

Optimax Holdings Berhad

Registration No: 201801028697 (1290723-T)
(Incorporated in Malaysia)

Unaudited condensed consolidated statement of cash flows for the fourth quarter ended 31 December 2025

| | Unaudited Cumulative quarter ended 31 December | |
|--|---|----------------|
| | 2025 RM'000 | 2024 RM'000 |
| Cash flows from operating activities | | |
| Profit before tax | 20,281 | 19,981 |
| <i>Adjustments for:</i> | | |
| Finance income | (87) | (59) |
| Finance costs | 2,900 | 2,594 |
| Depreciation of property, plant and equipment | 13,141 | 10,975 |
| Depreciation of right-of-use assets | 3,357 | 3,608 |
| Property, plant and equipment written off | 687 | - |
| Gain on disposal of property, plant and equipment | (12) | - |
| Fair value gain on investment in financial assets | - | (21) |
| | <hr/> | <hr/> |
| Operating profit before working capital changes | 40,267 | 37,078 |
| Changes in working capital: | | |
| Inventories | (1,782) | (618) |
| Trade and other receivables | (1,782) | (3,732) |
| Prepayments | (458) | (2,000) |
| Trade and other payables | 2,857 | (1,259) |
| | <hr/> | <hr/> |
| Cash generated from operations | 39,102 | 29,469 |
| Interest received | 87 | 54 |
| Interest paid | (836) | (939) |
| Tax refund | 399 | 98 |
| Tax paid | (6,091) | (5,621) |
| | <hr/> | <hr/> |
| Net cash from operating activities | 32,661 | 23,061 |
| | | |
| Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (5,841) | (24,170) |
| Acquisition of non-controlling interests | - | (71) |
| Proceed from disposal of property, plant and equipment | 25 | - |
| Net (increase in)/redemption from investment in financial assets | (1,022) | 2,777 |
| Increase in share capital | 2 | - |
| Changes in pledged deposits | (22) | (23) |
| | <hr/> | <hr/> |
| Net cash used in investing activities | (6,858) | (21,487) |

Unaudited condensed consolidated statement of cash flows for the fourth quarter ended 31 December 2025 (continued)

| | Unaudited Cumulative quarter ended 31 December | |
|--|---|----------------|
| | 2025 RM'000 | 2024 RM'000 |
| Cash flows from financing activities | | |
| Drawdown of term loan | - | 20,440 |
| Dividends paid to owners of the Company | (7,063) | (7,585) |
| Dividends paid to non-controlling interests | (520) | (670) |
| Interest paid | (2,064) | (1,655) |
| Repayment of hire purchase liabilities | (4,633) | (4,266) |
| Repayment of term loans | (3,764) | (2,870) |
| Payment of lease liabilities | (3,332) | (3,705) |
| Net cash used in financing activities | <u>(21,376)</u> | <u>(311)</u> |
| Net increase in cash and cash equivalents | 4,427 | 2,059 |
| Effect of exchange rate fluctuations on translation reserve | (581) | (651) |
| Cash and cash equivalents at the beginning of financial period/year | <u>16,778</u> | <u>16,156</u> |
| Cash and cash equivalents at the end of financial period/year | <u>20,624</u> | <u>17,574</u> |

(i) Cash and cash equivalents

Cash and cash equivalents included in the consolidated statement of cash flows comprise the following consolidated statement of financial position amounts:

| | Unaudited Cumulative quarter ended 31 December | |
|---------------------------|---|----------------|
| | 2025 RM'000 | 2024 RM'000 |
| Cash and cash equivalents | 20,627 | 18,725 |
| Bank overdraft | (3) | (1,151) |
| | <u>20,624</u> | <u>17,574</u> |

Unaudited condensed consolidated statement of cash flows for the fourth quarter ended 31 December 2025 (continued)

(ii) Acquisition of property, plant and equipment

During the financial year, the Group acquired property, plant and equipment as follows:

| | Unaudited Cumulative quarter ended 31 December | |
|--|---|----------------|
| | 2025 RM'000 | 2024 RM'000 |
| Paid in cash | 5,841 | 3,730 |
| Property, plant and equipment purchased using hire purchase arrangement | 2,269 | 29,966 |
| | <u>8,110</u> | <u>33,696</u> |

Unaudited condensed consolidated statement of cash flows for the fourth quarter ended 31 December 2025 (continued)

(iii) Reconciliation of movements of liabilities to cash flows arising from financing activities

| | ← | | Unaudited | | → |
|---------------------------|--------------------------|--------------------|---------------------------------------|------------------------------|----------------------------|
| | At 1.1.2024 RM'000 | Payments RM'000 | Acquisition of new lease RM'000 | Remeasure- ment RM'000 | At 31.12.2024 RM'000 |
| Term loans | 7,383 | (2,870) | 20,440 | - | 24,593 |
| Hire purchase liabilities | 10,795 | (4,266) | 9,526 | - | 16,055 |
| Lease liabilities | 14,915 | (3,705) | 5,945 | - | 17,155 |
| | <u>33,093</u> | <u>(22,252)</u> | <u>35,911</u> | <u>-</u> | <u>57,803</u> |

| | ← | | Unaudited | | → |
|---------------------------|--------------------------|--------------------|---------------------------------------|------------------------------|----------------------------|
| | At 1.1.2025 RM'000 | Payments RM'000 | Acquisition of new lease RM'000 | Remeasure- ment RM'000 | At 31.12.2025 RM'000 |
| Term loans | 23,057 | (3,764) | - | - | 19,293 |
| Hire purchase liabilities | 17,727 | (4,633) | 2,269 | - | 15,363 |
| Lease liabilities | 17,155 | (3,332) | - | 1,345 | 15,168 |
| | <u>57,939</u> | <u>(11,729)</u> | <u>2,269</u> | <u>1,345</u> | <u>49,824</u> |

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the condensed consolidated interim financial report.