



HEXTAR INDUSTRIES BERHAD

201101044580 (972700-P)

(Incorporated in Malaysia)

Interim Financial Report
For the Second (2nd) Quarter Ended
30 June 2025

HEXTAR INDUSTRIES BERHAD
201101044580 (972700-P)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2025

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited 3 Months Ended 30.06.2025 RM'000	Unaudited 3 Months Ended 30.06.2024 RM'000	Unaudited 6 Months Ended 30.06.2025 RM'000	Unaudited 6 Months Ended 30.06.2024 RM'000
Revenue	280,818	245,336	499,404	483,048
Cost of sales	(238,827)	(215,577)	(427,220)	(425,785)
Gross profit	41,991	29,759	72,184	57,263
Other operating income	1,054	1,010	2,026	2,779
Administrative expenses	(16,022)	(10,777)	(29,893)	(21,285)
Selling and distribution expenses	(13,482)	(8,599)	(23,937)	(17,346)
Profit from operations	13,541	11,393	20,380	21,411
Finance costs	(3,975)	(3,773)	(7,978)	(7,427)
Profit before tax	9,566	7,620	12,402	13,984
Taxation	(2,756)	(1,885)	(3,537)	(3,537)
Profit for the financial period, representing total comprehensive income for the financial period	6,810	5,735	8,865	10,447
Profit for the financial period, representing total comprehensive income for the financial period attributable to:				
- Owners of the Company	6,638	5,786	8,616	10,259
- Non-controlling interest	172	(51)	249	188
	6,810	5,735	8,865	10,447
Earnings per share:				
- Basic (sen)	0.24	0.21	0.31	0.37

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial report.

HEXTAR INDUSTRIES BERHAD
201101044580 (972700-P)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Unaudited as at 30.06.2025 RM'000	Audited as at 31.12.2024 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	229,988	214,520
Goodwill on consolidation	7,944	7,944
Intangible assets	2,486	2,622
Trade receivables	579	532
	<u>240,997</u>	<u>225,618</u>
CURRENT ASSETS		
Inventories	175,259	192,881
Trade receivables	288,865	204,969
Other receivables, prepayments and deposits	60,943	33,541
Contract assets	2,717	21,863
Tax recoverable	2,038	-
Derivative assets	-	328
Fixed deposit with licensed banks	482	480
Cash and bank balances	76,452	131,595
	<u>606,756</u>	<u>585,657</u>
TOTAL ASSETS	<u>847,753</u>	<u>811,275</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	671,443	671,443
Merger deficit	(559,301)	(559,301)
Revaluation reserve	33,123	40,829
Retained earnings	182,527	191,356
	<u>327,792</u>	<u>344,327</u>
Non-controlling interest	3,032	2,783
TOTAL EQUITY	<u>330,824</u>	<u>347,110</u>

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025 (CONTINUED)

	Unaudited as at 30.06.2025 RM'000	Audited as at 31.12.2024 RM'000
CURRENT LIABILITIES		
Trade payables	72,925	103,822
Other payables and accruals	37,641	41,522
Contract liabilities	5,499	2,388
Lease liabilities	8,384	6,462
Bank borrowings	246,730	190,791
Derivative liabilities	149	-
Tax payable	13,930	7,808
	385,258	352,793
NON-CURRENT LIABILITIES		
Lease liabilities	74,589	48,901
Bank borrowings	31,254	34,595
Provision for restoration costs	386	49
Deferred tax liabilities	25,442	27,827
	131,671	111,372
TOTAL LIABILITIES	516,929	464,165
TOTAL EQUITY AND LIABILITIES	847,753	811,275
NET ASSET PER SHARE (sen)	12.04	12.63

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

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HEXTAR INDUSTRIES BERHAD
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2025**

