

**SWS CAPITAL BERHAD [199901027346 (502246-P)]**  
**Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income**  
**As At 31 December 2025**  
**(Unaudited)**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>31.12.2025</b>	<b>31.12.2024</b>	<b>31.12.2025</b>	<b>31.12.2024</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue	15,875	25,935	76,740	121,199
Cost of Sales	(12,726)	(23,530)	(70,712)	(103,793)
<b>Gross Profit</b>	<b>3,149</b>	<b>2,405</b>	<b>6,028</b>	<b>17,406</b>
Administration expenses	(2,599)	(5,620)	(12,920)	(16,398)
Selling and distribution expenses	(948)	(909)	(4,681)	(6,361)
Other income / (expenses)	(627)	4,390	1,526	5,598
Net loss on impairment of financial assets	(555)	(544)	(539)	(646)
<b>Loss from operation</b>	<b>(1,580)</b>	<b>(278)</b>	<b>(10,586)</b>	<b>(401)</b>
Finance costs	(347)	(512)	(1,584)	(2,116)
<b>Loss before tax</b>	<b>(1,927)</b>	<b>(790)</b>	<b>(12,170)</b>	<b>(2,517)</b>
Taxation	(471)	41	(1,193)	(983)
<b>Loss after tax for the financial period</b>	<b>(2,398)</b>	<b>(749)</b>	<b>(13,363)</b>	<b>(3,500)</b>
<b>Other Comprehensive Income</b>				
Revaluation of land and building	7,463	7,221	7,463	7,221
<b>Total comprehensive income / (loss) for the financial period</b>	<b>5,065</b>	<b>6,472</b>	<b>(5,900)</b>	<b>3,721</b>
Loss attributable to :				
Owners of the Parent	(2,398)	(749)	(13,363)	(3,500)
Non-Controlling Interests	-	-	-	-
	<b>(2,398)</b>	<b>(749)</b>	<b>(13,363)</b>	<b>(3,500)</b>
Total comprehensive income / (loss) attributable to :				
Owners of the Parent	5,065	6,472	(5,900)	3,721
Non-Controlling Interests	-	-	-	-
	<b>5,065</b>	<b>6,472</b>	<b>(5,900)</b>	<b>3,721</b>
Basic loss per share (in sen)	(0.79)	(0.25)	(4.42)	(1.16)
Diluted loss per share (in sen)	(0.79)	(0.25)	(4.42)	(1.16)

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the period ended 31 December 2024)

**SWS CAPITAL BERHAD [199901027346 (502246-P)]**  
**Condensed Consolidated Statement of Financial Position**  
**As At 31 December 2025**

	<b>Unaudited As At 31.12.2025 RM'000</b>	<b>Audited As At 31.12.2024 RM'000</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	15,121	25,973
Investment properties	20,652	15,730
Right-of-use assets	73,379	69,645
<b>Total Non-Current Assets</b>	<b>109,152</b>	<b>111,348</b>
<b>Current Assets</b>		
Other investments	2,192	2,120
Inventories	19,344	33,531
Trade receivables	15,366	25,736
Other receivables	1,585	2,810
Tax Recoverable	1,460	3,232
Cash and bank balances	25,915	16,374
Fixed deposits with licensed bank	7,614	4,217
Assets held for sale	1,675	5,590
<b>Total Current Assets</b>	<b>75,151</b>	<b>93,610</b>
<b>TOTAL ASSETS</b>	<b>184,303</b>	<b>204,958</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital and Reserves</b>		
Share capital	133,181	133,181
Revaluation reserve	36,554	31,880
Accumulated losses	(25,011)	(14,437)
<b>Total Equity</b>	<b>144,724</b>	<b>150,624</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Loans and borrowings	7,024	7,967
Lease liabilities	342	2,199
Deferred tax liabilities	4,909	4,900
<b>Total Non-Current Liabilities</b>	<b>12,275</b>	<b>15,066</b>
<b>Current Liabilities</b>		
Loans and borrowings	14,732	22,648
Lease liabilities	1,206	1,568
Trade payables	7,875	8,990
Other payables	3,491	6,062
<b>Total Current Liabilities</b>	<b>27,304</b>	<b>39,268</b>
<b>TOTAL LIABILITIES</b>	<b>39,579</b>	<b>54,334</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>184,303</b>	<b>204,958</b>
<b>Net asset per share attributable to Owners of the Parent (In RM)</b>	<b>0.48</b>	<b>0.50</b>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the period ended 31 December 2024)

