

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

INTERIM FINANCIAL STATEMENTS**UNAUDITED STATEMENT OF FINANCIAL POSITION****AS AT 30 SEPTEMBER 2025**

	As at 30 September 2025	As at 31 December 2024
Note	RM'000	RM'000
ASSETS		
Cash and short-term funds	203,677	497,000
Deposits and placements with banks and other financial institutions	10,034	40,092
Financial investments at amortised cost	8 163,292	203,027
Loans, advances and financing	9 240,053	651
Other assets	10 47,081	54,838
Statutory deposits	5,000	8,000
Tax recoverable	506	524
Right-of-use assets	515	788
Plant and equipment	920	1,122
Intangible assets	76,606	33,412
TOTAL ASSETS	747,684	839,454
LIABILITIES AND EQUITY		
Deposits from customers	11 559,258	676,024
Deposits and placements from other financial institutions	12 10,164	-
Other liabilities	13 19,224	19,436
Lease liabilities	566	869
TOTAL LIABILITIES	589,212	696,329
Share capital	6 352,000	277,000
Reserves	2,413	303
Accumulated losses	(195,941)	(134,178)
TOTAL EQUITY	158,472	143,125
TOTAL LIABILITIES AND EQUITY	747,684	839,454
COMMITMENTS AND CONTINGENCIES	14 9,087	-

This Interim Financial Statements should be read in conjunction with the Audited Financial Statements of the Bank for the financial year ended 31 December 2024.

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

INTERIM FINANCIAL STATEMENTS**UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025**

	Note	3rd Quarter Ended		Nine Months Ended	
		30 September 2025	30 September 2024	30 September 2025	30 September 2024
		RM'000	RM'000	RM'000	RM'000
Interest income	15	13,258	1,579	31,320	3,613
Interest expense	16	(4,422)	(860)	(13,292)	(938)
Net interest income		8,836	719	18,028	2,675
Fee and commission income	17	709	-	1,128	-
Fee and commission expense	18	(1,278)	(51)	(3,642)	(52)
Other operating income	19	151	104	2,303	126
		8,418	772	17,817	2,749
Other operating expenses	20				
Personnel costs		(8,168)	(5,270)	(22,242)	(14,753)
Establishment costs		(12,445)	(9,584)	(33,449)	(22,429)
Marketing expenses		(961)	(1,604)	(3,030)	(3,051)
Administration and general expenses		(5,397)	(2,851)	(15,148)	(8,093)
Operating loss		(18,553)	(18,537)	(56,052)	(45,577)
Allowance for expected credit loss	21	(663)	-	(3,601)	-
Loss before taxation		(19,216)	(18,537)	(59,653)	(45,577)
Taxation	22	-	462	-	462
Loss and total comprehensive loss for the financial period		(19,216)	(18,075)	(59,653)	(45,115)

This Interim Financial Statements should be read in conjunction with the Audited Financial Statements of the Bank for the financial year ended 31 December 2024.

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

INTERIM FINANCIAL STATEMENTS**UNAUDITED STATEMENT OF CHANGES IN EQUITY****FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025**

Note	Share capital	Non-Distributable		Accumulated losses	Total
		Regulatory reserves			
	RM'000	RM'000		RM'000	RM'000
Balance as at 1 January 2025	277,000	303		(134,178)	143,125
Total comprehensive loss					
for the financial period	-	-		(59,653)	(59,653)
Issuance of ordinary shares	75,000	-		-	75,000
Transfer to regulatory reserves	-	2,110		(2,110)	-
Balance as at 30 September 2025	352,000	2,413		(195,941)	158,472
Balance as at 1 January 2024	185,000	-		(64,634)	120,366
Total comprehensive loss					
for the financial period	-	-		(45,115)	(45,115)
Issuance of ordinary shares	92,000	-		-	92,000
Transfer to regulatory reserves	-	2		(2)	-
Balance as at 30 September 2024	277,000	2		(109,751)	167,251

This Interim Financial Statements should be read in conjunction with the Audited Financial Statements of the Bank for the financial year ended 31 December 2024.

