

**HEXTAR RETAIL BERHAD**

(Company No. 200301031466 (633887-M))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

	Individual Quarter		Cumulative Quarter	
	Preceding Year		Preceding Year	
	Current Year Quarter Ended 30.9.2025 RM'000	Corresponding Quarter Ended 30.9.2024 RM'000	Current Year To Date Ended 30.9.2025 RM'000	Preceding Year To Date Ended 30.9.2024 RM'000
Revenue	21,382	13,853	55,788	39,691
Cost of sales	(11,607)	(10,525)	(33,457)	(28,390)
Gross profit	9,775	3,328	22,331	11,301
Operating expenses	(9,982)	(4,959)	(24,740)	(12,323)
Other operating income	525	220	1,502	853
(Loss)/Profit from operations	318	(1,411)	(907)	(169)
Finance costs	(318)	(160)	(761)	(221)
Share of loss in an associate, net of tax	-	(646)	-	(1,023)
Loss before tax	-	(2,217)	(1,668)	(1,413)
Tax (expense)/credit	(101)	395	124	(38)
Loss after tax	(101)	(1,822)	(1,544)	(1,451)
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	-	(2)	-	(1)
Total comprehensive expense	(101)	(1,824)	(1,544)	(1,452)
Loss after tax attributable to:				
Owners of the Company	127	(1,893)	(899)	(1,140)
Non-controlling interests	(228)	71	(645)	(311)
Loss after tax	(101)	(1,822)	(1,544)	(1,451)
Total comprehensive expense attributable to:				
Owners of the Company	127	(1,893)	(899)	(1,141)
Non-controlling interests	(228)	69	(645)	(311)
Total comprehensive expense	(101)	(1,824)	(1,544)	(1,452)
(Loss)/Earnings per share attributable to Owners of the Company (sen)				
- Basic	0.03	(0.38)	(0.18)	(0.27)
- Diluted	0.02	(0.36)	(0.18)	(0.25)

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 SEPTEMBER 2025**

	(Unaudited) As at 30.9.2025 RM'000	(Audited) As at 31.12.2024 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	124,980	118,361
Right-of-use assets	23,233	12,891
Intangible assets	2,240	1,715
Deferred tax assets	1,533	426
Total non-current assets	151,986	133,393
Current Assets		
Inventories	14,640	15,101
Trade and other receivables	25,580	12,199
Current tax assets	1,329	1,243
Derivative financial assets	-	7
Short-term investments	1,486	6,200
Cash and cash equivalents	40,120	55,694
	83,155	90,444
Asset held for sale	12,349	12,349
Total current assets	95,504	102,793
Total assets	247,490	236,186
EQUITY		
Share capital	123,045	123,450
Revaluation reserve	38,707	38,707
Retained earnings	45,750	46,620
Equity attributable to Owners of the Company	207,502	208,777
Non-controlling interests	(1,007)	(402)
Total equity	206,495	208,375
LIABILITIES		
Non-Current Liabilities		
Lease liabilities	20,340	11,160
Deferred tax liabilities	8,259	8,435
Total non-current liabilities	28,599	19,595
Current Liabilities		
Trade and other payables	7,487	5,141
Contract liabilities	370	458
Lease liabilities	4,076	2,339
Current tax liabilities	463	278
Total current liabilities	12,396	8,216
Total liabilities	40,995	27,811
Total equity and liabilities	247,490	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 THIRD QUARTER ENDED 30 SEPTEMBER 2025

	Attributable to owners of the Company						Non-Controlling Interests RM'000	Total Equity RM'000
	Non-distributable			Distributable				
	Share Capital RM'000	Treasury Shares RM'000	Revaluation Reserve RM'000	Translation Reserve RM'000	Retained Earnings RM'000	Total RM'000		
9 months ended 30 September 2025								
At 1 January 2025	123,450	-	38,707	-	46,620	208,777	(402)	208,375
Loss after tax, representing total comprehensive expense	-	-	-	-	(899)	(899)	(645)	(1,544)
Dilution of interests in subsidiaries	-	-	-	-	29	29	40	69
Issuance of ordinary shares	317	-	-	-	-	317	-	317
Purchase of treasury shares	-	(722)	-	-	-	(722)	-	(722)
Total transaction with Owners of the Company	317	(722)	-	-	29	(376)	40	(336)
At 30 September 2025	123,767	(722)	38,707	-	45,750	207,502	(1,007)	206,495
6 months ended 30 September 2024								
At 1 January 2024	67,961	-	38,707	1	44,785	151,454	(48)	151,406
Profit after tax	-	-	-	-	(1,140)	(1,140)	(311)	(1,451)
Other comprehensive income:								
- Foreign currency translation differences for foreign operations	-	-	-	(1)	-	(1)	-	(1)
Total comprehensive income	-	-	-	(1)	(1,140)	(1,141)	(311)	(1,452)
Issuance of ordinary shares	15,790	-	-	-	-	55,489	-	55,489
Disposal of a subsidiary	-	-	-	-	-	-	47	47
Dilution of interests in subsidiaries	-	-	-	-	62	62	160	222
Total transactions with Owners of the Company	15,790	-	-	-	62	55,551	207	55,758
At 30 September 2024	83,751	-	38,707	-	43,707	205,864	(152)	205,712

