

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
**Condensed Interim Consolidated Financial Statements**

**Condensed Consolidated Statement of Financial Position as at 30 June 2025**

|  | <b>30-Jun-25</b>   | 31-Dec-24 |
|--|--------------------|-----------|
|  | <b>RM'000</b>      | RM'000    |
|  | <b>(Unaudited)</b> | (Audited) |
| <b>ASSETS</b>  |                    |           |
| <b>NON-CURRENT ASSETS</b>  |                    |           |
| Property, plant and equipment  | <b>103,247</b>     | 99,852    |
| Intangible assets  | <b>5</b>           | 13        |
| Right-of-use assets  | <b>85,700</b>      | 85,994    |
| Investments in associates  | <b>18,528</b>      | 18,068    |
| Investments in joint ventures  | <b>55,219</b>      | 57,590    |
|  | <b>262,699</b>     | 261,517   |
| <b>CURRENT ASSETS</b>  |                    |           |
| Inventories  | <b>396</b>         | 389       |
| Trade and other receivables  | <b>5,698</b>       | 4,833     |
| Contract assets  | <b>24</b>          | 237       |
| Tax recoverable  | <b>114</b>         | 85        |
| Cash and bank balances and deposits with licensed financial institutions | <b>2,560</b>       | 5,759     |
|  | <b>8,792</b>       | 11,303    |
| <b>TOTAL ASSETS</b>  | <b>271,491</b>     | 272,820   |
| <b>EQUITY AND LIABILITIES</b>  |                    |           |
| <b>CURRENT LIABILITIES</b>   |                    |           |
| Loans and borrowings   | <b>38,944</b>      | 40,194    |
| Trade and other payables   | <b>8,175</b>       | 6,960     |
| Lease liabilities  | <b>901</b>         | 955       |
| Contract liabilities   | <b>428</b>         | 630       |
| Tax payable  | <b>137</b>         | 137       |
|  | <b>48,585</b>      | 48,876    |
| <b>NET CURRENT LIABILITIES</b>   | <b>(39,793)</b>    | (37,573)  |

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
**Condensed Interim Consolidated Financial Statements**

**Condensed Consolidated Statement of Financial Position as at 30 June 2025 (cont'd.)**

|   | <b>30-Jun-25</b>   | 31-Dec-24      |
|---|--------------------|----------------|
|   | <b>RM'000</b>      | RM'000         |
|   | <b>(Unaudited)</b> | (Audited)      |
| <b>EQUITY AND LIABILITIES (CONT'D.)</b>             |                    |                |
| <b>NON-CURRENT LIABILITIES</b>                      |                    |                |
| Loans and borrowings                                | 22,327             | 23,210         |
| Lease liabilities                                   | 7,542              | 7,745          |
| Deferred tax liabilities                            | 797                | 797            |
|   | <u>30,666</u>      | <u>31,752</u>  |
| <b>TOTAL LIABILITIES</b>                            | <u>79,251</u>      | <u>80,628</u>  |
| <b>NET ASSETS</b>                                   | <u>192,240</u>     | <u>192,192</u> |
| <b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b> |                    |                |
| Share capital                                       | 110,701            | 110,701        |
| Retained earnings                                   | 95,072             | 95,257         |
| Reserves  | (13,533)           | (13,766)       |
| <b>TOTAL EQUITY</b>                                 | <u>192,240</u>     | <u>192,192</u> |
| <b>TOTAL LIABILITIES AND EQUITY</b>                 | <u>271,491</u>     | <u>272,820</u> |
| Net assets per share (RM)                           | <u>0.39</u>        | <u>0.39</u>    |

*The above unaudited condensed consolidated statement of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to these interim financial statements.*

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
**Condensed Interim Consolidated Financial Statements**

**Unaudited Condensed Consolidated Statement of Profit or Loss**  
**for the second quarter and year-to-date ended 30 June 2025**

|  | Note | Quarter Ended       |                     | Year-to-Date Ended  |                     |
|--|------|---------------------|---------------------|---------------------|---------------------|
|  |      | 30-Jun-25<br>RM'000 | 30-Jun-24<br>RM'000 | 30-Jun-25<br>RM'000 | 30-Jun-24<br>RM'000 |
| Revenue  |      | 11,092              | 10,491              | 20,490              | 20,592              |
| Other income   |      | 484                 | 420                 | 829                 | 1,352               |
| Changes in inventories   |      | 5                   | 4                   | 7                   | 84                  |
| Purchase of inventories  |      | (581)               | (648)               | (1,206)             | (1,226)             |
| Operating expenses   |      | (10,224)            | (9,619)             | (19,559)            | (19,641)            |
| <b>Profit from operations</b>  |      | <b>776</b>          | <b>648</b>          | <b>561</b>          | <b>1,161</b>        |
| Finance costs  |      | (1,095)             | (779)               | (2,203)             | (1,548)             |
| Share of results of associates and joint ventures, net of tax          |      | (92)                | 64                  | 1,457               | (48)                |
| <b>Loss before tax</b>   | 25   | <b>(411)</b>        | <b>(67)</b>         | <b>(185)</b>        | <b>(435)</b>        |
| Taxation   |      | -                   | (1)                 | -                   | (1)                 |
| Loss for the financial period attributable to owners of the Company    |      | <b>(411)</b>        | <b>(68)</b>         | <b>(185)</b>        | <b>(436)</b>        |
|  |      | <b>Sen</b>          | Sen                 | <b>Sen</b>          | Sen                 |
| Basic and diluted loss per share attributable to owners of the Company | 29   | <b>(0.08)</b>       | (0.01)              | <b>(0.04)</b>       | (0.09)              |

