AIZO GROUP BERHAD

ANNOUNCEMENT PACKAGE

Q3/FY2026

AIZO GROUP BERHAD [200201GROUP BERHAD
(Incorporated in Malaysia)
INTERIM FINANCIAL STATEMENTS

Condensed Consolidated Statement Of Comprehensive Income For the Third Quarter Ended 31 March 2026
(The figures have not been audited)

	Individual Quarter		**Cumulative Quarter**	
	Current Year Quarter ended 31 Mar 2026 RM'000	**Preceding Year Quarter ended 31 Mar 2025 RM'000**	**Current Year To Date Ended 31 Mar 2026 RM'000**	**Preceding Year To Date Ended 31 Mar 2025 RM'000**
Revenue	34,854	32,145	107,025	N/A
Cost of sales	(30,705)	(27,463)	(93,851)	N/A
Gross Profit	4,149	4,682	13,174	N/A
Other income	(275)	422	3,601	N/A
Administrative expenses	(3,603)	(7,267)	(13,875)	N/A
Selling and marketing expenses	(58)	(83)	(180)	N/A
Finance costs	(1,067)	(1,075)	(3,207)	N/A
Share of associate company's result	(1)	(75)	(4)	N/A
Loss before tax	(855)	(3,396)	(491)	N/A
Tax expense	67	(367)	(603)	N/A
Loss after tax, representating total comprehensive loss for the financial period	(788)	(3,763)	(1,094)	N/A
Loss and total comprehensive loss attributable to:				
Owners of the Parent	(719)	(3,575)	(2,031)	N/A
Non-controlling interests	(69)	(188)	937	N/A
	(788)	(3,763)	(1,094)	N/A
Earning/(Loss) per share (sen)				
- Basic	(0.04)	(0.18)	(0.10)	N/A
- Diluted	(0.03)	(0.15)	(0.08)	N/A

NOTES:

1. The financial year end has been changed from 31 March to 30 June for financial period 2025. The last audited financial statements were for 15 months ended 30 June 2025. As such, there is no comparative figures for the preceding year corresponding period.

The Condensed Consolidated Statement Of Comprehensive Income should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements and the audited financial statements for financial year ended 30 June 2025.

AIZO GROUP BERHAD
[200201007880 (575543-X)] (Incorporated in Malaysia)
INTERIM FINANCIAL STATEMENTS

Condensed Consolidated Statement Of Financial Position
As at 31 March 2026

	Unaudited As At 31 March 2026 RM'000	Audited As At 30 June 2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	74,055	74,148
Right of use assets	23,461	24,824
Investment properties	8,309	8,392
Investment in associate	47	51
Intangible assets	83	282
Trade receivables	-	808
	105,955	108,505
Current assets		
Inventories	3,597	2,776
Contract assets	5,881	4,452
Trade receivables	36,296	37,408
Other receivables	9,103	12,017
Tax recoverables	311	200
Other investments	42	451
Fixed deposits with licensed bank	5,034	4,951
Cash and bank balance	13,051	14,912
	73,315	77,167
Total assets	179,270	185,672
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	137,382	137,664
Less:- Treasury shares, at cost	(48)	(48)
Reserves	(48,290)	(46,259)
	89,044	91,357
Non-controlling interests	(6,926)	(8,531)
Total equity	82,118	82,827
Non-current liabilities		
Lease and borrowings	34,211	34,371
Deferred tax liabilities	919	919
	35,130	35,290
Current liabilities		
Trade payables	23,719	24,494
Other payables	7,049	8,723
Lease and borrowings	30,867	32,348
Contingent liability	-	756
Tax payable	387	1,235
	62,022	67,556
Total liabilities	97,152	102,846
TOTAL EQUITY AND LIABILITIES	179,270	185,673
Net assets per share (RM)	**0.04**	**0.05**

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements and the audited financial statements for financial year ended 30 June 2025.

