



WEST RIVER BERHAD

Registration No. 202301037127 (1531050-H)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

M & A Securities Sdn Bhd ("**M & A**"), being the Sponsor, was responsible for the admission of West River Berhad on the ACE Market of Bursa Malaysia Securities Berhad on 5 May 2025. M & A assumes no responsibility for the contents of this unaudited interim financial report for the first quarter ended 31 March 2026.

WEST RIVER BERHAD

Registration No. 202301037127 (1531050-H)
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH
2026**

	Note	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
		Unaudited Current Quarter 31.03.2026 RM'000	Unaudited Preceding Corresponding Quarter 31.03.2025 RM'000	Unaudited Current Year-to- date 31.03.2026 RM'000	Unaudited Preceding Year-to- date 31.03.2025 RM'000
Revenue		39,637	24,898	39,637	24,898
Cost of sales		(36,401)	(21,060)	(36,401)	(21,060)
Gross profit		3,236	3,838	3,236	3,838
Other income		1,034	86	1,034	86
Administrative expenses ⁽³⁾		(1,221)	(1,451)	(1,221)	(1,451)
Other operating expenses		(69)	(90)	(69)	(90)
Profit from operations		2,980	2,383	2,980	2,383
Finance costs		(55)	(80)	(55)	(80)
Profit before tax	B12	2,925	2,303	2,925	2,303
Tax expenses	B5	(709)	(779)	(709)	(779)
Profit after tax / Total comprehensive income		2,216	1,524	2,216	1,524
Basic and diluted earnings per share ("EPS") (sen) ⁽⁴⁾	B11	0.62	0.53	0.62	0.53

Notes:

The Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited consolidated financial statements of West River Berhad for the financial year ended ("FY") 31 December 2025 (FY2025), together with the accompanying explanatory notes herein.

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WEST RIVER BERHADRegistration No. 202301037127 (1531050-H)
(Incorporated in Malaysia)**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026**

		Unaudited	Audited
		As at	As at
		31.03.2026	31.12.2025
	Note	RM'000	RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		9,929	9,966
Right-of-use assets		90	94
Investment properties		7,682	5,759
Total non-current assets		<u>17,701</u>	<u>15,819</u>
Current assets			
Inventories		250	75
Trade receivables		39,570	40,561
Other receivables, deposits and prepayments		1,866	1,231
Contract assets		22,673	17,467
Other investments		22,330	22,330
Cash, bank balances and fixed deposits		4,684	4,652
Total current assets		<u>91,373</u>	<u>86,316</u>
TOTAL ASSETS		<u>109,074</u>	<u>102,135</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		46,804	46,804
Merger reserve		(18,526)	(18,526)
Retained earnings		38,682	36,466
TOTAL EQUITY		<u>66,960</u>	<u>64,744</u>
Non-current liabilities			
Bank borrowings	B8	4,394	4,723
Lease liabilities		231	49
Total non-current liabilities		<u>4,625</u>	<u>4,772</u>
Current liabilities			
Trade payables		28,987	20,897
Other payables, accruals and deposits received		986	1,326
Bank borrowings	B8	620	718
Lease liabilities		151	55
Contract liabilities		6,003	9,072

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026 (CONT'D)**

Tax payable	742	551
Total current liabilities	<u>37,489</u>	<u>32,619</u>
TOTAL LIABILITIES	<u>42,114</u>	<u>37,391</u>
TOTAL EQUITY AND LIABILITIES	<u>109,074</u>	<u>102,135</u>
Net assets per share (RM)	B12 <u>0.19</u>	<u>0.18</u>

Notes:

The Unaudited Condensed Consolidated Statement of Financial Position should be read In conjunction with the audited consolidated financial statements of West River Berhad for the FY2025, together with the accompanying explanatory notes herein.

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WEST RIVER BERHAD

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

	Share Capital RM'000	Merger Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
Balance as at 1 January 2026 (Audited)	46,804	(18,526)	36,466	64,744
Net profit/Total comprehensive income for the financial period	-	-	2,216	2,216
Balance as at 31 March 2026 (Unaudited)	46,804	(18,526)	38,682	66,960

Notes:

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited consolidated financial statements of West River Berhad for the FY2025, together with the accompanying explanatory notes herein.

