



KAWAN RENERGY BERHAD
(Registration No: 202201039658 (1485355-U))
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 JANUARY 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME⁽¹⁾
FOR THE FINANCIAL PERIOD ENDED 31 JANUARY 2026**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	31.01.2026	31.01.2025	31.01.2026	31.01.2025
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Revenue	44,385	29,328	44,385	29,328
Cost of sales	(35,458)	(21,774)	(35,458)	(21,774)
Gross profit	8,927	7,554	8,927	7,554
Other income	1,042	353	1,042	353
Administrative expenses	(2,694)	(1,542)	(2,694)	(1,542)
Other operating expenses	(439)	(1)	(439)	(1)
Profit from operations	6,836	6,364	6,836	6,364
Finance income	264	411	264	411
Finance costs	(121)	(12)	(121)	(12)
Profit before taxation	6,979	6,763	6,979	6,763
Income tax expense	B5 (1,760)	(1,832)	(1,760)	(1,832)
Profit after taxation/ total comprehensive income for the period	5,219	4,931	5,219	4,931
Profit attributable to:				
Owners of the Company	5,774	4,931	5,774	4,931
Non-controlling interest	(555)	-	(555)	-
Total comprehensive income attributable to:				
Owners of the Company	5,774	4,931	5,774	4,931
Non-controlling interest	(555)	-	(555)	-
Earnings per share ("EPS")⁽²⁾	B11			
- Basic (sen)	1.05	0.90	1.05	0.90

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 October 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic EPS is calculated based on the Company's weighted average number of ordinary shares as disclosed in Note B11.

KAWAN RENERGY BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾
AS AT 31 JANUARY 2026

	Unaudited As at 31.01.2026 RM'000	Audited As at 31.10.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	30,086	29,767
Total non-current assets	30,086	29,767
Current assets		
Inventories	2,581	2,543
Trade and other receivables	31,843	35,746
Contract assets	71,650	40,360
Cash and short-term deposits	38,380	41,588
Total current assets	144,454	120,237
TOTAL ASSETS	174,540	150,004
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	77,144	77,144
Merger reserve	(35,144)	(35,144)
Retained earnings	73,781	68,007
	115,781	110,007
Non-controlling interest	1,390	1,945
TOTAL EQUITY	117,171	111,952
LIABILITIES		
Non-current liabilities		
Loans and borrowings	B8 2,826	2,979
Deferred income	183	189
Deferred tax liabilities	583	583
Total non-current liabilities	3,592	3,751
Current liabilities		
Loans and borrowings	B8 5,580	6,448
Deferred income	26	26
Current tax liabilities	1,324	1,904
Trade and other payables	32,363	16,812
Contract liabilities	14,484	9,111
Total current liabilities	53,777	34,301
TOTAL LIABILITIES	57,369	38,052
TOTAL EQUITY AND LIABILITIES	174,540	150,004
Net assets per ordinary share attributable to owners of the Company (RM) ⁽²⁾	0.21	0.20

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Notes:

- (1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 October 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's enlarged share capital of 550,000,000 ordinary shares at the end of the reporting period.

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KAWAN RENERGY BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾
FOR THE PERIOD ENDED 31 JANUARY 2026

	← Non-distributable →		Distributable	Subtotal	Non-Controlling Interest	Total Equity
	Share Capital	Merger Reserve	Retained Earnings			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 November 2025 (Audited)	77,144	(35,144)	68,007	110,007	1,945	111,952
Total comprehensive income for the financial period						
Profit for the financial period, representing total comprehensive income for the financial period	-	-	5,774	5,774	(555)	5,219
At 31 January 2026 (Unaudited)	77,144	(35,144)	73,781	115,781	1,390	117,171

Note:

- (1) 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 October 2025 and the accompanying explanatory notes attached to this interim financial report.

