



HEXTAR INDUSTRIES BERHAD

201101044580 (972700-P)
(Incorporated in Malaysia)

Interim Financial Report
For the First (1st) Quarter Ended
31 March 2026

HEXTAR INDUSTRIES BERHAD
201101044580 (972700-P)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited 3 Months Ended 31.03.2026 RM'000	Unaudited 3 Months Ended 31.03.2025 RM'000	Unaudited 3 Months Ended 31.03.2026 RM'000	Unaudited 3 Months Ended 31.03.2025 RM'000
Revenue	234,699	218,586	234,699	218,586
Cost of sales	(199,458)	(188,393)	(199,458)	(188,393)
Gross profit	35,241	30,193	35,241	30,193
Other operating income	3,474	972	3,474	972
Administrative expenses	(25,053)	(13,871)	(25,053)	(13,871)
Selling and distribution expenses	(13,582)	(10,455)	(13,582)	(10,455)
Profit from operations	80	6,839	80	6,839
Finance costs	(5,421)	(4,003)	(5,421)	(4,003)
(Loss)/Profit before tax	(5,341)	2,836	(5,341)	2,836
Taxation	(1,099)	(781)	(1,099)	(781)
(Loss)/Profit for the financial period, representing total comprehensive (loss)/income for the financial period	(6,440)	2,055	(6,440)	2,055
(Loss)/Profit for the financial period, representing total comprehensive (loss)/income for the financial period attributable to:				
- Owners of the Company	(6,487)	1,978	(6,487)	1,978
- Non-controlling interest	47	77	47	77
	(6,440)	2,055	(6,440)	2,055
(Loss)/Earnings per share:				
- Basic (sen)	(0.24)	0.07	(0.24)	0.07

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 2025 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 31 MARCH 2026

	Unaudited as at 31.03.2026 RM'000	Audited as at 31.12.2025 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	219,599	208,808
Goodwill on consolidation	7,882	7,883
Intangible assets	2,281	2,349
Deferred tax assets	4,103	4,103
Trade receivables	319	1,444
	<u>234,184</u>	<u>224,587</u>
CURRENT ASSETS		
Inventories	81,862	92,622
Trade receivables	83,557	81,768
Other receivables, prepayments and deposits	50,909	13,303
Contract assets	11,107	5,809
Tax recoverable	452	262
Fixed deposit with licensed banks	1,613	238
Cash and bank balances	29,916	104,106
	<u>259,416</u>	<u>298,108</u>
Assets classified as held for sale	435,847	409,257
	<u>695,263</u>	<u>707,365</u>
TOTAL ASSETS	<u>929,447</u>	<u>931,952</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	671,443	671,443
Treasury shares	(26,995)	(26,995)
Merger deficit	(559,301)	(559,301)
Revaluation reserve	21,939	22,006
Retained earnings	193,236	199,656
	<u>300,322</u>	<u>306,809</u>
Non-controlling interest	2,905	2,858
TOTAL EQUITY	<u>303,227</u>	<u>309,667</u>

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026 (CONTINUED)

	Unaudited as at 31.03.2026 RM'000	Audited as at 31.12.2025 RM'000
CURRENT LIABILITIES		
Trade payables	46,114	47,458
Other payables and accruals	25,232	27,797
Contract liabilities	6,727	4,150
Lease liabilities	12,080	10,497
Bank borrowings	87,528	105,459
Tax payable	7,480	6,748
	185,161	202,109
Liabilities classified as held for sale	305,958	295,482
	<u>491,119</u>	<u>497,591</u>
NON-CURRENT LIABILITIES		
Lease liabilities	92,549	88,281
Bank borrowings	30,606	24,780
Provision for restoration costs	1,519	1,243
Deferred tax liabilities	10,427	10,390
	<u>135,101</u>	<u>124,694</u>
TOTAL LIABILITIES	<u>626,220</u>	<u>622,285</u>
TOTAL EQUITY AND LIABILITIES	<u>929,447</u>	<u>931,952</u>
NET ASSET PER SHARE (sen)	<u>11.35</u>	<u>11.59</u>