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

INTERIM FINANCIAL STATEMENTS**UNAUDITED STATEMENT OF CASH FLOWS****FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025**

	Nine Months Ended	
	30 September 2025	30 September 2024
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(59,653)	(45,577)
Adjustments for non-operating and non-cash items:		
Allowance for expected credit loss	3,601	-
Amortisation of financial investment at amortised cost	1,035	128
Amortisation of intangible assets	4,223	2,982
Depreciation of plant and equipment	202	74
Depreciation of right-of-use assets	273	272
Lease interest expense	17	23
Unrealised gain on foreign exchange	(4)	(9)
Operating loss before working capital changes	(50,306)	(42,107)
Decrease/(Increase) in operating assets:		
Deposits and placements with banks and other financial institutions	30,058	-
Loans, advances and financing	(243,003)	-
Other assets	7,757	(4,600)
Statutory deposits with Bank Negara Malaysia ("BNM")	3,000	(1,500)
	(202,188)	(6,100)
Increase/(Decrease) in operating liabilities:		
Deposits from customers	(116,766)	204,468
Deposits and placements from banks and other financial institutions	10,164	-
Other liabilities	(208)	(18,925)
	(106,810)	185,543
Cash (used in)/generated from operations	(359,304)	137,336
Lease interest paid	(17)	(25)
Net tax recovered/(paid)	18	(465)
Net cash (used in)/generated from operating activities	(359,303)	136,846
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	-	(707)
Purchase of other intangible assets	(47,417)	(14,025)
Net sale/(purchase) of financial investment at amortised cost	38,700	(120,974)
Net cash used in investing activities	(8,717)	(135,706)

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BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

INTERIM FINANCIAL STATEMENTS**UNAUDITED STATEMENT OF CASH FLOWS (CONTINUED)****FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025**

	Nine Months Ended	
	30 September 2025	30 September 2024
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of ordinary shares	75,000	92,000
Principal lease payments	(303)	(168)
Net cash generated from financing activities	74,697	91,832
Net (decrease)/increase in cash and cash equivalents	(293,323)	92,972
Cash and cash equivalents:		
- At the beginning of the financial period	497,000	120,407
- At the end of the financial period	203,677	213,379
Cash and cash equivalents comprise the following:		
- Cash and short term funds	203,677	213,379

This Interim Financial Statements should be read in conjunction with the Audited Financial Statements of the Bank for the financial year ended 31 December 2024.

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****1 Basis of Preparation**

The interim financial statements are unaudited and have been prepared in compliance with Malaysian Financial Reporting Standard ("MFRS") 134, 'Interim Financial Reporting' issued by Malaysian Accounting Standards Board ("MASB") and should be read in conjunction with the audited financial statements of Boost Bank Berhad ("Bank") for the financial year ended 31 December 2024.

The accounting policies and presentation adopted by the Bank for the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2024.

The Bank will apply these published standards and amendments to published standards from:-

- (a) Financial year beginning on/after 1 January 2026:
 - Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
 - Amendments that are part of Annual Improvements – Volume 11:
 - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards*
 - Amendments to MFRS 7, *Financial Instruments: Disclosures*
 - Amendments to MFRS 9, *Financial Instruments*
 - Amendments to MFRS 10, *Consolidated Financial Statements*
 - Amendments to MFRS 107, *Statement of Cash Flows*
- (b) Financial year beginning on/after 1 January 2027:
 - MFRS 18, *Presentation and Disclosure in Financial Statements*

The initial application of the accounting standards, interpretations or amendments are not expected to have any material financial impacts to the current and prior period financial statements of the Bank.

2 Auditors' Report

The auditors' report for the financial year ended 31 December 2024 was not subject to any qualification.

