



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE SECOND QUARTER ENDED 30 JUNE 2025**

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter Ended	Quarter Ended	To Date Ended	To Date Ended
	30.6.2025	30.6.2024	30.6.2025	30.6.2024
	RM'000	RM'000	RM'000	RM'000
Revenue	18,969	14,471	34,406	25,838
Cost of sales	(11,612)	(10,056)	(21,850)	(17,865)
Gross profit	7,357	4,415	12,556	7,973
Operating expenses	(8,126)	(3,964)	(14,758)	(7,364)
Other operating income	311	480	977	633
(Loss)/Profit from operations	(458)	931	(1,225)	1,242
Finance costs	(264)	(44)	(443)	(61)
Share of loss in an associate, net of tax	-	(377)	-	(377)
(Loss)/Profit before tax	(722)	510	(1,668)	804
Tax credit/(expense)	45	(233)	225	(433)
(Loss)/Profit after tax	(677)	277	(1,443)	371
Other comprehensive income, net of tax				
<i>Item that is or may not be reclassified subsequently to profit and loss</i>				
Foreign currency translation differences for foreign operations	-	-	-	1
Total comprehensive (expense)/income	(677)	277	(1,443)	372
(Loss)/Profit after tax attributable to:				
Owners of the Company	(473)	499	(1,026)	753
Non-controlling interests	(204)	(222)	(417)	(382)
(Loss)/Profit after tax	(677)	277	(1,443)	371
Total comprehensive (expense)/income attributable to:				
Owners of the Company	(473)	498	(1,026)	752
Non-controlling interests	(204)	(221)	(417)	(380)
Total comprehensive (expense)/income	(677)	277	(1,443)	372
(Loss)/Earnings per share attributable to Owners of the Company (sen)				
- Basic	(0.10)	0.13	(0.21)	0.20
- Diluted	(0.09)	0.12	(0.20)	0.18

Notes:

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the Interim Financial Statements.



HEXTAR RETAIL BERHAD
(Company No. 200301031466 (633887-M))

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

	(Unaudited) As at 30.6.2025 RM'000	(Audited) As at 31.12.2024 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	120,577	118,361
Right-of-use assets	16,768	12,891
Intangible assets	2,295	1,715
Deferred tax assets	1,063	426
Total non-current assets	140,703	133,393
Current Assets		
Inventories	14,338	15,101
Trade and other receivables	20,046	12,199
Current tax assets	1,289	1,243
Derivative financial assets	-	7
Short-term investments	1,800	6,200
Cash and cash equivalents	51,602	55,694
	89,075	90,444
Asset held for sale	12,349	12,349
Total current assets	101,424	102,793
Total assets	242,127	236,186
EQUITY		
Share capital	123,450	123,450
Revaluation reserve	38,707	38,707
Retained earnings	45,623	46,620
Equity attributable to Owners of the Company	207,780	208,777
Non-controlling interests	(779)	(402)
Total equity	207,001	208,375
LIABILITIES		
Non-Current Liabilities		
Lease liabilities	15,030	11,160
Deferred tax liabilities	8,080	8,435
Total non-current liabilities	23,110	19,595
Current Liabilities		
Trade and other payables	8,488	5,141
Contract liabilities	325	458
Lease liabilities	2,754	2,339
Current tax liabilities	449	278
Total current liabilities	12,016	8,216
Total liabilities	35,126	27,811
Total equity and liabilities	242,127	236,186
Net Assets per share (RM)	0.42	0.42

Notes :

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the Interim Financial Statements.

