A-Rank Berhad (200301031200 [633621-X])

Condensed Consolidated Statement of Financial Position
As at 30 April 2026
(The figures have not been audited)

	As at 30-Apr-26 RM'000	(Audited) As at 31-Jul-25 RM'000
Assets		
Non-current assets		
Property, plant and equipment	92,846	81,456
Right-of-use assets	1,150	883
Investment property	9,345	9,345
Investment in an associate	431	432
	103,772	92,116
Current assets		
Inventories	86,941	86,190
Property development expenditure	78,048	76,630
Trade and other receivables	69,960	64,635
Derivative financial assets	367	-
Current tax assets	1,433	235
Fixed deposit placed at a licensed bank	765	764
Short term deposit placed at licensed banks	1,700	12,931
Cash and bank balances	20,920	8,856
	260,134	250,241
Total assets	363,906	342,357
Equity and Liabilities		
Share capital	90,644	90,644
Share options reserve	953	953
Retained earnings	103,236	99,700
Equity attributable to owners of the parent	194,833	191,297
Non-controlling interests	(16,736)	(14,610)
Total equity	178,097	176,687
Liabilities		
Non-current liabilities		
Borrowings	16,495	26,250
Deferred tax liabilities	5,168	4,747
Lease liabilities	240	674
	21,903	31,671
Current liabilities		
Trade and other payables	81,862	81,682
Borrowings	81,119	51,567
Derivative financial liabilities	-	434
Lease liabilities	922	258
Current tax liabilities	3	58
	163,906	133,999
Total liabilities	185,809	165,670
Total equity and liabilities	363,906	342,357
	RM	**RM**
Net assets per ordinary share	1.09	1.07

These condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 July 2025.

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the financial period ended 30 April 2026
(The figures have not been audited)

	Current quarter ended		Cumulative period ended	
	30-Apr-26	30-Apr-25	30-Apr-26	30-Apr-25
	RM'000	RM'000	RM'000	RM'000
Revenue	151,203	131,644	410,201	426,892
Operating expenses	(147,825)	(127,908)	(401,966)	(414,793)
Other income/(expenses), net	1,325	868	3,002	2,849
Profit from operations	4,703	4,604	11,237	14,948
Share of loss in an associate, net of tax	-	1	(1)	(1)
Profit before interest and tax	4,703	4,605	11,236	14,947
Interest expenses	(1,358)	(1,701)	(4,174)	(5,113)
Profit before tax	3,345	2,904	7,062	9,834
Tax expenses	(668)	(1,575)	(1,630)	(3,519)
Profit for the financial period	2,677	1,329	5,432	6,315
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income for the financial period	2,677	1,329	5,432	6,315
Profit/(Loss) attributable to:				
- Owners of the parent	3,275	2,059	7,558	8,614
- Non-controlling interests	(598)	(730)	(2,126)	(2,299)
	2,677	1,329	5,432	6,315
Total comprehensive income/(loss) attributable to:				
- Owners of the parent	3,275	2,059	7,558	8,614
- Non-controlling interests	(598)	(730)	(2,126)	(2,299)
	2,677	1,329	5,432	6,315
Earnings per ordinary share attributable to equity holders of the parent:				
- Basic earnings per ordinary share (sen)	1.83	1.15	4.23	4.82
- Diluted earnings per ordinary share (sen)	1.78	1.12	4.10	4.67

These condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 July 2025.

Condensed Consolidated Statement of Changes in Equity
For the financial period ended 30 April 2026
(The figures have not been audited)

	Share capital RM'000	Share options reserve RM'000	Retained earnings RM'000	Total attributable to owners of the parent RM'000	Non-controlling interests RM'000	Total equity RM'000
Balance as at 1 August 2024	90,644	953	92,244	183,841	(11,529)	172,312
Total comprehensive income for the financial period	-	-	8,614	8,614	(2,299)	6,315
Transactions with owners:						
Dividend paid	-	-	(4,469)	(4,469)	-	(4,469)
Balance as at 30 April 2025	90,644	953	96,389	187,986	(13,828)	174,158
Balance as at 1 August 2025	90,644	953	99,700	191,297	(14,610)	176,687
Total comprehensive income for the financial period	-	-	7,558	7,558	(2,126)	5,432
Transactions with owners:						
Dividend paid	-	-	(4,022)	(4,022)	-	(4,022)
Balance as at 30 April 2026	90,644	953	103,236	194,833	(16,736)	178,097

These condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 July 2025.