*The above unaudited condensed consolidated statement of profit or loss should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to these interim financial statements.*

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
**Condensed Interim Consolidated Financial Statements**

**Unaudited Condensed Consolidated Statement of Comprehensive Income**  
**for the second quarter and year-to-date ended 30 June 2025**

|  | Quarter Ended       |                     | Year-to-Date Ended  |                     |
|--|---------------------|---------------------|---------------------|---------------------|
|  | 30-Jun-25<br>RM'000 | 30-Jun-24<br>RM'000 | 30-Jun-25<br>RM'000 | 30-Jun-24<br>RM'000 |
| Loss for the financial period  | (411)               | (68)                | (185)               | (436)               |
| Other comprehensive (loss)/income:   |                     |                     |                     |                     |
| <i>Items that may be reclassified to profit or loss</i><br><i>in subsequent periods, net of tax:</i>               |                     |                     |                     |                     |
| Exchange differences on translation of<br>investment in foreign operations   | (449)               | 710                 | 233                 | 43                  |
| Other comprehensive (loss)/income for the financial<br>period, net of tax  | (449)               | 710                 | 233                 | 43                  |
| Total comprehensive (loss)/income for the financial<br>period, net of tax attributable to owners<br>of the Company | (860)               | 642                 | 48                  | (393)               |

*The above unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to these interim financial statements.*

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
**Condensed Interim Consolidated Financial Statements**

**Unaudited Condensed Consolidated Statement of Changes in Equity for the second quarter and year-to-date ended 30 June 2025**

|  | <-----Non-distributable-----> |   |                                 | Distributable                  |                        |
|--|-------------------------------|---|---------------------------------|--------------------------------|------------------------|
|  | Share<br>capital<br>RM'000    | Foreign<br>currency<br>translation<br>reserve<br>RM'000 | Fair value<br>reserve<br>RM'000 | Retained<br>earnings<br>RM'000 | Total equity<br>RM'000 |
| <b>At 1 January 2025</b>                                   | <b>110,701</b>                | <b>(1,632)</b>  | <b>(12,134)</b>                 | <b>95,257</b>                  | <b>192,192</b>         |
| Gain on foreign currency translation                       | -                             | 233   | -                               | -                              | 233                    |
| Loss for the financial period                              | -                             | -   | -                               | (185)                          | (185)                  |
| Total comprehensive income/(loss) for the financial period | -                             | 233   | -                               | (185)                          | 48                     |
| <b>At 30 June 2025</b>                                     | <b>110,701</b>                | <b>(1,399)</b>  | <b>(12,134)</b>                 | <b>95,072</b>                  | <b>192,240</b>         |
| <b>At 1 January 2024</b>                                   | <b>107,546</b>                | <b>1,379</b>  | <b>(12,134)</b>                 | <b>93,251</b>                  | <b>190,042</b>         |
| Gain on foreign currency translation                       | -                             | 43  | -                               | -                              | 43                     |
| Loss for the financial period                              | -                             | -   | -                               | (436)                          | (436)                  |
| Total comprehensive income/(loss) for the financial period | -                             | 43  | -                               | (436)                          | (393)                  |
| <b>Transactions with owners:</b>                           |                               |   |                                 |                                |                        |
| Issuance of ordinary shares pursuant to private placement  | 3,155                         | -   | -                               | -                              | 3,155                  |
| <b>At 30 June 2024</b>                                     | <b>110,701</b>                | <b>1,422</b>  | <b>(12,134)</b>                 | <b>92,815</b>                  | <b>192,804</b>         |

*The above unaudited condensed consolidated statement of changes in equity should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to these interim financial statements.*

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
**Condensed Interim Consolidated Financial Statements**