**HEXTAR RETAIL BERHAD**

(Company No. 200301031466 (633887-M))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND QUARTER ENDED 30 JUNE 2025**

	-----Attributable to owners of the Company-----						
	-----Non-distributable-----			Distributable			
	Share Capital RM'000	Revaluation Reserve RM'000	Translation Reserve RM'000	Retained Earnings RM'000	Total RM'000	Non- Controlling Interests RM'000	Total Equity RM'000
6 months ended 30 June 2025							
At 1 January 2025	123,450	38,707	-	46,620	208,777	(402)	208,375
Loss after tax, representing total comprehensive expense	-	-	-	(1,026)	(1,026)	(417)	(1,443)
Dilution of interests in subsidiaries	-	-	-	29	29	40	69
Total transaction with Owners of the Company	-	-	-	29	29	40	69
At 30 June 2025	123,450	38,707	-	45,623	207,780	(779)	207,001
6 months ended 30 June 2024							
At 1 January 2024	67,961	38,707	1	44,785	151,454	(48)	151,406
Profit after tax	-	-	-	753	753	(382)	371
Other comprehensive income:							
- Foreign currency translation differences for foreign operations	-	-	(1)	-	(1)	2	1
Total comprehensive income	-	-	(1)	753	752	(380)	372
Issuance of ordinary shares	15,790	-	-	-	15,790	-	15,790
Disposal of a subsidiary	-	-	-	-	-	250	250
Dilution of interests in subsidiaries	-	-	-	110	110	109	219
Total transactions with Owners of the Company	15,790	-	-	110	15,900	359	16,259
At 30 June 2024	83,751	38,707	-	45,648	168,106	(69)	168,037

Notes:

The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the Interim Financial Statements.



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 JUNE 2025**

	Current Year To Date Ended 30.6.2025 RM'000	Preceding Year To Date Ended 30.6.2024 RM'000
Cash flows (for)/from operating activities		
(Loss)/Profit before tax	(1,668)	804
Adjustments for:		
Depreciation of:		
- Property, plant and equipment	2,630	1,692
- Right-of-use assets	1,625	565
Amortisation of intangible assets	68	41
Gain on disposal of:		
- Property, plant and equipment	(45)	(12)
- A subsidiary	-	(381)
Loss on lease modification	4	-
Property, plant and equipment written off	3	-
Unrealised loss on foreign exchange	188	325
Finance income	(923)	(145)
Finance costs	443	61
Share of loss of an associate, net of tax	-	377
Operating profit before changes in working capital	2,325	3,327
Changes in working capital :		
- Inventories	763	2,918
- Trade and other receivables	(7,964)	1,265
- Trade and other payables	3,244	(3,102)
Cash (used in)/from operations	(1,632)	4,408
Net income tax paid	(642)	(828)
Interest paid	-	(14)
Interest received	908	145
Net cash (used in)/from operating activities	(1,366)	3,711
Cash flows for investing activities		
Acquisition of:		
- Property, plant and equipment	(4,702)	(2,565)
- Intangible assets	(647)	(360.0)
- An associate	-	(14,042)
Proceeds from disposal of property, plant and equipment	46	12
Withdrawal of short-term investments	4,400	-
Net cash outflows from disposal of subsidiaries	-	(156)
Net cash used in investing activities	(903)	(17,111)
Cash flows (for)/from financing activities		
Proceeds from issuance of ordinary shares	-	15,790
Interest paid in relation to lease liabilities	(443)	(48)
Payment of lease liabilities	(1,368)	(532)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	69	222
Drawdown of short-term borrowing	-	3,375
Net cash (used in)/from financing activities	(1,742)	18,807
Net (decrease)/increase in cash and cash equivalents	(4,011)	5,407
Effect of foreign exchange translation differences	(81)	(200)
Cash and cash equivalents at the beginning of period	55,694	21,801
Cash and cash equivalents at the end of period	51,602	27,008

Notes:

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the Interim Financial Statements.



NOTES TO THE INTERIM FINANCIAL REPORT

PART A : EXPLANATORY NOTES AS PER MFRS 134

A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in compliance with Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting, issued by the Malaysian Accounting Standards Board (MASB) and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 of Hextar Retail Berhad ("HEXRTL" or "the Company") and its subsidiaries ("the Group"), which were prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs"), International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia. The explanatory notes attached to the 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 year ended 31 December 2024.

The significant accounting policies and methods of computation applied in the unaudited condensed interim financial statements are consistent with those adopted in the most recent annual financial statements for the financial year ended 31 December 2024 except for the adoption of the following Amendments to MFRSs, which are applicable to its financial statements and are relevant to its operation:-

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121, *Lack of Exchangeability*

The adoption of the above amendments to MFRSs did not have any significant financial impact on the Group's financial results.

