



UNIQUE FIRE HOLDINGS BERHAD

*(Registration No. 202101013602 (1413901-D))
(Incorporated in Malaysia under the Companies Act 2016)*

INTERIM FINANCIAL REPORT for the second quarter ended 30 September 2025

UNIQUE FIRE HOLDINGS BERHAD

(Incorporated in Malaysia)

Registration No: 202101013602 (1413901-D)

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

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

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited 30/09/2025 RM'000	Unaudited 30/09/2024 RM'000	Unaudited 30/09/2025 RM'000	Unaudited 30/09/2024 RM'000
Revenue		30,784	29,111	60,837	55,146
Other income		114	246	249	403
Raw material and consumable used		(20,132)	(20,708)	(40,237)	(38,437)
Changes in inventories of finished goods and work in progress		(97)	1,567	641	1,488
Selling and distribution expenses		(460)	(452)	(950)	(792)
Other operating expenses		(1,314)	(1,428)	(2,571)	(2,788)
Depreciation and amortisation		(774)	(388)	(1,508)	(984)
Employee benefits expenses		(3,430)	(3,309)	(8,007)	(6,584)
Finance costs		(32)	(16)	(47)	(45)
Impairment losses on financial assets		(50)	(135)	(125)	(135)
		(26,289)	(24,869)	(52,804)	(48,277)
Profit before taxation	B5	4,609	4,488	8,282	7,272
Income tax expense	B6	(1,104)	(1,119)	(2,361)	(1,797)
Profit after taxation		3,505	3,369	5,921	5,475
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		3,505	3,369	5,921	5,475
Profit after tax / Total comprehensive income attributed to:					
Equity holders of the Company		3,524	3,369	5,971	5,475
Non-controlling interests		(19)	-	(50)	-
		3,505	3,369	5,921	5,475

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

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited	Unaudited	Unaudited	Unaudited
		30/09/2025	30/09/2024	30/09/2025	30/09/2024
		RM'000	RM'000	RM'000	RM'000
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Earnings per share attributable to owners of the Company:					
Basic (sen)	B13	0.88	0.84	1.49	1.37
Diluted (sen)	B13	0.85	0.81	1.30	1.31
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Note:

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended (“FYE”) 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.

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Registration No: 202101013602 (1413901-D)

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Unaudited As at 30/09/2025 RM'000	Audited As at 31/03/2025 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	37,686	37,089
Right-of-use assets	-	2
Total Non-Current Assets	37,686	37,091
Current Assets		
Trade and other receivables	34,024	25,856
Inventories	20,362	21,100
Fixed deposits with licensed bank	6,500	3,000
Cash and bank balances	9,977	18,076
Total Current Assets	70,863	68,032
TOTAL ASSETS	108,549	105,123
EQUITY AND LIABILITIES		
EQUITY		
Share capital	71,110	71,110
Merger deficit	(41,145)	(41,145)
Retained profits	60,919	57,748
Equity attributable to owners of the Company	90,884	87,713
Non-controlling interests	128	(25)
TOTAL EQUITY	91,012	87,688

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

		Unaudited As at 30/09/2025 RM'000	Audited As at 31/03/2025 RM'000
	Note		
Non-current liabilities			
Long-term borrowings	B9	6,165	6,876
Deferred tax liabilities		615	615
Total Non-Current Liabilities		6,780	7,491
Current Liabilities			
Trade and other payables		6,512	7,221
Lease liabilities	B9	-	2
Short-term borrowings	B9	1,391	1,148
Current tax liabilities		2,854	1,573
Total Current Liabilities		10,757	9,944
TOTAL LIABILITIES		17,537	17,435
TOTAL EQUITY AND LIABILITIES		108,549	105,123
Number of ordinary shares ('000)		400,000	400,000
Net assets per share attributable to ordinary equity holders (RM)		0.23	0.22

Note:

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements of the Group for the FYE 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share Capital RM'000	Merger Deficit RM'000	Retained Earnings RM'000	Non- Controlling Interests RM'000	Total Equity RM'000
Balance as at 1/4/2025	71,110	(41,145)	57,748	(25)	87,688
Total comprehensive income for the financial year	-	-	5,971	(50)	5,921
Effect of issuance of share capital by a subsidiary	-	-	-	203	203
Dividends paid	-	-	(2,800)	-	(2,800)
Balance as at 30/09/2025	71,110	(41,145)	60,919	128	91,012
Balance as at 1/4/2024	71,110	(41,145)	52,981	-	82,946
Total comprehensive income for the financial year	-	-	5,475	-	5,475
Balance as at 30/09/2024	71,110	(41,145)	58,456	-	88,421

