



MMIS BERHAD

(Registration No. 201901006068 (1315395-W))
(Incorporated in Malaysia under the Companies Act, 2016)

ADDITIONAL INFORMATION ACCOMPANYING THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

**(APPENDIX 6A, PART B OF THE LEAP MARKET LISTING REQUIREMENTS OF BURSA
MALAYSIA SECURITIES BERHAD)**

CHARACTERISTICS OF THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD ("BURSA SECURITIES") ("LEAP MARKET")

THE LEAP MARKET HAS BEEN POSITIONED AS A MARKET DESIGNED TO ACCOMMODATE CORPORATIONS TO WHICH A HIGHER INVESTMENT RISK MAY BE ATTACHED THAN OTHER CORPORATIONS LISTED ON THE ACE MARKET AND MAIN MARKET OF BURSA SECURITIES. IT IS A QUALIFIED MARKET WHICH IS MEANT MAINLY FOR SOPHISTICATED INVESTORS ONLY. ONLY EXISTING SECURITIES HOLDERS AND SOPHISTICATED INVESTORS ARE ALLOWED TO PARTICIPATE IN CORPORATE EXERCISES UNDERTAKEN BY US. SOPHISTICATED INVESTORS SHOULD BE AWARE OF THE POTENTIAL RISKS OF INVESTING IN US AND SHOULD MAKE THEIR DECISION TO INVEST ONLY AFTER DUE AND CAREFUL CONSIDERATION.

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PART A: ADDITIONAL INFORMATION REQUIRED UNDER PART B OF APPENDIX 6A OF THE LEAP MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

1. ANALYSIS OF FINANCIAL PERFORMANCE

MMIS Berhad and its subsidiary (“**Group**”) operates as a single reporting segment, ie. manufacturing and sales of precision parts and fabrication of metal and sheet metal. The performance of the Group is analysed as follows:

i. Revenue

The Group generates its revenue pre-dominantly from the semiconductor industry as the Group’s products are primarily purchased by customers in the semiconductor industry which contributed 95% of the Group’s revenue for the financial year ended 30 June 2026 (“**FYE 2025**”). The revenue generated from engineering, medical and others industry contributed 5% of the Group’s revenue for the FYE 2026.

The Group recorded a revenue of RM62.5 million in the financial year ended 30.6.26 (“**FYE 2026**”) as compared to RM 32.2 million in the financial year ended 30.6.25 (“**FYE 2025**”), representing an increase of RM30.3million or 94.1%. The increase in revenue was mainly attributable to an increase in sales orders received from the Group’s customers as a result of a higher demand in the semiconductor industry

ii. Gross Profit (“GP”) and GP margin

	Audited	
	FYE 2026	FYE 2025
GP (RM'000)	26,409	13,339
GP margin (%)	42.3	41.5

The Group recorded a higher GP margin of 42.3% which is 0.8% higher than FYE 2025(41.5%) primarily attributable to higher revenue.

iii. Profit Before Tax (“PBT”) and PBT margin

	Audited	
	FYE 2026	FYE 2025
PBT (RM'000)	18,297	6,713
PBT margin (%)	29.3	20.9

The Group recorded a higher PBT of RM 18.3 million for the FYE 2026, as compared to RM 6.7 million in the FYE 2025 representing an increase of RM 11.6 million due to higher revenue and GP margin.

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PART A: ADDITIONAL INFORMATION REQUIRED UNDER PART B OF APPENDIX 6A OF THE LEAP MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

1. ANALYSIS OF FINANCIAL PERFORMANCE (CONT'D)

iv. Profit After Tax ("PAT") and PAT margin

	Audited	
	FYE 2026	FYE 2025
PAT (RM'000)	16,613	4,943
PAT margin (%)	26.6	15.4

In the FYE 2026, the Group recorded a higher PAT of RM16.6 million, as compared to RM4.9 million in the FYE 2025, representing a increase of RM 11.7 million. The higher GP in line with higher revenue and the claiming of Re-investment Tax allowance contributed to the Group' increased in PAT

2. PROSPECTS

The global semiconductor industry experienced extraordinary expansion in the first half of 2026 (1H2026), propelled by sustained capital investment in Artificial Intelligence (AI) infrastructure, high-performance computing (HPC), and advanced memory technologies. According to data from the Semiconductor Industry Association (SIA), worldwide semiconductor sales reached US\$702 billion, representing a more than 100% year-over-year increase compared to 1H2025. SIA also projects the global semiconductor market to exceed US\$1.5 trillion in 2026, supported by robust AI-related demand.

