



CELCOMDIGI BERHAD

Company no. 199701009694 (425190-X)
(Incorporated in Malaysia)

Date: 17 November 2025

Subject: INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER
AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2025

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CELCOMDIGI BERHAD
Company no. 199701009694 (425190-X)
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT FOR THE QUARTER
AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED		PERIOD ENDED	
	30 SEP 2025 RM'000	30 SEP 2024 RM'000	30 SEP 2025 RM'000	30 SEP 2024 RM'000
Revenue¹	3,124,838	3,126,476	9,512,611	9,403,351
Other income	26,554	29,509	59,835	60,884
Cost of materials and traffic expenses	(814,352)	(721,708)	(2,479,542)	(2,201,882)
Sales and marketing expenses	(157,237)	(161,537)	(495,248)	(505,364)
Operations and maintenance expenses	(144,555)	(168,081)	(402,313)	(469,321)
Rental expenses	(103,727)	(86,732)	(307,974)	(240,140)
Staff expenses	(187,882)	(205,075)	(612,421)	(782,122)
Depreciation expenses	(646,689)	(685,419)	(1,874,258)	(2,076,852)
Amortisation expenses	(53,135)	(58,022)	(160,976)	(185,959)
Other expenses	(396,036)	(298,586)	(1,159,543)	(1,002,728)
Finance costs	(148,875)	(155,403)	(440,307)	(454,077)
Interest income	5,684	3,568	13,452	9,568
Share of loss of an associate and a joint venture	(2,100)	(12,433)	(466)	(1,267)
Profit before tax and zakat	502,488	606,557	1,652,850	1,554,091
Taxation and zakat	(152,517)	(166,059)	(475,987)	(326,683)
Profit for the period	349,971	440,498	1,176,863	1,227,408

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
- CONT'D**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED		PERIOD ENDED	
	30 SEP 2025 RM'000	30 SEP 2024 RM'000	30 SEP 2025 RM'000	30 SEP 2024 RM'000
Other comprehensive (loss)/income, net of tax				
<u>Item that may be reclassified to profit or loss in subsequent periods</u>				
Foreign currency translation differences	-	(171)	-	(171)
Total comprehensive income for the period, net of tax	349,971	440,327	1,176,863	1,227,237
Profit for the period, attributable to:				
- Owners of the Company	341,229	436,976	1,163,943	1,219,453
- Non-controlling interests	8,742	3,522	12,920	7,955
	349,971	440,498	1,176,863	1,227,408
Total comprehensive income for the period, attributable to:				
- Owners of the Company	341,229	436,805	1,163,943	1,219,282
- Non-controlling interests	8,742	3,522	12,920	7,955
	349,971	440,327	1,176,863	1,227,237
Earnings per share attributable to owners of the Company (sen per share):				
- Basic	2.91	3.72	9.92	10.39

Note: *'Revenue includes RM60 million (RM20 million each in Q1 2025 to Q3 2025) in interest revenue, which represents the significant financing component of device bundled contracts allowing customers to pay for devices up to 36 months.*

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 30 SEP 2025	AUDITED AS AT 31 DEC 2024
	RM'000	RM'000
Non-current assets		
Property, plant and equipment	6,424,673	6,575,763
Intangible assets	18,852,042	18,942,965
Right of use assets	4,490,395	5,133,696
Investments ¹	362,633	263,200
Receivables, deposits and prepayments	1,233,977	1,050,933
Derivative financial assets	7,372	2,587
Deferred tax assets	160,528	122,363
	<u>31,531,620</u>	<u>32,091,507</u>
Current assets		
Inventories	217,377	261,269
Receivables, deposits and prepayments	3,266,239	3,197,071
Taxation	196,958	224,350
Deposits, cash and bank balances	663,155	237,321
	<u>4,343,729</u>	<u>3,920,011</u>
TOTAL ASSETS	<u>35,875,349</u>	<u>36,011,518</u>
Non-current liabilities		
Payables and accruals	459,948	430,886
Loans and borrowings	10,427,705	11,192,538
Derivative financial liabilities	3,227	-
Deferred tax liabilities	1,186,120	1,198,603
	<u>12,077,000</u>	<u>12,822,027</u>
Current liabilities		
Payables and accruals	4,661,195	4,934,694
Loans and borrowings	2,673,593	1,860,263
Taxation	409,673	204,460
	<u>7,744,461</u>	<u>6,999,417</u>
TOTAL LIABILITIES	<u>19,821,461</u>	<u>19,821,444</u>

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - CONT'D

	AS AT 30 SEP 2025	AUDITED AS AT 31 DEC 2024
	RM'000	RM'000
Equity		
Share capital	16,595,687	16,595,687
Reserves	(664,814)	(519,945)
Total equity - attributable to owners of the Company	15,930,873	16,075,742
Non-controlling interests ("NCI")	123,015	114,332
Total equity	16,053,888	16,190,074
TOTAL EQUITY AND LIABILITIES	35,875,349	36,011,518
Net assets per share (RM)	1.37	1.38

Note: ¹Investments include investments in joint venture and investment in DNB, as disclosed in Note B7(i).