AIZO GROUP BERHAD
[200201007880 (575543-X)] (Incorporated in Malaysia)
INTERIM FINANCIAL STATEMENTS

Condensed Consolidated Statement Of Cash Flows
For the Financial Period Ended 31 March 2026

(The figures have not been audited)

	9 Months To Date ended 31 March 2026 RM'000	*Preceding period 9 months ended 31 March 2025 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before tax	(491)	N/A
Adjustments for:-		
Depreciation and amortisation	5,024	N/A
Interest expenses	3,207	N/A
Interest income	(302)	N/A
Impairment losses on:		
- receivables	1,010	N/A
- investment in associate	4	N/A
Operating profit before changes in working capital	**8,452**	**N/A**
Changes in working capital		
Inventories	(821)	N/A
Receivables	1,098	N/A
Contract assets	(1,429)	N/A
Payables	(4,421)	N/A
Net cash used in operations	**2,879**	**N/A**
Tax paid	(725)	N/A
Tax refund	305	N/A
Interest paid	(3,207)	N/A
Interest received	302	N/A
Net cash used in operating activities	**(446)**	**N/A**

	9 Months To Date ended 31 March 2026 RM'000	*Preceding period 9 months ended 31 March 2025 RM'000
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(3,485)	N/A
Proceeds from disposal of property, plant & equipment	-	
Proceeds from disposal of other investments	-	
Proceeds from disposal of subsidiary companies	-	
Net cash outflow from acquisition of subsidiary company	199	
Net cash outflow from acquisition of associate company	-	
Changes in other investments	409	N/A
Net cash used in investing activities	**(2,877)**	**N/A**
CASH FLOW FROM FINANCING ACTIVITIES		
Movement in fixed deposits pledged	(83)	N/A
Drawdown of borrowing	4,049	N/A
Repayment of borrowings	(3,306)	N/A
Repayment of term loans	(542)	N/A
Repayment of lease liabilities	(1,842)	N/A
Net cash generated from financing activities	**(1,724)**	**N/A**
Net Changes in Cash & Cash Equivalents	**(5,047)**	**N/A**
Cash and Cash Equivalents at beginning of the period	14,912	N/A
Cash and Cash Equivalents at the end of period	**9,865**	**N/A**
Cash and Cash Equivalents comprises of :		
Fixed deposits with licensed banks	5,034	N/A
Cash and bank balances	13,051	N/A
	18,085	N/A
Bank overdrafts	(1,732)	N/A
	16,353	N/A
Less: Fixed deposits pledged to licensed banks	(6,487)	N/A
	9,866	**N/A**

*The financial year end of the Group has been changed from 31 March 2025 to 30 June 2025. As such, there is no comparative financial information that available for the preceding period.

A **AIZO GROUP BERHAD**
(Incorporated in Malaysia)
INTERIM FINANCIAL STATEMENTS

Condensed Consolidated Statements of Changes in Equity
For the Financial Period Ended 31 March 2026
(The figures have not been audited)

	-------------------- Attributable to owners of the parent ---------------------					
	Share capital RM'000	**Treasury shares RM'000**	**Accumulated losses RM'000**	**Total RM'000**	**Non-controlling interest RM'000**	**Total equity RM'000**
At 1 July 2025	137,664	(48)	(46,259)	91,357	(8,531)	82,826
(Loss)/Profit for the financial period	-	-	(2,031)	(2,031)	937	(1,094)
Total comprehensive (loss)/profit for the financial period	-	-	(2,031)	(2,031)	937	(1,094)
Transactions with owners:						
Changes of ownership	-	-	-	-	668	668
Share issue expenses	(282)	-	-	(282)	-	(282)
	(282)	-	-	(282)	668	386
At 31 March 2026	137,382	(48)	(48,290)	89,044	(6,926)	82,118