A-Rank Berhad (200301031200 [633621-X])

Condensed Consolidated Statement of Cash Flow
For the financial period ended 30 April 2026
(The figures have not been audited)

	Period ended 30-Apr-26 RM'000	Period ended 30-Apr-25 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	7,062	9,834
Adjustments for:		
Interest income	(296)	(326)
Interest expenses	4,174	5,113
Depreciation of property, plant and equipment	3,300	3,584
Depreciation of right-of-use assets	852	1,222
Gain on lease modification	(27)	(11)
Gain on termination of lease	(53)	-
Impairment loss on impairment of trade receivables	103	27
Share of loss in an associate	1	1
Unrealised (gain)/loss on derivative instruments	(367)	300
Unrealised (gain)/loss on foreign exchange	(386)	(1,088)
Operating profit before changes in working capital	14,363	18,656
Changes in working capital:		
Inventories	(751)	(24,318)
Property development expenditure	(1,418)	(381)
Trade and other receivables	(5,494)	(13,254)
Trade and other payables	411	(14,487)
Cash generated from operations	7,111	(33,784)
Tax paid	(3,116)	(2,406)
Tax refunded	655	55
Net cash generated from/(used in) operating activities	4,650	(36,135)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	296	326
Placements of fixed deposit pledged to a licensed bank	(1)	-
Purchase of property, plant and equipment	(14,690)	(894)
Proceed from disposal of plant and equipment	-	83
Net cash used in investing activities	(14,395)	(485)
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(4,057)	(4,999)
Dividend paid	(4,022)	(4,469)
Net movements in borrowings	19,571	27,880
Payment of lease liabilities	(913)	(1,306)
Placements of fixed deposit pledged to a licensed bank	(1)	-
Net cash generated from financing activities	10,578	17,106
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	833	(19,514)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	21,787	29,529
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	22,620	10,015
COMPOSITION OF CASH AND CASH EQUIVALENTS:		
Fixed deposit placed at a licensed bank	765	746
Short term deposit placed at licensed banks	1,700	2,740
Cash and bank balances	20,920	7,275
	23,385	10,761
Less: Fixed deposit pledged to a licensed bank	(765)	(746)
	22,620	10,015

These condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the financial year ended 31 July 2025.

A Explanatory Notes

A1 Basis of preparation

The condensed financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRSs") 134: Interim Financial Reporting and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ("Bursa Securities")'s Listing Requirements.

The condensed financial statements should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025. The explanatory notes to these 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 July 2025.

A2 Significant Accounting Policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 July 2025 except for the adoption of the following new/revised MFRSs, Amendments to MFRSs and Issues Committee Interpretations ("IC Interpretations"):

a) Adoption of New MFRSs and Amendments to MFRSs

	Effective Date
Amendments to MFRS 16 *Lease Liability in a Sale and Leaseback*	1 Jan 2024
Amendments to MFRS 101 *Classification of Liabilities as Current or Non-current*	1 Jan 2024
Amendments to MFRS 101 *Non-Current Liabilities with Covenants*	1 Jan 2024
Amendments to MFRS 107 and MFRS 7 *Supplier Finance Arrangement*	1 Jan 2024
Amendments to MFRS 121 *Lack of Exchangeability*	1 Jan 2025

Adoption of the above Standards and Amendments did not have any material effect on the financial performance or position of the Group.

b) MFRSs and Amendments to MFRSs issued but not yet effective

	Effective Date
Amendments to the Classification and Measurement of Financial Instruments (Amendments to MFRS 9 and MFRS 7)	1 Jan 2026
Annual Improvements to MFRS Accounting Standards – Volume 11	1 Jan 2026
Amendments to MFRS 9, Financial Instruments and MFRS 7 Financial Instruments: *Disclosures – Contracts Referencing Nature – dependent Electricity*	1 Jan 2026
MFRS 18 *Presentation and Disclosure in Financial Statements*	1 Jan 2027
MFRS 19 *Subsidiaries without Public Accountability: Disclosures*	1 Jan 2027
Amendments to MFRS 10 and MFRS 128 *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*	Deferred

The Group is in the process of assessing the impact of implementing these Standards and Amendments, since the effects would only be observable for future financial years.