(The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Notes to the Interim Financial Report on pages 8 to 12)

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**INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share capital RM'000	Foreign currency translation reserve RM'000	Share based payment reserve RM'000	Fair value reserve of financial asset at FVOCI RM'000		Accumulated losses RM'000	Total RM'000	NCI RM'000	Total RM'000
At 31 December 2024/									
1 January 2025	16,595,687	(153)	5,576	(78)	(525,290)	16,075,742	114,332	16,190,074	
Profit for the financial period	-	-	-	-	1,163,943	1,163,943	12,920	1,176,863	
Transaction with owners:									
- Dividend paid	-	-	-	-	(1,313,929)	(1,313,929)	-	(1,313,929)	
- Dividend paid to non-controlling interests	-	-	-	-	-	-	(4,237)	(4,237)	
- Share based payment	-	-	5,117	-	-	5,117	-	5,117	
At 30 September 2025	16,595,687	(153)	10,693	(78)	(675,276)	15,930,873	123,015	16,053,888	
At 31 December 2023/									
1 January 2024	16,595,687	18	938	(42)	(248,884)	16,347,717	111,049	16,458,766	
Profit for the financial period	-	-	-	-	1,219,453	1,219,453	7,955	1,227,408	
Other comprehensive:									
- Currency translation differences	-	(171)	-	-	-	(171)	-	(171)	
Transaction with owners:									
- Dividend paid	-	-	-	-	(1,231,809)	(1,231,809)	-	(1,231,809)	
- Dividend paid to non-controlling interests	-	-	-	-	-	-	(6,528)	(6,528)	
- Share based payment	-	-	3,330	-	-	3,330	-	3,330	
At 30 September 2024	16,595,687	(153)	4,268	(42)	(261,240)	16,338,520	112,476	16,450,996	

(The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Notes to the Interim Financial Report on pages 8 to 12)

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**INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	PERIOD ENDED 30 SEP 2025	PERIOD ENDED 30 SEP 2024
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	1,652,850	1,554,091
Adjustments for:		
Non-cash items	2,375,277	2,384,865
Finance costs	440,307	454,077
Interest income	(13,452)	(9,568)
Operating cash flow before working capital changes	<u>4,454,982</u>	<u>4,383,465</u>
Changes in working capital:		
Net change in inventories	39,112	22,263
Net change trade and other receivables	(712,682)	(657,582)
Net change in contract assets	(21,351)	4,692
Net change in contract costs	(125,566)	(82,167)
Net change in trade and other payables	(427,789)	(144,583)
Net change in contract liabilities	77,242	45,416
Cash flows from operations	<u>3,283,948</u>	<u>3,571,504</u>
Government grant received	83,835	30,377
Defined benefit paid	-	(288)
Site decommissioning and restoration paid	(8,046)	-
Taxes paid (net of refund)	<u>(294,030)</u>	<u>(597,881)</u>
Net cash flows from operating activities	<u>3,065,707</u>	<u>3,003,712</u>
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(870,255)	(1,246,611)
Interest received	11,803	9,216
Government grant received	187,101	189,830
Purchase of unquoted investment	-	(100)
Placement in deposits maturing more than three (3) months	(88,236)	(33,000)
Dividends received	16,800	7,701
Proceeds from disposal of property, plant and equipment	16,211	42,391
Additional investment in associate	(116,699)	-
Net cash flows used in investing activities	<u>(843,275)</u>	<u>(1,030,573)</u>
Cash flows from financing activities		
Drawdowns of loans and borrowings	882,819	2,044,039
Repayments of loans and borrowings	(405,987)	(1,609,744)
Payment of lease liabilities	(784,009)	(694,417)
Interest paid	(260,725)	(429,827)
Dividends paid	(1,313,929)	(1,231,809)
Dividends paid to NCI	(4,237)	(6,527)
Net cash flows used in financing activities	<u>(1,886,068)</u>	<u>(1,928,285)</u>

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - CONT'D

	PERIOD ENDED 30 SEP 2025	PERIOD ENDED 30 SEP 2024
	RM'000	RM'000
Net increase in cash and cash equivalents	336,364	44,854
Effect of exchange rate changes on cash and cash equivalents	1,234	(1,045)
Net increase/(decrease) in restricted cash ¹	699	(1,168)
Cash and cash equivalents at beginning of financial period	232,648	393,978
Cash and cash equivalents at end of financial period	570,945	436,619
Deposits, cash and bank balances	663,155	473,827
Less:		
Restricted cash ¹	(3,974)	(4,208)
Deposits maturing more than three (3) months	(88,236)	(33,000)
Total cash and cash equivalents at end of financial period	570,945	436,619

Note: ¹ The restricted cash relates to deposits with licensed banks pledged as security for banking facilities granted to one of the subsidiaries.

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NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The interim financial report is unaudited and has been prepared in compliance with MFRS 134: Interim Financial Reporting.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2024.

The Group refers to CelcomDigi Berhad and its subsidiaries.

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent audited financial statements for the financial year ended 31 December 2024 except for the newly-issued Malaysian Financial Reporting Standards ("MFRS") and amendments to standards to be applied by all Entities Other Than Private Entities for the financial periods beginning on 1 January 2025 as follows:

- Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates

The adoption of the above did not have any significant effects on the interim financial report upon their initial application.

A2. Seasonality or Cyclicalities of Interim Operations

The operations of the Group were not significantly affected by any seasonal and cyclical factors.

A3. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

Other than as disclosed in Note A5, there was no other unusual item affecting assets, liabilities, equity, net income or cash flows due to their nature, size or incidence for the financial period ended 30 September 2025.

A4. Material Changes in Estimates

There were no material changes in estimates of amounts reported in the prior financial years that have a material effect for the financial period ended 30 September 2025.

