



**HEXTAR CAPITAL BERHAD**

Company No: 199401036979 (322661-W)

**QUARTERLY INTERIM FINANCIAL REPORT**

For the Quarter Ended 31 March 2026

The Directors are pleased to announce the following:-

**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 31 March 2026**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/03/2026 RM'000	Preceding Year Corresponding Quarter 31/03/2025 RM'000	Current Year To Date 31/03/2026 RM'000	Preceding Year To Date 31/03/2025 RM'000
Revenue	21,069	N/A	21,069	N/A
Cost of sales	(16,841)	N/A	(16,841)	N/A
<b>Gross profit</b>	4,228	N/A	4,228	N/A
Other income	676	N/A	676	N/A
Administrative expenses	(2,610)	N/A	(2,610)	N/A
Distribution expenses	(53)	N/A	(53)	N/A
Other operating expenses	(151)	N/A	(151)	N/A
<b>Operating profit</b>	2,090	N/A	2,090	N/A
Finance costs	(1,144)	N/A	(1,144)	N/A
Share of net profits of equity accounted associates	759	N/A	759	N/A
<b>Profit before tax</b>	1,705	N/A	1,705	N/A
Tax expenses	20	N/A	20	N/A
<b>Profit after tax/Total comprehensive income for the period</b>	1,725	N/A	1,725	N/A



**HEXTAR CAPITAL BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 31 March 2026 (continued)**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/03/2026 RM'000	Preceding Year Corresponding Quarter 31/03/2025 RM'000	Current Year To Date 31/03/2026 RM'000	Preceding Year To Date 31/03/2025 RM'000
Profit after tax attributable to:-				
Owners of the Company	1,469	N/A	1,469	N/A
Non-controlling interests	256	N/A	256	N/A
	<u>1,725</u>	<u>N/A</u>	<u>1,725</u>	<u>N/A</u>
Total comprehensive income attributable to:-				
Owners of the Company	1,469	N/A	1,469	N/A
Non-controlling interests	256	N/A	256	N/A
	<u>1,725</u>	<u>N/A</u>	<u>1,725</u>	<u>N/A</u>
<b>Earnings per share attributable to owners of the Company:-</b>				
Basic (sen)	<u>0.25</u>	<u>N/A</u>	<u>0.25</u>	<u>N/A</u>
Diluted (sen)	<u>0.25</u>	<u>N/A</u>	<u>0.25</u>	<u>N/A</u>

Note: Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2025.

**HEXTAR CAPITAL BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Financial Position as at 31 March 2026**

	(Unaudited) As At Financial Period Ended 31/03/2026 RM'000	(Audited) As At Financial Period Ended 31/12/2025 RM'000
<b>Non-current assets</b>		
Property, plant and equipment	21,081	21,430
Right-of-use assets	11,442	11,292
Intangible assets	4,161	4,161
Investment in associates	159,132	158,373
Trade receivables	25,956	25,956
	<u>221,772</u>	<u>221,212</u>
<b>Current assets</b>		
Inventories	6,276	6,164
Trade and other receivables	148,514	138,625
Tax assets	5,364	4,401
Deposits, cash and bank balances	13,092	20,294
	<u>173,246</u>	<u>169,484</u>
<b>TOTAL ASSETS</b>	<u>395,018</u>	<u>390,696</u>
<b>Equity</b>		
Share capital	236,526	236,526
Reserves	4,412	4,412
Retained earnings	25,775	24,274
	<u>266,713</u>	<u>265,212</u>
Non-controlling interests	7,944	6,520
<b>TOTAL EQUITY</b>	<u>274,657</u>	<u>271,732</u>
<b>Non-current liabilities</b>		
Bank borrowings	43,794	43,795
Lease liabilities	312	132
Deferred tax liabilities	555	575
	<u>44,661</u>	<u>44,502</u>
<b>Current liabilities</b>		
Trade and other payables	39,197	40,540
Lease liabilities	161	128
Bank borrowings	36,342	33,794
	<u>75,700</u>	<u>74,462</u>
<b>TOTAL LIABILITIES</b>	<u>120,361</u>	<u>118,964</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>395,018</u>	<u>390,696</u>
<b>Net assets per share (RM)</b>	<u>0.46</u>	<u>0.46</u>

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial period ended 31 December 2025.