**SWS CAPITAL BERHAD [199901027346 (502246-P)]**  
**Condensed Consolidated Statement of Changes In Equity**  
**As At 31 December 2025**  
**(Unaudited)**

	← Attributable to Owners of the Parent →			Total Equity
	← Non-distributable →		Accumulated Losses	
	Share Capital	Revaluation Reserve		
	RM'000	RM'000	RM'000	RM'000
<b>2025</b>				
At beginning of financial period	133,181	31,880	(14,437)	150,624
Loss for the financial period	-	-	(13,363)	(13,363)
Revaluation of land and building	-	7,463	-	7,463
Realisation of revaluation surplus upon depreciation	-	(940)	940	-
Transfer of revaluation reserve upon disposal of property	-	(1,849)	1,849	-
<b>At end of financial period</b>	<b>133,181</b>	<b>36,554</b>	<b>(25,011)</b>	<b>144,724</b>
<b>2024</b>				
At beginning of financial period	133,181	25,374	(11,652)	146,903
Loss for the financial period	-	-	(3,500)	(3,500)
Revaluation of lands and buildings	-	7,221	-	7,221
Realisation of revaluation surplus upon depreciation	-	(715)	715	-
<b>At end of financial period</b>	<b>133,181</b>	<b>31,880</b>	<b>(14,437)</b>	<b>150,624</b>

(The Condensed Consolidated Statement of Change In Equity should be read in conjunction with the Annual Financial Report for the period ended 31 December 2024)

**SWS CAPITAL BERHAD [199901027346 (502246-P)]**  
**Condensed Consolidated Statement of Cash Flows**  
**As At 31 December 2025**  
**(Unaudited)**

	<b>CUMULATIVE QUARTER</b>	
	<b>31.12.2025</b>	<b>31.12.2024</b>
	<b>RM</b>	<b>RM</b>
<b>Cash flows from operating activities</b>		
Loss before tax	(12,170)	(2,517)
Adjustments for :		
Allowance for doubtful debts	(326)	-
Amortisation of right-of-use asset	521	2,907
Bad debts recovered	(143)	-
Bad debts written off	246	-
Deposit written off	(80)	-
Depreciation of property, plant and equipment	5,898	3,922
Dividend income from other investments	-	(12)
Fair value gain on investment properties	(30)	(1,397)
Fair value gain on other investments	-	(57)
Finance costs	1,499	2,116
Gain on disposal of assets held for sale	(1,410)	-
Loss / (Gain) on disposal of property, plant and equipment	1,052	(1,984)
Impairment loss on property, plant & equipment	559	591
Impairment loss on right-of-use assets	-	448
Impairment (gain) / loss on trade receivables	172	701
Interest expense on lease liabilities	85	-
Interest income	(268)	(343)
Inventories written off	-	2,089
Property, plant and equipment written off	246	6
Reversal of impairment loss on trade receivables	-	(55)
Reversal of impairment loss on property, plant and equipment	-	(115)
Unrealised loss / (gain) on foreign exchange	464	(80)
Operating (loss) / profit before changes in working capital	(3,685)	6,220
Changes in working capital:		
- Inventories	14,186	8,714
- Trade and other receivables	11,726	(2,246)
- Trade and other payables	(3,687)	(3,509)
<b>Cash flows generated from operations</b>	18,540	9,179
Tax paid	(1,653)	(2,408)
Tax refunded	2,099	14
<b>Net cash flows from operating activities</b>	18,986	6,785
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(1,724)	(1,500)
Acquisition of right-of-use assets	-	(588)
Interest received	196	343
Proceeds from disposal of property, plant and equipment	9,162	3,116
<b>Net cash flows from investing activities</b>	7,634	1,371

