

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS⁽¹⁾

	3-MONTHS ENDED			YEAR-TO-DATE ENDED		
	31.03.2026 RM'000	31.03.2025 RM'000	CHANGES %	31.03.2026 RM'000	31.03.2025 RM'000	CHANGES %
Revenue	102,039	68,571	48.8	102,039	68,571	48.8
Cost of sales	<u>(83,797)</u>	<u>(56,253)</u>	49.0	<u>(83,797)</u>	<u>(56,253)</u>	49.0
Gross profit	18,242	12,318	48.1	18,242	12,318	48.1
Other income	483	1,215	-60.2	483	1,215	-60.2
Administrative expenses	(6,757)	(4,121)	64.0	(6,757)	(4,121)	64.0
Finance costs	(3,049)	(2,382)	28.0	(3,049)	(2,382)	28.0
Share of result in associate companies	<u>(345)</u>	-	>100	<u>(345)</u>	-	>100
Profit before tax	8,574	7,030	22.0	8,574	7,030	22.0
Income tax expense	<u>(1,169)</u>	<u>(878)</u>	33.1	<u>(1,169)</u>	<u>(878)</u>	33.1
Profit for the financial period	<u>7,405</u>	<u>6,152</u>	20.4	<u>7,405</u>	<u>6,152</u>	20.4
Attributable to:						
Owners of the Company	7,375	6,247	18.1	7,375	6,247	18.1
Non-controlling interests	<u>30</u>	<u>(95)</u>	<100	<u>30</u>	<u>(95)</u>	<100
	<u>7,405</u>	<u>6,152</u>	20.4	<u>7,405</u>	<u>6,152</u>	20.4
Earnings per share attributable to owners of the Company (sen) ⁽²⁾ :						
Basic	<u>0.34</u>	<u>0.30</u>		<u>0.34</u>	<u>0.30</u>	
Diluted	<u>0.34</u>	<u>0.29</u>		<u>0.34</u>	<u>0.29</u>	

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Profit or Loss are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Earnings per share is calculated based on the Company's weighted average number of ordinary shares at the end of the reporting period.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME⁽¹⁾

	3-MONTHS ENDED		YEAR-TO-DATE ENDED	
	31.03.2026 RM'000	31.03.2025 RM'000	31.03.2026 RM'000	31.03.2025 RM'000
Profit for the financial year	7,405	6,152	7,405	6,152
Other comprehensive expenses				
Foreign currency translation differences for foreign operation	(495)	(1,202)	(495)	(1,202)
Total comprehensive income for the financial year	<u>6,910</u>	<u>4,950</u>	<u>6,910</u>	<u>4,950</u>
Attributable to:				
Owners of the Company	6,880	5,045	6,880	5,045
Non-controlling interests	30	(95)	30	(95)
	<u>6,910</u>	<u>4,950</u>	<u>6,910</u>	<u>4,950</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	152,119	136,289
Investment properties	20,702	20,818
Right-of-use assets	6,162	6,437
Intangible assets	3,098	3,098
Deferred tax assets	2,492	1,190
Investment accounted for using equity method	56,468	60,893
Other investments	19,510	18,889
	<u>260,551</u>	<u>247,614</u>
Current assets		
Inventories	460	475
Trade receivables	134,325	150,878
Other receivables, deposits and prepayments	33,809	51,145
Contract assets	119,628	131,055
Current tax assets	10,230	6,943
Deposits with licensed banks	70,669	68,555
Cash and bank balances	47,798	49,017
	<u>416,919</u>	<u>458,068</u>
TOTAL ASSETS	<u>677,470</u>	<u>705,682</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	229,790	229,790
Foreign currency translation reserves	(12,511)	(12,016)
Treasury shares	(4)	(4)
Fair value reserve	(1,337)	(1,337)
Retained profits	61,438	54,063
	<u>277,376</u>	<u>270,496</u>
Non-controlling interest	25,110	1,635
Total Equity	<u>302,486</u>	<u>272,131</u>
Non-current liabilities		
Lease liabilities	4,471	4,661
Borrowings	107,607	115,769
Deferred tax liabilities	5,949	5,135
	<u>118,027</u>	<u>125,565</u>
Current liabilities		
Trade payables	29,809	42,555
Other payables and accruals	14,436	21,540
Contract liabilities	66,127	100,348
Lease liabilities	844	870
Borrowings	132,217	130,505
Current tax liabilities	13,524	12,168
	<u>256,957</u>	<u>307,986</u>
TOTAL LIABILITIES	<u>374,984</u>	<u>433,551</u>
TOTAL EQUITY AND LIABILITIES	<u>677,470</u>	<u>705,682</u>
Net asset per share (RM) ⁽²⁾	<u>0.14</u>	<u>0.15</u>