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NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D

A5. Debts and Equity Securities

There were no issuance, repurchase and repayment of debt and equity securities for the current quarter and financial period ended 30 September 2025, other than as disclosed below:

Floating-Rate Term Financing-i ("FRTF-i"), Floating-Rate Term Loan ("FRTL"), Floating-Rate Revolving Credit ("FRRC"), Floating-Rate Revolving Credit-i ("FRRC-i"), Fixed-Rate Term Financing, Fixed-Rate Term Financing-i, Sukuk and Banker's Acceptance

For the financial period ended 30 September 2025, the Group made:

- drawdown of Banker's Acceptance amounting to RM2.04 million in January 2025
- repayment of Banker's Acceptance amounting to RM2.03 million in January 2025
- repayment of FRTL amounting to RM0.01 million in January 2025
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in January 2025
- drawdown of Banker's Acceptance amounting to RM2.11 million in February 2025
- drawdown of FRTF-i amounting to RM200 million in February 2025
- repayment of Banker's Acceptance amounting to RM1.34 million in February 2025
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in February 2025
- repayment of FRTL amounting to RM0.02 million in February 2025
- drawdown of Banker's Acceptance amounting to RM4.45 million in March 2025
- drawdown of FRRC-i amounting to RM150 million in March 2025
- repayment of Banker's Acceptance amounting to RM3.04 million in March 2025
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in March 2025
- repayment of FRTL amounting to RM0.01 million in March 2025
- drawdown of Leasing Loan amounting to RM69.38 million in January 2025
- drawdown of Leasing Loan amounting to RM46.61 million in February 2025
- repayment of Leasing Loan amounting to RM173.75 million in February 2025
- drawdown of Leasing Loan amounting to RM57.29 million in March 2025
- repayment of FRTL amounting to RM0.04 million in April 2025
- repayment of FRRC amounting to RM56.68 million in April 2025
- repayment of Banker's Acceptance amounting to RM8.40 million in April 2025
- drawdown of Banker's Acceptance amounting to RM5.29 million in April 2025
- drawdown of Leasing Loan amounting to RM3.33 million in April 2025
- repayment of FRTL amounting to RM0.04 million in May 2025
- repayment of Banker's Acceptance amounting to RM2.04 million in May 2025
- repayment of Leasing Loan amounting to RM0.49 million in May 2025
- drawdown of Banker's Acceptance amounting to RM4.42 million in May 2025
- repayment of FRTL amounting to RM125.04 million in June 2025
- repayment of Banker's Acceptance amounting to RM2.11 million in June 2025
- drawdown of Banker's Acceptance amounting to RM4.69 million in June 2025
- drawdown of FRRC amounting to RM2.80 million in June 2025
- drawdown of FRTF-i amounting to RM300.00 million in June 2025
- drawdown of Leasing Loan amounting to RM3.57 million in June 2025
- repayment of FRTL amounting to RM0.02 million in July 2025
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in July 2025
- drawdown of FRRC amounting to RM7.01 million in July 2025
- repayment of FRRC amounting to RM2.80 million in July 2025
- drawdown of Banker's Acceptance amounting to RM4.33 million in July 2025
- repayment of Banker's Acceptance amounting to RM4.45 million in July 2025
- drawdown of FRRC amounting to RM3.00 million in July 2025
- drawdown of Leasing Loan amounting to RM1.95 million in July 2025
- repayment of FRTL amounting to RM0.02 million in August 2025

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NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D

A5. Debts and Equity Securities (cont'd)

There were no issuance, repurchase and repayment of debt and equity securities for the current quarter and financial period ended 30 September 2025, other than as disclosed below: (cont'd)

Floating-Rate Term Financing-i ("FRTF-i"), Floating-Rate Term Loan ("FRTL"), Floating-Rate Revolving Credit ("FRRC"), Floating-Rate Revolving Credit-i ("FRRC-i"), Fixed-Rate Term Financing, Fixed-Rate Term Financing-i, Sukuk and Banker's Acceptance (cont'd)

For the financial period ended 30 September 2025, the Group made: (cont'd)

- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in August 2025
- drawdown of FRRC amounting to RM5.46 million in August 2025
- repayment of FRRC amounting to RM7.01 million in August 2025
- drawdown of Banker's Acceptance amounting to RM2.02 million in August 2025
- repayment of Banker's Acceptance amounting to RM5.29 million in August 2025
- repayment of Leasing Loan amounting to RM0.69 million in August 2025
- repayment of FRTL amounting to RM0.02 million in September 2025
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in September 2025
- repayment of FRRC amounting to RM5.46 million in September 2025
- drawdown of Banker's Acceptance amounting to RM3.07 million in September 2025
- repayment of Banker's Acceptance amounting to RM4.42 million in September 2025
- repayment of Leasing Loan amounting to RM0.69 million in September 2025

A6. Dividend Paid

The following dividends payment were made for the financial period ended 30 September 2025:

	RM'mil
In respect of financial year ended 31 December 2024	
- Fourth interim tax exempt (single-tier) dividend of 3.7 sen per ordinary share, paid on 27 March 2025	434
In respect of financial year ended 31 December 2025	
- First interim tax exempt (single-tier) dividend of 3.7 sen per ordinary share, paid on 28 June 2025	434
- Second interim tax exempt (single-tier) dividend of 3.8 sen per ordinary share, paid on 30 September 2025	446
	<hr/>
	1,314

A7. Segment Information

Segmental information is not presented as the Group is primarily engaged in the provision of mobile communication services and its related products in Malaysia.