**SWS CAPITAL BERHAD [199901027346 (502246-P)]**  
**Condensed Consolidated Statement of Cash Flows (cont'd)**  
**As At 31 December 2025**  
**(Unaudited)**

	<b>CUMULATIVE QUARTER</b>	
	<b>31.12.2025</b>	<b>31.12.2024</b>
	<b>RM</b>	<b>RM</b>
<b>Cash flows used in financing activities</b>		
Interest paid	(1,499)	(2,116)
Placement of fixed deposit	(3,787)	-
Repayment of bankers' acceptance	(5,204)	(4,522)
Repayment of lease liabilities	(2,860)	(2,540)
Repayment of term loans	(953)	(709)
<b>Net cash flows used in financing activities</b>	<u>(14,303)</u>	<u>(9,887)</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>12,317</b>	<b>(1,731)</b>
Effect of exchange rate changes on cash and cash equivalents	(464)	6
Cash and cash equivalents at beginning of financial period	13,506	15,231
<b>Cash and cash equivalents at end of financial period</b>	<u><b>25,359</b></u>	<u><b>13,506</b></u>
Cash and cash equivalents included in the cash flow statements comprise the followings:		
Deposit, bank and cash balances	33,529	20,591
Less: Bank overdrafts	(819)	(3,521)
	<u>32,710</u>	<u>17,070</u>
Less: Fixed deposits pledged with licensed banks	(7,351)	(3,564)
	<u><b>25,359</b></u>	<u><b>13,506</b></u>

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the period ended 31 December 2024)

## **NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025**

### **PART A – EXPLANATORY NOTES IN COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING**

#### **A1. BASIS OF PREPARATION**

These condensed consolidation interim financial statements, for the financial period ended 31 December 2025, have been prepared in accordance with MFRS 134 Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad. These condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

The audited financial statements of the Group for the financial year ended 31 December 2024 are available upon request from the Company registered office at B-21-1, Level 21, Tower B, Northpoint Mid Valley City, No. 1, Medan Syed Putra Utara, 59200 Kuala Lumpur.

The explanatory notes attached to these condensed consolidated 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 interim financial statements should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2024.

#### **A2. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies adopted are consistent with those of the audited financial statements for the financial year ended 31 December 2024 and include the adoption of MFRS Framework and Interpretation which applicable to the Group. The adoption of MFRS, amendments to MFRSs and Interpretation Committee Interpretations do not have material impact on the financial statement in the period of initial application.

#### **A3. AUDITORS’ REPORT**

The audited financial statements for the financial year ended 31 December 2024 was not subject to any qualification.

#### A4. SEASONAL OR CYCLICAL FACTORS

The Group's operation is seasonal and cyclical in nature whereby the performance is normally higher during Hari Raya Puasa and New Year celebration.

#### A5. EXTRAORDINARY AND EXCEPTIONAL ITEMS

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

#### A6. CHANGES IN ESTIMATES OF AMOUNTS REPORTED

There were no material changes in estimates of amounts reported in prior financial periods that have a material effect on the current quarter under review and financial period to-date.

#### A7. SEGMENTAL INFORMATION

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

Revenue and Expenses	12 months ended 31 December 2025				
	Others RM'000	Manufacturing of plastic wares RM'000	Manufacturing of furniture RM'000	Eliminations RM'000	Consolidated RM'000
External sales	-	62,662	14,078	-	76,740
Inter-company transaction	-	14,218	304	(14,522)	-
Total	-	76,880	14,382	(14,522)	76,740

