

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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

	Individual Quarter		Cumulative Quarter	
	30.6.2025	30.6.2024 ⁽²⁾	30.6.2025	30.6.2024 ⁽²⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	29,979	N/A	52,161	N/A
Cost of sales	(20,880)	N/A	(39,330)	N/A
Gross profit	9,099	N/A	12,831	N/A
Other income	262	N/A	463	N/A
Other operating expenses	(3,860)	N/A	(7,115)	N/A
Research & development expenditure	(192)	N/A	(359)	N/A
Operating profit	5,309	N/A	5,820	N/A
Finance costs	(128)	N/A	(257)	N/A
Finance income	94	N/A	367	N/A
Profit before tax	5,275	N/A	5,930	N/A
Tax expense	(800)	N/A	(910)	N/A
Profit after tax (" PAT ")/ Total comprehensive income	4,475	N/A	5,020	N/A
PAT attributable to:				
- Owners of the Company	4,475	N/A	5,020	N/A
Total comprehensive income attributable to:				
- Owners of the Company	4,475	N/A	5,020	N/A
Earnings per ordinary share (" EPS ") attributable to owners of the Company:				
- Basic EPS (sen) ⁽³⁾	0.69	N/A	0.77	N/A
- Diluted EPS (sen) ⁽³⁾	0.69	N/A	0.77	N/A

Notes:

N/A Not applicable.

- (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 2024 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the interim financial report announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the corresponding quarter and financial period of the preceding year as no interim financial report was prepared for the comparative financial period concerned.
- (3) Please refer to Note B11 of this interim financial report for further details.

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION ⁽¹⁾

	Note	Unaudited As at 30.6.2025 RM'000	Audited As at 31.12.2024 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		16,651	17,068
Intangible assets		7,000	6,264
Right-of-use assets		827	982
Contract assets		52	389
Total non-current assets		<u>24,530</u>	<u>24,703</u>
Current assets			
Inventories		5,020	6,605
Trade receivables		41,185	31,550
Other receivables, deposits and prepayments		5,217	2,856
Contract assets		6,725	5,403
Contract cost		203	1,504
Current tax assets		235	218
Short term funds ⁽²⁾		25,813	-
Fixed deposits with licensed banks		8,919	8,277
Cash and bank balances		5,764	38,458
Total current assets		<u>99,081</u>	<u>94,871</u>
TOTAL ASSETS		<u>123,611</u>	<u>119,574</u>
EQUITY AND LIABILITIES			
Share capital		83,520	83,520
Merger deficit		(44,340)	(44,340)
Share option reserve		719	226
Retained profits		59,867	58,097
TOTAL EQUITY		<u>99,766</u>	<u>97,503</u>
Non-current liabilities			
Deferred income		*	*
Borrowings	B8	10,128	10,287
Lease liabilities		100	157
Deferred tax liabilities		1,704	1,704
Total non-current liabilities		<u>11,932</u>	<u>12,148</u>
Current liabilities			
Trade payables		959	1,447
Other payables and accruals		1,795	2,440
Contract liabilities		7,065	4,165
Borrowings	B8	791	727
Lease liabilities		217	314
Deferred income		1	1
Current tax liabilities		1,085	829
Total current liabilities		<u>11,913</u>	<u>9,923</u>
TOTAL LIABILITIES		<u>23,845</u>	<u>22,071</u>
TOTAL EQUITY AND LIABILITIES		<u>123,611</u>	<u>119,574</u>
Number of ordinary shares in issue ('000) ⁽³⁾		650,000	650,000
Net assets per share (RM) ⁽³⁾		0.15	0.15

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION ⁽¹⁾ (cont'd)

Notes:

* Amount is less than RM1,000.

Represents 2 ordinary shares.

N/A Not applicable.

(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 2024 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 of 650,000,000 ordinary shares as at the respective dates.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY ⁽¹⁾

	<----- Non-distributable ----->			Distributable	
	Share capital RM'000	Merger deficit RM'000	Share option reserve RM'000	Retained profits RM'000	Total equity RM'000
Balance as at 01.01.2025	83,520	(44,340)	226	58,097	97,503
Profit for the financial period	-	-	-	5,020	5,020
Other comprehensive income, net of tax	-	-	-	-	-
Total comprehensive income	-	-	-	5,020	5,020
<u>Transactions with owners</u>					
Equity-settled Long Term Incentive Plan ("LTIP") expenses	-	-	493	-	493
Dividend	-	-	-	(3,250)	(3,250)
Total transactions with owners	-	-	493	(3,250)	(2,757)
Balance as at 30.6.2025	83,520	(44,340)	719	59,867	99,766

Notes:

* Represents RM2.