**Unaudited Condensed Consolidated Statement of Cash Flows**  
**for the second quarter and year-to-date ended 30 June 2025**

|   | <b>Quarter and<br/>Year-to-Date Ended</b> |                     |
|---|---|---------------------|
|   | <b>30-Jun-25</b>                          | <b>30-Jun-24</b>    |
|   | <b>RM'000</b>                             | <b>RM'000</b>       |
| <b>Cash flows from operating activities</b>                           |   |                     |
| Loss before tax   | (185)                                     | (435)               |
| Adjustments to reconcile loss before tax to net cash flows            | 3,149                                     | 4,031               |
| Operating profit before changes in working capital                    | <u>2,964</u>                              | 3,596               |
| Increase in operating assets  | (628)                                     | (220)               |
| Increase/(Decrease) in operating liabilities                          | 961                                       | (864)               |
| Cash generated from operations  | <u>3,297</u>                              | 2,512               |
| Interest received   | 24  | 98                  |
| Interest paid   | (2,200)                                   | (1,545)             |
| Tax paid  | (34)                                      | (60)                |
| Tax refunded  | 5   | 9                   |
| Net cash generated from operating activities                          | <u>1,092</u>                              | <u>1,014</u>        |
| <b>Cash flows from investing activities</b>                           |   |                     |
| Additional investment in joint ventures                               | -   | (3,330)             |
| Additional investment in associates                                   | -   | (2,620)             |
| Dividend received from a joint venture company                        | 3,000                                     | -                   |
| Purchase of property, plant and equipment                             | (4,808)                                   | (1,007)             |
| Purchase of right-of-use assets                                       | -   | (515)               |
| Net cash used in investing activities                                 | <u>(1,808)</u>                            | <u>(7,472)</u>      |
| <b>Cash flows from financing activities</b>                           |   |                     |
| Repayment of term loans   | (2,450)                                   | (1,200)             |
| Payment of lease liabilities - principal                              | (257)                                     | (369)               |
| Proceeds from issuance of ordinary shares                             | -   | 3,155               |
| Net cash (used in)/generated from financing activities                | <u>(2,707)</u>                            | <u>1,586</u>        |
| <b>Net decrease in cash and cash equivalents</b>                      | <b>(3,423)</b>                            | <b>(4,872)</b>      |
| <b>Effect of exchange rate changes</b>                                | <b>224</b>                                | <b>(550)</b>        |
| <b>Cash and cash equivalents at beginning of the financial period</b> | <b>5,171</b>                              | <b>11,628</b>       |
| <b>Cash and cash equivalents at end of the financial period</b>       | <b><u>1,972</u></b>                       | <b><u>6,206</u></b> |
| Cash and cash equivalents comprise:                                   |   |                     |
| Cash and bank balances  | 2,560                                     | 3,293               |
| Deposits placements with licensed financial institutions              | -   | 3,390               |
|   | <u>2,560</u>                              | <u>6,683</u>        |
| Less: Monies held in Debt Service Reserve Accounts                    | (588)                                     | (477)               |
|   | <u>1,972</u>                              | <u>6,206</u>        |

*The above unaudited condensed consolidated statement of cash flows should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to these interim financial statements.*

**Part A: Explanatory notes pursuant to Malaysian Financial Reporting Standard 134**

**1 Basis of preparation**

These unaudited condensed consolidated interim financial statements ("Condensed Report") have been prepared in accordance with the Malaysian Financial Reporting Standard ("MFRS") 134 *Interim Financial Reporting*, the International Accounting Standard 34 *Interim Financial Reporting* and the requirements of the Companies Act 2016 in Malaysia, where applicable. This Condensed Report has been prepared under the historical cost convention and is presented in Ringgit Malaysia ("RM") and all values are rounded to the nearest thousand (RM'000) except when otherwise indicated.

This Condensed Report has also been prepared in accordance with paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The Condensed Report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024. The explanatory notes attached to this Condensed Report provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2024.

**2 Significant accounting policies**

**2.1 Adoption of Amendments to Standards**

The accounting standards adopted in the preparation of the Condensed Report are consistent with those adopted in the preparation of the Group's audited financial statements for the financial year ended 31 December 2024, except for the Amendments to MFRS 121 *The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability* which was adopted at the beginning of the current financial period. This pronouncement does not have any material impact to the Group's financial statements for the current financial period.

**2.2 Standards issued but not yet effective**

As at the date of authorisation of this Condensed Report, the following Standards and amendments to Standards have been issued by the Malaysian Accounting Standards Board ("MASB"), but are not yet effective to the Group.

Effective for financial periods beginning on or after 1 January 2026

Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures*  
- *Amendments to the Classification and Measurement of Financial Instruments*

Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures*  
- *Contracts Referencing Nature-dependent Electricity*

Amendments to MFRSs contained in the document entitled "*Annual Improvements to MFRS Accounting Standards - Volume 11*"

Effective for financial periods beginning on or after 1 January 2027

MFRS 18 *Presentation and Disclosure in Financial Statements*

MFRS 19 *Subsidiaries without Public Accountability: Disclosures*

**2 Significant accounting policies (cont'd.)**

**2.2 Standards issued but not yet effective (cont'd.)**

Deferred to a date to be announced by MASB

*Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The above pronouncements are either not relevant or do not have any material impact to the Group's financial statements.

**3 Auditors' report on preceding annual financial statements**

The auditors' report on the audited annual financial statements for the financial year ended 31 December 2024 was not qualified.

**4 Comments about seasonal or cyclical factors**

The business operations of the Group are not materially affected by any seasonal or cyclical factors, apart from the general economic conditions in which it operates.

