WEST RIVER BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2025[(1)]

		Individual Quarter		Cumulative Quarter	
		Unaudited Current Quarter	Unaudited Preceding Corresponding Quarter[(2)]	Unaudited Current Year-to-date	Unaudited Preceding Year-to-date[(2)]
	Note	30.06.2025 RM'000	30.06.2024 RM'000	30.06.2025 RM'000	30.06.2024 RM'000
Revenue		25,776	N/A	50,674	N/A
Cost of sales		(22,272)	N/A	(43,332)	N/A
Gross profit		**3,504**	**N/A**	**7,342**	**N/A**
Other income		109	N/A	195	N/A
Administrative expenses[(3)]		(1,826)	N/A	(3,277)	N/A
Other operating expenses		(79)	N/A	(169)	N/A
Profit from operations		1,708	N/A	4,091	N/A
Finance costs		(55)	N/A	(135)	N/A
Profit before tax	**B12**	**1,653**	**N/A**	**3,956**	**N/A**
Tax expenses	**B5**	(628)	N/A	(1,407)	N/A
Profit after tax / Total comprehensive income		**1,025**	**N/A**	**2,549**	**N/A**
Basic and diluted earnings per share ("EPS") (sen)[(4)]	**B11**	0.29	N/A	0.71	N/A

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 10 April 2025 in relation to its initial public offering ("IPO") ("Prospectus") and the accompanying explanatory notes attached to this interim financial report.

(2) This interim financial report being announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("Listing Requirements"). There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

(3) Administrative expenses included non-recurring listing expenses of approximately RM0.65 million in the current financial quarter under review.

(4) Basic and diluted EPS is calculated based on the Company's enlarged issued share capital of 357,700,000 ordinary shares ("Shares"). Diluted EPS is equivalent to the basic EPS as there were no potential dilutive securities in issue during the financial quarter under review (refer to Note B11).

N/A Not applicable.

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2025[1]

	Note	Unaudited As at 30.06.2025 RM'000	Audited As at 31.12.2024 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		1,136	1,249
Investment properties		5,813	5,867
Total non-current assets		6,949	7,116
Current assets			
Inventories		452	19
Trade receivables		46,170	44,785
Other receivables, deposits and prepayments		356	437
Contract assets		22,076	18,473
Cash, bank balances and fixed deposits		29,585	7,218
Total current assets		98,639	70,932
TOTAL ASSETS		**105,588**	**78,048**
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		46,804	20,031
Merger reserve		(18,525)	(18,525)
Retained earnings		32,945	30,396
TOTAL EQUITY		61,224	31,902
Non-current liabilities			
Bank borrowings	**B8**	3,042	9,846
Lease liabilities		338	421
Total non-current liabilities		3,380	10,267
Current liabilities			
Trade payables		32,398	31,605
Other payables, accruals and deposits received		3,036	2,111
Bank borrowings	**B8**	831	719
Lease liabilities		192	192
Contract liabilities		4,298	222
Tax payable		229	1,030
Total current liabilities		40,984	35,879
TOTAL LIABILITIES		44,364	46,146
TOTAL EQUITY AND LIABILITIES		**105,588**	**78,048**
Net assets per share (RM)[2]		0.17	0.11

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025[1] (CONT'D)

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per share is calculated based on the Company's enlarged issued share capital of 357,700,000 Shares (refer to Note B11). Net assets per share as at 31 December 2024 is calculated based on the Company's share capital of 286,160,000 Shares after Acquisition but before the IPO.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 JUNE 2025[1]

	Share Capital RM'000	Merger Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
Balance as at 1 January 2025 (Audited)	20,031	(18,525)	30,396	31,902
Net profit/Total comprehensive income for the financial period	-	-	2,549	2,549
Transactions with owners:				
Issuance of shares capital	27,901	-	-	27,901
Shares issuance expenses	(1,128)	-	-	(1,128)
	26,773	-	-	26,773
Balance as at 30 June 2025 (Unaudited)	**46,804**	**(18,525)**	**32,945**	**61,224**

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Changes in Equity are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2025[(1)]