3 Seasonal or Cyclical Factors

The business operations of the Bank have not been affected by any material seasonal or cyclical factors.

4 Exceptional or Unusual Items

There were no exceptional or unusual items for the nine months ended 30 September 2025.

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****5 Changes in Estimates**

During the first quarter of 2025, the Bank has revised the estimated useful life of its intangible assets, specifically the computer software, from not exceeding five (5) years to not exceeding ten (10) years. This change reflects management's reassessment based on updated expectations regarding the period over which the computer software will generate economic benefits.

As a result of this change, total amortisation of intangible assets charge for nine months ended 30 September 2025 is lower by RM2,280,000.

6 Changes in Debt and Equity Securities

There were no issuances, repurchases and repayments of debt and equity securities for the nine months ended 30 September 2025, other than as disclosed below:

- (a) On 27 March 2025, the Bank increased its issued and paid-up ordinary share capital from RM277,000,000 to RM352,000,000 via the issuance of 75,000,000 new ordinary shares at RM1.00 per share arising from the rights issue of RM1.00 per share.

7 Dividend Paid and Proposed Dividend

No dividend was declared or paid by the Bank during the nine months ended 30 September 2025.

8 Financial Investments at Amortised Cost

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
At amortised cost		
<u>Money market instruments:</u>		
Malaysian Government Securities	<u>163,292</u>	<u>203,027</u>

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****9 Loans, Advances and Financing**

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
(a) By type		
At amortised cost		
Term loans		
- Hire purchase receivables/financing	445	-
- Other term loans	179,002	660
Revolving credits	64,216	-
Gross loans, advances and financing	243,663	660
Less: Allowances for expected credit loss ("ECL")	(3,610)	(9)
Net loans, advances and financing	<u>240,053</u>	<u>651</u>
Included in loans, advances and financing is a term loan granted to a related company amounting to RM19,736,803 (31 December 2024: RM Nil). The term loan was made in the ordinary course of business and on normal commercial terms and conditions which are not more favourable than those generally available to the public.		
(b) By type of customer		
Domestic business enterprises:		
- Small and medium enterprises	209,517	660
- Others	33,701	-
Individuals	445	-
	<u>243,663</u>	<u>660</u>
(c) By geographical distribution		
Within Malaysia	<u>243,663</u>	<u>660</u>
(d) By interest rate sensitivity		
Fixed rate:		
- Hire purchase receivables/financing	445	-
- Other fixed rate loans/financing	200,644	660
Variable rate:		
- Other variable rates	42,574	-
	<u>243,663</u>	<u>660</u>

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****9 Loans, Advances and Financing (Continued)**

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
(e) By purpose		
Purchase of transport vehicles	445	-
Working capital	243,218	660
	243,663	660
(f) By economic sector		
Agriculture, hunting, forestry and fishing	777	-
Mining and quarrying	313	-
Manufacturing	37,453	-
Electricity, gas and water	2,184	-
Construction	32,924	126
Wholesale and retail trade and restaurant and hotel	74,588	534
Transport, storage and communication	13,200	-
Finance, insurance, real estate and business services	52,361	-
Education, health and others	20,248	-
Others	9,615	-
	243,663	660
(g) By remaining contractual maturities		
Maturing within one year	72,702	89
One year to three years	104,938	571
Three years to five years	41,663	-
Over five years	24,360	-
	243,663	660

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****9 Loans, Advances and Financing (Continued)****(h) Movement in allowances for expected credit loss**

