

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

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

	<b>30-Sep-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	79,432	99,852
Intangible assets	35	13
Right-of-use assets	84,669	85,994
Investments in associates	19,847	18,068
Investments in joint ventures	57,163	57,590
	<u>241,146</u>	<u>261,517</u>
<b>CURRENT ASSETS</b>		
Inventories	495	389
Trade and other receivables	6,666	4,833
Contract assets	27	237
Tax recoverable	115	85
Cash and bank balances and deposits with licensed financial institutions	2,625	5,759
	<u>9,928</u>	<u>11,303</u>
Non-current assets classified as held for sale	23,456	-
	<u>33,384</u>	<u>11,303</u>
<b>TOTAL ASSETS</b>	<u>274,530</u>	<u>272,820</u>
<b>EQUITY AND LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Loans and borrowings	37,694	40,194
Trade and other payables	10,129	6,960
Lease liabilities	846	955
Contract liabilities	461	630
Tax payable	137	137
	<u>49,267</u>	<u>48,876</u>
<b>NET CURRENT LIABILITIES</b>	<u>(39,339)</u>	<u>(37,573)</u>

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

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

	<b>30-Sep-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	21,466	23,210
Lease liabilities	7,460	7,745
Deferred tax liabilities	797	797
	<u>29,723</u>	<u>31,752</u>
<b>TOTAL LIABILITIES</b>	<u>78,990</u>	<u>80,628</u>
<b>NET ASSETS</b>	<u>195,540</u>	<u>192,192</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>		
Share capital	110,701	110,701
Retained earnings	98,303	95,257
Reserves	(13,464)	(13,766)
<b>TOTAL EQUITY</b>	<u>195,540</u>	<u>192,192</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>274,530</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 third quarter and year-to-date ended 30 September 2025**

	Note	Quarter Ended		Year-to-Date Ended	
		30-Sep-25 RM'000	30-Sep-24 RM'000	30-Sep-25 RM'000	30-Sep-24 RM'000
Revenue		<b>11,858</b>	11,635	<b>32,348</b>	32,227
Other income		<b>461</b>	(217)	<b>1,290</b>	1,135
Changes in inventories		<b>99</b>	51	<b>106</b>	135
Purchase of inventories		<b>(615)</b>	(644)	<b>(1,821)</b>	(1,870)
Operating expenses		<b>(10,388)</b>	(10,983)	<b>(29,947)</b>	(30,624)
<b>Profit/(Loss) from operations</b>		<b>1,415</b>	(158)	<b>1,976</b>	1,003
Finance costs		<b>(1,056)</b>	(1,040)	<b>(3,259)</b>	(2,588)
Share of results of associates and joint ventures, net of tax		<b>2,872</b>	2,127	<b>4,329</b>	2,079
<b>Profit before tax</b>	25	<b>3,231</b>	929	<b>3,046</b>	494
Taxation		-	-	-	(1)
Profit for the financial period attributable to owners of the Company		<b>3,231</b>	929	<b>3,046</b>	493
		<b>Sen</b>	Sen	<b>Sen</b>	Sen
Basic and diluted earnings per share attributable to owners of the Company	29	<b>0.65</b>	0.19	<b>0.61</b>	0.10

*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 third quarter and year-to-date ended 30 September 2025**

	Quarter Ended		Year-to-Date Ended	
	30-Sep-25 RM'000	30-Sep-24 RM'000	30-Sep-25 RM'000	30-Sep-24 RM'000
Profit for the financial period	<b>3,231</b>	929	<b>3,046</b>	493
Other comprehensive income/(loss):				
<i>Items that may be reclassified to profit or loss</i> <i>in subsequent periods, net of tax:</i>				
Exchange differences on translation of investment in foreign operations	<b>69</b>	(3,292)	<b>302</b>	(3,249)
Other comprehensive income/(loss) for the financial period, net of tax	<b>69</b>	(3,292)	<b>302</b>	(3,249)
Total comprehensive income/(loss) for the financial period, net of tax attributable to owners of the Company	<b>3,300</b>	(2,363)	<b>3,348</b>	(2,756)

*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 third quarter and year-to-date ended 30 September 2025**