	-------------------- Attributable to owners of the parent ---------------------					
	Share capital RM'000	**Treasury shares RM'000**	**Accumulated losses RM'000**	**Total RM'000**	**Non-controlling interest RM'000**	**Total equity RM'000**
At 1 April 2024	117,055	(48)	(28,075)	88,932	(7,070)	81,862
Loss for the financial period	-	-	(18,184)	(18,184)	(1,413)	(19,597)
Total comprehensive loss for the financial period	-	-	(18,184)	(18,184)	(1,413)	(19,597)
Transactions with owners:						
Issuance of ordinary shares	20,902	-	-	20,902	-	20,902
Conversion of ICPS to Ordinary Shares	26	-	-	26	-	26
Share issue expenses	(319)	-	-	(319)	-	(319)
Acquisition of new subsidiaries	-	-	-	-	(48)	(48)
	20,609	-	-	20,609	(48)	20,561
At 30 June 2025	137,664	(48)	(46,259)	91,357	(8,531)	82,826

The Group's financial year end has been changed from "31 March" to "30 June". As such, there is no comparative financial information available for the preceding year corresponding period. Please refer to Note 29 for further details.

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements and the audited financial statements for financial vear ended 30 June 2025.

A. EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD 134 (MFRS 134): INTERIM FINANCIAL REPORTING

1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in according with MFRS 134: - Interim Financial Reporting issued by the Malaysia Accounting Standards Board ("MASB") and paragraph 9.22, part K of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"). The interim financial report is in compliance with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board. It should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2025.

These explanatory notes attached to the interim financial reports provide an explanation of events and transaction that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2025.

2. Changes in accounting policies

Adoption of new and amended standards

During the financial year, the Group have adopted the following amendments to MFRSs issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for current financial year:

Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability

Adoption of above amendments to MFRSs did not have any significant impact on the financial statements of the Group.

Standards issued but yet effective

Annual Improvements to MFRS Accounting Standards - Volume 11	
Amendments to MFRS 9 & 7	(Classification and Measurement of Financial Instruments) and (Contracts Referencing Nature-dependent Electricity)
Amendments to MFRS 18	Presentation and Disclosure in Financial Statements
Amendments to MFRS 19	Subsidiaries without Public Accountability (Disclosures)
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between Investor and its Associate or Joint Venture

3. Auditors' report on preceding annual financial statements

The auditors' report on the Group's financial statements for the financial year ended 30 June 2025 was not subject to any qualification.

4. Seasonal or cyclical factors

The Group's business operations and performance are not significantly affected by any seasonal or cyclical factors except during the festive season in the month of February, June and the raining season from November to December period. The manufacturing and trading of industrial products will experience a shorter production and trading time during these four (4) months.

5. Unusual items affecting assets, liabilities, equity, net income and cash flows

There were no unusual items affecting assets, liabilities, equity, net income and cash flows during the current quarter under review.

6. Change in accounting estimates

There were no changes in estimates used for accounting estimates which may have a material effect for the current quarter under review.

7. Issuance of debt

There were no issuance, cancellation, repurchase, resale and repayment of debt for the current quarter under review.

8. Dividend payment

There were no dividends paid during the current financial quarter.

9. Segmental information

The Group comprises the following main business segments which are based on the Group's management and internal reporting structure:

Civil Engineering : Specialised civil engineering works.

Bituminous Products : Manufacturing and trading of bituminous products.

Services : Provision of services.

Energy : Solar plant operator

Others : Investment holding and provision of managerial services.

Performance is measured based on the segment revenue and profit before tax, interest, depreciation and amortisation, as presented in the internal management reports. Segment profit is used to measure performance as management believes that such information are the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

Segment assets

The total of segment asset is measured based on all assets (including goodwill) of a segment. Segment total asset is used to measure the return of assets of each segment.

Segment liabilities

The total of segment liability is measured based on all liabilities of a segment.

Segment capital expenditure

Segment capital expenditure is the total cost incurred during the financial year to acquire property, plant and equipment and for quarry development expenditure.

