

# **PERTAMA DIGITAL BERHAD**

**198401002327 (114842-H)**  
**(Incorporated In Malaysia)**

## **QUARTERLY UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

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**INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>AS AT 31.03.2026 RM'000 UNAUDITED</b>	<b>AS AT 31.12.2025 RM'000 AUDITED</b>
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	154	169
Intangible assets	2,296	2,398
Other receivable	2,771	2,771
	5,221	5,338
<b>CURRENT ASSETS</b>		
Trade receivables	273	244
Other receivables, deposits and prepayments	6,024	5,865
Islamic money market funds	171,414	162,204
Fixed deposits with licensed banks	267	266
Cash and bank balances	19,477	21,446
	197,455	190,025
<b>TOTAL ASSETS</b>	202,676	195,363
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Share capital	59,107	59,107
Accumulated losses	(46,748)	(46,453)
	12,359	12,654
Equity attributable to owners of the Company	12,359	12,654
Non-controlling interests	(8,993)	(8,671)
<b>TOTAL EQUITY</b>	3,366	3,983
<b>NON-CURRENT LIABILITY</b>		
Other payables	2,548	2,046
	2,548	2,046
<b>CURRENT LIABILITIES</b>		
Trade payables	1,746	267
Other payables and accruals	195,003	189,066
Current tax liabilities	13	1
<b>TOTAL LIABILITIES</b>	199,310	191,380
<b>TOTAL EQUITY AND LIABILITIES</b>	202,676	195,363
<b>Net assets per share (RM)</b>	<b>0.03</b>	<b>0.03</b>

*This statement should be read in conjunction with the notes to this report.*

INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026

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

	3 MONTHS		CUMULATIVE 3 MONTHS	
	CURRENT FINANCIAL YEAR QUARTER ENDED 31.03.2026 RM'000 UNAUDITED	PRECEDING FINANCIAL YEAR CORRESPONDING QUARTER ENDED 31.03.2025 RM'000 AUDITED	CURRENT FINANCIAL YEAR YEAR-TO-DATE ENDED 31.03.2026 RM'000 UNAUDITED	PRECEDING FINANCIAL YEAR YEAR-TO-DATE ENDED 31.03.2025 RM'000 AUDITED
Revenue	1,945	2,345	1,945	2,345
Cost of sales	(781)	(1,108)	(781)	(1,108)
<b>Gross profit</b>	<b>1,164</b>	<b>1,237</b>	<b>1,164</b>	<b>1,237</b>
Other income and gains	-	1	-	1
Selling and distribution expenses	(69)	(62)	(69)	(62)
Administrative and general expenses	(1,677)	(1,081)	(1,677)	(1,081)
Other expenses	(12)	-	(12)	-
	(594)	95	(594)	95
Finance cost	-	(2)	-	(2)
(Loss)/Profit before tax	(594)	93	(594)	93
Taxation	(23)	-	(23)	-
(Loss)/Profit for the financial period	(617)	93	(617)	93
<b>(Loss)/Profit attributable to:</b>				
Owners of the Company	(295)	301	(295)	301
Non-controlling interests	(322)	(208)	(322)	(208)
	<b>(617)</b>	<b>93</b>	<b>(617)</b>	<b>93</b>
<b>Total comprehensive (loss)/income attributable to:</b>				
Owners of the Company	(295)	301	(295)	301
Non-controlling interests	(322)	(208)	(322)	(208)
	<b>(617)</b>	<b>93</b>	<b>(617)</b>	<b>93</b>
<b>(Loss)/Earnings per share (sen) :</b>				
Basic	(0.07)	0.07	(0.07)	0.07
Diluted	(0.07)	0.07	(0.07)	0.07