Note:

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements of the Group for the FYE 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	CUMULATIVE QUARTER	
	Unaudited 30/09/2025 RM'000	Unaudited 30/09/2024 RM'000
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Profit before taxation	8,282	7,272
Adjustments for:		
Depreciation of:		
- property, plant and equipment	1,506	949
- right-of-use assets	2	35
Loss on foreign exchange - unrealised	3	55
Impairment loss on trade receivables	125	135
Interest income	(102)	(148)
Gain on disposal of property, plant and equipment	(100)	(38)
Other interest expenses	46	39
Inventories written down	-	15
Operating profit before working capital changes	9,762	8,314
Decrease/(Increase) in inventories	738	(8,190)
Increase in trade and other receivables	(6,195)	(1,576)
(Decrease)/Increase in trade and other payables	(713)	3,316
Net cash generated from operations	3,592	1,864
Income tax paid	(1,080)	(1,156)
Net cash generated from operating activities	2,512	708
<u>CASH FLOWS (FOR)/FROM INVESTING ACTIVITIES</u>		
Interest received	102	148
Purchase of property, plant and equipment	(2,094)	(1,118)
Addition of right-of-use assets	-	(11)
Derecognition of right-of-use of assets	-	184
Deposits paid for purchase of property, plant and equipment	(2,108)	(1,787)
Proceeds from disposal of property, plant and equipment	101	38
(Addition)/Withdrawal of fixed deposits with tenure more than 3 months	(3,500)	3,100
Net cash (used in)/generated from investing activities	(7,499)	554

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)

	CUMULATIVE QUARTER	
	Unaudited	Audited
	30/09/2025	30/09/2024
	RM'000	RM'000
<u>CASH FLOWS FOR FINANCING ACTIVITIES</u>		
Dividends paid	(2,800)	-
Interest paid	(46)	(36)
Repayment of lease liabilities	(2)	(216)
Repayment of hire purchase	-	(103)
Repayment of term loans	(711)	(722)
Effect of issuance of share capital by a subsidiary	203	-
Net drawdown of banker's acceptance	243	-
Net cash used in financing activities	(3,113)	(1,077)
 NET CHANGE IN CASH AND CASH EQUIVALENTS	(8,100)	185
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR	18,077	14,975
 CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	9,977	15,160
 CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR COMPRISE THE FOLLOWING:		
CASH AND BANK BALANCES	9,977	11,960
FIXED DEPOSIT WITH LICENSED BANK	6,500	7,100
	16,477	19,060
 LESS: FIXED DEPOSIT WITH TENURE MORE THAN 3 MONTHS	(6,500)	(3,900)
	9,977	15,160

Note:

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements of the Group for the FYE 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO.134 - INTERIM FINANCIAL REPORTING

A1. BASIS OF PREPARATION

The interim financial statements of Unique Fire Holdings Berhad (“**Unique Fire**” or the “**Company**”) and its subsidiaries (the “**Group**”) are unaudited and have been prepared in accordance with the requirements of the MFRS 134 “Interim Financial Reporting” issued by Malaysian Accounting Standards Board (“**MASB**”) and Paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

This interim financial report should be read in conjunction with the Audited Financial Statements of the Group for the FYE 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.

A2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and presentations adopted by the Group in this interim financial report are consistent with those adopted in the Group’s audited consolidated financial statements for the FYE 31 March 2025 except for the adoption of the following new MFRSs effective for financial periods beginning on or after 1 January 2025.

MFRSs and/or IC Interpretations (Including The Consequential Amendments)

Amendments to MFRS 16: Lease Liability in a Sale and Leaseback

Amendments to MFRS 101: Classification of Liabilities as Current or Non-current

Amendments to MFRS 101: Non-current Liabilities with Covenants

Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

A2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the MASB but are not yet effective for the current financial period:

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature – dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Lack of Exchangeability	1 January 2025
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon their initial application.

A3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the FYE 31 March 2025 were not subject to any qualification.

A4. SEASONAL AND CYCLICAL FACTORS

The business of the Group is not affected by any significant seasonal or cyclical factors during the current financial quarter under review.

A5. UNUSUAL ITEMS

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

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

A6. CHANGES IN ESTIMATES

There were no changes in estimates that have a material effect on the results of the current financial quarter under review.

A7. DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current financial quarter under review.

A8. DIVIDEND PAID

There was no dividend paid during the current financial quarter under review.