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

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9 and MFRS 7, *Amendments to the Classification and Measurements of Financial Instruments*
- Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107, *Annual Improvements to MFRS Accounting Standards – Volume 11*
- Amendments to MFRS 9 and MFRS 7, *Contracts Referencing Nature-dependent Electricity*

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2027

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*

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

- Amendments to MFRS 10 and MFRS 128 – *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*



NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

PART A : EXPLANATORY NOTES AS PER MFRS 134 (CONT'D)

A2. Auditors' Report

The auditors' report on the financial statements for the financial year ended 31 December 2024 of the Group was not subject to any qualification.

A3. Seasonal and Cyclical factors

The Group's performance is not subject to seasonality or cyclical.

A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items and amounts of items affecting assets, liabilities, equity, net income or cash flows during the current quarter under review to date.

A5. Material Changes in Estimates

There were no changes in accounting estimates that have had material effect in the current quarter under review to date.

A6. Issuances, Repurchases and Repayment of Debt and Equity Securities

There were no issuances, repurchases and repayment of debts and equity securities, shares buy-back, shares cancellation, shares held as treasury shares or resale of treasury shares during the current quarter under review to date.

As at 30 June 2025, the total number of issued shares of the Company was 493,190,568 ordinary shares and the total number of outstanding Warrants 2021/2026 was 162,871,250 at an exercise price of RM0.41 per outstanding Warrant.

A7. Dividends Paid

During the current quarter under review, there were no dividends paid by the Company.



NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

PART A : EXPLANATORY NOTES AS PER MFRS 134 (CONT'D)

A8. Segmental Reporting

The Group is principally engaged in manufacturing and sale of wooden picture frame mouldings and retail businesses. Other non-reportable segments represent investment holding. The Group's reportable segments result for the financial period ended 30 June 2025 is as follows:-

	Wooden Picture Frame Mouldings RM'000	Retail RM'000	Other Non- reportable Segments RM'000	Consolidation Adjustments RM'000	Total RM'000
Segment Profit/(Loss)	747	(2,485)	295	-	(1,443)

*Included in the measure of
segment profit/(loss) are:*

Revenue from external customers	21,727	12,679	-	-	34,406
Depreciation and amortisation	(1,715)	(2,608)	-	-	(4,323)
Finance income	557	3	799	(436)	923
Finance costs	(16)	(863)	-	436	(443)
Tax (expense)/credit	(252)	598	(121)	-	225

Segment Assets	115,043	58,660	114,003	(45,579)	242,127
-----------------------	---------	--------	---------	----------	---------

*Included in the measure of
segment assets are:*

Additions to non-current assets other than financial instruments and deferred tax assets	449	9,962	-	-	10,411
--	-----	-------	---	---	--------

A9. Subsequent Events

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

A10. Change in the Composition of the Group

There were no significant changes in the composition of the Group that have not been reflected in the interim financial statements other than the following:-

On 22 May 2025, a wholly-owned subsidiary of Hextar F&B Sdn. Bhd. ("HFB"), Taste Perspective Sdn. Bhd. ("TPSB") issued 99 fully paid-up ordinary shares at an issue price of RM1.00 per share and HFB subscribed 50 newly issued shares. Subsequent to the issuance of shares, TPSB became a 51%-owned subsidiary of HFB.

On 26 May 2025, a wholly-owned subsidiary of HFB, Palate Symphony Sdn. Bhd. ("PSSB") issued 99 fully paid-up ordinary shares at an issue price of RM1 per share and HFB subscribed 50 newly issued shares. Subsequent to the issuance of shares, PSSB became a 51%-owned subsidiary of HFB.



NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

PART A : EXPLANATORY NOTES AS PER MFRS 134 (CONT'D)

A11. Capital Commitments Outstanding Not Provided in the Interim Financial Report

As at
30.6.2025
RM'000

Property, plant and equipment approved and contracted for

1,917

**PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES
BERHAD LISTING REQUIREMENTS**

B1. Review of Performance

A comparison of the Group's performance for the second quarter ("2QFY2025") and financial period ("6MFY2025") ended 30 June 2025 with the corresponding quarter and period in the last financial year is as follows:

	2Q FY2025	2Q FY2024	Variance		6M FY2025	6M FY2024	Variance	
	RM'mil	RM'mil	RM'mil	%	RM'mil	RM'mil	RM'mil	%
Revenue	19.0	14.5	4.5	31.0%	34.4	25.8	8.6	33.3%
(Loss)/Profit before tax	(0.7)	0.5	(1.2)	240.0%	(1.7)	0.8	(2.5)	-312.5%
(Loss)/Profit after tax	(0.7)	0.3	(1.0)	333.3%	(1.4)	0.4	(1.8)	-450.0%
(Loss)/Profit attributable to Owners of the Company	(0.5)	0.5	(1.0)	200.0%	(1.0)	0.8	(1.8)	-225.0%

The Group registered revenue of RM19.0 million for the current quarter, marking an increase of RM4.5 million or 31.0%, compared to RM14.5 million in the preceding year corresponding quarter ended 30 June 2024. The increase is mainly attributable to higher revenue contribution from retail segment of RM5.5 million, partially offset by lower revenue from wooden picture frame mouldings ("WPFM") segment, which was impacted by the strengthening of Ringgit. The Group recorded a loss before tax of RM0.7 million, a decline of RM1.2 million compared to a profit before tax of RM0.5 million in the corresponding quarter of the preceding year. The decline was primarily due to higher operating expenses incurred in line the continued expansion of retail operations, coupled with lower revenue from the WPFM segment, notwithstanding the share of loss in an associate recorded in the corresponding quarter of the preceding year.

For six months ended 30 June 2025, the Group recorded revenue of RM34.4 million, representing an increase of RM8.6 million or 33.3% compared to RM25.8 million in the preceding year corresponding period. The increase was mainly attributable to higher revenue contribution from the retail segment of RM10.6 million, partially offset by lower revenue from the WPFM segment, which was affected by the strengthening of Ringgit and lower average selling price. The Group reported a loss before tax of RM1.7million, a decline of RM2.5 million compared to a profit before tax of RM0.8 million in the corresponding period of the preceding year. The decline was primarily due to higher operating expenses arising from the continued expansion of retail operations, coupled with lower revenue from the WPFM segment, notwithstanding the share of loss in an associate recorded in the corresponding period of the preceding year.



NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

**PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES
BERHAD LISTING REQUIREMENTS (CONT'D)**

B2. Variation of Results Against Preceding Quarter

	2QFY2025	1QFY2025	Variance	
	RM'mil	RM'mil	RM'mil	%
Revenue	19.0	15.4	3.6	23.4%
Loss before tax	(0.7)	(0.9)	0.2	22.2%
Loss after tax	(0.7)	(0.8)	0.1	12.5%
Loss attributable to Owners of the Company	(0.5)	(0.6)	0.1	16.7%

The Group recorded revenue of RM19.0 million, representing an increase of RM3.6 million or 23.4% compared to RM15.4 million in the immediate preceding quarter. The increase was predominantly driven by higher export volume in the WPFM segment, along with stronger retail sales supported by continued expansion efforts and without the impact of the fasting month in the preceding quarter. The Group's loss before tax stood at RM0.7 million, an improvement of RM0.2 million from a loss of RM0.9 million in the immediate preceding quarter on the back of higher revenue contributions from both segments.

B3. Prospects

WPFM

The operating environment remains complex and uncertain, shaped by persistent geopolitical tensions, evolving global trade dynamics, and continued volatility in commodity and currency markets. While there are early signs of recovery in certain sectors, sentiment remains cautious amid shifting monetary policies and uneven global demand.

In response, our Group remains focused on navigating these headwinds through disciplined cost management, ongoing optimisation of operational efficiency, and a strong commitment to product quality and reliability. We are also actively pursuing strategic growth opportunities both in existing and emerging markets to enhance our long-term resilience and reinforce our competitive positioning in a rapidly changing global landscape.

