

**3REN BERHAD**  
Registration No. 202101012445 (1412744-K)  
(Incorporated in Malaysia under the Companies Act 2016)

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup>**

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.3.2026 RM'000	Unaudited 31.3.2025 RM'000	Unaudited 31.3.2026 RM'000	Unaudited 31.3.2025 RM'000
Revenue	33,772	22,182	33,772	22,182
Cost of sales	<u>(25,684)</u>	<u>(18,450)</u>	<u>(25,684)</u>	<u>(18,450)</u>
Gross profit	8,088	3,732	8,088	3,732
Other income	563	201	563	201
Other operating expenses	<u>(4,936)</u>	<u>(3,422)</u>	<u>(4,936)</u>	<u>(3,422)</u>
Operating profit	3,715	511	3,715	511
Finance income	60	273	60	273
Finance costs	<u>(110)</u>	<u>(129)</u>	<u>(110)</u>	<u>(129)</u>
Profit before tax	3,665	655	3,665	655
Tax expense	<u>(511)</u>	<u>(110)</u>	<u>(511)</u>	<u>(110)</u>
Profit after tax (" <b>PAT</b> ")	<u>3,154</u>	<u>545</u>	<u>3,154</u>	<u>545</u>
<b>Other comprehensive loss, net of tax</b>				
<i>Item that may be reclassified subsequently to profit or loss</i>				
Foreign currency translations	<u>(4)</u>	<u>-</u>	<u>(4)</u>	<u>-</u>
Other comprehensive loss, net of tax	(4)	-	(4)	-
Total comprehensive income for the financial period	<u>3,150</u>	<u>545</u>	<u>3,150</u>	<u>545</u>
PAT attributable to:				
- Owners of the Company	<u>3,154</u>	<u>545</u>	<u>3,154</u>	<u>545</u>
Total comprehensive income attributable to:				
- Owners of the Company	<u>3,150</u>	<u>545</u>	<u>3,150</u>	<u>545</u>
Earnings per ordinary share (" <b>EPS</b> ") attributable to owners of the Company:				
- Basic EPS (sen) <sup>(2)</sup>	0.48	0.09	0.48	0.09
- Diluted EPS (sen) <sup>(2)</sup>	<u>0.48</u>	<u>0.09</u>	<u>0.48</u>	<u>0.09</u>

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.
- (2) Please refer to Note B11 of this interim financial report for further details.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION <sup>(1)</sup>**

	Note	Unaudited As at 31.3.2026 RM'000	Audited As at 31.12.2025 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		16,156	16,163
Intangible assets		7,725	7,819
Right-of-use assets		1,189	672
Total non-current assets		<u>25,070</u>	<u>24,654</u>
<b>Current assets</b>			
Inventories		13,044	13,324
Trade receivables		37,039	34,148
Other receivables, deposits and prepayments		3,285	3,150
Contract assets		7,237	6,301
Contract cost		955	977
Current tax assets		1,861	2,188
Other investments <sup>(2)</sup>		28,365	30,176
Fixed deposits with licensed banks		6,325	6,290
Cash and bank balances		5,782	6,491
Total current assets		<u>103,893</u>	<u>103,045</u>
<b>TOTAL ASSETS</b>		<b><u>128,963</u></b>	<b><u>127,699</u></b>
<b>EQUITY AND LIABILITIES</b>			
Share capital		84,070	84,061
Merger deficit		(44,340)	(44,340)
Share option reserve		1,065	958
Exchange translation reserve		(47)	(43)
Retained profits		61,542	63,273
<b>TOTAL EQUITY</b>		<b><u>102,290</u></b>	<b><u>103,909</u></b>
<b>Non-current liabilities</b>			
Borrowings	B8	9,611	9,711
Lease liabilities		334	40
Deferred tax liabilities		1,701	1,701
Total non-current liabilities		<u>11,646</u>	<u>11,452</u>
<b>Current liabilities</b>			
Trade payables		2,335	2,934
Other payables and accruals		2,490	2,575
Contract liabilities		9,107	5,899
Borrowings	B8	785	813
Lease liabilities		310	117
Deferred income		*	*
Total current liabilities		<u>15,027</u>	<u>12,338</u>
<b>TOTAL LIABILITIES</b>		<b><u>26,673</u></b>	<b><u>23,790</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>128,963</u></b>	<b><u>127,699</u></b>
Number of ordinary shares in issue ('000)		651,300	651,277
Net assets per share (RM) <sup>(3)</sup>		0.16	0.16

