



BEDI BERHAD

(Formerly known as WMG Holdings Bhd.)

201501041664(1166985-X)

(Incorporated in Malaysia)

Unaudited Interim Financial Statements

For The Third Quarter Report Ended 31 December 2025

BEDI BERHAD

(Formerly known as WMG Holdings Bhd.)

201501041664 (1166985-X)

Interim financial statements for the third quarter report ended 31 December 2025

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BEDI BERHAD

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Condensed Consolidated Statement of Comprehensive Income

	Note	Individual Quarter		Financial Year-to-date	
		3 months ended		9 months ended	
		31/12/2025	31/12/2024	31/12/2025	31/12/2024
		RM'000	RM'000	RM'000	RM'000
Revenue	A12	11,533	-	61,057	-
Cost of sales		(7,719)	-	(44,113)	-
Gross profit		3,814	-	16,944	-
Other income	A13	900	-	3,986	-
Other expenses		(433)	-	(1,862)	-
Selling and marketing expenses		(260)	-	(373)	-
Finance costs		(1,929)	-	(6,166)	-
Administrative expenses		(2,674)	-	(7,491)	-
(Loss) / Profit from operations		(582)	-	5,038	-
Interest income		271	-	921	-
(Loss) / Profit before tax	A14	(311)	-	5,959	-
Income tax expense	A15	(383)	-	(2,822)	-
(Loss) / Profit for the period		(694)	-	3,137	-
Other comprehensive income, net of tax:		-	-	-	-
Total comprehensive profit / (Loss) for the period		(694)	-	3,137	-
(Loss) / Profit attributable to owners of the Company		(694)	-	3,137	-
Total comprehensive (Loss) / Profit attributable to owners of the Company		(694)	-	3,137	-
(Loss) / earnings per share attributable to owners of the Company:	A16	Sen	Sen	Sen	Sen
- Basic		(0.40)	-	(0.58)	-
- Diluted		(0.06)	-	0.27	-

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

ASSETS	Note	AS AT	AS AT
		31/12/2025	31/03/2025
		RM'000	(Audited) RM'000
Non-current Assets			
Property, plant and equipment		21,699	22,001
Investment properties	A17	26,561	87,262
Deferred tax assets		2,402	1,250
Inventory properties	A18	116,761	116,524
		<u>167,423</u>	<u>227,037</u>
Current Assets			
Inventory properties	A18	41,861	55,690
Trading inventories		71	86
Trade and other receivables		19,947	26,598
Prepayment		259	253
Contract cost assets		533	886
Contract assets		9,067	13,880
Income tax refundable		803	1,129
Cash and bank balances	A19	66,442	50,785
		<u>138,983</u>	<u>149,307</u>
Asset held for sales		59,044 ¹	-
Total Assets		<u>365,450</u>	<u>376,344</u>
EQUITY AND LIABILITIES			
Non-current Liabilities			
Loans and borrowings	A20	14,845	53,986
Lease liabilities		697	279
Deferred tax liabilities		2,884	4,187
		<u>18,426</u>	<u>58,452</u>
Current Liabilities			
Loan and borrowings	A20	87,439	95,464
Lease liabilities		392	112
Trade and other payables		25,067	30,273
Tax Payable		3,584	20
		<u>116,482</u>	<u>125,869</u>
Liabilities associated with asset held for sales		35,382 ¹	-
Net current assets		<u>46,163</u>	<u>23,438</u>
Total Liabilities		<u>170,290</u>	<u>184,321</u>
Net Assets		<u>195,160</u>	<u>192,023</u>

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

		AS AT 31/12/2025	AS AT 31/03/2025 (Audited)
	Note	RM'000	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		(76,656)	(79,793)
Total Equity		<u>195,160</u>	<u>192,023</u>
Total Equity and Liabilities		<u>365,450</u>	<u>376,344</u>
Net assets per share attributable to owners of the Company (RM)		0.23	0.22

¹Asset held for sales relate to investment property which is intended to be disposed within 12 months

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	-	-	-	3,137	3,137
At 31 December 2025	434,682	149,173	(312,039)	(76,656)	195,160

