



SUMMARY OF KEY FINANCIAL INFORMATION
30 June 2026

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	30/6/2026	30/6/2025	30/6/2026	30/6/2025
	RM'000	RM'000	RM'000	RM'000
1 Revenue	58,099	49,027	116,556	97,407
2 Profit before tax	4,090	70	7,792	2,353
3 Profit for the period	3,463	247	6,471	2,127
4 Profit attributable to ordinary equity holders of the parent	3,464	247	6,472	2,128
5 Basic earnings per share (sen)	0.28	0.02	0.53	0.17
6 Proposed/Declared dividend per share (sen)	0.00	0.00	0.00	1.00
			AS AT END OF CURRENT QUARTER	AS AT PRECEDING FINANCIAL YEAR END
7 Net assets per share attributable to ordinary equity holders of the parent (RM)			0.0893	0.0849
ADDITIONAL INFORMATION				
	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	30/6/2026	30/6/2025	30/6/2026	30/6/2025
	RM'000	RM'000	RM'000	RM'000
1. Gross interest income	323	92	416	195
2. Gross interest expense	(2,450)	(2,703)	(5,300)	(5,292)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
for the financial period ended 30 June 2026

	Current Period		Cumulative Period	
	3 months ended		6 months ended	
	30 - June		30 - June	
	2026	2025	2026	2025
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Revenue	58,099	49,027	116,556	97,407
Cost of services	(23,083)	(19,846)	(47,723)	(38,663)
Gross profit	35,016	29,181	68,833	58,744
Interest income	323	92	416	195
Other income	2,001	2,064	4,849	4,634
	37,340	31,337	74,098	63,573
Marketing expenses	(2,497)	(2,423)	(4,766)	(4,782)
Administrative expenses	(12,188)	(12,042)	(24,624)	(23,449)
Other expenses	(16,115)	(14,099)	(31,616)	(27,697)
Finance costs	(2,450)	(2,703)	(5,300)	(5,292)
Profit before tax	4,090	70	7,792	2,353
Income tax	(627)	177	(1,321)	(226)
Profit, net of tax	3,463	247	6,471	2,127
Profit for the period	3,463	247	6,471	2,127
Profit attributable to:				
Equity holders of the Company	3,464	247	6,472	2,128
Non-controlling interests	(1)	-	(1)	(1)
	3,463	247	6,471	2,127

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
for the financial period ended 30 June 2026 (Cont'd)

	Current Period		Cumulative Period	
	3 months ended		6 months ended	
	30 - June		30 - June	
	2026	2025	2026	2025
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Other comprehensive income, net of tax:				
Items that will not be reclassified subsequently to profit or loss:				
Fair value gain through other comprehensive income ("FVOCI") equity instruments	65	(5)	50	10
Items that may be reclassified subsequently to profit or loss:				
Foreign currency translation differences	129	111	117	14
Total comprehensive income for the period	3,657	353	6,638	2,151
Total comprehensive income attributable to:				
Equity holders of the Company	3,658	353	6,639	2,152
Non-controlling interests	(1)	-	(1)	(1)
	3,657	353	6,638	2,151

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements for the year ended 31 December 2025.

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	As at 30 June 2026 (RM'000)	As at 31 December 2025 (RM'000)
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	112,455	117,721
Investment properties	7,000	7,000
Intangible assets	35,889	31,826
Other investments	1,385	335
Other receivables and prepayments	12,945	10,168
Right-of-use assets	149,729	160,294
Finance lease receivables	1,447	1,503
Deferred tax assets	17,256	17,067
	338,106	345,914
CURRENT ASSETS		
Inventories	207	155
Trade and other receivables and prepayments	61,131	61,823
Finance lease receivables	114	111
Tax recoverable	1,643	2,161
Other financial asset	302	302
Deposits, cash and bank balances	50,420	57,663
	113,817	122,215
TOTAL ASSETS	451,923	468,129
EQUITY AND LIABILITIES		
CURRENT LIABILITIES		
Borrowings	44,028	49,433
Lease liabilities	23,003	25,359
Payables	60,365	62,513
Contract liabilities	52,335	56,672
Provisions	183	292
Current tax liabilities	1,973	1,289
	181,887	195,558
NET CURRENT LIABILITIES	(68,070)	(73,343)



CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026 (Cont'd)

	As at 30 June 2026 (RM'000)	As at 31 December 2025 (RM'000)
NON-CURRENT LIABILITIES		
Borrowings	6,586	5,349
Lease liabilities	148,650	157,243
Provisions	310	278
Deferred tax liabilities	6,670	6,973
	162,216	169,843
TOTAL LIABILITIES	344,103	365,401
NET ASSETS	107,820	102,728
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY		
Share capital	148,458	148,458
Treasury shares	(50,036)	(48,490)
Reserves	10,437	3,798
	108,859	103,766
NON-CONTROLLING INTERESTS	(1,039)	(1,038)
TOTAL EQUITY	107,820	102,728
TOTAL EQUITY AND LIABILITIES	451,923	468,129

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Statements for the year ended 31 December 2025.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
for the financial period ended 30 June 2026

	← Non-Distributable →								
	Share Capital RM'000	Fair Value Reserve of Financial Asset at FVOCI RM'000	Assets Revaluation Surplus RM'000	Exchange Translation Reserve RM'000	Treasury Shares RM'000	Accumulated Losses RM'000	Attributable to Owners of the Company RM'000	Non- Controlling Interests RM'000	Total Equity RM'000
As at 1 January 2026	148,458	(605)	27,704	18	(48,490)	(23,319)	103,766	(1,038)	102,728
Profit for the period	-	-	-	-	-	6,472	6,472	(1)	6,471
Other comprehensive income for the period, net of tax									
Fair value gain on financial assets	-	50	-	-	-	-	50	-	50
Foreign currency translation differences	-	-	-	117	-	-	117	-	117
Transfer between reserves	-	-	-	1,052	-	(1,052)	-	-	-
Total comprehensive income for the period	-	50	-	1,169	-	5,420	6,639	(1)	6,638
Depreciation transfer for buildings to retained profits	-	-	(434)	-	-	434	-	-	-
Deferred tax impact transfer on revaluation of freehold land and buildings	-	-	105	-	-	(105)	-	-	-
Transactions with owners:-									
- Purchase of treasury shares	-	-	-	-	(1,546)	-	(1,546)	-	(1,546)
As at 30 June 2026	148,458	(555)	27,375	1,187	(50,036)	(17,570)	108,859	(1,039)	107,820

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
for the financial period ended 30 June 2026 (Cont'd)

	← Non-Distributable →								
	Share Capital RM'000	Fair Value Reserve of Financial Asset at FVOCI RM'000	Assets Revaluation Surplus RM'000	Exchange Translation Reserve RM'000	Treasury Shares RM'000	Accumulated Losses RM'000	Attributable to Owners of the Company RM'000	Non- Controlling Interests RM'000	Total Equity RM'000
As at 1 January 2025	148,458	(265)	26,458	366	(48,490)	(9,929)	116,598	(1,036)	115,562
Profit for the period	-	-	-	-	-	2,128	2,128	(1)	2,127
Other comprehensive income for the period, net of tax									
Fair value gain on financial assets	-	10	-	-	-	-	10	-	10
Foreign currency translation differences	-	-	-	14	-	-	14	-	14
Total comprehensive income for the period	-	10	-	14	-	2,128	2,152	(1)	2,151
Depreciation transfer for buildings to retained profits	-	-	(407)	-	-	407	-	-	-
Deferred tax impact transfer on revaluation of freehold land and buildings	-	-	99	-	-	(99)	-	-	-
Transactions with owners:-									
- Dividend paid	-	-	-	-	-	(12,219)	(12,219)	-	(12,219)
As at 30 June 2025	148,458	(255)	26,150	380	(48,490)	(19,712)	106,531	(1,037)	105,494

The Condensed Consolidated Statement Of Changes In Equity should be read in conjunction with the Annual Financial Statements for the year ended 31 December 2025.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
for the financial period ended 30 June 2026