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KAWAN RENERGY BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾
FOR THE PERIOD ENDED 31 JANUARY 2026

	CURRENT PERIOD-TO- DATE 31.01.2026 RM'000	PRECEDING PERIOD-TO- DATE 31.01.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	6,979	6,763
Adjustments for:		
Depreciation of property, plant and equipment	682	827
Gain on disposal of property, plant and equipment	(200)	-
Amortisation of government grant income	(6)	(7)
Finance costs	121	12
Finance income	(264)	(411)
Net unrealised foreign exchange gain	(47)	(251)
Operating profit before changes in working capital	7,265	6,933
<u>Changes in working capital:</u>		
Inventories	(38)	(1)
Trade and other receivables	4,051	(2,485)
Contract assets	(31,290)	5,228
Trade and other payables	15,466	(1,627)
Contract liabilities	5,373	(7,373)
Cash generated from operations	827	1,035
Income tax paid	(2,340)	(2,293)
Interest received	264	411
Net cash (used in)/from operating activities	(1,249)	(847)
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,001)	(929)
Proceeds from disposal of property, plant and equipment	200	-
Change in pledged deposits	(96)	(85)
Net cash used in investing activities	(897)	(1,014)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾
FOR THE PERIOD ENDED 31 JANUARY 2026 (CONTINUED)

	CURRENT PERIOD-TO- DATE 31.01.2026 RM'000	PRECEDING PERIOD-TO- DATE 31.01.2025 RM'000
CASH FLOWS FOR FINANCING ACTIVITIES		
Advance from/ (Repayment to) a director	85	-
Dividend paid	-	(6,875)
Proceeds from drawdown of term loans	104	-
Net repayment in loans and borrowings	(20)	(167)
Repayment of lease liabilities	(146)	22
Net repayment in hire purchase	(77)	(250)
Net repayment in invoice financing	(882)	-
Interest paid	(121)	(12)
Net cash used in financing activities	(1,057)	(7,282)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(3,203)	(9,143)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	35,642	51,564
Effect of exchange rate changes on cash and cash equivalents	(101)	334
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	32,338	42,755
Represented by:		
Cash and bank balances	8,006	11,071
Deposits with licensed banks	30,374	37,543
Cash and short-term deposits	38,380	48,614
Less: pledged deposits	(6,042)	(5,859)
	32,338	42,755

Note:

- (1) The above Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 October 2025 and the accompanying explanatory notes attached to this interim financial report.

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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

This condensed consolidated interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Rule 9.22 and Appendix 9B of Listing Requirements.

This interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 31 October 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Audited Financial Statements for the financial year ended 31 October 2025, except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

Effective for annual period beginning on or after 1 January 2026

Amendments to MFRS 1: First-time Adoption of MFRSs

Amendments to MFRS 7: Disclosures

Amendments to MFRS 9: Financial Instruments

Amendments to MFRS 10: Consolidated Financial Statements

Amendments to MFRS 107: Statement of Cash Flows

Effective for annual period beginning on or after 1 January 2027

MFRS 18: Presentation and Disclosure in Financial Statements

MFRS 19: Subsidiaries without Public Accountability (Disclosures)

MFRS 121: The Effects of Change in Foreign Exchange Rates

Effective date yet to be confirmed

Amendments to MFRS 10: Consolidated Financial Statements

Amendments to MFRS 128: Investments in Associates and Joint Ventures

The Group is assessing the impact of the initial application of the above standards upon adoption by the Group.

A3. Auditors' Report on Preceding Annual Financial Statements

There were no qualifications on the audited financial statements of the Group for the financial year ended 31 October 2025.

A4. Seasonal or Cyclical Factors

The Group's operation was not significantly affected by any unusual seasonal or cyclical factors in the current quarter and financial period-to-date under review.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income, or cash flows in the current quarter and financial period-to-date under review.

A6. Material Changes in Estimates

There were no material changes in estimates in the current quarter and financial period-to-date under review save for those disclosed in Note B5.

A7. Debt and Equity Securities

There were no issuances, cancellation, repurchase, resale or repayment of debt and equity securities during the interim financial reporting period under review.

A8. Dividend Paid

On 13 February 2026, the Company declared a single-tier interim dividend of 1 sen per ordinary share in respect of the financial year ending 31 October 2026.

