



**AGRICORE CS HOLDINGS BERHAD**

(Registration No: 202301018008 (1511930-P))

*(Incorporated in Malaysia)*

**THIRD QUARTER INTERIM FINANCIAL REPORT  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME<sup>(1)</sup>  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2025**

	Note	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 9 MONTHS ENDED	
		30.09.2025 Unaudited RM'000	30.09.2024 Unaudited RM'000	30.09.2025 Unaudited RM'000	30.09.2024 Unaudited RM'000
Revenue		31,834	35,351	102,537	106,841
Cost of sales		(27,561)	(31,594)	(89,340)	(94,601)
<b>Gross profit</b>		<b>4,273</b>	<b>3,757</b>	<b>13,197</b>	<b>12,240</b>
Other income		181	156	493	201
Administrative and other expenses		(2,959)	(2,675)	(9,473)	(11,371)
<b>Profit from operations</b>		<b>1,495</b>	<b>1,238</b>	<b>4,217</b>	<b>1,070</b>
Finance costs		(197)	(269)	(749)	(1,077)
<b>Profit / (Loss) before tax</b>	B13	<b>1,298</b>	<b>969</b>	<b>3,468</b>	<b>(7)</b>
Tax expense	B5	(223)	(220)	(841)	(780)
<b>Profit / (Loss) after tax / total comprehensive income for the period</b>		<b>1,075</b>	<b>749</b>	<b>2,627</b>	<b>(787)</b>
<b>Profit / (Loss) after tax / total comprehensive income for the period attributable to:</b>					
Owners of the Group		<b>1,075</b>	<b>749</b>	<b>2,627</b>	<b>(787)</b>
<b>Earnings / (Loss) per share ("EPS") ("LPS")</b>	B12				
- Basic / diluted (sen) <sup>(2)</sup>		0.53	0.37	1.30	(0.39)

**Notes:**

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic EPS / (LPS) for the current quarter is calculated based on the Company's share capital of 202,800,000 ordinary shares.

**AGRICORE CS HOLDINGS BERHAD**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup>**  
**AS AT 30 SEPTEMBER 2025**

	Note	Unaudited As at 30.09.2025 RM'000	Audited As at 31.12.2024 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		16,588	13,138
Right-of-use assets		5,264	4,813
Other investments		2,484	-
<b>Total non-current assets</b>		<b>24,336</b>	<b>17,951</b>
<b>Current assets</b>			
Inventories		18,870	24,746
Receivables		19,546	20,638
Prepayments		4,076	221
Current tax assets		1,335	1,223
Cash and cash equivalents		21,541	21,532
<b>Total current assets</b>		<b>65,368</b>	<b>68,360</b>
<b>TOTAL ASSETS</b>		<b>89,704</b>	<b>86,311</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the Company</b>			
Share capital		48,390	48,390
Reorganisation reserve		(13,358)	(13,358)
Retained earnings		20,015	19,416
<b>TOTAL EQUITY</b>		<b>55,047</b>	<b>54,448</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Loan and borrowings	B8	5,729	6,185
Lease liabilities	B8	2,053	1,966
Deferred tax liabilities		664	668
Deferred income on government grants		339	375
<b>Total non-current liabilities</b>		<b>8,785</b>	<b>9,194</b>
<b>Current liabilities</b>			
Payables		11,362	10,282
Loans and borrowings	B8	13,516	11,103
Lease liabilities	B8	973	898
Current tax liabilities		21	153
Contract liabilities		-	233
<b>Total current liabilities</b>		<b>25,872</b>	<b>22,669</b>
<b>TOTAL LIABILITIES</b>		<b>34,657</b>	<b>31,863</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>89,704</b>	<b>86,311</b>
<b>Net assets per ordinary share attributable to owners of the Company (RM)<sup>(2)</sup></b>		<b>0.27</b>	<b>0.27</b>

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup>**  
**AS AT 30 SEPTEMBER 2025 (CONTINUED)**

**Notes:**

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statement of Financial Position are detailed in Note A1 and should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's share capital of 202,800,000 ordinary shares.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY<sup>(1)</sup>**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2025**

	← Non-distributable →		Distributable	
	Share Capital RM'000	Reorganisation Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
<b>At 1 January 2025 (Audited)</b>	48,390	(13,358)	19,416	54,448
Profit after tax / total comprehensive income for the financial period	-	-	2,627	2,627
Dividends paid	-	-	(2,028)	(2,028)
<b>At 30 September 2025 (Unaudited)</b>	<b>48,390</b>	<b>(13,358)</b>	<b>20,015</b>	<b>55,047</b>