	30 June 2026 (RM'000)	30 June 2025 (RM'000)
<u>Cash flows from operating activities</u>		
Profit before tax	7,792	2,353
Adjustment for:-		
- Non-cash items	17,396	15,292
- Non-operating items	4,884	5,097
Operating cash flows before changes in working capital	30,072	22,742
Changes in working capital		
- Increase in inventories	(52)	(127)
- Increase in trade and other receivables and prepayments	(1,725)	(1,899)
- (Decrease)/Increase in trade and other payables	(6,675)	6,703
Cash generated from operations	21,620	27,419
- Net taxes paid	(611)	(2,092)
- Interest paid	(5,300)	(5,292)
Net cash generated from operating activities	15,709	20,035
<u>Cash flows from investing activities</u>		
- Proceeds from disposal of property, plant and equipment	-	13
- Interest received	469	195
- Purchase of property, plant and equipment	(3,771)	(8,102)
- Acquisition of other investments	(1,000)	-
Net cash used in investing activities	(4,302)	(7,894)
<u>Cash flows from financing activities</u>		
- Payment of principal portion of lease liabilities	(12,936)	(10,879)
- Net repayment of borrowings	(1,725)	(1,500)
- Purchase of treasury shares	(1,546)	-
- Dividend paid	-	(12,219)
Net cash used in financing activities	(16,207)	(24,598)
Net decrease in cash and cash equivalents	(4,800)	(12,457)
Cash and cash equivalents at beginning of the period	27,481	42,698
Cash and cash equivalents at end of the period	22,681	30,241

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Financial Statements for the year ended 31 December 2025.

A. DISCLOSURE REQUIREMENTS AS PER MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134

1. Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with the reporting requirements of MFRS 134: Interim Financial Reporting and the requirements of the Companies Act 2016 in Malaysia, where applicable.

The report has also been prepared in accordance with the applicable disclosure provisions of the 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 year ended 31 December 2025. The explanatory notes attached to the 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 year ended 31 December 2025.

2. Significant accounting policies

2.1 Adoption of Standards, Amendments and Annual Improvements to Standards

The accounting policies adopted in the preparation of the interim financial report are consistent with those followed in the preparation of the Group's audited financial statements for the financial year ended 31 December 2025, except for the following:

Standards, Amendments and Annual Improvements to Standards effective for the financial years beginning on or after 1 January 2026

Description	Effective for annual periods beginning on or after
Amendments to MFRS 9 and MFRS 7 Classification and Measurement of Financial Instruments	1 January 2026
Annual Improvements to MFRS 1 - First- time Adoption of International Financial Reporting Standard	1 January 2026
Annual Improvements to MFRS 7 - Financial Instruments: Disclosures	1 January 2026
Annual Improvements to MFRS 9 - Financial Instruments: Fees in the '10 per cent' test for derecognition of financial liabilities	1 January 2026
Annual Improvements to MFRS 10 - Consolidated Financial Statements	1 January 2026
Annual Improvements to MFRS 107 - Statement of Cash Flows	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026

The adoption of the above Amendments to MFRS did not have any material effect on the financial statements in the period of initial application.



2. Significant accounting policies (Cont'd)

2.2 Standards issued but not yet effective

At the date of authorisation of the interim financial report, the following Standards were issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective and have not been adopted by the Group:

Description	Effective for annual periods beginning on or after
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 Subsidiaries without Public Accountability: Disclosures	1 January 2027
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	Deferred

3. Qualification of Audit Report

The audit report of the financial statements of the Group for the year ended 31 December 2025 was not qualified.

4. Seasonal or cyclical factors

Full-time students enrol for courses during certain periods of the year whereas adult learners (part-time students) do not have preference for specific intakes.

With the combination of both full-time and part-time programmes offered by the Group, the effects of seasonal or cyclical factors are minimised.

Further, the Group's strategy towards embracing digitalisation in its delivery of programmes with multiple intakes will also mitigate such seasonal or cyclical effects.



5. Nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual.

There were no material unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group for the financial period ended 30 June 2026.

6. Nature and amount of changes in estimates

There were no changes in estimates of amounts previously reported which have a material effect in the financial period ended 30 June 2026.

