



BEDI BERHAD

(Formerly known as WMG Holdings Bhd.)

201501041664(1166985-X)

(Incorporated in Malaysia)

Unaudited Interim Financial Statements

For The Forth Quarter Report Ended 31 March 2026

BEDI BERHAD

(Formerly known as WMG Holdings Bhd.)

201501041664 (1166985-X)

Interim financial statements for the forth quarter report ended 31 March 2026

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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		12 months ended	
		31/03/2026	31/03/2025	31/03/2026	31/03/2025
		RM'000	RM'000	RM'000	RM'000
Revenue	A12	13,713	-	74,770	-
Cost of sales		(9,015)	-	(53,128)	-
Gross profit		4,698	-	21,642	-
Other income	A13	6,152	-	10,138	-
Other expenses		(442)	-	(2,304)	-
Selling and marketing expenses		(9)	-	(382)	-
Finance costs		(2,412)	-	(8,578)	-
Administrative expenses		(2,665)	-	(10,156)	-
Profit from operations		5,322	-	10,360	-
Interest income		285	-	1,206	-
Profit before tax	A14	5,607	-	11,566	-
Income tax expense	A15	(1,743)	-	(4,565)	-
Profit for the period		3,864	-	7,001	-
Other comprehensive income, net of tax:		-	-	-	-
Total comprehensive profit for the period		3,864	-	7,001	-
Profit attributable to owners of the Company		3,864	-	7,001	-
Total comprehensive profit attributable to owners of the Company		3,864	-	7,001	-
Earnings / (loss) per share attributable to owners of the Company:	A16	Sen	Sen	Sen	Sen
- Basic		0.14	-	(0.44)	-
- Diluted		0.33	-	0.59	-

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 31/03/2026 RM'000	AS AT 31/03/2025 (Audited) RM'000
Non-current Assets			
Property, plant and equipment		21,156	22,001
Investment properties	A17	26,489	87,262
Deferred tax assets		1,695	1,250
Inventory properties	A18	113,481	116,524
		<u>162,821</u>	<u>227,037</u>
Current Assets			
Inventory properties	A18	39,879	55,690
Trading inventories		-	86
Trade and other receivables		19,936	26,598
Prepayment		2,892	253
Contract cost assets		58	886
Contract assets		4,316	13,880
Income tax refundable		1,026	1,129
Cash and bank balances	A19	73,298	50,785
		<u>141,405</u>	<u>149,307</u>
Asset held for sales		58,224 ¹	-
Total Assets		<u>362,450</u>	<u>376,344</u>
EQUITY AND LIABILITIES			
Non-current Liabilities			
Loans and borrowings	A20	14,128	53,986
Lease liabilities		680	279
Deferred tax liabilities		2,777	4,187
		<u>17,585</u>	<u>58,452</u>
Current Liabilities			
Loan and borrowings	A20	123,396	95,464
Lease liabilities		257	112
Trade and other payables		19,700	30,273
Tax Payable		2,488	20
		<u>145,841</u>	<u>125,869</u>
Net current assets		<u>53,788</u>	<u>23,438</u>
Total Liabilities		<u>163,426</u>	<u>184,321</u>
Net Assets		<u>199,024</u>	<u>192,023</u>

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

		AS AT 31/03/2026	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		(72,792)	(79,793)
Total Equity		<u>199,024</u>	<u>192,023</u>
Total Equity and Liabilities		<u>362,450</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 1/04/2025		434,682	149,173	(312,039)	(79,793)	192,023
Total comprehensive income for the period		-	-	-	7,001	7,001
At 31/03/2026		434,682	149,173	(312,039)	(72,792)	199,024

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

	12months ended	
	31/03/2026	31/03/2025
Note	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	11,566	-
Adjustments for:		
Depreciation	1,070	-
Finance costs	8,578	-
Interest income	(1,206)	-
Gain on disposal of right of use asset	(20)	-
Gain on disposal of property, plant and equipment	(128)	-
Gain on disposal of investment property	(583)	-
Reversal of provision for property development costs	(4,671)	-
Deposit written off	53	-
Equipment written off	431	-
Provision for doubtful debt written back	(539)	-
Impairment on receivable	514	-
Impairment on trading inventories	38	-
Depreciation of IP	2,436	-
Total adjustments	<u>5,973</u>	<u>-</u>
Operating cash flows before changes in working capital	17,539	-
Changes in working capital :		
Decrease in inventory properties	399	-
Decrease in trading inventories	47	-
Decrease in receivables and other current assets	13,559	-
Decrease in contract assets	829	-
Decrease in development property and expenditure	18,599	-
Increase in land held for development	(144)	-
Decrease in payables and other current liabilities	(5,898)	-
Total changes in working capital	<u>27,391</u>	<u>-</u>
Cash flows from operations	44,930	-
Interest paid	(80)	-
Interest received	367	-
Income tax refunded	378	-
Income tax paid	(4,231)	-
Net cash flows from operating activities	<u>41,364</u>	<u>-</u>