A9. SEGMENTAL INFORMATION

The segmental analysis of the Group's revenue is set out as follows:

	Individual Quarter		Cumulative Quarter	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RM'000	RM'000	RM'000	RM'000
Assembly	15,315	14,239	31,189	26,608
Distribution	7,995	7,344	15,968	14,457
Manufacturing	6,888	6,895	12,633	12,926
Others	586	633	1,047	1,155
Total	30,784	29,111	60,837	55,146

The Group's revenue by geographical location which the customers are located are set out as follows:

	Individual Quarter		Cumulative Quarter	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RM'000	RM'000	RM'000	RM'000
Malaysia	30,774	29,100	60,809	55,101
Overseas	10	11	28	45
Total	30,784	29,111	60,837	55,146

A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

There were no valuation of property, plant and equipment during the current financial quarter under review.

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2025

A11. SIGNIFICANT EVENTS SUBSEQUENT TO THE END OF THE INTERIM FINANCIAL PERIOD

Save as disclosed in Section B7 of this quarterly report, there are no other significant events subsequent to the end of the current financial quarter under review.

A12. CHANGES IN THE COMPOSITION OF THE GROUP

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

A13. SIGNIFICANT RELATED PARTY TRANSACTIONS

There were no related party transactions in the current financial quarter under review.

A14. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingent assets and contingent liabilities as at the end of the current financial report under review.

A15. CAPITAL COMMITMENTS

Other than as disclosed below, there are no other material capital commitments as at the end of the current financial quarter under review:

	Unaudited As at 30/09/2025 RM'000
Approved and contracted for	
- Purchase of new land	13,982
- Purchase of new motor vehicle	1
- Renovation works	212
	<hr/>
	14,195

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

B1. REVIEW OF PERFORMANCE FOR CURRENT FINANCIAL QUARTER AND FINANCIAL PERIOD TO DATE

The Group's performances for the current individual quarter ("2Q26") and cumulative quarter ("6MFY26") compared with last financial year's corresponding individual quarter ("2Q25") and cumulative quarter ("6MFY25") are as follows:

Description	Individual Quarter			Cumulative Quarter		
	Unaudited 2Q26 RM'000	Unaudited 2Q25 RM'000	Change %	Unaudited 6MFY26 RM'000	Unaudited 6MFY25 RM'000	Change %
Revenue	30,784	29,111	5.75	60,837	55,146	10.32
PBT	4,609	4,488	2.69	8,282	7,272	13.89
PAT	3,505	3,369	4.03	5,921	5,475	8.15

Individual Quarter Review (2Q26 vs 2Q25)

For 2Q26, the Group recorded an unaudited operating revenue of RM30.78 million, a slight increase of 5.75% compared to RM29.11 million in 2Q25. The higher revenue was mainly attributable to the Group's assembly activities, supported by increased demand for the Group's fire suppression systems.

The Group's unaudited profit before tax ("PBT") also improved slightly by 2.69% to RM4.61 million for 2Q26 compared to RM4.49 million in 2Q25. Additionally, the unaudited profit after tax ("PAT") also increased by 4.03% to RM3.51 million from RM3.37 million in 2Q26.

The improvements of both PBT and PAT were mainly contributed by higher revenue and a lower impairment charge on financial assets based on the expected credit loss analysis.

Cumulative Quarter Review (6MFY26 vs 6MFY25)

For 6MFY26, the Group recorded an unaudited revenue of RM60.84 million, an increase of 10.32% compared to RM55.15 million in 6MFY25. The higher revenue was mainly driven by stronger demand for the Group's fire suppression systems under the Group's assembly activities.

The Group's unaudited PBT increased by 13.89% to RM8.28 million in 6MFY26 compared to RM7.27 million in 6MFY25, while PAT rose by 8.15% to RM5.92 million from RM5.48 million in the corresponding period last year.

The improvements of both PBT and PAT were in line with the higher revenue achieved during the current financial period. However, these improvements were partially offset by higher depreciation, remuneration, and performance incentives recognised during the current financial period.

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B2. REVIEW OF PERFORMANCE FOR CURRENT QUARTER AND THE IMMEDIATE PRECEDING QUARTER

Individual Quarter			
Description	Unaudited 2Q26 RM'000	Unaudited 1Q26 RM'000	Change %
Revenue	30,784	30,053	2.43
PBT	4,609	3,673	25.48
PAT	3,505	2,416	45.07

The Group recorded revenue of RM30.78 million in 2Q26, a slight increase of 2.43% from RM30.05 million in 1Q26.