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NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D

A8. Material Events During and Subsequent to the Current Quarter

There were no material events during and subsequent to the current quarter up to the date of this report, other than as disclosed in Note A3, update on Investment in Digital Nasional Berhad ("DNB") as disclosed in Note B7(i) and the event below:

- (i) On 29 August 2025, Celcom Berhad, a wholly owned subsidiary of CelcomDigi Berhad entered into a Share Purchase Agreement with Redynamics Asia Sdn. Bhd. ("RASB") to acquire RASB's 40% equity interest in Infront Consulting Group (M) Sdn. Bhd. ("Infront MY") for a total cash consideration of RM1,000,000. The acquisition was completed on 27 October 2025 and Infront MY has since become a wholly-owned subsidiary of the Group.

A9. Changes in the Composition of the Group

There were no material changes in the composition of the Group for the financial period ended 30 September 2025 including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings and discontinuing operations.

A10. Changes in Contingent Liabilities and Contingent Assets

There were no material changes in contingent liabilities or contingent assets arising since the last audited financial statements for the financial year ended 31 December 2024.

A11. Capital Commitments

Capital commitments of the Group in respect of property, plant and equipment and intangible assets not provided for as of 30 September 2025 are as follows:

	RM'000
Approved and contracted for	<u>713,471</u>

A12. Related Party Transactions

Related party transactions entered by the Group were carried out in the ordinary course of business on agreed commercial terms. Listed below are the significant transactions with related parties of the Group for the financial period ended 30 September 2025:

	RM'000
<u>Sale of goods and services:</u>	
Related companies:	
Bandwidth leasing	2,749
Cloud based software infrastructure services	23,456
Domestic interconnect and roaming revenue	1,635
International interconnect and roaming services	365
IT related services	52
Provision of telecommunication services	28,419
Site infrastructure lease income	9,370
Disposal of scrap	<u>1,277</u>

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NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D

A12. Related Party Transactions (cont'd)

	RM'000
<u>Sale of goods and services: (cont'd)</u>	
Associate company:	
Site infrastructure lease income	8,743
Joint venture company:	
Mobile virtual network operator related revenue	145,704
<u>Purchase of goods and services:</u>	
Related companies:	
Cloud based software infrastructure services	3,702
International interconnect and roaming services	3,547
Leased line/ bandwidth leasing	218,831
Business security cost	4,741
Managed Services including marketing and collection related services	445
Domestic interconnect and roaming expense	2,166
Global connectivity services	835
IP transit	235
IT related services	40,018
Clearing house services received for international roaming arrangement	2,194
Services rendered on Enterprise Resource Planning and enterprise applications	690
Site operating charges/infrastructure leasing and related services	451,093
Universal Service Provision Projects	17,901
Managed services	46,536
Associate company:	
Provision of 5G services	173,067
Significant related party balances as at 30 September 2025 are as follows:	
Receivables from related parties	17,756
Receivables from joint ventures	20,653
Receivables from associates	11,650
Payables to related parties	(97,185)
Payables to associates	(59,887)

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ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS (APPENDIX 9B)

B1. Review of Performance

RM mil	Q3 2025	Q2 2025	Q3 2024	Variance		Variance		YTD 2025	YTD 2024	Variance	
				Q3 2025 vs Q2 2025	%	Q3 2025 vs Q3 2024	%			YTD 2025 vs YTD 2024	%
Financial indicator											
Revenue ^{1,2}	3,125	3,178	3,126	(53)	-1.7%	(1)	0.0%	9,513	9,403	110	1.2%
Service Revenue ³	2,728	2,693	2,689	35	1.3%	39	1.5%	8,076	8,072	4	0.0%
Total Cost ⁴	1,785	1,794	1,617	(9)	-0.5%	168	10.4%	5,440	5,151	289	5.6%
EBITDA ⁵	1,340	1,384	1,509	(44)	-3.2%	(169)	-11.2%	4,073	4,252	(179)	-4.2%
EBITDA % on Revenue	42.9%	43.5%	48.3%		-0.6%		-5.4%	42.8%	45.2%		-2.4%
EBIT ⁶	648	736	771	(88)	-12.0%	(123)	-16.0%	2,080	2,000	80	4.0%
EBIT % on Revenue	20.7%	23.2%	24.7%		-2.5%		-4.0%	21.9%	21.3%		0.6%
PBT	502	597	607	(95)	-15.9%	(105)	-17.3%	1,653	1,554	99	6.4%
PAT ⁷	350	439	440	(89)	-20.3%	(90)	-20.5%	1,177	1,227	(50)	-4.1%
Operational indicator					%		%				%
Total subscribers ('000)	20,493	20,612	20,495	(119)	-0.6%	(2)	0.0%	20,493	20,495	(2)	0.0%
Blended ARPU (RM)	41	41	41	-	0.0%	-	0.0%	40	41	(1)	-2.4%

Note ¹Revenue includes RM60 million (RM20 million each in Q1 2025 to Q3 2025) in interest revenue, which represents the significant financing component of device bundled contracts allowing customers to pay for devices up to 36 months.

² Q3 2025, Q2 2025 and YTD 2025 adjusted revenue are RM3,137 million, RM3,171 million and RM9,513 million.

³ Q3 2025, Q2 2025 and YTD 2025 adjusted service revenue are RM2,728 million, RM2,694 million and RM8,076 million.

⁴ Q3 2025, Q2 2025 and YTD 2025 adjusted total cost are RM1,713 million, RM1,796 million and RM5,381 million.

⁵ Q3 2025, Q2 2025 and YTD 2025 adjusted EBITDA are RM1,424 million, RM1,375 million and RM4,132 million.

⁶ Q3 2025, Q2 2025 and YTD 2025 adjusted EBIT are RM732 million, RM727 million and RM2,139 million.