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share is calculated based on the Company's weighted average number of ordinary shares at the end of the reporting period.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾

	< ----- Attributable to Owners of the Company ----- >							Total Equity RM'000
	Share Capital RM'000	Foreign Currency Translation Reserves RM'000	Treasury Shares RM'000	Retained Profits RM'000	Fair value adjustment RM'000	Total RM'000	Non- controlling Interest RM'000	
Balance at 01.01.2026	229,790	(12,016)	(4)	54,063	(1,337)	270,496	1,635	272,131
Total comprehensive income for the year	-	(495)	-	7,375	-	6,880	30	6,910
Decrease in ownership without change in control	-	-	-	-	-	-	23,445	23,445
Balance as at 31.03.2026	229,790	(12,511)	(4)	61,438	(1,337)	277,376	25,110	302,486
Balance at 01.01.2025	194,720	(899)	(4)	26,169	(1,700)	218,286	1,722	220,008
Total comprehensive income for the year	-	(11,117)	-	27,894	363	17,140	(189)	16,951
Issuance of new shares	35,070	-	-	-	-	35,070	-	35,070
Increase in ownership without change in control	-	-	-	-	-	-	202	202
Acquisition of non-controlling interests in subsidiary companies	-	-	-	-	-	-	(100)	(100)
Balance as at 31.12.2025	229,790	(12,016)	(4)	54,063	(1,337)	270,496	1,635	272,131

Note:

- (1) The basis of preparation of the Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

UNAUDITED INTERIM FINANCIAL REPORT FOR FIRST QUARTER ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	YEAR-TO-DATE ENDED	
	31.03.2026 RM'000	31.03.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	8,574	7,030
Adjustments for:		
Depreciation of property, plant and equipment	2,880	2,907
Depreciation of right-of-use assets	275	96
Depreciation of investment properties	116	110
Property, plant and equipment written off	-	66
Interest expense	3,049	2,382
Interest income	(278)	(122)
Share of result in joint venture	345	-
Operating profit before changes in working capital	14,961	12,469
Net changes in inventories	-	(252)
Net changes in trade receivables	16,553	(3,159)
Net changes in other receivables, deposits and prepayments	17,335	(495)
Net changes in contract assets / liabilities	(22,794)	11,390
Net changes in trade payables	(12,745)	(6,827)
Net changes in other payables and accrual	16,338	(1,708)
Cash flows from operations	29,648	11,418
Interest paid	(3,049)	(2,382)
Interest received	278	122
Tax paid	(2,250)	(1,025)
Net cash generated from operating activities	24,627	8,133
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(20,457)	(830)
Investment in other investments	(1,960)	(558)
Dividend from associate	4,080	-
Net cash used in investing activities	(18,337)	(1,388)
CASH FLOWS FROM FINANCING ACTIVITIES		
Pledged of fixed deposits as securities	9,843	3,327
Drawdown of bank borrowings	22,131	-
Repayment of bank borrowings	(31,527)	(3,656)
Repayment of finance lease obligations	(215)	(125)
Net drawdown of other borrowings	-	(3,760)
Net cash generated from/(used in) financing activities	232	(4,214)
NET INCREASE / DECREASE IN CASH AND CASH EQUIVALENTS	6,522	2,531
Cash and cash equivalents at beginning of the financial year	37,246	11,316
Effect of foreign exchange rate changes	(600)	223
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	43,168	14,070
Cash and cash equivalents comprise:		
Deposits with licensed banks	70,669	51,582
Cash and bank balances	47,798	31,162
Bank overdrafts	(16,587)	(19,126)
	101,880	63,618
Less: Deposits pledged to licensed banks	(58,712)	(49,548)
	43,168	14,070

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

A1 Basis of Preparation

The interim financial statements of the Group are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134: Interim Financial Reporting and Rule 9.22 of the Listing Requirements.

The interim financial reports should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2025.