**Note:**

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statement of Changes in Equity are detailed in Note A1 and should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

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**AGRICORE CS HOLDINGS BERHAD**  
**Registration No.: 202301018008 (1511930-P)**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup>**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2025**

	<b>CURRENT PERIOD-TO- DATE 30.09.2025 RM'000</b>	<b>PRECEDING PERIOD-TO- DATE 30.09.2024 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before tax	3,468	(7)
Adjustments for:		
Amortisation of deferred income	(36)	(22)
Depreciation of property, plant and equipment	971	872
Depreciation of right-of-use assets	694	279
Interest expense	749	1,077
Interest income	(137)	(148)
Loss on disposal of property, plant and equipment	-	1
<b>Operating profit before changes in working capital</b>	<b>5,709</b>	<b>2,052</b>
<b>Changes in working capital:</b>		
Inventories	5,876	5,109
Receivables	1,092	(1,313)
Prepayment	(3,855)	1,251
Payables	1,080	(8,303)
Contract liabilities	(233)	-
<b>Cash from / (used in) operations</b>	<b>9,669</b>	<b>(1,204)</b>
Interest received	137	148
Income tax paid	(1,088)	(1,770)
<b>Net cash from / (used in) operating activities</b>	<b>8,718</b>	<b>(2,826)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(4,420)	(843)
Acquisition of right of use assets	(274)	(29)
Acquisition of other investments	(2,484)	-
Proceeds from disposal of property, plant and equipment	-	19
<b>Net cash used in investing activities</b>	<b>(7,178)</b>	<b>(853)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Changes in term deposits pledged as security	(209)	(100)
Interest paid	(749)	(1,077)
Net decrease in short-term loans and borrowings	(1,086)	(7,845)
Payment of lease liabilities	(710)	(283)
Repayment of term loans	(645)	(619)
Dividends paid	(2,028)	-
Drawdown of term loan	3,688	-
Net proceeds from issuance of shares	-	24,953
<b>Net cash (used in) / from financing activities</b>	<b>(1,739)</b>	<b>15,029</b>
<b>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(199)</b>	<b>11,350</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD</b>	<b>16,596</b>	<b>7,364</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD</b>	<b>16,397</b>	<b>18,714</b>

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup>**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2025 (CONTINUED)**

	<b>CURRENT PERIOD-TO- DATE 30.09.2025 RM'000</b>	<b>PRECEDING PERIOD-TO- DATE 30.09.2024 RM'000</b>
<b>Cash and cash equivalents at the end of the period are represented by:</b>		
Cash and cash equivalents	21,541	22,960
Less: term deposits pledged as security	(5,144)	(4,246)
	<b><u>16,397</u></b>	<b><u>18,714</u></b>

**Note:**

- (1) The above Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

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**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

This condensed consolidated interim financial report is unaudited and has been prepared in accordance with 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 Listing Requirements of Bursa Securities.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2024. These explanatory 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 31 December 2024.

**A2. Significant Accounting Policies**

The significant accounting policies and method of computation adopted in the interim financial report are consistent with those adopted in the annual financial statements for the financial year ended 31 December 2024 except for the adoption of the following MFRSs that have been issued by the MASB but are not yet effective for the Group :

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

	<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
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosure	1 January 2027
Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosure	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 initial application of the abovementioned accounting standards, interpretations or amendments is not expected to have any material financial impact on the Group.

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**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)**

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

There were no qualifications on the audited financial statements of the Group for the financial year ended 31 December 2024.

**A4. Seasonal or Cyclical Factors**

The Group's operation was not significantly affected by any unusual seasonal or cyclical factors in the current quarter and financial period-to-date under review.

**A5. Unusual Items Due to Their Nature, Size or Incidence**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter and financial period-to-date under review.

**A6. Material Changes in Estimates**

There were no material changes in estimates in the current quarter and financial period-to-date under review.

**A7. Debt and Equity Securities**

There were no issuances, cancellation, repurchase, resale or repayment of debt and equity securities in the current quarter and financial period-to-date under review.

