AURORA ITALIA INTERNATIONAL BERHAD
(Company Registration No. 201801037877(1299907-T))
(Incorporated in Malaysia)

UNAUDITED FINANCIAL STATEMENTS FOR THE 1st HALF-YEAR ENDED 30 SEPTEMBER 2026

CHARACTERISTICS OF THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD ("LEAP MARKET")

THE LEAP MARKET HAS BEEN POSITIONED AS A MARKET DESIGNED TO ACCOMMODATE CORPORATIONS TO WHICH A HIGHER INVESTMENT RISK MAY BE ATTACHED THAN OTHER CORPORATIONS LISTED ON BURSA MALAYSIA SECURITIES BERHAD. IT IS A QUALIFIED MARKET WHICH IS MEANT MAINLY FOR SOPHISTICATED INVESTORS ONLY. ONLY EXISTING SECURITIES HOLDERS AND SOPHISTICATED INVESTORS ARE ALLOWED TO PARTICIPATE IN CORPORATE EXERCISES UNDERTAKEN BY THE LISTED CORPORATION. SOPHISTICATED INVESTORS SHOULD BE AWARE OF THE POTENTIAL RISKS OF INVESTING IN SUCH CORPORATIONS AND SHOULD MAKE THE DECISION TO INVEST AFTER DUE AND CAREFUL CONSIDERATIONS AND, IF APPROPRIATE, CONSULTATION WITH STOCKBROKER, MANAGER, SOLICITOR, ACCOUNTANT AND OTHER PROFESSIONAL ADVISERS.

AURORA ITALIA INTERNATIONAL BERHAD
(Company Registration No. 201801037877(1299907-T))

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Unaudited as at 30.09.2026 RM'000	Audited as at 31.03.2026 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	8,429	4,956
Right-of-use assets	2,181	1,997
Non-trade receivables, deposits and prepayments	440	470
Goodwill	27,028	27,028
	38,078	34,451
Current assets		
Inventories	38,816	37,970
Trade receivables	7,992	6,379
Non-trade receivables, deposits and prepayments	2,616	1,827
Other investment	1,037	1,037
Cash and bank balances	5,224	4,112
Fixed deposits with licensed banks	2,510	3,710
Tax recoverable	693	4,112
	58,888	55,626
TOTAL ASSETS	96,966	90,077
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	37,815	37,815
Merger deficit	(1,754)	(1,754)
Retained earnings	42,116	39,080
Total equity	78,177	75,141
Non-current liabilities		
Lease liabilities	897	952
Deferred tax liabilities	159	159
	1,056	1,111

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026 (CONT'D)

	Unaudited as at 30.09.2026 RM'000	Audited as at 31.03.2026 RM'000
Current liabilities		
Trade payables	10,715	9,371
Non-trade payables and accruals	5,669	3,064
Amount owing to related parties	-	49
Lease liabilities	1,115	1,067
Tax payable	234	274
	17,733	13,825
Total liabilities	18,789	14,936
TOTAL EQUITY AND LIABILITIES	96,966	90,077
Net assets per share (sen) *	12.49	12.00

* Net assets per share is calculated based on the Company's number of ordinary shares at the end of the reporting period.

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UNAUDITED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	Individual 6 months ended		Cumulative 6 months ended	
	30.09.2026	30.09.2025	30.09.2026	30.09.2025
	RM'000	RM'000	RM'000	RM'000
Revenue	137,131	64,349	137,131	64,349
Cost of sales	(121,556)	(56,721)	(121,556)	(56,721)
Gross profit	15,575	7,628	15,575	7,628
Other income	83	367	83	367
Distribution expenses	(5,446)	(2,000)	(5,446)	(2,000)
Administrative expenses	(4,828)	(2,980)	(4,828)	(2,980)
Profit from operations	5,384	3,015	5,384	3,015
Finance costs	(72)	(20)	(72)	(20)
Profit before tax	5,312	2,995	5,312	2,995
Income tax expenses	(1,275)	(720)	(1,275)	(720)
Profit from continuing operations	4,037	2,275	4,037	2,275
Total comprehensive profit for the financial period	4,037	2,275	4,037	2,275
Profit for the financial period attributable to: Owners of the parent	4,037	2,275	4,037	2,275
Earnings per share (sen) Basic/Diluted	0.64	0.36	0.64	0.36

UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	Attributable to owners of the Company			
	Share capital RM'000	**Merger deficit RM'000**	**Retained earnings RM'000**	**Total RM'000**
Balance at 1 April 2025	37,815	(1,754)	30,274	66,335
Profit for the financial year	-	-	9,807	9,807
Dividend paid			(1,001)	(1,001)
Balance at 31 March 2026	37,815	(1,754)	39,080	75,141
Profit for the financial period	-	-	4,037	4,037
Dividend paid			(1,001)	(1,001)
Balance at 30 September 2026	37,815	(1,754)	42,116	78,177

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UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	6 months period ended	
	30.09.2026	**30.09.2025**
	RM'000	**RM'000**
Cash flows from operating activities		
Profit before tax	5,312	2,995
Adjustment for:		
Depreciation of property, plant and equipment	561	133
Depreciation of right-of-use assets	474	418
Interest income	(28)	(7)
Interest expense	86	38
Operating profit before working capital changes	6,405	3,577
Changes in working capital:		
Increase in inventories	(846)	(6,751)
Increase in receivables	(2,402)	(157)
Increase in payables	3,898	5,296
Cash generated from operations	7,055	1,965
Interest received	28	7
Tax refund	-	117
Tax paid	(1,416)	(828)
Net cash from operating activities	5,667	1,261

UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026 (CONT'D)

	6 months ended	
	30.09.2026	30.09.2025
	RM'000	RM'000
Cash flows from investing activities		
Purchases of property, plant and equipment	(4,175)	(158)
Withdrawal/(acquisition) of other investment	30	(190)
Repayment to related parties	-	(21)
Net cash used in investing activities	(4,145)	(369)
Cash flows from financing activities		
Dividend paid	(1,001)	(1,001)
Repayment of lease liabilities	(581)	(386)
Interest paid	(28)	(38)
Net cash used in financing activities	(1,610)	(1,425)
Net decrease in cash and cash equivalents	(88)	(533)
Cash and cash equivalents at beginning of the financial period	7,822	6,811
Cash and cash equivalents at the end of the financial period	7,734	6,278
Cash and cash equivalents at the end of the financial period comprises:		
Cash and bank balances	5,224	6,268
Fixed deposits with licensed banks	2,510	10
	7,734	6,278

PART A – EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

A1. BASIS OF PREPARATION

The interim financial statements of Aurora Italia International Berhad and its subsidiaries ("**the Group**") are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting.

This is the interim financial report on the consolidated results for the financial period ended 30 September 2026 announced by the Company in compliance with Paragraph 6.12 of the LEAP Market's Listing Requirements of Bursa Securities.

The unaudited interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2026 and the accompanying explanatory notes attached to this interim financial report.

A2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia.

These financial statements are presented in the Ringgit Malaysia ("**RM**"), which is the Company's functional and presentation currency.

(a) Standards issued and effective

The significant accounting policies and methods of computation adopted in the preparation of this interim financial report are consistent with those adopted in the audited financial statements of the Group and of the Company for the financial year ended 31 March 2026.

PART A – EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026 (CONT'D)

A2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Standards issued but not yet effective

Certain new accounting standards and interpretations have been issued but not yet effective for 30 September 2026 reporting period and have not been early adopted by the Company. These standards are not expected to have a material impact on the Company in the current or future reporting periods.

A3. SEASONAL OR CYCLICAL FACTORS

The Group's business traditionally picks up during the major festive seasons in Malaysia.

A4. UNUSUAL ITEMS

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial period.

A5. MATERIAL CHANGES IN ESTIMATES

There were no material changes in accounting estimates in the current financial period.

A6. DEBT AND EQUITY SECURITIES

There was no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial period under review.