The Group reported an unaudited PBT and PAT of RM4.61 million and RM3.51 million, respectively in 2Q26. These represent an increase of 25.48% and 45.07%, respectively, compared to RM3.67 million and RM2.42 million in 1Q26.

The increase in both PAT and PBT was mainly due to higher performance incentives and higher professional fees incurred in 1Q26.

B3. PROSPECTS

Malaysia's economy expanded by 5.2% in the third quarter of 2025, driven by firm domestic demand and continued infrastructure investment. Bank Negara Malaysia's decision to lower the Overnight Policy Rate to 2.75% in November 2025 further supports growth by easing financing conditions, sustaining project momentum and encouraging private-sector development nationwide.

The government's development push under the 13th Malaysia Plan (13MP) provides a positive outlook for the Company, with RM430 billion in planned expenditure for 2026–2030 driving sustained activity in housing, transport and flood-mitigation projects. According to Construction Industry Development Board (CIDB) data, cited by Kenanga Research Report (2025, p. 1), RM126.7 billion worth of contracts were awarded as of August 2025, reflecting steady momentum across both public and private sectors. These initiatives are expected to create more opportunities and increase demand for fire-safety solutions across high-rise residential, commercial, and industrial developments, as well as public infrastructure such as airports and rail networks.

Unique Fire stands to benefit from the Fire Services (Amendment) Act 2025 ("Act"), once the Act comes into effect. The Act would strengthen national fire-safety standards and mandates stricter certification for equipment and installations. The new framework is expected to spur demand for compliant, high-quality fire-protection products across commercial, industrial, and public sectors.

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B3. PROSPECTS (CONT'D)

Alongside this positive macroeconomic environment, Unique Fire is strategically positioned to capture growth in the expanding fire-protection market. The Group's recent joint venture with Z10 Pte Ltd ("Z10") and E&E Electrical Solutions Sdn Bhd ("E&E") to market emergency lighting and signage reflects its commitment to broaden its product portfolio and strengthen its presence in safety solutions. The collaboration combines Z10's manufacturing and quality-assurance expertise, E&E's operational capabilities, and Unique Fire's established industry relationships and market reach, positioning the Group to capitalise on rising safety standards and ongoing construction activity in Malaysia.

B4. VARIANCE OF ACTUAL PROFIT FROM PROFIT FORECAST OR PROFIT GUARANTEE

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement during the current financial quarter under review.

B5. PROFIT BEFORE TAXATION

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	(Unaudited) 30/09/2025 RM'000	(Unaudited) 30/09/2024 RM'000	(Unaudited) 30/09/2025 RM'000	(Unaudited) 30/09/2024 RM'000
Profit before taxation is arrived at after charging/(crediting):				
Depreciation of:				
- property, plant and equipment	774	385	1,506	949
- right-of-use assets	-	3	2	35
- Impairment loss on trade receivables	50	135	125	135
Interest expenses on financial liabilities not at fair value through profit or loss:-				
- term loans	30	17	46	36
- hire purchase payables	-	1	-	3
Inventories written down	-	15	-	15
Listing expenses	-	98	175	99
Total interest income on financial assets measured at amortised cost	(25)	(75)	(102)	(148)
(Gain)/Loss on foreign exchange:-				
- realised	(26)	(167)	20	(182)
- unrealised	(10)	55	3	55
Gain on disposal of property, plant and equipment	-	-	(100)	(38)

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B6. INCOME TAX EXPENSE

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	(Unaudited) 30/09/2025 RM'000	(Unaudited) 30/09/2024 RM'000	(Unaudited) 30/09/2025 RM'000	(Unaudited) 30/09/2024 RM'000
Current tax expense	1,104	1,119	2,361	1,797
Deferred tax expense	-	-	-	-
	1,104	1,119	2,361	1,797
Effective tax rate (%)	23.95	24.93	28.51	24.71

The Group's effective tax rate for the cumulative quarter ended 30 September 2025 exceeded the statutory rate of 24%, primarily due to non-deductible expenses such as professional fees incurred for the transfer listing exercise.

B7. STATUS OF CORPORATE PROPOSALS

Save for the following corporate proposal, there were no corporate proposals announced but not completed as at date of this interim financial report.