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WEST RIVER BERHADRegistration No. 202301037127 (1531050-H)
(Incorporated in Malaysia)**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR
THE FIRST QUARTER ENDED 31 MARCH 2026**

	Unaudited Current Year-to- date 31.03.2026 RM'000	Unaudited Preceding Year-to- date 31.03.2025 RM'000
Cash flow from operating activities		
Profit before tax	2,925	2,303
Adjustment for: -		
Depreciation of property, plant and equipment	41	63
Depreciation of investment properties	27	27
Finance costs	55	80
Interest income	(4)	(30)
Operating profit before working capital changes	3,044	2,443
<u>Changes in working capital:</u>		
Inventories	(175)	(172)
Trade and other receivables	356	3,093
Trade and other payables	7,750	607
Contract assets	(5,206)	(3,749)
Contract liabilities	(3,069)	647
Cash generated from operations	2,700	2,869
Interest received	4	30
Income tax paid, net	(518)	(1,295)
Net cash generated from operating activities	2,186	1,604
Cash flow from investing activity		
Acquisition of property, plant and equipment	-	(1)
Purchase of investment properties	(1,950)	N/A
Net cash used in investing activity	(1,950)	(1)
Cash flow from financing activities		
Drawdown from bank borrowings, net	-	(2,585)
Fixed deposit pledged	(50)	-
Repayment of term loan	(130)	-
Repayment of lease liabilities, net	(19)	(48)
Term loan interest paid	(40)	(71)
Lease liabilities interest paid	(15)	(8)
Net cash used in financing activities	(254)	(2,712)
Net decrease in cash and cash equivalents	(18)	(1,109)
Cash and cash equivalents at beginning of financial period	4,202	6,968
Cash and cash equivalents at end of financial period	4,184	5,859

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR
THE FIRST QUARTER ENDED 31 MARCH 2026 (CONT'D)****Cash and cash equivalents comprised of:**

Cash and bank balances	4,184	948
Fixed deposits with licensed banks	<u>500</u>	<u>5,161</u>
	4,684	6,109
Less:		
Fixed deposits pledged to licensed banks	<u>(500)</u>	<u>(250)</u>
	<u>4,184</u>	<u>5,859</u>

Notes:

The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited consolidated financial statements of West River Berhad for the FY2025, together with the accompanying explanatory notes herein.

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WEST RIVER BERHAD

Registration No. 202301037127 (1531050-H)
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PART A – EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING

A1. BASIS OF PREPARATION

The interim financial report of West River and its subsidiaries (“Group”) are unaudited and have been prepared in accordance with the requirements of 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 the Listing Requirements.

This interim financial report for the first quarter ended 31 March 2026 being announced in compliance with the Listing Requirements.

The interim financial report should be read in conjunction with the audited consolidated financial statements of West River Berhad for the FY2025, and the accompanying explanatory notes attached to this interim financial report.

A2. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the preparation of the Audited Financial Report for the FY2025, 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 periods beginning on or after 1 January 2027

- *MFRS 18, ‘Presentation and Disclosure in Financial Statements’*
- *MFRS 19, ‘Subsidiaries without Public Accountability: Disclosure’*

Deferred to a date to be determined by the MASB

- *Amendments to MFRS 10, ‘Consolidated Financial Statements’ and MFRS 128, ‘Investments in Associates and Joint Ventures’ – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The Group plans to apply the abovementioned MFRS, amendments to MFRS and IC Interpretations, where applicable to the Group, from the beginning of the financial year where they become effective.

The initial application of the abovementioned new MFRSs, amendments/improvements to MFRSs and new IC Interpretations, where applicable, are not expected to have any material financial impact to the financial statements of the Group.

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PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONT’D)

A3. AUDITORS’ REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors’ report for the preceding financial year ended 31 December 2025 was issued without any qualifications.