	<- Attributable to the Owners of the Company ->					
	<----- Non-Distributable ----->			Distributable		
Unaudited	Share Capital RM'000	Merger Reserve RM'000	Revaluation Reserve RM'000	Retained Earnings RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
Balance as at 1 January 2025	671,443	(559,301)	40,829	191,356	2,783	347,110
- Profit for the financial period	-	-	-	8,616	249	8,865
- Dividend paid	-	-	-	(27,473)	-	(27,473)
- Realisation of revaluation reserve	-	-	(358)	358	-	-
- Net impact on disposal of revalued property	-	-	(7,348)	9,670	-	2,322
Balance as at 30 June 2025	671,443	(559,301)	33,123	182,527	3,032	330,824

	<- Attributable to the Owners of the Company ->					
	<-- Non-Distributable -->			Distributable		
Unaudited	Share Capital RM'000	Merger Reserve RM'000	Revaluation Reserve RM'000	Retained Earnings RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
Balance as at 1 January 2024	671,443	(559,301)	35,322	190,149	2,028	339,641
- Profit for the financial period	-	-	-	10,259	188	10,447
- Dividend paid	-	-	-	(27,473)	-	(27,473)
- Realisation of revaluation reserve	-	-	(471)	471	-	-
- Arising from acquisition of a subsidiary	-	-	-	-	-	-
Balance as at 30 June 2024	671,443	(559,301)	34,851	173,406	2,216	322,615

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial report.

HEXTAR INDUSTRIES BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2025

	Unaudited 6 months ended 30.06.2025 RM'000	Unaudited 6 months ended 30.06.2024 RM'000
Cash Flows From Operating Activities		
Profit before tax	12,402	13,984
Adjustment for:		
Amortisation of intangible assets	136	24
Depreciation of property, plant and equipment	10,471	8,329
(Gain)/Loss on disposal of property, plant and equipment	(87)	2
Property, plant and equipment written off	2	13
Net recovery on receivables	(156)	(173)
Unrealised loss/(gain) on foreign exchange	514	(231)
Interest expenses	7,978	7,427
Interest income	(890)	(889)
Operating profit before working capital changes	30,370	28,486
Changes in working capital:		
Inventories	17,622	41,389
Trade and other receivables	(111,188)	(82,422)
Trade and other payables	(34,264)	11,288
Contract assets	19,146	(9,038)
Contract liabilities	3,111	(451)
	(105,573)	(39,234)
Cash used in operations	(75,203)	(10,748)
Interest received	890	889
Interest paid	(7,978)	(7,427)
Tax paid	(1,254)	(1,585)
Tax refunded	1,735	101
	(6,607)	(8,022)
Net cash used in operating activities	(81,810)	(18,770)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2025 (CONTINUED)

	Unaudited 6 months ended 30.06.2025 RM'000	Unaudited 6 months ended 30.06.2024 RM'000
Cash Flow From Investing Activities		
Purchase of property, plant and equipment	(16,988)	(3,093)
Proceed from disposal of property, plant and equipment	22,653	107
Withdrawal of other investments	-	2,579
Net cash generated from/(used in) investing activities	<u>5,665</u>	<u>(407)</u>
Cash Flow From Financing Activities		
Dividend paid	(27,473)	(27,473)
Drawdown of borrowings	46,169	27,212
(Repayment to)/Advances from related parties	(552)	469
Net cash generated from financing activities	<u>18,144</u>	<u>208</u>
Net decrease in cash and cash equivalents	(58,001)	(18,969)
Cash and cash equivalents at beginning of the financial period	131,595	106,330
Cash and cash equivalents at end of the financial period	<u>73,594</u>	<u>87,361</u>
Cash and cash equivalents at end of the financial period comprises:		
- Fixed deposits placed with licensed banks	482	471
- Cash and bank balances	76,452	88,029
- Bank overdraft	(2,858)	(668)
	<u>74,076</u>	<u>87,832</u>
Less: Fixed deposits pledged with licensed banks	(482)	(471)
	<u>73,594</u>	<u>87,361</u>

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

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NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2025

A1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") No. 134: Interim Financial Reporting and Paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements ("Listing Requirement") of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of Hextar Industries Berhad ("HIB" or "the Group") for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

The significant accounting policies adopted in preparation of this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2024, except for the adoption of the new MFRS, amendments to MFRSs and IC Interpretation as below:

- Classification of Liabilities as Current or Non-current (Amendments to MFRS 101 Presentation of Financial Statements)
- Lease Liability in a Sale and Leaseback (Amendments to MFRS 16 Leases)
- Non-current Liabilities with Covenants (Amendments to MFRS 101 Presentation of Financial Statements)
- Supplier Finance Arrangement (Amendments to MFRS 107 Statement of Cash Flows and MFRS 7 Financial Instruments: Disclosures)

The adoption above mentioned standards did not have any material impact on this interim financial report.

