STRATUS GLOBAL HOLDINGS BERHAD

(Registration No.: 202501019963 (1621376-M))
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2026

STRATUS GLOBAL HOLDINGS BERHAD

(Registration No.: 202501019963 (1621376-M))
(Incorporated in Malaysia)

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STRATUS GLOBAL HOLDINGS BERHAD
Registration No. 202501019963 (1621376-M)
Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2026[1]

	Note	INDIVIDUAL QUARTER Current year quarter 30.9.2026 RM'000	INDIVIDUAL QUARTER Preceding year quarter 30.9.2025[2] RM'000	CUMULATIVE QUARTER Current year-to-date 30.9.2026 RM'000	CUMULATIVE QUARTER Preceding year-to-date 30.9.2025[2] RM'000
Revenue	A9	28,327	N/A	63,171	N/A
Cost of goods sold		(22,513)	N/A	(39,455)	N/A
Gross profit		**5,814**	**N/A**	**23,716**	**N/A**
Other income		5,314	N/A	8,551	N/A
Administrative and general expenses[3]		(16,678)	N/A	(25,135)	N/A
Selling and distribution expenses		(66)	N/A	(286)	N/A
Finance costs		(3)	N/A	(7)	N/A
(Loss)/Profit before tax	B5	**(5,619)**	**N/A**	**6,839**	**N/A**
Tax expense	B6	(91)	N/A	(3,001)	N/A
(Loss)/Profit for the financial period[4]		**(5,710)**	**N/A**	**3,838**	**N/A**
Other comprehensive income for the financial period:-					
Item that may be reclassified subsequently to profit or loss:-					
- Currency translation differences for foreign operations		16	N/A	96	N/A
Total comprehensive income for the financial period		**(5,694)**	**N/A**	**3,934**	**N/A**
(Loss)/Earnings per share:-					
Basic and diluted (loss)/earnings per share ("**LPS**")/("**EPS**") (sen)[5]	B7	(0.46)	N/A	0.31	N/A

Notes:-

N/A *Not applicable*

(1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Accountants' Report set out in the Prospectus of Stratus Global Holdings Berhad ("**Stratus Global**" or "**Company**") dated 2 July 2026 ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.*

(2) *This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2026 (CONT'D)[1]

(3) *Administrative expenses included one-off listing expenses of approximately RM6.21 million.*

(4) *For illustration purposes only, the Group's financial performance after adjusting for the non-recurring listing expenses is as follows:*

	INDIVIDUAL QUARTER		***CUMULATIVE QUARTER***	
	Current year quarter 30.9.2026 RM'000	***Preceding year quarter 30.9.2025[2] RM'000***	***Current year-to-date 30.9.2026 RM'000***	***Preceding year-to-date 30.9.2025[2] RM'000***
(Loss)/Profit before tax	*(5,619)*	*N/A*	*6,839*	*N/A*
Add: Listing expenses	*6,211*	*N/A*	*6,211*	*N/A*
Adjusted profit before tax	***592***	***N/A***	***13,050***	***N/A***

(5) *Basic and diluted (LPS)/EPS is computed based on the (LAT)/PAT attributable to owners of the Company divided by the total enlarged number of 1,250,000,000 ordinary shares of the Company ("**Stratus Global Share(s)**" or "**Share(s)**") upon the Company's listing on the Main Market of Bursa Securities on 21 July 2026 ("**Listing**"). The Company does not have any equity-dilutive instruments in issue as at the financial period ended 30 September 2026. In this regard, the basic (LPS)/EPS and diluted (LPS)/EPS of the Company are the same.*

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STRATUS GLOBAL HOLDINGS BERHAD
Registration No. 202501019963 (1621376-M)
Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026[1]

	Note	Unaudited As at 30.9.2026 RM'000	Audited As at 31.3.2026 RM'000
Non-current assets			
Property, plant and equipment		21,308	22,401
Right-of-use assets		12,399	12,720
Deferred tax assets		1	1
Total non-current assets		**33,708**	**35,122**
Current assets			
Inventories		19,954	22,949
Receivables		38,217	77,195
Prepayments		2,958	5,627
Current tax assets		9,428	1,631
Cash and cash equivalents		432,488	121,685
Total current assets		**503,045**	**229,087**
Current liabilities			
Payables		9,112	11,950
Lease liabilities		132	182
Contract liabilities		16,134	21,886
Derivatives		-	167
Current tax liabilities		18	34
Total current liabilities		**25,396**	**34,219**
Net current assets		**477,649**	**194,868**
Non-current liabilities			
Deferred tax liabilities		1,356	1,456
Lease liabilities		69	135
Total non-current liabilities		**1,425**	**1,591**
Net Assets		**509,932**	**228,399**
Equity			
Share capital		469,771	192,172
Reorganisation reserve		(187,683)	(187,683)
Currency translation reserve		(186)	(282)
Retained profits		228,030	224,192
Total Equity		**509,932**	**228,399**
Net assets per Share attributable to owners of the Company (RM)[2]		0.41	0.18

