

WMG HOLDINGS BHD.

201501041664(1166985-X)

(Incorporated in Malaysia)

Unaudited Interim Financial Statements

For The First Quarter Report Ended 30 June 2025

WMG HOLDINGS BHD.

201501041664 (1166985-X)

Interim financial statements for the first quarter report ended 30 June 2025

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Condensed Consolidated Statement of Comprehensive Income

	Note	Individual Quarter		Financial Year-to-date	
		3 months ended		3 months ended	
		30/06/2025	30/06/2024	30/06/2025	30/06/2024
		RM'000	RM'000	RM'000	RM'000
Revenue	A12	25,704	-	25,704	-
Cost of sales		(19,018)	-	(19,018)	-
Gross profit		6,686	-	6,686	-
Other income	A13	2,162	-	2,162	-
Other expenses		(979)	-	(979)	-
Selling and marketing expenses		(243)	-	(243)	-
Finance costs		(2,157)	-	(2,157)	-
Administrative expenses		(2,395)	-	(2,395)	-
Profit from operations		3,074	-	3,074	-
Interest income		323	-	323	-
Profit before tax	A14	3,397	-	3,397	-
Income tax expense	A15	(1,344)	-	(1,344)	-
Profit for the period		2,053	-	2,053	-
Other comprehensive income, net of tax:		-	-	-	-
Total comprehensive profit for the period		2,053	-	2,053	-
Profit attributable to owners of the Company		2,053	-	2,053	-
Total comprehensive profit attributable to owners of the Company		2,053	-	2,053	-
(Loss) / earnings per share attributable to owners of the Company:	A16	Sen	Sen	Sen	Sen
- Basic		(0.08)	-	(0.08)	-
- Diluted		0.17	-	0.17	-

Note:

- The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.
- The Company's fiscal year-end has been changed from 31 December 2024 to 31 March 2025. Consequently, there are no comparable figures available for the corresponding period in the preceding year

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Condensed Consolidated Statement of Financial Position

		AS AT 30/06/2025	AS AT 31/03/2025 (Audited)
ASSETS	Note	RM'000	RM'000
Non-current Assets			
Property, plant and equipment		21,981	22,001
Investment properties	A17	86,511	87,262
Deferred tax assets		1,223	1,250
Inventory properties	A18	116,832	116,524
		<u>226,547</u>	<u>227,037</u>
Current Assets			
Inventory properties	A18	50,570	55,690
Trading inventories		78	86
Trade and other receivables		31,259	26,598
Prepayment		206	253
Contract cost assets		715	886
Contract assets		10,612	13,880
Income tax refundable		853	1,129
Cash and bank balances	A19(a)	51,493	50,785
		<u>145,786</u>	<u>149,307</u>
Total Assets		<u>372,333</u>	<u>376,344</u>
EQUITY AND LIABILITIES			
Current Liabilities			
Loans and borrowings	A20	94,111	95,464
Lease liabilities		308	112
Trade and other payables		26,851	30,273
Tax Payable		332	20
		<u>121,602</u>	<u>125,869</u>
Net current assets		<u>24,184</u>	<u>23,438</u>
Non-current Liabilities			
Loan and borrowings	A20	51,536	53,986
Lease liabilities		803	279
Deferred tax liabilities		4,316	4,187
		<u>56,655</u>	<u>58,452</u>
Total Liabilities		<u>178,257</u>	<u>184,321</u>
Net Assets		<u>194,076</u>	<u>192,023</u>

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Condensed Consolidated Statement of Financial Position (cont'd)**EQUITY AND LIABILITIES (cont'd)**

		AS AT 30/06/2025	AS AT 31/03/2025
	Note	RM'000	(Audited) RM'000
Equity attributable to owners of the Company			
Share capital	A21	434,682	434,682
Redeemable convertible preference shares	A21	149,173	149,173
Merger deficit		(312,039)	(312,039)
Accumulated losses		(77,740)	(79,793)
Total Equity		<u>194,076</u>	<u>192,023</u>
Total Equity and Liabilities		<u>372,333</u>	<u>376,344</u>
 Net assets per share attributable to owners of the Company (RM)			
		0.22	0.22

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.