	Unaudited Current Year-to-date 30.06.2025 RM'000	Unaudited Preceding Year-to-date[(2)] 30.06.2024 RM'000
Cash flow from operating activities		
Profit before tax	3,956	N/A
Adjustment for: -		
Depreciation of property, plant and equipment	114	N/A
Depreciation of investment properties	54	N/A
Finance costs	135	N/A
Interest income	(71)	N/A
Operating profit before working capital changes	4,188	N/A
Changes in working capital:		
Inventories	(434)	N/A
Trade and other receivables	(1,305)	N/A
Trade and other payables	1,717	N/A
Contract assets	(3,603)	N/A
Contract liabilities	4,077	N/A
Cash generated from operations	**4,640**	**N/A**
Interest received	71	N/A
Income tax paid, net	(2,207)	N/A
Net cash generated from operating activities	**2,504**	**N/A**
Cash flow from investing activity		
Acquisition of property, plant and equipment	(1)	N/A
Net cash used in investing activity	**(1)**	**N/A**
Cash flow from financing activities		
Proceeds from issuance of share capital, net of shares issuance expenses	26,773	N/A
Repayment of term loan	(6,690)	N/A
Repayment of lease liabilities, net	(84)	N/A
Term loan interest paid	(120)	N/A
Lease liabilities interest paid	(15)	N/A
Net cash used in financing activities	**19,864**	**N/A**
Net increase in cash and cash equivalents	22,367	N/A
Cash and cash equivalents at beginning of financial period	6,968	N/A
Cash and cash equivalents at end of financial period	**29,335**	**N/A**

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2025[(1)] (CONT'D)

Cash and cash equivalents comprised of:		
Cash and bank balances	6,235	N/A
Fixed deposits with licensed banks	23,350	N/A
	29,585	N/A
Less:		
Fixed deposits pledged to licensed banks	(250)	N/A
	29,335	**N/A**

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

(2) This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable.

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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 second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

The interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus 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 Accountants’ Report as disclosed in the Prospectus dated 10 April 2025 in relation to its IPO, 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 2026

- *Amendments to MFRS 9, ‘Financial Instruments’ and MFRS 7, ‘Financial Instruments: Disclosures’ – Amendments to the Classification and Measurement of Financial Instruments*
- *Amendments to MFRS 1, ‘First-time Adoption of Malaysian Financial Reporting Standards’, MFRS 7, ‘Financial Instruments: Instruments: Disclosures’, MFRS 9, ‘Financial Instruments’, MFRS 10, ‘Consolidated Financial Statements’ and MFRS 107, ‘Statement of Cash Flows’*

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.

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 2024 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:

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024[(1)] RM'000	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024[(1)] RM'000
Revenue by business segments				
Provision of electrical engineering and ACMV services	24,048	N/A	47,142	N/A
Provision of intelligent building solutions	1,712	N/A	3,484	N/A
Manufacturing of electrical panels and distribution boards	16	N/A	48	N/A
	25,776	**N/A**	**50,674**	**N/A**

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

A9. SEGMENTAL INFORMATION (CONT'D)

Notes:

(1) This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable

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 SUBSEQEUNT 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 PERSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. REVIEW OF PERFORMANCE

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024(1) RM'000	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024(1) RM'000
Revenue	25,776	N/A	50,674	N/A
Gross profit	3,504	N/A	7,342	N/A
Profit before tax	1,653	N/A	3,956	N/A
Profit after tax	1,025	N/A	2,549	N/A

Notes:

(1) This interim financial report for the second quarter ended 30 June 2025 being financial report being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable.

The Group recorded revenue of RM25.78 million for the current financial quarter ended 30 June 2025 mainly derived from the Group's provision of electrical engineering and ACMV services segment, which contributed to RM24.05 million or 93.30% of the total Group's total revenue.

The Group registered a profit before tax of RM1.65 million in the current financial quarter after deducting expenses which are mainly attributed to staff costs and directors' remuneration, listing expenses attributable to the IPO, depreciation of property, plant and equipment and investment properties.

The Group registered a profit after tax of RM1.03 million in the current financial quarter after deducting tax expenses of RM0.65 million. The variation in gross profit and profit after tax margins, by approximately 0.89% and 1.05% respectively, was due to a mixture of projects with varied margins. Lesser fit-out works compared to Q1, so margins impacted slightly in Q2.

B2. COMPARISON WITH IMMEDIATE-PRECEDING QUARTER'S RESULTS

	Individual Quarter		Variance	
	Unaudited Current Quarter 30.06.2025 RM'000	Unaudited Preceding Quarter 31.03.2025 RM'000	RM'000	%
Revenue	25,776	24,898	878	3.53%
Gross profit	3,504	3,838	(334)	-8.70%
Profit before tax	1,653	2,303	(650)	-28.22%
Profit after tax	1,025	1,524	(499)	-32.74%

PART B – EXPLANATORY NOTES PERSUANT 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)

The Group's revenue increased by RM0.88 million or 3.53% to RM25.78 million in the current financial quarter ended 30 June 2025, compared to RM24.90 million in the preceding financial quarter ended 31 March 2025. The increase in revenue was mainly due to the growth in revenue from M&E engineering services during the financial quarter under review.

The Group's GP and PBT decreased by RM0.33 million (8.7%) and RM0.65 million (28.22%) respectively, in the current financial quarter ended 30 June 2025. The quarter-on-quarter decrease in gross profit and profit before tax was mainly due to the accrual of expenses recognised in the current quarter under review.