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 2025 and the accompanying explanatory notes attached to this interim financial report.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST (1ST) QUARTER ENDED
31 MARCH 2026**

	<i><- Attributable to the Owners of the Company -></i>						Total Equity RM'000
	<i><----- Non-Distributable -----></i>			<i><Distributable></i>			
Unaudited	Share Capital RM'000	Treasury Shares RM'000	Merger Reserve RM'000	Revaluatio Reserve RM'000	Retained Earnings RM'000	Non- Controlling Interest RM'000	
Balance as at 1 January 2026	671,443	(26,995)	(559,301)	22,006	199,656	2,858	309,667
- Profit for the financial period	-	-	-	-	(6,487)	47	(6,440)
- Realisation of revaluation reserve	-	-	-	(67)	67	-	-
Balance as at 31 March 2026	671,443	(26,995)	(559,301)	21,939	193,236	2,905	303,227

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST (1ST) QUARTER ENDED
31 MARCH 2026 (CONTINUED)**

	<i><- Attributable to the Owners of the Company -></i>			<i>Retained Earnings</i>	<i>Non-Controlling Interest</i>	<i>Total Equity</i>
	<i><----- Non-Distributable -----></i>		<i>Distributable</i>			
Unaudited	Share Capital	Merger Reserve	Revaluation Reserve	RM'000	RM'000	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	-	-	-	1,978	77	2,055
- Realisation of revaluation reserve	-	-	(178)	178	-	-
- Net impact on disposal of revalued property	-	-	(7,348)	9,670	-	2,322
Balance as at 31 March 2025	671,443	(559,301)	33,303	203,182	2,860	351,487

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 2025 and the accompanying explanatory notes attached to the interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026

	Unaudited 3 months ended 31.03.2026 RM'000	Unaudited 3 months ended 31.03.2025 RM'000
Cash Flows From Operating Activities		
(Loss)/Profit before tax	(5,341)	2,836
Adjustment for:		
Amortisation of intangible assets	68	68
Depreciation of property, plant and equipment	9,007	4,957
Gain on disposal of property, plant and equipment	(45)	(599)
Inventories written down	3	-
Property, plant and equipment written off	30	2
Net impairment gain on trade receivables	(325)	(42)
Unrealised (gain)/loss on foreign exchange	(317)	292
Interest expenses	5,421	4,003
Interest income	(340)	(435)
Operating profit before working capital changes	<u>8,161</u>	<u>11,082</u>
Changes in working capital:		
Inventories	19,896	38,639
Trade and other receivables	(68,466)	(100,384)
Trade and other payables	(39,850)	(46,972)
Contract assets	(5,298)	18,952
Contract liabilities	2,577	1,375
	<u>(91,141)</u>	<u>(88,390)</u>
Cash used in operations	<u>(82,980)</u>	<u>(77,308)</u>
Interest received	340	435
Interest paid	(5,421)	(4,003)
Tax paid	(459)	(498)
Tax refunded	-	1,632
	<u>(5,540)</u>	<u>(2,434)</u>
Net cash used in operating activities	<u>(88,520)</u>	<u>(79,742)</u>

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026 (CONTINUED)

	Unaudited 3 months ended 31.03.2026 RM'000	Unaudited 3 months ended 31.03.2025 RM'000
Cash Flow From Investing Activities		
Purchase of property, plant and equipment	(10,373)	(7,559)
Proceed from disposal of property, plant and equipment	45	22,643
Net cash (used in)/generated from investing activities	<u>(10,328)</u>	<u>15,084</u>
Cash Flow From Financing Activities		
Net changes in the pledged fixed deposits	(90)	-
Drawdown of borrowings	6,219	1,534
Repayment to related parties	(1,083)	(187)
Net cash generated from financing activities	<u>5,046</u>	<u>1,347</u>
Net decrease in cash and cash equivalents	(93,802)	(63,311)
Cash and cash equivalents at beginning of the financial period	133,804	131,595
Cash and cash equivalents at end of the financial period	<u>40,002</u>	<u>68,284</u>
Cash and cash equivalents at end of the financial period comprises:		
- Fixed deposits placed with licensed banks	1,613	4,282
- Cash and bank balances	29,916	66,814
- Bank overdraft	-	(2,331)
	<u>31,529</u>	<u>68,765</u>
Less: Fixed deposits pledged with licensed banks	<u>(1,613)</u>	<u>(481)</u>
	29,916	68,284
Cash and cash equivalents included in disposal group classified as held for sale	10,086	-
	<u>40,002</u>	<u>68,284</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 2025 and the accompanying explanatory notes attached to this interim financial report.

NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2026

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 2025 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 2025, except for the adoption of the new MFRS, amendments to MFRSs and IC Interpretation as below:

- Lack of Exchangeability (Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates)

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.

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. Detail of changes in debts and equity securities

There were no issuance, cancellation, repurchase, resale or repayment of debt and/or equity securities during the current quarter under review and financial period to-date.

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A8. Dividend paid

No dividend was paid during the current financial period under review.

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

On 12 February 2026, the Group had entered into a conditional shares purchase agreement for the acquisition of 51% equity interest in Woodpeckers Group Sdn Bhd for a cash consideration of RM177.48 million, subject to adjustment as provided in the agreement.

Save as disclosed above, 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 31 March 2026.

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.

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A14. Related party transactions

Transaction with companies in which the major shareholders of the Group have interest for the current quarter ended 31 March 2026 are as follows: -

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited 3 Months Ended 31.03.2026 RM'000	Audited 3 Months Ended 31.03.2025 RM'000	Unaudited 3 Months Ended 31.03.2026 RM'000	Audited 3 Months Ended 31.03.2025 RM'000
<u>Income</u>				
Sales of fertilisers	646	379	646	379
Sales or rental of equipment	41	8	41	8
Sales of office supplies	47	26	47	26
Construction contracts	973	-	973	-
Repair and maintenance services	101	-	101	-
Rental of office	2	-	2	-
<u>Purchase/Expenditure</u>				
Rental of factories and warehouses	2,704	1,626	2,704	1,626
Rental of office	19	19	19	19
Rental of retail shops	55	-	55	-
Hiring of lorry	2	74	2	74
Purchase of fertilisers	108	-	108	-
Purchase of industrial products	858	62	858	62
Purchase of consumer products	59	4	59	4
Repair and maintenance services	44	-	44	-
Management fee	449	552	449	552
Storage charges	525	697	525	697
Transportation charges	631	23	631	23

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

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of performance

	Quarter ended 31.03.2026 ("Q1/26") RM'000	Quarter ended 31.03.2025 ("Q1/25") RM'000	Changes RM'000	Changes (%)
Revenue	234,699	218,586	16,113	7.4%
(Loss)/Profit before tax	(5,341)	2,836	(8,177)	-288.3%
(Loss)/Profit after tax	(6,440)	2,055	(8,495)	-413.4%

Comparison between Q1/26 with Q1/25

HIB registered a quarterly consolidated revenue of RM235 million, with a loss before tax ("LBT") of RM5.3 million and a loss after tax ("LAT") of RM6.4 million for the first quarter ended 31 March 2026.

The Group's revenue rose from RM219 million to RM235 million compared to the corresponding quarter last year. The growth in revenue was mainly attributable to the Group's strategic expansion into the food and beverage ("F&B") sector.

Despite higher revenue recorded, the Group reported a loss after tax ("LAT") of RM6.4 million for the current quarter, as compared to a profit after tax ("PAT") of RM2.1 million in the corresponding quarter of the previous year. The decline in the profitability was mainly due to the initial start-up costs incurred in relation to the expansion of the F&B business.