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Condensed Consolidated Statement of Changes in Equity

	Note	Share capital RM'000	RCPS RM'000	Merger deficit RM'000	Accumulated losses RM'000	Total Equity RM'000
At 1 April 2025		434,682	149,173	(312,039)	(79,793)	192,023
Total comprehensive income for the period		-	-	-	2,053	2,053
At 30 June 2025		434,682	149,173	(312,039)	(77,740)	194,076

Note:

1. The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.
2. The Company's fiscal year-end has been changed from 31 December 2024 to 31 March 2025. Consequently, there are no comparable figures available for the corresponding period in the preceding year

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Condensed Consolidated Statement of Cash Flows

	3 months ended	
	30/06/2025	30/06/2024
Note	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	3,397	
Adjustments for:		
Depreciation	441	
Finance costs	2,157	
Interest income	(323)	
Gain on disposal of right of use asset	(20)	
Gain on disposal of property, plant and equipment	(54)	
Deposit written off	50	
Equipment written off	427	
Provision for doubtful debt written back	(539)	
Depreciation of IP	754	
Total adjustments	<u>2,893</u>	
Operating cash flows before changes in working capital	6,290	
Changes in working capital :		
Increase in inventory properties	(2,154)	
Decrease in trading inventories	8	
Increase in receivables and other current assets	(857)	
Decrease in contract assets	171	
Decrease in development property and expenditure	7,274	
Increase in land held for development	(307)	
Decrease in payables and other current liabilities	<u>(3,419)</u>	
Total changes in working capital	<u>716</u>	
Cash flows from operations	7,006	
Interest paid	(12)	
Interest received	108	
Income tax refunded	20	
Income tax paid	<u>(625)</u>	
Net cash flows from operating activities	<u>6,497</u>	
Cash flows from investing activities		
Interest income received	215	
Proceeds from disposal of plant and equipment	104	
Purchase of office furniture and equipment	<u>(90)</u>	
Net cash flows from investing activities	<u>229</u>	

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Condensed Consolidated Statement of Cash Flows (cont'd)

		3 months ended	
	Note	30/06/2025	30/06/2024
		RM'000	RM'000
Cash flows from financing activities			
Drawdown of bankers' acceptances		1,086	-
Drawdown of bridging loan		2,595	-
Repayment of bankers' acceptances		(2,191)	-
Repayment of bridging loan		(3,391)	-
Repayment of term loan		(2,580)	-
Payment of principal portion of lease liabilities		(64)	-
Payment for hire purchase liabilities		(8)	-
Finance costs paid		(2,145)	-
Withdrawal from bank restricted for use		3,391	-
Placement in bank restricted for use		(1,336)	-
Net cash flows used in financing activities		<u>(4,643)</u>	<u>-</u>
Net increase in cash and cash equivalents		2,083	-
Cash and cash equivalents at beginning of financial period		<u>46,001</u>	<u>-</u>
Cash and cash equivalents at end of financial period	A19(b)	<u>48,084</u>	<u>-</u>

Note:

- 1 The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.
- 2 The Company's fiscal year-end has been changed from 31 December 2024 to 31 March 2025. Consequently, there are no comparable figures available for the corresponding period in the preceding year

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Interim financial statements for the first quarter report ended 30 June 2025

Part A : Notes to the interim financial statements**A1 Basis of preparation**

WMG Holdings Bhd. is a public limited liability company incorporated and domiciled in Malaysia, and is listed on Bursa Malaysia Securities Berhad.

The unaudited condensed consolidated interim financial statements for the period ended 30 June 2025 have been prepared in accordance with MFRS 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad. These unaudited condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

As announced on 13 November 2024, the financial year end of the Group has been changed from 31 December 2024 to 31 March 2025. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The interim financial statements should be read in conjunction with the audited financial statements for the period ended 31 March 2025. The explanatory notes to the interim financial statements provide an understanding of the changes in the financial position and performance of the Group since the financial period ended 31 March 2025.

A2 Accounting Policies

The accounting policies and presentation adopted for the interim financial statements are consistent with those adopted for the audited financial statements for period ended 31 March 2025.

A3 Seasonality of operations

The Group's operations are not seasonal and cyclical in nature.

A4 Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the interim period under review.

A5 Changes in estimates

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or the prior financial year that have a material effect in the interim period under review.

A6 Changes in the composition of the Group

There were no changes in the composition of the Group during the interim period under review.

A7 Share capital and treasury shares

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There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the interim period under review.

A8 Contingencies

There were no changes in contingent assets and liabilities for the period under review.

A9 Capital commitments

	30.06.2025
	RM'000
Contractual but not provided for Office relocation & Renovation and IT Equipment in Sandakan	259
Approval but not contractual for Office relocation & Renovation and IT Equipment in Sandakan and Kota Kinabalu	620
	<u>879</u>

A10 Dividends

For the period ended 30 June 2025, the Directors do not recommend payment of dividend. (2025: Nil).

The total dividend for the current financial period is Nil (2025: Nil).