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Condensed Consolidated Statement of Cash Flows (cont'd)

		12 months ended	
		31/03/2026	31/03/2025
	Note	RM'000	RM'000
Cash flows from investing activities			
Interest income received		840	-
Increase in fixed deposit		(5)	-
Proceeds from disposal of plant and equipment		297	-
Proceeds from disposal of investment property		1,400	-
Purchase of office furniture and equipment		(589)	-
Net cash flows from investing activities		<u>1,943</u>	<u>-</u>
Cash flows from financing activities			
Drawdown of bankers' acceptances		1,584	-
Drawdown of bridging loan		2,608	-
Drawdown of revolving credit		2,000	-
Repayment of bankers' acceptances		(3,635)	-
Repayment of bridging loan		(4,369)	-
Repayment of term loan		(9,142)	-
Payment of principal portion of lease liabilities		(287)	-
Payment for hire purchase liabilities		(90)	-
Finance costs paid		(8,498)	-
Withdrawal from bank restricted for use		8,605	-
Placement in bank restricted for use		(5,865)	-
Net cash flows used in financing activities		<u>(17,089)</u>	<u>-</u>
Net increase in cash and cash equivalents		26,218	-
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>72,219</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 forth quarter report ended 31 March 2026

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 year ended 31 March 2026 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.

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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

	31/03/2026
	RM'000
Authorised and contracted for:	
- Office Equipment	53
- Land held for development	14,340
	<u>14,393</u>
Authorised but not contracted for Office relocation & Renovation and IT Equipment in Sandakan and Kota Kinabalu	144
	<u>14,537</u>

A10 Dividends

For the year ended 31 March 2026, 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

	12 months ended 31 March 2026				
	Property	Building		Adjustment/	
	RM'000	materials	Others	Elimination	Consolidated
		RM'000	RM'000	RM'000	RM'000
Revenue					
External	68,078	6,692	-	-	74,770
Inter-segment	-	69	-	(69)	-
Total	<u>68,078</u>	<u>6,761</u>	<u>-</u>	<u>(69)</u>	<u>74,770</u>
Results					
Depreciation	3,214	58	234	-	3,506
Interest income	893	313	-	-	1,206
Other non-cash expenses	-	-	-	-	-
Segment profit/(loss)	<u>12,613</u>	<u>774</u>	<u>(1,821)</u>	<u>-</u>	<u>11,566</u>

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A13 Other income

Included in other income for the financial year are miscellaneous receipts of RM3.50 million pertaining to rental activities.

A14 Profit before tax

Included in the profit before tax are the following items:

	Individual Quarter		Financial Year-to-date	
	3 months ended		12 months ended	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RM'000	RM'000	RM'000	RM'000
(a) Interest income	285	-	1,206	-
(b) Other income including investment	6,152	-	10,138	-
(c) Interest expenses	2,412	-	8,578	-
(d) Depreciation and amortization	496	-	3,506	-
(e) Equipment written off	3	-	431	-
(f) Deposit written off	53	-	53	-
(g) Impairment on receivable	514	-	514	-
(h) Impairment on trading inventories	38	-	38	-

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		12 months ended	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
	RM'000	RM'000	RM'000	RM'000
Current income tax	1,143	-	6,420	-
Deferred tax	600	-	(1,855)	-
	<u>1,743</u>	<u>-</u>	<u>4,565</u>	<u>-</u>

The effective tax rate for the current quarter and financial year 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 Earnings/(Loss) per share

	Individual Quarter 3 months ended		Financial Year-to-date 12 months ended	
	31/03/2026 RM'000	31/03/2025 RM'000	31/03/2026 RM'000	31/03/2025 RM'000
Earnings net of tax attributable to owners of the Company (RM'000)	3,864	-	7,001	-
Less: cumulative dividend on RCPS	(2,675)	-	(10,850)	-
Earnings/(loss) net of tax attributable to owners of the Company used in the computation of basic earnings/(loss) per share (RM'000)	1,189	-	(3,849)	-
Add back: cumulative dividend on RCPS	2,675	-	10,850	-
Earnings net of tax attributable to owners of the Company used in the computation of diluted earnings per share (RM'000)	3,864	-	7,001	-
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 earnings/(loss) per share (sen)	0.14	-	(0.44)	-
Diluted earnings per share (sen)	0.33	-	0.59	-

A17 Investment properties

During the financial year, the Group reclassified investment properties with a carrying amount of RM 58.22 million to asset held for sales in accordance with MFRS 5, as the property is expected to be disposed within the next 12 months.