7. Issuance, cancellations, repurchases, resale and repayments of debt and equity securities

There were no cancellations, repurchases, resale and repayments of debts and equity securities during the financial period ended 30 June 2026 except the following:

	No. of ordinary shares (Units)
No. of ordinary shares net of treasury shares as at 1 January 2026	1,221,873,142
Less: Purchase of Company's own ordinary shares	(2,415,000)
No. of ordinary shares net of treasury shares as at 30 June 2026	1,219,458,142

During the quarter under review, the Company has repurchased 2,415,000 of its own ordinary shares from the open market at an average price of RM0.64 per share.

The shares repurchased are being held as treasury shares in accordance with Section 127(4)(b) of the Companies Act 2016.

8. Dividends paid

No dividend has been declared during the quarter under review.

9. Segment reporting

The Group's turnover and profits were derived mainly from education and training activities and accordingly, no segment reporting is presented.

10. Material subsequent events

There are no material subsequent events that have not been reflected in the financial statements for the financial period ended 30 June 2026.

11. Changes in composition of the Group

There were no major changes in the composition of the Group during the financial period ended 30 June 2026.

12. Changes in contingent liabilities or contingent assets

There were no material contingent liabilities or contingent assets of the Group as at 30 June 2026.

13. Capital Commitment

Authorised capital expenditure not provided for in the financial statements as at 30 June 2026.

(RM'000)

Approved and contracted for	2,630
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14. Deposits, cash and bank balances

**As at
30 June 2026
(RM'000)**

Total deposits, cash and bank balances	50,420
Less: Overdraft	(27,739)
Total cash and cash equivalents	22,681



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B. DISCLOSURE REQUIREMENTS AS PER BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENTS.

1. Review of performance

The Group recorded a revenue of RM117.0 million and a profit before taxation of RM7.8 million, for the financial period ended 30 June 2026, an increase of 19.7% and 231.2% respectively as compared to the financial period ended 30 June 2025.

The Group recorded an improvement in profit before tax for the financial period ended 30 June 2026, as compared to the same period in 2025. This increase was primarily attributable to higher student enrolments during the period.

2. Variation of results against preceding quarter

The Group recorded a profit before taxation of RM4.1 million for the quarter under review as compared to a profit before tax of RM3.7 million in the preceding quarter partly due to cost efficiency in certain expenses.

3. Prospects for 2026

The Group remains cautiously optimistic on its prospects for 2026 and beyond, supported by sustained student enrolment momentum, an expanded programme portfolio and strengthened recruitment initiatives across domestic and international markets. The steady growth in enrolments is expected to continue contributing positively to revenue visibility, while healthy operating cash flows are anticipated to support working capital requirements and disciplined capital management. The Group will continue to prioritise cost optimisation, operational efficiencies and prudent resource allocation to enhance financial resilience in a competitive operating environment.

A key strategic pillar underpinning future growth is the continued development of SEGi UniVerse, the Group's next-generation virtual learning ecosystem. This digital platform strengthens the Group's capability to deliver flexible, scalable and borderless education through blended and virtual learning modalities. The progressive expansion of UniHubs in selected regional markets is expected to enhance international student recruitment, provide localised student support and further strengthen the Group's global footprint.

Another strategic growth pillar of the Group is to expand its Technical and Vocational Education ("TVET") offerings across priority and high-demand sectors. This aligns with the Ministry of Human Resources's push to strengthen skills-based education and produce more industry-ready graduates.

The Group will also continue to reinforce academic quality, industry relevance and regional collaboration to maintain its competitive positioning and brand recognition. Strategic partnerships and professional linkages are expected to enhance programme offerings and graduate employability, supporting long-term sustainability.

4. Profit forecast

Not applicable.

