EURO HOLDINGS BERHAD

(Company No. 200401008055 (646559-T))
(Incorporated in Malaysia)

QUARTERLY REPORT
FOR THE FIRST FINANCIAL QUARTER ENDED
30 SEPTEMBER 2026

EURO HOLDINGS BERHAD
(Company No. 200401008055 (646559-T))
(Incorporated in Malaysia)

QUARTERLY REPORT

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EURO HOLDINGS BERHAD
(Company No. 200401008055 (646559-T))
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED INCOME STATEMENTS
FOR THE FIRST FINANCIAL QUARTER ENDED 30 SEPTEMBER 2026
(The figures have not been audited)

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Quarter Ended **30/9/2026** **RM'000**	Corresponding Quarter Ended **30/9/2025** **RM'000**	Current Period Ended **30/9/2026** **RM'000**	Corresponding Period Ended **30/9/2025** **RM'000**
Revenue		32,114	16,548	32,114	16,548
Cost of sales		(29,810)	(15,073)	(29,810)	(15,073)
Gross profit		2,304	1,475	2,304	1,475
Other operating income		2,405	16	2,405	16
Operating expenses		(1,452)	(954)	(1,452)	(954)
Other expenses		(3,035)	(2,323)	(3,035)	(2,323)
Profit/(Loss) from operations		222	(1,786)	222	(1,786)
Finance cost		(192)	(92)	(192)	(92)
Profit/(Loss) before taxation	B4	30	(1,878)	30	(1,878)
Taxation	B6	2	(12)	2	(12)
Profit/(Loss) for the period		32	(1,890)	32	(1,890)
Profit/(Loss) Attributable to:					
Owners of the Company		32	(1,890)	32	(1,890)
Non-Controlling interest		-	-	-	-
		32	(1,890)	32	(1,890)
Basic earnings/(loss) per ordinary share (sen)	B11	0.00	(0.14)	0.00	(0.14)
Diluted earnings/(loss) per ordinary share (sen)	B11	-	-	-	-

Note :

The Condensed Consolidated Income Statements should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 30 June 2026.

EURO HOLDINGS BERHAD
(Company No. 200401008055 (646559-T))
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Note	As At 30/9/2026 RM'000	As At 30/06/2026 RM'000 (Audited)
ASSETS			
Non-Current Assets			
Property, plant and equipment	A12	93,089	94,451
Right-of-use assets		10,053	11,580
		103,142	106,031
Current Assets			
Inventories		20,321	14,339
Trade and other receivables		44,559	46,240
Tax recoverable		210	240
Cash and bank balances		827	102
		65,917	60,921
Total Assets		169,059	166,952
EQUITY			
Share capital		120,704	120,704
Reserves		34,658	34,778
Accumulated losses		(28,455)	(28,607)
Total equity		126,907	126,875
LIABILITIES			
Non-Current Liabilities			
Lease liabilities		4,175	5,695
Deferred tax liabilities		7,396	7,434
		11,571	13,129
Current Liabilities			
Trade and other payables		6,002	7,083
Contract liabilities		226	226
Amount due to related parties		12,250	12,705
Amount due to directors		545	389
Short term borrowings	B8	5,000	-
Lease liabilities		5,988	5,920
Tax payable		570	625
		30,581	26,948
Total Liabilities		42,152	40,077
TOTAL EQUITY AND LIABILITIES		169,059	166,952
Net Assets Per Share Attributable to Owners of the Company (RM)		0.067	0.096

Note:
The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 30 June 2026.

