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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME [1]

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.9.2026 RM'000	**Unaudited 30.9.2025 RM'000**	**Unaudited 30.9.2026 RM'000**	**Unaudited 30.9.2025 RM'000**
Revenue	43,483	27,125	116,160	79,286
Cost of sales	(34,368)	(21,276)	(90,786)	(60,606)
Gross profit	9,115	5,849	25,374	18,680
Other income	334	283	1,231	746
Other operating expenses	(5,002)	(3,715)	(14,970)	(10,830)
Research & development expenditure	-	(236)	-	(595)
Operating profit	4,447	2,181	11,635	8,001
Finance income	74	103	206	470
Finance costs	(119)	(122)	(361)	(379)
Profit before tax	4,402	2,162	11,480	8,092
Tax expense	(1,066)	(5)	(1,877)	(915)
Profit after tax ("**PAT**")	3,336	2,157	9,603	7,177
Other comprehensive income, net of tax				
Item that may be reclassified subsequently to profit or loss				
Foreign currency translations	8	-	4	-
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income for the financial period	3,344		9,607	
PAT attributable to:				
- Owners of the Company	3,336	2,157	9,603	7,177
Total comprehensive income attributable to:				
- Owners of the Company	3,344	2,157	9,607	7,177
Earnings per ordinary share ("**EPS**") attributable to owners of the Company:				
- Basic EPS (sen) [2]	0.51	0.35	1.48	1.15
- Diluted EPS (sen) [2]	0.51	0.34	1.47	1.14

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 (1)

	Note	Unaudited As at 30.9.2026 RM'000	Audited As at 31.12.2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		15,519	16,163
Intangible assets		8,052	7,819
Right-of-use assets		1,079	672
Total non-current assets		24,650	24,654
Current assets			
Inventories		21,807	13,324
Trade receivables		50,721	34,148
Other receivables, deposits and prepayments		949	3,150
Contract assets		9,107	6,301
Contract cost		925	977
Current tax assets		1,679	2,188
Short term funds (2)		18,224	30,176
Fixed deposits with licensed banks		5,415	6,290
Cash and bank balances		8,311	6,491
Total current assets		117,138	103,045
TOTAL ASSETS		**141,788**	**127,699**
EQUITY AND LIABILITIES			
Share capital		84,217	84,061
Merger deficit		(44,340)	(44,340)
Share option reserve		1,235	958
Exchange translation reserve		(39)	(43)
Retained profits		67,991	63,273
TOTAL EQUITY		**109,064**	**103,909**
Non-current liabilities			
Borrowings	B8	9,285	9,711
Lease liabilities		335	40
Deferred tax liabilities		1,701	1,701
Total non-current liabilities		11,321	11,452
Current liabilities			
Trade payables		3,664	2,934
Other payables and accruals		4,023	2,575
Contract liabilities		11,414	5,899
Borrowings	B8	2,059	813
Lease liabilities		243	117
Deferred income		*	*
Total current liabilities		21,403	12,338
TOTAL LIABILITIES		**32,724**	**23,790**
TOTAL EQUITY AND LIABILITIES		**141,788**	**127,699**
Number of ordinary shares in issue ('000)		651,645	651,277
Net assets per share (RM) (3)		0.17	0.16

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION [(1)] (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 [1]

	<---------- 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**
Balance as at 1.1.2026	84,061	(44,340)	(43)	958	63,273	103,909
Profit for the financial period	-	-	-	-	9,603	9,603
Foreign currency translations	-	-	4	-	-	4
Total comprehensive income	-	-	4	-	9,603	9,607
Transactions with owners						
Share-based payment transactions:						
- Equity-settled Long Term Incentive Plan ("LTIP") expenses	-	-	-	330	-	330
Ordinary shares issued pursuant to LTIP	103	-	-	-	-	103
Transfer of share option reserve upon exercised	53	-	-	(53)	-	-
Dividend	-	-	-	-	(4,885)	(4,885)
Total transactions with owners	156	-	-	277	(4,885)	(4,452)
Balance as at 30.09.2026	**84,217**	**(44,340)**	**(39)**	**1,235**	**67,991**	**109,064**

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 (1)