*This statement should be read in conjunction with the notes to this report.*

**PERTAMA DIGITAL BERHAD**  
**Registration No.: 198401002327 (114842-H)**

**INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

		<i>Attributable to Owners of the Company</i>		<b>Total</b> RM'000	<b>Non- controlling interests</b> RM'000	<b>Total equity</b> RM'000
		<i>Non distributable</i>	<i>Distributable</i>			
		<b>Share capital</b> RM'000	<b>Accumulated losses</b> RM'000			
At 31 December 2025	<b><i>(Audited)</i></b>	<b>59,107</b>	<b>(46,453)</b>	<b>12,654</b>	<b>(8,671)</b>	<b>3,983</b>
Loss for the financial period, representing total comprehensive loss for the financial period		-	(295)	(295)	(322)	(617)
At 31 March 2026	<b><i>(Unaudited)</i></b>	<b>59,107</b>	<b>(46,748)</b>	<b>12,359</b>	<b>(8,993)</b>	<b>3,366</b>

***This statement should be read in conjunction with the notes to this report.***

**INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>CURRENT YEAR-TO-DATE 31.03.2026 RM'000 UNAUDITED</b>	<b>PRECEDING CORRESPONDING YEAR-TO-DATE 31.12.2025 RM'000 AUDITED</b>
<b>OPERATING ACTIVITIES</b>		
Loss before tax	(594)	(10,385)
<b>Adjustments for:</b>		
Amortisation of development costs	102	1,366
Bad debts written off	-	49
Depreciation	15	56
Development costs written off	-	218
Impairment loss on development costs	-	6,508
Interest income	(1)	(7)
Interest expense on financial instruments	-	46
Property, plant and equipment written off	-	1
Provision for legal claims	-	679
Operating loss before working capital changes	(478)	(1,469)
Changes in receivables	(273)	124
Changes in payables	657	580
Cash used in operations	(94)	(765)
Interest received	1	7
Tax paid, net	(12)	(119)
Net cash used in operating activities	(105)	(877)
<b>INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	-	(111)
Addition of development costs	-	(1,336)
Payment on behalf to a director	-	(9)
Receipt of profit guarantee refund	-	108
Net cash used in investing activities	-	(1,348)
<b>FINANCING ACTIVITIES</b>		
Advances from shareholders	102	2,077
Uplift in pledged deposit, net	-	5
Net cash generated from financing activities	102	2,082
NET CHANGES IN CASH AND CASH EQUIVALENTS	(3)	(143)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	276	419
<b>CASH AND CASH EQUIVALENTS CARRIED FORWARD</b>	<b>273</b>	<b>276</b>
Represented by:		
Islamic money market funds	171,414	162,204
Fixed deposits	267	266
Bank balances	19,477	21,446
	191,158	183,916
<b>Less:</b>		
Restricted Islamic money market funds	(171,414)	(162,204)
Pledged fixed deposits	(8)	(8)
Restricted bank balances	(19,463)	(21,428)
	<b>273</b>	<b>276</b>

**Note :** ( ) Denotes cash outflow

**This statement should be read in conjunction with the notes to this report.**

# PERTAMA DIGITAL BERHAD

## 198401002327 (114842-H)

### NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026

#### PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

##### A1. BASIS OF PREPARATION

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting, and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the audited financial statements.

The explanatory notes attached to the condensed consolidated interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2025.

The financial statements are presented in Ringgit Malaysia (“RM”), which is the functional currency of the Group and of the Company. All amounts in the financial statements are rounded to the nearest thousand, unless otherwise stated.

##### A2. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted in these interim financial statements are consistent with those of the audited financial statements for the financial year ended 31 December 2025.

In the current reporting quarter, the Group and the Company have applied several new amendments to MFRS that became effective mandatorily for the financial periods beginning on or after 1 January 2026. The adoption of the new amendments to MFRS did not have significant impact on the financial statements of the Group and the Company.

##### Amendments issued that are not yet effective

The Group and the Company have not applied the following amendments and new standards that have been issued by the MASB, which may be relevant to the Group and the Company, but not yet effective:

		<i>Effective Date</i>
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 19	Amendments to MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

**A2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Amendments issued that are not yet effective (cont'd)

The Group and the Company have not applied the following amendments and new standards that have been issued by the MASB, which may be relevant to the Group and the Company, but not yet effective (cont'd):

		<i>Effective Date</i>
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced by MASB

**A3. AUDITORS' REPORT**

The auditors' report of the preceding financial year of the Group was not subject to any qualification.