A3 Qualification of financial statements

There was no qualification in the audited financial statements for the financial year ended 31 July 2025.

A4 Seasonal or cyclical factors

The business operations of the Group were not significantly affected by any seasonal or cyclical factors.

A5 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence for the current quarter under review and financial period to-date.

A6 Change in estimates

There were no significant changes in estimates that have a material effect for the current quarter under review and financial period.

A7 Debt and equity securities

During the current quarter and subsequent to the financial period ended 30 April 2026 and up to the date of this report, the Company did not allot and issue any new ordinary shares pursuant to the ESOS.

As at the date of this report, the unexercised options pursuant to A-Rank's ESOS granted and accepted by eligible Directors and employees are 5,675,200 options.

Other than as disclosed above, there were no issuance, cancellation, repurchase, resale or repayment of debt and equity securities for the current quarter under review and financial year and up to the date of this report.

A8 Dividend paid

A first and final single-tier dividend of 2.25 sen per ordinary share, amounting to RM4.0 million in respect of the previous financial year ended 31 July 2025 was paid on 23 December 2025.

A9 Segmental information

The Group is principally engaged in investment holding, manufacturing and marketing of aluminium billets and property development. Its operating segments are presented based on products and services. The performance of each segment is measured based on the internal management report reviewed by chief operating decision maker.

(a) Business segments

	Aluminium RM'000	Property development RM'000	Total RM'000
Revenue			
Revenue from external customers	410,201	-	410,201
Results			
Profit/(Loss) from operations	11,261	(24)	11,237
Interest expense	(1,876)	(2,298)	(4,174)
Share of loss in an associate	(1)	-	(1)
Profit/(Loss) before tax	9,384	(2,322)	7,062
Tax expenses	(1,630)	-	(1,630)
Profit/(Loss) after tax	7,754	(2,322)	5,432
Assets			
Segment assets	270,953	90,722	361,675
Investment in an associate	431	-	431
Derivative financial assets	367	-	367
Current tax assets	1,433	-	1,433
	273,184	90,722	363,906
Liabilities			
Segment liabilities	35,403	46,459	81,862
Borrowings	68,395	29,219	97,614
Lease liabilities	1,162	-	1,162
Derivative financial liabilities	-	-	-
Current tax liabilities	3	-	3
Deferred tax liabilities	5,168	-	5,168
	110,131	75,678	185,809

A9 Segmental information (Cont'd)

(b) Geographical information

The Group operates only in Malaysia.

In presenting information on the basis of geographical areas, segment revenue is based on the geographical location of customers. The reportable segments are Malaysia, South East Asia other than Malaysia, South Asia and others[(1)].

Segment assets are based on the geographical location of the assets of the Group.

	Cumulative period ended	
	30-Apr-26	**30-Apr-25**
	RM'000	**RM'000**
Revenue from external customers		
South East Asia other than Malaysia	56,798	66,847
South Asia	62,537	69,674
Others [(1)]	12,328	1,869
Oversea	131,663	138,390
Malaysia	278,538	288,502
	410,201	426,892

	As at	As at
	30-Apr-26	**31-Jul-25**
	RM'000	**RM'000**
Segment assets		
Malaysia	360,009	336,583
South East Asia other than Malaysia	731	5,774
South Asia	3,166	-
	363,906	342,357

[(1)] Other operating segments comprise countries in Europe, South Africa and East Asia.