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B2. Comparison with immediate preceding quarter's results

	Quarter ended 31.03.2026 ("Q1/26") RM'000	Quarter ended 31.12.2025 ("Q4/25") RM'000	Changes RM'000	Changes (%)
Revenue	234,699	203,119	31,580	15.5%
(Loss)/Profit before tax	(5,341)	(2,890)	(2,451)	-84.8%
(Loss)/Profit after tax	(6,440)	(1,835)	(4,605)	-251.0%

HIB recorded revenue of RM235 million for the first quarter ended 31 March 2026, representing an increase of 15.5% from RM203 million in the preceding quarter. The improvement was mainly attributable to higher fertiliser sales volume following the recovery from the monsoon season in the preceding quarter.

Despite higher revenue recorded, the Group registered a higher loss after tax ("LAT") of RM6.4 million, as compared to preceding quarter's LAT of RM1.8 million, principally due to major factory maintenance cost had been charged out in the current quarter and the delay in the commencement of major engineering solution projects.

B3. Prospects

Fertilisers

The Middle East conflict has caused disruption in the supply chain and fertiliser price surging due to shortage in the global market. Despite the fertiliser supply becomes constrained, we have secured the supplies to capitalise the profit margins. HIB's relationship with the customers and the risk management system position us to navigate uncertainty while delivering value to shareholders.

Looking ahead, our strategic initiative to partially divest this business and diversify into F&B sector will strengthen the sustainable and earnings stability by establishing a balanced portfolio of recurring income streams with stronger growth potential.

Industrial and Consumer

The Industrial segment is expected to record moderate growth, supported by existing engineering solution orders in hand. Meanwhile, the Group's partnership with Luckin Coffee Holding Singapore Pte. Ltd. continues to progress positively. As of today, the Group has expanded its footprint to 98 outlets and receiving encouraging customer response.

In addition, HIB's proposed acquisition of a 51% equity interest in Woodpeckers Group Sdn. Bhd. is expected to further strengthen the Group's F&B sector. Upon completion, the Group will represent both "Luckin Coffee" and "lao-lao" as master franchise brands in Malaysia, enhancing earnings visibility and creating operational synergies across the Group's expanding F&B portfolio.

B4. Profit forecast

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

B5. Taxation

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited	Audited	Unaudited	Audited
	3 Months	3 Months	3 Months	3 Months
	Ended	Ended	Ended	Ended
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM'000	RM'000	RM'000	RM'000
Income tax expense	1,062	852	1,062	852
Deferred tax	37	(71)	37	(71)
	<u>1,099</u>	<u>781</u>	<u>1,099</u>	<u>781</u>

The effective tax rate for the current financial year under review is higher than the Malaysian statutory tax rate of 24%. This variance is primarily due to deferred tax assets not having been recognised on losses incurred by certain entities within the Group.

B6. Status of corporate proposals announced

- (a) A wholly-owned subsidiaries of HIB, Sin Chee Heng Sdn. Bhd., and PK Fertilizers Sdn. Bhd., respectively entered into sale and purchase agreements with Pacific Trustees Berhad, being the trustee of KIP Real Estate Investment Trust, for the disposals of the properties to KIP REIT, for a total cash consideration of RM45.90 million.

The disposals of the properties were completed in 2025. The tenancy agreements for both properties, which had been signed in escrow with Pacific Trustees, were dated and became effective on the respective completion dates.

The gross proceeds of RM45.90 million from these transactions have been 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	

- (b) On 23 December 2025, HIB and its wholly-owned subsidiary, Hextar Fertilizers Group Sdn Bhd ("HFGSB") had entered into the following 2 separate conditional share sale agreements with Hextar Global Berhad ("HGB"):-
- (i) conditional share sale agreement between HIB and HGB in relation to the proposed disposal by HIB of the entire equity interest in PK Fert Sdn Bhd to HGB for a cash consideration of RM3.30 million, subject to adjustment as provided in the conditional share sale agreement between HIB and HGB dated 23 December 2025; and
 - (ii) conditional share sale agreement between HFGSB and HGB in relation to the proposed disposal by HFGSB of the entire equity interests in Hextar Fert Sdn Bhd and PK Fertilizers Sdn Bhd to HGB for an aggregate cash consideration of RM116.70 million, subject to adjustment as provided in the conditional share sale agreement between HFGSB and HGB dated 23 December 2025, (collectively referred to as the "Proposed Disposals").