5. Notes to the Consolidated Statement of Comprehensive Income

Profit before taxation is arrived at after charging/(crediting):

	Current Quarter Ended 30/06/2026 (RM'000)	Comparative Quarter Ended 30/06/2025 (RM'000)	Cumulative to-date 30/06/2026 (RM'000)	Cumulative to-date 30/06/2025 (RM'000)
Allowance for ECL on trade receivables	231	363	360	294
Depreciation and amortisation of:				
- property, plant and equipment	2,385	2,173	4,792	4,328
- right-of-use assets	6,347	5,653	12,550	11,160
- development cost	-	22	-	48
- service contracts	64	46	128	127
- investment properties	26	-	52	-
Interest expense	544	482	1,120	928
Interest expense on lease liabilities	1,906	2,221	4,180	4,364
Interest income	(323)	(92)	(416)	(195)
(Gain)/Loss on disposal of property, plant and equipment	-	(12)	1	(12)
Loss on foreign exchange	618	232	230	366
Loss on derecognition of right-of-use assets	1	-	2	-
Reversal of impairment loss on investment properties	(26)	-	(52)	-

6. Income tax

	Current quarter ended 30 June 2026 (RM'000)	Cumulative to-date 30 June 2026 (RM'000)
Current income tax		
- current	1,200	1,938
	<u>1,200</u>	<u>1,938</u>
Deferred income tax		
- current	(1,046)	(1,428)
- prior year	473	811
	<u>(573)</u>	<u>(617)</u>
Total	<u>627</u>	<u>1,321</u>

7. Status of corporate proposals announced

There are no corporate proposals announced that have not been completed.

8. Borrowing and debt securities

The Group's borrowings as at 30 June 2026 are as follows:

	(RM'000)
Current	
- Overdraft - secured	7,989
- Overdraft - unsecured	19,751
- Other short-term borrowings - unsecured	19,288
	<u>47,028</u>
Non-current	
- Long-term borrowings - unsecured	3,586
	<u>50,614</u>

The above borrowings are denominated in Ringgit Malaysia.

9. Changes in material litigation

There were no pending material litigations as at 19 August 2026.



10. Proposed dividend

On the 17 August 2026, the Board of Directors declared a first interim dividend of RM0.015 per ordinary share each in respect of the financial year ending 31 December 2026. This first interim dividend will be paid on 18 September 2026.

11. Earnings per share

The basic and diluted earnings per share have been calculated based on the consolidated net profit for the period and on the weighted average number of ordinary shares in issue during the period.

Basic earnings per share

	Current Quarter Ended 30/06/2026 (RM'000)	Comparative Quarter Ended 30/06/2025 (RM'000)	Cumulative to-date 30/06/2026 (RM'000)	Cumulative to-date 30/06/2025 (RM'000)
Earnings				
Profit after taxation	3,463	247	6,471	2,127
Amount attributable to non-controlling interests	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
Profit after taxation attributable to the equity holders of the Company	<u>3,464</u>	<u>247</u>	<u>6,472</u>	<u>2,128</u>
Weighted average number of ordinary shares ('000)	<u>1,219,458</u>	<u>1,221,873</u>	<u>1,219,458</u>	<u>1,221,873</u>
Basic earning per share (sen)	<u>0.28</u>	<u>0.02</u>	<u>0.53</u>	<u>0.17</u>



11. Earnings per share (Cont'd)

Diluted earnings per share

	Current Quarter Ended 30/06/2026 (RM'000)	Comparative Quarter Ended 30/06/2025 (RM'000)	Cumulative to-date 30/06/2026 (RM'000)	Cumulative to-date 30/06/2025 (RM'000)
Earnings				
Profit after taxation	3,463	247	6,471	2,127
Amount attributable to non-controlling interests	1	-	1	1
Profit after taxation attributable to the equity holders of the Company	<u>3,464</u>	<u>247</u>	<u>6,472</u>	<u>2,128</u>
Weighted average number of ordinary shares ('000)	1,219,458	1,221,873	1,219,458	1,221,873
Effect of dilution due to:				
- Bonus issue of warrants ('000)	<u>471,920</u>	<u>-</u>	<u>474,726</u>	<u>-</u>
Adjusted weighted average number of ordinary shares ('000)	<u>1,691,378</u>	<u>1,221,873</u>	<u>1,694,184</u>	<u>1,221,873</u>
Diluted earnings per share (sen)	<u>0.20</u>	<u>0.02</u>	<u>0.38</u>	<u>0.17</u>