**5 Unusual items due to their nature, size or incidence**

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows during the current quarter and the year-to-date ended 30 June 2025.

**6 Significant estimates and changes in estimates**

There were no changes in estimates that have had any material effect during the current quarter and the year-to-date ended 30 June 2025.

**7 Debt and equity securities**

There were no issuances, repurchases and repayments of debt and equity securities during the current quarter and the year-to-date ended 30 June 2025.

**8 Dividend paid**

There was no dividend declared or paid during the current quarter and the year-to-date ended 30 June 2025.

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
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**9 Disaggregation of revenue**

|  | Quarter Ended       |                     | Year-to-Date Ended  |                     |
|--|---------------------|---------------------|---------------------|---------------------|
|  | 30-Jun-25<br>RM'000 | 30-Jun-24<br>RM'000 | 30-Jun-25<br>RM'000 | 30-Jun-24<br>RM'000 |
| <b>Revenue from contract with customers:</b> |                     |                     |                     |                     |
| Hotel operations                             | 9,002               | 8,396               | 16,181              | 16,180              |
| Sale of food and beverages                   | 1,344               | 1,396               | 2,855               | 2,961               |
| Management services fees                     | 734                 | 666                 | 1,430               | 1,362               |
|  | <b>11,080</b>       | 10,458              | <b>20,466</b>       | 20,503              |
| <b>Revenue from other sources:</b>           |                     |                     |                     |                     |
| Interest income                              | 12                  | 33                  | 24                  | 89                  |
|  | <b>11,092</b>       | 10,491              | <b>20,490</b>       | 20,592              |
| <b>Countries by location of customers:</b>   |                     |                     |                     |                     |
| Malaysia                                     | 8,618               | 8,452               | 16,657              | 17,137              |
| United Kingdom                               | 2,462               | 2,006               | 3,809               | 3,366               |
|  | <b>11,080</b>       | 10,458              | <b>20,466</b>       | 20,503              |
| <b>Timing of revenue recognition:</b>        |                     |                     |                     |                     |
| At a point in time                           | 1,419               | 1,458               | 3,005               | 3,093               |
| Over time                                    | 9,661               | 9,000               | 17,461              | 17,410              |
|  | <b>11,080</b>       | 10,458              | <b>20,466</b>       | 20,503              |

**10 Segmental reporting**

The Group's reportable operating segments are identified based on business units which are engaged in providing different services and products, as follows:

- (a) Investment Holding - general investments and corporate related activities;
- (b) Structured Financing - structured lending and financial-related services; and
- (c) Hospitality - hotels ownership, management and operations of hotels and restaurant, and investment in hospitality related business through joint ventures.

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
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**10 Segmental reporting (cont'd.)**

|  | <b>Investment<br/>Holding<br/>RM'000</b> | <b>Structured<br/>Financing<br/>RM'000</b> | <b>Hospitality<br/>RM'000</b> | <b>Elimination<br/>RM'000</b> | <b>Total<br/>RM'000</b> |
|--|--|--|-------------------------------|-------------------------------|-------------------------|
| <b>Three months' results ended 30 June 2025</b>                  |  |  |                               |                               |                         |
| Revenue  | 4  | 2  | 11,088                        | (2)                           | 11,092                  |
| Other income   | 15                                       | -  | 469                           | -                             | 484                     |
| Changes in inventories   | -  | -  | 5                             | -                             | 5                       |
| Purchase of inventories  | -  | -  | (581)                         | -                             | (581)                   |
| Operating expenses   | (731)                                    | (4)  | (9,489)                       | -                             | (10,224)                |
| (Loss)/Profit from operations                                    | (712)                                    | (2)  | 1,492                         | (2)                           | 776                     |
| Finance costs  | (3)                                      | -  | (1,094)                       | 2                             | (1,095)                 |
| Share of results of associates and<br>joint ventures, net of tax | 213                                      | -  | (305)                         | -                             | (92)                    |
| (Loss)/Profit before tax   | (502)                                    | (2)  | 93                            | -                             | (411)                   |
| Taxation   | -  | -  | -                             | -                             | -                       |
| (Loss)/Profit after tax  | (502)                                    | (2)  | 93                            | -                             | (411)                   |

**Other information**

Included in the (loss)/profit after tax are:

|                                 |      |   |         |     |         |
|---------------------------------|------|---|---------|-----|---------|
| - Interest income               | 4    | 2 | 8       | (2) | 12      |
| - Depreciation and amortisation | (50) | - | (1,206) | -   | (1,256) |

**Three months' results ended 30 June 2024**

|  |       |     |         |   |         |
|--|-------|-----|---------|---|---------|
| Revenue  | 6     | 5   | 10,480  | - | 10,491  |
| Other income   | 18    | -   | 402     | - | 420     |
| Changes in inventories   | -     | -   | 4       | - | 4       |
| Purchase of inventories  | -     | -   | (648)   | - | (648)   |
| Operating expenses   | (572) | (4) | (9,043) | - | (9,619) |
| (Loss)/Profit from operations                                    | (548) | 1   | 1,195   | - | 648     |
| Finance costs  | (6)   | -   | (773)   | - | (779)   |
| Share of results of associates and<br>joint ventures, net of tax | (35)  | -   | 99      | - | 64      |
| (Loss)/Profit before tax   | (589) | 1   | 521     | - | (67)    |
| Taxation   | -     | (1) | -       | - | (1)     |
| (Loss)/Profit after tax  | (589) | -   | 521     | - | (68)    |