**A8. Dividend Paid**

An interim dividend of RM0.01 per share amounting to RM2,028,000.00 for the financial year ending 31 December 2025 was approved by the Board of Directors on 25 August 2025 and was paid on 30 September 2025.

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**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)**

**A9. Segmental Information**

The Group's revenue is segmented as follows:

**Revenue by products/services**

	<b><u>INDIVIDUAL QUARTER</u></b> <b><u>3 MONTHS ENDED</u></b>		<b><u>CUMULATIVE QUARTER</u></b> <b><u>9 MONTHS ENDED</u></b>	
	<b>30.09.2025</b> <b>Unaudited</b> <b>RM'000</b>	<b>30.09.2024</b> <b>Unaudited</b> <b>RM'000</b>	<b>30.09.2025</b> <b>Unaudited</b> <b>RM'000</b>	<b>30.09.2024</b> <b>Unaudited</b> <b>RM'000</b>
<b>Revenue from sale of goods</b>	<b>31,834</b>	<b>35,351</b>	<b>102,537</b>	<b>106,841</b>
<b>Major products:</b>				
• Sourcing and distribution of plant-based agricultural products	27,751	31,291	90,748	94,296
• Production of food additives and fried shallots	4,083	4,060	11,789	12,545
	<b>31,834</b>	<b>35,351</b>	<b>102,537</b>	<b>106,841</b>
<b>Disaggregated by geographical areas:</b>				
• Malaysia	31,393	35,135	101,530	106,511
• Overseas	441	216	1,007	330
	<b>31,834</b>	<b>35,351</b>	<b>102,537</b>	<b>106,841</b>

The Group's revenue decreased by RM3.52 million or 9.96% for current quarter compared to preceding year correspondence quarter, mainly due to a lower contribution from sourcing and distribution of plant-based agricultural products by RM3.54 million or 11.31%, which declined by RM3.54 million or 11.31% to RM27.75 million from RM31.29 million. However, production of food additives and fried shallots reported revenue of RM4.08 million for the current quarter, representing an increase of RM0.02 million or 0.49% compared to RM4.06 million in the corresponding quarter.

The Group's principal market is in Malaysia which accounted for 98.61% and 99.39% of total revenue for the current and corresponding period respectively. The decline in revenue from Malaysia was primarily attributable to heightened market competition. The appreciation of the Malaysian Ringgit reduced material costs, which in turn enabled competitors to lower their selling prices. To remain competitive, the Group accordingly adjusted its own selling prices. Notwithstanding the reduction in selling prices, the Group's sourcing and distribution segment recorded an increase in sales volume, with metric tons (mt) sold rising from 125.02 mt to 164.50 mt, representing an increase of 39.48 mt or 31.58%. Notably, revenue contribution from overseas markets increased as compared to the corresponding period, primarily due to increased demand from Singapore, Indonesia and other regional markets.

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

There was no revaluation of property, plant and equipment during the current financial quarter under review.

**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)**

**A11. Material Events Subsequent to the End of the Reporting Period**

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

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

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

**A13. Contingent Liabilities or Contingent Assets**

The Company has issued corporate guarantees to financial institutions for banking facilities granted to the subsidiaries up to a total limit of RM45.47 million of which RM15.52 million has been utilised as at 30 September 2025. Other than the aforesaid, there were no contingent liabilities or contingent assets in the Group during the current quarter under review.

**A14. Related Party Transactions Disclosures**

There were no material related party transactions in the Group during the current quarter under review.

**A15. Capital Commitments**

The amount of capital commitments as at end of current quarters are as follows:

<b><u>Property, plant and equipment</u></b>	<b><u>RM'000</u></b>
Contracted but not provided for	1,037

Save as disclosed above, there were no material commitments during the current quarter under review.

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**B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS**

**B1. Review of Financial Performance**

	<b><u>INDIVIDUAL QUARTER</u></b>		<b><u>CUMULATIVE QUARTER</u></b>	
	<b><u>3 MONTHS ENDED</u></b>		<b><u>9 MONTHS ENDED</u></b>	
	<b>30.09.2025</b>	<b>30.09.2024</b>	<b>30.09.2025</b>	<b>30.09.2024</b>
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue	31,834	35,351	102,537	106,841
Gross profit	4,273	3,757	13,197	12,240
Profit / (Loss) before tax	1,298	969	3,468	(7)
Profit / (Loss) after tax	1,075	749	2,627	(787)
Profit / (Loss) attributable to owners of the Company	1,075	749	2,627	(787)

Individual Quarter

The Group recorded revenue of RM31.83 million for the current financial quarter, representing a decrease of RM3.52 million or 9.96% compared to RM35.35 million in the corresponding quarter of preceding year. The decline was mainly attributable to lower contribution from sourcing and distribution of plant-based agricultural products.