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.

**HEXTAR RETAIL BERHAD**

(Company No. 200301031466 (633887-M))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

	Current Year To Date Ended 30.9.2025 RM'000	Preceding Year To Date Ended 30.9.2024 RM'000
Cash flows (for)/from operating activities		
Loss before tax	(1,668)	(1,413)
Adjustments for:		
Depreciation of:		
- Property, plant and equipment	4,186	2,597
- Right-of-use assets	2,795	544
Amortisation of intangible assets	123	65
(Gain)/Loss on disposal of property, plant and equipment	(45)	7
Gain on bargain purchase	(324)	-
Loss on lease modification	4	-
Property, plant and equipment written off	3	-
Unrealised loss on foreign exchange	191	1,835
Finance income	(1,113)	(698)
Finance costs	761	221
Share of loss of an associate, net of tax	-	1,023
Operating profit before changes in working capital	4,913	4,181
Changes in working capital :		
- Inventories	461	5,232
- Trade and other receivables	(13,466)	(5,652)
- Trade and other payables	2,229	2,427
Cash (used in)/from operations	(5,863)	6,188
Net income tax paid	(1,061)	(1,128)
Interest paid	-	(122)
Interest received	1,106	638
Net cash (used in)/from operating activities	(5,818)	5,576
Cash flows for investing activities		
Acquisition of:		
- Property, plant and equipment	(9,735)	(8,416)
- Intangible assets	(647)	(360)
- An associate	-	(14,042)
Proceeds from disposal of property, plant and equipment	46	51
Withdrawal of short-term investments	4,714	(6,200)
Acquisition of a subsidiary, net of cash and cash equivalents acquired	(560)	-
Net cash used in investing activities	(6,182)	(28,967)
Cash flows (for)/from financing activities		
Purchase of treasury shares	(723)	-
Proceeds from issuance of ordinary shares	317	55,489
Interest paid in relation to lease liabilities	(759)	(99)
Payment of lease liabilities	(2,399)	(463)
Proceeds from issuance of shares by subsidiaries to non-controlling interests	69	222
Drawdown of short-term borrowing	-	2,406
Net cash (used in)/from financing activities	(3,495)	57,555
Net (decrease)/increrase in cash and cash equivalents	(15,495)	34,164
Effect of foreign exchange translation differences	(79)	(1,648)
Cash and cash equivalents at the beginning of period	55,694	21,801
Cash and cash equivalents at the end of period	40,120	54,317

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 cyclicity.

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

Save as disclosed below, there were no other 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:-

- (a) The Company repurchased 1,486,000 of its issued shares from open market on Bursa Malaysia Securities Berhad amounting to RM0.7 million.
- (b) The Company increased its issued and paid-up share capital by way of issuance of 773,000 new ordinary shares arising from the exercise of warrants amounting to RM0.3 million.

As at 30 September 2025, the total number of issued shares of the Company was 493,963,568 ordinary shares and the total number of outstanding Warrants 2021/2026 was 162,098,250 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 September 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)	2,073	(3,649)	32	-	(1,544)
<i>Included in the measure of segment profit/(loss) are:</i>					
Revenue from external customers	33,320	22,468	-	-	55,788
Inter-segment revenue	-	-	-	-	-
Reversal of inventory written down	-	-	-	-	-
Depreciation and amortisation	(2,556)	(4,547)	(1)	-	(7,104)
Finance income	683	6	1,145	(721)	1,113
Finance costs	(22)	(1,460)	-	721	(761)
Share of loss of an associate, net of tax	-	-	-	-	-
Tax (expense)/credit	(666)	1,058	(268)	-	124
Segment Assets	98,571	77,872	123,435	(52,388)	247,490
<i>Included in the measure of segment assets are:</i>					
Additions to non-current assets other than financial instruments and deferred tax assets	907	21,414	54	-	22,375