- (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 2024 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 ⁽¹⁾

	Current Year-to-date 30.6.2025 RM'000	Preceding Year-to-date 30.6.2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	5,930	N/A
Adjustments for:		
Accretion of interest on lease liabilities	10	N/A
Amortisation of intangible assets	334	N/A
Depreciation of property, plant and equipment	830	N/A
Depreciation of right-of-use assets	155	N/A
Fair value gain on short term funds	(309)	N/A
Interest expense	257	N/A
Interest income	(371)	N/A
Equity-settled LTIP expenses	493	N/A
Unrealised loss on foreign exchange	175	N/A
Operating profit before working capital changes	7,504	N/A
Changes in:		
Inventories	1,585	N/A
Receivables	(12,063)	N/A
Payables	(1,140)	N/A
Contract assets	(985)	N/A
Contract costs	1,301	N/A
Contract liabilities	2,900	N/A
Cash generated from operations	(898)	N/A
Interest paid	(257)	N/A
Interest received	367	N/A
Income tax paid	(671)	N/A
Net cash from operating activities	(1,459)	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Addition to intangible assets	(1,070)	N/A
Net changes in fixed deposits with licensed banks	(642)	N/A
Purchase of property, plant and equipment	(133)	N/A
Net cash used in investing activities	(1,845)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(3,250)	N/A
Net changes in hire purchase loans	(135)	N/A
Net changes in term loans	(240)	N/A
Payment of lease liabilities	(164)	N/A
Net cash used in financing activities	(3,789)	N/A
NET DECREASE IN CASH AND CASH EQUIVALENTS	(7,093)	N/A
Effect of foreign exchange rate changes	(101)	N/A
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	40,518	N/A
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	33,324	N/A

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾⁽²⁾ (cont'd)

	Current Year-to-date 30.6.2025 RM'000	Preceding Year-to-date 30.6.2024 RM'000
The cash and cash equivalents are represented by:		
Short term funds	25,813	N/A
Fixed deposits with licensed banks	8,919	N/A
Cash and bank balances	5,764	N/A
	<u>40,496</u>	<u>N/A</u>
Less: Fixed deposits pledged to licensed banks and with maturity more than 3 months	(7,172)	N/A
	<u>33,324</u>	<u>N/A</u>

Notes:

* Amount is less than RM1,000.

N/A Not applicable.

- (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 2024 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the interim financial report announced in compliance with the Listing Requirements. There are no comparative figures for the corresponding financial period of the preceding year as no interim financial report was prepared for the comparative financial period concerned.

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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.

This is the Company’s interim financial report on the Group’s unaudited condensed consolidated financial results for the second (2nd) quarter ended 30 June 2025 announced in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year’s corresponding period.

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

Title	Effective Date
Amendments to MFRS 121 - Lack of Exchangeability	1 January 2025

Adoption of the above MFRS 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 has yet to be effective:

Title	Effective Date
Amendments to MFRS 9 and MFRS 7	1 January 2026
Amendments to MFRS 9 and MFRS 7	1 January 2026
Amendments that are part of Annual Improvement - Volume 11	1 January 2026
	- Amendments to the Classification and Measurement of Financial Instruments
	- Contracts Referencing Nature-dependent Electricity
	- 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
MFRS 18	1 January 2027
	- Presentation and Disclosure in Financial Statements
MFRS 19	1 January 2027
	- Subsidiaries without Public Accountability: Disclosure
Amendments to MFRS 10 and MFRS 128	Deferred
	- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

A2 Basis of Accounting (cont'd)

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 2024 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

There were no issuances, cancellation, repurchases, resales and repayment of debts and equity securities during the current quarter and financial period under review.

A8 Dividends Paid

The Company paid a single tier interim dividend in respect of the financial year ended 31 December 2024 of RM0.005 per ordinary share, amounting to RM3.25 million on 28 March 2025.

There was no dividend declared during the current quarter under review.

A9 Segmental Information

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

Reportable segments	Activities
Product engineering services	- Product engineering services
Manufacturing operating solutions and services	- Engineering support services for IC assembly and testing - Design, development and sale of digitalised solutions - Design, development and sale of automated equipment

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)

	Product engineering services	Manufacturing operating solutions and services	Total
	RM'000	RM'000	RM'000
Unaudited Individual quarter			
Revenue	9,245	20,734	29,979
Segment results	3,634	1,650	5,284
Finance costs			(128)
Finance income			94
Gain arising from non-reportable segment *			25
Profit before tax			5,275
Tax expense			(800)
Profit for the financial period			4,475
Unaudited Cumulative quarter			
Revenue	17,190	34,971	52,161
Segment results	4,092	1,709	5,801
Finance costs			(257)
Finance income			367
Gain arising from non-reportable segment *			19
Profit before tax			5,930
Tax expense			(910)
Profit for the financial period			5,020

Note:

* Non-reportable segment comprises the results of the Company, being an investment holding company.