	<-----Non-distributable----->			Distributable	
	Share capital RM'000	Foreign currency translation reserve RM'000	Fair value reserve RM'000	Retained earnings RM'000	Total equity 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	-	302	-	-	302
Profit for the financial period	-	-	-	3,046	3,046
Total comprehensive income for the financial period	-	302	-	3,046	3,348
<b>At 30 September 2025</b>	<b>110,701</b>	<b>(1,330)</b>	<b>(12,134)</b>	<b>98,303</b>	<b>195,540</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>
Loss on foreign currency translation	-	(3,249)	-	-	(3,249)
Profit for the financial period	-	-	-	493	493
Total comprehensive (loss)/income for the financial period	-	(3,249)	-	493	(2,756)
<b>Transactions with owners:</b>					
Issuance of ordinary shares pursuant to private placement	3,155	-	-	-	3,155
<b>At 30 September 2024</b>	<b>110,701</b>	<b>(1,870)</b>	<b>(12,134)</b>	<b>93,744</b>	<b>190,441</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 third quarter and year-to-date ended 30 September 2025**

	<b>Quarter and</b>	
	<b>Year-to-Date Ended</b>	
	<b>30-Sep-25</b>	<b>30-Sep-24</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash flows from operating activities</b>		
Profit before tax	3,046	494
Adjustments to reconcile profit before tax to net cash flows	2,762	4,064
Operating profit before changes in working capital	<u>5,808</u>	<u>4,558</u>
Increase in operating assets	(1,721)	(2,424)
Increase in operating liabilities	2,988	1,176
Cash generated from operations	<u>7,075</u>	<u>3,310</u>
Interest received	37	185
Interest paid	(3,254)	(2,472)
Tax paid	(38)	(119)
Tax refunded	8	9
Net cash generated from operating activities	<u>3,828</u>	<u>913</u>
<b>Cash flows from investing activities</b>		
Additional investment in joint ventures	-	(4,489)
Additional investment in associates	-	(2,620)
Dividend received from a joint venture company	3,000	-
Purchase of property, plant and equipment	(5,369)	(2,218)
Purchase of right-of-use assets	(37)	(17,156)
Net cash used in investing activities	<u>(2,406)</u>	<u>(26,483)</u>
<b>Cash flows from financing activities</b>		
Drawdown of loans and borrowings	-	19,119
Repayment of term loans	(4,300)	(1,800)
Payment of lease liabilities - principal	(394)	(576)
Proceeds from issuance of ordinary shares	-	3,155
Net cash (used in)/generated from financing activities	<u>(4,694)</u>	<u>19,898</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(3,272)</b>	<b>(5,672)</b>
<b>Effect of exchange rate changes</b>	<b>138</b>	<b>491</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>2,037</u></b>	<b><u>6,447</u></b>
Cash and cash equivalents comprise:		
Cash and bank balances	2,625	6,070
Deposits placements with licensed financial institutions	-	854
	<u>2,625</u>	<u>6,924</u>
Less: Monies held in Debt Service Reserve Accounts	(588)	(477)
	<u>2,037</u>	<u>6,447</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*

Amendments to 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 September 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 September 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 September 2025.

**8 Dividend paid**

There was no dividend declared or paid during the current quarter and the year-to-date ended 30 September 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-Sep-25 RM'000	30-Sep-24 RM'000	30-Sep-25 RM'000	30-Sep-24 RM'000
<b>Revenue from contract with customers:</b>				
Hotel operations	9,482	9,098	25,663	25,278
Sale of food and beverages	1,545	1,665	4,400	4,626
Management services fees	818	784	2,248	2,146
	<b>11,845</b>	<b>11,547</b>	<b>32,311</b>	<b>32,050</b>
<b>Revenue from other sources:</b>				
Interest income	13	88	37	177
	<b>11,858</b>	<b>11,635</b>	<b>32,348</b>	<b>32,227</b>
<b>Countries by location of customers:</b>				
Malaysia	9,541	9,740	26,198	26,877
United Kingdom	2,304	1,807	6,113	5,173
	<b>11,845</b>	<b>11,547</b>	<b>32,311</b>	<b>32,050</b>
<b>Timing of revenue recognition:</b>				
At a point in time	1,629	1,724	4,634	4,817
Over time	10,216	9,823	27,677	27,233
	<b>11,845</b>	<b>11,547</b>	<b>32,311</b>	<b>32,050</b>