**HEXTAR CAPITAL BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 31 March 2026**

Group	← Attributable to the owners of the Company →							Sub-total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Capital reserve RM'000	ESOS reserve RM'000	Foreign currency translation reserve RM'000	Other reserve RM'000	Fair value reserve RM'000	Retained earnings RM'000			
Balance as at 1 January 2026	236,526	3	1,316	7,374	(4,281)	-	24,274	265,212	6,520	271,732
Profit and total comprehensive income for the period	-	-	-	-	-	-	1,469	1,469	256	1,725
Transactions with owners - Changes in ownership interests in subsidiaries	-	-	-	-	-	-	32	32	1,168	1,200
Balance as at 31 March 2026	236,526	3	1,316	7,374	(4,281)	-	25,775	266,713	7,944	274,657

Note: Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial period ended 31 December 2025.



**HEXTAR CAPITAL BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 31 March 2026**

	<b>Current Financial Period Ended 31/03/2026 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 31/03/2025 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	1,705	N/A
Adjustments for:-		
Depreciation of property, plant and equipment	487	N/A
Depreciation of right-of-use assets	117	N/A
Modification loss on financial assets	117	N/A
Interest expenses	1,144	N/A
Unrealised gain on foreign exchange	30	N/A
Interest income	(62)	N/A
Share of net profits of equity accounted associates	(759)	N/A
Operating profit before working capital changes	<u>2,779</u>	<u>N/A</u>
Changes in working capital:-		
Inventories	(112)	N/A
Trade and other receivables	(8,690)	N/A
Trade and other payables	(1,492)	N/A
Cash for operations	<u>(7,515)</u>	<u>N/A</u>
Tax paid	(962)	N/A
<b>Net cash for operating activities</b>	<u>(8,477)</u>	<u>N/A</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(138)	N/A
Withdrawal of pledged deposits	317	N/A
Interest received	62	N/A
<b>Net cash from investing activities</b>	<u>241</u>	<u>N/A</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net drawdown of bank borrowings	2,326	N/A
Payment of lease liabilities	(53)	N/A
Interest paid	(1,145)	N/A
<b>Net cash from financing activities</b>	<u>1,128</u>	<u>N/A</u>
<b>Net decrease in cash and cash equivalents</b>	(7,108)	N/A
Effect of changes in foreign exchange rate	-	N/A
<b>Cash and cash equivalents at beginning of financial period</b>	<u>13,246</u>	<u>N/A</u>
<b>Cash and cash equivalents at end of financial period</b>	<u>6,138</u>	<u>N/A</u>



**HEXTAR CAPITAL BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 31 March 2026 (continued)**

**Cash and cash equivalents included in the Statement of Cash Flows comprise of the following amounts:-**

	<b>Current Financial Period Ended 31/03/2026 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 31/03/2025 RM'000</b>
Deposits placed with licensed banks	5,973	N/A
Cash and bank balances	7,119	N/A
	<hr/>	<hr/>
	13,092	N/A
		N/A
Less: Deposit pledged and bank overdrafts	(6,954)	N/A
	<hr/>	<hr/>
	6,138	N/A
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Note: Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial period ended 31 December 2025.



**HEXTAR CAPITAL BERHAD**

**Company No: 199401036979 (322661-W)**

**Notes on the Quarterly Interim Financial Report - 31 March 2026**

## **A. EXPLANATORY NOTES AS PER MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRSs”) 134, INTERIM FINANCIAL REPORTING**

### **A1. Basis of Preparation**

These condensed consolidated interim financial statements for the current quarter have been prepared in accordance with MFRS 134, *Interim Financial Reporting* and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial period ended 31 December 2025 which was prepared in accordance with the Malaysian Financial Reporting Standards (“MFRS”). The explanatory notes attached to these 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 period ended 31 December 2025.