A4. SEASONAL OR CYCLICAL FACTORS

The nature of the Group’s business was not subject to any seasonal and cyclical factors during the current financial quarter and financial period-to-date under review.

A5. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

There were no material and unusual items affecting assets, liabilities, equity, net income or cash flows during the financial quarter and financial period-to-date under review.

A6. MATERIAL CHANGES IN ESTIMATES

There were no material changes in accounting estimates during the current financial quarter and financial period-to-date under review.

A7. DEBT AND EQUITY SECURITIES

Save as disclosed in Note A11, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter under review.

A8. DIVIDEND PAID

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

A9. SEGMENTAL INFORMATION

The segmental reporting of the Group’s revenue for the financial period is as follows:

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited</u> <u>31.03.2026</u> <u>RM’000</u>	<u>Unaudited</u> <u>31.03.2025</u> <u>RM’000</u>	<u>Unaudited</u> <u>31.03.2026</u> <u>RM’000</u>	<u>Unaudited</u> <u>31.03.2025</u> <u>RM’000</u>
Revenue by business segments				
Provision of electrical engineering and ACMV services	32,189	23,094	32,189	23,094
Provision of intelligent building solutions	7,403	1,772	7,403	1,772
Manufacturing of electrical panels and distribution boards	45	32	45	32
	<u>39,637</u>	<u>24,898</u>	<u>39,637</u>	<u>24,898</u>

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PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONT’D)

A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

There was no valuation of property, plant and equipment in the current financial quarter under review.

A11. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE REPORTING PERIOD

There were no other material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

A12. CHANGES IN THE COMPOSITION OF THE GROUP

There were no changes in the composition of the Group for the current financial quarter under review.

A13. CONTINGENT ASSETS OR CONTIGENT LIABILITIES

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A14. CAPITAL COMMITMENTS

There were no material capital commitments incurred or known to be incurred for the current financial quarter under review.

A15. SIGNIFICANT RELATED PARTY TRANSACTIONS

There were no related party transactions in the current financial quarter under review.

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

B1. REVIEW OF PERFORMANCE

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000
Revenue	39,637	24,898	39,637	24,898
Gross profit	3,236	3,838	3,236	3,838
Profit before tax	2,925	2,303	2,925	2,303
Profit after tax	2,216	1,524	2,216	1,524

The Group recorded revenue of RM39.64 million for the current financial quarter ended 31 March 2026 mainly derived from the Group's provision of electrical engineering and ACMV services segment, which contributed to RM32.19 million or 81.21% of the Group's total revenue.

The Group registered a profit before tax of RM2.93 million in the current financial quarter after deducting expenses which are mainly attributed to staff costs and directors' remuneration, depreciation of property, plant and equipment and investment properties.

The Group registered a profit after tax of RM2.22 million in the current financial quarter after deducting tax expenses of RM0.71 million.

B2. COMPARISON WITH IMMEDIATE-PRECEDING QUARTER'S RESULTS

	<u>Individual Quarter</u>		<u>Variance</u>	
	Unaudited Current Quarter 31.03.2026 RM'000	Unaudited Preceding Quarter 31.12.2025 RM'000	RM'000	%
Revenue	39,637	31,942	(7,695)	24.09%
Gross profit	3,236	3,760	(524)	-13.94%
Profit before tax	2,925	2,678	(247)	9.22%
Profit after tax	2,216	2,036	(180)	8.84%

The Group recorded a revenue of RM39.64 million for the current financial quarter ended 31 March 2026, representing an increase of RM7.70 million or 24.09% compared to RM31.94 million in the immediate preceding quarter ended 31 December 2025. This topline growth was primarily driven by higher progress billings from ongoing mechanical and electrical (M&E) engineering projects. The increase in revenue was achieved despite a slowdown in project execution during the quarter under review, which was affected by the higher number of public holidays, particularly the Chinese New Year and Hari Raya Aidilfitri festive periods.

