



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS

	Current Quarter Ended 30/6/2025 RM'000	Corresponding Quarter Ended 30/6/2024 RM'000	Changes %	Current Year to date Ended 30/6/2025 RM'000	Corresponding Year to date Ended 30/6/2024 RM'000	Changes %
Revenue	475,150	394,588	20.4	898,774	759,355	18.4
Cost of sales	(451,528)	(366,128)	23.3	(848,615)	(703,432)	20.6
Gross profit	23,622	28,460	-17.0	50,159	55,923	-10.3
Operating expenses	(23,476)	(21,146)	11.0	(45,255)	(40,946)	10.5
Other operating income	16,968	14,172	19.7	26,649	19,109	39.5
Interest expense	(2,639)	(443)	495.7	(5,419)	(1,290)	320.1
Profit before tax	14,475	21,043	-31.2	26,134	32,796	-20.3
Taxation	(5,344)	(4,288)	24.6	(10,997)	(7,577)	45.1
Profit for the period	9,131	16,755	-45.5	15,137	25,219	-40.0
Profit attributable to owners of the Company	9,131	16,755	-45.5	15,137	25,219	-40.0
Earnings per share (sen):						
Basic and diluted	0.57	1.04	-45.2	0.94	1.56	-39.7

(The Condensed Consolidated Statements of Profit or Loss should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2024)



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME OR LOSS

	Current Quarter Ended 30/6/2025 RM'000	Corresponding Quarter Ended 30/6/2024 RM'000	Changes %	Current Year to date Ended 30/6/2025 RM'000	Corresponding Year to date Ended 30/6/2024 RM'000	Changes %
Profit for the period	9,131	16,755	-45.5	15,137	25,219	-40.0
Other comprehensive income/(loss)						
<i>Items that may be reclassified subsequently to profit or loss</i>						
Exchange differences on translating foreign operations	(49,481)	(9,991)	>-100.0	(53,006)	4,812	>-100.0
Total Comprehensive (Loss)/Income for the period	(40,350)	6,764	>-100.0	(37,869)	30,031	-226.1
Total Comprehensive (Loss)/Income attributable to owners of the Company	(40,350)	6,764	>-100.0	(37,869)	30,031	-226.1

(The Condensed Consolidated Statements of Comprehensive Income or Loss should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2024)



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	As at end of Financial Year End 30/6/2025 RM'000	As at Preceding Financial Year End 31/12/2024 RM'000
Assets		
<i>Non-Current Assets</i>		
Property, Plant and Equipment	2,226,585	2,099,271
Right-of-use Assets	46,750	47,469
Total Non-current Assets	2,273,335	2,146,740
<i>Current Assets</i>		
Inventories	260,013	248,127
Trade and Other Receivables	241,631	215,451
Tax Recoverable	3,276	2,734
Cash and Cash Equivalents	223,363	278,353
Total Current Assets	728,283	744,665
Total Assets	3,001,618	2,891,405
Equity and Liabilities		
<i>Capital and Reserves</i>		
Share Capital	1,036,677	1,036,677
Reserves	1,108,527	1,210,919
Total Equity	2,145,204	2,247,596
<i>Non-Current Liabilities</i>		
Bank Borrowings	49,204	78,277
Deferred Income	35,215	39,353
Lease Liabilities	201	302
Deferred Tax Liabilities	71,152	69,784
Total Non-current Liabilities	155,772	187,716
<i>Current Liabilities</i>		
Trade and Other Payables	485,091	340,737
Bank Borrowings	211,247	108,830
Lease Liabilities	207	198
Amount owing to Other Related Companies	451	140
Provision for Tax	3,646	6,188
Total Current Liabilities	700,642	456,093
Total Liabilities	856,414	643,809
Total Equity and Liabilities	3,001,618	2,891,405
Net Assets per ordinary share attributable to owners of the Company (RM)	1.3299	1.3934

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2024)



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	Current Year To Date Ended 30/6/2025 RM'000	Corresponding Year To Date Ended 30/6/2024 RM'000
Operating Activities		
Profit For The Period	15,137	25,219
Adjustments for non-cash items:		
Depreciation and amortisation	118,555	106,104
Interest expense/(income) - net	1,042	(6,389)
Others	(1,558)	8,893
Operating Profit Before Changes In Working Capital	133,176	133,827
Net change in current assets	(49,978)	(59,839)
Tax (paid)/refunded – net	(9,650)	(15,529)
Net change in current liabilities	42,076	98,440
Others	311	797
Net Cash Flows From Operating Activities	115,935	157,696
Investing Activities		
Additions of property, plant and equipment	(208,914)	(128,338)
Others	4,716	9,555
Net Cash Flows Used In Investing Activities	(204,198)	(118,783)
Financing Activities		
Drawdown/(Repayment) of bank borrowings – net	80,583	(48,360)
Dividends paid	(32,262)	(32,262)
Others	(5,914)	(9,391)
Net Cash Flows From/(Used In) Financing Activities	42,407	(90,013)
Net Change in Cash & Cash Equivalents	(45,856)	(51,100)
Cash And Cash Equivalents At Beginning Of Period	278,353	480,991
Effect of exchange rate differences	(9,134)	1,509
	269,219	482,500
Cash And Cash Equivalents At End Of Period	223,363	431,400
Cash and Cash Equivalents comprised the following :		
	RM'000	RM'000
Cash on hand and at banks	197,340	219,564
Short-term deposits with licensed banks	26,023	211,836
	223,363	431,400