EURO HOLDINGS BERHAD
(Company No. 200401008055 (646559-T))
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE FIRST FINANCIAL QUARTER ENDED 30 SEPTEMBER 2026
(The figures have not been audited)

	<-Non-Distributable Reserves->		Distributable Reserve	Total Equity
	Share Capital RM '000	**Revaluation Reserve RM '000**	**Accumulated Losses RM '000**	**Shareholders' equity attributable to the owners of the Company RM '000**
At 1 July 2025	95,508	35,258	(29,858)	100,908
Loss for the period	-	-	(1,890)	(1,890)
Total comprehensive loss for the financial period	-	-	(1,890)	(1,890)
At 30 September 2025	95,508	35,258	(31,748)	99,018
At 1 July 2026	120,704	34,778	(28,607)	126,875
Profit for the period	-	-	32	32
Crystalisation of revaluation reserve	-	(120)	120	-
Total comprehensive profit for the financial period	-	(120)	152	32
At 30 September 2026	120,704	34,658	(28,455)	126,907

Note :
The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 30 June 2026.

EURO HOLDINGS BERHAD
(Company No. 200401008055 (646559-T))
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED CASH FLOW STATEMENTS
FOR THE FIRST FINANCIAL QUARTER ENDED 30 SEPTEMBER 2026
(The figures have not been audited)

	Current Period Ended 30/9/2026 RM'000	Corresponding Period Ended 30/9/2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before taxation	30	(1,878)
Adjustments for:		
Non-cash items	485	2,216
Non-operating items	196	92
Operating profit before working capital changes	711	430
Changes in working capital:		
Inventories	(5,982)	(1,099)
Trade and other receivables	1,681	1,616
Trade and other payables	(1,083)	6
Amount due to related parties	1,949	1,619
Amount due to directors	156	-
Cash (used in)/generated from operations	(2,568)	2,572
Interest paid	(192)	(92)
Tax refunded	29	11
Tax paid	(92)	-
Net cash (used in)/generated from operating activities	(2,823)	2,491
CASH FLOWS FROM INVESTING ACTIVITIES		
Net cash generated from/(used in) investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(1,452)	(1,406)
Drawdown/(Repayment) of borrowings	5,000	(723)
Net cash generated from/(used in) financing activities	3,548	(2,129)
Net increase in cash and cash equivalents	725	362
Cash and cash equivalents at beginning of the financial period	102	52
Cash and cash equivalents at end of the financial period	827	414
CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances	827	414

Note :

The Condensed Consolidated Cash Flow Statements should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 30 June 2026.

QUARTERLY REPORT
FOR THE FIRST FINANCIAL QUARTER ENDED 30 SEPTEMBER 2026

NOTES TO THE FINANCIAL REPORT

A. EXPLANATORY NOTES PURSUANT TO THE MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134 (INTERIM FINANCIAL REPORTING)

A1. Basis of Preparation

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements of Paragraph 9.22 of the Main Market Listing Requirements ("**Main LR**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**") and the Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting. The condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

The notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2026. The condensed consolidated interim financial statements and notes thereon however do not include all the information required for a full set of financial statements prepared in accordance with MFRSs and should be read in conjunction with the annual consolidated financial statements of the Company for the financial year ended 30 June 2026.

A2. Significant Accounting Policies

The significant accounting policies, methods of computation and basis of consolidation applied in the unaudited condensed consolidated interim financial statements are consistent with those adopted in the audited financial statements of the Group for the financial year ended 30 June 2026.

A3. Auditors' Report

The auditors' report on the financial statements for the financial year ended 30 June 2026 was issued without qualification.

A4. Seasonal or Cyclical Factors

The Group's operations were not materially affected by seasonal or cyclical factors during the financial period under review.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the financial period ended 30 September 2026.

A6. Material Changes in Estimates of Amounts Reported

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

A7. Changes in Debt and Equity Securities

There were no other issuances, cancellations, repurchases, resales or repayments of debt and equity securities for the current quarter ended 30 September 2026.

A8. Dividend Paid

No dividends were paid by the Company during the current quarter ended 30 September 2026.