B3. PROSPECTS AND OUTLOOK FOR THE CURRENT FINANCIAL YEAR

In Q2 2025, Malaysia's economy showed resilience, with GDP growth edging up to 4.5%, driven mainly by strong domestic consumption and sustained momentum in the services and construction sectors. This positive environment was further supported by Bank Negara Malaysia's monetary easing measures, including a reduction in the Overnight Policy Rate (OPR) to 2.75%, aimed at boosting consumers' purchasing power and encouraging spending, including the property market.

The construction sector continued to expand at a robust pace, recording double-digit growth of 12.9% during the quarter. Growth—though moderating slightly from Q1—was propelled by strong contributions from special trade activities, non-residential and residential building works, with private sector projects and infrastructure investments serving as the primary catalysts.

The Mechanical and Electrical (M&E) engineering industry, in which the Group operates, shows a promising outlook. It is projected to grow from RM8.5 billion in 2024 to RM10.9 billion in 2026. This growth is supported by robust activity in the residential and commercial property markets, increased foreign and domestic investment driven by national initiatives like the New Industrial Master Plan, and a rising demand for intelligent building solutions.

While external headwinds, such as the potential impact of U.S. tariffs on input costs and project timelines, present challenges, the Group is well-positioned to navigate this landscape, our group also closely monitor the raw material price movement and minimize its impact to our performance. To mitigate risks from cost fluctuations and potential supply chain disruptions, the management is proactively exploring supplier diversification and bulk procurement strategies. Our strategic plan to utilise the IPO proceeds to expand manufacturing and warehousing capacity will further enhance these efforts, allowing for better cost control, the ability to hedge against price increases, and improved project cost-efficiency.

PART B – EXPLANATORY NOTES PERSUANT 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

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024[(1)] RM'000	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024[(1)] RM'000
Income tax expense	628	N/A	1,407	N/A
Effective tax rate (%)	37.99	N/A	35.57	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A

Notes:

(1) This interim financial report for the second quarter ended 30 June 2025 being financial report being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable.

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.

PART B – EXPLANATORY NOTES PERSUANT 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 June 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 RM'000	Actual utilisation RM'000	Balance to be utilised RM'000	Estimated timeframe for utilisation from the date of Listing
Purchase of land and construction of new manufacturing factory cum warehouse	10,000	-	10,000	Within 36 months
Repayment of borrowings	5,600	4,545	1,055	Within 12 months
General working capital	7,801	3,092	4,709	Within 12 months
Listing expenses	4,500	4,500	-	
Total	**27,901**	**12,137**	**15,764**	

Notes:

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

N/A Not applicable.

B8. BANK BORROWINGS

The Group's bank borrowings were as follows:

	Unaudited As at 30.06.2025 RM'000	Audited As at 31.12.2024 RM'000
Non-current		
Term loans	3,042	9,846
Current		
Term loans	831	719
Total	**3,873**	**10,565**

The bank borrowings are secured and denominated in Ringgit Malaysia.

B9. MATERIAL LITIGATION

As at the date of this report, there is no material litigation by or against involving the Group.

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

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:

	Individual Quarter		**Cumulative Quarter**	
	Unaudited 30.06.2025	**Unaudited 30.06.2024(1)**	**Unaudited 30.06.2025**	**Unaudited 30.06.2024(1)**
Profit attributable to the Owners of the Company (RM'000)	1,025	N/A	2,549	N/A
Number of ordinary shares ('000)	357,700	N/A	357,700	N/A
Basic and diluted EPS (sen)(2)	0.29	N/A	0.71	N/A

Notes:

(1) This interim financial report for the second quarter ended 30 June 2025 being financial report being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

(2) Basic and diluted EPS is calculated based on the Company's enlarged issued share capital of 357,700,000 ordinary shares of the Company. Diluted EPS is equivalent to the basic EPS as there were no potential dilutive securities in issue during the financial quarter under review.

N/A Not applicable.

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

B12. NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024[1] RM'000	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024[1] RM'000
Profit before tax is arrived at after charging:				
Depreciation of property, plant and equipment	51	N/A	114	N/A
Depreciation of investment properties	27	N/A	54	N/A
Finance costs	55	N/A	135	N/A
Expenses included in cost of sales:				
Rental of premises[2]	33	N/A	69	N/A
and after crediting:				
Rental income	(57)	N/A	(111)	N/A
Interest income	(41)	N/A	(71)	N/A

Notes:

(1) This interim financial report for the second quarter ended 30 June 2025 being financial report being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period-to-date as there is no interim financial report was prepared for the comparative financial period concerned.

(2) These amounts represent short-term leases and leases for low value underlying assets under MFRS 16.

N/A Not applicable.

BY ORDER OF THE BOARD
WEST RIVER BERHAD
DATE: 22 AUGUST 2025