A10 Contingent liabilities

At the end of the current quarter, there are no material contingent liabilities which, upon becoming enforceable, may have a material impact on the financial position of the Group except for the following:

	As at	As at
	30-Apr-26	**31-Jul-25**
	RM'000	**RM'000**
Corporate guarantees given to financial institutions for banking facilities utilised by a subsidiary	68,394	40,391

The Company provided corporate guarantees for banking facilities granted to a subsidiary with limits of RM118.0 million and USD5.0 million (31 July 2025: RM118.0 million and USD5.0 million).

A11 Material events subsequent to the end of the current quarter

There were no material events subsequent to the end of the current quarter that have not been reflected in the financial statements for the current quarter under review and financial period.

A12 Commitments

(a) Operating lease commitment

The Group as a lessor

	As at 30-Apr-26 RM'000	As at 31-Jul-25 RM'000
Non-cancellable operating lease receivable are as follows:		
- Not later than one (1) year	321	720
- Later than one (1) year and not later than five (5) years	-	141
	321	861

(b) Capital commitments

At the end of the current quarter, the capital commitments of the Group are as follows:

	As at 30-Apr-26 RM'000	As at 31-Jul-25 RM'000
Capital expenditures in respect of purchase of property, plant and equipment:		
- Approved and contracted for	2,160	12,687
- Approved but not contracted for	824	3,481
	2,984	16,168

A13 Changes in the composition of the Group

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

A14 Related party transactions

During the current quarter under review and financial period ended 30 April 2026, the material business transactions entered by the Group with related parties in which a Director has substantial financial interests were as follows:

	Current quarter ended		Cumulative period ended	
	30-Apr-26 RM'000	30-Apr-25 RM'000	30-Apr-26 RM'000	30-Apr-25 RM'000
Formosa Shyen Horng Metal Sdn Bhd				
- Sales to LB Aluminium Berhad	37,360	20,017	62,031	61,609
- Sales to LB Aluminium (Sarawak) Sdn Bhd	2,411	3,286	9,047	10,674

The related parties transactions described above were carried out in the ordinary course of business on normal commercial terms.

B Additional information required by the Bursa Securities' Listing Requirements

B1 Review of performance

	Aluminium RM'000	Property development RM'000	Total RM'000
Current quarter ended 30 April 2026 ("2026-Q3")			
Revenue from external customers			
- Malaysia	107,399	-	107,399
- Oversea	43,804	-	43,804
Total revenue	151,203	-	151,203
Results			
Profit/(Loss) from operations	4,705	(2)	4,703
Interest expense	(711)	(647)	(1,358)
Share of loss in an associate	-	-	-
Profit/(Loss) before tax	3,994	(649)	3,345
Tax expenses	(668)	-	(668)
Profit/(Loss) after tax	3,326	(649)	2,677
Corresponding quarter ended 30 April 2025 ("2025-Q3")			
Revenue from external customers			
- Malaysia	89,010	-	89,010
- Oversea	42,634	-	42,634
Total revenue	131,644	-	131,644
Results			
Profit/(Loss) from operations	4,608	(4)	4,604
Interest expense	(875)	(826)	(1,701)
Share of loss in an associate	1	-	1
Profit/(Loss) before tax	3,734	(830)	2,904
Tax expenses	(1,575)	-	(1,575)
Profit/(Loss) after tax	2,159	(830)	1,329
Variance (2026-Q3 vs 2025-Q3)			
Total Revenue	14.9%	N/A	14.9%
Profit/(Loss) from operations	2.1%	(50.0%)	2.2%
Profit/(Loss) before tax	7.0%	(21.8%)	15.2%
Profit/(Loss) after tax	54.1%	(21.8%)	101.4%

For the current quarter

The Group recorded revenue of RM151.2 million for the quarter under review, representing an increase of 14.9% compared to RM131.6 million recorded in the corresponding quarter last year. The increase in revenue was mainly attributable to higher average selling prices in the aluminium segment, driven by the increase in aluminium raw material prices during the quarter under review.

The Group's profit before tax ("PBT") for the current quarter was RM3.3 million, compared to RM2.9 million in the corresponding quarter last year.