⁷ Q3 2025, Q2 2025 and YTD 2025 adjusted PAT are RM409 million, RM432 million and RM1,219 million.

(a) Comparison against preceding quarter (Q3 2025 vs Q2 2025)

Total revenue declined by RM53 million, primarily due to lower device sales, which were impacted by seasonal factors. Service revenue recorded a growth of 1.3%, driven by continued expansion in Postpaid and Home & Fibre segment, underpinned by subscriber growth. Home & Fibre subscribers rose by 10.0% to 287k, while Postpaid subscribers registered a healthy growth of 138k.

Total costs decreased slightly by 0.5% or RM9 million, primarily due to lower device costs in line with softer seasonal demand. However, this was offset by higher traffic-related cost. As a result, EBITDA declined by RM44 million, or 3.2%. Similarly, EBIT decreased by RM88 million, or 12.0%, further impacted by higher depreciation and amortization charges.

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B1. Review of Performance (cont'd)

(b) Comparison against corresponding quarter of preceding year (Q3 2025 vs Q3 2024)

Total revenue remained stable at RM3,125 million, supported by continued growth in Postpaid and Home & Fibre service revenue, underpinned by an expanding subscriber base. However, overall growth was moderated by a strategic shift away from one-time Prepaid SIM acquisitions.

Total costs for the period increased by 10.4% or RM168 million, mainly due to higher traffic-related costs and a higher provision for expected credit loss made in Q3 2025. EBIT declined by 16.0%, or RM123 million, reflecting a lower margin of 20.7%. PAT fell by 20.5% to RM350 million impacted by the elevated cost base.

(c) Comparison against preceding year (YTD 2025 vs YTD 2024)

The Group recorded RM110 million, or 1.2% revenue growth, primarily driven by strong device bundle sales, supported by ongoing Postpaid re-contracting initiatives. Service revenue increased marginally by RM4 million, mainly due to stronger performance in the Postpaid segment, while both Postpaid and Home & Fibre segments continued to grow. Postpaid subscribers expanded by 6.1%, and Home & Fibre achieved double-digit growth, reaching 287k subscribers.

Total costs increased by 5.6%, or RM289 million, largely due to higher device and traffic costs in supporting growth in data usages, as well as a higher provision for expected credit loss. This was partially offset by the absence of voluntary separation scheme costs incurred in the prior year.

As a result, EBIT registered an improvement of RM80 million, or 4.0%, supported by lower depreciation and amortisation charges following the full decommissioning of Network and ROU assets that had been impaired as at December 2024. PAT growth was moderated by the impact of Green Tax Incentives and adjustments to deferred tax liabilities relating to the prior year.

B2. Explanatory Comments on Any Material Change in the Profit Before Tax for the Quarter Reported on as Compared with the Immediate Preceding

Material changes in the Group's Profit Before Tax for the current quarter compared to the immediate preceding quarter is provided in Note B1.

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B3. Prospects For The Financial Year Ending 31 December 2025

CelcomDigi is progressing as planned in its integration and transformation journey, while delivering stable revenue and profitability in the first three quarters of 2025. The 5-year NPV synergies outlook remains intact at RM8 billion, with annualised savings of circa RM700–800 million expected from 2028. Network modernisation is over 90% complete, with own store transformations nearing completion, while we continue navigating IT integration activities.

Looking ahead, CelcomDigi will strengthen its market position by building on momentum in Postpaid and Home & Fibre, expanding digital value-added services for its 20.5 million subscribers, and investing further in network enhancements in 4Q 2025. The Group remains focused on reinforcing its market leadership and long-term profitable growth through customer-focused digital services, cost optimisation, and continuous innovation while actively adapting to changes in its operating environment, including new regulations and SST.

5G/DNB

Malaysia's 5G landscape is transitioning from a Single Wholesale Network (SWN) to Dual Wholesale Network (DWN) model. As the country's largest mobile operator, CelcomDigi remains committed in delivering the best network experience to its customers via its modernized, fully integrated 4G network and DNB's 5G network.

To secure long-term 5G experience for our customers, CelcomDigi, through its stake in DNB, continues to review the business proposition arising from our partnership with DNB Shareholders to address multiple challenges, including DNB's financial viability.

CelcomDigi remains committed to collaborating with the Government, all key stakeholders and DNB shareholders to address this.

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B3. Prospects For The Financial Year Ending 31 December 2025 (cont'd)

5G/DNB (cont'd)

This supports CelcomDigi's ambition in providing high-performance and sustainable 5G services in Malaysia for both enterprise and consumer segments, further strengthening our aspiration to provide differentiated services for our customers.

Barring unforeseen circumstances including the potential impact from regulatory developments, the guidance for the year is to remain as outlined below, given the ongoing initiatives:

Service Revenue Growth	Low single digit growth
EBIT¹ Growth	Low to mid single digit growth
Capex-to-Total Revenue Ratio	Between 14% - 16%

¹ To accurately reflect CelcomDigi's underlying performance, EBIT growth guidance for 2025 excludes any unusual, non-recurring items and/or extraordinary items (ROU impairment & cost for voluntary separation scheme in 2024)

CelcomDigi continues to remain committed in distributing dividend at minimum of 80% of its net earnings, subject to availability of its free cash flow and distributable reserves, to be paid quarterly and ensuring sustainable dividend payout.

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B4. Explanatory Notes for Variance of Actual Profit from Forecast Profit/Profit Guarantee

Not applicable.