In addition to the Proposed Disposals, the Board of Directors of HIB proposes to undertake the proposed diversification of the existing principal activities of the Company and its subsidiaries to include the retail business of food and beverage and related activities ("Proposed Diversification").

On 13 February 2026, an application was submitted to Bursa Securities to seek an extension of time for our Company to submit the draft Circular to Bursa Securities. Subsequently, Bursa Securities had, vide its letter dated 6 March 2026, resolved to approve our Company's application for an extension of time from 23 February 2026 until 31 March 2026 to submit the draft Circular pursuant to Paragraph 9.33(1)(a) of the Listing Requirements.

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

(c) On 12 February 2026, HIB had entered into a conditional shares purchase agreement with Tan Kai Young, Chua Ray-Men, Tan Sze Liang, Lee Ken Vern and Ricky Tjandra for the acquisition of 51% equity interest in Woodpeckers Group Sdn Bhd for a cash consideration of RM177.48 million, subject to adjustment as provided in the agreement.

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.

B7. Borrowings

The Group's borrowings are as follows: -

		Unaudited as at 31.03.2026 RM'000	Audited as at 31.12.2025 RM'000
Secured			
Bills payable	CNY	-	93
Bills payable	USD	14,059	37,010
Bills payable	MYR	40,765	35,774
Revolving credit	MYR	27,000	26,000
Hire purchases	MYR	1,238	1,078
Term loans	MYR	35,072	30,284
Total bank borrowings		118,134	130,239
Short Term			
Bills payable	CNY	-	93
Bills payable	USD	14,059	37,010
Bills payable	MYR	40,765	35,774
Revolving credit	MYR	27,000	26,000
Hire purchases	MYR	926	561
Term loans	MYR	4,778	6,021
		87,528	105,459
Long Term			
Hire purchases	MYR	312	517
Term loans	MYR	30,294	24,263
		30,606	24,780

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

No dividend was proposed for the financial quarter.

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 outstanding during the financial year, excluding treasury shares held by the Company.

	<--Individual Quarter--> Ended		<--Cumulative Quarter--> Ended	
	31.03.2026 RM'000	31.03.2025 RM'000	31.03.2026 RM'000	31.03.2025 RM'000
(Loss)/Profit attributable to owners of the Company	(6,487)	1,978	(6,487)	1,978
Weighted average number of ordinary shares in issue ('000) ^	2,671,046	2,747,342	2,671,046	2,747,342
Basic (loss)/earnings per share (sen)	(0.24)	0.07	(0.24)	0.07

^ The Company acquired 76,296,100 units of treasury shares for a total consideration of RM26,995,342, leading to a lower weighted average number of ordinary shares as at 31 March 2026.

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

	<--Individual Quarter-->		<--Cumulative Quarter-->	
	Unaudited 3 Months Ended 31.03.2026 RM'000	Audited 3 Months Ended 31.03.2025 RM'000	Unaudited 3 Months Ended 31.03.2026 RM'000	Audited 3 Months Ended 31.03.2025 RM'000
(Loss)/Profit before tax is arrived at after charging/ (crediting):-				
- Amortisation of intangible assets	68	68	68	68
- Depreciation of property, plant and equipment	9,007	4,957	9,007	4,957
- Gain on disposal of property, plant and equipment	(45)	(599)	(45)	(599)
- Interest expenses	5,421	4,003	5,421	4,003
- Interest income	(340)	(435)	(340)	(435)
- Inventories written down	3	-	3	-
- Property, plant and equipment written off	30	2	30	2
- Net impairment gain on trade receivables	(325)	(42)	(325)	(42)
- Realised loss on foreign exchange	134	53	134	53
- Unrealised (gain)/loss on foreign exchange	(317)	292	(317)	292

BY ORDER OF THE BOARD
25 May 2026