A2. Auditors' report of preceding annual audited financial statements

The auditors' report on the preceding year audited financial statements are not subject to any qualification.

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A3. Seasonal or cyclical factors

The plantation business may be impacted by the adverse weather conditions, which in turn will affect demand for fertilisers.

Saved as disclosed above, the businesses of the Group are not affected by seasonal or cyclical factors.

A4. Unusual items

There are no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial period under review.

A5. Material changes in estimates

There are no changes in the estimates of amounts reported in prior financial years that had a material effect on the current financial period under review.

A6. Debt and equity securities

There are no issuances, cancellations, repurchases, resales, repayments of debts and/or securities, shares held as treasury shares or the resale of treasury shares during the financial period ending 30 June 2025.

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A7. Segmental information

The Group's revenues are derived from three (3) reportable segments, as below:

3-months quarter ended 30 June 2025					
	Fertilisers RM'000	Industrial and Consumer RM'000	Investment Holding RM'000	Elimination RM'000	Consolidated RM'000
Revenue					
External sales	244,481	36,337	-	-	280,818
Inter-segment sales	27,984	735	9,761	(38,480)	-
Total	272,465	37,072	9,761	(38,480)	280,818
Results					
Segment results	16,443	(2,590)	7,761	(8,528)	13,086
Finance costs	(3,342)	(648)	(4)	19	(3,975)
Finance income	61	308	86	-	455
Profit/(Loss) before tax	13,162	(2,930)	7,843	(8,509)	9,566
Taxation	(3,187)	682	(251)	-	(2,756)
Profit/(Loss) after tax	9,975	(2,248)	7,592	(8,509)	6,810

6-months quarter ended 30 June 2025					
	Fertilisers RM'000	Industrial and Consumer RM'000	Investment Holding RM'000	Elimination RM'000	Consolidated RM'000
Revenue					
External sales	434,408	64,996	-	-	499,404
Inter-segment sales	44,400	1,902	30,523	(76,825)	-
Total	478,808	66,898	30,523	(76,825)	499,404
Results					
Segment results	25,264	(4,277)	26,551	(28,048)	19,490
Finance costs	(6,956)	(1,055)	(8)	41	(7,978)
Finance income	179	573	138	-	890
Profit/(Loss) before tax	18,487	(4,759)	26,681	(28,007)	12,402
Taxation	(4,314)	1,040	(263)	-	(3,537)
Profit/(Loss) after tax	14,173	(3,719)	26,418	(28,007)	8,865

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A7. Segmental information (Cont'd)

The Group's revenues are derived from three (3) reportable segments, as below: (Cont'd)

3-months quarter ended 30 June 2024					
	Fertilisers RM'000	Industrial and Consumer RM'000	Investment Holding RM'000	Elimination RM'000	Consolidated RM'000
Revenue					
External sales	209,505	35,831	-	-	245,336
Inter-segment sales	26,501	2,840	1,263	(30,604)	-
Total	236,006	38,671	1,263	(30,604)	245,336
Results					
Segment results	9,883	1,515	(397)	(14)	10,987
Finance costs	(3,337)	(199)	(240)	3	(3,773)
Finance income	298	66	42	-	406
Profit/(Loss) before tax	6,844	1,382	(595)	(11)	7,620
Taxation	(1,509)	(319)	(57)	-	(1,885)
Profit/(Loss) after tax	5,335	1,063	(652)	(11)	5,735