A9. Segmental Reporting

The Group's financial performance for the financial period ended 30 September 2026 is analysed by operating segments as follows:

Current Period Ended 30 September 2026

	Manufacturing RM'000	Trading RM'000	Investment Holding RM'000	Elimination RM'000	Consolidated RM'000
Revenue					
Local	-	32,114	-	-	32,114
Export	-	-	-	-	-
Total revenue	-	32,114	-	-	32,114
Results					
Segment results	-	409	(187)	-	222
Finance cost	-	(192)	-	-	(192)
Profit before taxation	-	217	(187)	-	30
Taxation	-	2	-	-	2
Profit for the period	-	219	(187)	-	32
Net Assets as at 30 September 2026	95,275	8,252	69,273	(45,893)	126,907

A9. Segmental Reporting (cont'd)

Corresponding Period Ended 30 September 2025

	Manufacturing RM'000	Trading RM'000	Investment Holding RM'000	Elimination RM'000	Consolidated RM'000
Revenue					
Local	-	16,548	-	-	16,548
Export	-	-	-	-	-
Total revenue	-	16,548	-	-	16,548
Results					
Segment results	-	(1,623)	(163)	-	(1,786)
Finance cost	-	(92)	-	-	(92)
Loss before taxation	-	(1,715)	(163)	-	(1,878)
Taxation	-	(12)	-	-	(12)
Loss for the period	-	(1,727)	(163)	-	(1,890)
Net Assets as at 30 September 2025	87,918	10,719	58,382	(58,001)	99,018

A10. Material Events During the Financial Period and Subsequent to the End of the Financial Period

(i) Agreement forming part of the Corporate Proposals

Pursuant to the Corporate Proposals announced on 6 March 2025, the details of the agreement forming part of the Corporate Proposals which remains pending completion are set out below. For full details and the status of the Corporate Proposals, please refer to Note B7.

Sale and Purchase Agreement (Proposed Acquisition)
Eurosteel Line Sdn Bhd ("**ELSB**"), a wholly-owned subsidiary of the Company, had on 6 March 2025 entered into a Sale and Purchase Agreement ("**SPA**") with Supreme Power Auto Sdn Bhd ("**SPASB**") in relation to the Proposed Acquisition.

The purchase consideration for the sale and purchase of the Property is RM56,000,000.00 ("**Purchase Consideration**").

On 30 June 2026, all the conditions precedent stipulated in the SPA had been fulfilled, and the SPA became unconditional.

On 5 November 2026, a sum of RM33,000,000.00 was disbursed by OSK Capital Sdn Bhd towards the redemption sum for the Property.

In November 2026, an aggregate sum of RM5,000,000 had been paid towards the Purchase Consideration.

A10. Material Events During the Financial Period and Subsequent to the End of the Financial Period (cont'd)

(i) Agreement forming part of the Corporate Proposals (cont'd)

A sum of RM18,000,000.00 of the Purchase Consideration shall be satisfied by way of the issuance of the Consideration Shares.

As at the date of this report, the SPA remains pending completion of the issuance of the Consideration Shares.

(ii) Moneylending Agreement

On 15 July 2026, ELSB (the "**Borrower**") entered into a Moneylending Agreement with OSK Capital Sdn Bhd ("**OSK**" / the "**Lender**") to secure a credit facility of up to the maximum aggregate principal amount of Ringgit Malaysia Fifty-Eight Million (RM58,000,000.00) (the "**Facility**") upon the terms and subject to the terms and conditions set out in OSK's Letter of Offer dated 26 May 2026.

The Facility comprises the followings:

(a) **Tranche 1 of the Facility**
A sum not exceeding an amount of Ringgit Malaysia Twenty Two Million (RM22,000,000.00) for the purpose of working capital.

(b) **Tranche 2 of the Facility**
A sum not exceeding an amount of Ringgit Malaysia Thirty Six Million (RM36,000,000.00) to part finance the Proposed Acquisition as detailed above.

Interest of twelve percent (12.00%) per annum will be charged on all outstanding principal amount of the Facility calculated on daily rest basis and payable monthly after the first (1st) drawdown of the Facility.