The aluminium segment recorded a profit before tax of RM4.0 million, compared to RM3.7 million in the corresponding quarter last year, primarily attributable to higher average selling prices arising from the increase in aluminium raw material prices during the quarter under review.

The property development segment recorded a loss before tax of RM0.6 million, which is lower compared to the corresponding quarter last year, mainly due to lower interest expenses incurred during the quarter under review.

The Group recorded a profit after tax of RM2.7 million, compared to RM1.3 million reported in the corresponding quarter last year, in line with the higher PBT as well as lower tax expenses for the current quarter under review.

B Additional information required by the Bursa Securities' Listing Requirements

B1 Review of performance

	Aluminium RM'000	Property development RM'000	Total RM'000
Cumulative period ended 30 April 2026 ("2026-Q1 to Q3")			
Revenue from external customers			
- Malaysia	278,538	-	278,538
- Oversea	131,663	-	131,663
Total revenue	410,201	-	410,201
Results			
Profit/(Loss) from operations	11,261	(24)	11,237
Interest expense	(1,876)	(2,298)	(4,174)
Share of loss in an associate	(1)	-	(1)
Profit/(Loss) before tax	9,384	(2,322)	7,062
Tax expenses	(1,630)	-	(1,630)
Profit/(Loss) after tax	7,754	(2,322)	5,432
Cumulative period ended 30 April 2025 ("2025-Q1 to Q3")			
Revenue from external customers			
- Malaysia	288,502	-	288,502
- Oversea	138,390	-	138,390
Total revenue	426,892	-	426,892
Results			
Profit/(Loss) from operations	15,013	(65)	14,948
Interest expense	(2,526)	(2,587)	(5,113)
Share of loss in an associate	(1)	-	(1)
Profit/(Loss) before tax	12,486	(2,652)	9,834
Tax expenses	(3,519)	-	(3,519)
Profit/(Loss) after tax	8,967	(2,652)	6,315
Variance (2026-Q1 to Q3 vs 2025-Q1 to Q3)			
Total Revenue	(3.9%)	N/A	(3.9%)
Profit/(Loss) from operations	(25.0%)	(63.1%)	(24.8%)
Profit/(Loss) before tax	(24.8%)	(12.4%)	(28.2%)
Profit/(Loss) after tax	(13.5%)	(12.4%)	(14.0%)

For the cumulative period

For the 9-month cumulative period ended 30 April 2026, the Group recorded revenue of RM410.2 million, representing a decrease of 3.9% compared to RM426.9 million recorded in the corresponding cumulative period last year. The decrease in revenue was mainly attributable to lower sales volume in the aluminium segment.

The Group's profit before tax ("PBT") for the 9-month period was RM7.1 million, compared to RM9.8 million recorded in the corresponding cumulative period last year, representing a decrease of 28.2%.

The aluminium segment recorded a profit before tax of RM9.4 million, compared to RM12.5 million in the corresponding cumulative period last year, mainly due to lower sales volume and reduced profit margins for the period under review.

The property development segment recorded a loss before tax of RM2.3 million, compared to RM2.7 million in the corresponding cumulative period last year. The lower loss was mainly attributable to lower interest expenses.

As a result, the Group recorded a profit after tax of RM5.4 million, compared to RM6.3 million in the corresponding cumulative period last year.