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A18 Inventory properties

	As at 31/03/2026	As at 31/03/2025 (Audited)
	RM'000	RM'000
Non-current		
Land held for property development	113,481	116,524
Current		
Properties under development	10,242	28,365
Completed properties	29,637	27,325
	<u>39,879</u>	<u>55,690</u>
	<u>153,360</u>	<u>172,214</u>

As at 31 March 2026, the Group has a total land bank for development of approximately 634 acres (2025: 634 acres), comprising 457 acres (2025: 457 acres) in Sandakan and 177 acres (2025: 177 acres) in Kota Kinabalu.

A19 Cash and Cash Equivalents

	As at 31/03/2026	As at 31/03/2025 (Audited)
	RM'000	RM'000
Fixed deposits	16,523	18,505
Cash on hand and at banks	56,775	32,280
Cash and bank balances	<u>73,298</u>	<u>50,785</u>
Less: deposits pledged for banking facilities	(1,079)	(1,074)
Less: bank overdrafts	-	(971)
Less: cash and bank balance restricted for use	-	(2,739)
	<u>72,219</u>	<u>46,001</u>

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A20 Loan and borrowings

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

	<u>As at 31/03/2026</u>			<u>As at 31/03/2025 (Audited)</u>		
	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)	-	-	-	-	2,051	2,051
Revolving credits (RC)	-	85,600	85,600	-	83,600	83,600
Overdraft (OD)	-	-	-	-	971	971
Bridging loan (BL)	-	-	-	-	1,761	1,761
Term loans (TL)	14,128	37,796	51,924	53,986	7,081	61,067
	<u>14,128</u>	<u>123,396</u>	<u>137,524</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.

There are no borrowings denominated in foreign currency.

A21 Share Capital, RCPS and ICPS

	<u>No. of Ordinary Shares</u>	<u>Amount RM</u>
Share Capital		
As at 01/04/2025 and 31/03/2026	<u>867,149,053</u>	<u>434,682,123</u>
	<u>No. of Preference Shares</u>	<u>Amount RM</u>
Redeemable Convertible Preference Shares (RCPS)		
As at 01/04/2025 and 31/03/2026	<u>155,000,000</u>	<u>149,172,930</u>

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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				12months ended			
	31/03/2026	31/03/2025	Changes		31/03/2026	31/03/2025	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	13,713	-	-	-	74,770	-	-	-
Gross profit	4,698	-	-	-	21,642	-	-	-
Profit before interest and tax	8,019	-	-	-	20,144	-	-	-
Profit before tax	5,607	-	-	-	11,566	-	-	-
Profit after tax	3,864	-	-	-	7,001	-	-	-
Profit attributable to ordinary equity holders of the Company	3,864	-	-	-	7,001	-	-	-

The Group generated a total revenue of RM13.71 million and RM74.77 million for the current quarter and year under review, of which RM13.63 million (99%) and RM68.08 million (91%) was from property segment and RM0.08 million (1%) and RM6.69 million (9%) was from building materials segment respectively.

Sales of properties were at RM11.59 million and RM59.95 million, property letting at RM2.04 million and RM8.13 million for the current quarter and year under review respectively.

Sales of building materials to contractors engaged by the Group for its property development projects amounted to RM0.08 million and RM4.33 million representing 100% and 65% of the total sales of building materials of RM0.08 million and RM6.69 million for the current quarter and year under review respectively.

The Group recorded a gross profit of RM21.64 million for the current year under review. After taking into account interest income and other income totaling RM11.34 million and deducting expenses of RM21.42 million (which include finance cost of RM8.58 million, other expenses of RM2.30 million, selling and marketing expenses of RM0.38 million, administrative expenses of RM10.16 million) and income tax expense of RM4.56 million, the Group recorded a profit after tax for current year under review of RM7.00 million.