	Unaudited Current Year-to-date 30.9.2026 RM'000	Unaudited Preceding Year-to-date 30.9.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	11,480	8,092
Adjustments for:		
Accretion of interest on lease liabilities	35	14
Amortisation of intangible assets	276	501
Depreciation of property, plant and equipment	1,349	1,252
Depreciation of right-of-use assets	252	232
Equity-settled LTIP expenses	330	700
Fair value gain on short term funds	(648)	(502)
Interest expense	361	379
Interest income	(206)	(474)
Reversal of allowance for expected credit losses on trade and other receivables	(25)	-
Unrealised (gain)/loss on foreign exchange	(514)	174
Operating profit before working capital changes	12,670	10,368
Changes in:		
Inventories	(8,483)	(1,460)
Receivables	(13,821)	(13,345)
Payables	2,141	(830)
Contract assets	(2,806)	(1,277)
Contract costs	52	1,468
Contract liabilities	5,515	3,311
Cash used in operations	(4,732)	(1,765)
Interest paid	(361)	(379)
Interest received	206	470
Income tax paid	(1,368)	(2,252)
Net cash used in operating activities	**(6,235)**	**(3,926)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Addition to intangible assets	(509)	(2,534)
Net changes in fixed deposits with licensed banks	875	(342)
Net changes in short term funds	12,600	(17,306)
Purchase of property, plant and equipment	**(705)**	(398)
Net cash from/(used in) investing activities	**12,261**	**(20,580)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(4,885)	(3,250)
Net changes in hire purchase loans	**(139)**	(205)
Net changes in term loans	(391)	(367)
Net changes in trade financing	1,350	-
Net proceeds from issuance of ordinary shares pursuant to LTIP	103	113
Payment of lease liabilities	(273)	(247)
Net cash used in financing activities	**(4,235)**	**(3,956)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**1,791**	**(28,462)**
Effect of foreign exchange rate changes	29	(93)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	**6,491**	**40,518**
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	**8,311**	**11,963**

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

	Unaudited Current Year-to-date 30.9.2026 RM'000	Unaudited Preceding Year-to-date 30.9.2025 RM'000
The cash and cash equivalents are represented by:		
Fixed deposits with licensed banks	5,415	8,619
Cash and bank balances	8,311	10,409
	13,726	19,028
Less: Fixed deposits pledged to licensed banks and with maturity more than 3 months	**(5,415)**	(7,065)
	8,311	11,963

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:

Title		Effective Date
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:

Title		Effective Date
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
MFRS 20	- Regulatory Assets and Regulatory Liabilities	1 January 2029
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 Cyclicality 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 304,125 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 RM85,155. A total of 368,375 new ordinary shares issued pursuant to the exercise of SOP under the Company's Long Term Incentive Plan during the financial period under review.

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. Such dividend has been accounted for in shareholders' equity as appropriation of retained profits in the current financial period 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
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)

	Manufacturing operating solutions and services RM'000	Product engineering services RM'000	Others RM'000	Total RM'000
Unaudited Individual quarter				
Revenue	32,918	10,565	-	43,483
Segment results	1,828	2,619	-	4,447
Finance income				74
Finance costs				(119)
Profit before tax				4,402
Tax expense				(1,066)
Profit for the financial period				3,336
Unaudited Cumulative quarter				
Revenue	87,947	28,213	-	116,160
Segment results	5,775	5,806	54	11,635
Finance income				206
Finance costs				(361)
Profit before tax				11,480
Tax expense				(1,877)
Profit for the financial period				9,603

Revenue by geographical segments

	Individual Quarter		Cumulative Quarter	
	30.9.2026 RM'000	30.9.2025 RM'000	30.9.2026 RM'000	30.9.2025 RM'000
Malaysia	42,452	25,107	107,246	74,366
China	14	11	2,547	12
Germany	-	-	1,052	-
Korea	181	-	181	-
Philippines	**169**	**636**	**1,517**	**960**
Singapore	396	211	516	433
United States	134	164	2,915	311
Others	137	996	186	3,204
	43,483	27,125	116,160	79,286

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	
	30.9.2026 RM'000	**30.9.2025 RM'000**	**30.9.2026 RM'000**	**30.9.2025 RM'000**
Transaction with the related party: **Focus Insight Technology Sdn Bhd**	**-**	-	266	-

A16 Derivative Financial Instruments

As at 30 September 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 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.

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 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. The MOU has expired on **30 September 2026.**

On 19 November 2026, 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 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.