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

	Note	9 months ended	
		31/12/2025	31/12/2024
		RM'000	RM'000
Cash flows from operating activities			
Profit before tax		5,959	-
Adjustments for:			
Depreciation		1,000	-
Finance costs		6,166	-
Interest income		(921)	-
Gain on disposal of right of use asset		(20)	-
Gain on disposal of property, plant and equipment		(54)	-
Deposit written off		49	-
Equipment written off		428	-
Provision for doubtful debt written back		(539)	-
Depreciation of IP		2,010	-
Total adjustments		<u>8,119</u>	<u>-</u>
Operating cash flows before changes in working capital		14,078	-
Changes in working capital :			
Decrease in inventory properties		399	-
Decrease in trading inventories		15	-
Decrease in receivables and other current assets		11,949	-
Decrease in contract assets		353	-
Decrease in development property and expenditure		13,430	-
Increase in land held for development		(237)	-
Decrease in payables and other current liabilities		<u>(5,203)</u>	<u>-</u>
Total changes in working capital		<u>20,706</u>	<u>-</u>
Cash flows from operations		34,784	-
Interest paid		(80)	-
Interest received		277	-
Income tax refunded		358	-
Income tax paid		<u>(1,749)</u>	<u>-</u>
Net cash flows from operating activities		<u>33,590</u>	<u>-</u>

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Condensed Consolidated Statement of Cash Flows (cont'd)

	Note	9 months ended	
		31/12/2025	31/12/2024
		RM'000	RM'000
Cash flows from investing activities			
Interest income received		644	-
Increase in fixed deposit		(5)	-
Proceeds from disposal of plant and equipment		104	-
Purchase of office furniture and equipment		(587)	-
Net cash flows from investing activities		<u>156</u>	<u>-</u>
Cash flows from financing activities			
Drawdown of bankers' acceptances		1,584	-
Drawdown of bridging loan		2,608	-
Repayment of bankers' acceptances		(3,389)	-
Repayment of bridging loan		(4,369)	-
Repayment of term loan		(7,247)	-
Payment of principal portion of lease liabilities		(201)	-
Payment for hire purchase liabilities		(23)	-
Finance costs paid		(6,086)	-
Withdrawal from bank restricted for use		7,890	-
Placement in bank restricted for use		(5,814)	-
Net cash flows used in financing activities		<u>(15,047)</u>	<u>-</u>
Net increase in cash and cash equivalents		18,699	-
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	<u>64,700</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 third quarter report ended 31 December 2025

Part A : Notes to the interim financial statements

A1 Basis of preparation

BEDI Berhad (formerly known as 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 31 December 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.

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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

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

	31/12/2025
	RM'000
Contractual but not provided for Office relocation & Renovation and IT Equipment in Sandakan	21
Approved but not contractual for Office relocation & Renovation and IT Equipment in Sandakan and Kota Kinabalu	461
	<u>482</u>

A10 Dividends

For the period ended 31 December 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.

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A12 Segment information

Business Segments

	9 months ended 31 December 2025				
	Property RM'000	Building materials RM'000	Others RM'000	Adjustment/ Elimination RM'000	Consolidated RM'000
Revenue					
External	54,442	6,615	-	-	61,057
Inter-segment	-	69	-	(69)	-
Total	54,442	6,684	-	(69)	61,057
Results					
Depreciation	2,786	48	176	-	3,010
Interest income	678	243	-	-	921
Other non-cash expenses	-	-	-	-	-
Segment profit/(loss)	6,566	787	(1,394)	-	5,959

A13 Other income

Included in other income for the period are miscellaneous receipts of RM2.66 million pertaining to rental activities.

A14 (Loss) / Profit before tax

Included in the profit before tax are the following items:

	Individual Quarter		Financial Year-to-date	
	3 months ended		9 months ended	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM'000	RM'000	RM'000	RM'000
(a) Interest income	271	-	921	-
(b) Other income including investment	900	-	3,986	-
(c) Interest expenses	1,929	-	6,166	-
(d) Depreciation and amortization	620	-	3,010	-
(e) Equipment written off	-	-	428	-

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

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A15 Income tax expense

	Individual Quarter		Financial Year-to-date	
	3 months ended		9 months ended	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM'000	RM'000	RM'000	RM'000
Current income tax	3,074	-	5,277	-
Deferred tax	(2,691)	-	(2,455)	-
	<u>383</u>	<u>-</u>	<u>2,822</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.