A2 Significant Accounting Policies

In addition to the accounting policies and presentations adopted by the Group for the audited financial statements for the year ended 31 December 2025, the Group has further adopted the following MFRS in this interim financial statement, effective from 1 January 2026:-

Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards - Annual Improvement to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 7	Financial Instruments: Disclosure - Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 7	Financial Instruments: Disclosure - Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 7	Financial Instruments: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 9	Financial Instruments - Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9	Financial Instruments - Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 9	Financial Instruments - Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards - Annual Improvement to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 7	Financial Instruments: Disclosure - Amendments to the Classification and Measurement of Financial Instruments	1 January 2026

PART A – EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT

A2 Significant Accounting Policies (Cont'd)

In addition to the accounting policies and presentations adopted by the Group for the audited financial statements for the year ended 31 December 2025, the Group has further adopted the following MFRS in this interim financial statement, effective from 1 January 2026:- (cont'd)

Amendments to MFRS 7	Financial Instruments: Disclosure - Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 7	Financial Instruments: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 9	Financial Instruments - Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9	Financial Instruments - Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 9	Financial Instruments - Contracts Referencing Nature-dependent Electricity	1 January 2026

The adoption of the above amendments is not expected to have any material financial impacts to the current period and prior period financial statement.

At the date of this Report, the following MFRs, Amendments to MFRs and IC Interpretations were issued but yet effective and have not been applied by the Group:

At the date of this Report, the following MFRs, Amendments to MFRs and IC Interpretations were issued but yet effective and have not been applied by the Group:-

MFRSs, amendments to MFRSs and IC Interpretations		Effective
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosure	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

A3 Auditors' Report

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2025.

A4 Seasonal and Cyclical Factors

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

PART A – EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT

A5 Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

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

A6 Changes in Estimates

There was no material change in estimates that have a material effect on the financial quarter under review.

A7 Debt and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares in the current financial period.

A8 Dividends Paid

No dividend has been paid during the financial period ended 31 December 2025.

A9 Segmental Reporting

The segments are reported in a manner that is consistent with the internal reporting provided to the decision makers. The operations and performance of the reporting segments on a regular basis as follows:

	Engineering RM'000	Sustainable Energy Solutions ("SES") RM'000	Others RM'000	Consolidated RM'000
Revenue				
External revenue	25,524	76,330	185	<u>102,039</u>
Total revenue				<u>102,039</u>
Results				
Segment results	961	11,096	(89)	11,968
Finance costs				<u>(3,049)</u>
Profit before tax				8,919
Share of result in associate companies				(345)
Income tax expense				<u>(1,169)</u>
Profit for the financial year				<u>7,405</u>
Assets				
Segment assets	196,364	463,220	17,886	<u>677,470</u>
Total assets				<u>677,470</u>
Liabilities				
Segment liabilities	90,897	281,925	2,162	<u>374,984</u>
Total liabilities				<u>374,984</u>

A10 Material Events after the End of the Reporting Period

Save for those disclosed in Note B6 “Status of Corporate Proposals”, there were no other material events subsequent to the end of the current financial period.

A11 Changes in the Composition of the Group

There were no changes in the composition of the Group during the current financial period, except as disclosed below:

(a) On 23 January 2026, a wholly-owned subsidiary of the Group, KAB Energy Holdings Sdn. Bhd. (“KABEH”) has entered into a Sale and Purchase Agreement (“SPA”) with B.Grimm Power Tiara Sdn. Bhd. (“BGPTSB”), for the purpose of disposal of 1,960,784 ordinary shares, being 49% of the issued share capital of Jati Cakerawala Sdn. Bhd. (“Jati”) held by KABEH for a total consideration of RM41,521,000.

On 28 January 2026, the condition precedents of the SPA has been fulfilled and the disposal of Jati’s shares has been completed.

(b) On 23 January 2026, a wholly-owned subsidiary of the Group, KAB Energy Holdings Sdn. Bhd. (“KABEH”) has entered into a Sale and Purchase Agreement (“SPA”) with B.Grimm Power Tiara Sdn. Bhd. (“BGPTSB”), for the purpose of disposal of 490 ordinary shares, being 49% of the issued share capital of Eentier Sdn. Bhd. (“Eentier”) held by KABEH for a total consideration of RM490.

On 28 January 2026, the condition precedents of the SPA has been fulfilled and the disposal of Eentier’s shares has been completed.

A12 Contingent Liabilities and Contingent Assets

The changes in contingent liabilities of the Group are as follows:-

	As at 31.03.2026 RM’000	As at 31.03.2025 RM’000
Bank guarantees given to third parties in respect of performance bonds for the Group’s projects	<u>60,219</u>	<u>27,607</u>

There was no contingent asset as at the date of this Report.

A13 Capital Commitments

Capital commitment for financial period under review are as follows:-

	RM’000
Approved and contracted but not provided for: - Property, plant and equipment	<u>3,137</u>

A14 Significant related party transactions

There was no significant related party transaction in the current financial period under review.