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

Save as disclosed below, there were no other material changes in the composition of the Group for the current quarter under review:-

- (i) On 28 July 2025, a wholly-owned subsidiary of the Company, Soma Wellness Sdn. Bhd. ("SWSB") disposed its entire equity interest in Soulful Bliss Sdn. Bhd. ("SBSB") to the Company for a cash consideration of RM51. Consequently, SBSB became a direct 51%-owned subsidiary of the Company.
- (ii) On 26 August 2025, a wholly-owned subsidiary of the Company, SWSB acquired 100% equity interest in Serenity Springs Sdn. Bhd. ("SSSB"), a company incorporated in Malaysia, for a cash consideration of RM560,074. Consequently, SSSB became an indirect wholly-owned subsidiary of the Company.

**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 30.9.2025 RM'000
Property, plant and equipment approved and contracted for	<u>279</u>

A12. Related Party Transactions

The related parties comprising of directors and/or major shareholders of the Company and its subsidiaries who are either the directors and/or major shareholders of the Group and the Company or the persons connected with the Group and the Company by virtue of Section 197 Companies Act 2016. The following table provides information on the transactions which have been entered into with the related parties for the period ended 30 September 2025:-

	Transaction Value 30.9.2025 RM'000
Common Directors of the Subsidiaries:-	
Purchase	2,687
Management, marketing and support services	1,501
Rental	18
Common major shareholder:-	
Rental	494
Utilities	112
Close family members of directors of the subsidiaries:-	
Purchase	69
Marketing service	<u>43</u>

**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 third quarter ("3QFY2025") and financial period ("9MFY2025") ended 30 September 2025 with the corresponding quarter and period in the last financial year is as follows:

	3Q FY2025	3Q FY2024	Variance		9M FY2025	9M FY2024	Variance	
	RM'mil	RM'mil	RM'mil	%	RM'mil	RM'mil	RM'mil	%
Revenue	21.4	13.9	7.5	54.0%	55.8	39.7	16.1	40.6%
Profit/(Loss) before tax	-	(2.2)	2.2	100.0%	(1.7)	(1.4)	(0.3)	21.4%
Loss after tax	(0.1)	(1.8)	1.7	94.4%	(1.5)	(1.5)	-	0.0%
Profit/(Loss) attributable to Owners of the Company	0.1	(1.9)	2.0	105.3%	(0.9)	(1.1)	0.2	-18.2%

The Group registered revenue of RM21.4 million for the current quarter, marking an increase of RM7.5 million or 54.0%, compared to RM13.9 million in the corresponding quarter of the preceding year. The increase was mainly attributable to a stronger contribution from retail segment of RM8.5 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 break-even profit before tax, an improvement of RM2.2 million, compared to a loss before tax of RM2.2 million in the corresponding quarter of the preceding year. The improvement was primarily due to the absence of the loss in foreign currency translation differences on the back stronger Ringgit and share of loss in an associate recorded in the corresponding quarter of the preceding year.

For nine months ended 30 September 2025, the Group recorded revenue of RM55.8 million, representing an increase of RM16.1 million or 40.6% compared to RM39.7 million in the preceding year corresponding period. The increase was mainly attributable to higher revenue contribution from the retail segment of RM19.1 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 RM0.3 million, compared to RM1.4 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. These factors outweighed the positive impact from the absence of loss in foreign currency translation differences and 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**

	3QFY2025	2QFY2025	Variance	
	RM'mil	RM'mil	RM'mil	%
Revenue	21.4	19.0	2.4	12.6%
Loss before tax	-	(0.7)	0.7	100.0%
Loss after tax	(0.1)	(0.7)	0.6	85.7%
Profit/(Loss) attributable to Owners of the Company	0.1	(0.5)	0.6	120.0%

The Group recorded revenue of RM21.4 million, representing an increase of RM2.4 million or 12.6% compared to RM19.0 million in the immediate preceding quarter. The increase was predominantly driven by stronger retail sales supported by ongoing expansion initiatives. The Group's loss before tax narrowed to break-even, an improvement of RM0.7 million from a loss before tax of RM0.7 million in the immediate preceding quarter, driven by better performance from both segments.