Retail

Malaysia's economy recorded a solid growth of 4.4% in the second quarter of 2025, supported by resilient domestic demand, a favourable labour market, and targeted income-supportive measures such as the revised minimum wage and adjustments to civil service remuneration. This stable macroeconomic environment continues to underpin household spending and fuel activity in the retail and F&B sectors.

Amid intensifying competition across these sectors, we remain focused on reinforcing our market presence and elevating our operational capabilities to sustain a competitive edge. Our strategic priorities are centred on scaling operations, capturing emerging market opportunities, and adapting swiftly to evolving consumer behaviours.

We are progressively embedding technology-driven solutions into our retail operations to improve efficiency and elevate customer experience. This includes implementing intelligent inventory management systems, leveraging data analytics for sharper business insights, and enhancing service integration across all retail touchpoints.

By embracing agility, innovation, and a customer-centric mindset, we are well-positioned to deepen our market relevance and drive long-term, sustainable growth within Malaysia's dynamic retail landscape.



NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

**PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES
BERHAD LISTING REQUIREMENTS (CONT'D)**

B3. Prospects (Cont'd)

Looking ahead, we maintain a cautiously optimistic outlook for the remainder of 2025. Our Group remains committed to capitalising on growth opportunities, navigating headwinds effectively, and delivering enduring value to our shareholders.

B4. Profit Forecast and Estimates Announced or Disclosed

Not applicable as there were no profit forecast or estimates that have been announced or disclosed.

B5. Variance of Actual and Forecast Profit

Not applicable as there were no profit forecast and profit guarantee published.

B6. Tax Credit/(Expense)

	2QFY2025	2QFY2024	6MFY2025	6MFY2024
	RM'000	RM'000	RM'000	RM'000
Current tax	(393)	(220)	(767)	(495)
Deferred tax	438	(13)	992	62
	<u>45</u>	<u>(233)</u>	<u>225</u>	<u>(433)</u>

The Group's effective tax rate is lower than the statutory rate of 24% mainly due to deferred tax assets of certain subsidiaries have not been recognised as it may not have sufficient taxable profits to be used to offset.

B7. Status of Corporate Proposal

There were no corporate proposals announced which remain uncompleted during the quarter under review as at the date of this report other than the following:

The Company had, on 12 December 2023, announced that the Company proposed to undertake the following proposals, which were subsequently approved at the Company's Extraordinary General Meeting ("EGM") held on 27 February 2024:-

- i. Proposed private placement of up to 113,813,000 new ordinary shares in the Company, representing up to 30% of the total number of issued ordinary shares ("Proposed 30% Private Placement").

On 3 July 2024, M&A Securities Sdn Bhd ("M&A Securities") announced that the Proposed 30% Private Placement has been completed.

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)****PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENTS (CONT'D)****B7. Status of Corporate Proposal (Cont'd)**

- ii. Proposed acquisition by the Company of 10,563,167 ordinary shares in Redina Malaysia Sdn Bhd ("Redina") from Perdanis Distribution (M) Sdn Bhd ("Perdanis") representing 51.0% equity interest in Redina for a total purchase consideration of RM35,700,000 to be satisfied wholly by way of cash ("Proposed Acquisition").

On 22 April 2024, M&A Securities announced that the solicitors for the Proposals had vide its letter dated 22 April 2024 confirmed that the acquisition of the Tranche 1 Sale Shares is deemed completed on 22 April 2024 in accordance to the terms and conditions of the Share Sale Agreement.

On 31 December 2024, the Company issued a written termination notice to Perdanis to terminate the Share Sale Agreement for the acquisition of Redina. Consequently, the Company is entitled to terminate the acquisition of Tranche 2 Sale Shares, and Perdanis shall repurchase the Tranche 1 Sale Shares from the Company at the Tranche 1 Purchase Consideration within a period of 24 months from the date of the Company's written termination notice. The proposed disposal is pending completion.

- iii. Proposed diversification of the Company's existing businesses to include in the retail business of apparel and food and beverages ("Proposed Diversification").

On 27 February 2024, the Company announced the Proposed Diversification has been approved at the Company's EGM.