Revenue by geographical segments

	Individual Quarter		Cumulative Quarter	
	30.6.2025	30.6.2024 ⁽¹⁾	30.6.2025	30.6.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Malaysia	27,437	N/A	49,259	N/A
Others	2,542	N/A	2,902	N/A
	29,979	N/A	52,161	N/A

Note:

(1) No comparative figures for the preceding corresponding quarter are presented as this is an interim financial report announced by the Company in compliance with the Listing Requirements.

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 Significant Related Party Transactions

There were no significant related party transactions entered into with related parties in the current quarter and financial period under review.

A16 Derivative Financial Instruments

As at 30 June 2025, the Group does not have any derivatives financial instruments.

A17 Status Update on Memorandum of Understanding

On 9 December 2024, the Company announced that its wholly owned subsidiary, Sophic Automation Sdn. Bhd. ("Sophic Automation") had entered into a Memorandum of Understanding ("MOU") with Invest-in-Penang Berhad. On 18 July 2025, the Company further announced that Sophic Automation had, on 17 July 2025 entered into an agreement (the "Agreement") with Invest-in-Penang Berhad for acceptance and utilisation of the incentive package with the objective of Sophic Automation undertaking the project for the purpose of development and transformation of Sophic Automation's innovative ideas in Integrated Circuit(s) ("IC") design into IC products according to the milestones and subject to the terms and conditions as contained in the Agreement.

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 formalized 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.

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

B1 Review of Performance

	Individual Quarter		Cumulative Quarter	
	30.6.2025	30.6.2024 ⁽¹⁾	30.6.2025	30.6.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	29,979	N/A	52,161	N/A
Gross profit ("GP")	9,099	N/A	12,831	N/A
Profit before tax ("PBT")	5,275	N/A	5,930	N/A
Profit after tax ("PAT")	4,475	N/A	5,020	N/A

Notes:

N/A Not applicable.

Comparison with preceding year corresponding quarter's results

There are no comparative figures for the preceding year corresponding quarter's results as this is an interim financial report announced in compliance with the Listing Requirements.

For the current individual quarter ended 30 June 2025 ("Q2 FY2025"), the Group achieved a revenue of **RM29.98 million**, of which 62.94% was contributed by our engineering services segments (comprising the product engineering services and engineering support services) and the remaining from automation solutions (comprising the digitalised solutions and automated equipment). The Group's gross profit margin stood at 30.35% with PBT and PAT of approximately RM5.28 million and RM4.48 million respectively.

For the cumulative financial period ended 30 June 2025, the Group achieved a revenue of RM52.16 million, with GP margin of 24.60%. The PBT and PAT of the Group stood at RM5.93 million and RM5.02 million respectively.

Our 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	Immediate Preceding Quarter	Changes
	30.6.2025	31.3.2025	%
	RM'000	RM'000	
Revenue	29,979	22,182	35.15
GP	9,099	3,732	143.81
PBT	5,275	655	705.34
PAT	4,475	545	721.10

The Group's revenue for Q2 FY2025 increased by approximately RM7.80 million or 35.15% from RM22.18 million. The growth in revenue was primarily driven by higher sales contributions from the automation solutions and engineering services.

Notably, the higher volume of completed automation projects translated into stronger revenue performance for Q2 FY2025, mainly from automation solutions developed and delivered to a consumer electronics manufacturer, a contact lenses manufacturer and a sensors and control systems manufacturer for automotive applications.

B2 Comparison with Immediate Preceding Quarter (cont'd)

The revenue contributions from engineering services also increased by approximately RM2.92 million or 18.31% from RM15.95 million as we increased our resources by 62 personnel (comprising engineers, technicians and manufacturing specialists) in the current quarter to support higher orders received from our existing major customer. The Group had received higher orders from a fabless semiconductor customer, a manufacturer of flash storage products, a customer specialising in electronic design and test solutions, and a semiconductor manufacturer for power electronics.

As a result of the revenue growth, the Group's gross profit increased by approximately RM5.37 million for Q2 FY2025.

The Group's PBT and PAT for the current quarter were higher as compared to the immediate preceding quarter by 705.34% and 721.10% respectively mainly due to higher revenue and gross profit for the quarter.