**Other information**

Included in the (loss)/profit after tax are:

|                                 |      |   |         |   |         |
|---------------------------------|------|---|---------|---|---------|
| - Interest income               | 6    | 5 | 22      | - | 33      |
| - Depreciation and amortisation | (51) | - | (1,215) | - | (1,266) |

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
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**10 Segmental reporting (cont'd.)**

|  | <b>Investment<br/>Holding<br/>RM'000</b> | <b>Structured<br/>Financing<br/>RM'000</b> | <b>Hospitality<br/>RM'000</b> | <b>Elimination<br/>RM'000</b> | <b>Total<br/>RM'000</b> |
|--|--|--|-------------------------------|-------------------------------|-------------------------|
| <b>Six months' results ended 30 June 2025</b>                    |  |  |                               |                               |                         |
| Revenue  | 8  | 4  | 20,482                        | (4)                           | 20,490                  |
| Other income   | 20                                       | -  | 809                           | -                             | 829                     |
| Changes in inventories   | -  | -  | 7                             | -                             | 7                       |
| Purchase of inventories  | -  | -  | (1,206)                       | -                             | (1,206)                 |
| Operating expenses   | (1,259)                                  | (8)  | (18,292)                      | -                             | (19,559)                |
| (Loss)/Profit from operations                                    | (1,231)                                  | (4)  | 1,800                         | (4)                           | 561                     |
| Finance costs  | (6)                                      | -  | (2,201)                       | 4                             | (2,203)                 |
| Share of results of associates and<br>joint ventures, net of tax | 460                                      | -  | 997                           | -                             | 1,457                   |
| (Loss)/Profit before tax   | (777)                                    | (4)  | 596                           | -                             | (185)                   |
| Taxation   | -  | -  | -                             | -                             | -                       |
| (Loss)/Profit after tax  | (777)                                    | (4)  | 596                           | -                             | (185)                   |

**Other information**

Included in the (loss)/profit after tax are:

|                                 |       |   |         |     |         |
|---------------------------------|-------|---|---------|-----|---------|
| - Interest income               | 8     | 4 | 16      | (4) | 24      |
| - Depreciation and amortisation | (102) | - | (2,325) | -   | (2,427) |

**Six months' results ended 30 June 2024**

|  |         |     |          |   |          |
|--|---------|-----|----------|---|----------|
| Revenue  | 38      | 10  | 20,544   | - | 20,592   |
| Other income   | 582     | -   | 770      | - | 1,352    |
| Changes in inventories   | -       | -   | 84       | - | 84       |
| Purchase of inventories  | -       | -   | (1,226)  | - | (1,226)  |
| Operating expenses   | (1,410) | (7) | (18,224) | - | (19,641) |
| (Loss)/Profit from operations                                    | (790)   | 3   | 1,948    | - | 1,161    |
| Finance costs  | (12)    | -   | (1,536)  | - | (1,548)  |
| Share of results of associates and<br>joint ventures, net of tax | (61)    | -   | 13       | - | (48)     |
| (Loss)/Profit before tax   | (863)   | 3   | 425      | - | (435)    |
| Taxation   | -       | (1) | -        | - | (1)      |
| (Loss)/Profit after tax  | (863)   | 2   | 425      | - | (436)    |

**Other information**

Included in the (loss)/profit after tax are:

|                                 |       |    |         |   |         |
|---------------------------------|-------|----|---------|---|---------|
| - Interest income               | 38    | 10 | 41      | - | 89      |
| - Depreciation and amortisation | (103) | -  | (2,421) | - | (2,524) |

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**10 Segmental reporting (cont'd.)**

|   | <b>Investment<br/>Holding<br/>RM'000</b> | <b>Structured<br/>Financing<br/>RM'000</b> | <b>Hospitality<br/>RM'000</b> | <b>Elimination<br/>RM'000</b> | <b>Total<br/>RM'000</b> |
|---|--|--|-------------------------------|-------------------------------|-------------------------|
| <b>Other information as at 30 June 2025</b>     |  |  |                               |                               |                         |
| Total assets                                    | 84,234                                   | 648  | 219,939                       | (33,330)                      | 271,491                 |
| Total liabilities                               | 1,362                                    | 6  | 122,276                       | (44,393)                      | 79,251                  |
| Investments in associates                       | 18,528                                   | -  | -                             | -                             | 18,528                  |
| Investments in joint ventures                   | -  | -  | 55,219                        | -                             | 55,219                  |
| Capital expenditure                             | -  | -  | 4,808                         | -                             | 4,808                   |
| <b>Other information as at 31 December 2024</b> |  |  |                               |                               |                         |
| Total assets                                    | 107,038                                  | 654  | 215,758                       | (50,630)                      | 272,820                 |
| Total liabilities                               | 2,059                                    | 7  | 136,202                       | (57,640)                      | 80,628                  |
| Investments in associates                       | 18,068                                   | -  | -                             | -                             | 18,068                  |
| Investments in joint ventures                   | -  | -  | 57,590                        | -                             | 57,590                  |
| Capital expenditure                             | -  | -  | 22,112                        | -                             | 22,112                  |