Results	Others RM'000	Manufacturing of plastic wares RM'000	Manufacturing of furniture RM'000	Eliminations RM'000	Consolidated RM'000
Finance income	1,060	89	146	(1,027)	268
Finance costs	-	(1,791)	(735)	1,027	(1,499)
Interest expense on lease liabilities	-	(77)	(8)	-	(85)
Depreciation of property, plant and equipment	-	(4,827)	(700)	(371)	(5,898)
Amortisation of right-of-use assets	-	-	(521)	-	(521)
Taxation	(111)	(541)	(530)	(11)	(1,193)
Other non-cash items	-	-	464	-	464
Segment loss	(3,569)	(9,079)	(704)	(11)	(13,363)
Segment assets	97,767	138,279	43,212	(94,955)	184,303
Segment liabilities	261	53,895	17,361	(31,938)	39,579

## **A8. CHANGES IN DEBT AND EQUITY SECURITIES**

There was no issuance, repurchase and repayment of debt and equity securities for the current quarter under review and financial period to-date, other than as disclosed in Note B8.

## **A9. DIVIDENDS PAID**

There were no dividends paid during the current quarter under review.

## **A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT**

There were revaluation of property, plant and equipment for the financial period under review, pertaining to lands and buildings.

## **A11. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE INTERIM REPORT**

There were no material events subsequent to the end of the interim reporting period reported.

## **A12. CHANGES IN THE COMPOSITION OF THE GROUP**

There were no changes in the composition of the Group during the financial period under review.

## **A13. CHANGES IN CONTINGENT LIABILITIES/ASSETS**

There were no changes in contingent liabilities/assets since previous reporting date and there were no contingent liabilities pending at the date of this report.

## **A14. CAPITAL COMMITMENTS**

There were no material capital commitments during the current quarter under review.

## **A15. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the current quarter under review and financial year to-date.

The Group's key management personnel compensation during the current quarter under review and financial year to-date is as follows:

Compensation paid/payable to key management personnel	Current quarter RM'000	Financial year to-date RM'000
Short term employee benefits	473	1,615
Other employee benefits	37	152

**PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1. PERFORMANCE REVIEW**

Revenue	Individual quarter		+/- (%)	Cumulative quarter		+/- (%)
	31-Dec-25 RM'000	31-Dec-24 RM'000		31-Dec-25 RM'000	31-Dec-24 RM'000	
Plastic Wares Division	15,728	15,926		62,662	72,984	
Furniture Division	147	10,009		14,078	48,215	
<b>Total</b>	<b>15,875</b>	<b>25,935</b>	(39)	<b>76,740</b>	<b>121,199</b>	(37)

For the financial year ended (FYE) 31 December 2025, the Group's revenue declined by 36.7% to RM76.74 million, compared to RM121.20 million in the previous year.

The plastic wares division recorded a 14.1% decline in revenue to RM62.66 million, down from RM72.98 million in the previous year. The decrease in local sales was mainly due to challenging economic conditions, changes in consumer spending patterns, and increased competition from alternative suppliers. Meanwhile, export sales were significantly impacted by market uncertainties arising from political instability and conflicts.

On the other hand, the furniture division ceased operations during Q3 2025 following continued weak performance and the inability to return to profitability. The division recorded RM14.08 million in revenue for FYE 2025, reflecting an 70.8% decrease compared to RM48.22 million in the previous year.

For the current quarter under review ended 31 December 2025, the Group recorded revenue of RM15.88 million, representing a decrease of 38.8% compared to RM25.94 million in the corresponding quarter of the previous year ended 31 December 2024. Plastic wares and furniture division contributed RM15.73 million and RM0.15 million respectively.

Profit / (Loss) Before Tax	Individual quarter		+/- (%)	Cumulative quarter		+/- (%)
	31-Dec-25 RM'000	31-Dec-24 RM'000		31-Dec-25 RM'000	31-Dec-24 RM'000	
Plastic Wares Division	49	814		(170)	2,136	
Furniture Division	(1,724)	(1,425)		(11,390)	(4,277)	
Others	(252)	(179)		(610)	(376)	
<b>Total</b>	<b>(1,927)</b>	<b>(790)</b>	144	<b>(12,170)</b>	<b>(2,517)</b>	384

For FYE 2025, the Group recorded a total gross profit of RM6.03 million, compared to RM17.46 million in the previous year.