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION <sup>(1)</sup> (cont'd)**

Notes:

- \* Amount is less than RM1,000.
- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Financial Position are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.
- (2) Short term funds represent investment in short term money market funds.
- (3) Net assets per ordinary share is calculated based on the Company's issued share capital as at the respective dates.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY <sup>(1)</sup>**

	<----- Non-distributable ----->				Distributable	
	Share capital RM'000	Merger deficit RM'000	Exchange translation reserve RM'000	Share option reserve RM'000	Retained profits RM'000	Total equity RM'000
<b>Balance as at 1.1.2026</b>	84,061	(44,340)	(43)	958	63,273	103,909
Profit for the financial period	-	-	-	-	3,154	3,154
Foreign currency translations	-	-	(4)	-	-	(4)
Total comprehensive income	-	-	(4)	-	3,154	3,150
<u>Transactions with owners</u>						
Share-based payment transactions:						
- Equity-settled Long Term Incentive Plan ("LTIP") expenses	-	-	-	110	-	110
Ordinary shares issued pursuant to LTIP	6	-	-	-	-	6
Transfer of share option reserve upon exercised	3	-	-	(3)	-	-
Dividend	-	-	-	-	(4,885)	(4,885)
Total transactions with owners	9	-	-	107	(4,885)	(4,769)
<b>Balance as at 31.3.2026</b>	<b>84,070</b>	<b>(44,340)</b>	<b>(47)</b>	<b>1,065</b>	<b>61,542</b>	<b>102,290</b>

Note:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS <sup>(1)</sup>**

	<b>Unaudited Current Year-to-date 31.3.2026 RM'000</b>	<b>Unaudited Preceding Year-to-date 31.3.2025 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	3,665	655
Adjustments for:		
Accretion of interest on lease liabilities	9	6
Amortisation of intangible assets	94	167
Depreciation of property, plant and equipment	445	413
Depreciation of right-of-use assets	78	77
Equity-settled share-based payment	110	246
Fair value gain on short term funds	(235)	(62)
Interest expense	110	129
Interest income	(80)	(277)
Reversal of allowance for expected credit losses on trade and other receivables	(25)	-
Unrealised gain on foreign exchange	(272)	(66)
Operating profit before working capital changes	3,899	1,288
Changes in:		
Inventories	280	753
Receivables	(2,819)	2,018
Payables	(656)	(1,581)
Contract assets	(936)	(2,709)
Contract costs	22	971
Contract liabilities	3,208	916
Cash generated from operations	2,998	1,656
Interest paid	(110)	(129)
Interest received	80	273
Income tax paid	(184)	(343)
<b>Net cash from operating activities</b>	<b>2,784</b>	<b>1,457</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Addition to intangible assets	-	(565)
Net changes in fixed deposits with licensed banks	(35)	(72)
Net changes in short term funds	2,056	<b>(25,566)</b>
Purchase of property, plant and equipment	(364)	(75)
<b>Net cash used in investing activities</b>	<b>1,657</b>	<b>(26,278)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividends paid	(4,885)	(3,250)
Net changes in hire purchase loans	(70)	(65)
Net changes in term loans	(132)	(122)
Net proceeds from issuance of ordinary shares pursuant to LTIP	6	-
Payment of lease liabilities	(117)	(82)
<b>Net cash (used in)/from financing activities</b>	<b>(5,198)</b>	<b>(3,519)</b>
<b>NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(757)</b>	<b>(28,340)</b>
Effect of foreign exchange rate changes	50	91
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>	<b>6,491</b>	<b>40,518</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR</b>	<b>5,784</b>	<b>12,269</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS <sup>(1)</sup> (cont'd)**