The tenure of the Facility is six (6) months from the date of the first (1st) drawdown of Tranche 1 and is repayable by six (6) monthly instalments of which the first five (5) instalments shall comprise interest payments only and the sixth (6th) instalment shall be principal repayment together with interest payment.

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A10. Material Events During the Financial Period and Subsequent to the End of the Financial Period (cont'd)

(ii) Moneylending Agreement (cont'd)

The Facility is secured by the following:

(a) A first party first legal charge over the Subject Property referred to in Note B7(i) ("**Land-2**");

(b) A first party specific debenture created by the Borrower in favour of the Lender creating a fixed charge over Land-2;

(c) A third party first legal charge created by ESI over all that piece of freehold industrial land held under the title bearing particulars of Geran 86280, Lot 169, Seksyen 19, Bandar Rawang, Daerah Gombak, Negeri Selangor, including all buildings and fixtures erected thereon ("**Land-1**");

(d) A third party specific debenture created by ESI in favour of the Lender creating a fixed charge over Land-1;

(e) A corporate guarantee by the Company; and

(f) A joint and several personal guarantee by certain directors of the Company.

A11. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current quarter under review.

A12. Valuation of Property, Plant and Equipment

Valuation of Property, Plant and Equipment for the Group has been brought forward without amendments from the financial statements for the financial year ended 30 June 2026.

A13. Contingent Liabilities and Contingent Assets

Contingent Liabilities of the Group and of the Company of a material nature are as follows:

	Company	
	30/9/2026	**30/6/2026**
	RM'000	**RM'000**
Secured		
Corporate guarantee in respect of credit facilities granted to a subsidiary	33,000	-

B. ADDITIONAL DISCLOSURES PURSUANT TO APPENDIX 9B, PART A OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter Ended **30/9/2026** **RM'000**	Corresponding Quarter Ended **30/9/2025** **RM'000**	Current Period Ended **30/9/2026** **RM'000**	Corresponding Period Ended **30/9/2025** **RM'000**
Revenue	32,114	16,548	32,114	16,548
Profit/(Loss) before taxation	30	(1,878)	30	(1,878)

Current Quarter (1Q-FY2027) vs Corresponding Quarter (1Q-FY2026)

For the first quarter ended 30 September 2026 ("1Q-FY2027"), the Group recorded revenue of RM32.11 million, representing an increase of 94.1% compared with RM16.55 million recorded in the corresponding quarter of the preceding financial year. The increase was mainly attributable to higher sales volume during the current quarter.

Gross profit increased to RM2.30 million from RM1.48 million in the corresponding quarter of the preceding financial year. However, the gross profit margin decreased to approximately 7.2% from 8.9%.

The Group recorded a profit before taxation of RM0.03 million in 1Q-FY2027, compared with a loss before taxation of RM1.88 million in 1Q-FY2026. The profit before taxation was mainly attributable to income recognised from the waiver of amounts due to related parties, which was partially offset by legal fees and related costs incurred in securing the term loan, higher depreciation of machinery, and increased amortisation of right-of-use assets.

B2. Comparison with Preceding Quarter's Results

Quarter Ended 30 September 2026 vs Quarter Ended 30 June 2026

	3 months ended 30 September 2026 RM'000	**3 months ended 30 June 2026 RM'000**
Revenue	32,114	45,432
Profit before taxation	30	9,909

B2. Comparison with Preceding Quarter's Results (cont'd)

Quarter Ended 30 September 2026 vs Quarter Ended 30 June 2026 (cont'd)

For the quarter ended 30 September 2026, the Group recorded revenue of RM32.11 million, compared with RM45.43 million recorded in the preceding quarter ended 30 June 2026, representing a decrease of approximately 29.3%. The decrease was mainly attributable to lower sales volume during the current quarter.

Despite the decrease in revenue, the gross profit margin improved to approximately 7.2% in the current quarter from approximately 4.6% in the preceding quarter, mainly attributable to a more favourable sales mix.