The plastic wares division's gross profit margin improved from 20.9% in FYE 2024 to 21.9% in FYE 2025, with a total gross profit of RM13.74 million. Despite the improvement and more favourable raw material cost, the division continued to face challenges in securing sufficient sales orders to cover fixed operational overheads. Meanwhile, the furniture division's gross profit margin dropped from 4.5% in FYE 2024 to negative 54.8% in FYE 2025, recording a gross loss of RM7.71 million.

For the quarter under review (Q4 2025), the Group recorded a total gross profit of RM3.15 million compared to a gross profit of RM2.41 million in Q4 2024. The gross profit margin increased from 9.3% in Q4 2024 to a 19.8% in Q4 2025. The plastic wares division contributed a gross profit of RM3.66 million, while the furniture division incurred a gross loss of RM0.51 million, mainly due to clearance activities during cessation of operations.

For FYE 2025, the Group recorded a loss before tax of RM12.17 million, an increased from the loss before tax of RM2.52 million in the previous year. The plastic wares division recorded loss before tax of RM0.17 million, compared to profit before tax RM2.14 million in the previous year. Meanwhile, the furniture division recorded a loss before tax of RM11.39 million, compared to loss before tax of RM4.28 million in FYE 2024.

For the quarter under review, the Group recorded a loss before tax of RM1.93 million compared to a loss before tax of RM0.79 million in Q4 2024. The plastic wares division contributed a profit before tax of RM0.05 million, while the furniture division incurred a loss before tax of RM1.72 million.

## B2. VARIANCE IN PROFIT / (LOSS) BEFORE TAX

<b>Profit / (Loss) Before Tax</b>	Individual quarter 31-Dec-25 RM'000	Preceding quarter 30-Sep-25 RM'000	+ / - RM'000
Plastic Wares Division	49	(1,514)	1,563
Furniture Division	(1,724)	(3,081)	1,357
Others	(252)	(93)	(159)
<b>Total</b>	<b>(1,927)</b>	<b>(4,688)</b>	<b>2,761</b>

The Group recorded a higher turnover of RM15.88 million for the quarter under review, compared to RM14.70 million in the preceding quarter ended 30 September 2025.

In Q4 2025, the gross profit margin increased to 19.8%, from negative 14.3% in Q3 2025. The Group registered a gross profit of RM3.15 million during the quarter, compared to a gross loss of RM2.11 million in the previous quarter. The Group also recorded a loss before tax of RM1.93 million for the quarter under review, representing a lower loss compared to loss before tax of RM4.69 million in the preceding quarter.

### B3. PROSPECT

National Budget 2026 has introduced new fiscal and industrial priorities, with emphasis on technology adoption, sustainability initiatives and the development of high-value industries.

The Management expects the retail market for plastic wares in 2026 to register moderate growth, supported by steady demand for affordable, durable and lightweight household products, as well as the continued expansion of online and physical retail channels that enhance product accessibility and consumer choice. However, growth is expected to remain measured, amid sustainability considerations, raw material cost fluctuations and increasing competition from alternative homeware materials.

Following the cessation of the furniture division, which was heavily reliant on the export market, the Management has reallocated resources to strengthen and further develop the plastic wares division. This decision was made after careful assessment of the division's prolonged weak performance and limited prospects for recovery.

Beside improving manufacturing activities, the Management and marketing team will also continue to work closely with customers to manage cost pressures and diversify revenue streams across domestic and international markets. The Group also remains committed to product development and design enhancement initiatives, focusing on upgrading existing product lines and introducing new offerings at competitive pricing to meet evolving market demands. Affordability, durability and convenience remain key considerations in the Group's product strategy.