Segmental information for the 9 months ended 31 March 2026:

	Civil Engineering RM'000	Bituminous Products RM'000	Services RM'000	Energy RM'000	Others RM'000	Elimination RM'000	Consolidation RM'000
Revenue							
Revenue to external customers	78,323	22,560	-	5,912	230	-	107,025
Inter-segment revenue	-	-	-	-	1,735	(1,735)	-
	78,323	22,560	-	5,912	1,965	(1,735)	107,025
Segment results	3,748	605	2,214	1,331	(5,484)	-	2,414
Interest income	291	3	3	4	1	-	302
Finance costs							(3,207)
Loss before tax							(491)
Taxation							(603)
Net loss for the period							(1,094)
Assets							
Segment assets	70,328	23,613	2,112	75,128	98,528	(90,439)	179,270
Liabilities							
Segment liabilities	39,236	12,011	1,801	85,957	84,705	(126,558)	97,152

10. Valuation of property, plant and equipment

The valuation of property, plant and equipment has been brought forward without any amendments from the previous audited financial statements.

11. Material events not reflected in the financial statements

There were no material events subsequent to the end of the reporting period except as reported in Note 18 which is likely to substantially affect the results or the operations of the Group.

12. Changes in composition of the Group

There were no material events subsequent to the end of the reporting period except as reported in Note 18 which is likely to substantially affect the results or the operations of the Group.

13. Changes in contingent assets or contingent liabilities

The changes in contingent liabilities were as below:-

	As at 31 Mar 2026 RM'000	As at 30 Jun 2025 RM'000
Corporate guarantees	41,530	42,590
Bank guarantees	6,567	3,367

14. Capital commitments

Capital expenditures contracted for at the balance sheet date but not recognised in the financial statements as follow:

	As at 31 Mar 2026 RM'000	As at 30 Jun 2025 RM'000
Approved but not contracted for:		
Bituminous plant upgrade and decanting	(171)	1,100
Bituminous plant scrubber system overhaul	-	1,124
DC cable replacement for solar plant	-	1,317
Machineries for drilling and blasting works	1,643	3,821
Remittance system upgrade	1,040	667
Office equipments and renovation works	1,196	73
	3,708	8,102

15. Related party transactions

	Current Quarter Ended 31 Mar 2026 RM'000	Year-to -date Ended 31 Mar 2026 RM'000
Management fees between related companies	565	1,735
Rental payable to related companies	95	389
Advances to related companies	-	(115)

The Board of Directors, save for the interested directors, are of the opinion that all business transactions between the Group and the interested directors and interested substantial shareholders and/or persons connected to them are at arm's length basis and on terms not more favourable to the related parties than those generally available to the public.

B. ADDITIONAL DISCLOSURES IN COMPLIANCE WITH THE BURSA SECURITIES LISTING REQUIREMENTS

16. Review of the performance of the Company and its principal subsidiaries.

The comparisons of the results are tabulated below:

	Revenue		Operating Results	
Operating Segment	**3 months ended 31 Mar 2026 RM'000**	**3 months ended 31 Mar 2025 RM'000**	**3 months ended 31 Mar 2026 RM'000**	**3 months ended 31 Mar 2025 RM'000**
Civil Engineering	26,687	21,855	893	(53)
Bituminous Products	5,986	8,420	184	708
Services	-	-	14	(709)
Energy	2,157	1,851	652	541
Others	589	457	(1,531)	(423)
Eliminations	(565)	(438)	-	(2,385)
Group	34,854	32,145	212	(2,321)
Less: Finance Costs			(1,067)	(1,075)
Less: Share of loss in associate			-	-
Loss Before Tax			(855)	(3,396)

The Group's revenue has increased to RM34.85 million and recorded an operating loss of RM0.86 million in the current reporting quarter as compared with the preceding year's corresponding quarter in which the Group has recorded a total revenue of RM32.15 million and loss before tax of RM3.40 million respectively.

Further details for the overall performance in the financial results are described below.