PART B – ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1 Review of Group Performance

	3-MONTHS ENDED			YEAR-TO-DATE ENDED		
	31.03.2026 RM'000	31.03.2025 RM'000	CHANGES %	31.03.2026 RM'000	31.03.2025 RM'000	CHANGES %
Revenue						
Engineering	25,524	34,138	-25.2	25,524	34,138	-25.2
SES	76,330	34,280	>100	76,330	34,280	>100
Others	185	153	20.9	185	153	20.9
	<u>102,039</u>	<u>68,571</u>	48.8	<u>102,039</u>	<u>68,571</u>	48.8
Segment results						
Engineering	961	1,332	-27.9	961	1,332	-27.9
SES	11,096	8,460	31.2	11,096	8,460	31.2
Others	(89)	(380)	-76.6	(89)	(380)	76.6
Operating profit	11,968	9,412	27.2	11,968	9,412	27.2
Finance costs	(3,049)	(2,382)	28.0	(3,049)	(2,382)	28.0
Share of result in associate companies	(345)	-	>100	(345)	-	>100
Profit before tax	8,574	7,030	22.0	8,574	7,030	22.0
Income tax expense	(1,169)	(878)	33.1	(1,169)	(878)	33.1
Profit for the financial period	<u>7,405</u>	<u>6,152</u>	20.4	<u>7,405</u>	<u>6,152</u>	20.4

Engineering

The Engineering segment revenue decreased to RM25.52 million from RM34.13 million in the corresponding quarter, mainly due to the completion of most ongoing projects. The segment recorded an operating profit of RM0.96 million, compared to an operating profit of RM1.33 million in the previous corresponding quarter in line with the decrease in revenue.

SES

SES segment reported a revenue of RM76.33 million for the current quarter compared to RM34.28 million in the corresponding quarter. Accordingly, the segment contributed operating profit of RM11.10 million for current quarter compared to an operating profit of RM8.46 million in the preceding year's corresponding quarter. This significant growth in revenue is primarily contributed by Petronas' project in Sabah and also Labuan.

B2 Comparison with Immediate Preceding Quarter Results

	< ----- 3-MONTHS ENDED ----- >			
	31.03.2026 RM'000	31.12.2025 RM'000	Changes RM'000	%
Revenue	102,039	191,410	(89,371)	(46.7)
Gross Profit	18,242	29,383	(11,141)	(37.9)
Profit Before Tax	8,574	16,952	(8,378)	(49.4)

The Group reported revenue of RM102.04 million for the current quarter, representing a 46.7% decline compared to the preceding quarter. Gross profit decreased significantly to RM18.24 million from RM29.38 million previously, reflecting a decline of 37.9%.

B3 Prospects for the Financial Year

The Group will continue to focus on the following future plans and business strategies for future growth and expansion of its business:-

- (i) expanding its energy solutions and customer base in the energy sector;
- (ii) replenishing its order book; and
- (iii) venturing into neighbouring ASEAN countries.

The Group is expected to be able to continue to meet all obligations in accordance to the respective project timelines as agreed with the project owner and/or main contractor during the award of respective projects.

As at 31 March 2026, the Group's order book and tenders are as follows:-

- (i) order book balance under Engineering and SES is approximately RM45 million and RM980 million respectively; and
- (ii) approximately RM104 million and RM2,710 million worth of tenders for Engineering and SES respectively still pending.

The Group is a one-stop energy and engineering solutions provider and is committed in providing businesses with sustainable energy and engineering solutions for businesses regionally.

B4 Profit Forecast

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement.

B5 Taxation

	3-MONTHS ENDED		YEAR-TO-DATE-ENDED	
	31.03.2026 RM'000	31.03.2025 RM'000	31.03.2026 RM'000	31.03.2025 RM'000
Income tax	1,169	878	1,169	878
Effective tax rate	-14%	-12%	-14%	-12%

B6 Status of Corporate Proposals

(i) Sale of shares of Jati to B.Grimm Power Tiara Sdn. Bhd. ("BGPTSB")

On 23 January 2026, a wholly-owned subsidiary of the Group, KAB Energy Holdings Sdn. Bhd. ("KABEH") has entered into a Sale and Purchase Agreement ("SPA") with B.Grimm Power Tiara Sdn. Bhd. ("BGPTSB"), for the purpose of disposal of 1,960,784 ordinary shares, being 49% of the issued share capital of Jati Cakerawala Sdn. Bhd. ("Jati") held by KABEH for a total consideration of RM41,521,000.

On 28 January 2026, the condition precedents of the SPA has been fulfilled and the disposal of Jati's shares has been completed.