There is no comparative for the quarter ended 31 March 2026, due to the change in the financial year end from 30 September to 31 December. The Condensed Consolidated Statement of Comprehensive Income for the current quarter ended 31 March 2026, being the first quarter of the financial year ending 31 December 2026 is not comparable with that of the first quarter of the previous financial period ended 31 December 2025.

The significant accounting policies adopted are consistent with those of the audited financial statements for the financial period ended 31 December 2025 except for the adoption of the following Amendments to MFRSs, that are applicable to the Group’s financial statements and are relevant to its operations:-

- Amendments to MFRS 9, ‘Financial Instruments’ and MFRS 7, ‘Financial Instruments: Disclosures’ – Amendments to the Classification and Measurement of Financial Instruments
- Amendments to MFRS 9, ‘Financial Instruments’ and MFRS 7, ‘Financial Instruments: Disclosures’ - Contracts Referencing Nature-dependent Electricity
- Annual improvements to MFRS Accounting Standards – Volume 11

The following are MFRSs and amendments that have been issued by the Malaysian Accounting Standard Board but have not been adopted by the Group:

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 01 January 2027

- MFRS 18, ‘Presentation and Disclosure in Financial Statements’
- MFRS 19, ‘Subsidiaries without Public Accountability: Disclosures’
- Amendments to MFRS 19, ‘Subsidiaries without Public Accountability: Disclosures’
- Amendments to MFRS 121, ‘The Effects of Changes in Foreign Exchange Rates’ - Translation to a Hyperinflationary Presentation Currency

MFRSs, Interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, ‘Consolidated Financial Statements’ and MFRS 128, ‘Investments in Associates and Joint Ventures’ – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group and the Company plan to apply the abovementioned MFRSs, amendments to MFRSs and IC Interpretations, where applicable to the Group and the Company, from the beginning of the financial year where they become effective.

The Group and the Company are currently assessing the impact of initial application of the above applicable MFRSs and amendments to MFRSs since the effect would only be observable in future financial years.

### **A2. Audit Report**

The Audit Report of the Group’s annual financial statements for the financial period ended 31 December 2025 was not qualified.

### **A3. Seasonality of Interim Operations**

The Group’s performance is not subject to seasonality.

### **A4. Unusual Items**

There were no significant unusual items that affect the assets, liabilities, equity, net income or cash flows other than those disclosed elsewhere in these notes.

### **A5. Changes in Estimates**

There were no changes in the estimates of amounts reported that have a material effect in the current quarter.

### **A6. Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

There were no repurchases and repayment of debts and equity securities, shares buy-back, shares cancellation during the current quarter and financial period under review.

### **A7. Dividends Paid**

There were no dividends paid in the current quarter under review.



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**Notes on the Quarterly Interim Financial Report - 31 March 2026**

**A8. Segmental Reporting**

The Group operates wholly in Malaysia.

The Group's segmental report for the financial period ended 31 March 2026 are as follows:-

<u>Business Segments</u>	Manufacturing RM'000	Engineering Services & Trading RM'000	Tele- communication Network Infrastructure Solutions RM'000	Construction and Project Management RM'000	Financial Solutions RM'000	Other Operations RM'000	Adjustments and Eliminations RM'000	The Group RM'000
<b>Segment revenue:</b>								
Revenue from external customers	7,648	2,415	-	9,297	1,684	25	-	21,069
<b>Segmental profit/ (loss):</b>								
Operating profit/(loss) for reportable segments	556	161	(63)	236	631	834	(265)	2,090
Finance costs								(1,144)
Share of net profits of equity accounted associates								759
Profit before tax								1,705
Tax expenses								20
Profit after tax								1,725
<b>Segment assets</b>	57,160	64,381	10,940	46,714	66,004	338,535	(188,698)	395,036

**A9. Valuations of Property, Plant and Equipment**

The Group did not carry out any valuation on its property, plant and equipment.