**A4. SEASONAL OR CYCLICAL FACTORS**

The mobile and digital solutions businesses of the Group are not significantly affected by any seasonal or cyclical factors.

**A5. UNUSUAL ITEMS**

There were no items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size, or incidence in respect of the financial period-to-date.

**A6. CHANGES IN ESTIMATES**

There were no changes to the estimates that had been used in the preparation of the current financial statements.

**A7. ISSUANCE AND REPAYMENT OF DEBT AND EQUITY SECURITIES**

There was no issuance of any debt or equity securities during the quarter under review.

**A8. DIVIDEND**

There were no dividends declared or paid for the current reporting quarter ended 31 March 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

**A9. SEGMENTAL INFORMATION**

The following tables provide analysis of the Group's revenue, results, assets, liabilities, and other information.

	<b>Mobile and Digital Solutions Businesses</b>		<b>Investment Holding</b>		<b>Per Consolidated Financial Statements</b>	
	<i>(Cumulative 3 Months)</i>		<i>(Cumulative 3 Months)</i>		<i>(Cumulative 3 Months)</i>	
	<b>31.03.2026 RM'000</b>	<b>31.03.2025 RM'000</b>	<b>31.03.2026 RM'000</b>	<b>31.03.2025 RM'000</b>	<b>31.03.2026 RM'000</b>	<b>31.03.2025 RM'000</b>
<b>Revenue</b>	1,943	2,342	2	3	1,945	2,345
<b>Results</b>						
Segment profit/(loss) after tax	568	774	(1,185)	(681)	(617)	93
<b>Segmental profit/(loss) includes the following:-</b>						
Amortisation of development costs	102	322	n.a	n.a	102	322
Depreciation	15	13	-	-	15	13
<b>Interest income on :</b>						
Financial assets measured at amortised costs	-	-	(1)	(3)	(1)	(3)

**NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)**

**A9. SEGMENTAL INFORMATION (CONT'D)**

The following tables provide analysis of the Group's revenue, results, assets, liabilities, and other information.

	Mobile and Digital Solutions Businesses		Investment Holding		Group	
	31.03.2026 RM'000	31.03.2025 RM'000	31.03.2026 RM'000	31.03.2025 RM'000	31.03.2026 RM'000	31.03.2025 RM'000
<b>Assets</b>						
Segment assets	202,273	212,824	403	118	202,676	212,942
					<b>202,676</b>	<b>212,942</b>
<b>Liabilities</b>						
Segment liabilities	197,463	198,202	1,847	133	199,310	198,335
					<b>199,310</b>	<b>198,335</b>

**A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT**

Not applicable.

**A11. EVENTS SUBSEQUENT TO BALANCE SHEET DATE**

On 8 April 2026, the Company entered into a supplemental letter to the share sale and purchase agreements in relation to the Proposed Acquisitions. On the same date, the application in relation to the Company's Proposed Regularisation Plan was submitted to the Securities Commission Malaysia.

The Proposed Regularisation Plan is intended to regularise the Company's status as an Affected Listed Issuer and remains subject to the relevant regulatory approvals, shareholders' approval and other approvals, where applicable. As at the date of this announcement, the Proposed Regularisation Plan has not been completed.

Save as disclosed above, there were no other material events subsequent to the end of the current reporting quarter that have not been reflected in this interim financial report.

**A12. CHANGES IN THE COMPOSITION OF THE GROUP**

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

**A13. CHANGES IN CONTINGENT LIABILITIES / ASSETS**

- (i) There are no contingent liabilities as at the date of this announcement.
- (ii) There were no changes in contingent assets since the last annual financial statements.

**PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)**

**A14. CAPITAL COMMITMENT**

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

**A15. FOREIGN CURRENCY TRANSLATION**

Not applicable.

**A16. SIGNIFICANT RELATED PARTY TRANSACTIONS**

**(a) Identities of Related Parties**

Parties are considered to be related to the Group if the Group or the Company has the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group or the Company and the party are subject to common control.