PART A – EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026 (CONT'D)

A7. SEGMENTAL INFORMATION

The Group's revenue based on the products is presented as follows:

	Individual 6 months ended		Cumulative 6 months ended	
	30.09.2026	30.09.2025	30.09.2026	30.09.2025
	RM'000	RM'000	RM'000	RM'000
Gold bar, Gold coin	89,814	38,227	89,814	38,227
Gold jewelleries	45,067	22,898	45,067	22,898
Silver jewelleries	710	1,187	710	1,187
Accessories and others[(1)]	1,540	2,037	1,540	2,037
	137,131	64,349	137,131	64,349

Note:

(1) Include accessories, repair and provision of packaging services.

The following table presents the Group's revenue by geographical segment for the periods indicated:

	Individual 6 months ended		Cumulative 6 months ended	
	30.09.2026	30.09.2025	30.09.2026	30.09.2025
	RM'000	RM'000	RM'000	RM'000
Malaysia	137,074	64,032	137,074	64,032
Others[(1)]	57	317	57	317
	137,131	64,349	137,131	64,349

Note:

(1) Include USA, Indonesia, United Kingdom, Singapore, Germany, Taiwan, South Korea and Brunei.

PART A – EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026 (CONT'D)

A8. MATERIAL EVENTS SUBSEQUENT TO THE END OF FINANCIAL PERIOD

There were no other material events subsequent to the date of this interim financial report.

A9. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A10. CAPITAL COMMITMENTS

There were no material capital commitments in respect of plant and equipment as at the end of the current financial period.

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PART B – ADDITIONAL INFORMATION REQUIRED UNDER THE LEAP MARKET LISTING REQUIREMENTS

B1. REVIEW OF PERFORMANCE

The Group's revenue for the 1st half under review was higher at RM137.13 million as compared to the revenue of RM64.35 million in the corresponding financial period ended 30 September 2025, an increase of RM72.78 million. This is due to the Group progressively opening of new retail outlets as part of its ongoing expansion strategy.

The Group registered an unaudited profit after tax of RM4.04 million for the 1st half under review, an increase of RM1.76 million as compared to profit after tax of RM2.28 million recorded in the corresponding financial period ended 30 September 2025. The increase was mainly attributable to increase in demand of gold product.

B2. PROSPECTS OF THE GROUP

The escalation of geopolitical conflicts and global economic uncertainties has contributed to volatile gold prices. The Group will continue to closely monitor developments in the global economic and geopolitical landscape and adopt appropriate measures to manage potential impacts on its operations and business performance.

The Group remains committed to its expansion strategy through the opening of new retail outlets to strengthen its nationwide presence in the gold jewellery market. This forms part of the Group’s broader plan to scale its retail network, with several outlets already operational in Sabah, Johor, Perak and Kedah and more in the pipeline. The Group will continue to focus on quality, modernisation of design, promote and build brand awareness by attracting more customers, and work closely with third party manufacturers with exclusive design for the development of the jewellery products and to expand the business globally with innovative and latest trends.

PART B – ADDITIONAL INFORMATION REQUIRED UNDER THE LEAP MARKET LISTING REQUIREMENTS (CONT'D)

B3. VARIANCE OF ACTUAL PROFIT FROM PROFIT FORECAST AND PROFIT GUARANTEE

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement.

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PART C – OTHER INFORMATION

C1. STATUS OF CORPORATE PROPOSALS

There were no corporate proposals announced but pending completion as at the date of this report.

C2. MATERIAL LITIGATION

The Board is not aware of any proceedings/ material litigations pending or threatened against the Group as at the date of this report.

C3. EARNINGS PER SHARE

(i) The basic earnings per share for the current financial period and financial year-to-date are computed as follows:

	Individual 6 months ended		Cumulative 6 months ended	
	30.09.2026	30.09.2025	30.09.2026	30.09.2025
Profit attributable to owners of the parent (RM'000)	4,037	2,275	4,037	2,275
Weighted average number of ordinary shares ('000)	626,050	626,050	626,050	626,050
Earnings per share (sen)	0.64	0.36	0.64	0.36

(ii) Diluted earnings per share is the same as the basic earnings per share as there were no potential dilutive instruments.

C4. DIVIDEND

On 3 July 2026, the Directors declared an interim dividend of RM0.0016 per share on 626,050,000 shares for the financial year ending 31 March 2027, amounting to RM1,001,680, which was paid on 24 July 2026.