	12-month ECL (Stage 1) RM'000	Lifetime ECL not credit impaired (Stage 2) RM'000	Lifetime ECL credit impaired (Stage 3) RM'000	Total RM'000
30 September 2025				
Balance as at the beginning of the financial period	9	-	-	9
Changes due to financial assets recognised in the opening balance that have been:				
- Transfer to 12-month ECL (Stage 1)	-	-	-	-
- Transfer to lifetime ECL not credit impaired (Stage 2)	-	-	-	-
- Transfer to lifetime ECL credit impaired (Stage 3)	(3)	-	3	-
	(3)	-	3	-
Changes in credit risk	(4)	-	(3)	(7)
Additions	2,248	238	1,122	3,608
Balance as at the end of the financial period	<u>2,250</u>	<u>238</u>	<u>1,122</u>	<u>3,610</u>
31 December 2024				
Balance as at the beginning of the financial year	-	-	-	-
Addition and origination	9	-	-	9
Balance as at the end of the financial year	<u>9</u>	<u>-</u>	<u>-</u>	<u>9</u>

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****10 Other Assets**

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
Other receivables	935	3,352
Deposits	251	214
Prepayments	45,824	25,158
Amount due from immediate holding company	(a) 71	-
Amount due from related company	(b) -	26,114
	47,081	54,838

(a) Amounts due to immediate holding company is unsecured, interest-free and repayable on demand.

(b) In 2024, the amount due from related company represents an advance payment made and related interest income accrued for loans to be transferred from Axiata Digital Capital Sdn. Bhd. to the Bank. The loans will be transferred to the Bank on a staggered basis and all interest received or receivable from those loans between the date of advance payment and date of transfer will be paid to the Bank on a monthly basis, by end of each month. As at 30 September 2025, all of the loans were transferred to the Bank.

11 Deposits from Customers

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
(a) By type of deposits		
Savings deposits	546,121	676,024
Short term deposits	13,137	-
	559,258	676,024
(b) By type of customers		
Business enterprises	13,137	-
Individuals	546,121	676,024
	559,258	676,024
(c) By maturity structure of short term deposits		
Due within six months	1,074	-
Six months to one year	12,063	-
	13,137	-

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****12 Deposits and Placements from Other Financial Institution**

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
Other financial institutions	10,164	-

13 Other Liabilities

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
Other creditors and accruals	17,367	18,369
Amount due to immediate holding company	-	317
Amounts due to related companies	1,857	750
	19,224	19,436

Amounts due to immediate holding company and related companies are unsecured, interest-free and repayable on demand.

14 Commitments And Contingencies

The commitments and contingencies comprise the following:

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
Commitments		
Any commitments that are unconditionally cancellable at any time by the Bank without prior notice or that effectively provide for automatic cancellation due to deterioration in a borrower's creditworthiness	9,087	-

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****15 Interest Income**

	3rd Quarter Ended		Nine Months Ended	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM'000	RM'000	RM'000	RM'000
Deposit placements with banks and other financial institutions	1,413	1,072	6,390	2,700
Financial investments at amortised costs	1,394	441	4,299	589
Loans, advances and financing	10,038	-	18,013	-
Others	413	66	2,618	324
	13,258	1,579	31,320	3,613

16 Interest Expense

	3rd Quarter Ended		Nine Months Ended	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM'000	RM'000	RM'000	RM'000
Deposits and placements from banks and other financial institutions	79	-	164	-
Deposits from customers	4,338	852	13,111	915
Lease interest	5	8	17	23
	4,422	860	13,292	938

17 Fee and Commission Income

	3rd Quarter Ended		Nine Months Ended	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM'000	RM'000	RM'000	RM'000
Fee income:				
- Service charges and fees	91	-	203	-
- Other fee income	618	-	925	-
	709	-	1,128	-

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****18 Fee and Commission Expense**

	3rd Quarter Ended		Nine Months Ended	
	30 September	30 September	30 September	30 September
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Fee expense:				
- Service charges and fees	317	32	785	33
- Card related fees	419	19	1,249	19
- Other fee expense	542	-	1,608	-
	1,278	51	3,642	52

19 Other Operating Income

	3rd Quarter Ended		Nine Months Ended	
	30 September	30 September	30 September	30 September
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Other income:				
- net foreign exchange gain	-	104	-	126
- other operating income	151	-	2,303	-
	151	104	2,303	126