B5. Revenue

Disaggregation of revenue from contracts with customers

In the following table, revenue is disaggregated by major products or service lines (which also represent our defined performance obligations).

	Note	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
		30 SEP 2025 RM'000	30 SEP 2024 RM'000	30 SEP 2025 RM'000	30 SEP 2024 RM'000
Major products/service lines					
Telecommunication revenue	(a)	2,659,734	2,631,402	7,890,364	7,892,143
Sales of devices	(b)	370,512	407,987	1,351,729	1,248,291
Total revenue from contracts with customers		3,030,246	3,039,389	9,242,093	9,140,434
Interest revenue	(c)	20,412	16,837	60,219	50,393
Lease income	(d)	26,406	29,560	85,051	83,137
Other revenue	(e)	47,774	40,690	125,248	129,387
Total Revenue		3,124,838	3,126,476	9,512,611	9,403,351

Timing of revenue recognition for respective major products/service lines represented by:

- (a) Services transferred over time
- (b) Devices transferred at a point in time
- (c) Interest revenue transferred over time
- (d) Lease income accounted for on a straight-line basis over the lease term
- (e) Cybersecurity, networking, information and communication solutions and other services transferred over time

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B6. Taxation

The Group's taxation charge for the current quarter and financial period ended 30 September 2025 respectively were made up as follows:

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	30 SEP 2025 RM'000	30 SEP 2024 RM'000	30 SEP 2025 RM'000	30 SEP 2024 RM'000
Income tax:				
- Current tax expense	(178,824)	(245,959)	(517,158)	(496,528)
- (Under)/Over provision in prior year	(14,207)	(7,708)	(9,477)	28,843
Deferred tax:				
- Net origination/reversal of temporary differences	24,834	81,133	50,924	83,093
- Over/(Under) provision in prior years	15,680	6,475	(276)	57,909
Total	(152,517)	(166,059)	(475,987)	(326,683)

The Group's effective tax rate ("ETR") for the financial period ended 30 September 2025 is 28.8%, which is above the statutory tax rate of 24.0% due to certain expenses which are not deductible for tax purposes and under-provision of prior year taxes.

B7. Status of Corporate Proposals

There were no corporate proposals announced but not completed in the interval from the date of the last report and the date of this announcement, other than:

(i) Related Party Transactions - Digital Nasional Berhad ("DNB")

	AS AT 30 SEP 2025 RM'000	AS AT 31 DEC 2024 RM'000
Unquoted shares, at cost	133	100
Shareholder's advance	349,900	233,233
	350,033	233,333

On 1 December 2023, Infranation Sdn. Bhd., a wholly-owned subsidiary of CelcomDigi Berhad ("CelcomDigi") entered into a conditional share subscription agreement ("SSA") with Minister of Finance (Incorporation) ("MoF Inc.") and DNB to subscribe for 100,000 new ordinary shares in DNB at the aggregate price of RM100,000 ("DNB Shares") and provide shareholder advances of RM233.23 million to DNB in accordance with the terms as set out in the SSA.

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B7. Status of Corporate Proposals (cont'd)

(i) Related Party Transactions - Digital Nasional Berhad ("DNB") (cont'd)

By a letter dated 13 May 2025, MoF Inc., DNB, YTL Power International Berhad ("YTL"), CelcomDigi, Maxis Broadband Sdn. Bhd. ("Maxis") and U Mobile Sdn. Bhd. ("U Mobile") being parties to the Shareholders Agreement have agreed to vary certain terms of the Shareholders Agreement, which includes:

- (a) Acquisition of 100,000 units U Mobile shares by MoF Inc., YTL, CelcomDigi and Maxis ("Acquisition Shares") and shall be completed on 30 May 2025; and
- (b) the MoF Inc. put option under the Shareholders Agreement may only be exercised by MoF Inc. within one (1) month after 12 November 2025 (or such other periods as MoF Inc., YTL, CelcomDigi and Maxis may agree in writing).

On 30 May 2025, CelcomDigi completed the acquisition of 33,333 U Mobile shares at a price of RM33,333. On 15 August 2025, CelcomDigi provided its proportionate share of the Additional Shareholders Advance, amounting to RM116.67 million, to DNB via internally generated funds, which carries the same terms as the initial Shareholder Advance. With this, CelcomDigi's total investment in DNB increased from RM233.33 million to RM350.03 million.

(ii) Update on Undertakings given to Malaysian Communications & Multimedia Commission ("MCMC")

As part of the merger approval which has been completed on 30 November 2022 ("Closing"), the Group has given MCMC an undertaking in the five (5) areas as follows:

(a) Spectrum divestment

The Group undertakes to return to MCMC a total of 70MHz of spectrum in the following three bands (each referred to as a "Band") to address the issue of spectrum concentration post-merger – 10MHz in the 1800MHz spectrum band, 20MHz in the 2100MHz spectrum band and 40MHz in the 2600MHz spectrum band; First band to be returned within two (2) years from Closing, second and third band within three (3) years from Closing.

The divestment of the 20MHz in the 2100MHz spectrum band, ie. the first band to be returned to MCMC, has been completed on 29 November 2024 and the divestment of the remaining two spectrum bands to be completed by 29 November 2025 is in progress and right on track.

(b) Mobile Virtual Network Operators ("MVNO") wholesale remedy

The Group undertakes to establish an independent MVNO wholesale business unit within six (6) months after Closing, and to ensure the continuity of access to wholesale services for existing and new MVNOs at terms no worse off than existing agreements for a duration of three (3) years from Closing.