**11 Changes in the composition of the Group**

Yatai Kitchen Sdn Bhd, a dormant joint venture company in which the Company holds an indirect effective interest of 50%, has been struck off from Register of Companies of Malaysia under Section 550 of the Companies Act 2016, effective from 21 April 2025.

Other than above, there were no changes in the composition of the Group during the current quarter and the year-to-date ended 30 June 2025.

**12 Property, plant and equipment**

The Group's property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

**13 Contingent assets and liabilities**

There were no contingent assets and contingent liabilities as at 30 June 2025.

**14 Significant event during the financial year**

There was no significant event during the current quarter and the year-to-date ended 30 June 2025.

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**15 Capital commitments**

There were no capital commitments as at 30 June 2025.

**16 Event after the reporting period**

Other than the proposed disposal as disclosed in Note 19, there was no other material event subsequent to the end of the current quarter and the year-to-date ended 30 June 2025.

**17 Related party disclosures**

All related party transactions and balances within the Group were entered into in the normal course of business and were carried out on normal commercial terms during the current quarter and the year-to-date ended 30 June 2025.

**18 Categories of financial instruments**

The table below provides an analysis of financial instruments categorised as follows:

- (i) Financial assets measured at amortised cost ("FA"); and
- (ii) Financial liabilities measured at amortised cost ("FL").

|   | Carrying<br>amount<br>RM'000 | FA<br>RM'000 | FL<br>RM'000    |
|---|------------------------------|--------------|-----------------|
| <b>30 June 2025</b>   |                              |              |                 |
| <b>Financial assets</b>   |                              |              |                 |
| Cash and bank balances and deposits with<br>licensed financial institutions | 2,560                        | 2,560        | -               |
| Trade and other receivables excluding prepayments                           | 3,960                        | 3,960        | -               |
|   | <b>6,520</b>                 | <b>6,520</b> | <b>-</b>        |
| <b>Financial liabilities</b>  |                              |              |                 |
| Trade and other payables  | (8,175)                      | -            | (8,175)         |
| Loans and borrowings  | (61,271)                     | -            | (61,271)        |
| Lease liabilities   | (8,443)                      | -            | (8,443)         |
|   | <b>(77,889)</b>              | <b>-</b>     | <b>(77,889)</b> |
| <b>31 December 2024</b>   |                              |              |                 |
| <b>Financial assets</b>   |                              |              |                 |
| Cash and bank balances and deposits with<br>licensed financial institutions | 5,759                        | 5,759        | -               |
| Trade and other receivables excluding prepayments                           | 3,751                        | 3,751        | -               |
|   | <b>9,510</b>                 | <b>9,510</b> | <b>-</b>        |
| <b>Financial liabilities</b>  |                              |              |                 |
| Trade and other payables  | (6,960)                      | -            | (6,960)         |
| Loans and borrowings  | (63,404)                     | -            | (63,404)        |
| Lease liabilities   | (8,700)                      | -            | (8,700)         |
|   | <b>(79,064)</b>              | <b>-</b>     | <b>(79,064)</b> |

**Part B – Additional information required by the listing requirements of Bursa Malaysia Securities Berhad ("Bursa")**

**19 Status of corporate proposals announced**

On 15 August 2025, the Company announced that ECML Hotels Sdn Bhd, a wholly-owned subsidiary of the Company, had entered into a conditional sale and purchase agreement with Wealthpro Holdings Sdn Bhd ("Purchaser") for the proposed disposal of two (2) adjoining freehold land held under Geran 11256, No. Lot 348, and Geran 63526, No. Lot 426, both in Seksyen 15, Bandar George Town, Daerah Timor Laut, Pulau Pinang, together with an 11-storey hotel building erected thereon comprising 258 hotel rooms, bearing the postal address of No. 100, Jalan Burma, 10050 George Town, Pulau Pinang, Malaysia to the Purchaser for a total cash consideration of Ringgit Malaysia Fifty-One Million Eight Hundred Eighty-Eight Thousand only (RM51,888,000.00), subject to the terms and conditions stipulated in the SPA ("Proposed Disposal").

The Proposed Disposal is subject to the approval of the Company's Board of Directors and shareholders at an extraordinary general meeting to be convened. The approval from the Company's Board of Directors was obtained on 15 August 2025.

Other than the above, there were no corporate proposals announced but not completed as at the reporting date.