	<b>Unaudited Current Year-to-date 31.3.2026 RM'000</b>	<b>Unaudited Preceding Year-to-date 31.3.2025 RM'000</b>
The cash and cash equivalents are represented by:		
Fixed deposits with licensed banks	6,325	8,349
Cash and bank balances	5,782	10,275
	<u>12,107</u>	<u>18,624</u>
Less: Fixed deposits pledged to licensed banks and with maturity more than 3 months	(6,323)	(6,355)
	<u>5,784</u>	<u>12,269</u>

Note:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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## PART A - EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT

### A1 Basis of Preparation

The interim financial report of 3REN Berhad (“**Company**”) and its subsidiaries (collectively, the “**Group**”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“**MFRS**”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”) and Rule 9.22 and Appendix 9B of the Listing Requirements.

The interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

### A2 Basis of Accounting

The material accounting policy information and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the latest audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are yet to be effective for the Group.

#### **Amendments to MFRSs**

The Group has adopted the following applicable amendments to MFRSs for the current financial period:

<b>Title</b>		<b>Effective Date</b>
Amendments to MFRS 9 and MFRS 7	- Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7	- Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments that are part of Annual Improvement - 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 and MFRS 7 Financial Instruments (IFRS 9 as issued by IASB in July 2014) - Amendments to MFRS 10 Consolidated Financial Statements - Amendments to MFRS 107 Statement of Cash Flow	1 January 2026

Adoption of the above MFRSs did not have any material effect on the financial performance or position of the Group.

#### **Amendments to MFRSs that have been issued, but yet to be effective**

The Group has not adopted the following amendments to MFRSs that have been issued, but have yet to be effective:

<b>Title</b>		<b>Effective Date</b>
MFRS 18	- Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	- Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 19	- Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121	- Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 10 and MFRS 128	- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

The Group is in the process of assessing the impact of implementing these MFRSs and Amendments to the MFRSs, since the effects would only be observable for future financial years.

**A3 Auditors' Report on Preceding Annual Financial Statements**

The audited financial statements of the Company and its subsidiaries for the financial year ended 31 December 2025 were not subject to any audit qualification.

**A4 Seasonal or Cyclicity of Operations**

The business operations of the Group were not subject to any significant seasonal or cyclical factors.

**A5 Items of Unusual Nature, Size or Incidence**

There were no items of an unusual nature, size or incidence affecting the assets, liabilities, equity, net income or cash flows during the current quarter and financial period under review.

**A6 Material Changes in Accounting Estimates**

There were no material changes in accounting estimates for the current quarter and financial period under review.

**A7 Debt and Equity Securities**

Save as disclosed below, there were no issuances, cancellations, repurchases, resales and repayment of debts and equity securities during the current quarter and financial period under review:

- (i) during the current quarter under review, the company had issued 23,125 new ordinary shares pursuant to the exercise of Share Option Plan ("SOP") under the Company's Long Term Incentive Plan at an exercise price of RM0.28 per SOP for a total cash consideration of RM6,475.

**A8 Dividends Paid**

On 24 February 2026, the Company declared a single tier interim dividend of RM0.0075 per ordinary share amounting to RM4,884,751 in respect of financial year ended 31 December 2025 and paid on 31 March 2026.

**A9 Segmental Information**

The Group has two reportable segments which comprise its major business segments. The reportable segments are as follows:-

<b>Reportable segments</b>	<b>Activities</b>
Manufacturing operating solutions and services	- Engineering support services for IC assembly and testing and other manufacturing processes - Design, development and sale of digitalised solutions - Design, development and sale of automated equipment
Product engineering services	- Product engineering services for post-silicon validation, software development and new product introduction
Others	- Investment holding

Management monitors its business units separately up to segment results for the purpose of making decisions about performance assessment. Segment assets and liabilities information are not presented to the decision makers by management as management does not distinguish assets and liabilities into the two operating segments. Hence, no disclosure is made on segment assets and liabilities.