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2024)



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	Share Capital RM'000	Other Reserves RM'000	Non-Distributable Reserve Foreign Currency Translation Reserve RM'000	Distributable Reserve Retained Earnings RM'000	Total Equity RM'000
Current Period To Date Ended 30 June 2025					
At 1 January 2025	1,036,677	96,117	123,690	991,112	2,247,596
Profit for the period	-	-	-	15,137	15,137
Other comprehensive loss for the period	-	-	(53,006)	-	(53,006)
Total comprehensive income/(loss) for the period	-	-	(53,006)	15,137	(37,869)
Dividends	-	-	-	(64,523)	(64,523)
At 30 June 2025	1,036,677	96,117	70,684	941,726	2,145,204
Corresponding Period To Date Ended 30 June 2024					
At 1 January 2024	1,036,677	85,382	192,881	1,070,225	2,385,165
Profit for the period	-	-	-	25,219	25,219
Other comprehensive income for the period	-	-	4,812	-	4,812
Total comprehensive income for the period	-	-	4,812	25,219	30,031
Dividends	-	-	-	(64,523)	(64,523)
At 30 June 2024	1,036,677	85,382	197,693	1,030,921	2,350,673

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2024)

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 'INTERIM FINANCIAL REPORTING' (MFRS 134) AND BURSA LISTING REQUIREMENTS

A1. *Accounting policies and basis of preparation*

The Quarterly Report has been prepared in accordance with the reporting requirements outlined in the *MFRS 134* issued by the Malaysian Accounting Standards Board (MASB) and *Paragraph 9.22 of the Listing Requirements of Bursa Securities Malaysia Berhad* and should be read in conjunction with the Group's annual audited financial statements for the year ended 31 December 2024.

The accounting policies and methods of computation adopted for the interim financial statements are consistent with those adopted for the annual audited financial statements for the year ended 31 December 2024.

The Group has adopted all the new and revised MFRSs and IC Interpretations that are relevant and effective for accounting periods beginning on or after 1 January 2025. The adoption of these new and revised MFRSs and IC Interpretations have not resulted in any material impact on the financial statements of the Group.

A2. *Declaration of audit qualification*

The annual financial statements of the Group for the financial year ended 31 December 2024 were reported without any audit qualification.

A3. *Explanatory comment about the seasonality or cyclicity of operations*

There were no material seasonal or cyclical factors affecting the results of the quarter under review.

A4. *Nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence*

There were no items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence during the quarter under review and financial period to date.

A5. *Nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year, which give a material effect in the current interim period*

There were no changes in the estimates of amounts, which give a material effect in the current interim period.

A6. *Details of issue, cancellation, repurchase, resale and repayment of debt and equity securities*

There were no issue, cancellation, repurchases, resale and repayment of debt or equity securities for the financial period to date.

A7. *Changes in contingent liabilities or contingent assets*

There were no changes in contingent liabilities or assets since the date of the last report.

A8. *Valuations of property, plant and equipment brought forward without amendment from the previous annual financial statements*

There were no amendments to the valuations of property, plant and equipment brought forward.



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

A9. *Dividend Paid*

A first interim dividend of 2.0 sen per share, single-tier amounting to RM32.261 million in respect of ordinary shares in the current financial year was paid by the Company on 4 July 2025.

A fourth interim dividend of 2.0 sen per share, single-tier amounting to RM32.262 million in respect of ordinary shares in the previous financial year was paid by the Company on 3 April 2025.