A16 (Loss)/earnings per share

	Individual Quarter		Financial Year-to-date	
	3 months ended		9 months ended	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM'000	RM'000	RM'000	RM'000
(Loss)/earnings net of tax attributable to owners of the Company (RM'000)	(694)	-	3,137	-
Less: cumulative dividend on RCPS	(2,735)	-	(8,175)	-
	<u>(3,429)</u>	<u>-</u>	<u>(5,038)</u>	<u>-</u>
(Loss)/earnings net of tax attributable to owners of the Company used in the computation of basic (loss)/earnings per share (RM'000)	(3,429)	-	(5,038)	-
Add back: cumulative dividend on RCPS	2,735	-	8,175	-
	<u>(694)</u>	<u>-</u>	<u>3,137</u>	<u>-</u>

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A16 (Loss)/earnings per share (cont'd)

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)	(0.40)	-	(0.58)	-
Diluted (loss)/earnings per share (sen)	(0.06)	-	0.27	-

A17 Investment properties

During the financial period, the Group reclassified investment properties with a carrying amount of RM 59.04 million to asset held for sales in accordance with MFRS 5, as the property is expected to be disposed within the next 12 months.

A18 Inventory properties

	As at 31/12/2025	As at 31/03/2025 (Audited)
	RM'000	RM'000
Non-current		
Land held for property development	116,761	116,524
Current		
Properties under development	14,934	28,365
Completed properties	26,927	27,325
	41,861	55,690
	158,648	172,214

As at 31 December 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.

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A19 Cash and Cash Equivalents

	As at 31/12/2025	As at 31/03/2025 (Audited)
	RM'000	RM'000
Fixed deposits	20,523	18,505
Cash on hand and at banks	45,919	32,280
Cash and bank balances	66,442	50,785
Less: deposits pledged for banking facilities	(1,079)	(1,074)
Less: bank overdrafts	-	(971)
Less: cash and bank balance restricted for use	(663)	(2,739)
	<u>64,700</u>	<u>46,001</u>

Include in cash and bank balance of the group is an amount of RM 0.66 million in Collection Account, which is restricted in usage and not form part of cash and cash equivalents.

A20 Loan and borrowings

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

	As at 31/12/2025			As at 31/03/2025 (Audited)		
	Long Term RM'000	Short Term RM'000	Total borrowings RM'000	Long Term RM'000	Short Term RM'000	Total borrowings RM'000
Secured						
Bankers' acceptances (BA)	-	246	246	-	2,051	2,051
Revolving credits (RC)	-	83,600	83,600	-	83,600	83,600
Overdraft (OD)	-	-	-	-	971	971
Bridging loan (BL)	-	-	-	-	1,761	1,761
Term loans (TL)	14,845	3,593	18,438	53,986	7,081	61,067
	<u>14,845</u>	<u>87,439</u>	<u>102,284</u>	<u>53,986</u>	<u>95,464</u>	<u>149,450</u>

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.

A borrowing of RM 35.38 million secured against the investment property in Note A17 has been reclassified to Liabilities associated with asset held for sales.

There are no borrowings denominated in foreign currency.

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A21 Share Capital, RCPS and ICPS

	No. of Ordinary Shares	Amount RM
Share Capital		
As at 01/04/2025 and 31/12/2025	867,149,053	434,682,123
	No. of Preference Shares	Amount RM
Redeemable Convertible Preference Shares (RCPS)		
As at 01/04/2025 and 31/12/2025	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				9 months ended			
	31/12/2025	31/12/2024	Changes		31/12/2025	31/12/2024	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	11,533	-	-	-	61,057	-	-	-
Gross profit	3,814	-	-	-	16,944	-	-	-
Profit before interest and tax	1,618	-	-	-	12,125	-	-	-
(Loss) / Profit before tax	(311)	-	-	-	5,959	-	-	-
(Loss) / Profit after tax	(694)	-	-	-	3,137	-	-	-
(Loss) / Profit attributable to ordinary equity holders of the Company	(694)	-	-	-	3,137	-	-	-

The Group generated a total revenue of RM11.53 million and RM61.06 million for the current quarter and period under review, of which RM11.04 million (96%) and RM54.44 million (89%) was from property segment and RM0.49 million (4%) and RM6.62 million (11%) was from building materials segment respectively.