Notes:-

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report set out in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per Share is calculated based on the total equity attributable to owners of the Company divided by the total enlarged number of 1,250,000,000 Shares upon Listing.

STRATUS GLOBAL HOLDINGS BERHAD
Registration No. 202501019963 (1621376-M)
Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2026[(1)(2)]

	Non-distributable			Distributable	
	Share capital RM'000	Reorganisation reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000	Total equity RM'000
As at 1 April 2026	192,172	(187,683)	(282)	224,192	228,399
Issuance of shares pursuant to the Listing	285,000	-	-	-	285,000
Shares issuance expenses	(7,401)	-	-	-	(7,401)
Total transaction with owners	277,599	-	-	-	277,599
Currency translation differences for foreign operations (representing other comprehensive income for the financial period)	-	-	96	-	96
Profit for the financial period	-	-	-	3,838	3,838
Comprehensive income for the financial period	-	-	96	3,838	3,934
As at 30 September 2026	**469,771**	**(187,683)**	**(186)**	**228,030**	**509,932**

Notes:-

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report set out in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

(2) This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

STRATUS GLOBAL HOLDINGS BERHAD
Registration No. 202501019963 (1621376-M)
Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2026[1]

	Unaudited Current year-to-date 30.9.2026 RM'000	Unaudited Preceding year-to-date 30.9.2025[2] RM'000
Cash flows from operating activities		
Profit before tax	6,839	N/A
Adjustments for:-		
Depreciation	1,610	N/A
Fair value gains on financial instruments	(1,760)	N/A
Interest expense	7	N/A
Interest income	(1,906)	N/A
Inventories written off	934	N/A
Property, plant and equipment written off	1	N/A
Unrealised loss on foreign exchange	3,770	N/A
Operating profit before working capital changes	**9,495**	**N/A**
Changes in:-		
Inventories	2,061	N/A
Receivables	36,904	N/A
Prepayments	2,669	N/A
Payables	(2,843)	N/A
Contract liabilities	(5,752)	N/A
Cash generated from operations	42,534	**N/A**
Interest and fund distributions received	3,500	N/A
Tax paid	(11,420)	N/A
Tax refunded	533	N/A
Net cash from operating activities	**35,147**	**N/A**
Cash flows from investing activity		
Acquisition of property, plant and equipment	(195)	N/A
Net cash used in investing activity	**(195)**	**N/A**
Cash flows from financing activities		
Interest paid	(7)	N/A
Issue of shares for the public issue	285,000	N/A
Payment of lease liabilities	(117)	N/A
Share issuance expenses	(7,401)	N/A
Net cash from financing activities	**277,475**	**N/A**
Currency translation differences	(1,624)	N/A
Net increase in cash and cash equivalents	**310,803**	**N/A**
Cash and cash equivalents at the beginning of the financial period	121,685	N/A
Cash and cash equivalents at the end of the financial period	**432,488**	**N/A**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2026[(1)] (CONT'D)

	Unaudited Current year-to-date 30.9.2026 RM'000	Unaudited Preceding year-to-date 30.9.2025[(2)] RM'000
Cash and cash equivalents at the end of the financial period comprise of:-		
Deposits with a licensed bank	99,043	N/A
Cash and bank balances	23,051	N/A
Short-term funds	310,394	N/A
	432,488	**N/A**

Notes:-

N/A *Not applicable*

(1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report set out in the Prospectus and the accompanying explanatory notes attached to this interim financial report.*

(2) *This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134: INTERIM FINANCIAL REPORTING

A1. Basis of preparation

The interim financial report of Stratus Global and its subsidiaries (the "**Group**") is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134 *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board ("**MASB**") and Paragraph 9.22 and Appendix 9B of the Listing Requirements.