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**A9 Segmental Information (cont'd)**

	<b>Manufacturing operating solutions and services RM'000</b>	<b>Product engineering services RM'000</b>	<b>Others RM'000</b>	<b>Total RM'000</b>
<b>Unaudited Cumulative quarter ended 31 March 2026</b>				
Revenue	25,146	8,626	-	33,772
Segment results	2,245	1,475	(5)	3,715
Finance income				60
Finance costs				(110)
Profit before tax				3,665
Tax expense				(511)
Profit for the financial period				<u>3,154</u>

**Revenue by geographical segments**

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>31.3.2026 RM'000</b>	<b>31.3.2025 RM'000</b>	<b>31.3.2026 RM'000</b>	<b>31.3.2025 RM'000</b>
Malaysia	28,007	21,822	28,007	21,822
China	2,376	-	2,376	-
United States	2,155	99	2,155	99
Others	1,234	261	1,234	261
	<u>33,772</u>	<u>22,182</u>	<u>33,772</u>	<u>22,182</u>

The Group's non-current assets are entirely located in Malaysia.

**A10 Valuation of Property, Plant and Equipment**

There was no valuation of property, plant and equipment in the current quarter and financial period under review.

**A11 Material Subsequent Events**

There were no material events subsequent to the end of the current quarter and financial period under review that have not been reflected in this interim financial report.

**A12 Changes in the Composition of the Group**

There were no material changes in the composition of the Group for the current quarter and financial period under review.

**A13 Contingent Assets and Contingent Liabilities**

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

**A14 Capital Commitment**

There is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effect on the Group's financial position as at the date of this interim financial report.

**A15 Related Party Transactions**

The related party transactions entered with the related party during the current quarter and financial period under review were as follows:

	Individual Quarter		Cumulative Quarter	
	31.3.2026	31.3.2025	31.3.2026	31.3.2025
	RM'000	RM'000	RM'000	RM'000
Transaction with the related party: <b>Focus Insight Technology Sdn Bhd</b>	245	-	245	-

**A16 Derivative Financial Instruments**

As at 31 March 2026, the Group does not have any derivatives financial instruments.

**A17 Financial Liabilities**

There were no gains or losses arising from fair value changes of the Group's financial liabilities for the current quarter and financial period under review.

**A18 Status Update on Memorandum of Understanding**

On 23 April 2025, the Company announced that Sophic Automation entered into a MOU with Wawasan Open University ("WOU") to facilitate cooperation and collaboration between both parties in matters relating to Work-Based Learning ("WBL") Education exclusively in respect of students of WOU's WBL programmes, a programme under the direction of WOU to optimize learning in an alternative setting and to create a long-standing partnership with one another. There is no material development on the status of this MOU since then.

On 1 October 2025, the Company announced that it entered into a MOU with WOU to establish a collaborative framework to develop a sustainable talent pipeline by aligning the academic and training programmes with the needs of the industry, to upskill and/or reskill the employees through training, workshops, micro-credentials and work-based learning, foster knowledge exchange, research and innovation in relevant fields. There is no material development on the status of this MOU since then.

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**PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS**

**B1 Review of Performance**

	Individual and Cumulative Quarter		Changes RM'000	Changes %
	31.3.2026 RM'000	31.3.2025 RM'000		
Revenue	33,772	22,182	11,590	52.25
Gross profit ("GP")	8,088	3,732	4,356	116.72
Profit before tax ("PBT")	3,665	655	3,010	459.54
Profit after tax ("PAT")	3,154	545	2,609	478.72

**Comparison with preceding year corresponding individual and cumulative quarter's results**

For the current quarter ended 31 March 2026 ("**current quarter**"), the Group achieved a surge in revenue of RM11.59 million, which showed a significant increase of 52.25% as compared to the preceding year corresponding quarter ("**Q1 FY2025**"). The Group's GP margin also improved significantly from 16.82% in Q1 FY2025 to 23.95% in the current quarter, mainly driven by a more favourable product and service mix, with stronger contributions from higher-margin automation solutions and product engineering services. As a result, the PBT was higher for the current quarter despite higher other operating expenses which were attributable to higher marketing expenses to support overseas business expansions and research expenses. Accordingly, the PAT increased significantly by 478.72% for the current quarter.