Sales of properties were at RM9.00 million and RM48.35 million, property letting at RM2.04 million and RM6.09 million for the current quarter and period under review respectively.

Sales of building materials to contractors engaged by the Group for its property development projects amounted to RM0.49 million and RM3.74 million representing 100% and 56% of the total sales of building materials of RM0.49 million and RM6.62 million for the current quarter and period under review respectively.

The Group recorded a gross profit of RM16.94 million for the current period under review. After taking into account interest income and other income totaling RM4.91 million and deducting expenses of RM15.89 million (which include finance cost of RM6.17 million, other expenses of RM1.86 million, selling and marketing expenses of RM0.37 million, administrative expenses of RM7.49 million) and income tax expense of RM2.82 million, the Group recorded a profit after tax for current period under review of RM3.14 million.

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B1 Performance review (cont'd)

Administrative expenses of RM7.49 million comprised mainly fixed and semi-fixed costs namely staff costs, directors' remuneration, overheads and office expenses (which include depreciation RM0.82 million) of approximately RM2.09 million, RM1.86 million and RM3.54 million respectively.

B2 Current quarter compared with immediate preceding quarter

The Group recorded a loss after tax of RM0.78 million for the current quarter under review compared to profit after tax of RM1.78 million for the immediate preceding quarter as follows:-

	Current quarter	Immediate preceding quarter	Changes	
	31/12/2025	30/09/2025	RM'000	%
	RM'000	RM'000	RM'000	%
Revenue	11,533	23,820	(12,287)	(52)
Gross profit	3,814	6,444	(2,630)	(41)
Profit before interest and tax	1,618	4,952	(3,334)	(67)
(Loss) / Profit before tax	(311)	2,872	(3,183)	(111)
(Loss) / Profit after tax	(694)	1,778	(2,472)	(139)
(Loss) / Profit attributable to ordinary equity holders of the Company	(694)	1,778	(2,472)	(139)

For the current quarter under review, revenue from the property segment and building materials segment amounted to RM11.04 million and RM0.49 million respectively as compared to preceding quarter of RM22.14 million and RM1.68 million respectively.

Revenue for the current quarter decreased by RM12.29 million or 52% compared to the immediate preceding quarter, primarily due to lower number of properties available for sales as the projects are approaching completion.

B3 Commentary on Prospects

Both Parklane Garden, Sandakan and Parklane 2, Kota Kinabalu reached 100% sales rate as of December 2025. The unbilled sales and gross development value of unsold units of these two ongoing projects amounted to approximately RM5.82 million and RM 8.02 million respectively.

Two development plans have already been approved, and management is pursuing approval for the remaining two in the next financial year. All four projects are anticipated to launch in financial year 2027, with a combined gross development value expected to exceed RM250 million.

The Directors remain cautiously optimistic that the forthcoming projects will contribute positively to the Group's the financial position and overall performance of the Group.

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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 proposal

As at 4 February 2026, being the latest practicable date and not earlier than seven (7) days from the issuance of these interim financial statements, there were no corporate proposals announced but pending completion, other than the proposed disposal of the double-storey hypermarket by Asterasia Sdn Bhd, a wholly owned subsidiary of BEDI Berhad, which was announced on 13 November 2025.

B7 Group borrowings and debt securities

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

B8 Material litigation

The Group did not have any material litigation as at 4 February 2026, the latest practicable date which is not earlier than 7 days from the date of issue of these interim financial statements.

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 (Loss) / 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 31 December 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 4 February 2026 and 31 March 2025.

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Interim financial statements for the third quarter report ended 31 December 2025

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 31/12/2025 RM'000	As at 31/03/2025 RM'000
Total accumulated losses of the Company and its subsidiaries:		
-Realised	(76,656)	(79,793)
- Unrealised	-	-
	(76,656)	(79,793)
Less: Consolidation adjustments	-	-
Total Group accumulated losses as per consolidated accounts	(76,656)	(79,793)

Part C : Authorisation for issue of interim financial statements

The interim financial report for the financial period ended 31 December 2025 was authorized for issuance by the Board of Directors on 11 February 2026