- iv. Proposed change of the Company's name from "Classic Scenic Berhad" to "Hextar Retail Berhad" ("Proposed Change of Name").

On 4 March 2024, the Company received the Notice of Registration of New Name pursuant to Section 28 of the Companies Act 2016 issued by the Companies Commission of Malaysia dated 28 February 2024. Accordingly, the name of the Company had been changed from "CLASSIC SCENIC BERHAD" to "HEXTAR RETAIL BERHAD" with effect from 28 February 2024.

As at 30 June 2025, the details of the utilisation of proceeds are as follows:-

Purpose	Proposed Utilisation RM'000	Actual Proceeds Raised RM'000	Actual Utilisation RM'000	Unutilised Amount RM'000	Intended Timeframe for Utilisation
Business expansion for F&B	30,725	40,897	31,710	9,187	Within 24 months
Proposed acquisition	14,000	14,000	14,042	(42) *	Within 12 months
Estimated expenses for Proposals	800	800	797	3	Within 6 months
Total	45,525	55,697	46,549	9,148	

* The excess in utilisation arises from the payment of stamp duty for share transfer.



NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

**PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES
BERHAD LISTING REQUIREMENTS (CONT'D)**

B8. Group Borrowings and Debt Securities

As at 30 June 2025, the Group does not have any bank borrowings.

B9. Derivative Financial Instruments

As at 30 June 2025, the Group has no outstanding derivative financial instruments.

B10. Material Litigation

Since the last audited financial statements for the financial year ended 31 December 2024, the Group does not have any material litigation until the date of this report.

B11. Dividends

No dividend has been proposed or declared by the Board for the current quarter under review.

B12. (Loss)/Earnings Per Share

	2QFY2025	2QFY2024	6MFY2025	6MFY2024
Basic (loss)/earnings per share				
(Loss)/Profit after tax attributable to owners of the Company (RM'000)	<u>(473)</u>	<u>499</u>	<u>(1,026)</u>	<u>753</u>
Weighted average number of ordinary shares (basic) ('000)	<u>493,191</u>	<u>379,378</u>	<u>493,191</u>	<u>379,378</u>
Basic (Loss)/Earnings Per Share (sen)	<u>(0.10)</u>	<u>0.13</u>	<u>(0.21)</u>	<u>0.20</u>
Diluted (loss)/earnings per share				
(Loss)/Profit after tax attributable to owners of the Company (RM'000)	<u>(473)</u>	<u>499</u>	<u>(1,026)</u>	<u>753</u>
Weighted average number of ordinary shares (basic) ('000)	493,191	379,378	493,191	379,378
Effect of warrants on issue	19,795	20,792	19,795	20,792
Weighted average number of ordinary shares (diluted) ('000)	<u>512,986</u>	<u>400,170</u>	<u>512,986</u>	<u>400,170</u>
Diluted (Loss)/Earnings Per Share (sen)	<u>(0.09)</u>	<u>0.12</u>	<u>(0.20)</u>	<u>0.19</u>

**HEXTAR RETAIL BERHAD**

(Company No. 200301031466 (633887-M))

NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES
BERHAD LISTING REQUIREMENTS (CONT'D)****B13. (Loss)/Profit Before Tax**

	2QFY2025 RM'000	2QFY2024 RM'000	6MFY2025 RM'000	6MFY2024 RM'000
(Loss)/Profit before tax is arrived at after charging/(crediting):				
Depreciation of:				
- Property, plant and equipment	1,364	887	2,630	1,692
- Right-of-use assets	895	373	1,625	565
Amortisation of intangible assets	48	41	68	41
Gain on disposal of:				
- Property, plant and equipment	-	-	(45)	(12)
- A subsidiary	-	(381)	-	(381)
Property, plant and equipment written off	3	-	3	-
Net loss on foreign exchange:				
- Unrealised	1	66	188	325
- Realised	568	117	306	115
Finance income	(378)	(37)	(923)	(145)
Finance costs	264	44	443	61

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

By Order of the Board,

Lau Hooi Pin
MAICSA 7081620
Company Secretary

27 August 2025