A9. Segmental Information

The Group's revenue is segmented as follows:

Revenue by business segment

	<u>QUARTER ENDED</u>		<u>PERIOD-TO-DATE ENDED</u>	
	31.01.2026	31.01.2025	31.01.2026	31.01.2025
	RM'000	RM'000	RM'000	RM'000
Design, fabrication, installation and/ or commissioning solutions:				
• Industrial process equipment	16,494	14,427	16,494	14,427
• Industrial process plants	5,417	14,082	5,417	14,082
• Renewable energy and co-generation plants	22,046	790	22,046	790
Others ⁽¹⁾	428	29	428	29
	44,385	29,328	44,385	29,328

Note:

(1) Others comprise sales of electricity from the power generation and precision engineering from the consolidation of I Precision Sdn Bhd ("IPSB").

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A10. Events subsequent to the end of the reporting period

There were no material events subsequent to the end of the current financial quarter up to this interim financial report, save for the update as disclosed in Note B9.

A11. Changes in the composition of the Group

Internal restructuring of Magenko Bio Energy Sdn Bhd ("MBE")

On 15 December 2025, the Group restructured Magenko Bio Energy Sdn Bhd which became a wholly owned subsidiary of the Company from its existing holding company, MRA.

There were no material changes in the composition of the Group during the current financial quarter under review, save as disclosed in the above.

A12. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group as at the date of this interim financial report. Please refer to Note B9 on disclosure of a claim made by the Group of which the Board believes that there will not be any material adverse financial impact to the Group.

A13. Related Party Transactions Disclosures

The related party transactions between the Group and related party are as follows:

	<u>QUARTER ENDED</u>		<u>PERIOD-TO-DATE ENDED</u>	
	31.01.2026	31.01.2025	31.01.2026	31.01.2025
	RM'000	RM'000	RM'000	RM'000
Shareholder of the Group				
Dividends paid	-	6,875	-	6,875

A14. Capital Commitments

Capital expenditures as at the date of this interim reporting period but not recognized in the financial statements are as follows:

	<u>QUARTER ENDED</u>		<u>PERIOD-TO-DATE ENDED</u>	
	31.01.2026	31.01.2025	31.01.2026	31.01.2025
	RM'000	RM'000	RM'000	RM'000
Approved and contracted	86	30	86	30

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of Financial Performance

	<u>QUARTER ENDED</u>		<u>PERIOD-TO-DATE ENDED</u>	
	<u>31.01.2026</u>	<u>31.01.2025</u>	<u>31.01.2026</u>	<u>31.01.2025</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Revenue	44,385	29,328	44,385	29,328
Gross profit	8,927	7,554	8,927	7,554
Profit before tax	6,979	6,763	6,979	6,763
Profit after tax	5,219	4,931	5,219	4,931
Profit attributable to owners of the Company	5,774	4,931	5,774	4,931
Non-controlling interests	(555)	-	(555)	-

The Group recorded revenue of approximately RM44.4 million for the current financial quarter under review as compared to the corresponding quarter of RM29.3 million. The increase mainly due to recognition for contracts in line with progress milestones primarily in renewable energy and co-generation plants which accounted for RM22.0 million, representing 50.0% of the total revenue respectively.

The Group recognised profit before tax of RM7.0 million for the current financial quarter under review as compared to the corresponding quarter of RM6.8 million, a slight increase of RM0.2 million or 3.2%.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B2. Comparison with Immediate Preceding Quarter's Results

	QUARTER ENDED		Changes	
	31.01.2026	31.10.2025	RM'000	%
	RM'000	RM'000		
Revenue	44,385	40,465	3,920	9.7
Gross profit	8,927	9,939	(1,012)	(10.2)
Profit before tax	6,979	7,901	(922)	(11.7)
Profit after tax	5,219	5,490	(271)	(4.9)
Profit attributable to owners of the Company	5,774	6,137	(363)	(5.9)
Non-controlling interests	(555)	(647)	92	14.2

The Group's revenue for the current quarter increased by RM3.9 million or 9.7% to RM44.0 million as compared with the immediate preceding quarter of RM40.5 million. The increase was mainly due to higher revenue contribution from design, fabrication, installation and/or commissioning solutions segment.

The Group recognised profit before tax of RM7.0 million for current financial quarter under review, representing a decrease of RM0.9 million or 11.7% compared to the immediate preceding quarter of RM7.9 million.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B3. Prospects of the Group

Malaysia's renewable energy sector remains on a solid growth trajectory, driven by sustained government initiatives notably the National Energy Transition Roadmap ("**NETR**"). The NETR sets ambitious targets for Malaysia, aiming to achieve net-zero emissions by 2050. The plan outlines a gradual increase in renewable energy, targeting 31% by 2025, 40% by 2035, and 70% by 2050.