A10. *Segment revenue and segment result and segment assets employed for business segments or geographical segments*

The Group's report on geographical segment for the financial period to date is as follows:

Year To Date Ended 30 June 2025	USA RM'000	Europe RM'000	Asia RM'000	Group RM'000
Revenue from external customers	433,588	118,251	346,935	898,774
Segment results	22,023	1,430	3,680	27,133
Year To Date Ended 30 June 2024	USA RM'000	Europe RM'000	Asia RM'000	Group RM'000
Revenue from external customers	334,124	105,535	319,696	759,355
Segment results	14,111	4,500	8,081	26,692
			Current Year to date Ended 30/6/2025 RM'000	Corresponding Year to date Ended 30/6/2024 RM'000
Reconciliation of segment results				
Reportable segments			27,133	26,692
Non-reportable segments			43	(285)
Interest expense			(5,419)	(1,290)
Interest income			4,377	7,679
Profit before tax			26,134	32,796
Tax expense			(10,997)	(7,577)
Profit after tax			15,137	25,219

Revenue by segment is reported based on the contractual billing location of the customer. Shipments are executed per customer delivery instructions, which may differ from the billing location.

Approximately 92% (2024 : 87%) of the shipments associated with the revenue in the U.S. segment are destined for the Asia region.

Certain comparative figures have been restated/reclassified to conform with the current year/quarter's presentation.



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

A11. *Material events subsequent to the end of the period reported on that have not been reflected in the financial statement for the said period*

There are no material events subsequent to the end of the current reported period that have not been reflected in the financial statement for the current period.

A12. *Effect of changes in the composition of the Group*

There were no changes in the composition of the Group during the current quarter under review and financial period to date except for the following:

- (i) Unisem (Mauritius) Holdings Limited, (an inactive wholly owned foreign subsidiary of the Company) has on 23 June 2025, initiated a voluntary shareholders' winding up and liquidator has been appointed to oversee the process.
- (ii) Unisem International (Hong Kong) Limited, (a dormant indirect foreign subsidiary of the Company, registered in Hong Kong) has started its deregistration process in May 2025 where 'Notice of No Objection' has been issued to the Inland Revenue Department ("IRD"). There were no updates from IRD as at the date of this report.
- (iii) PT Unisem (In Liquidation) has completed its liquidation process following the issuance of notification on termination of legal entity status from the Ministry of Law dated 20 February 2025.
- (iv) Unisem Chengdu International Import & Export Co. Ltd., (a dormant foreign subsidiary of the Company, registered in the People's Republic of China) has been struck off from the Trade Register of Chengdu, Sichuan effective 10 January 2025.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. *Detailed analysis of the performance of all operating segments of the Group, setting out material factors affecting the earnings and/or revenue for the current quarter and financial year to date*

The Group recorded revenue of RM475.150 million for the current quarter and RM898.774 million for the six months period ended 30 June 2025, representing an improvement of 20.4% and 18.4% respectively, compared to the same quarter/period a year ago. The increase in revenue was primarily attributable to higher sales volume.

The Group recorded net profits of RM9.131 million and RM15.137 million respectively for the current quarter and six months period ended 30 June 2025 against the net profits of RM16.755 million and RM25.219 million achieved in the corresponding quarter/period ended 30 June 2024. The decrease in net profit was mainly due to lower gross profit margin arising from change in product mix and increased operating costs.

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

B2. *Explanatory comment on any material change in the profit before taxation for the quarter reported on as compared with the immediate preceding quarter*

	Current Quarter Ended 30/6/2025 RM'000	Immediate Preceding Quarter Ended 31/3/2025 RM'000	Changes %
Revenue	475,150	423,624	12.2
Gross Profit	23,622	26,537	-11.0
Profit Before Tax	14,475	11,659	24.2

The Group achieved a higher profit before taxation of RM14.475 million for the current quarter ended 30 June 2025 against the profit before taxation of RM11.659 million recorded in the preceding quarter ended 31 March 2025. The improved profit before taxation was mainly due to higher foreign exchange gains and other operating income.

B3. *Commentary on the prospects, including the factors that are likely to influence the Group's prospects for the remaining period to the end of the financial year or the next financial year if the reporting period is the last quarter*

The Group expects the operating environment to remain challenging due to tariffs and restrictions on global trade.

B4. *Where the audit report of the company's preceding annual financial statements was qualified, disclosure of the qualification and current status of the matter(s) giving rise to the qualification for the current quarter and financial year to date*

The preceding annual financial statements of the Group were reported without any audit qualification.

B5. *A statement of the board of directors' opinion as to whether the revenue or profit estimate, forecast, projection or internal targets in the remaining period to the end of the financial year and the forecast period which was previously announced or disclosed in a public document are likely to be achieved*

Not applicable.

B6. (a) *Explanatory note for any variance of actual profit after tax and minority interest and the forecast profit after tax and minority interest (where the variance exceeds 10%)*

Not applicable.

(b) *Explanatory note for any shortfall in the profit guarantee received by the Group (if any) and steps taken to recover the shortfall;*

Not applicable.