The Group recorded profit before tax of RM1.30 million for the current financial quarter, representing an increase of RM0.33 million or 34.02% compared to profit before tax of RM0.97 million in the preceding year's corresponding quarter.

The Group reported net profit after tax of RM1.08 million for current quarter representing an increase of RM0.33 million or 44.00% compared to net profit after tax of RM0.75 million in the corresponding quarter of preceding year.

The favorable results were mainly due to lower material costs and increase in product margin as a result of strengthening of Malaysian Ringgit against the United States Dollar in the current financial quarter. For comparison, the average exchange rate for current quarter was around 4.23 compared to 4.46 in the preceding year's corresponding quarter.

Cumulative Quarter

The Group recorded revenue of RM102.54 million for the current cumulative period, representing a decrease of RM4.30 million or 4.02% compared to RM106.84 million in the corresponding period of preceding year. The decline was mainly due to a lower contribution from sourcing and distribution of plant-based agricultural products

The Group recorded a profit before tax of RM3.47 million for the current financial cumulative period, representing an improvement of RM3.48 million compared to loss before tax of RM0.01 million in the corresponding period of the preceding year, albeit lower revenue base.

**B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)**

**B1. Review of Financial Performance (continued)**

The Group reported net profit after tax of RM2.63 million for current cumulative quarter representing an increase of RM3.42 million or 432.91% compared to loss after tax of RM0.79 million in the corresponding period of preceding year.

The increase of the profit after tax were mainly due to improvement of products margin and the absence of one-off charge-out of Initial Public Offering ("IPO") listing expenses and incidental costs. In the second quarter of the preceding year, such one-off IPO related costs totaling RM3.05 million were charged under administrative and other expenses.

**B2. Comparison with Immediate Preceding Quarter's Results**

	<b><u>CURRENT</u> <u>QUARTER</u> 30.09.2025 RM'000</b>	<b><u>IMMEDIATE</u> <u>PRECEDING</u> <u>QUARTER</u> 30.06.2025 RM'000</b>	<b>Changes %</b>
Revenue	31,834	34,053	(6.52)
Gross profit	4,273	4,548	(6.05)
Profit before tax	1,298	1,210	7.27
Profit after tax	1,075	873	23.14

The Group reported a lower revenue of RM31.83 million compared to RM34.05 million and lower gross profit of RM4.27 million compared to RM4.55 million in the immediate preceding quarter. Revenue for sourcing and distribution segment decreased by RM2.21 million as compared to the immediate preceding quarter, mainly due to stiff competition and soft market demand. The strengthening of the Malaysian Ringgit also contributed to lower selling prices, as the Group adjusted its selling prices to remain competitive in the market.

The Group reported a higher profit before tax of RM1.30 million compared to RM1.21 million in the immediate preceding quarter, mainly due to increase in product margin as well as lower administrative and other expenses. The reduction in administrative and other expenses was primarily due to lower staff costs, in line with a reduced headcount during the current quarter.

**B3. Prospects of the Group**

The Group is principally involved in the sourcing and distribution of plant-based agricultural products and production of food additives and fried shallots.

The Group is continuously exploring export opportunities into new geographical markets, which is showing positive traction. The Group will continue to engage potential overseas customers to broaden its market geographical reach, which is expected to contribute positively over time. Innovation is also a major part of the growth plan, with ongoing efforts to develop new product lines and value-added SKUs that meet changing consumer preferences and emerging dietary trends. The Group will also maintain its emphasis on product quality, food safety compliance and incremental capacity enhancements to support long-term business sustainability.

Barring any unforeseen circumstances, the Group is optimistic that its performance for the remaining quarter of the financial year will remain positive.