This is the second interim financial report of Stratus Global on the Group's unaudited condensed consolidated financial results for the second quarter ended 30 September 2026 announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the corresponding period of preceding year.

The interim financial report should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

A2. Significant accounting policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Accountants' Report as disclosed in the Prospectus.

The following are accounting standards and amendments of the MFRS Accounting Standards that have been issued by the MASB but have not been adopted by the Group:-

		Effective for financial periods beginning on or after
Amendments to MFRSs		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability:- Disclosures	1 January 2027
MFRS 20	Regulatory Assets and Regulatory Liabilities	1 January 2029
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19	Subsidiaries without Public Accountability:- Disclosures	1 January 2027
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 128	Amendments to the Fair Value Option for Investments in Associates and Joint Ventures	1 January 2027
Annual Improvements to MFRS Accounting Standards - Volume 11		1 January 2026

The Group plans to apply the abovementioned standards and amendments where applicable, in the respective financial years when the above standards and amendments become effective.

Except for the adoption of MFRS 18, the initial application of the above standards and amendments is not expected to have any material financial impact to the current period and prior period financial statements of the Group.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134: INTERIM FINANCIAL REPORTING (CONT'D)

A3. Auditors' report of preceding annual financial statements

The audited consolidated financial statements of the Group for the financial year ended 31 March 2026 ("**FYE 2026**") were not subject to any qualification.

A4. Seasonal or cyclical factors

The business operations of the Group were not materially affected by any seasonal or cyclical factors during the current financial quarter and year-to-date under review, as demand for its solutions is primarily driven by customers' capital expenditure decisions, project implementation schedules and prevailing economic conditions within the semiconductor industry, rather than seasonal fluctuations.

However, due to the project-based nature of the Group's business and the timing of project completion and customer acceptance, the Group's financial performance may fluctuate materially between financial periods. As the Group's revenue is recognised at specific points in time, with the remaining portion recognised only upon the completion of installation, commissioning and customer acceptance, a substantial project pipeline or significant work in progress may not translate into revenue or profitability within the same financial period, whilst project-related costs continue to be incurred.

Accordingly, the Group's quarterly financial performance may fluctuate and should not be viewed in isolation, as it may not necessarily be indicative of the Group's annual financial performance. Please refer to the Prospectus for further details on the Group's business model, risks, and the significant factors that may affect the financial performance of the Group.

A5. Extraordinary and exceptional items

Save for the one-off Listing expenses of RM6.21 million incurred during the current financial quarter, there were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income, or cash flows during the current financial quarter under review and year-to-date.

A6. Changes in estimates of amounts reported previously

There were no material changes in estimates that would have a material effect in the current financial quarter under review and year-to-date.

A7. Changes in debts and equity securities

In conjunction with the Listing, the Company issued 356,250,000 new Stratus Global Shares ("**IPO Share(s)**") ("**Public Issue**"), at an IPO price of RM0.80 per IPO Share in the following manner:-

(a) 25,000,000 IPO Shares made available for application by the Malaysian public through a balloting process;

(b) 30,000,000 IPO Shares reserved for application by eligible directors and employees as well as persons who have contributed to the success of the Group;

(c) 145,000,000 IPO Shares by way of private placement to identified institutional and/or selected investors; and

(d) 156,250,000 IPO Shares by way of private placement to identified Bumiputera investors approved by the Ministry of Investment, Trade and Industry, Malaysia.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134: INTERIM FINANCIAL REPORTING (CONT'D)

A7. Changes in debts and equity securities (Cont'd)

On 21 July 2026, the Company was admitted to the Official List of Bursa Securities and the Company's entire enlarged issued share capital comprising 1,250,000,000 Shares were listed and quoted on the Main Market of Bursa Securities.

Saved as disclosed above, there were no issuance, cancellations, repurchases, resale or repayments of debt and equity securities during the current financial quarter under review.

A8. Dividend paid

There was no dividend paid during the current financial quarter under review.

A9. Segmental information

By operating segment

The Group is principally engaged in the provision of material handling systems and equipment and related automation services, which are substantially within a single operating segment. Accordingly, segmental information by operating segment is not presented.