**A10. Material Events Subsequent to the End of the Interim Period**

There were no material events subsequent to the end of current quarter that have not been reflected in the financial statements for the current quarter.

**A11. Changes in the Composition of the Group**

On 16 March 2026, the Company entered into a Sales and Purchase Agreement with a third party for the disposal of 1,200,000 ordinary shares in Legacy Core Sdn Bhd ("LCSB") for a total cash consideration of RM1,200,000. Upon completion of the disposal, the Company's equity interest in LCSB will be reduced from 100% to 60%, resulting in a dilution of interest in a subsidiary while retaining control.

Other than the above, there were no other significant changes in the composition of the Group during the quarter under review.

**A12. Changes in Contingent Assets or Contingent Liabilities**

There were no contingent liabilities and contingent assets as at the date of this financial report.



**HEXTAR CAPITAL BERHAD**  
**Company No: 199401036979 (322661-W)**  
**Notes on the Quarterly Interim Financial Report - 31 March 2026**

**A13. Significant Related Party Transactions**

The significant related party transactions during the current quarter and financial period ended are as follows:-

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/03/2026 RM'000	Preceding Year Corresponding Quarter 31/03/2025 RM'000	Current Year To Date 31/03/2026 RM'000	Preceding Year To Date 31/03/2025 RM'000
Related companies in which substantial shareholders of the Company has interests:-				
Supply of goods and services	1,016	N/A	1,016	N/A
Purchase of goods or services	41	N/A	41	N/A
Related company in which a subsidiary of the Company has interests:-				
Supply of goods and services	120	N/A	120	N/A

Remarks: \*Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

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**Notes on the Quarterly Interim Financial Report - 31 March 2026**

**B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD REQUIREMENTS**

**B1. Review of Performance**

	Individual Quarter				Cumulative Quarter			
	Current Period Quarter 31/03/2026	Preceding Year Corresponding Quarter 31/03/2025	Changes +/-		Current Period To Date 31/03/2026	Preceding Year Corresponding Year 31/03/2025	Changes +/-	
	RM'mil	RM'mil	RM'mil	(%)	RM'mil	RM'mil	RM'mil	(%)
Revenue	21.1	N/A	N/A	N/A	21.1	N/A	N/A	N/A
Profit before tax ("PBT")	1.7	N/A	N/A	N/A	1.7	N/A	N/A	N/A
Profit after tax ("PAT")	1.7	N/A	N/A	N/A	1.7	N/A	N/A	N/A

The Group recorded a consolidated revenue of RM21.1 million in the financial period ended 31 March 2026 mainly driven by the manufacturing segment and construction segment, which contributed approximately 36.3% and 44.1% respectively.

Profit before tax for the financial period ended 31 March 2026 stood at RM1.7 million, supported by earnings from financial solutions segment, manufacturing segment, and share of associate's result, contributing RM0.4 million, RM0.6 million and RM0.8 million, respectively.

Note: Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

**B2. Variation of Results Against the Immediate Preceding Quarter**

	Current Quarter 31/03/2026 RM'mil	Immediate Preceding Quarter 31/12/2025 RM'mil	Changes +/-	
			RM'mil	(%)
Revenue	21.1	15.2	5.9	38.4%
Profit before tax	1.7	0.4	1.3	284.9%
Profit after tax	1.7	0.2	1.5	706.1%

The Group achieved higher revenue of RM21.1 million in the current quarter, an increase of RM5.9 million from RM15.2 million in the immediate preceding quarter. The increase was primarily supported by higher order fulfilment in manufacturing segment and the progressive recognition of construction projects on the back of a stronger order book.

The Group's profit after tax increased by RM1.5million from RM0.2 million to RM1.7 million for the current quarter on the back of better financial performance from manufacturing segments and construction segment.