B Additional information required by the Bursa Securities' Listing Requirements

B2 Variance of results against preceding quarter

	Aluminium RM'000	Property development RM'000	Total RM'000
Current quarter ended 30 April 2026 ("2026-Q3")			
Revenue from external customers			
- Malaysia	107,399	-	107,399
- Oversea	43,804	-	43,804
Total revenue	151,203	-	151,203
Results			
Profit/(Loss) from operations	4,705	(2)	4,703
Interest expense	(711)	(647)	(1,358)
Share of loss in an associate	-	-	-
Profit/(Loss) before tax	3,994	(649)	3,345
Tax expenses	(668)	-	(668)
Profit/(Loss) after tax	3,326	(649)	2,677
Preceding quarter ended 31 January 2026 ("2026-Q2")			
Revenue from external customers			
- Malaysia	85,915	-	85,915
- Oversea	42,232	-	42,232
Total revenue	128,147	-	128,147
Results			
Profit/(Loss) from operations	3,722	(152)	3,570
Interest expense	(624)	(832)	(1,456)
Share of loss in an associate	(2)	-	(2)
Profit/(Loss) before tax	3,096	(984)	2,112
Tax expenses	(473)	-	(473)
Profit/(Loss) after tax	2,623	(984)	1,639
Variance (2026-Q3 vs 2026-Q2)			
Total Revenue	18.0%	N/A	18.0%
Profit/(Loss) from operations	26.4%	(98.7%)	31.7%
Profit/(Loss) before tax	29.0%	(34.0%)	58.4%
Profit/(Loss) after tax	26.8%	(34.0%)	63.3%

The Group recorded revenue of RM151.2 million for the quarter under review, representing an increase of 18.0% compared to RM128.1 million recorded in the preceding quarter. The increase in revenue was mainly attributable to higher average selling prices in the aluminium segment, driven by the increase in aluminium raw material prices.

The Group reported a profit before tax ("PBT") of RM3.3 million, representing an increase of 58.4% compared to RM2.1 million recorded in the preceding quarter.

The aluminium segment reported a higher profit before tax of RM4.0 million, compared to RM3.1 million in the preceding quarter. The improvement was mainly attributable to better profit margins achieved during the quarter under review.

The property development segment recorded a lower loss before tax of RM0.6 million, compared to RM1.0 million in the preceding quarter, mainly due to both lower operating and interest expenses during the quarter.

The Group recorded a profit after tax of RM2.7 million, representing an increase of 63.3% compared to RM1.6 million recorded in the preceding quarter, in line with the increase in PBT.

B3 Prospects

The global economy continued to demonstrate resilience in the first quarter of 2026, underpinned by robust domestic demand and the ongoing expansion of the global technology sector. Nevertheless, escalating energy and commodity prices, together with supply chain disruptions arising from the Middle East conflict, have begun to moderate the pace of global economic growth. The rise in global commodity prices is also expected to exert upward pressure on domestic costs, contributing to a gradual increase in inflation. Looking ahead, downside risks to the global growth outlook remain significant, driven by uncertainties surrounding the duration and intensity of the Middle East conflict, tighter global financial conditions, and concerns over elevated asset valuations in financial markets.

For Malaysia, recent economic indicators suggest that growth momentum remained positive in the first quarter, supported by resilient domestic demand and robust export performance. Looking ahead, uncertainties surrounding the duration and intensity of the Middle East conflict may pose challenges to the domestic growth and inflation outlook. Nevertheless, Malaysia's strong economic fundamentals are expected to continue supporting the economy's resilience. Investment activity is anticipated to be driven by the continued progress of multi-year projects in both the private and public sectors, the implementation of new public infrastructure initiatives, sustained realisation of approved investments, and the ongoing execution of national development master plans. Despite this positive outlook, downside risks remain, particularly from a prolonged Middle East conflict and lower-than-expected commodity production. Conversely, growth could be further supported by a de-escalation of geopolitical tensions.

The Group remains mindful of the challenges arising from volatile aluminium raw material prices, energy costs and freight charges. Nevertheless, the Group will continue to strengthen its operational efficiency, cost management initiatives and productivity improvements to enhance its competitiveness and resilience.

Barring any unforeseen circumstances, the Board is cautiously optimistic that the Group will remain profitable in the forthcoming quarter.

B4 Variance of actual and profit estimate

Not applicable as no profit forecast was published.