By geographical location

The Group's revenue by geographical location is illustrated in the table below:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter 30.9.2026 RM'000	Preceding year quarter 30.9.2025[1] RM'000	Current year-to-date 30.9.2026 RM'000	Preceding year-to-date 30.9.2025[1] RM'000
Geographical locations				
Malaysia	5,188	N/A	14,703	N/A
Other Asian countries[2]	1,748	N/A	1,752	N/A
Europe[3]	15,201	N/A	33,860	N/A
North America[4]	6,190	N/A	12,856	N/A
	28,327	**N/A**	**63,171**	**N/A**

Notes:-

N/A *Not applicable.*

(1) *This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

(2) *Comprising Singapore.*

(3) *Comprising Germany, Austria and Malta.*

(4) *Comprising the United States of America ("**USA**").*

A10. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment during the current financial quarter under review and year-to-date.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134: INTERIM FINANCIAL REPORTING (CONT'D)

A11. Material events subsequent to the end of the current financial quarter

There were no material events subsequent to the end of the current financial quarter to the date of this announcement, which will materially affect the earnings or income of the Group.

A12. Changes in composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review and year-to-date.

A13. Changes in contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets arising as at the end of the current financial quarter under review.

A14. Material capital commitments

The material capital commitments of the Group are as follows:-

	30.9.2026 Unaudited RM'000
Contracted but not provided for:-	
Acquisition of property	57,600

A15. Material related party transactions

There were no related party transactions during the current financial quarter under review and year-to-date.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter* 30.9.2026 RM'000	Preceding year quarter 30.9.2025(1) RM'000	Current year-to-date 30.9.2026 RM'000	Preceding year-to-date 30.9.2025(1) RM'000
Revenue	28,327	N/A	63,171	N/A
Gross profit	5,814	N/A	23,716	N/A
(LBT)/PBT	(5,619)	N/A	6,839	N/A
(LAT)/PAT	(5,710)	N/A	3,838	N/A
Adjusted PBT(2)	592	N/A	13,050	N/A
Adjusted PAT(2)	501	N/A	10,049	N/A

Notes:-

N/A *Not applicable*

(1) *This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

(2) *After adjusting one-off listing expenses incurred for the Listing of RM6.21 million incurred in the current and cumulative financial quarters ended 30 September 2026.*

* *For information purposes, given the project-based nature of the Group's business, the quarterly financial performance of the Group may vary depending on the timing of project completion and customer acceptance. Please refer to the Note A4 for further details on seasonal or cyclical factors affecting the financial performance of the Group.*

Our Group recorded revenue of RM28.33 million for the current financial quarter under review and RM63.17 million for the year-to-date ended 30 September 2026. The revenue was mainly derived from customers in Europe and Malaysia, which collectively accounted for approximately 76.88% to the total revenue for year-to-date ended 30 September 2026.

The Group recorded a loss before tax ("**LBT**") of RM5.62 million and loss after tax ("**LAT**") of RM5.71 million for the financial quarter under review. Excluding the one-off Listing expenses of RM6.21 million incurred during the current financial quarter under review, the Group would have recorded an adjusted profit before tax ("**PBT**") of RM0.59 million and an adjusted profit after tax ("**PAT**") of RM0.50 million respectively.

For the financial period ended 30 September 2026, the Group recorded a year-to-date PBT of RM6.84 million and PAT of RM3.84 million. Excluding the one-off Listing expenses of RM6.21 million incurred for the financial period ended 30 September 2026, the Group would have recorded an adjusted profit before tax ("**PBT**") of RM13.05 million and an adjusted profit after tax ("**PAT**") of RM10.05 million respectively.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B2. Comparison with immediate preceding quarter's results

	INDIVIDUAL QUARTER			
	30.9.2026	30.6.2026	Changes	
	RM'000	RM'000	RM'000	%
Revenue	28,327	34,844	(6,517)	-18.70%
Gross profit	5,814	17,902	(12,088)	-67.52%
(Loss)/Profit before tax	(5,619)	12,458	(18,077)	-145.10%
(Loss)/Profit after tax	(5,710)	9,548	(15,258)	-159.80%

The Group's revenue for the current financial quarter under review decreased by RM6.52 million, or 18.70%, as compared with the immediate preceding financial quarter. Correspondingly, gross profit decreased by RM12.09 million, from RM17.90 million to RM5.81 million, with the gross profit margin declining from 51.38% to 20.52%. The decrease in gross profit was primarily attributable to the combined effect of lower revenue and a lower gross profit margin during the current financial quarter under review.