B3 Prospects and Outlook

The Group's financial performance in the current quarter reflects sustained demand across key business segments of the Group, particularly in semiconductor, automotive, consumer electronics and medical technology industries. Discussions with customers on new orders are ongoing.

Looking ahead, the Group remains optimistic about its industry outlook and believes that despite the ongoing geopolitical and economic uncertainties, the Group expects continued growth, driven by accelerating adoption of factory automation and digitalisation, artificial intelligence and machine learning.

The Group will continue its efforts to diversify and grow its customer base and expand its business by securing orders from existing and new customers for all of its business segments.

B4 Variance of Actual Profit Forecast

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

B5 Taxation

	Individual Quarter		Cumulative Quarter	
	30.6.2025	30.6.2024 ⁽¹⁾	30.6.2025	30.6.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
In respect of current period:				
Tax expense	800	N/A	910	N/A
Current tax:				
Effective tax rate (%)	15.17	N/A	15.35	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A

Notes:

N/A Not applicable.

(1) No comparative figures for the preceding corresponding quarter are presented as this is the an interim financial report announced by the Company in compliance with the Listing Requirements.

For the current quarter and financial period under review, 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 tax incentives.

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 intended to be utilised in the following manner:-

Details of the Use of Proceeds	Estimated Timeframe for Utilisation Upon Listing ⁽¹⁾	Proposed Utilisation RM'000	Actual Utilisation as at 30.6.2025 RM'000	Percentage Utilised %	Deviation	
					RM'000	%
Setting up new Delivery Centres	Within 36 months	7,200	(404)	5.61	-	-
Research & development expenditure	Within 24 months	5,100	(310)	6.08	-	-
Establishment of new Singapore office	Within 36 months	3,000	(9)	0.30	-	-
Working capital requirements ⁽²⁾	Within 24 months	11,500	(7,912)	68.80	-	-
Estimated listing expenses	Immediate	4,000	(4,000)	100.00	-	-
		30,800	(12,635)			

Note:

- (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.

B8 Borrowings

	Unaudited As at 30.6.2025 RM'000	Unaudited As at 30.6.2024 RM'000
Non-current		
Secured		
Hire purchase loans	281	N/A
Term loans	510	N/A
	791	N/A
Current		
Secured		
Hire purchase loans	391	N/A
Term loans	9,737	N/A
	10,128	N/A
Total borrowings	10,919	N/A

Notes:

N/A Not applicable.

All the borrowings are secured and denominated in Ringgit Malaysia.

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 financial quarter under review.

B11 EPS

	Individual Quarter		Cumulative Quarter	
	30.6.2025	30.6.2024 ⁽¹⁾	30.6.2025	30.6.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Profit attributable to the owners of the Company	4,475	N/A	5,020	N/A
Weighted average number of ordinary shares in issue ('000)	650,000	N/A	650,000	N/A
Basic EPS (sen) ⁽²⁾	0.69	N/A	0.77	N/A
Diluted EPS (sen) ⁽³⁾	0.69	N/A	0.77	N/A

Notes:

N/A Not applicable.

- (1) No comparative figures for the preceding corresponding quarter are presented as this is the interim financial report announced by the Company in compliance with the Listing Requirements.
- (2) Basic EPS is computed based on PAT attributable to owners of the Company divided by the weighted average number of ordinary shares of 650,000,000 ordinary shares, which is the issued share capital of the Company.
- (3) Diluted EPS is computed based on PAT attributable to owners of the Company divided by the weighted average number of ordinary shares of 650,000,000 ordinary shares. The calculation of diluted EPS did not take into account the equity-settled LTIP (share option plan) as these instruments had anti-dilutive effect.

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	
	30.6.2025	30.6.2024 ⁽¹⁾	30.6.2025	30.6.2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Amortisation of intangible assets	167	N/A	334	N/A
Depreciation of property, plant and equipment	417	N/A	830	N/A
Depreciation of right-of-use assets	77	N/A	155	N/A
Fair value gain on short term funds	(247)	N/A	(309)	N/A
Interest expense	128	N/A	257	N/A
Interest income	(94)	N/A	(367)	N/A
Realised loss on foreign exchange	58	N/A	99	N/A
Unrealised loss on foreign exchange	241	N/A	175	N/A

Notes:

N/A Not applicable.

- (1) No comparative figures for the preceding corresponding quarter are presented as this is an interim financial report announced by the Company in compliance with the Listing Requirements.

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

B13 Derivative Financial Instruments

The Group did not enter into any derivatives during the current quarter and financial period under review.

B14 Authorisation for Issue

This interim financial report was authorised for issue by the Board in accordance with a resolution passed by the Board on 18 August 2025.

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