**B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)**

**B4. Variance of Actual Profits from Profit Forecast**

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

**B5. Taxation**

	<b><u>INDIVIDUAL QUARTER</u></b>		<b><u>CUMULATIVE QUARTER</u></b>	
	<b><u>3 MONTHS ENDED</u></b>		<b><u>9 MONTHS ENDED</u></b>	
	<b>30.09.2025</b>	<b>30.09.2024<sup>(2)</sup></b>	<b>30.09.2025</b>	<b>30.09.2024<sup>(2)</sup></b>
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Tax expense				
- Current period	223	220	841	780
Effective tax rate	17.18	22.70	24.25	11,142.86
(%) <sup>(1)</sup>				
Statutory tax rate	24.00	24.00	24.00	24.00
(%)				

**Note:**

- (1) The Group's effective tax rate for the current financial quarter was lower than statutory tax rate of 24.00%. The lower effective tax rate for the current quarter was mainly due to the tax saving arising from pioneer status incentive, while both current and cumulative periods were affected by certain expenses which are non-deductible for tax purposes.

**B6. Status of Corporate Proposals**

There were no corporate proposals announced but not completed for financial period under review.

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**B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)**

**B7. Group Borrowings and Debts Securities**

	<b>30.09.2025</b> <b>Unaudited</b> <b>RM'000</b>	<b>31.12.2024</b> <b>Audited</b> <b>RM'000</b>
<b>Loans and borrowings</b>		
<b>Secured</b>		
Banker acceptances	9,145	10,231
Term loans	10,100	7,057
	<u>19,245</u>	<u>17,288</u>
 Disclosed as :		
Current liabilities	13,516	11,103
Non-current liabilities	5,729	6,185
	<u>19,245</u>	<u>17,288</u>
 <b>Lease liability</b>		
Current liabilities	973	898
Non-current liabilities	2,053	1,966
	<u>3,026</u>	<u>2,864</u>
 <b>Total borrowings</b>	<u><b>22,271</b></u>	<u><b>20,152</b></u>

**B8. Derivative Financial Instruments**

There were no outstanding derivatives for financial period under review.

**B9. Material Litigations**

There were no material litigations by or against the Group for financial period under review.

**B10. Dividends**

The Board of Directors does not recommend any interim dividend for the current financial period under review.

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**B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)**

**B11. Earnings per share ("EPS") / Loss per share ("LPS")**

The basic and diluted EPS for the current financial quarter under review and financial period-to-date are computed as follows:

	<b><u>INDIVIDUAL QUARTER</u></b>		<b><u>CUMULATIVE QUARTER</u></b>	
	<b><u>3 MONTHS ENDED</u></b>		<b><u>9 MONTHS ENDED</u></b>	
	<b>30.09.2025</b>	<b>30.09.2024</b>	<b>30.09.2025</b>	<b>30.09.2024</b>
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Profit / (Loss) attributable to owners of the Company	1,075	749	2,627	(787)
Number of ordinary shares in issue ('000) <sup>(1)</sup>	202,800	202,800	202,800	202,800
Basic / Diluted EPS / (LPS) (sen) <sup>(2)</sup>	0.53	0.37	1.30	(0.39)

**Notes:**

- (1) Basic EPS / (LPS) for the current quarter and cumulative period are calculated based on the Company's share capital of 202,800,000 ordinary shares.
- (2) The diluted EPS / (LPS) is equivalent to the basic EPS / (LPS) as there is no dilutive securities in the current financial quarter.

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**B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)**

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

The following items have been charged/(credited) in arriving at the profit before tax for the current financial quarter and for the cumulative financial period-to-date:

	<b><u>INDIVIDUAL QUARTER</u></b>		<b><u>CUMULATIVE QUARTER</u></b>	
	<b><u>3 MONTHS ENDED</u></b>		<b><u>9 MONTHS ENDED</u></b>	
	<b>30.09.2025</b>	<b>30.09.2024</b>	<b>30.09.2025</b>	<b>30.09.2024</b>
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>After charging:</b>				
Depreciation of:				
- property, plant and equipment	322	301	971	872
- right-of-use assets	243	171	694	279
Employee benefit expense	1,717	1,404	5,338	4,347
Interest expense	197	269	749	1,077
Loss on disposal of property, plant and equipment	-	-	-	1
Loss on foreign exchange	19	78	80	133
Listing expenses & incidental costs	-	-	-	3,054
<b>And crediting:</b>				
Amortisation of deferred income	(12)	(7)	(36)	(22)
Interest income	(25)	(140)	(137)	(148)
Gain on foreign exchange	(144)	(192)	(312)	(362)

**B13. Authorisation for Issue**

This interim financial report was authorised for issue by the Board on 26 November 2025.