The Group recorded a LBT of RM5.62 million and a LAT of RM5.71 million for the current financial quarter under review, compared with a PBT of RM12.46 million and a PAT of RM9.55 million in the immediate preceding financial quarter. The decline in the financial performance of the Group was mainly attributable to the lower revenue generated during the current financial quarter under review, higher staff costs, the write-off of aged inventories, and the recognition of one-off Listing expenses of RM6.21 million incurred during the current financial quarter under review.

B3. Prospects of the Group

As disclosed in the Prospectus, the outlook and prospects of the global semiconductor industry remains positive, primarily driven by the significant economic contribution to most regions around the world, with significant linkages to the global electrical and electronic ("E&E") industry as semiconductors are essential components of electronic devices. From 2023 to 2025, global semiconductor sales increased at a compound annual growth rate of approximately 22.9%, from approximately US$526.9 billion in 2023 to US$795.6 billion in 2025. The global semiconductor market recorded strong growth in the first half of 2026, with sales reaching approximately US$702.0 billion. This strong performance was primarily driven by sustained investments in artificial intelligence (AI) infrastructure, high-performance computing and advanced memory technologies(1).

The growth of the semiconductor AMHS industry is correlated to the growth of the semiconductor industry, as the demand for semiconductor products reflects the market for semiconductor engineering support services, including semiconductor AMHS. As such, the demand for semiconductor AMHS is expected to be driven by the key drivers of the semiconductor industry, which include the increasing global demand for E&E and rapid technological advancements in E&E products, and the rising prevalence of generative AI, which spurs demand for data centres, E&E devices and semiconductors. This is further supported by the ongoing approved investments and government initiatives to drive digitalisation.

In addition, the semiconductor AMHS industry is also driven by the need for automation as semiconductor manufacturing companies increasingly seek to automate their production processes to maximise production capacity and enhance throughput. Moreover, semiconductor AMHS has the capability to efficiently adjust to changes in production processes as semiconductor AMHS operates using software that can be programmed according to production requirements, enabling it to adapt to rapid technological advancements in E&E products.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B3. Prospects of the Group (Cont'd)

In view of the above, the management is optimistic that the Group's planned utilisation of IPO proceeds towards its strategic business expansion plans (which include, the expansion of the Group's facility, overseas business expansion through the establishment of sales and engineering support offices in Asia, Europe and the USA, and the strengthening of its research and development capabilities) will enhance the Group's operational capacity, geographical reach and technical capabilities. These initiatives are expected to strengthen the Group's ability to capitalise on growth opportunities within the semiconductor AMHS industry and contribute positively to its growth and financial performance over the medium to long term. Notwithstanding the positive industry outlook and growth prospects, the Group's financial performance may fluctuate between financial periods depending on the timing of project execution, completion and customer acceptance, which may affect the timing of revenue recognition.

Note: (1) – Source: World Semiconductor Trade Statistics ("WSTS"), Global Semiconductor Market records exceptional growth in Q2 2026.

B4. Variance of actual profits from forecast profits

The Group did not issue any profit forecast or profit guarantee in the current financial quarter under review.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B5. (Loss)/Profit before tax

(Loss)/Profit before tax is arrived after charging/(crediting):-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter 30.9.2026 RM'000	Preceding year quarter 30.9.2025[(1)] RM'000	Current year-to-date 30.9.2026 RM'000	Preceding year-to-date 30.9.2025[(1)] RM'000
Depreciation of:-				
- property, plant and equipment	640	N/A	1,287	N/A
- right-of-use assets	153	N/A	323	N/A
Interest expenses for lease liabilities	3	N/A	7	N/A
Inventories written off	934	N/A	934	N/A
Lease expenses relating to short-term leases	377	N/A	776	N/A
Property, plant and equipment written off	1	N/A	1	N/A
Unrealised loss on foreign currency	2,501	N/A	3,770	N/A
Fair value gains on financial instruments mandatorily measured at fair value through profit or loss	(1,582)	N/A	(1,760)	N/A
Interest income for financial assets measured at amortised cost	(1,010)	N/A	(1,906)	N/A
Realised gain on foreign currency	(2,443)	N/A	(4,738)	N/A

Notes:-

N/A *Not applicable*

(1) *This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements are not applicable.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B6. Income tax expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter 30.9.2026 RM'000	Preceding year quarter 30.9.2025[1] RM'000	Current year-to-date 30.9.2026 RM'000	Preceding year-to-date 30.9.2025[1] RM'000
Income tax expense	191	N/A	3,101	N/A
Deferred tax income	(100)	N/A	(100)	N/A
	91	N/A	3,001	N/A
Effective tax rate (%)[2]	*	N/A	43.88	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A

