/A

Notes:

N/A – not applicable.

(1) This is the second interim financial report announced by the Group in compliance with the Listing Requirements. As such, there are no available comparative figures as no interim financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements.

B12. Notes to the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

The following items have been charged/(credited) in arriving at the profit before taxation for the current financial quarter and for the financial year-to-date:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.6.2026 Unaudited RM'000	30.6.2025(1) Unaudited RM'000	30.6.2026 Unaudited RM'000	30.6.2025(1) Unaudited RM'000
After charging:				
Amortisation of intangible assets	714	N/A	714	N/A
Depreciation of:				
- plant and equipment	2,764	N/A	2,764	N/A
- right-of-use assets	491	N/A	491	N/A
Directors' fees	50	N/A	50	N/A

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.6.2026 Unaudited RM'000	**30.6.2025(1) Unaudited RM'000**	**30.6.2026 Unaudited RM'000**	**30.6.2025(1) Unaudited RM'000**
Employee benefits expenses	23,921	N/A	23,921	N/A
Expense relating to leases of low-value assets	4	N/A	4	N/A
Expense relating to short-term leases	2	N/A	2	N/A
IPO expenses	2,529	N/A	2,529	N/A
Intangible assets written off	39	N/A	39	N/A
License fees	2,787	N/A	2,787	N/A
Share based payments	670	N/A	670	N/A
After crediting:				
Amortisation of government grants	7	N/A	7	N/A
Fair value gain on other investments	1,150	N/A	1,150	N/A
Interest income	532	N/A	532	N/A
Rental concession	4	N/A	4	N/A
Gain on foreign exchange:				
- realised	219	N/A	219	N/A
- unrealised	160	N/A	160	N/A

Notes:

N/A – not applicable.

(1) This is the second interim financial report announced by the Group in compliance with the Listing Requirements. As such, there are no available comparative figures as no interim financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements.

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements are not applicable.

B13. Authorisation for Issue

This interim financial report was authorised by the Board for issuance on 17 August 2026.