- (i) On 8 January 2025, the Board announced that a consortium comprising the Company and HEB Energy Sdn. Bhd. ("**HEB**"), a wholly-owned subsidiary of HSS Engineers Berhad, which is listed on the Main Market of Bursa Securities, had accepted the terms to a Letter of Notification dated 23 December 2024 from the Energy Commission ("**EC**") notifying that the Consortium had been selected as a shortlisted bidder in a competitive bidding exercise conducted by the EC for the development of the large scale solar photovoltaic plant of 95.00 megawatt in Hilir Perak, Perak ("**Project**"), subject to the full compliance and acceptance of the terms and conditions outlined in the Letter of Notification.

Subsequently, on 17 January 2025, Unique Fire had, via its wholly-owned subsidiary company, Unique Green Energy Sdn. Bhd, incorporated a 60%-owned subsidiary, namely, Unique HEB Energy Sdn. Bhd. ("**Unique HEB**") to facilitate the collaboration between Unique Fire and HEBE in the development of the said Project. The Board announced that the special purpose vehicle, Unique HEB, had on 19 March 2025 jointly entered into a Solar Power Purchase Agreement with Tenaga Nasional Berhad for the implementation of the project.

On 28 August 2025, Unique HEB issued a letter of award to Samaiden Sdn Bhd, a wholly-owned subsidiary of Samaiden Group Berhad, for the engineering, procurement, construction and commissioning ("EPCC") works in relation to the Project, which was accepted by Samaiden Sdn Bhd on the even date.

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B8. UTILISATION OF PROCEEDS FROM THE IPO

The Company completed its IPO exercise on 5 August 2022, which raised gross proceeds of RM21.78 million. Further, the Company had on 2 August 2024 and 1 August 2025, announced that the Board had resolved to approve the variation and extension of timeframe for the use of proceeds raised from the initial public offering in conjunction with the listing of the Company on the ACE Market of Bursa Securities (“**Announcements on Variation**”). As at 30 September 2025, the revised status of utilisation of proceeds is as follows:

Details of Use of Proceeds	Proposed Utilisation as per IPO RM'000	Revised Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance RM'000	Revised timeframe
Expansion of manufacturing facilities	2,500	2,200	(2,200)	-	Fully utilised
Expansion of geographical coverage	6,000	3,607	(2,372)	1,235	Within 24 months from 1 August 2025
Expansion of operational capabilities	5,300	4,659	(4,659)	-	Fully utilised
Working capital	4,575	6,127	(4,575)	1,552	Within 4 months from 1 August 2025
Estimated listing expenses	3,400	3,400	(3,400)	-	Fully utilised
Acquisition of property in Penang	-	1,782	(1,782)	-	Fully utilised
	21,775	21,775	(18,988)	2,787	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 29 June 2022 and the Announcements on Variation dated 2 August 2024 and 1 August 2025.

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B9. BORROWINGS

The Group's borrowings were as follows:

	Unaudited As at 30/09/2025 RM'000	Unaudited As at 30/09/2024 RM'000
<u>Current</u>		
Secured and guaranteed:		
Term loan	1,148	1,078
Lease liabilities	-	8
Hire purchase payables	-	122
Banker's acceptance	243	-
	<u>1,391</u>	<u>1,208</u>
<u>Non-current</u>		
Secured and guaranteed:		
Term loan	6,165	7,594
	<u>6,165</u>	<u>7,594</u>
Total Borrowings	<u>7,556</u>	<u>8,802</u>

B10. DERIVATIVES

There were no derivative financial instruments involving the Group as at the date of this interim financial report.

B11. MATERIAL LITIGATION

There was no material litigation involving the Group as at the date of this interim financial report. The Board is not aware of any pending proceedings or of any fact likely to give rise to any proceedings as at the date of this interim financial report.

B12. PROPOSED DIVIDEND

The Board of Directors, had on 19 November 2025, declared a second interim single-tier dividend of 0.8 sen per ordinary share in respect of the FYE 31 March 2026. The dividend payable is RM3,200,000. The entitlement date and payment date will be on 5 December 2025 and 19 December 2025, respectively.

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B13. EARNING PER SHARES (“EPS”)

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		30/09/2025	30/09/2024	30/09/2025	30/09/2024
Profit after tax attributable to owners of the Company	RM'000	3,524	3,369	5,971	5,475
Weighted average number of ordinary shares in issue	'000	400,000	400,000	400,000	400,000
Effect of exercise of warrants	'000	16,398	13,493	58,642	18,907
Weighted average number of ordinary shares for diluted earnings per share computation	'000	416,398	413,493	458,642	418,907
Basic EPS	sen	0.88	0.84	1.49	1.37
Diluted EPS	sen	0.85	0.81	1.30	1.31

BY ORDER OF THE BOARD
COMPANY SECRETARY
19 NOVEMBER 2025