The Group's revenue was mainly derived from customers located in Malaysia, of which majority is denominated in Malaysian Ringgit.

**B2 Comparison with Immediate Preceding Quarter**

	Current Individual Quarter ended	Immediate Preceding Quarter ended	Changes RM'000	Changes %
	31.3.2026 RM'000	31.12.2025 RM'000		
Revenue	33,772	27,816	5,956	21.41
GP	8,088	5,984	2,104	35.16
PBT	3,665	1,495	2,170	145.15
PAT	3,154	1,323	1,831	138.40

The Group's revenue for the current quarter increased by RM5.96 million or 21.41% mainly due to higher sales from the automation solutions, engineering support services and product engineering services segments, which had driven up the GP margin from 21.51% in the immediate preceding quarter to 23.95% in the current quarter. As a result, the PBT and PAT increased significantly by 145.15% and 138.40% respectively for the current quarter.

**B3 Prospects and Outlook**

The Group anticipates a sustained growth trajectory throughout 2026 in view of a steady recovery within the global technology sector, which is underpinned by escalating demand within the Artificial Intelligence ("**AI**"), Machine Learning ("**ML**") and High-Performance Computing ("**HPC**") domains, as well as the broader adoption of industrial digitalisation in the manufacturing industries.

Looking ahead, the Group is well-positioned to capitalise on a global semiconductor market projected to approach US\$1 trillion by 2027 (*Source: Deloitte analysis and extrapolation based on data from World Semiconductor Trade Statistics*). As the semiconductor customers report renewed confidence and accelerating momentum, the Group will continue to leverage on its expanding competencies and capabilities to secure higher order volume. By aligning the growth trajectory with Malaysia's strategic rise in the global semiconductor value chain, the Group remains optimistic about delivering sustainable value in the coming financial year.

#### B4 Variance of Actual Profit Forecast

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

#### B5 Taxation

	Individual Quarter		Cumulative Quarter	
	31.3.2026 RM'000	31.3.2025 RM'000	31.3.2026 RM'000	31.3.2025 RM'000
Tax expenses	511	110	511	110
Current tax:				
Effective tax rate (%)	13.94	16.79	13.94	16.79
Statutory tax rate (%)	24.00	24.00	24.00	24.00

For the current quarter under review, the effective tax rates were lower than the statutory tax rate of 24.00% mainly attributable to tax incentives granted for qualifying automation solutions activities under the pioneer status incentives pursuant to the Promotion of Investments Act 1986.

**For the individual and cumulative quarter ended 31 March 2025, the effective tax rates were lower than the statutory tax rate of 24.00% mainly due to sales of certain automation solutions which were not subject to income tax due to the pioneer status incentives from 21 January 2021 to 20 January 2026 under Section 4D of the Promotion of Investments Act 1986.**

The Group is currently working with the relevant authorities in relation to the extension of such incentives in support of its ongoing solution expansion and investment activities.

#### B6 Status of Corporate Proposals

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

#### B7 Utilisation of Proceeds from the Public Issue

The gross proceeds of approximately RM30.80 million from the Public Issue are utilised in the following manner:-

Details of the Use of Proceeds	Estimated Timeframe for Utilisation Upon Listing <sup>(1)</sup>	Proposed Utilisation RM'000	Actual Utilisation as at 31.3.2026 RM'000	Unutilised Balance RM'000	Percentage Utilised %
Setting up new Delivery Centres	Within 36 months	7,200	(3,309)	3,891	45.96
Research & development expenditure	Within 24 months	5,100	(3,910)	1,190	76.67
Establishment of new Singapore office	Within 36 months	3,000	(201)	2,799	6.70
Working capital requirements <sup>(2)</sup>	Within 24 months	11,500	(9,057)	2,443	78.76
Estimated listing expenses	Immediate	4,000	(4,000)	-	100.00
		<b>30,800</b>	<b>(20,477)</b>	<b>10,323</b>	

