

Description: PERTAMA DIGITAL BERHAD (“PDB”) - Deviation between Unaudited Results and Audited Financial Statements for the Financial Year Ended 31 December 2025

INTRODUCTION

The Board of Directors of Pertama Digital Berhad (“the Board”) refers to the announcement on the unaudited 4th quarter results ended 31 December 2025 (“4Q FYE2025”) released to Bursa Malaysia Securities Berhad (“Bursa Securities”) on 24 February 2026, and to the Audited Financial Statements for the financial year ended 31 December 2025 (“AFS2025”).

DEVIATION BETWEEN UNAUDITED RESULTS AND THE AUDITED RESULTS

In compliance with Paragraph 9.19(35) of the Main Market Listing Requirements of Bursa Securities, the Board wishes to announce that there is a deviation of more than 10% between the Loss after Taxation stated in the AFS2025 and the unaudited results for the 4Q FYE2025 which was announced on 24 February 2026, the details of which are as follows:

FYE 31 December 2025	Unaudited RM’000	Audited RM’000	Variance RM’000	Variance %
Net Loss attributable to:				
Owners of the Parent	(2,799)	(5,634)	(2,825)	(50.31)
Non-controlling interests	(985)	(4,897)	(3,912)	(79.89)
Loss for the financial year	(3,784)	(10,531)	(6,747)	(130.2)

	RM’000
Net loss after tax as per announced unaudited financial results	(3,784)
Adjustments	
(a) Impairment of intangible assets	(6,508)
(b) Other minor audit adjustments	(239)
Sub-total	(6,747)
Net loss after tax as per audited financial statements	(10,531)

The deviation arose mainly from the recognition of an additional non-cash impairment upon finalisation of the audit of the financial statements for the financial year ended 31 December 2025.

Following the completion of the audit, the Board and Management updated their recoverability assessment with the concurrent of the external auditors on the certain development costs, having regard to the relevant accounting policy and available information at the reporting date. The asset remains aligned with the Group's broader digital services strategy. However, its effective commercial rollout requires further operational mobilisation, dedicated manpower, sustained marketing efforts and sufficient working capital to support execution at scale. In the current phase, the Group has prioritised its available financial resources towards the implementation of its regularisation plan, including the proposed acquisition of the profitable Singapore business, which is intended to strengthen the Group's earnings base and financial position. As a result, the timeline for commercial scaling has been deferred. The Board and Management believe that the impairment losses recognised in the current period will be reversed in future financial periods when the conditions for reversal are satisfied, including demonstrable improvements in the expected economic benefits and recoverable of the capitalised costs. The impairment assessment was made based on the facts and circumstances prevailing as at that date, and the recoverability of the asset will continue to be assessed in future reporting periods.

This announcement is dated 30 April 2026.