**(b) Related Party Transactions**

The Group does not have any significant related party transactions during the current reporting quarter.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART B - EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B)

**B1. REVIEW OF PERFORMANCE FOR THE CURRENT QUARTER AND CORRESPONDING QUARTER IN THE PRECEDING FINANCIAL YEAR AND YEAR-TO-DATE (“YTD”) PERFORMANCE IN THE CURRENT AND PRECEDING FINANCIAL YEAR**

The continuing operations of the Group consist of mobile and digital solutions businesses operated through Television Airtime Services Sdn. Bhd. (“**TAS**”), a 51%-owned subsidiary of the Company, and its 80%-owned subsidiary, Dapat Vista (M) Sdn. Bhd. (“**DVSB**”).

The Group also undertakes investment holding activities through the Company’s 100%-owned subsidiary, Pertama Digital Corporation Sdn. Bhd. (“**PDC**”), and its 100%-owned subsidiary, PD Secure Sdn. Bhd. (“**PD Secure**”) (formerly known as *Pertama Digital Intellectual Property Sdn. Bhd.*). PD Secure has yet to commence commercial operations and had no significant transactions during the current quarter, other than intercompany transactions within the Group.

A summary of the Group’s financial performance for the current quarter, the corresponding quarter in the preceding financial year, and the year-to-date performance is set out below:-

	Preceding Financial Year		Current Financial Year		Preceding Financial Year		Current Financial Year	
	Current Quarter Ended	Corresponding Quarter Ended	Changes		Year-To-Date Ended	Year-To-Date Ended	Changes	
	31.03.2026	31.03.2025	RM'000	%	31.03.2026	31.03.2025	RM'000	%
<b>Investment Holding, Mobile, and Digital Solutions Business</b>								
Revenue	1,945	2,345	(400)	(17.06)	1,945	2,345	(400)	(17.06)
Gross profit	1,164	1,237	(73)	(5.90)	1,164	1,237	(73)	(5.90)
(Loss)/Profit from operations	(594)	95	(689)	> (100)	(594)	95	(689)	> (100)
(Loss)/Profit before interest and tax	(594)	95	(689)	> (100)	(594)	95	(689)	> (100)
(Loss)/Profit before tax	(594)	93	(687)	> (100)	(594)	93	(687)	> (100)
(Loss)/Profit after tax	(617)	93	(710)	> (100)	(617)	93	(710)	> (100)
(Loss)/Profit after tax attributable to								
Owners of the Company	(295)	301	(596)	> (100)	(295)	301	(596)	> (100)
Non-controlling interests	(322)	(208)	(114)	(54.81)	(322)	(208)	(114)	(54.81)

For the current quarter ended 31 March 2026, the Group recorded revenue of RM1.95 million, representing a decrease of RM0.40 million or 17.06%, compared to RM2.35 million in the corresponding quarter of the preceding financial year. The decrease was mainly attributable to lower revenue from the mobile and digital solutions business.

Gross profit decreased marginally by RM0.07 million or 5.90%, from RM1.24 million in the corresponding quarter to RM1.16 million in the current quarter. However, the gross profit margin improved during the current quarter, mainly due to lower cost of sales and revenue mix.

The Group recorded a loss before tax of RM0.59 million, compared to a profit before tax of RM0.09 million in the corresponding quarter. This was mainly attributable to the lower gross profit and higher administrative and general expenses incurred during the current quarter, including expenses relating to ongoing corporate exercises and higher staff related costs.