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****20 Other Operating Expenses**

	3rd Quarter Ended		Nine Months Ended	
	30 September	30 September	30 September	30 September
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Personnel costs:				
- Salaries, bonus, wages and allowances	7,162	4,452	18,481	12,472
- Defined contribution plan	711	421	1,872	1,128
- Other staff related costs	295	397	1,889	1,153
	8,168	5,270	22,242	14,753
Establishment costs:				
- Amortisation of intangible assets	1,806	1,240	4,223	2,982
- Depreciation of plant and equipment	67	65	202	74
- Depreciation of right-of-use assets	91	91	273	272
- Information technology expenses	9,785	7,545	26,545	18,292
- Repair and maintenance	21	21	64	39
- Water and electricity	3	4	9	5
- Insurance	453	130	1,382	277
- Others	219	488	751	488
	12,445	9,584	33,449	22,429
Marketing expenses:				
- Advertisements and publicity	737	1,527	2,162	1,758
- Others	224	77	868	1,293
	961	1,604	3,030	3,051
Administration and general expenses:				
- Communication expenses	7	-	20	-
- Legal and professional fees	204	299	997	400
- Net foreign exchange (gain)/loss	(6)	-	182	-
- Others	5,192	2,552	13,949	7,693
	5,397	2,851	15,148	8,093
Total other operating expenses	26,971	19,309	73,869	48,326

21 Allowance for Expected Credit Loss

	3rd Quarter Ended		Nine Months Ended	
	30 September	30 September	30 September	30 September
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Allowance made for expected credit losses on loans, advances and financing	663	-	3,601	-

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(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****22 Taxation**

	3rd Quarter Ended		Nine Months Ended	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
	RM'000	RM'000	RM'000	RM'000
Malaysian income tax based on profit for the financial period				
- Over provision in respect of prior financial period	-	(462)	-	(462)

23 Capital Adequacy Ratio

BNM guidelines on capital adequacy requires the Bank to maintain an adequate level of capital to withstand any losses which may result from credit and other risks associated with financing operations. The capital adequacy ratio is computed based on the eligible capital in relation to the total risk-weighted assets as determined by BNM.

The capital adequacy ratios of the Bank are as follows:

	As at 30 September 2025	As at 31 December 2024
	RM'000	RM'000
<u>Common Equity Tier I ('CET I') / Tier I Capital</u>		
Share capital	352,000	277,000
Accumulated losses	(195,941)	(134,178)
	156,059	142,822
Less: Intangible assets	(76,606)	(33,412)
Total CET I Capital, Total Tier I Capital and Total Capital	79,453	109,410

Capital ratios

Before/After proposed dividends:

CET I Capital Ratio	28.161%	68.200%
Tier I Capital Ratio	28.161%	68.200%
Total Capital Ratio	28.161%	68.200%

The breakdown of risk-weighted assets in the various categories of risk-weights are as follows:

	As at 30 September 2025	As at 31 December 2024
	RM'000	RM'000
Credit risk	261,636	157,964
Market risk	-	-
Operational risk	20,498	2,462
Total risk-weighted assets	282,134	160,426

The total risk-weighted assets of the Bank are computed based on BNM's Licensing Framework for Digital Banks and BNM's Capital Adequacy Framework (Basel II - Risk Weighted Assets).