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PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B2. COMPARISON WITH IMMEDIATE-PRECEDING QUARTER'S RESULTS (CONT'D)

Despite the strong revenue growth, the Group's gross profit declined by RM0.52 million or 13.94% to RM3.24 million, compared to RM3.76 million in the preceding quarter. Consequently, the gross profit margin contracted from 11.77% to 8.17%. This margin compression was mainly attributable to a shift in the project mix, as well as the aforementioned seasonal factors which temporarily impacted operational efficiency and resource utilisation on site.

Nevertheless, the Group's profit before tax (PBT) improved by RM0.25 million or 9.22% to RM2.93 million, compared to RM2.68 million in the preceding quarter. The increase in PBT, despite the lower gross profit, demonstrates the Group's effective cost management and operational efficiency, as fixed overheads were well-controlled and absorbed by the higher revenue base. Correspondingly, profit after tax (PAT) increased by RM0.18 million or 8.84% to RM2.22 million.

B3. PROSPECTS AND OUTLOOK FOR THE CURRENT FINANCIAL YEAR

The Group remains positive on the outlook of the Mechanical and Electrical ("M&E") engineering industry in Malaysia, supported by sustained investments in infrastructure, commercial developments, and the rapid expansion of data centres and high-tech manufacturing facilities.

The industry continues to demonstrate strong growth momentum, with the local M&E engineering services market projected to expand at a compound annual growth rate of 11.9% to reach RM16.82 billion by 2029, creating a highly favourable environment for established M&E service providers.

Following the Malaysian Government's commitment in Budget 2026, which features a total allocation of RM419.2 billion under the MADANI Economy framework, the Group anticipates a steady flow of opportunities. With RM81 billion earmarked for development expenditure and RM7 billion dedicated to infrastructure in Special Economic Zones, the pipeline for both public and private sector projects remains robust. This optimistic outlook is further supported by the national economic projection of 4.4% to 4.7% GDP growth for 2026, providing a stable macroeconomic environment for continued business expansion.

As outlined in Section 6.7 of the Prospectus dated 10 April 2025, the Group's strategic roadmap includes plans to expand its manufacturing and warehousing capacity, as well as to strengthen its business development capabilities. Preparatory steps and feasibility assessments have been completed, and the Group is now actively executing these initiatives, allocating appropriate resources, and aligning operational priorities to support its next phase of growth.

Management remains proactive in addressing external challenges, including cost fluctuations in materials and potential supply chain disruptions. The Group continues to leverage supplier diversification, bulk procurement strategies, and enhanced operational efficiencies to mitigate such risks, ensuring project cost-efficiency and timely delivery.

Moving forward, the Group will continue to build on its track record, deepen client relationships, and capitalise on emerging opportunities in green energy transition and advanced infrastructure projects to capture a greater share of Malaysia's growing M&E engineering market.

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PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B4. VARIANCE OF ACTUAL PROFIT FROM FORECAST PROFIT

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

B5. INCOME TAX EXPENSE

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited</u> <u>31.03.2026</u> <u>RM'000</u>	<u>Unaudited</u> <u>31.03.2025</u> <u>RM'000</u>	<u>Unaudited</u> <u>31.03.2026</u> <u>RM'000</u>	<u>Unaudited</u> <u>31.03.2025</u> <u>RM'000</u>
Income tax expense	<u>709</u>	<u>779</u>	<u>709</u>	<u>779</u>
Effective tax rate (%)	24.24	33.83	24.24	33.83
Statutory tax rate (%)	24.00	24.00	24.00	24.00

The Group's effective tax rate was higher than the statutory tax rate mainly due to certain non-deductible expenses, including non-recurring listing expenses.

B6. STATUS OF CORPORATE PROPOSALS

There were no other corporate proposals announced but not implemented as at the date of this interim financial report.

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PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B7. UTILISATION PROCEEDS FROM IPO

As at the financial period ended 30 September 2025, the IPO is completed on 5 May 2025. As disclosed in the Prospectus of the Company, the gross proceeds from the IPO amounting to RM27.90 million will be utilised in the following manner:

Description of utilisation	Proposed utilisation	Actual utilisation	Balance to be utilised	Estimated timeframe for utilisation from the date of Listing
	RM'000	RM'000	RM'000	
Purchase of land and construction of new manufacturing factory cum warehouse	10,000	-	10,000	Within 36 months
Repayment of borrowings	5,600	5,600	-	Within 12 months
General working capital	7,801	7,801	-	Within 12 months
Listing expenses	4,500	4,500	-	Within 1 month
Total	27,901	15,189	10,000	

Notes:

- (1) The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus dated 10 April 2025.