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

B7. *Profit Before Taxation*

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

	Current Quarter Ended 30/6/2025 RM'000	Corresponding Quarter Ended 30/6/2024 RM'000	Current Year to date Ended 30/6/2025 RM'000	Corresponding Year to date Ended 30/6/2024 RM'000
Depreciation and amortisation	(59,768)	(53,067)	(118,555)	(106,104)
Interest expense	(2,639)	(443)	(5,419)	(1,290)
Provision for doubtful debts	-	-	(532)	-
Reversal of doubtful debts previously provided	532	-	532	-
Write back/(Write down) of inventories	265	(311)	(152)	(196)
Grant income received	393	30	798	206
Interest income	1,811	4,072	4,377	7,679
Foreign exchange gain/(loss)	6,145	2,508	7,852	(1,510)
Gain/(Loss) on disposal of properties	-	-	-	-
Gain/(Loss) on derivatives	-	-	-	-

B8. *Breakdown of tax charge and explanation on variance between effective and statutory tax rate for the current quarter and financial year to date*

	Current Quarter Ended 30/6/2025 RM'000	Corresponding Quarter Ended 30/6/2024 RM'000	Current Year to date Ended 30/6/2025 RM'000	Corresponding Year to date Ended 30/6/2024 RM'000
Tax expense:				
Income tax	(1,598)	(4,958)	(7,101)	(8,889)
Deferred tax	(4,095)	327	(4,245)	969
	(5,693)	(4,631)	(11,346)	(7,920)
Over-provision – prior year	349	343	349	343
	(5,344)	(4,288)	(10,997)	(7,577)

The effective tax rate for the current quarter/period ended 30 June 2025 was higher than the statutory tax rate mainly due to certain sources of income being assessed and taxed separately in the domicile country.

B9. (a) *Status of corporate proposals announced but not completed*

There were no corporate proposals announced but not completed as at the date of this announcement.

(b) *Status of utilisation of proceeds raised from any corporate proposal for the quarter under review*

There were no unutilised proceeds raised from corporate proposal as at the date of this announcement.



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

B10. Borrowings and debt securities as at the end of the reporting period

The detail and currency analysis of the Group's borrowings are as follows:

	Current Quarter Ended 30/6/2025 RM'000	Corresponding Quarter Ended 30/6/2024 RM'000
<i>Unsecured Borrowings</i>		
Due within 12 months	211,247	48,728
Due after 12 months	49,204	137,601
	<u>260,451</u>	<u>186,329</u>
<i>Currency profile</i>		
US Dollar	140,451	186,329
Ringgit Malaysia	120,000	-
	<u>260,451</u>	<u>186,329</u>

B11. Trade Receivables

The age analysis of trade receivables is as follows:

	Current Quarter Ended 30/6/2025 RM'000	Corresponding Quarter Ended 30/6/2024 RM'000
Current	222,692	195,797
Past due:		
1 – 60 days	3,783	3,427
61 – 120 days	800	42
	<u>4,583</u>	<u>3,469</u>
	<u>227,275</u>	<u>199,266</u>

The Group monitors the past due trade receivables closely and will only impair the amounts if their eventual recovery is in doubt.

B12. Material Impairment of Assets

There was no material impairment of assets during the quarter under review and financial period to date.

B13. Changes in material litigation (including status of any pending material litigation) since the last annual balance sheet date

There were no changes in material litigation since the date of the last report.

B14. Foreign Currency Risk Management

The Group attempts to mitigate foreign currency exchange risks by having a natural hedge between its receivables and a substantial portion of its payables/bank borrowings denominated in the US dollars.

B15. Dividend

The Directors approved a second interim dividend of 2.0 sen per share, single-tier for the current financial year ending 31 December 2025. The dividend will be paid on 3 October 2025.



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND FINANCIAL QUARTER ENDED 30 JUNE 2025

B16. *Earnings per share*

The basic and diluted earnings per share is calculated by dividing the Group's earnings attributable to owners of the Company for the current quarter/financial period to date by the weighted average number of ordinary shares in issue.

	Current Quarter Ended 30/6/2025	Corresponding Quarter Ended 30/6/2024	Current Year to date Ended 30/6/2025	Corresponding Year to date Ended 30/6/2024
Net profit attributable to owners of the Company (RM'000)	9,131	16,755	15,137	25,219
Weighted average number of shares in issue as at end of period ('000)	1,613,079	1,613,079	1,613,079	1,613,079
Basic & diluted earnings per share (sen)	<u>0.57</u>	<u>1.04</u>	<u>0.94</u>	<u>1.56</u>

BY ORDER OF THE BOARD

CHIN HOCK YEE (LS 8922)
SSM PC No. 201908003237

WONG SIEW YEEN (MAICSA 7018749)
SSM PC No. 202008001471

Company Secretaries

DATED: 31 July 2025