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(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****24 Capital Commitments**

	As at 30 September 2025 RM'000	As at 31 December 2024 RM'000
Authorised and contracted for:		
- Intangible assets	4,650	51,048

25 Significant Related Party Disclosures

(a) Related parties and relationships

The related parties of, and their relationship with the Company are as follows:

Related parties	Relationships
Boost Holdings Sdn. Bhd. ("BHSB")	Immediate holding company
Axiata Digital Capital Sdn. Bhd. ("ADC")	Related company
Axiata Digital eCode Sdn. Bhd. ("ADE")	Related company
Axiata Digital Labs Sdn. Bhd. ("ADL")	Related company
RHB Group of Companies ("RHB")	Entities with significant influence
Key management personnel	The key management personnel of the Company represents <ul style="list-style-type: none"> - all Directors of the Company; and - Members of the Executive Committee ("EXCO")
Related parties of key management personnel (deemed as related to the Bank)	(i) Close family members and dependents of key management personnel; and (ii) Entities that are controlled, jointly controlled or significantly influenced, by or for which significant voting power in such entity resides with, directly or indirectly by key management personnel or its close family members.

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(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****25 Significant Related Party Disclosures (Continued)**

(b) Significant related party balances and transactions

In addition to related party disclosures mentioned elsewhere in the interim financial statements, set out below are other significant related party transactions and balances.

All related party transactions are entered into in the normal course of business at agreed terms between the related parties.

	Immediate holding company	Related companies	Entity with significant influence	Key management personnel
	RM'000	RM'000	RM'000	RM'000
<u>01.01.2025 to 30.09.2025</u>				
<u>Income</u>				
Interest income	-	2,695	1,167	-
Fee income	-	122	-	-
	-	2,817	1,167	-
<u>Expenses</u>				
Interest expense	-	-	164	14
Secondment arrangement	-	-	1,809	-
Outsourced services	10,519	-	-	-
Engagement of services	-	160	-	-
Marketing collaboration	-	11	-	-
	10,519	171	1,973	14
<u>Assets</u>				
Purchase of intangible assets	-	33,724	-	-
Premium on acquisition of commercial loans	-	12,900	-	-
	-	46,624	-	-
<u>01.01.2024 to 30.09.2024</u>				
<u>Income</u>				
Interest income	-	-	412	-
<u>Expenses</u>				
Interest expense	-	-	-	6
Secondment arrangement	-	-	1,405	-
Contracts entered on behalf prior to incorporation, charged under the Shareholders Agreement	(33)	13	-	-
Outsourced services	5,818	-	-	-
Resource augmentation	-	226	-	-
Engagement of services	-	2,002	-	-
	5,785	2,241	1,405	6

BOOST BANK BERHAD

(Incorporated in Malaysia)

Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025****25 Significant Related Party Disclosures (Continued)**

(b) Significant related party balances and transactions (Continued)

	Immediate holding company	Related companies	Entity with significant influence	Key management personnel
	RM'000	RM'000	RM'000	RM'000
<u>As at 30 September 2025</u>				
<u>Amounts due from</u>				
Cash and short-term funds	-	-	68,207	-
Loans, advances and financing	-	19,737	-	-
Other assets	71	-	-	-
	71	19,737	68,207	-
<u>Amounts due to</u>				
Deposits from customers	-	-	-	609
Deposits and placements from other financial institutions	-	-	10,164	-
Other liabilities	-	3,052	1,350	-
	-	3,052	11,514	609
<u>As at 31 December 2024</u>				
<u>Amounts due from</u>				
Cash and short-term funds	-	-	93,396	-
Other assets	-	26,114	-	-
	-	26,114	93,396	-
<u>Amounts due to</u>				
Deposits from customers	-	-	-	1,784
Other liabilities	317	2,677	3,064	-
	317	2,677	3,064	1,784

(c) Key management personnel

The remuneration of Directors and other members of key management are as follows:

	Nine Months Ended	
	30 September 2025	30 September 2024
	RM'000	RM'000
Short term employee benefits:		
- Fees	563	532
- Salary and other remuneration	5,649	5,022
- Contribution to EPF	604	345
	6,816	5,899

BOOST BANK BERHAD

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Registration No. 202301007223 (1501144-T)

**NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025**

26 Events Subsequent to Balance Sheet Date

There were no significant events subsequent to the balance sheet date that have not been reflected in the financial statements.