### B4. VARIANCE OF ACTUAL PROFIT FROM FORECAST PROFIT

The Group did not issue any profit forecast or profit guarantee for the financial period under review.

### B5. TAXATION

	Current quarter RM'000	Financial year to-date RM'000
Current taxation	(461)	(1,286)
Deferred taxation	(10)	93
	<u>(471)</u>	<u>(1,193)</u>

The Group's effective tax rate for the quarter under review was higher than the statutory tax rate mainly due to tax effects of non-deductible expenses and deferred tax assets not recognised.

## **B6. SALE OR PURCHASE OF UNQUOTED INVESTMENTS AND/OR PROPERTIES**

U.D. Panelform Sdn. Bhd. ("UDP" or "the Vendor"), a wholly-owned subsidiary of SWS Capital Berhad, had on 28 July 2025 entered into the Sale and Purchase Agreement ("Agreement") with Jason Koh Jian Hui and Bo Lireen ("the Purchasers"), for the disposal of a unit of single-storey detached factory building erected thereon of a leasehold industrial land held under PN 9615, Lot 8792, Mukim Jalan Bakri, District of Muar, State of Johor ("the Property") at a total consideration of RM1,710,000 in accordance with the terms and conditions as stipulated in the Agreement. The property was classified as assets held for sale.

There was no sale of unquoted investments by the Group for the current quarter under review.

## **B7. QUOTED SECURITIES**

There was no purchase or disposal of quoted securities by the Group for the financial period under review.

## **B8. STATUS OF CORPORATE PROPOSALS**

There was no corporate proposal by the Group for the financial period under review.

## **B9. GROUP'S BORROWINGS**

The Group's borrowings as at 31 December 2025 are as follows:

	RM'000
Secured Short Term Borrowings	14,732
Secured Long Term Borrowings	7,024
Total Borrowings	<u>21,756</u>

## **B10. FINANCIAL INSTRUMENTS - DERIVATIVES**

The Group uses derivative financial instruments, mainly foreign currency forward contracts to hedge its exposure to fluctuations in foreign exchange arising from sales. The Group does not hold or issue derivative financial instruments for trading purposes.

There was no outstanding foreign currency forward contracts as at 31 December 2025.

The above instruments are executed with credit worthy financial institutions in Malaysia. The Directors are of the view that the possibility of non-performance by these financial institutions is remote on the basis of their financial strength. There are also no cash requirements risks as the Group only uses foreign currency forward contracts as its hedging instruments. The fair value changes have been recognised in the profit and loss.

## B11. MATERIAL LITIGATION

There was no material litigation during the financial period under review.

## B12. DIVIDEND

No dividend was proposed by the Board of Directors for the current quarter under review.

## B13. NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Loss before tax for the financial period has been arrived at after charging / (crediting):-

	Current quarter RM'000	Financial year to-date RM'000
Allowance for doubtful debts	(215)	(326)
Amortisation of right-of-use asset	126	521
Bad debts recovered	(15)	(143)
Bad debts written off	496	246
Depreciation of property, plant and equipment	1,256	5,898
Finance costs	309	1,499
Finance income	(92)	(268)
Loss on foreign exchange		
Realised	139	111
Unrealised	70	464
Gain on disposal of assets held for sales	-	(1,410)
Loss on disposal of property, plant & equipment	(5)	1,052
Interest expense on lease liabilities	38	85
Property, plant and equipment written off	246	246
Rental received	(352)	(1,361)

## B14. LOSS PER SHARE

### *Basic loss per share*

Basic loss per share amount are calculated by dividing the loss attributable to Owners of the Parent by the weighted average number of ordinary shares outstanding during the period.

		Current quarter	Financial year to-date
Loss attributable to Owners of the Parent	(RM'000)	(2,398)	(13,363)
Weighted average number of shares	(shares)	302,278,160	302,278,160
Basic loss per share	(sen)	<u>(0.79)</u>	<u>(4.42)</u>

**Board of Directors**  
**SWS Capital Berhad**  
**27<sup>th</sup> February 2026**