

POH KONG HOLDINGS BERHAD (Registration No : 200201018476)
QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 APRIL 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 30.4.2026 RM'000	AS AT 31.7.2025 RM'000 (Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	94,805	97,541
Right of use assets	55,890	71,201
Investment properties	24,149	16,964
Investment in an associate	8,677	8,677
Other investments	228	228
Goodwill on consolidation	1,485	1,485
Deferred tax assets	25,533	17,524
	210,767	213,620
CURRENT ASSETS		
Inventories	1,185,756	978,589
Trade and other receivables	8,908	3,435
Deposits and prepayments	11,865	13,045
Current tax assets	318	408
Fixed deposits placed with licensed banks	242	6,936
Cash and bank balances	28,667	29,113
	1,235,756	1,031,526
TOTAL ASSETS	1,446,523	1,245,146
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	205,176	205,176
Reserves	923,760	778,906
TOTAL EQUITY	1,128,936	984,082
NON-CURRENT LIABILITIES		
Long-term borrowings	17,034	35,150
Deferred tax liabilities	18,760	18,760
	35,794	53,910
CURRENT LIABILITIES		
Trade and other payables	43,698	14,916
Deposits and accruals	11,615	13,856
Contract liabilities	8,416	6,563
Provision for restoration costs	400	400
Amount due to ultimate holding company	1,312	1,299
Amount due to directors (Note 1)	5,454	6,028
Short-term borrowings	179,878	155,771
Current tax liabilities	31,020	8,321
	281,793	207,154
TOTAL LIABILITIES	317,587	261,064
TOTAL EQUITY AND LIABILITIES	1,446,523	1,245,146
Net assets per share attributable to owners of the Company (RM)	2.75	2.40

Note 1: Amount due to directors consists of directors' fee and directors' other emoluments.

(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2025)

POH KONG HOLDINGS BERHAD (Registration No : 200201018476)
QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 APRIL 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED 30.4.2026 RM'000	QUARTER ENDED 30.4.2025 RM'000	PERIOD ENDED 30.4.2026 RM'000	PERIOD ENDED 30.4.2025 RM'000
Revenue	585,572	533,927	1,554,344	1,322,716
Cost of sales	(432,972)	(411,552)	(1,159,722)	(1,026,266)
Gross profit	152,600	122,375	394,622	296,450
Other income	2,148	649	3,840	3,860
Operating expenses	(62,117)	(55,129)	(184,991)	(163,210)
Operating profit	92,631	67,895	213,471	137,100
Finance income	198	258	540	468
Finance costs	(2,179)	(1,558)	(7,334)	(5,758)
Profit before tax	90,650	66,595	206,677	131,810
Income tax expense	(20,635)	(18,992)	(49,512)	(33,266)
Profit after tax	70,015	47,603	157,165	98,544
Other comprehensive income	-	-	-	-
Total Comprehensive Income	70,015	47,603	157,165	98,544
Profit after tax attributable to:				
Owners of the Company	70,015	47,603	157,165	98,544
Non-controlling Interests	-	-	-	-
	70,015	47,603	157,165	98,544
Total comprehensive income attributable to:				
Owners of the Company	70,015	47,603	157,165	98,544
Non-controlling Interests	-	-	-	-
	70,015	47,603	157,165	98,544
Earnings per share attributable to				
Owners of the Company				
- basic (sen)	17.06	11.60	38.30	24.01
- diluted (sen)	17.06	11.60	38.30	24.01

(The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2025)

POH KONG HOLDINGS BERHAD (Registration No : 200201018476)
QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 APRIL 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to owners of the Company			
	Share capital	Revaluation reserve	Retained earnings	Total equity
	RM'000	RM'000	RM'000	RM'000
At 1 August 2024	205,176	46,420	620,238	871,834
Profit for the financial year	-	-	98,544	98,544
Dividends	-	-	(12,311)	(12,311)
At 30 April 2025	205,176	46,420	706,471	958,067
At 1 August 2025	205,176	49,879	729,027	984,082
Profit for the financial year	-	-	157,165	157,165
Dividends	-	-	(12,311)	(12,311)
At 30 April 2026	205,176	49,879	873,881	1,128,936

(The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2025)