The Group recorded a profit before taxation of RM0.03 million in the current quarter, compared with RM9.91 million in the preceding quarter. The profit before taxation in the preceding quarter was mainly attributable to a gain on disposal of machinery and equipment amounting to RM9.40 million and income recognised from the waiver of amounts due to related parties amounting to RM2.11 million.

B3. Profit Forecast and Profit Guarantee

The Group has not provided any profit forecast or profit guarantee in any public document.

B4. Notes to the Condensed Consolidated Income Statement

Profit/(Loss) before taxation is arrived at after charging/(crediting) the following items:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter Ended **30/9/2026** **RM'000**	Corresponding Quarter Ended **30/9/2025** **RM'000**	Current Period Ended **30/9/2026** **RM'000**	Corresponding Period Ended **30/9/2025** **RM'000**
Interest expense	192	92	192	92
Waiver of debts due to related parties	(2,404)	-	(2,404)	-
Depreciation of property, plant and equipment	1,362	975	1,362	975
Amortisation of right-of-use assets	1,527	1,241	1,527	1,241

B5. Prospects

The Group remains cautious about the operating environment amid ongoing economic uncertainties, rising operating costs and challenging market conditions. Nevertheless, the Group will continue to focus on improving operational efficiency, strengthening cost management and enhancing the performance of its steel products segment.

The Group remains committed to expanding its sales activities and exploring new markets, particularly within Asia, to diversify its revenue base and broaden its customer reach. Management will continue to intensify its efforts to rebuild revenue momentum, optimise inventory levels and strengthen cost control measures to support the Group's profitability.

In addition, Management will closely monitor market developments and implement appropriate measures to mitigate operational and financial risks, while ensuring the sustainability and resilience of the Group's business operations.

The Corporate Proposals, as detailed in Note B7 of this Report, are expected to strengthen the Group's balance sheet, enhance its capital structure and provide greater financial flexibility to support its future business operations and growth initiatives.

The Board is cautiously optimistic that the Group's financial performance for the financial year ending 30 June 2027 will improve compared with that of the preceding financial year.

B6. Taxation

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter Ended **30/9/2026** **RM'000**	Corresponding Quarter Ended **30/9/2025** **RM'000**	Current Period Ended **30/9/2026** **RM'000**	Corresponding Period Ended **30/9/2025** **RM'000**
Tax expenses recognised in profit or loss				
Income tax				
- current quarter/period	36	50	36	50
Deferred tax				
- current quarter/ period reversal	(38)	(38)	(38)	(38)
Net tax expense/(reversal)	(2)	12	(2)	12

B7. Status of Corporate Proposals

The Corporate Proposals that were announced are set out below.

On 6 March 2025, TA Securities Holdings Berhad, on behalf of the Board of Directors of the Company, announced the following proposals:

(i) Proposed Acquisition
Proposed acquisition by Eurosteel Line Sdn Bhd ("ELSB"), a wholly-owned subsidiary of the Company, of a parcel of leasehold industrial land held under PN 65466, Lot 20111, Mukim of Cheng, District of Melaka Tengah, State of Melaka, together with 4 blocks of industrial buildings erected thereon ("**Subject Property**") from Supreme Power Auto Sdn Bhd ("**SPASB**" or the "**Vendor**") for a purchase consideration of RM56.00 million to be satisfied via a combination of cash of RM38.00 million and issuance of 400,000,000 new ordinary shares in the Company ("**Consideration Shares**") at an issue price of RM0.045 per Consideration Share;

(ii) Proposed Debt Settlement
Proposed debt settlement of debts owing to Dato' Sri Lim Teck Boon ("**Dato' Sri Lim**"), Imponotive Auto Sdn Bhd ("**IASB**"), SPASB and Supreme Power Performance (M) Sdn Bhd ("**SPPSB**") (collectively, the "**Lenders**") amounting to RM25,344,446 ("**Debts**") to be satisfied entirely via the issuance of 563,209,911 new Shares ("**Settlement Shares**") at an issue price of RM0.045 per Settlement Share;