The establishment of independent MVNO wholesale business unit is completed, the Group has been committed to maintain the accessibility to wholesale services for existing and new MVNOs at the terms no worse off than existing agreements for almost 2 years from Closing, and will continue the said maintenance for the remaining 3rd year from Closing, ie. up to 29 November 2025.

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B7. Status of Corporate Proposals (cont'd)

**(ii) Update on Undertakings given to Malaysian Communications & Multimedia Commission ("MCMC")
(cont'd)**

(c) Divestment of Yoodo business

As part of the commitment to the MCMC on the merger, CelcomDigi is required to divest Yoodo, our digital telco brand, to a willing external third party within 18 months of the merger's completion. In the event this is not feasible, to discontinue Yoodo within three months of the divestment deadline. The Group conducted a process to evaluate interest from several parties, both within and outside of Malaysia. This process was managed by credible external advisors. After assessing the proposals from the interested parties, the Group has decided to discontinue the Yoodo brand, in compliance with the undertaking, as none of the proposals met its expectations.

The discontinuation has been fully completed on 29 August 2024.

(d) Removal of exclusive arrangements with distributors in five states

The Group undertakes during a period of three (3) years from Closing:

- (i) to remove exclusive arrangements with its exclusive distributors in Sabah, Labuan, Sarawak, Terengganu, Pahang, and Kelantan; and
- (ii) not to enter into new exclusive arrangements with distributors in these regions, unless otherwise approved by MCMC.

The exclusive arrangements with distributors in Sabah, Labuan, Sarawak, Terengganu, Pahang, and Kelantan has been removed. There were no new exclusive arrangements with distributors in these regions, unless otherwise approved by MCMC. The Group is committed to the said agreement with MCMC for 3 years from Closing, ie. up to 29 November 2025.

(e) Single corporate brand

The Group undertakes to position Digi's and Celcom's prepaid and postpaid products under a single corporate brand within 2 years of Closing.

All prepaid and postpaid products has been put under a single corporate brand ie. CelcomDigi. All the processes and systems in relation to customer branding experience has been completed in FY2024.

As at 30 September 2025, the Group is progressing as planned and on track to meet the agreed timelines.

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B7. Status of Corporate Proposals (cont'd)

(iii) Compulsory Winding-Up ("CWU") of Infront Consulting Group (S) Pte. Ltd. ("Infront SG")

On 29 February 2024, the Company announced that Infront MY, a 60% indirect subsidiary of the Company held via Celcom Berhad had filed a CWU petition against Infront SG, a 69% owned subsidiary of Infront MY, in the High Court of the Republic of Singapore ("Court") pursuant to Section 125(1)(e) of the Insolvency, Restructuring and Dissolution Act 2018, Singapore ("IRDA").

The Company had on 5 April 2024 announced that the High Court of the Republic of Singapore has at the hearing on 5 April 2024 granted the CWU Order against Infront SG.

The total cost of investment in Infront SG is RM172,406 whereby Infront MY has made full impairment of such cost in Q2 2025. The CWU is not expected to have any material financial and operational impact for the financial year ended 30 September 2025. The Company is not expected to have any material losses arising from the CWU.

B8. Loans and Borrowings

	AS AT 30 SEP 2025		AS AT 31 DEC 2024	
	RM'000 Current	RM'000 Non-current	RM'000 Current	RM'000 Non-current
<u>Secured</u>				
FRTL	193	1,348	183	1,496
Fixed-rate term financing	70	-	218	15
Bankers' acceptance	14,105	-	14,811	-
Other financing arrangement	7,356	5,661	3,292	5,661
	21,724	7,009	18,504	7,172
<u>Unsecured</u>				
FRTL	-	98,407	-	98,146
FRTF-i	525,000	3,085,723	250,000	2,983,265
Sukuk	700,000	3,900,788	250,000	4,346,229
FRRC	5,000	-	60,473	-
FRRC-i	600,000	-	450,000	-
Lease liabilities	821,869	3,335,778	831,286	3,757,726
	2,651,869	10,420,696	1,841,759	11,185,366
Total loans and borrowings	2,673,593	10,427,705	1,860,263	11,192,538

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B8. Loans and Borrowings (cont'd)

The Group's borrowings and debt securities portfolio of fixed and floating interest/profit rate are as follows:

	AS AT	AS AT
	30 SEP 2025	31 DEC 2024
	RM'000	RM'000
Borrowings and debt securities:		
Floating rate	4,342,793	3,867,327
Fixed rate	8,758,505	9,185,474
	<u>13,101,298</u>	<u>13,052,801</u>

The weighted average effective interest/profit rates at the reporting date for borrowings and debt securities are as follows:

	AS AT	AS AT
	30 SEP 2025	31 DEC 2024
	%	%
FRTL and FRTF-i	4	4
Sukuk	4	4
Fixed-rate term financing	4	4
FRRC and FRRC-i	4	4
Banker's Acceptance	4	5
Lease liabilities	3-6	3-6

B9. Financial Instruments

As at 30 September 2025 the Group's outstanding net derivative financial instruments are detailed below:

Type of derivatives	Notional value	Fair value - asset
	RM'000	RM'000
Interest rate swaps contracts		
- One year to three years	375,000	3,859
- More than three years	100,000	286

Accounting Policy

The Group uses interest rate swaps as derivative instruments to manage risk exposures related to changes in interest rates.

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B9. Financial Instruments (cont'd)

(a) Interest rate risk

The Group manages its interest rate risk by having a mixed portfolio of fixed and floating rate financial liabilities that is consistent with the interest rates profiles acceptable to the Group. To manage this, the Group enters into interest rate swaps, in which the Group agrees to exchange, at specified intervals, a fixed interest rate for floating rates.