6-months quarter ended 30 June 2024					
	Fertilisers RM'000	Industrial and Consumer RM'000	Investment Holding RM'000	Elimination RM'000	Consolidated RM'000
Revenue					
External sales	404,899	78,149	-	-	483,048
Inter-segment sales	49,088	10,527	2,524	(62,139)	-
Total	453,987	88,676	2,524	(62,139)	483,048
Results					
Segment results	15,455	5,504	(435)	(2)	20,522
Finance costs	(6,532)	(418)	(483)	6	(7,427)
Finance income	620	116	153	-	889
Profit/(Loss) before tax	9,543	5,202	(765)	4	13,984
Taxation	(2,189)	(1,200)	(148)	-	(3,537)
Profit/(Loss) after tax	7,354	4,002	(913)	4	10,447

A8. Dividend paid

On 22 May 2025, the Company declared an interim single-tier dividend of 1 sen per ordinary share total RM27,473,416 in respect of the financial year ending 31 December 2025, which had been paid on 18 June 2025.

A9. Valuation of property, plant and equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial period under review.

A10. Capital commitments

There are no material capital commitments as at the date of this report.

A11. Changes in the composition of the Group

There are no changes in the composition of the Group for the current financial period ended 30 June 2025.

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A12. Contingent liabilities and contingent assets

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

A13. Material event subsequent to the end of the quarter

There is no other material event subsequent to the end of current financial period under review that have not been reflected in this interim financial report.

A14. Related party transactions

Transaction with companies in which the major shareholders of the Group have interest for the current quarter ended 30 June 2025 are as follows: -

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited 3 Months Ended 30.06.2025 RM'000	Unaudited 3 Months Ended 30.06.2024 RM'000	Unaudited 6 Months Ended 30.06.2025 RM'000	Unaudited 6 Months Ended 30.06.2024 RM'000
<u>Income</u>				
Sales of fertilisers	353	169	732	293
Sales or rental of equipment	447	6	455	18
Sales of office supplies	39	22	64	52
<u>Purchase/Expenditure</u>				
Rental of factories and warehouses	2,165	1,499	3,923	2,999
Rental of office	19	19	38	38
Hiring of lorry	75	69	149	138
Purchase of fertilisers	327	383	378	402
Purchase of industrial products	127	63	137	239
Purchase of consumer products	-	1	5	5
Management fee	446	447	997	895
Storage charges	513	648	1,210	1,362
Transportation charges	223	36	336	110

The transactions are carried out in the ordinary course of business and on normal commercial terms.

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of performance

	Quarter ended 30.06.2025 ("Q2/25") RM'000	Quarter ended 30.06.2024 ("Q2/24") RM'000	Changes RM'000	Changes (%)
Revenue	280,818	245,336	35,482	14.5%
Profit before tax	9,566	7,620	1,946	25.5%
Profit after tax	6,810	5,735	1,075	18.7%

Comparison between Q2/25 with Q2/24

HIB registered a quarterly consolidated revenue of RM281 million, profit before tax ("PBT") of RM9.6 million and profit after tax ("PAT") of RM6.8 million for the second quarter ended 30 June 2025. Fertilisers Division remain the backbone of the business portfolio contributed 87% of the Group revenue.

As compared to the corresponding quarter, Group's revenue grew by 14.5%, rising from RM245 million to RM281 million with higher delivery of fertilisers in the current quarter under review. Accordingly, the profit after tax has increased from RM5.7 million to RM6.8 million, increased by 18.7%, partially offset by the loss from Industrial and Consumer segment.

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B1. Review of performance (Cont'd)

	Year-to-date 30.06.2025 ("YTD-25") RM'000	Year-to-date 30.06.2024 ("YTD-24") RM'000	Changes RM'000	Changes (%)
Revenue	499,404	483,048	16,356	3.4%
Profit before tax	12,402	13,984	(1,582)	-11.3%
Profit after tax	8,865	10,447	(1,582)	-15.1%

Comparison between YTD-25 with YTD-24

The Group reported a revenue of RM499 million for the financial period ended 30 June 2025, representing an increase of 3.4% as compared to the corresponding period due to higher delivery of fertilisers.

Despite higher revenue achieved, the Group reported lower profit after tax, from RM10.4 million to RM8.9 million, principally due to initial setup cost for the retail business expansion and softening in the equipment rental market which affected the financial result for the first half of 2025.