Civil Engineering

Revenue for the current quarter has increased to RM26.69 million with an operating profit of RM0.89 million compared to the same quarter of the last financial year's revenue of RM21.86 million and operating loss of RM0.05 million.

A higher revenue recorded mainly contributed by increase work volume in Selinsing Gold Mine site. The operating profit has improved as compared to preceding year contributed by improvements from specifically Ketengah project.

Bituminous Products

Revenue recorded for this segment for the reporting quarter has decreased to RM5.99 million with an operating profit of RM0.18 million as compared to the same quarter of the last financial year's revenue of RM8.42 million and operating profit of RM0.71 million. Global bitumen prices has adversely impacted the division revenue.

Services

No revenue recorded for the quarter which resulted to an operating profit of RM0.01 million derived from other income of RM0.01mil. No revenue recorded for the same quarter of the last financial year's revenue which resulted to an operating loss of RM0.71 million.

Energy

Revenue recorded for this segment for the reporting quarter has increased to RM2.16 million with an operating profit of RM0.65 million as compared to the same quarter of the last financial year's revenue of RM1.85 million and operating profit of RM0.54 million. Improved plant availability during the period contributed to higher revenue generation.

Comparison with immediate preceding quarter's results (Q3-FY'26 vs Q2-FY'26)

The Group's performances for the current financial quarter compared to the immediate preceding quarter were as follows:

Operating Segment	**Current Quarter RM'000**	**Immediate preceding Quarter RM'000**	**Variance RM'000**	**%**
Civil Engineering	26,687	29,510	(2,823)	-10%
Bituminous Products	5,986	6,910	(924)	-13%
Energy	2,157	1,656	501	30%
Others	589	738	(149)	-20%
Eliminations	(565)	(585)	20	-3%
Group	34,854	38,229		
(Loss)/Profit is Before Tax	(855)	1,782	(2,637)	-148%

The civil engineering segment's revenue has decreased to RM26.68 million as compared to RM29.51 million recorded in the immediate preceding quarter. As few projects approaches its final stages, the percentage of work completed during the current quarter has reduced compared to earlier period when construction and implementation activities were at their highest intensity. Consequently, revenue recognition, which is based on the progress of work performed, has moderated in line with the reduced level of ongoing activities.

The Bituminous Products segment recorded revenue of RM5.99 million, a decline from RM6.91 million in the preceding quarter. This reduction was primarily attributable to the decrease in global bitumen prices during the period, which exerted downward pressure on selling prices and consequently impacted overall segment revenue.

The energy segment, recorded an increased in revenue to RM2.16 million as compared to RM1.66 million recorded in the immediate preceding quarter mainly contributed by improved plant availability.

The Group reported a loss profit before tax of RM0.86 million in the current quarter, compared to profit before tax of RM1.78 million in the preceding quarter, primarily attributable to the absence of a one-off debt waiver that was recognised in the previous quarter. The said waiver was a non-recurring item and had adversely impacted the Group's financial performance in that period.

17. Prospects

The Group is cautious on the negative effect arising from the current geopolitical tension in the Middle East. The tension has resulted in escalation in various costs, particularly in raw materials and logistic. We will remain focus on improving our efficiency and intensifying cost control measures across all our business segments.

Meanwhile, we will continue to review the viability of our capital expenditures and commitments, in view of the current volatile economic situations.