The prospects of the Group are favourable taking into consideration the Group's competitive strengths and the outlook for renewable energy into our business strategies. The Group has begun capitalizing on these emerging opportunities by collaborating with strategic partners to leverage in our renewable energy solutions.

As of 31 January 2026, the Group has a healthy orderbook totaling RM86.8 million. Barring any unforeseen circumstances, the Board of Directors of the Company ("**Board**") is optimistic about the future prospects of the Group.

B4. Variance of actual profits from profit forecast

The Group did not issue any profit forecast or profit guarantee during the current financial quarter under review.

B5. Taxation

The breakdown of income tax expenses are as follows:

	<u>QUARTER ENDED</u>		<u>PERIOD-TO-DATE ENDED</u>	
	31.01.2026	31.01.2025	31.01.2026	31.01.2025
	RM'000	RM'000	RM'000	RM'000
Income tax expense				
- Current period	1,760	1,832	1,760	1,832
Effective tax rate ⁽¹⁾ (%)	25.2	27.1	25.2	27.1
Statutory tax rate (%)	24.0	24.0	24.0	24.0

Note:

- (1) The effective tax rate for period-to-date ended 31 January 2026 is slightly higher compared to the statutory tax rate of 24.0% mainly due to absence of group relief for loss incurred by subsidiaries company.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B6. Status of Corporate Proposals

There were no corporate proposals announced which remain uncompleted as at the date of this interim financial report.

B7. Utilisation of proceeds from the Public Issue

The status of utilisation as at 31 January 2026 of the gross proceeds of RM33.0 million from the Public Issue as follows:

Details of utilisation of proceeds	Proposed utilisation RM'000	Actual utilisation RM'000	Re-allocation RM'000	Balance to be utilised RM'000	Estimated timeframe for utilisation⁽¹⁾
Investment into a new 2MW power plant	5,000	-	-	5,000	Within 36 months
Improvement of Bercham Plant output	2,500	-	-	2,500	Within 27 months ⁽²⁾
Purchase of additional machinery	500	(500) ⁽³⁾	-	-	Within 12 months
Repayment of bank borrowings	6,000	(5,748)	(252) ⁽⁴⁾	-	Within 3 months
Working capital	15,000	(10,400)	252 ⁽⁴⁾	4,852	Within 24 months
Estimated listing expenses	4,000	(4,000)	-	-	Within 1 month
	33,000	(20,648)	-	12,352	

Notes:

- (1) From the date of listing of the Company.
- (2) On 12 August 2025, the Group had announced an extension of time for the utilisation of the allocation by an additional 12 months, extending the period to 27 months from the date of listing.
- (3) Allocation for adjustable rotator was replaced with other machinery and tools to improve production efficiency.
- (4) Surplus of RM0.3 million (of the RM6.0 million allocated for the repayment of bank borrowings) was re-allocated to the general working capital requirements of the Group, in accordance with the Company's prospectus dated 29 April 2024.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B8. Group borrowings and debts securities

	31.01.2026	31.10.2025
	RM'000	RM'000
Non-current:		
Term loan	1,427	1,363
Lease liabilities	951	1,106
Hire purchase payables	448	510
	<u>2,826</u>	<u>2,979</u>
Current:		
Term loan	331	311
Lease liabilities	594	585
Hire purchase payables	265	280
Invoice financing	4,390	5,272
	<u>5,580</u>	<u>6,448</u>
Total loans and borrowings:		
Term loan	1,758	1,674
Lease liabilities	1,545	1,691
Hire purchase payables	713	790
Invoice financing	4,390	5,272
	<u>8,406</u>	<u>9,427</u>

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B9. Material Litigation

Save for the update related to the case disclosed in Section 12.7(a)(i) of the Prospectus as outlined below, the Group is not engaged in any material litigation or arbitration proceedings, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which may materially and adversely affect the financial position or business performance of the Group.