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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		
	30.9.2026 RM'000	30.9.2025 RM'000	Changes %	30.9.2026 RM'000	30.9.2025 RM'000	Changes %
Revenue	43,483	27,125	60.31	116,160	79,286	46.51
Gross profit ("GP")	9,115	5,849	55.84	25,374	18,680	35.84
Profit before tax ("PBT")	4,402	2,162	103.61	11,480	8,092	41.87
Profit after tax ("PAT")	3,336	2,157	54.66	9,603	7,177	33.80

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

For the current individual quarter ended 30 September 2026 ("current quarter"), the Group recorded revenue of RM43.48 million, representing an increase of RM16.36 million or 60.31% compared with the corresponding quarter in FY2025. The increase was mainly supported by higher contributions from the Manufacturing Operating Solutions and Services ("MOSS") and Product Engineering Services ("PES") segments, driven by continued demand from the semiconductor and technology-related sectors.

Despite the higher revenue, the Group's gross profit margin decreased slightly from 21.56% in the corresponding quarter of FY2025 to 20.96% in the current quarter. The lower margin was mainly attributable to changes in project mix and a higher proportion of equipment and material content in certain projects. The Group also continued to incur talent recruitment and training costs to strengthen its engineering and operational capabilities in support of increasing customer demand, while mitigating the impact of staff attrition.

Notwithstanding the margin compression, the Group continued to strengthen its business pipeline, particularly among customers involved in Artificial Intelligence ("AI"), Machine Learning ("ML"), data centre, high-performance computing ("HPC") and advanced packaging applications. The Group also continued to enhance its engineering and operational capabilities to support increasing customer requirements, including the execution of automation projects and the expansion of its service scope in CPU/GPU validation, memory and AI-related applications. These initiatives are intended to strengthen the Group's capacity to capture opportunities arising from the continued growth in AI and advanced packaging-related applications.

For the cumulative financial period ended 30 September 2026, the Group recorded revenue of RM116.16 million, representing an increase of RM36.87 million or 46.51% compared with the corresponding period in FY2025. Gross profit increased by 35.84% to RM25.37 million, while PBT and PAT increased by 41.87% and 33.80% to RM11.48 million and RM9.60 million, respectively. The strong cumulative performance reflects continued business growth across the Group's key segments, while Management remains focused on disciplined project execution, resource utilisation and cost management to support sustainable growth as the Group scales its operations.

The Group's revenue was mainly derived from customers located in Malaysia, with the majority denominated in Malaysian Ringgit.

B2 Comparison with Immediate Preceding Quarter

	Current Individual Quarter ended 30.09.2026 RM'000	Immediate Preceding Quarter ended 30.06.2026 RM'000	Changes RM'000	Changes %
Revenue	43,483	38,905	4,578	11.77
GP	9,115	8,171	944	11.55
PBT	4,402	3,413	989	28.98
PAT	3,336	3,113	223	7.16

The Group's revenue for the current quarter increased by RM4.58 million or 11.77% compared with the immediate preceding quarter, mainly due to higher progress billings and the completion and delivery of projects from the Manufacturing Operating Solutions and Services ("MOSS") and Product Engineering Services ("PES") segments.

Although revenue increased, gross profit increased by RM0.94 million or 11.55% to RM9.12 million, with gross profit margin remaining relatively stable at 20.96% compared with 21.00% in the immediate preceding quarter. The marginal decrease in gross profit margin was mainly attributable to project mix and a higher proportion of equipment and material content in certain projects, as well as higher talent recruitment and training costs incurred to strengthen the Group's engineering and operational capabilities in preparation for increasing customer demand in the next phase of growth in AI and advanced packaging-related applications.

As a result of the higher gross profit, profit before tax ("PBT") increased by RM0.99 million or 28.98% to RM4.40 million compared with the immediate preceding quarter. Profit after tax ("PAT") increased by RM0.22 million or 7.16% to RM3.34 million, representing a lower rate of growth compared with PBT, mainly due to a higher tax expense of RM1.07 million compared with RM0.30 million in the immediate preceding quarter, which had benefited from tax incentives.

B3 Prospects and Outlook

The Group remains cautiously optimistic about the outlook for the remainder of FY2026, supported by continued demand from the semiconductor, Artificial Intelligence ("AI")/Machine Learning ("ML"), data centre and advanced packaging sectors. The Group is seeing encouraging business momentum across its Automated and Digitalised Solutions ("ADS"), Engineering Support Services ("ESS") and Product Engineering Services ("PES") businesses, with increasing opportunities from both existing customers and new customers across these growth areas.