A11 Events after the reporting period

There were no material events subsequent to the end of the interim period.

A12 Segment information*Business Segments*

	3 months ended 30 June 2025				
	Property	Building materials	Others	Adjustment/ Elimination	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
External	21,263	4,441	-	-	25,704
Inter-segment	-	-	-	-	-
Total	<u>21,263</u>	<u>4,441</u>	<u>-</u>	<u>-</u>	<u>25,704</u>
Results					
Depreciation	1,120	16	59	-	1,195
Interest income	228	95	-	-	323
Other non-cash expenses	-	-	-	-	-
Segment profit/(loss)	<u>2,962</u>	<u>714</u>	<u>(279)</u>	<u>-</u>	<u>3,397</u>

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A13 Other income

Included in other income for the period comprises recurring rental-related income of approximately RM0.94 million, together with RM1.00 million pertaining to a litigation settlement.

A14 Profit before tax

Included in the profit before tax are the following items:

	Individual Quarter		Financial Year-to-date	
	3 months ended		3 months ended	
	30/06/2025	30/06/2024	30/06/2025	30/06/2024
	RM'000	RM'000	RM'000	RM'000
(a) Interest income	323	-	323	-
(b) Other income including investment income	2,162	-	2,162	-
(c) Interest expenses	2,157	-	2,157	-
(d) Depreciation and amortization	1,195	-	1,195	-
(e) Equipment written off	427	-	427	-

Save as disclosed above, the other items as required under Appendix 9B, Part A(16) of the Main Market Listing Requirements are not applicable.

A15 Income tax expense

	Individual Quarter		Financial Year-to-date	
	3 months ended		3 months ended	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Current income tax	1,188	-	1,188	-
Deferred tax	156	-	156	-
	<u>1,344</u>	<u>-</u>	<u>1,344</u>	<u>-</u>

The effective tax rate for the current quarter and financial period were higher than the statutory income tax rate mainly due to non-deductible expenses for tax purposes in certain subsidiaries.

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A16 (Loss)/earnings per share

	Individual Quarter		Financial Year-to-date	
	3 months ended		3 months ended	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Earnings net of tax attributable to owners of the Company (RM'000)	2,053	-	2,053	-
Less: cumulative dividend on RCPS	(2,705)	-	(2,705)	-
Loss net of tax attributable to owners of the Company used in the computation of basic loss earnings per share (RM'000)	(652)	-	(652)	-
Add back: cumulative dividend on RCPS	2,705	-	2,705	-
Earnings net of tax attributable to owners of the Company used in the computation of diluted earnings per share (RM'000)	2,053	-	2,053	-
Weighted average number of ordinary shares for basic earnings per share computation ('000)	867,149	-	867,149	-
Effect of dilution – RCPS ('000)	310,000	-	310,000	-
Weighted average number of ordinary shares for diluted earnings per share computation ('000)	1,177,149	-	1,177,149	-
Basic loss per share (sen)	(0.08)	-	(0.08)	-
Diluted earnings per share (sen)	0.17	-	0.17	-

A17 Investment properties

Included is Mydin Hypermarket with a net carrying amount as at 30 June 2025 of RM58.60 million.
(2025: RM59.20 million)

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A18 Inventory properties

	As at 30.06.2025	As at 31.03.2025 (Audited)
	RM'000	RM'000
Non-current		
Land held for property development	116,832	116,524
Current		
Properties under development	21,089	28,365
Completed properties	29,481	27,325
	50,570	55,690
	167,402	172,214

As at 30.06.2025, the Group has a total land bank for development of approximately 627 acres (2025: 627 acres), comprising 465 acres (2025: 465 acres) in Sandakan and 162 acres (2025: 162 acres) in Kota Kinabalu.

A19 Cash and Cash Equivalents

	As at 30.06.2025	As at 31.03.2025 (Audited)
	RM'000	RM'000
(a) Cash and bank balances		
Fixed deposits	20,505	18,504
Cash on hand and at banks	30,988	32,281
Cash and bank balances	51,493	50,785
(b) Cash and cash equivalents		
Cash and bank balances	51,493	50,785
Less: deposits pledged for banking facilities	(1,075)	(1,075)
Less: bank overdrafts	(1,650)	(970)
Less: cash and bank balance restricted for use	(684)	(2,739)
Cash and cash equivalents	48,084	46,001

Include in cash and bank balance of the group is an amount of RM 0.68 million in Collection Account, which is restricted in usage and not form part of cash and cash equivalents.