**B3. Prospects**

As we close the first quarter of 2026, Hextar Capital Berhad ("HCB") continues to demonstrate its commitment to growing strategically supported by its operational resilience across its diversified portfolio and segments.

The Board whilst cautious remains optimistic about our Group's continued growth prospects. In March 2026, MCMC has initiated the rollout of JENDELA Phase 2 project by issuing Requests For Proposal ("RFP") of which TJE is participating. The JENDELA 2 project call for continuous improvement of broadband and internet connectivity nationwide. The first batch of 1,000 sites, out of a planned 2,700 sites with 68.9% located in East Malaysia, underscoring the Government's focus on narrowing the digital divide in Sabah and Sarawak with a targeted start date for project awardees as early as the third quarter of 2026, subject to MCMC's evaluation and governance processes. Given TJE's established track record and operational presence in East Malaysia from its involvement in JENDELA Phase 1 project, we are well-positioned to bid for his initiative, which is expected to present revenue opportunities for our telecommunications network infrastructure segment.

For our construction & project management segment, LCSB was awarded a contract worth RM75.90 million in Sabah in March 2026 for the geotechnical and earth works, pavement, infrastructure works and related construction works. This contract marks a significant step in expanding our Group's construction presence in East Malaysia and is expected to contribute positively to our Group's earnings going forward. LCSB was awarded another contract for the construction of a hospital in Melaka with a contract value of RM155.3 million. We remain positive in securing future construction projects as we embark on growing LCSB's portfolio.

Our power generation and transmission business, undertaken through our 49%-owned associate Transgrid, remains well-positioned to benefit from Malaysia's ongoing investment in grid infrastructure and data centre development. Building on the significant contract wins during FPE 2025, we expect these projects to support Transgrid's earnings performance, which in turn, will further reinforce our Group's share of results from associates in the coming years.

Our manufacturing segment continued to navigate a subdued fibre optic market. In response, we remain focused on cost optimisation while expanding our engineering capabilities to deliver fibre optic solutions that support digital infrastructure developments with focus on fibre optic installations for data centres. The financial solutions segment further reinforces the resilience of our earnings base by providing a recurring income stream, underpinned by prudent credit assessment and disciplined risk management approaches.



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**B3. Prospects (continued)**

With a growing footprint across the construction, telecommunication and power sectors, HCB remains confident in its ability to navigate challenges and capitalise on emerging opportunities. The Group's strong market positioning and continued project wins are a testament to our strategy of sustainable growth and long-term value creation for shareholders.

That said, our Group remains mindful of the evolving global macroeconomic landscape, in particular the geopolitical uncertainties that continue to impact global supply chains and costs across business operations. Disruptions to the procurement of materials, whether arising from trade policy shifts, regional conflicts or logistical constraints, may introduce cost pressures that require proactive management. In navigating these headwinds, we will continue to adopt a disciplined cost management approach and maintain an ongoing review of our pricing structures to safeguard our business and financial sustainability over the long term.

Moving forward, we believe that our diversified portfolio, strong earnings contributions from our associates and disciplined approach to capital allocation will drive sustainable growth and long-term value creation for our shareholders.

**B4. Profit Forecast and Profit Guarantee**

The Group has not issued any profit forecast and profit guarantee in any public document.

**B5. Tax Expenses**

	Individual Quarter		Cumulative Quarter	
	31/03/2026 RM'000	31/03/2025 RM'000	31/03/2026 RM'000	31/03/2025 RM'000
Income tax	-	N/A	-	N/A
Deferred tax	(20)	N/A	(20)	N/A
	<u>(20)</u>	<u>N/A</u>	<u>(20)</u>	<u>N/A</u>

Remarks:\*Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

The Group's effective tax rate for the current financial period under review is lower than the Malaysian statutory tax rate of 24% is mainly due to non-deductible fair value adjustment and expenses, offset with share of associates profit, net of tax and utilisation of prior year business loss.