The outlook for Malaysia's semiconductor industry remains positive and is well-positioned to capitalize on these macro tailwinds. This is supported by its established strength in assembly, testing, advanced packaging (OSAT), and precision engineering and the strategic position within the global semiconductor supply chain.

To capitalize on this growth momentum opportunities, the Group is actively executing a multi-pronged operational strategy through capacity building, strengthening its manufacturing capabilities, improving operational productivity, broadening its product and service offerings and expanding its customer base.

There has been no change in the business direction of the Group during the financial year ended 30 June 2026 which may have an impact on the business of the Group.

Barring any unforeseen circumstances, the Group's financial performance for the financial year ending 30 June 2027 is expected to remain positive.

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3. DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Rule 6.13A of the LEAP Market Listing Requirements, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

	Group	
	FYE 2026 RM	FYE 2025 RM
Total Income		
Revenue ⁽¹⁾	62,506,037	32,173,779
Finance income ⁽²⁾	207,447	311,182
Other income ⁽³⁾	487,395	139,400
Total	63,200,879	32,624,361
	As at 30 June	
	2026	2025
	RM	RM
Total Assets	108,230,705	80,235,343

B. BUSINESS ACTIVITIES

	FYE 2026 RM	FYE 2025 RM
Shariah Non-Compliant Activities		
Interest income	-	-
Gain from investment in conventional instruments	-	-
Other Shariah non-compliant activities ⁽⁴⁾	-	-
Total	-	-

C. COMPONENT OF FINANCIAL POSITION

(i) Cash Component

	Group	
	As at 30 June	
	2026	2025
	RM	RM
<u>Islamic Account/Instruments</u>		
Cash at bank (exclude cash in hand)	27,349	11,892
Deposits with licensed bank	1,844,000	434,000
Money market instruments	300,000	-
Total	2,171,349	445,892
<u>Conventional Account/Instruments</u>		
Cash at bank (exclude cash in hand)	42,217	81,655
Unit trust funds	500,000	-
Deposits with licensed bank	5,151,000	7,151,000
Cash in hand	3,199	1,143
Total	5,696,416	7,233,798

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(ii) Debt Component

	Group	
	As at 30 June	
	2026 RM	2025 RM
Islamic Financing		
Current		
Term Financing	2,159,929	1,387,542
Bank overdrafts	1,703,299	1,156,482
Banker's acceptances	631,270	390,409
Letter of credits	2,000,000	-
Revolving credit and financing	-	492,558
Non-Current		
Term Financing	20,183,647	17,120,249
Total	26,678,145	20,547,240
Conventional Borrowing		
Current		
Term loans	2,137,644	2,039,792
Revolving credit and loans	1,000,000	-
Hire purchase payable	252,755	116,927
Non-Current		
Term loans	8,019,321	10,470,434
Hire purchase payables	731,156	94,037
Total	12,140,876	12,721,190

Notes:

- (1) *The Group is principally involved in integrated precision engineering and manufacturing services comprising precision machining, fabrication of sheet metal, structure weldment and mechanical assembly services.*
- (2) *Finance income include interest income generated from licensed Islamic and conventional banks.*
- (3) *Other income includes Sales of scrap, Amortisation of deferred revenue, Gain on modification and termination of lease contract.*
- (4) *Financial assets/instruments include investment in money market fund.*

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PART B: OTHER INFORMATION

1. MATERIAL LITIGATION

There was no material litigation as at the date of this report.

2. DIVIDEND

The Board of Directors of the Company propose a final tax exempt dividend of RM0.003 per ordinary share amounting to RM 1,800,000 for the current financial year under review.

Dated: 21 September 2026