As this is the first quarter of the financial year, the year-to-date performance is the same as the current quarter performance.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**PART B - EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)**

**B2. MATERIAL CHANGES IN THE CURRENT REPORTING QUARTER COMPARED TO THE IMMEDIATE PRECEDING QUARTER**

A summary of the Group's financial performance for the current quarter compared to the immediate preceding quarter is set out below:-

	Current Quarter Ended 31.03.2026	Immediate Preceding Quarter Ended 31.12.2025	Changes	
	RM'000	RM'000	RM'000	%
<b>Investment Holding, Mobile, and Digital Solutions Business</b>				
Revenue	1,945	1,791	154	8.60
Gross profit	1,164	664	500	75.30
Loss from operations	(594)	(9,480)	8,886	93.73
Loss before interest and tax	(594)	(9,480)	8,886	93.73
Loss before tax	(594)	(9,480)	8,886	93.73
Loss after tax	(617)	(9,503)	8,886	93.51
Loss after tax attributable to				
Owners of the Company	(295)	(5,015)	4,720	94.12
Non-controlling interests	(322)	(4,488)	4,166	92.83

For the current quarter ended 31 March 2026, the Group recorded revenue of RM1.95 million, representing an increase of RM0.15 million or 8.60%, compared to RM1.79 million in the immediate preceding quarter ended 31 December 2025. The increase was mainly attributable to higher revenue from the Group's mobile and digital solutions business.

Gross profit increased by RM0.50 million or 75.30%, from RM0.66 million in the immediate preceding quarter to RM1.16 million in the current quarter. This was mainly due to higher revenue and improved gross profit margin during the current quarter.

The Group recorded a loss before tax of RM0.59 million, compared to a loss before tax of RM9.48 million in the immediate preceding quarter. The lower loss was mainly due to the absence of significant year end audit finalisation adjustments recognised in the preceding quarter, particularly impairment of intangible assets and other year-end adjustments. The Group continued to incur administrative and corporate exercise related expenses during the current quarter.

## NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026

### PART B - EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)

#### B3. PROSPECTS

##### Under DVSB

For the remaining financial year ending 31 December 2026, the Group's mobile and digital solutions business will continue to be anchored by its established platforms, including eJamin, MyPay, MySMS, BizKecil, KOCEK and related digital solutions. The Group's focus is to preserve operational continuity, strengthen platform reliability and improve service integration across its existing digital ecosystem.

eJamin remains a key platform of the Group, supporting digital bail payment processes across the Malaysian court system. With cumulative bail transactions exceeding RM1 billion, the platform continues to demonstrate its practical relevance within the justice ecosystem. The Group will continue to prioritise service stability, process reliability and operational discipline to support the platform's ongoing utilisation.

MySMS is expected to remain relevant as a structured communication channel for government agencies and institutional users. As public sector communication needs continue to evolve, the Group intends to maintain the platform's reliability while exploring opportunities to support broader and more responsive communication requirements, subject to market demand and operational readiness.

The Group will also continue to enhance MyPay as part of its broader digital payment ecosystem. The near term focus will be on improving usability, expanding service integration and strengthening its role as an accessible platform for essential payments. These efforts are intended to support the Group's longer term objective of building a more connected digital services layer across users, services and institutions.

For BizKecil, the Group will continue to adopt a measured approach in developing the platform for micro traders and small businesses. The initiative remains at an early stage, with ongoing efforts to refine its commercial model, potential subscription structure and collaboration with ecosystem partners. The Group views this segment as a natural extension of its digital enablement strategy, particularly in supporting transaction visibility, digital payment acceptance and access to structured business tools for small businesses.

##### Under PD Secure

Through PD Secure Sdn. Bhd., the Group intends to develop cybersecurity and digital resilience capabilities that complement its existing digital platforms. The initial focus is on strengthening internal platform assurance, governance, risk and compliance processes across selected systems, including eJamin. This reflects the Group's view that trust, security and operational resilience are important foundations for platforms operating in institutional and public facing environments.

Over time, PD Secure may support future opportunities in cybersecurity advisory, risk assessment, security validation and managed security operations. As this remains at a foundational stage, the Group will take a measured approach, prioritising capability building, readiness and execution discipline before pursuing wider commercial expansion.

Overall, the Group's prospects for the financial year remain centred on sustaining its core platforms, improving service integration and strengthening the governance and security foundation required to support future growth. The Group will continue to advance these priorities while progressing its Proposed Regularisation Plan.

#### B4. EXPLANATORY NOTE FOR VARIANCE FROM PROFIT FORECAST OR PROFIT GUARANTEE

The Group has not provided any profit forecast or profit guarantee during the quarter ended 31 March 2026.

## NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026

### PART B - EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)

#### B5. TAXATION

	Current Quarter Ended 31.03.2026 RM'000	Preceding Financial Year Corresponding Quarter Ended 31.03.2025 RM'000	Current Financial Year Year-To-Date Ended 31.03.2026 RM'000	Preceding Financial Year Year-To-Date Ended 31.03.2025 RM'000
Tax on profit	23	n.a	23	n.a
In respect of:-				
Pertama Digital Berhad	19	n.a	19	n.a
Television Airtime Services Sdn. Bhd.	n.a	n.a	n.a	n.a
Dapat Vista (M) Sdn. Bhd.	-	n.a	-	n.a
Pertama Digital Corporation Sdn. Bhd.	4	n.a	4	n.a
PD Secure Sdn. Bhd.	n.a	n.a	n.a	n.a

Domestic corporate income tax is calculated at the Malaysian statutory tax rate of 24% of the estimated chargeable income for the financial year.

The Group recorded taxation of RM23,000 for the current quarter, notwithstanding the Group's loss before tax, mainly due to taxable income arising at the entity level.

#### B6. CORPORATE PROPOSALS

On 27 February 2026, M&A Securities Sdn. Bhd., on behalf of the Board, announced that the Company proposed to undertake the following proposals as part of the Company's Proposed Regularisation Plan:

1. proposed share consolidation of every 3 existing PDB shares into 1 consolidated PDB share;
2. proposed private placement of 29,214,000 new PDB shares, representing approximately 20.00% of the total number of issued PDB shares after the proposed share consolidation;
3. proposed renounceable rights issue of 3 new PDB shares for every 1 existing PDB share held, together with free detachable warrants on the basis of 1 warrant for every 2 rights shares subscribed;
4. proposed acquisitions of D-Ron Singapore Pte. Ltd. and D Ron Malaysia Sdn. Bhd.; and
5. proposed share capital reduction.

The components of the Proposed Regularisation Plan are inter-conditional with each other.

The Proposed Regularisation Plan is subject to, among others, approvals from the Securities Commission Malaysia, Bursa Malaysia Securities Berhad, shareholders of the Company at an extraordinary general meeting to be convened, and any other relevant authorities, if required.

As at 31 March 2026, the Proposed Regularisation Plan had not been completed and remained subject to the relevant approvals being obtained. The Company will make the necessary announcements on any material developments in accordance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

## NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31 MARCH 2026

### PART B - EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)

#### B7. BORROWINGS

There was no outstanding borrowing as at 31 March 2026.

#### B8. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There are no off-balance sheet financial instruments as at the date of this announcement.

#### B9. CHANGES IN MATERIAL LITIGATION

Other than the ongoing legal claims relating to former employees, for which a provision was recognised in the audited financial statements for the financial year ended 31 December 2025, there were no new material litigation or material changes in existing litigation involving the Group during the current quarter ended 31 March 2026.

As at the date of this announcement, the matter remains ongoing and under assessment. The Group will continue to monitor the matter and make the necessary disclosures should there be any material development.

#### B10. PROPOSED DIVIDEND

The Board does not recommend the payment of any dividend for the quarter ended 31 March 2026.

#### B11. (LOSS)/EARNINGS PER SHARE

	<b>Current Financial Year Year-To-Date Ended 31.03.2026 RM'000</b>	<b>Preceding Financial Year Year-To-Date Ended 31.03.2025 RM'000</b>
	<b>Unaudited</b>	<b>Audited</b>
<b>a) Basic (loss)/earnings per share</b>		
Net (loss)/earnings attributable to owners of the Company	(295)	301
Weighted average number of ordinary shares ('000)	438,211	438,211
Basic (loss)/earnings per share (sen)	(0.07)	0.07
<b>b) Diluted (loss)/earnings per share</b>		

The Group has not issued any potential dilutive ordinary shares and hence, diluted (loss)/earnings per share is equivalent to basic (loss)/earnings per share.