**POH KONG HOLDINGS BERHAD (Registration No : 200201018476)
QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 APRIL 2026**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	CUMULATIVE QUARTER	
	PERIOD ENDED 30.4.2026 RM'000	PERIOD ENDED 30.4.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	206,677	131,810
Adjustments for:		
Depreciation of property, plant and equipment and investment properties	6,067	6,049
Depreciation of right-of-use assets	15,405	15,920
Net gain on disposal of property, plant and equipment	(28)	(238)
Written off of property, plant and equipment	298	-
Interest income	(540)	(468)
Interest expense	7,334	5,758
Operating profit before working capital changes	235,213	158,831
Inventories	(207,167)	(101,133)
Receivables	(4,293)	(3,663)
Payables	26,541	12,898
Contract liabilities	1,853	4,704
Net cash generated from operations	52,147	71,637
Income tax paid	(34,731)	(34,353)
Net cash generated from operating activities	17,416	37,284
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	540	468
Proceeds from disposal of property, plant and equipment	28	238
Net movement of fixed deposits	(5)	4,188
Purchase of property, plant and equipment	(10,909)	(3,109)
Net cash (used in) / generated from investing activities	(10,346)	1,785
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(7,334)	(5,758)
Net loans drawdown	23,802	1,147
Dividend paid	(12,311)	(12,311)
Increase/ (Decrease) in amount due to ultimate holding company	13	(12)
Increase in amount due to directors	(574)	(894)
Repayment of lease liabilities	(17,703)	(19,711)
Net cash used in financing activities	(14,107)	(37,539)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(7,037)	1,530
OPENING CASH AND CASH EQUIVALENTS	35,701	33,919
CLOSING CASH AND CASH EQUIVALENTS	28,664	35,449
Cash and cash equivalents comprise the following:		
Fixed deposits with licensed banks	242	6,936
Bank overdraft	(3)	(19)
Cash and bank balances	28,667	28,768
	28,906	35,685
Less: - Fixed deposits pledged to licensed banks	(242)	(236)
	28,664	35,449

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2025)

A. NOTES TO THE INTERIM FINANCIAL REPORT**A1. Accounting Policies and Methods of Computation**

The interim financial report has been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and Chapter 9, Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad, and should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2025.

The significant accounting policies and methods of computation adopted in the preparation of this interim financial report are consistent with those adopted in the audited financial statements of the Group and of the Company for the financial year ended 31 July 2025.

The Group and the Company have adopted the following applicable amendments to MFRS for the current financial year:

Amendments to MFRS

MFRS 121 The Effects of Changes in Foreign Exchange Rates

The adoption of the above amendments to MFRS did not have any significant effect on the financial statements of the Group and of the Company and did not result in significant changes to the Group's and the Company's existing accounting policies.

The Group and the Company have not adopted the following new MFRSs and amendments to MFRSs that have been issued, but yet to be effective:

<u>New MFRSs</u>		<u>Effective for financial periods beginning on or after</u>
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 107	Statement of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rate	1 January 2027
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The Group and the Company plan to adopt the above applicable new MFRSs and amendments to MFRSs when they become effective.

A2. Audit Report

The audit report of the preceding Audited Financial Statements of the Group was reported without any qualification.

A3. Seasonality or Cyclicity of Operations

It was a traditionally peak trading period for the quarter under review.

A4. Unusual Items

There were no unusual and extraordinary items in the current quarter under review.

A5. Changes in Estimates

There were no material changes in the estimates used for the preparation of interim financial report.

A6. Issuance, Cancellation or Repayments of Debt and Equity Securities

There was no issuance and repayment of debt and equity securities, share buy back, share cancellation, shares held as treasury shares and resale of treasury shares for the current financial year to-date.

A7. Dividend paid

On 10 April 2026, the Company paid a final single tier dividend of 3.00 sen on 410,351,752 ordinary shares amounting to RM12,310,553 in respect of financial year ended 31 July 2025.

A8. Segmental Information

Segmental information is presented in respect of the Group's business segments.

Business segments:

Manufacturing: Manufacturer and dealer of jewellery, precious stones and gold ornaments

Trading: Suppliers and retailers of gold ornaments, jewellery, precious stones and gold bullion

Others: Investment holding and supplying gold bullion

Results for financial periods ended 30 April 2025

	Manufacturing Division RM'000	Trading Division RM'000	Others RM'000	Elimination RM'000	Group RM'000
Revenue	19,510	1,031,728	271,478	-	1,322,716
Inter-segment Revenue	418,489	235,832	396,267	(1,050,588)	-
Total Revenue	<u>437,999</u>	<u>1,267,560</u>	<u>667,745</u>	<u>(1,050,588)</u>	<u>1,322,716</u>
Profit before taxation	36,152	98,163	48,029	(50,534)	131,810
Profit after taxation	27,475	71,078	47,724	(47,733)	98,544

Results for financial periods ended 30 April 2026

	Manufacturing Division RM'000	Trading Division RM'000	Others RM'000	Elimination RM'000	Group RM'000
Revenue	72,187	1,214,032	268,125	-	1,554,344
Inter-segment Revenue	513,470	319,138	415,491	(1,248,099)	-
Total Revenue	585,657	1,533,170	683,616	(1,248,099)	1,554,344
Profit before taxation	65,319	162,179	57,088	(77,909)	206,677
Profit after taxation	49,643	121,177	56,245	(69,900)	157,165

A9. Valuations of Property, Plant and Equipment

The Group did not carry out any valuation on property, plant and equipment in the quarter under review.

Save as disclosed, the valuation of property, plant and equipment have been brought forward without amendment from previous Audited Financial Statements.

A10. Material Events Subsequent To The Financial Period

There was no subsequent material event as at the date of this quarterly report.

A11. Changes in the Composition of the Company

There was no change in the composition of the Group for the current quarter and financial year to date including business combination, acquisition or disposal of subsidiaries and long term investment, restructuring or discontinuing of operations.