**B6. Status of corporate proposals**

There was no corporate proposal announced but not completed at the date of this report.

**B7. Utilisation of Proceeds Raised from Corporate Proposal**

There was no proceeds raised from corporate proposal but not utilised at the date of this report.

**B8. Group Borrowings and Debt Securities**

The Group's borrowings at the end of the reporting period are as follows:-

	Denominated in RM	
	As at 31/03/2026 RM'000	As at 31/12/2025 RM'000
<b>Secured</b>		
<b>Non-current</b>		
Bank borrowings:		
- Term loans	43,794	43,795
Lease liabilities	312	132
	<u>44,106</u>	<u>43,927</u>
<b>Current</b>		
Bank borrowings:		
- Term loans	7,067	9,367
- Trade financing	28,294	23,669
Bank overdrafts	981	758
Lease liabilities	161	128
	<u>36,503</u>	<u>33,922</u>
<b>Total loans and borrowings:</b>		
Bank borrowings	80,136	77,589
Lease liabilities	473	260
<b>Total borrowings</b>	<u>80,609</u>	<u>77,849</u>

The increase in bank borrowings is primarily attributable to the higher utilisation of trade facilities to support higher working capital requirements due to the increase in trade receivables and inventory purchases inline with business expansion.

Interest rates on the Group's borrowings are floating in nature.

The Group has no debt securities as at 31 March 2026.



**HEXTAR CAPITAL BERHAD**

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**B9. Material litigation**

Since the last audited financial statements for the financial period ended 31 December 2025, the Group does not have any material litigation until the date of this report.

**B10. Dividends**

The Company did not declare dividends for the current quarter under review.

**B11. Earnings per share**

(a) Basic earnings per share

	Individual Quarter		Cumulative Quarter	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
Profit for the period attributable to owners of the Company (RM'000)	1,469	N/A	1,469	N/A
Weighted average number of ordinary shares in issue (basic) ('000)	581,053	N/A	581,053	N/A
<b>Basic earnings per share (sen)</b>	<b>0.25</b>	<b>N/A</b>	<b>0.25</b>	<b>N/A</b>

(b) Diluted earnings per share

	Individual Quarter		Cumulative Quarter	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
Profit for the period attributable to owners of the Company (basic) (RM'000)	1,469	N/A	1,469	N/A
Weighted average number of ordinary shares in issue (basic) ('000)	581,053	N/A	581,053	N/A
Effect of dilution from employee share options ('000)*	-	N/A	-	N/A
Weighted average number of ordinary shares for diluted earnings per share computation ('000)	581,053	N/A	581,053	N/A
<b>Diluted earnings per share (sen)</b>	<b>0.25</b>	<b>N/A</b>	<b>0.25</b>	<b>N/A</b>

\* Share options granted have not been included in the calculation of the diluted earnings per share as they are anti-dilutive.

Note: Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

**B12. Profit before tax**

	Individual Quarter		Cumulative Quarter	
	31/03/2026 RM'000	31/03/2025 RM'000	31/03/2026 RM'000	31/03/2025 RM'000
Profit for the period is arrived at after crediting/(charging):-				
Interest income	62	N/A	62	N/A
Other income	285	N/A	285	N/A
Interest expenses	(1,144)	N/A	(1,144)	N/A
Depreciation of property, plant and equipment	(487)	N/A	(487)	N/A
Depreciation of right-of-use assets	(117)	N/A	(117)	N/A
Foreign exchange gain/(loss)				
- unrealised	(30)	N/A	(30)	N/A
- realised	360	N/A	360	N/A
Modification loss on financial assets	(117)	N/A	(117)	N/A

There were no gain or loss on disposal of quoted or unquoted investments or properties or exceptional items for current quarter and financial period ended 31 March 2026.

Note: Pursuant to the change in the financial year end from 30 September 2025 to 31 December 2025, there are no comparative figures presented.

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