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B1 Performance review (cont'd)

Administrative expenses of RM10.16 million comprised mainly fixed and semi-fixed costs namely staff costs, directors' remuneration, overheads and office expenses (which include depreciation RM0.99 million) of approximately RM2.79 million, RM2.42 million and RM4.95 million respectively.

B2 Current quarter compared with immediate preceding quarter

The Group recorded a profit after tax of RM3.86 million for the current quarter under review compared to loss after tax of RM0.69 million for the immediate preceding quarter as follows:-

	Current quarter	Immediate preceding quarter	Changes	
	31/03/2026	31/12/2025	RM'000	%
	RM'000	RM'000	RM'000	%
Revenue	13,713	11,533	2,180	19
Gross profit	4,698	3,814	884	23
Profit before interest and tax	8,019	1,618	6,401	396
Profit / (Loss) before tax	5,607	(311)	5,918	1,903
Profit / (Loss) after tax	3,864	(694)	4,558	657
Profit / (Loss) attributable to ordinary equity holders of the Company	3,864	(694)	4,558	657

For the current quarter under review, revenue from the property segment and building materials segment amounted to RM13.63 million and RM0.08 million respectively as compared to preceding quarter of RM11.04 million and RM0.49 million respectively.

Revenue for the current quarter increased by RM2.18 million or 19% compared to the immediate preceding quarter, primarily due to higher sales and higher percentage of completion for Parklane 2, Kota Kinabalu.

B3 Commentary on Prospects

Financial year (FY) 2026 marked the successful completion of BEDI's projects. Parklane Garden in Sandakan achieved a 100% sell-out rate and obtained its Certificate of Completion And Compliance (CCC) in January 2026. Parklane 2 in Kota Kinabalu also reached full take-up, with CCC expected by June 2026. These milestones generated healthy operating cash flows of RM41.4 million, resulting in a net cash increase of RM26.2 million and lifting closing cash balances to RM72.2 million.

The Group continues to actively manage its portfolio to balance liquidity and growth. The planned disposal of the Mydin hypermarket in Sandakan and the parcel of land in Kota Kinabalu erected with 2 warehouses and 1 office block is expected to generate proceeds of approximately RM99.3 million, with RM55.9 million earmarked for future expansion. In parallel, the Group has acquired land in Bukit Padang, Kota Kinabalu for RM15.9 million, supported by RM14.3 million in financing. This dual approach demonstrates BEDI's strategy of unlocking value from mature assets while reinvesting into high-potential properties, ensuring both immediate liquidity and long-term development capacity.

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B3 Commentary on Prospects (cont'd)

Looking ahead, the Group's development pipeline comprises four projects - two already approved and two pending approval, scheduled to launch in FY 2027 with a combined gross development value (GDV) exceeding RM250 million. These projects are expected to strengthen earnings and reinforce BEDI's growth trajectory.

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

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

Save as disclosed below, there was no other corporate proposal undertaken by the Company as at 20 May 2026, being the latest practicable date and not earlier than seven (7) days from the issuance of these interim financial statements:

- 1) 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.
- 2) Proposed acquisition of land located at Bukit Padang, Kota Kinabalu by Wah Mie Realty Sdn Bhd, a wholly owned subsidiary of BEDI Berhad, which was announced on 4 March 2026 and completed on 27 April 2026.
- 3) Proposed disposal of a parcel of land together with 2 warehouses and 1 office block erected thereon at Mile 5, Tuaran Road, Kota Kinabalu by Wah Mie Realty Sdn Bhd, a wholly owned subsidiary of BEDI Berhad, which was announced on 11 May 2026.

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 20 May 2026, the latest practicable date which is not earlier than 7 days from the date of issue of these interim financial statements.

B9 Earnings/(loss) per share

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

BEDI BERHAD

(Formerly known as WMG Holdings Bhd.)

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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 year ended 31 March 2026 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 31 March 2026 and 31 March 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 31/03/2026 RM'000	As at 31/03/2025 RM'000
Total accumulated losses of the Company and its subsidiaries:		
-Realised	(72,792)	(79,793)
- Unrealised	-	-
	(72,792)	(79,793)
Less: Consolidation adjustments	-	-
Total Group accumulated losses as per consolidated accounts	(72,792)	(79,793)

Part C : Authorisation for issue of interim financial statements

The interim financial report for the financial period ended 31 March 2026 was authorized for issuance by the Board of Directors on 26 May 2026.