B Additional information required by the Bursa Securities' Listing Requirements

B5 Notes to the Condensed Consolidated Statement of Comprehensive Income

	Current quarter ended		Cumulative period ended	
	30-Apr-26	30-Apr-25	30-Apr-26	30-Apr-25
	RM'000	RM'000	RM'000	RM'000
Profit/(Loss) before tax for the financial period is arrived at after (crediting)/charging:				
Interest income	(88)	(68)	(296)	(326)
Interest expenses	1,358	1,701	4,174	5,113
Rental income	(180)	(180)	(540)	(579)
Depreciation of:				
- property, plant and equipment	1,102	1,196	3,300	3,584
- right-of-use assets	230	407	852	1,222
Gain on lease modification	-	-	(27)	(11)
Gain on termination of lease	-	-	(53)	-
Impairment loss on impairment of trade trade receivables	77	91	103	27
(Gain)/Loss on derivative instruments:				
- realised	(433)	(128)	83	(128)
- unrealised	(1,089)	1,494	(367)	300
(Gain)/Loss on foreign exchange:				
- realised	(880)	23	(1,348)	(1,044)
- unrealised	1,268	(2,100)	(386)	(1,088)

B6 Tax expenses

	Current quarter ended		Cumulative period ended	
	30-Apr-26	30-Apr-25	30-Apr-26	30-Apr-25
	RM'000	RM'000	RM'000	RM'000
Current income tax	410	1,493	1,209	3,270
Deferred tax	258	82	421	249
	668	1,575	1,630	3,519

B7 Status of corporate proposals

There were no corporate proposals announced pending completion.

B8 Changes in material litigation

The Group does not have any material litigation as at the date of this announcement.

B Additional information required by the Bursa Securities' Listing Requirements

B9 Borrowings

	As at 30-Apr-26		As at 31-Jul-25	
	Foreign currency USD'000	Amount equivalent RM'000	Foreign currency USD'000	Amount equivalent RM'000
Short term borrowings				
- Bankers' acceptances (Unsecured)	-	-	-	2,543
- Foreign currency loans (Currency denominated in US Dollar) (Unsecured)	17,215	68,394	8,872	37,848
- Term loan (Secured)	-	12,725	-	11,176
		81,119		51,567
Long term borrowing				
- Term loan (Secured)	-	16,495	-	26,250
		97,614		77,817

All borrowings are denominated in Malaysia Ringgit except as indicated above.

B10 Dividend

The Board of Directors has not proposed any dividend for this quarter ended 30 April 2026.

B11 Earnings per ordinary share

(a) Basic

Basic earnings per ordinary share is calculated by dividing the profit attributable to equity holders of the parent by the weighted average number of ordinary shares outstanding for the current quarter under review and financial period.

	Current quarter ended		Cumulative period ended	
	30-Apr-26	30-Apr-25	30-Apr-26	30-Apr-25
Profit attributable to equity holders of the parent (RM'000)	3,275	2,059	7,558	8,614
Weighted average number of ordinary in issue ('000)	178,755	178,755	178,755	178,755
Basic earnings per ordinary share (sen)	1.83	1.15	4.23	4.82

(b) Diluted

Diluted earnings per ordinary share is calculated by dividing the profit attributable to equity holders of the parent by the weighted average number of ordinary shares outstanding during the current quarter and financial period, adjusted for the effects of all dilutive potential ordinary shares.

The adjusted weighted average number of ordinary shares in issue and issuable is arrived based on the assumption that ESOS are exercised at the beginning of the financial period. The number of ordinary shares to be issued under ESOS is based on the assumed proceeds on the difference between average share price for the financial period and exercise price.

B11 Earnings per ordinary share (Cont'd)

(b) Diluted (Cont'd)

	Current quarter ended		Cumulative period ended	
	30-Apr-26	**30-Apr-25**	**30-Apr-26**	**30-Apr-25**
Profit attributable to equity holders of the parent (RM'000)	3,275	2,059	7,558	8,614
Weighted average number of ordinary in issue ('000)	178,755	178,755	178,755	178,755
Effects of dilution from share options Directors and employees ('000)	5,675	5,675	5,675	5,675
Adjusted weighted average number of ordinary shares applicable to diluted earnings per ordinary share ('000)	184,430	184,430	184,430	184,430
Diluted earnings per ordinary share (sen)	1.78	1.12	4.10	4.67

B12 Authorisation for issue

The interim financial report for the financial period ended 30 April 2026 was authorised for issuance by the Board of Directors on 23 June 2026.