(iii) Proposed Private Placement
Proposed private placement of up to 331,991,700 new Shares ("**Placement Shares**"), representing up to 25% of the total number of issued Shares (excluding treasury shares, if any) at an issue price to be determined later;

(iv) Proposed Rights Issue
Proposed renounceable rights issue of up to 2,623,168,711 new Shares ("**Rights Shares**") on the basis of 1 Rights Share for every 1 existing Share held on an entitlement date ("**Entitlement Date**") and at an issue price to be determined later;

(v) Proposed Exemption 1
Proposed exemption to Dato' Sri Lim and the persons acting in concert ("**PACs**") with him from the obligation to undertake a mandatory take-over offer for the remaining Shares not already owned by them ("**Mandatory Offer**") upon completion of the Proposed Acquisition pursuant to subparagraph 4.08(1)(a) of the Rules on Take-overs, Mergers and Compulsory Acquisitions issued by the Securities Commission Malaysia ("**Rules**");

(vi) Proposed Exemption 2
Proposed exemption to Dato' Sri Lim and his PACs from the obligation to undertake a Mandatory Offer upon completion of the Proposed Debt Settlement pursuant to subparagraph 4.08(1)(b) of the Rules; and

(vii) Proposed Exemption 3
Proposed exemption to Dato' Sri Lim and his PACs from the obligation to undertake a Mandatory Offer upon completion of the Proposed Rights Issue pursuant to subparagraph 4.08(1)(b) of the Rules.

B7. Status of Corporate Proposals (cont'd)

The Proposed Exemption 1, Proposed Exemption 2 and Proposed Exemption 3 are collectively referred to as the "**Proposed Exemptions**".

The Proposed Acquisition, Proposed Debt Settlement, Proposed Private Placement, Proposed Rights Issue, and the Proposed Exemptions are collectively referred to as the "**Proposals**".

The Proposed Debt Settlement has been completed following the listing of and quotation for 563,209,911 Settlement Shares on the Main Market of Bursa Securities on 7 April 2026.

On 26 May 2026, Bursa Malaysia Securities Berhad ("**Bursa Securities**"), approved the Company's application and granted an extension of time until 11 December 2026 to complete the implementation of the Acquisition, Private Placement and Rights Issue.

On 7 July 2026, the Securities Commission Malaysia ("**SC**"), approved the Company's application and granted an extension of time until 18 January 2027 to complete the implementation of the Acquisition and Rights Issue to which the Exemption 1 and Exemption 3 relate.

On 20 November 2026, TA Securities Holdings Berhad, on behalf of the Company, submitted an application to Bursa Securities seeking its approval for a further extension of time until 11 April 2027 for the Company to complete the implementation of the Acquisition, Private Placement and Rights Issue.

Save for the Proposed Debt Settlement, the Corporate Proposals remain pending completion as at the date of this report.

B8. Short term borrowings

The Group's borrowing are as follows:

	30/9/2026 RM'000	30/6/2026 RM'000
Current		
Secured		
Short term loan	5,000	-

The Group's borrowings were denominated in Ringgit Malaysia.

On 27 August 2026, RM5,000,000 was drawn down from Tranche 1 of the RM22,000,000 credit facility granted by OSK Capital Sdn. Bhd. for working capital purposes.

B9. Dividend

No dividend has been proposed or declared for the financial period ended 30 September 2026.

B10. Derivative Financial Instruments

There were no derivative financial instruments outstanding as at 30 September 2026.

B11. Basic Earnings/(Loss) Per Share

i. Basic earnings/(loss) per share is calculated by dividing the profit/(loss) attributable to shareholders by the weighted average number of ordinary shares in issue during the financial period ended 30 September 2026.