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B2. Comparison with immediate preceding quarter's results

	Quarter ended 30.06.2025 ("Q2/25") RM'000	Quarter ended 31.03.2025 ("Q1/25") RM'000	Changes RM'000	Changes (%)
Revenue	280,818	218,586	62,232	28.5%
Profit before tax	9,566	2,836	6,730	237.3%
Profit after tax	6,810	2,055	4,755	231.4%

As compared with preceding quarter revenue of RM219 million, HIB reported an increase of revenue by 28.5%, with the current quarter's revenue of RM281 million. Higher revenue principally attributable to higher fertiliser delivered after the Hari Raya Aidilfitri festival. Accordingly with the higher revenue attained, the Group reported a higher net profit of RM6.8 million, increased from preceding quarter's profit of RM2.1 million.

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B3. Prospects

Fertilisers

In driving sustainable agriculture practices, the Group is into innovative product with a point of difference versus conventional fertilisers which help to alleviate a long-standing issue of the fertilisers industry with regard to leaching losses of nutrients and nutrient run-off after rainfall. We believe that using this innovative fertiliser can contribute towards a sustainable agriculture practice.

Industrial and Consumer

The industrial division is expected to experience moderate growth, particularly for the heavy equipment and engineering solution, underpinned by the existing orders in hand.

On the other hand, the strategic partnership with Luckin Coffee Holding Singapore Pte Ltd to develop, open and operate coffee shop under "Luckin Coffee" brand nationwide is progressing well. As of today, the Group has expanded its footprint to 36 outlets, each received positive market response and robust customer engagement.

B4. Profit forecast

The Group does not have any profit forecast in the public documents.

B5. Taxation

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited 3 Months Ended 30.06.2025 RM'000	Unaudited 3 Months Ended 30.06.2024 RM'000	Unaudited 6 Months Ended 30.06.2025 RM'000	Unaudited 6 Months Ended 30.06.2024 RM'000
Income tax expense	2,748	1,993	3,600	3,777
Deferred tax	8	(108)	(63)	(240)
	<u>2,756</u>	<u>1,885</u>	<u>3,537</u>	<u>3,537</u>

The effective tax for current financial year under review is higher than the Malaysian statutory tax rate of 24% mainly due to certain expenses were not allowable for tax deduction.

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B6. Status of corporate proposals announced

On 29 August 2024, HIB, through Sin Chee Heng Sdn. Bhd. ("SCH"), a wholly-owned subsidiary of HIB and PK Fertilizers Sdn. Bhd. ("PKF"), an indirect wholly-owned subsidiary of HIB, respectively entered into 2 conditional sale and purchase agreements ("SPAs") with Pacific Trustees Berhad ("Pacific Trustee"), being the trustee of KIP Real Estate Investment Trust ("KIP REIT"), for the disposals of the following properties to KIP REIT, for a total cash consideration of RM45.90 million ("Disposals"):

Subsidiaries	Properties	Disposal consideration (RM'000)
SCH	A parcel of land together with the buildings erected thereon in Cheras, Selangor	22,600
PKF	Remaining unexpired period of a lease created over a parcel of land together with the buildings erected thereon in Johor Bahru, Johor	23,300
Total		45,900

Simultaneously with the execution of the SPAs, SCH and PKF had respectively signed the tenancy agreements in-escrow with Pacific Trustees for rental of the abovementioned properties from KIP REIT upon the terms and covenants contained therein, commencing upon the completion of the Disposals ("Properties Tenancies").

In addition to the above, HIB, through Hextar Solutions Sdn. Bhd. an indirect wholly-owned subsidiary of HIB, entered into a tenancy agreement in-escrow with Pacific Trustees for the rental of a parcel of land together with the buildings erected thereon in Bintulu, Sarawak ("Bintulu Property") from KIP REIT upon the terms and conditions agreed between them. The said tenancy will commence upon the completion of a disposal of the Bintulu Property from the current landlord, Teju Logistics Sdn Bhd to Pacific Trustees ("Bintulu Disposal"), based on a conditional sale and purchase agreement dated 29 August 2024 ("Bintulu Tenancy").