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A20 Loan and borrowings

The Group's borrowings and debt securities are as follows:

	As at 30.06.2025			As at 31.03.2025 (Audited)		
	Long Term	Short Term	Total borrowings	Long Term	Short Term	Total borrowings
Secured	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Bankers' acceptances (BA)	-	946	946	-	2,051	2,051
Revolving credits (RC)	-	83,600	83,600	-	83,600	83,600
Overdraft (OD)	-	1,650	1,650	-	971	971
Bridging loan (BL)	-	964	964	-	1,761	1,761
Term loans (TL)	51,536	6,951	58,487	53,986	7,081	61,067
	51,536	94,111	145,647	53,986	95,464	149,450

The interest rates for BA, RC, TL, BL and OD generally range from 1% to 2% above the cost of fund and the lending rate of the respective banks.

There are no borrowings denominated in foreign currency.

A21 Share Capital, RCPS and ICPS

	No. of Ordinary Shares	Amount RM
Share Capital		
As at 01.04.2025 and 30.06.2025	867,149,053	434,682,123
	No. of Preference Shares	Amount RM
Redeemable Convertible Preference Shares (RCPS)		
As at 01.04.2025 and 30.06.2025	155,000,000	149,172,930

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Part B: Additional information required by Bursa Malaysia Securities Berhad's Listing Requirements**B1. Group's Financial Performance Review and Segmental Analysis Performance of the current quarter against the same quarter last year.**

As announced on 13 November 2024 the financial year end of the Group has been changed from 31 December 2024 to 31 March 2025. As such, there will be no comparative financial information available for the same quarter last year.

Overall review of the Group's financial performance

	Individual Quarter				Financial Year to date			
	3 months ended				3 months ended			
	30.06.2025	30.06.2024	Changes		30.06.2025	30.06.2024	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	25,704	-	-	-	25,704	-	-	-
Gross profit	6,686	-	-	-	6,686	-	-	-
Profit before interest and tax	5,554	-	-	-	5,554	-	-	-
Profit before tax	3,397	-	-	-	3,397	-	-	-
Profit after tax	2,053	-	-	-	2,053	-	-	-
Profit attributable to ordinary equity holders of the Company	2,053	-	-	-	2,053	-	-	-

The Group generated a total revenue of RM25.70 million for the current quarter and period under review. RM21.26 million (83%) was from property segment and RM4.44 million (17%) was from building materials segment respectively.

Sales of properties was at RM19.23 million, property letting at RM2.03 million for the current quarter and period under review.

Sales of building materials to contractors engaged by the Group for its property development projects amounted to RM1.57 million representing 35% of the total sales of building materials of RM4.44 million for the current quarter and period under review.

The Group recorded a gross profit of RM6.69 million for the current quarter under review. After taking into account interest income and other income totaling RM2.48 million and deducting expenses of RM5.78 million (which include finance cost of RM2.16 million, other expenses of RM0.98 million, selling and marketing expenses of RM0.24 million, administrative expenses of RM2.40 million) and income tax expense of RM1.34 million, the Group recorded a profit after tax for current quarter under review of RM2.05 million.

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B1 Performance review (cont'd)

Administrative expenses of RM2.40 million comprised mainly fixed and semi-fixed costs namely staff costs, directors' remuneration, overheads and office expenses (which include depreciation RM0.26 million) of approximately RM0.75 million, RM0.51 million and RM1.14 million respectively.

B2 Current quarter compared with immediate preceding quarter

The Group recorded a profit after tax of RM2.05 million for the current quarter under review compared to loss after tax of RM0.99 million for the immediate preceding quarter as follows: -.

	Current quarter	Immediate preceding quarter	Changes	
	30.06.2025	31.03.2025		
	RM'000	RM'000	RM'000	%
Revenue	25,704	19,076	6,628	35
Gross profit	6,686	2,473	4,213	170
Profit/(Loss) before interest and tax	5,554	(269)	5,823	2,165
Profit/(Loss) before tax	3,397	(2,018)	5,415	268
Profit/(Loss) after tax	2,053	(993)	3,046	307
Profit/(Loss) attributable to ordinary equity holders of the Company	2,053	(993)	3,046	307

For the current quarter under review, revenue from the property segment and building materials segment amounted to RM21.26 million and RM4.44 million respectively as compared to preceding quarter of RM14.98 million and RM4.10 million respectively.

Revenue for the current quarter increased by RM6.63 million or 35% compared to the immediate preceding quarter, primarily due to higher property sales and higher percentage of completion of ongoing developments.

B3 Commentary on Prospects

As at 31 July 2025, The Group sustained strong sales momentum across ongoing developments in Kota Kinabalu and Sandakan. Parklane Garden (Sandakan) and Parklane 2 (Kota Kinabalu) each achieved a 97% sales rate.