**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.

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

	<b>Investment Holding RM'000</b>	<b>Structured Financing RM'000</b>	<b>Hospitality RM'000</b>	<b>Elimination RM'000</b>	<b>Total RM'000</b>
<b>Three months' results ended 30 September 2025</b>					
Revenue	-	1	11,858	(1)	11,858
Other income	(15)	-	476	-	461
Changes in inventories	-	-	99	-	99
Purchase of inventories	-	-	(615)	-	(615)
Operating expenses	(564)	(4)	(9,820)	-	(10,388)
(Loss)/Profit from operations	(579)	(3)	1,998	(1)	1,415
Finance costs	(2)	-	(1,055)	1	(1,056)
Share of results of associates and joint ventures, net of tax	1,319	-	1,553	-	2,872
Profit/(Loss) before tax	738	(3)	2,496	-	3,231
Taxation	-	-	-	-	-
Profit/(Loss) after tax	738	(3)	2,496	-	3,231

**Other information**

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

- Interest income	-	1	13	(1)	13
- Depreciation and amortisation	(52)	-	(1,390)	-	(1,442)

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

Revenue	62	4	11,569	-	11,635
Other income	(582)	-	365	-	(217)
Changes in inventories	-	-	51	-	51
Purchase of inventories	-	-	(644)	-	(644)
Operating expenses	(1,832)	(6)	(9,145)	-	(10,983)
(Loss)/Profit from operations	(2,352)	(2)	2,196	-	(158)
Finance costs	(5)	-	(1,035)	-	(1,040)
Share of results of associates and joint ventures, net of tax	1,944	-	183	-	2,127
(Loss)/Profit before tax	(413)	(2)	1,344	-	929
Taxation	-	-	-	-	-
(Loss)/Profit after tax	(413)	(2)	1,344	-	929

**Other information**

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

- Interest income	62	4	22	-	88
- Depreciation and amortisation	(52)	-	(1,156)	-	(1,208)

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

	<b>Investment Holding RM'000</b>	<b>Structured Financing RM'000</b>	<b>Hospitality RM'000</b>	<b>Elimination RM'000</b>	<b>Total RM'000</b>
<b>Nine months' results ended 30 September 2025</b>					
Revenue	8	5	32,340	(5)	32,348
Other income	5	-	1,285	-	1,290
Changes in inventories	-	-	106	-	106
Purchase of inventories	-	-	(1,821)	-	(1,821)
Operating expenses	(1,823)	(12)	(28,112)	-	(29,947)
(Loss)/Profit from operations	(1,810)	(7)	3,798	(5)	1,976
Finance costs	(8)	-	(3,256)	5	(3,259)
Share of results of associates and joint ventures, net of tax	1,779	-	2,550	-	4,329
(Loss)/Profit before tax	(39)	(7)	3,092	-	3,046
Taxation	-	-	-	-	-
(Loss)/Profit after tax	(39)	(7)	3,092	-	3,046

**Other information**

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

- Interest income	8	5	29	(5)	37
- Depreciation and amortisation	(154)	-	(3,715)	-	(3,869)

**Nine months' results ended 30 September 2024**

Revenue	100	14	32,113	-	32,227
Other income	-	-	1,135	-	1,135
Changes in inventories	-	-	135	-	135
Purchase of inventories	-	-	(1,870)	-	(1,870)
Operating expenses	(3,242)	(13)	(27,369)	-	(30,624)
(Loss)/Profit from operations	(3,142)	1	4,144	-	1,003
Finance costs	(17)	-	(2,571)	-	(2,588)
Share of results of associates and joint ventures, net of tax	1,883	-	196	-	2,079
(Loss)/Profit before tax	(1,276)	1	1,769	-	494
Taxation	-	(1)	-	-	(1)
(Loss)/Profit after tax	(1,276)	-	1,769	-	493

**Other information**

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

- Interest income	100	14	63	-	177
- Depreciation and amortisation	(155)	-	(3,577)	-	(3,732)

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

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

	<b>Investment Holding RM'000</b>	<b>Structured Financing RM'000</b>	<b>Hospitality RM'000</b>	<b>Elimination RM'000</b>	<b>Total RM'000</b>
<b>Other information as at 30 September 2025</b>					
Total assets	86,915	645	220,915	(33,945)	274,530
Total liabilities	1,362	4	122,631	(45,007)	78,990
Investments in associates	19,847	-	-	-	19,847
Investments in joint ventures	-	-	57,163	-	57,163
Capital expenditure	-	-	5,406	-	5,406
<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**

There were no changes in the composition of the Group during the current quarter and the year-to-date ended 30 September 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 September 2025.