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter Ended **30/9/2026**	Corresponding Quarter Ended **30/9/2025**	Current Period Ended **30/9/2026**	Corresponding Period Ended **30/9/2025**
Profit/(Loss) attributable to owners of the Company (RM'000)	32	(1,890)	32	(1,890)
Weighted average number of ordinary shares in issue (unit '000)	1,891,177	1,327,967	1,891,177	1,327,967
Basic earnings/(loss) per share (sen)	0.00	(0.14)	0.00	(0.14)

ii. The Company has no dilution in its earnings/(loss) per ordinary shares as there were no potential dilutive ordinary shares outstanding as at 30 September 2026 and 30 September 2025 respectively. Accordingly, the diluted earnings/(loss) per share is not presented.

B12. Statement of the Board of Directors' Opinion

Not applicable as the Group did not announce or publish any revenue or profit estimate, forecast, projection or internal target for the financial period ended 30 September 2026.

B13. Gain or Losses Arising from Fair Value Changes of Financial Liabilities

There were no gains/losses arising from fair value changes of financial liabilities for the financial period ended 30 September 2026.

B14. Material Litigation

Malacca High Court Writ of Summons No. MA-22 NCC-22-10/2023. Surian Creations Sdn. Bhd. ("Surian") v. Dato' Sri Lim Teck Boon ("DSLTB") and 26 ors.

On 3 November 2023, Euro Holdings Berhad ("EURO") and its subsidiaries, Eurosteel Line Sdn. Bhd. ("ESL"), Euro Space Industries (M) Sdn. Bhd. ("ESI") and Euro Space System Sdn. Bhd. ("ESS") received a Writ of Summons and Statement of Claim dated 30 October 2023 and 31 October 2023 respectively.

EURO, ESL, ESI and ESS have been named co-defendants by Surian in a claim that the companies had allegedly conspired with EURO's former director, DSLTB and the other defendants in the suit to injure Surian. The sum claimed to have been suffered by Surian was RM19,285,007.35.

On 3 September 2024, the Malacca High Court struck out the entire suit filed by Surian against EURO and its subsidiaries, ESL, ESI and ESS with costs.

On 24 September 2024, Surian filed an appeal against the Malacca High Court's decision of 3 September 2024. The appeal was allowed by the Court of Appeal on 13 November 2025, and the matter was remitted back to the Malacca High Court for trial.

On 26 May 2026, the Malacca High Court struck out the suit with costs payable to the Defendants, owing to the conduct of the Plaintiff's solicitors. The Plaintiff subsequently applied to reinstate the suit. The application was heard on 13 August 2026, and the Court reserved its decision to 8 September 2026.

On 8 September 2026, the Court allowed the reinstatement application in the interest of justice, so that the Plaintiff would not be denied its day in court by reason of its solicitors' conduct. The Plaintiff's solicitors were, however, directed to pay costs of RM10,000.00 to EURO and its subsidiaries within one (1) month from 8 September 2026 ("**the Reinstatement Costs**"), failing which the Court may exercise its discretion to dismiss the Plaintiff's claim.

With the suit reinstated, the interlocutory applications filed before the striking out on 26 May 2026, including EURO's application for a determination of the suit under Order 14A and/or Order 33 of the Rules of Court 2012, were fixed for hearing on 16 November 2026. The Malacca High Court has since informed the parties that the hearing date of 16 November 2026 has been vacated due to the Judicial Commissioner's non-availability, and a new hearing date for the interlocutory applications has yet to be fixed.

As at the date of this announcement, the Reinstatement Costs have yet to be paid. On 20 November 2026, EURO and its subsidiaries filed an application seeking, among others, the dismissal of the Plaintiff's claim.

Notwithstanding the above, the Board of Directors has been advised by EURO's legal counsel that EURO and its subsidiaries have a reasonably good prospect of successfully defending the Plaintiff's claims on the grounds of, inter alia, illegality.

B15. Authorisation for issue

The interim financial report was authorised for issue by the Board of Directors on 24 November 2026.