Unbilled sales for these two projects amount to approximately RM 12.51 million, while the Gross Development Value (GDV) of unsold units stands at approximately RM 23.96 million. Management anticipates that this sustained sales momentum will continue to support cashflow stability and underpin future growth.

In line with its growth strategy, the Group is actively pursuing new development opportunities consistent with its corporate vision. Four development plans are targeted for submission within the current financial year to further enhance market presence.

Concurrently, management is reviewing and optimising the asset portfolio to ensure alignment with strategic priorities, including the monetization of nonstrategic assets and the redeployment of capital into higher-yield opportunities.

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B3 Commentary on Prospects (cont'd)

The Board remains cautiously optimistic that these measures will strengthen the Group's financial position and overall performance.

B4 Profits forecast and profit guarantee

The above is not applicable as no profit forecast and profit guarantee were provided.

B5 Income tax expense

This is stated in note A15 to the interim financial statements.

B6 Corporate proposals

There were no corporate proposals announced but not completed as at 19 August 2025, the latest practicable date which is not earlier than 7 days from the date of issue of this interim financial statements.

B7 Group borrowings and debt securities

This is stated in note A20 to the interim financial statements.

B8 Changes in material litigation

The Group did not have any material litigation as at 19 August 2025, the latest practicable date other than the announcement made by the Company dated 13 June 2025.

The Company has entered into a Deed of Release and Settlement in relation to the litigation as announced by the Company on 20 February 2025, 18 February 2025, 3 March 2025, 6 March 2025, 25 March 2025, 26 March 2025, 10 April 2025, 25 April 2025, 29 April 2025 and 5 May 2025. All parties are desirous of settling in full and final settlement all disputes, claims, suits and proceedings arising from or in connection with all the adjudication proceedings and civil suit.

The salient terms of the Deed include: -

- (a) The Deed constitutes a global, full and final settlement of the above claims and actions;
- (b) The Company have agreed to pay Pembrong Asas Sdn Bhd (1st Party) a settlement sum of RM850,000.00 as full and final payment of the claim to the 1st Party.

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B8 Changes in material litigation (cont'd)

- (c) The Settlement Sum shall be paid to the 1st Party strictly upon the fulfilment of the following conditions: -
 - (i) The Parties have duly executed the Deed; and
 - (ii) Within fourteen (14) days from the receipt of written confirmation from the solicitors of the 1st Party and/or its Directors that all suits, claims and proceedings involving the Parties arising from or in connection with the above claims have been fully and finally withdrawn or discontinued with no order as to costs and with no liberty to file afresh. Such confirmation must be accompanied by the relevant notices of withdrawal or discontinuance duly sealed by the court.
- (d) Within fourteen (14) days from the receipt of the written confirmation from the solicitors of the 1st Party and/or 1st Party's Directors, the Company's solicitors shall cause the filing of the relevant notice of withdrawal or discontinuance in Suit No. BKI-24NCvC-52-3/2025 (SC2). Thereafter, the Parties shall mutually release and discharge each other from any and all claims, suits, disputes, demands or proceedings, or any further actions arising from or in connection to the project.

B9 (Loss)/earnings per share

This is stated in note A16 to the interim financial statements.

B10 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements of the Company for the preceding financial period ended 31 March 2025 was not subject to any qualification.

B11 Profit before tax

Disclosure of items as required under Appendix 9B, Part A (16) of Bursa Malaysia Securities Berhad listing requirements is stated in note A14 to the interim financial statements.

B12 Disclosure of derivatives

The Group did not enter into any derivatives during the period ended 30 June 2025 or the previous financial period ended 31 March 2025.

B13 Disclosure of gains/losses arising from fair value changes of financial liabilities

The Group did not have any financial liabilities measured at fair value through profit or loss as at 30 June 2025 and 31 March 2025.

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B14 Breakdown of realised and unrealized profits or losses

The above disclosure in the format prescribed by Bursa Malaysia Securities Bhd is as follows:

	As at 30.06.2025 RM'000	As at 31.03.2025 RM'000
Total accumulated losses of the Company and its subsidiaries:		
- Realised	(77,740)	(79,793)
- Unrealised	-	-
	(77,740)	(79,793)
Less: Consolidation adjustments	-	-
Total Group accumulated losses as per consolidated accounts	(77,740)	(79,793)

Part C: Authorisation for issuance of the interim financial statements

The Board of Directors of the Company had authorised this unaudited interim financial statements for issue on 26 August 2025.