Update on Kawan Engineering Sdn Bhd v Nyew Kam Cheng and Tan Mee Yuan ("Defendant's")

On 15 May 2023, KESB initiated a claim against Nyew Kam Cheng and Tan Mee Yuan ("Defendants") for the amount of RM2.3 million being the outstanding sum owed by Periforce Sdn Bhd for the supply of cranes and installation services provided in 2020 ("Transaction"). The Defendants are the shareholders and directors of Periforce Sdn Bhd. The Defendants had provided joint and several guarantees to KESB for the purposes of the said Transaction. Subsequently, Periforce Sdn Bhd had failed, neglected and refused to pay the amount owing or any part thereof despite multiple demands made by KESB. Thereafter, as a winding up petition was filed against Periforce Sdn Bhd in March 2022, KESB initiated the claim against the Defendants as the guarantors and principal debtors to recover the amount owing. On 11 July 2023, the solicitors acting for KESB filed an ex-parte application to obtain an order for substituted service subsequent to the failed attempt to serve the writ and statement of claim on the Defendants via acknowledgment of receipt (AR) registered post. The application for substituted service was allowed by the Ipoh High Court on 24 July 2023. The Defendants subsequently entered appearance on 25 August 2023. On 5 October 2023, the Defendants filed an application to transfer the case from Ipoh High Court to Shah Alam High Court, which was allowed by the Ipoh High Court on 6 November 2023. KESB then filed an application for summary judgment on 18 December 2023 and the Defendants filed an application for discovery of documents on 19 December 2023. The hearing of both applications was heard together on 11 March 2024. The Court delivered its decision on 11 June 2024 whereby KESB's application for summary judgment was dismissed with no order as to costs and the Defendants' application for discovery against KESB was dismissed with no order as to costs. The Court proceeded with the trial on 25 February 2025, 27 February 2025 and 16 April 2025 respectively. The Court directed both parties to file written submissions and fixed a hearing date on 28 July 2025 for both parties to submit oral submissions. The Court delivered its decision on 24 September 2025 whereby KESB's claims against the Defendants were allowed by the Court. The Defendants filed their appeal to the Court of Appeal on 17 October 2025. The Court of Appeal fixed the case management on 15 April 2026.

There is no financial impact to the Group during the current quarter under review.

B10. Dividends

There were no dividends proposed or declared during the current quarter under review.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B11. Earnings Per Share

The basic EPS for the current financial quarter under review and financial period-to-date are computed as follows:

	<u>QUARTER ENDED</u>		<u>PERIOD-TO-DATE ENDED</u>	
	<u>31.01.2026</u>	<u>31.01.2025</u>	<u>31.01.2026</u>	<u>31.01.2025</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Profit attributable to owners of the Company	5,774	4,931	5,774	4,931
Weighted average number of ordinary shares in issue ('000)	550,000	550,000	550,000	550,000
Basic EPS (sen) ⁽¹⁾	1.05	0.90	1.05	0.90

Note:

- (1) The basic EPS is computed based on profit after tax attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue during the financial period under review.

There were no potential dilution effects on ordinary shares of the Group for the current quarter, current period-to-date, previous corresponding quarter and previous corresponding period-to-date. Accordingly, the diluted EPS for the current quarter, current period-to-date, previous corresponding quarter and previous corresponding period-to-date are equal to the basic EPS.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B12. Notes to the Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

The following items have been charged/(credited) in arriving at the profit before taxation for the current financial quarter and the profit before taxation for the financial period-to-date:

	<u>QUARTER ENDED</u>		<u>PERIOD-TO-DATE ENDED</u>	
	<u>31.01.2026</u>	<u>31.01.2025</u>	<u>31.01.2026</u>	<u>31.01.2025</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
After charging/ (crediting):				
Depreciation of property, plant and equipment	682	827	682	827
Expense relating to short-term lease, lease of low value assets and variable lease payment	445	109	445	109
Finance costs	121	12	121	12
Gain on disposal of property, plant and equipment	(200)	-	(200)	-
Net unrealised foreign exchange gain	(47)	(251)	(47)	(251)
Finance income	(264)	(411)	(264)	(411)

B13. Authorisation for Issue

This interim financial report was authorised for issue by the Board on 30 March 2026.