Notes:

- (1) From the date of listing of the Company on the ACE Market of Bursa Securities on 6 November 2024.
- (2) On 5 May 2025, the Company announced that the entire RM7.60 million earmarked for the repayment of bank borrowings was reallocated to working capital requirements with the timeframe for its utilisation extended for an additional 18 months from 5 May 2025 until 5 November 2026.

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**B8 Borrowings**

	<b>Unaudited As at 31.3.2026 RM'000</b>	<b>Unaudited As at 31.3.2025 RM'000</b>
<b>Non-current</b>		
<b>Secured</b>		
Hire purchase loans	283	463
Term loans	9,328	9,861
	<u>9,611</u>	<u>10,324</u>
<b>Current</b>		
<b>Secured</b>		
Hire purchase loans	252	279
Term loans	533	504
	<u>785</u>	<u>783</u>
<b>Total borrowings</b>	<b><u>10,396</u></b>	<b><u>11,107</u></b>

**B9 Material Litigation**

As at the date of this interim financial report, there is no material litigation or arbitration by/against the Group, which has a material effect on the financial position of the Group and the Board is not aware of any material proceedings pending or threatened or of any fact likely to give rise to any proceedings.

**B10 Dividends**

There was no dividend declared or recommended for payment by the Board during the current quarter under review.

**B11 EPS**

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>31.3.2026</b>	<b>31.3.2025</b>	<b>31.3.2026</b>	<b>31.3.2025</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Profit attributable to the owners of the Company	3,154	545	3,154	545
Weighted average number of ordinary shares in issue ('000)	650,437	605,369	650,437	605,369
Basic EPS (sen) <sup>(1)</sup>	<u>0.48</u>	<u>0.09</u>	<u>0.48</u>	<u>0.09</u>
Effect of dilution share options ('000)	2,879	1,827	2,879	1,827
Weighted average number of ordinary shares in issue (Diluted) (unit) ('000)	653,316	607,196	653,316	607,196
Diluted EPS (sen) <sup>(2)</sup>	<u>0.48</u>	<u>0.09</u>	<u>0.48</u>	<u>0.09</u>

Notes:

- (1) Basic EPS is computed based on PAT attributable to owners of the Company divided by the weighted average number of ordinary shares as at the respective dates.
- (2) Diluted EPS is computed based on PAT attributable to owners of the Company divided by the weighted average number of ordinary shares in issue after adjusted for the effect of dilutive potential ordinary shares as at the respective dates.

**B12 Notes to the Consolidated Statements of Profit or Loss and Other Comprehensive Income**

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

	Individual Quarter		Cumulative Quarter	
	31.3.2026 RM'000	31.3.2025 RM'000	31.3.2026 RM'000	31.3.2025 RM'000
Amortisation of intangible assets	94	167	94	167
Depreciation of property, plant and equipment	445	413	445	413
Depreciation of right-of-use assets	78	77	78	77
Equity-settled share-based payment	110	246	110	246
Fair value gain on short term funds	(235)	(62)	(235)	(62)
Interest expense	110	129	110	129
Interest income	(80)	(277)	(80)	(277)
Realised gain on short term funds	(20)	-	(20)	-
Realised loss on foreign exchange	124	41	124	41
Reversal of allowance for expected credit losses on trade and other receivables	(25)	-	(25)	-
Unrealised gain on foreign exchange	(272)	(66)	(272)	(66)

Save as disclosed above, the other disclosure items pursuant to Note 16 of Appendix 9B of the Listing Requirements are not applicable.

**B13 Authorisation for Issue**

This interim financial report was authorised for issue by the Board in accordance with a resolution passed by the Board on **22 May 2026**.

**BY ORDER OF THE BOARD**  
**3REN BERHAD**