**14 Significant event during the financial year**

Other than the proposed disposal as disclosed in Note 19, there was no other significant event during the year-to-date ended 30 September 2025.

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
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**15 Capital commitments**

There were no capital commitments as at 30 September 2025.

**16 Event after the reporting period**

There was no material event subsequent to the end of the current quarter and the year-to-date ended 30 September 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 September 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").

	<b>Carrying amount RM'000</b>	<b>FA RM'000</b>	<b>FL RM'000</b>
<b>30 September 2025</b>			
<b>Financial assets</b>			
Cash and bank balances and deposits with licensed financial institutions	2,625	2,625	-
Trade and other receivables excluding prepayments	4,690	4,690	-
	<b>7,315</b>	<b>7,315</b>	<b>-</b>
<b>Financial liabilities</b>			
Trade and other payables	(10,129)	-	(10,129)
Loans and borrowings	(59,160)	-	(59,160)
Lease liabilities	(8,306)	-	(8,306)
	<b>(77,595)</b>	<b>-</b>	<b>(77,595)</b>
<b>31 December 2024</b>			
<b>Financial assets</b>			
Cash and bank balances and deposits with 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.

The Proposed Disposal is still on-going as at the date of this report.

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 September 2025 compared with the previous financial period ended 30 September 2024**

The Group recorded a profit before tax of RM3.05 million for the current financial period ended 30 September 2025 ("9M FY2025"), compared to a profit before tax of RM0.49 million in the previous financial period ended 30 September 2024 ("9M FY2024"). The improvement was mainly attributable to higher share of results from associates and joint ventures.

Review of segmental performance:

**(i) Investment Holding**

The investment holding segment recorded a lower loss before tax of RM0.04 million in 9M FY2025, compared to a loss before tax of RM1.28 million in 9M FY2024. The reduced loss was mainly attributable to lower operating expenses of RM1.82 million in 9M FY2025 (9M FY2024: RM3.24 million). The higher loss in 9M FY2024 was mainly attributable to an unrealised foreign exchange loss of RM1.24 million recognised during that period.

**(ii) Structured Financing**

The structured financing segment recorded a loss before tax of RM7,000 in 9M FY2025, compared to a profit before tax of RM1,000 in 9M FY2024, mainly due to lower interest income recorded in 9M FY2025.

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

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

**(iii) Hospitality**

The hospitality segment recorded a profit before tax of RM3.09 million in 9M FY2025, compared to RM1.77 million in 9M FY2024. The improvement was mainly due to a higher share of profit from associates and joint ventures of RM2.55 million in 9M FY2025 (9M FY2024: RM0.20 million), partially offset by an increase in finance costs of RM0.69 million to RM3.26 million (9M FY2024: RM2.57 million).

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

The Group recorded a profit before tax of RM3.23 million in the financial quarter ended 30 September 2025 ("Q3 FY2025"), compared to a profit before tax of RM0.93 million in the preceding year corresponding quarter ended 30 September 2024 ("Q3 FY2024"). The improved results were mainly attributable to a higher share of results of associates and joint ventures of RM2.87 million in Q3 FY2025 (Q3 FY2024: RM2.13 million).

Review of segmental performance:

**(i) Investment Holding**

The investment holding segment recorded a profit before tax of RM0.74 million in Q3 FY2025, compared to a loss of RM0.41 million in Q3 FY2024. The improved performance was mainly due to lower operating loss of RM0.58 million in Q3 FY2025 (Q3 FY2024: RM2.35 million). In Q3 FY2024, the operating loss included a unrealised foreign exchange loss of RM1.82 million.

**(ii) Structured Financing**

The structured financing segment recorded a loss before tax of RM3,000 in Q3 FY2025, compared to a loss before tax of RM2,000 in Q3 FY2024, primarily due to lower interest income recorded in Q2 FY2025.