18. Significant Events

The following significant events took place for the Company and its subsidiaries companies:

i) AIZO Manufacturing International Sdn Bhd (Formely Known As "Minetech Asphalt Man International Sdn Bhd") ("AMI"), a wholly owned subsidiary of AIZO has on 19 November 2025 entered into a Memorandum of Understanding ("MoU") with K2 Bitumen Sdn. Bhd. ("K2 Bitumen"). The MoU sets out the intention of AMI and K2 Bitumen to explore potential collaboration in the establishment and operation of a Green Bitumen Facility in Sarawak. The proposed facility will focus on the production and commercialization of Crumb Rubber Modified Bitumen ("CRMB") and other sustainable bitumen products, as well as the sharing of technology and joint initiatives aimed at supporting sustainable infrastructure development. On 26 February 2026, the Board of Directors announce that there has been no further material development since the previous announcement.

ii) AIZO Group Berhad had on 16 October 2024 entered into a Memorandum of Understanding with NetRunner Sdn Bhd to form a joint collaboration for the establishment of a Tier 4 Data Center Hub in Sarawak in order to meet the increasing demand for secure and reliable data storage and processing facilities. On 26 February 2026, the Board of Directors announce that there has been no further material development since the previous announcement.

19. Profit forecast/profit guarantee

Not applicable as the Group has not issued any profit forecast or profit guarantee to the public.

20. Tax expense

Tax expenses were as follows:

	9 months period ended 31 Mar 2026 RM'000	9 months period ended 31 Mar 2025 RM'000
Current tax expense :		
- current tax provision	(926)	N/A
- under provision in prior years	323	N/A
	(603)	N/A

21. Status of corporate proposals

On 25 November 2025, the Company proposed to undertake the following proposals:

i.) proposed private placement of up to 763,883,000 new ordinary shares in AIZO ("AIZO Shares" or "Shares") ("Placement Shares"), shares, if any)

representing up to 30% of the total number of issued Shares (excluding treasury to certain directors and major shareholder of the Company and independent third-party investor(s) at an issue price to be determined later ("Proposed Private Placement");

ii.) proposed reduction of RM75,000,000 of the issued share capital of AIZO pursuant to Section 117 of the Companies Act 2016 ("Act") ("Proposed Share Capital Reduction"); and

iii.) proposed renounceable rights issue of up to 3,310,159,907 new Shares ("Rights Shares") on the basis of 1 Rights Share for every 1 existing Share held on an entitlement date ("Entitlement Date") and at an issue price to be determined later, together with up to 1,655,079,953 free detachable warrants in AIZO ("Warrants") on the basis of 1 Warrant for every 2 Rights Shares subscribed for ("Proposed Rights Issue").

22. Group lease and borrowings

The Group’s lease and borrowings were as follows:-

	As at 31 Mar 2026		
	Long term RM'000	**Short term RM'000**	**Total borrowings RM'000**
Secured			
Term loans	6,601	23,989	30,590
Bank Overdrafts	-	1,732	1,732
Lease liabilities	27,610	2,529	30,139
Short term borrowing	-	2,617	2,617
	34,211	30,867	65,078

	As at 31 Mar 2025		
	Long term RM'000	**Short term RM'000**	**Total borrowings RM'000**
Secured			
Term loans	7,370	24,859	32,229
Bank Overdrafts	-	116	116
Lease liabilities	8,272	3,359	11,631
Short term borrowing	-	2,722	2,722
	15,642	31,056	46,698

The Group does not have any borrowings denominated in foreign currency.

23. Derivatives

There were no derivatives for the current quarter under review.

24. Material Litigation

Optimis Dinamik Sdn Bhd (ODSB) and Sri Manjung Granite Quarry Sdn Bhd (SMGQ) (“the Parties”) entered into a Consent Judgment dated 28.11.2025 to fully and finally settle the suit, pursuant to which SMGQ agreed to pay ODSB a settlement sum of RM2.5 million by March 2026. The settlement sum was guaranteed jointly and severally by two directors of SMGQ, together with interest at 5% per annum in the event of default.

SMGQ subsequently failed to comply with the terms of the Consent Judgment by the deadline. Following SMGQ’s default, ODSB’s solicitors have taken legal steps as below:

(i) issued letter of demand against the two Personal guarantors;
(ii) served a Winding Up Statutory Notice on SMGQ on 02.04.2026;

Following the expiry of the period stipulated in the Letter of Demand and the Winding Up Statutory Notice, ODSB’s solicitors have commence further legal proceedings against the SMGQ and the Personal Guarantors accordingly.