Notes:-

N/A *Not applicable*

* *Negligible*

(1) *This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

(2) *The effective tax rate of the Group for the current financial quarter under review is negligible as the Group recorded a loss before tax, while the subsidiary continued to generable taxable profits and incur income tax expense. The effective tax rate for the current financial period-to-date was higher than the Malaysian statutory tax rate mainly due to certain non-deductible expenses, including the one-off Listing expenses which amounted to RM6.21 million.*

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B7. (LPS) / EPS

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter 30.9.2026	Preceding year quarter 30.9.2025[1]	Current year-to-date 30.9.2026	Preceding year-to-date 30.9.2025[1]
(Loss)/Profit attributable to owners of the Company (RM'000)	(5,710)	N/A	3,838	N/A
Weighted average number of ordinary Shares in issue ('000)	1,250,000	N/A	1,250,000	N/A
Basic and diluted (LPS) / EPS (sen)[2]	(0.46)	N/A	0.31	N/A

Notes:-

N/A *Not applicable*

(1) *This is the second interim financial report of Stratus Global for the second quarter ended 30 September 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

(2) *Basic and diluted (LPS)/ EPS is calculated based on the (LAT)/PAT attributable to owners of the Company divided by the total enlarged number of 1,250,000,000 Shares upon the Company's Listing. The Company does not have any equity-dilutive instruments in issue as at the financial period ended 30 September 2026. In this regard, the basic (LPS)/EPS and diluted (LPS)/EPS of the Company are the same.*

B8. Loans and borrowings

There were no borrowings as at the end of the current financial quarter under review.

B9. Derivative financial instruments

As at 30 September 2026, the Group does not have any derivative financial instruments.

B10. Fair value of financial liabilities

There was no gain or loss arising from fair value changes of financial liabilities for the current financial quarter under review and year-to-date as the Group did not have any financial liabilities measured at fair value.

B11. Material litigation

As at the date of this interim financial report, the Group is not involved in any material litigations or arbitrations either as a defendant or plaintiff and the Board of Directors of the Company ("**Board**") is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B12. Dividends

On 13 November 2026, the Board of Directors of Stratus Global declared a first interim single-tier dividend of 0.80 sen per ordinary share in respect of the financial year ending 31 March 2027 which will be paid on 11 December 2026 to shareholders whose names appear in the Record of Depositors on 30 November 2026.

B13. Status of corporate proposals

There are no corporate proposals announced but not completed as at the date of this interim financial report.

B14. Utilisation of proceeds raised from the IPO

A total gross proceeds of RM285.0 million was raised from the IPO. The details of the proposed utilisation and actual utilisation of the proceeds from the IPO as at 30 September 2026 are set out below:-

Details of use	Estimated timeframe for use upon Listing	Proposed utilisation (RM'000)	Actual utilisation (RM'000)	Reallocation (RM'000)	Balance unutilised (RM'000)
i. Business expansion					
• Expansion of the Group's facility	Within 36 months	122,600	-	-	122,600
• Overseas business expansion	Within 36 months	20,000	-	-	20,000
• Research & development expenditure	Within 36 months	45,000	(529)	-	44,471
		187,600	**(529)**	**-**	**187,071**
ii. Working capital	Within 24 months	82,400	(5,302)	1,388	78,486
iii. Estimated listing expenses	Within 1 month	15,000	* (13,612)	^ (1,388)	-
Total		**285,000**	**(19,443)**	**-**	**265,557**

Note:-

* *Includes RM7.40 million which has been capitalised as share issuance expenses and recognised in the Unaudited Condensed Consolidated Statement of Changes in Equity.*

^ *The actual amount incurred for expenses in relation to the listing was RM13.6 million with deviation of RM1.4 million being adjusted to the proceeds earmarked for working capital.*

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus.

B15. Authorisation for issue

The interim financial report was authorised for issuance by the Board on 13 November 2026.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B16. Other Matter

The 1st Annual General Meeting of the Company had been held on 4 July 2026 which is prior to the listing of the Company on the Main Market of Bursa Securities. As the Company was listed on 21 July 2026, no annual report was issued pursuant to the Listing Requirements for the FYE 2026. The Annual Report together with the Annual General Meeting for the financial year ending 31 March 2027 is scheduled to take place in the 3rd quarter of 2027.