**(iii) Hospitality**

The hospitality segment recorded a profit before tax of RM2.50 million in Q3 FY2025 (Q3 FY2024: RM1.34 million). The improvement was mainly attributable to a higher share of profit from associates and joint ventures of RM1.55 million in Q3 FY2025 (Q3 FY2024: RM0.18 million).

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

	<b>Current quarter 30-Sep-25 RM'000</b>	<b>Immediate preceding quarter 30-Jun-25 RM'000</b>
Revenue	<b>11,858</b>	11,092
Other income	<b>461</b>	484
Changes in inventories	<b>99</b>	5
Purchase of inventories	<b>(615)</b>	(581)
Operating expenses	<b>(10,388)</b>	(10,224)
<b>Profit from operations</b>	<b>1,415</b>	776
Finance costs	<b>(1,056)</b>	(1,095)
Share of results of associate and joint ventures, net of tax	<b>2,872</b>	(92)
<b>Profit/(Loss) before tax</b>	<b>3,231</b>	(411)
Taxation	-	-
<b>Profit/(Loss) for the financial period attributable to owners of the Company</b>	<b>3,231</b>	(411)

The Group recorded a profit before tax of RM3.23 million in Q3 FY2025, compared to a loss before tax of RM0.41 million in the previous financial quarter ended 30 June 2025 ("Q2 FY2025"). The profit before tax recorded in Q3 FY2025 was mainly due to the share of profit from associates and joint ventures of RM2.87 million in Q3 FY2025 (Q2 FY2025: share of loss of RM0.09 million) and an increase in revenue by 7% to RM11.86 million in Q3 FY2025 (Q2 FY2025: RM11.09 million).

**22 Group's prospects**

The hospitality sector continues to recover on the back of steady domestic and regional travel demand, although operating conditions remain challenging due to inflationary pressures, rising costs and labour constraints. Nevertheless, the Group's hospitality assets are expected to continue supporting overall performance through disciplined cost management and operational efficiencies. The Proposed Disposal as disclosed in Note 19, upon completion, will unlock asset value and strengthen the Group's liquidity, enhancing its business operations and flexibility to pursue future investment opportunities as they emerge.

**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 September 2025.

**24 Dividend**

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

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
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**25 Profit before tax**

	<b>Quarter Ended</b>		<b>Year-to-Date Ended</b>	
	<b>30-Sep-25</b>	<b>30-Sep-24</b>	<b>30-Sep-25</b>	<b>30-Sep-24</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Profit before tax for the period is arrived at after charging/(crediting):</b>				
Auditors' remuneration	57	39	170	116
Amortisation of intangible assets	7	6	15	24
Depreciation of property, plant and equipment	929	694	2,339	2,251
Depreciation of right-of-use assets	506	508	1,515	1,457
Employee benefits expense	3,192	3,285	9,616	9,728
Net unrealised loss/(gain) on foreign exchange translation	14	1,821	(13)	1,241
Interest expense on:				
- loans and borrowings	942	987	2,909	2,440
- lease liabilities	114	53	350	148
Rental income	(55)	(63)	(179)	(201)
Interest income	(13)	(88)	(37)	(177)

**26 Income tax expense**

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

**ECM LIBRA GROUP BERHAD (Company No. 200501031433) (713570-K)**  
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**27 Group Borrowings**

The Group's borrowings are as follows:

	<b>30-Sep-25</b>	31-Dec-24
	<b>RM'000</b>	RM'000
<b>Current</b>		
Secured term loan	<b>2,694</b>	2,694
Secured revolving credit	<b>35,000</b>	37,500
	<b>37,694</b>	40,194
<b>Non-current</b>		
Secured term loan	<b>21,466</b>	23,210
<b>Total borrowings</b>	<b>59,160</b>	63,404

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 earnings per share**

	<b>Quarter Ended</b>		<b>Year-to-Date Ended</b>	
	<b>30-Sep-25</b>	30-Sep-24	<b>30-Sep-25</b>	30-Sep-24
Profit for the financial period attributable to owners of the Company (RM'000)	<b>3,231</b>	929	<b>3,046</b>	493
Weighted average number of ordinary shares in issue (units '000)	<b>495,294</b>	495,294	<b>495,294</b>	494,845
Basic and diluted earnings per share (sen)	<b>0.65</b>	0.19	<b>0.61</b>	0.10

**Date: 26 November 2025**