A12. Contingent Liabilities

As at 30 April 2026, a total of RM238,094,660 corporate guarantees has been given in support of banking facilities granted to subsidiary companies, a total of RM11,000,000 corporate guarantee has been given to third parties in respect of leasing and hire purchase facilities and a total of RM3,830,106 corporate guarantees has been given to third parties in respect of operating lease arrangements.

Save as disclosed above, there was no change in contingent liabilities since the last annual reporting date.

B. ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENTS

B1. Review of Performance

The Group's revenue for the current quarter under review was higher at RM585.572 million as compared to the revenue in the corresponding quarter last year of RM533.927 million, an increase of RM51.645 million. The increase in revenue was due mainly to the surge in gold price during the quarter under review.

The Group's profit after tax in the current quarter at RM70.015 million as compared to the profit after tax of RM47.603 million in the corresponding quarter last year showed an increase of RM22.412 million. The overall uptrend in gold prices had improved the operating profits in the current quarter under review.

The Group's revenue is largely derived from the retail segment.

B2. Comparison with Preceding Quarter's Results (3rd Quarter FYE 2026 vs 2nd Quarter FYE 2026)

Financial Indicators:	Q3FYE2026	Q2FYE2026	Variance	Variance
	RM('000)	RM('000)	RM('000)	(%)
Revenue	585,572	528,835	56,737	11%
Profit before taxation	90,650	62,777	27,873	44%
Profit after taxation	70,015	47,539	22,476	47%

The increase in gold price had improved profit margin as compared with the preceding quarter.

B3. Current Year Prospects

Malaysia's gold jewellery industry showed strong growth and resilience in 2025, driven by both local and international demand. Its jewellery market is poised for continuous growth and we anticipate gold's bull trend will continue into 2026. Despite factors such as inflation and currency fluctuations, we believe that strong central bank buying, consumer spending and safe haven inflows amid global geopolitical uncertainties will continue to fuel demand for both jewellery and gold investment products. The Group will continuously monitor the impact of the current uncertainties on our operations, uphold and honour our financial obligations and evaluate our performance on a continuous basis.

Barring unforeseen circumstances, the board of directors is confident that the group has put in place adequate measures to meet the challenges ahead for financial year ending 31 July 2026.

B4. Profit Forecast

The Group does not publish any profit forecast.

B5. Taxation

	Individual Quarter		Cumulative Quarter	
	Quarter Ended	Quarter Ended	Period Ended	Period Ended
	30.4.2026	30.4.2025	30.4.2026	30.4.2025
	RM'000	RM'000	RM'000	RM'000
Income taxation	23,433	20,152	57,521	36,067
Deferred taxation	(2,798)	(1,160)	(8,009)	(2,801)
	20,635	18,992	49,512	33,266

B6. Status of Corporate Proposals Announced

There was no corporate proposal announced for the current quarter and financial year to date.

B7. Borrowings and Debt Securities

The Group's borrowings are as follows:

	Period Ended 30.4.2026 RM'000	Period Ended 30.4.2025 RM'000
Short-term Borrowings		
- Secured		
Other bank borrowings	157,367	110,156
Lease liabilities	22,511	23,471
	<u>179,878</u>	<u>133,627</u>
- Unsecured		
Advance from Ultimate Holding Company	1,312	1,309
	<u>181,190</u>	<u>134,936</u>
Long-term Borrowings		
- Secured		
Other bank borrowings	4,443	4,887
Lease liabilities	12,591	3,909
	<u>17,034</u>	<u>8,796</u>
Total	<u>198,224</u>	<u>143,732</u>

B8. Profit Before Taxation

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

	Individual Quarter		Cumulative Quarter	
	Quarter Ended 30.4.2026 RM'000	Quarter Ended 30.4.2025 RM'000	Period Ended 30.4.2026 RM'000	Period Ended 30.4.2025 RM'000
Depreciation of property, plant and equipment and investment properties	2,001	2,128	6,067	6,049
Depreciation of right-of-use assets	4,147	4,764	15,405	15,920
Net gain on disposal of property, plant and equipment	(28)	(157)	(28)	(238)
Written off of property, plant and equipment	-	-	298	-
Interest income	(198)	(258)	(540)	(468)
Interest expense	2,179	1,558	7,334	5,758

B9. Material Litigation

There was no material litigation as at this quarterly report and the financial year to date.

B10. Dividend

No dividend was declared in the quarter under review.

B11. Earnings Per Share

	Individual Quarter		Cumulative Quarter	
	Quarter Ended 30.4.2026	Quarter Ended 30.4.2025	Period Ended 30.4.2026	Period Ended 30.4.2025
Profit after taxation for basic earnings per share (RM'000)	70,015	47,603	157,165	98,544
Weighted average number of ordinary shares in issue ('000)	410,352	410,352	410,352	410,352
-basic (seen)	17.06	11.60	38.30	24.01
-diluted (seen)	17.06	11.60	38.30	24.01

BY ORDER OF THE BOARD**DATO' CHOON YEE SEIONG**

Executive Chairman / Group Managing Director

15 June 2026

Pealing Jaya