(ii) Sale of shares of Eentier Sdn. Bhd. ("Eentier") to BGPTSB

On 23 January 2026, a wholly-owned subsidiary of the Group, KAB Energy Holdings Sdn. Bhd. ("KABEH") has entered into a Sale and Purchase Agreement ("SPA") with B.Grimm Power Tiara Sdn. Bhd. ("BGPTSB"), for the purpose of disposal of 490 ordinary shares, being 49% of the issued share capital of Eentier Sdn. Bhd. ("Eentier") held by KABEH for a total consideration of RM490.

On 28 January 2026, the condition precedents of the SPA has been fulfilled and the disposal of Eentier's shares has been completed.

B7 Utilisation of Proceeds

Private Placement 2024

The utilisation of the gross proceeds from the Private Placement 2024 is as follows:

Purposes	Proposed Utilisation ⁽¹⁾ RM'000	Actual Proceed ⁽²⁾ RM'000	Actual Utilisation RM'000	Balance Unutilised RM'000	Intended Timeframe for Unutilised
Repayment of bank borrowings	30,000	32,930	(32,930)	-	Within 6 months
Funding for renewable energy ("RE") projects	35,925	32,016	-	32,016	Within 36 months
Defrayment of estimated expenses for the Proposed Private Placement	300	296	(296)	-	Within 1 month
Total	66,225	65,242	(33,226)	32,016	

Note:

- (1) The utilisation of proceeds as disclosed above should be read in conjunction with the Announcement of the Company dated 20 June 2024.
- (2) As at the date of this report, the Company had issued a total of 198,634,288 Placement Shares 2024 at various prices to arrive at a total proceeds of RM65.24 million.

B8 Group's Borrowings and Debt Securities

The details of the borrowings of the Group are as follows:-

		As at 31.03.2026		As at 31.03.2025	
		Foreign Currency '000	Equivalent RM'000	Foreign Currency '000	Equivalent RM'000
Long term:					
Term loans	RM		87,101		74,034
Term loans	THB	32,570	3,995	39,770	5,185
Term loans	USD	4,266	16,511	5,400	22,802
Finance lease liabilities			4,471		1,753
			<u>112,078</u>		<u>103,774</u>
Short term:					
Term loans	RM		43,690		8,581
Term loans	THB	7,200	883	7,200	939
Term loans	USD	1,134	4,277	1,134	5,145
Finance lease liabilities			844		434
Bank overdrafts			16,587		19,126
Trade finance			66,780		42,589
			<u>133,061</u>		<u>76,814</u>

All the Group's borrowings are secured and mainly denominated in Ringgit Malaysia, except as disclosed above.

B9 Material Litigation

There was no material litigation since 31 December 2025.

B10 Dividends Proposed or Declared

The Board does not recommend any interim dividend for current quarter.

B11 Derivatives and Fair Value Changes of Financial Liabilities

- (i) There were no derivatives as at the current financial year under review.
- (ii) The fair value changes arising from discounting future retention sums receivable and retention sums payable to present value for the current period under review has been accounted for accordingly.

There were no fair value changes as at the current financial year under review.

PART B – ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B12 Earnings Per Share

The basic and diluted earnings per share for the financial period is computed as follows:-

	3-MONTHS ENDED		YEAR-TO-DATE ENDED	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
Profit after tax attributable to owners of the Company (RM'000)	7,375	6,247	7,375	6,247
Weighted average number of ordinary shares in issue ('000)	2,185,066	2,078,794	2,185,066	2,078,794
Adjustment for assumed issuance of Placement Shares ('000)	-	106,272	-	106,272
Adjusted weighted average number of ordinary shares in issue and issuable ('000)	2,185,066	2,185,066	2,185,066	2,185,066
Basic earnings per share (sen) ⁽¹⁾	0.34	0.30	0.34	0.30
Diluted earnings per share (sen)	0.34	0.29	0.34	0.29

Notes:

- (1) The basic earnings per share is computed based on the profit attributable to the equity shareholders of the Company divided by weighted average number of ordinary shares in issue for the financial period under review.

B13 Notes to the Statement of Comprehensive Income

Profit before tax is arrived at after (crediting) / charging:-

	3-MONTHS ENDED		YEAR-TO-DATE ENDED	
	31.03.2026 RM'000	31.03.2025 RM'000	31.03.2026 RM'000	31.03.2025 RM'000
Depreciation of property, plant and equipment	2,880	2,907	2,880	2,907
Depreciation of right-of-use assets	275	96	275	96
Depreciation of investment properties	116	110	116	110
Property, plant and equipment written off	-	66	-	66
Interest expense	3,049	2,382	3,049	2,382
Interest income	(278)	(122)	(278)	(122)