**20 Review of performance**

**(a) Financial period ended 30 June 2025 compared with the previous financial period ended 30 June 2024**

The Group recorded a loss before tax of RM0.19 million for the current financial period ended 30 June 2025 ("6M FY2025"), compared to a loss before tax of RM0.44 million in the previous financial period ended 30 June 2024 ("6M FY2024"). The loss was primarily attributable to ongoing holding costs, such as annual land assessment fees and quit rent, incurred by certain subsidiaries and a joint venture company. Nevertheless, the lower loss before tax in 6M FY2025 was mainly due to better financial performance from the Group's operating hospitality assets compared to 6M FY2024.

Review of segmental performance:

**(i) Investment Holding**

The investment holding segment recorded a loss before tax of RM0.78 million in 6M FY2025, compared to a loss before tax of RM0.86 million in 6M FY2024. The loss was mainly attributable to operating expenses of RM1.26 million in 6M FY2025 (6M FY2024: RM1.41 million). With a share of profit from associates and joint ventures of RM0.46 million (6M FY2024: share of loss of RM0.06 million), the segment recorded a lower loss before tax in 6M FY2025.

**(ii) Structured Financing**

The structured financing segment recorded a loss before tax of RM4,000 in 6M FY2025, compared to a profit before tax of RM2,000 in 6M FY2024, mainly due to lower interest income recorded in 6M FY2025.

**20 Review of performance (cont'd.)**

**(a) Financial period ended 30 June 2025 compared with the previous financial period ended 30 June 2024 (cont'd.)**

**(iii) Hospitality**

The hospitality segment recorded a profit before tax of RM0.60 million in 6M FY2025, compared to RM0.42 million in 6M FY2024. The improvement was mainly due to a higher share of profit from associates and joint ventures of RM1.00 million in 6M FY2025 (6M FY2024: RM0.01 million), partially offset by an increase in finance costs of RM0.66 million to RM2.20 million (6M FY2024: RM1.54 million).

**(b) Financial quarter ended 30 June 2025 compared with the previous financial quarter ended 30 June 2024**

The Group recorded a loss before tax of RM0.41 million in the financial quarter ended 30 June 2025 ("Q2 FY2025"), compared to a loss before tax of RM0.07 million in the preceding year corresponding quarter ended 30 June 2024 ("Q2 FY2024"). The higher loss before tax was mainly due to an increase in finance costs of RM0.32 million to RM1.10 million in Q2 FY2025 (Q2 FY2024: RM0.78 million).

Review of segmental performance:

**(i) Investment Holding**

The investment holding segment recorded a loss before tax of RM0.50 million in Q2 FY2025, compared to a loss of RM0.59 million in Q2 FY2024. The loss was mainly attributable to operating expenses of RM0.73 million in Q2 FY2025 (Q2 FY2024: RM0.57 million). With a share of profit from associates and joint ventures of RM0.21 million in Q2 FY2025 (Q2 FY2024: share of loss of RM0.04 million), the segment recorded a lower loss before tax in Q2 FY2025.

**(ii) Structured Financing**

The structured financing segment recorded a loss before tax of RM2,000 in Q2 FY2025, compared to a profit before tax of RM1,000 in Q2 FY2024, primarily due to lower interest income recorded in Q2 FY2025.

**(iii) Hospitality**

The hospitality segment recorded a lower profit before tax of RM0.09 million in Q2 FY2025 (Q2 FY2024: RM0.52 million) mainly due to an increase in finance costs of RM0.32 million to RM1.09 million in Q2 FY2025 (Q2 FY2024: RM0.77 million) and a share of loss from associates and joint ventures of RM0.31 million in Q2 FY2025 (Q2 FY2024: share of profit from associates and joint ventures of RM0.10 million). This was offset by an increase in revenue to RM11.09 million in Q2 FY2025 (Q2 FY2024: RM10.48 million).

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**21 Review of performance of current financial quarter against immediate preceding financial quarter**

|   | <b>Current<br/>quarter<br/>30-Jun-25<br/>RM'000</b> | <b>Immediate<br/>preceding<br/>quarter<br/>31-Mar-25<br/>RM'000</b> |
|---|---|---|
| Revenue   | <b>11,092</b>                                       | 9,398   |
| Other income  | <b>484</b>  | 345   |
| Changes in inventories  | <b>5</b>  | 2   |
| Purchase of inventories   | <b>(581)</b>  | (625)   |
| Operating expenses  | <b>(10,224)</b>                                     | (9,335)   |
| <b>Profit/(Loss) from operations</b>  | <b>776</b>  | (215)   |
| Finance costs   | <b>(1,095)</b>                                      | (1,108)   |
| Share of results of associate and joint ventures, net of tax                        | <b>(92)</b>   | 1,549   |
| <b>(Loss)/Profit before tax</b>   | <b>(411)</b>  | 226   |
| Taxation  | -   | -   |
| <b>(Loss)/Profit for the financial period attributable to owners of the Company</b> | <b>(411)</b>  | 226   |

The Group recorded a loss before tax of RM0.41 million in Q2 FY2025, compared to a profit before tax of RM0.23 million in the previous financial quarter ended 31 March 2025 ("Q1 FY2025"). The loss before tax recorded in Q2 FY2025 was mainly due to the share of loss from associates and joint ventures of RM0.09 million in Q2 FY2025 (Q1 FY2025: share of profit of RM1.55 million) and an increase in operating expenses of RM0.88 million to RM10.22 million in Q2 FY2025 (Q1 FY2025: RM9.34 million). This is offset by an increase in revenue by 18% to RM11.09 million in Q2 FY2025 (Q1 FY2025: RM9.40 million).