On 24 January 2025, the Disposals, Properties Tenancies and Bintulu Tenancy have obtained the approvals from the shareholders through the Extraordinary General Meeting.

The disposal of the Cheras Property was completed on 26 February 2025 and the tenancy agreement, which had been signed in-escrow between SCH and Pacific Trustees, was dated and became effective on the same day. On 25 July 2025, all the conditions precedent of the conditional SPA for the disposal of the Pasir Gudang Property have been met.

As at the date of this report, the tenancy arrangement for the Bintulu Property are pending the fulfilment of the Conditions Precedent outlined in the Sale and Purchase Agreement dated 29 August 2024.

B6. Status of corporate proposals announced (cont'd)

The gross proceeds of RM45.90 million from these transactions will be utilised as follows:

Details of utilisation	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Balance Utilisation (RM'000)	Estimated timeframe for utilisation
Working capital	45,200	21,900	23,300	Within 24 months
Estimated expenses for the Proposals	700	700	-	Upon completion
TOTAL	45,900	22,600	23,300	

Save as disclosed above, there is no other corporate proposal which has been announced but not yet completed as at the date of this report.

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B7. Borrowings

The Group's borrowings are as follows: -

		Unaudited as at 30.06.2025 RM'000	Audited as at 31.12.2024 RM'000
Secured	Denominated in currency		
Bills payable	CNY	-	372
Bills payable	USD	9,837	550
Bills payable	MYR	198,197	176,497
Revolving credit	MYR	28,000	4,500
Bank overdraft	MYR	2,858	-
Hire purchases	MYR	1,910	2,425
Term loans	MYR	37,182	41,042
Total bank borrowings		277,984	225,386
Short Term			
Bills payable	CNY	-	372
Bills payable	USD	9,837	550
Bills payable	MYR	198,197	176,497
Revolving credit	MYR	28,000	4,500
Bank overdraft	MYR	2,858	-
Hire purchases	MYR	961	963
Term loans	MYR	6,877	7,909
		246,730	190,791
Long Term			
Hire purchases	MYR	949	1,462
Term loans	MYR	30,305	33,133
		31,254	34,595

B8. Changes in material litigation

As at the date of this report, there is no litigation or arbitration, which has a material effect on the financial position of the Group, and the Board is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

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B9. Dividend

On 22 May 2025, the Company had proposed an interim single-tier dividend of 1 sen per ordinary share in respect of the financial year ending 31 December 2025.

B10. Basic earnings per share/Diluted earnings per share

The basic earnings per share is calculated based on the Group's profit attributable to equity holders of the Company divided by the weighted average number of ordinary shares as follows:

	<--Individual Quarter--> Ended		<--Cumulative Quarter--> Ended	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Profit attributable to owners of the Company	6,638	5,786	8,616	10,259
Weighted average number of ordinary shares in issue ('000)	2,747,342	2,747,342	2,747,342	2,747,342
Basic earnings per share (sen)	0.24	0.21	0.31	0.37

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HEXTAR INDUSTRIES BERHAD
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B11. Disclosure on selected expense/income items as required by the Listing Requirements

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited	Unaudited	Unaudited	Unaudited
	3 Months	3 Months	6 Months	6 Months
	Ended	Ended	Ended	Ended
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after charging/(crediting):-				
- Amortisation of intangible assets	68	12	136	24
- Depreciation of property, plant and equipment	5,514	3,984	10,471	8,329
- Loss/(Gain) on disposal of property, plant and equipment	1	(8)	(87)	2
- Interest expenses	3,975	3,773	7,978	7,427
- Interest income	(455)	(406)	(890)	(889)
- Property, plant and equipment written off	-	11	2	13
- Net recovery on receivables	(114)	(100)	(156)	(173)
- Realised gain on foreign exchange	(139)	(11)	(86)	(12)
- Unrealised loss/(gain) on foreign exchange	222	34	514	(231)

BY ORDER OF THE BOARD
21 Aug 2025