The Group uses interest rate swaps to hedge the fair value risk in relation to the fixed interest rates of Sukuk with notional principal amounts of RM475 million. The interest rate swaps entitles the Group to receive interest at a fixed rate ranging from 3.50% to 4.65% per annum, and in return, pays interest quarterly at floating rate plus a spread. The swaps mature at varying dates based on the maturity of different tranches of Sukuk.

Speculative activities are strictly prohibited. The Group adopts a layered approach to hedging, where a higher percentage of hedging will be executed for closer-dated exposures and with time, increase the hedge as the probability of the underlying exposure increases. The derivatives and their underlying exposures will be monitored on an on-going basis.

(b) Credit Risk Management Policy

Interest rate swap transactions are executed only with credit-worthy financial institutions in Malaysia that are governed by appropriate policies and procedures.

There were no changes in the cash requirement of, nor the policies governing the derivatives since the end of the previous financial year ended 31 December 2024.

Derivatives are stated at fair value which is equivalent to the marking of these derivatives to market, using prevailing market rates. Derivatives with positive market values (unrealised gains) are included under assets, whereas derivatives with negative market values (unrealised losses) are included under liabilities in the statement of financial position. Any gains or losses arising from derivatives held for trading purposes, or changes in fair value on derivatives during the financial period that do not qualify for hedge accounting are recognised in profit and loss as disclosed in Note B14.

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B10. Material Litigation

There were no pending material litigations as at the date of this report, other than:

- (i) **Claims arising from amongst others an alleged breach of a Services Agreement dated 21 March 2022 ("Services Agreement") from IMMA Technology Sdn Bhd ("IMMA")**

CelcomDigi Mobile Sdn. Bhd. ("CDMSB"), a wholly-owned subsidiary of CelcomDigi Berhad ("CDB") is in receipt of a Notice of Arbitration dated 1 October 2025 ("Arbitration") from IMMA in relation to claims arising from amongst others an alleged breach of a Services Agreement dated 21 March 2022 ("Services Agreement").

The Services Agreement involves Credit Advance ("CA") services with CelcomDigi. Payment terms in the Services Agreement was based on a revenue share arrangement upon launch of the service with no upfront costs required to be paid to IMMA. In anticipation of the CelcomDigi merger, the launch was held off and a new RFP was launched in November 2023 with expanded scope to include both Celcom and Digi subscriber base. Despite being invited to do so, IMMA did not participate in the new RFP.

In the Notice of Arbitration, IMMA seeks from CelcomDigi, amongst others, the alleged loss of profits in the amount of RM72,588,123.00 or in the alternative, the sum of RM28,280,110.40 for alleged wasted expenditure incurred by IMMA. CelcomDigi is of the view that it has a reasonably strong chance of defending these claims and intends to do so vigorously.

B11. Dividends

The Board of Directors has declared a third interim tax exempt (single-tier) dividend of 3.6 sen per ordinary share in respect of the financial year ending 31 December 2025, which will be paid on 23 December 2025. The entitlement date is 10 December 2025.

A Depositor shall qualify for the entitlement only in respect of:

- (i) shares transferred to the Depositor's Securities Account before 4:30 p.m. on 10 December 2025 in respect of transfers; and
- (ii) shares bought on Bursa Malaysia Securities Berhad ("Bursa Securities") on a cum entitlement basis according to the Rules of Bursa Securities.

Year-to-date ("YTD") dividend for the financial period ended 30 September 2025 is 11.1 sen per ordinary share (YTD 2024: 10.6 sen).

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B12. Earnings Per Share

Basic Earnings Per Share

The basic earnings per share for the current quarter and financial period ended 30 September 2025 have been calculated as per the summary below:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED		PERIOD ENDED	
	30 SEP 2025	30 SEP 2024	30 SEP 2025	30 SEP 2024
Earnings				
Profit for the period, attributable to owners of the Company (RM'000)	341,229	436,976	1,163,943	1,219,453
Weighted average number of ordinary shares ('000)	11,731,508	11,731,508	11,731,508	11,731,508
Basic earnings per share (sen)	2.91	3.72	9.92	10.39

Diluted Earnings Per Share - Not applicable

B13. Auditors' Report on Preceding Annual Financial Statements

The latest audited financial statements for the financial year ended 31 December 2024 were not subject to any qualification.

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B14. Additional Disclosures

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	30 SEP 2025 RM'000	30 SEP 2024 RM'000	30 SEP 2025 RM'000	30 SEP 2024 RM'000
Allowance for expected credit losses on trade receivables, deposits and contract assets	(100,327)	(42,510)	(233,372)	(94,927)
(Provision for)/reversal of inventory obsolescence	(1,942)	7,125	(4,780)	12,245
Net gain/(loss) on fixed assets written-off and disposed	2,591	4,486	(9,630)	(5,670)
Fair value gain/(loss) on investment in shares	3	(36)	3	(35)
Gain on termination of leases	157	946	20,176	16,554
Foreign exchange (loss)/gain	(4,536)	21,869	2,547	20,175
Fair value loss on derivative financial instruments	-	(1,225)	-	(1,437)
Fair value (loss)/gain on interest rate swaps	(764)	2,167	2,520	1,637

Other than as presented in the condensed consolidated statement of comprehensive income and as disclosed above, there were no gains or losses on disposal of quoted or unquoted investments or properties nor any other material items for the current quarter and financial period ended 30 September 2025.