The Group's business pipeline continues to strengthen, particularly among customers involved in AI-related infrastructure, advanced packaging and high-performance computing ("HPC") applications. Within ADS, the Group continues to secure orders and execute projects involving automated equipment and robotic inspection solutions for semiconductor, memory and AI/data centre supply chains. The Group expects its ongoing capacity and capability investments, including the ramp-up of its new advanced packaging facility, to enable it to support increasing customer requirements and capture opportunities as customer programmes progress.

Within ESS and PES, the Group continues to expand its capabilities and service scope to support customers in advanced packaging, CPU/GPU, memory and AI/data centre applications. This includes the continued expansion of post-silicon validation services for high-performance computing platforms, as well as software development and IT maintenance services to support customers' manufacturing and technology operations. The Group will also continue to pursue opportunities across its broader customer base, including industrial automation and digitalisation, while strengthening its presence across key markets.

While the Group remains encouraged by the underlying demand for semiconductor and AI-related solutions, it recognises that the global technology industry continues to face uncertainties, including changes in customer capital expenditure priorities and project execution timelines. As the Group scales its operations, Management will remain focused on disciplined project execution, manpower utilisation, NRE and operating cost management, with the objective of supporting sustainable growth and improving margin performance. Barring unforeseen circumstances, the Group remains cautiously optimistic about its business prospects for the remainder of FY2026.

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	
	30.9.2026 RM'000	30.9.2025 RM'000	30.9.2026 RM'000	30.9.2025 RM'000
Tax expenses	1,066	173	1,877	1,083
Overprovision of tax expense in prior year	-	(168)	-	(168)
Tax expense	1,066	5	1,877	915
Current tax:				
Effective tax rate (%)	24.21	8.00	16.35	13.38
Statutory tax rate (%)	24.00	24.00	24.00	24.00

For the current quarter, the effective tax rates were higher than the statutory tax rate of 24.00%, mainly attributable to higher non-deductible expenses.

The Group's pioneer status incentives application is currently under review by the authority.

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 [(1)]	Proposed Utilisation RM'000	Actual Utilisation as at 30.9.2026 RM'000	Unutilised Balance RM'000	Percentage Utilised %
Setting up new Delivery Centres	Within 36 months	7,200	(7,200)	-	100.00
Research & development expenditure	Within 24 months	5,100	(5,100)	-	100.00
Establishment of new Singapore office	Within 36 months	3,000	(424)	2,576	14.13
Working capital requirements [(2)]	Within 24 months	11,500	(10,829)	**671**	94.17
Estimated listing expenses	Immediate	4,000	(4,000)	-	100.00
		30,800	(27,553)	3,247	

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.

B8 Borrowings

	Unaudited As at 30.9.2026 RM'000	Unaudited As at 30.9.2025 RM'000
Non-current		
Secured		
Hire purchase loans	206	327
Term loans	9,079	9,603
	9,285	9,930
Current		
Secured		
Trade financing	**1,350**	**-**
Hire purchase loans	186	275
Term loans	523	517
	2,059	792
Total borrowings	**11,344**	**10,722**

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	
	30.9.2026 RM'000	30.9.2025 RM'000	30.9.2026 RM'000	30.9.2025 RM'000
Profit attributable to the owners of the Company	3,336	2,157	9,603	7,177
Weighted average number of ordinary shares in issue ('000)	650,725	624,499	650,725	624,499
Basic EPS (sen) (1)	0.51	0.35	1.48	1.15
Effect of dilution share options ('000)	3,127	2,875	3,127	2,875
Weighted average number of ordinary shares in issue (Diluted) (unit) ('000)	653,852	627,374	653,852	627,374
Diluted EPS (sen) (2)	0.51	0.34	1.47	1.14

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	
	30.9.2026 RM'000	**30.9.2025 RM'000**	**30.9.2026 RM'000**	**30.9.2025 RM'000**
Amortisation of intangible assets	91	167	276	501
Depreciation of property, plant and equipment	454	422	1,349	1,252
Depreciation of right-of-use assets	85	77	252	232
Equity-settled LTIP expenses	110	207	330	700
Fair value gain on short term funds	(191)	(193)	(648)	(502)
Interest expense	119	122	361	379
Interest income	(74)	(103)	(226)	(474)
Realised gain on short term funds	**-**	**-**	**(20)**	**-**
Realised **(gain)/**loss on foreign exchange	**(62)**	20	137	119
Reversal of allowance for expected credit losses on trade and other receivables	-	-	(25)	-
Unrealised (gain)/loss on foreign exchange	(263)	(1)	(514)	174

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 19 November 2026.

BY ORDER OF THE BOARD
3REN BERHAD