B3. Prospects**WPFM**

The operating environment continues to be complex and unpredictable, influenced by ongoing geopolitical tensions, shifting global trade patterns, and persistent volatility in commodity and currency markets. Although some sectors are beginning to show signs of recovery, overall sentiment remains cautious due to changing monetary policies and uneven global demand.

In response, our Group remains committed to navigating these challenges through disciplined cost control, continuous improvements in operational efficiency, and an unwavering focus on product quality and reliability. We are also proactively exploring strategic growth opportunities in both established and emerging markets to strengthen our long-term resilience and bolster our competitive position in an increasingly dynamic global landscape.

Retail

Malaysia's economy remains on relatively solid footing. The country recorded 4.4% GDP growth in Q2 2025, with domestic demand proving resilient. Consumer confidence is improving: job security, purchasing power, and willingness to spend have all strengthened. At the same time, inflation remains moderate where core inflation is low enough to support real income gains.

Retail sales continue to show positive momentum. In February 2025, retail trade grew 5.9% YoY, driven by food & beverage, supermarkets, and convenience retail. The Group maintains a positive outlook on consumer spending, expecting real household spending to grow, supported by stable wages, low inflation, and accommodative monetary settings.

However, there are real risks: rising input costs (especially raw materials), subsidy rationalisations, and broader trade uncertainty could weigh on consumer confidence.

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.

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

	3QFY2025 RM'000	3QFY2024 RM'000	9MFY2025 RM'000	9MFY2024 RM'000
Current tax	(392)	(55)	(1,159)	(550)
Deferred tax	291	450	1,283	512
	<u>(101)</u>	<u>395</u>	<u>124</u>	<u>(38)</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

Save as disclosed below, there were no other corporate proposals announced but not completed as at the date of this report:-

- i. 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.

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)****PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES
BERHAD LISTING REQUIREMENTS (CONT'D)****B8. Status of Utilisation of Proceeds Raised from Corporate Proposal**

The gross proceeds raised from the proposed 30% Private Placement undertaken by the Company amounted to RM55.7 million. As at 30 September 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	40,897	-	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	55,736	(39)	

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

B9. Group Borrowings and Debt Securities

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

B10. Derivative Financial Instruments

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

B11. 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.

B12. Dividends

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

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

	3QFY2025	3QFY2024	9MFY2025	9MFY2024
Basic earnings/(loss) per share				
Profit/(Loss) after tax attributable to owners of the Company (RM'000)	<u>127</u>	<u>(1,893)</u>	<u>(899)</u>	<u>(1,140)</u>
Weighted average number of ordinary shares (basic) ('000)	<u>493,230</u>	<u>493,323</u>	<u>493,214</u>	<u>419,213</u>
Basic Earnings/(Loss) Per Share (sen)	<u>0.03</u>	<u>(0.38)</u>	<u>(0.18)</u>	<u>(0.27)</u>
Diluted earnings/(loss) per share				
Profit/(Loss) after tax attributable to owners of the Company (RM'000)	<u>127</u>	<u>(1,893)</u>	<u>(899)</u>	<u>(1,140)</u>
Weighted average number of ordinary shares (basic) ('000)	<u>493,230</u>	<u>493,323</u>	<u>493,214</u>	<u>419,213</u>
Effect of warrants on issue	<u>15,269</u>	<u>39,520</u>	<u>16,684</u>	<u>31,340</u>
Weighted average number of ordinary shares (diluted) ('000)	<u>508,499</u>	<u>532,843</u>	<u>509,898</u>	<u>450,553</u>
Diluted Earnings/(Loss) Per Share (sen)	<u>0.02</u>	<u>(0.36)</u>	<u>(0.18)</u>	<u>(0.25)</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)****B14. Loss Before Tax**

	3QFY2025 RM'000	3QFY2024 RM'000	9MFY2025 RM'000	9MFY2024 RM'000
Loss before tax is arrived at after charging/(crediting):				
Depreciation of:				
- Property, plant and equipment	1,556	905	4,186	2,597
- Right-of-use assets	1,170	171	2,795	544
Amortisation of intangible assets	55	24	123	65
(Gain)/Loss on disposal of:				
- Property, plant and equipment	-	-	(45)	7
Property, plant and equipment written off	-	-	3	-
Net loss on foreign exchange:				
- Unrealised	3	1,510	191	1,835
- Realised	55	604	361	719
Finance income	(190)	(553)	(1,113)	(698)
Finance costs	318	160	761	221

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 November 2025