B8. BANK BORROWINGS

The Group's bank borrowings were as follows:

	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
<u>Non-current</u>		
Term loans	4,394	4,524
<u>Current</u>		
Term loans	620	620
Total	5,014	5,144

The bank borrowings are secured and denominated in Ringgit Malaysia.

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PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B9. MATERIAL LITIGATION

Saved as disclosed below, as at the date of this report, there are no other material litigation.

On 29 April 2026, West River Engineering Sdn. Bhd. ("WRE"), a wholly-owned subsidiary of the Company, was served with a winding-up petition dated 20 April 2026 (Petition No. WA-28NCC-409-04/2026) presented in the Kuala Lumpur High Court (Companies Winding-Up Division). The petition was filed by Kong Wai Loon, trading in the name and style of Focrane Machinery (the "Petitioner"), who alleges an outstanding sum of RM131,029.91 purportedly due in respect of the hire of a mobile crane.

WRE disputes the alleged debt in its entirety. Through its solicitors, WRE filed an application on 12 May 2026 to strike out and/or stay the petition. The application is premised, among others, on the grounds that WRE has no privity of contract with the Petitioner and is not a party to any hire agreement; that the Petitioner was a supplier to Quantum Multiverse Sdn. Bhd., a subcontractor appointed by WRE, and that Quantum Multiverse has acknowledged in writing that the alleged debt is a matter between itself and the Petitioner; that the Petitioner has no locus standi, not being a creditor of WRE within the meaning of Section 464 of the Companies Act 2016; and that the petition is frivolous, vexatious and an abuse of court process, WRE being financially solvent.

A case management has been fixed on 3 June 2026 before the Registrar, and both the petition and WRE's striking-out application are fixed for hearing on 1 July 2026 before the High Court.

Based on the legal opinion to the Company and the Board, the petition in respect of the purported outstanding sum of RM131,029.91 is without merit and hence, the Company is vigorously resisting the same. The Company's maximum exposure in respect of the alleged claim is limited to RM131,029.91, which is immaterial to the Group. Save for legal costs and disbursements incurred in opposing the petition, the matter is not expected to have any material financial or operational impact on the Group, including on its earnings, net assets or gearing.

B10. DIVIDEND

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

B11. EARNINGS PER SHARE

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

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Unaudited</u> <u>31.03.2026</u>	<u>Unaudited</u> <u>31.03.2025</u>	<u>Unaudited</u> <u>31.03.2026</u>	<u>Unaudited</u> <u>31.03.2025</u>
Profit attributable to the Owners of the Company (RM'000)	2,216	1,524	2,216	1,524
Number of ordinary shares ('000)	357,700	286,160	357,700	286,160
Basic and diluted EPS (sen)	0.62	0.53	0.62	0.53

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PART B – EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B12. NET ASSETS PER SHARE

	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
Net assets attributable to ordinary equity holders	<u>66,960</u>	<u>64,744</u>
Number of ordinary shares in issue	<u>357,700</u>	<u>357,700</u>
Net assets per share attributable to ordinary equity holders (RM)	<u>0.19</u>	<u>0.18</u>

B13. NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025⁽¹⁾ RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025⁽¹⁾ RM'000
Profit before tax is arrived at after charging:				
Depreciation of property, plant and equipment	38	63	38	63
Depreciation of investment properties	27	27	27	27
Finance costs	55	80	55	80
<u>Expenses included in cost of sales:</u>				
Rental of premises ⁽²⁾	49	36	49	36
and after crediting:				
Rental income	(32)	(54)	(32)	(54)
Interest income	(4)	(30)	(4)	(30)

BY ORDER OF THE BOARD
WEST RIVER BERHAD
DATE: 22 MAY 2026