**22 Group's prospects**

Despite prevailing inflationary pressures and global economic uncertainties, the Group's operating hospitality assets remain well-positioned to capitalise on growth opportunities and are expected to deliver long-term value.

**23 Profit forecast**

The Group did not issue any profit forecast or profit guarantee for the current quarter and the year-to-date ended 30 June 2025.

**24 Dividend**

There was no dividend declared in respect of the current quarter and the corresponding quarter in the previous year.

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**25 Loss before tax**

|   | <b>Quarter Ended</b> |           | <b>Year-to-Date Ended</b> |           |
|---|----------------------|-----------|---------------------------|-----------|
|   | <b>30-Jun-25</b>     | 30-Jun-24 | <b>30-Jun-25</b>          | 30-Jun-24 |
|   | <b>RM'000</b>        | RM'000    | <b>RM'000</b>             | RM'000    |
| <b>Loss before tax for the period is arrived at after charging/(crediting):</b> |                      |           |                           |           |
| Auditors' remuneration  | 74                   | 39        | 113                       | 77        |
| Amortisation of intangible assets   | 2                    | 9         | 8                         | 18        |
| Depreciation of property, plant and equipment                                   | 748                  | 786       | 1,410                     | 1,557     |
| Depreciation of right-of-use assets   | 506                  | 471       | 1,009                     | 949       |
| Employee benefits expense   | 3,221                | 3,520     | 6,424                     | 6,443     |
| Net unrealised gain on foreign exchange translation                             | (22)                 | (16)      | (27)                      | (580)     |
| Interest expense on:  | -                    | -         |                           |           |
| - loans and borrowings  | 977                  | 733       | 1,967                     | 1,453     |
| - lease liabilities   | 118                  | 46        | 236                       | 95        |
| Rental income   | (60)                 | (70)      | (124)                     | (138)     |
| Interest income   | (12)                 | (33)      | (24)                      | (89)      |

**26 Income tax expense**

|                             | <b>Quarter Ended</b> |           | <b>Year-to-Date Ended</b> |           |
|-----------------------------|----------------------|-----------|---------------------------|-----------|
|                             | <b>30-Jun-25</b>     | 30-Jun-24 | <b>30-Jun-25</b>          | 30-Jun-24 |
|                             | <b>RM'000</b>        | RM'000    | <b>RM'000</b>             | RM'000    |
| <b>Malaysian income tax</b> |                      |           |                           |           |
| - Current income tax        | -                    | 1         | -                         | 1         |

Income tax is calculated at the Malaysian statutory tax rate of 24% of the estimated assessable profit for the current and previous corresponding periods. The effective tax rates of the Group for the current and previous corresponding periods were lower than the statutory tax rate primarily due to the share of results of associates and joint ventures being net of tax.

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**27 Group Borrowings**

The Group's borrowings are as follows:

|                          | <b>30-Jun-25</b> | 31-Dec-24     |
|--------------------------|------------------|---------------|
|                          | <b>RM'000</b>    | RM'000        |
| <b>Current</b>           |                  |               |
| Secured term loan        | 2,694            | 2,694         |
| Secured revolving credit | 36,250           | 37,500        |
|                          | <u>38,944</u>    | <u>40,194</u> |
| <b>Non-current</b>       |                  |               |
| Secured term loan        | 22,327           | 23,210        |
| <b>Total borrowings</b>  | <u>61,271</u>    | <u>63,404</u> |

The Company has provided corporate guarantee for the Group Borrowings disclosed above.

**28 Changes in material litigation**

There was no material litigation against the Group as at the reporting date.

**29 Basic and diluted loss per share**

|  | <b>Quarter Ended</b> |               | <b>Year-to-Date Ended</b> |                |
|--|----------------------|---------------|---------------------------|----------------|
|  | <b>30-Jun-25</b>     | 30-Jun-24     | <b>30-Jun-25</b>          | 30-Jun-24      |
| Loss for the financial period attributable to owners of the Company (RM'000) | <u>(411)</u>         | <u>(68)</u>   | <u>(185)</u>              | <u>(436)</u>   |
| Weighted average number of ordinary shares in issue (units '000)             | <u>495,294</u>       | 495,294       | <u>495,294</u>            | <u>494,618</u> |
| Basic and diluted loss per share (sen)                                       | <u>(0.08)</u>        | <u>(0.01)</u> | <u>(0.04)</u>             | <u>(0.09)</u>  |

**Date: 21 August 2025**