As a result of this, the Personal Guarantors have filed an Originating Summons (“OS”) application against ODSB for declaratory and injunction order from the Court seeking, inter alia, declarations that they are released from liability under the Consent Judgment, that the guarantees are unenforceable, as well as injunctive relief to restrain ODSB from taking further action pending disposal of the application. The OS application has been fixed for case management via e-review on 22.05.2026.

25. Share capital

	Year to date ended 31 Mar 2026	Year to date ended 31 Mar 2025	Year to date ended 31 Mar 2026	Year to date ended 31 Mar 2025
	Number of Shares			
Issued and fully paid-up	**('000)**	**('000)**	**RM'000**	**RM'000**
Ordinary shares with no par value				
At 1 June	1,963,556	N/A	120,427	N/A
Shares issued during financial period	-	N/A	-	N/A
Conversion of ICPS to Ordinary Shares	29,469	N/A	-	N/A
Share issue expenses	-	N/A	(282)	N/A
At 31 December	1,993,025	N/A	120,145	N/A
Irredeemable convertible preference shares ("ICPS")				
At 1 June	517,565	N/A	17,237	N/A
Conversion of ICPS to Ordinary Shares	(117,878)	N/A	-	N/A
At 31 December	399,687	N/A	17,237	N/A
Total	2,392,712	N/A	137,382	N/A

The financial year end of the Group has been changed from 31 March to 30 June. As such, there is no comparative financial information available for the preceding year corresponding period.

26. Dividends

No interim dividend has been declared or recommended in respect of the financial quarter under review.

27. Earnings/(Loss) per share

	Individual Quarter		Cumulative Quarter	
	3 months Quarter ended 31 Mar 2026	**3 months Quarter ended 31 Mar 2025**	**Year to date ended 31 Mar 2026**	**Year to date ended 31 Mar 2025**
Basic Earnings/(loss) per share				
Loss attributable to owners of the parent (RM'000)	(719)	(3,575)	(2,031)	N/A
Weighted average number of ordinary shares ('000)	1,963,556	1,917,464	1,963,556	N/A
Weighted average number of irredeemable convertible shares ('000)	517,565	517,566	517,565	N/A
Effect of ordinary shares issued ('000)	29,469	23,000	29,469	N/A
Effect of irredeemable convertible preference shares ('000)	(117,878)	-	(117,878)	N/A
Adjusted weighted average number of shares ('000)	2,392,712	2,458,030	2,392,712	N/A
Basic earnings/(loss) per share (sen)	(0.04)	(0.18)	(0.10)	N/A
Diluted earnings/(loss) per share (sen)	(0.03)	(0.15)	(0.08)	N/A

There is diluted loss per share due to conversion of irredeemable convertible preference shares to ordinary shares.

The financial year end of the Group has been changed from 31 March to 30 June. As such, there is no comparative financial information available for the preceding year corresponding period.

28. Notes to the Consolidated Statement of Comprehensive Income

	Current Quarter Ended 31 Mar 2026 RM'000	**Year-to -date Ended 31 Mar 2026 RM'000**
Depreciation and amortisation	1,671	5,024
Impairment loss on receivables	1,000	1,010
Interest expense	1,067	3,207
Interest income	(95)	(302)
Realised loss on foreign exchange	125	410
Share of associate company's result	1	4

29. Change in Financial Year End

The Board of Directors of Aizo Group Berhad(formerly known as Minetech Resources Berhad) and its subsidiaries ("the Group") has changed the financial year end date of the Group from 31 March to 30 June effective 28th August 2024, to enhance the operation efficiency and planning. The new financial year will be commencing from 1 April 2024 to 30 June 2025, covering a period of 15 months. As such, there is no comparative financial information available for the preceding year corresponding period.

Thereafter, the financial year shall revert to 12 months ending 30 June for each subsequent year.

30. Authorised for issuance

The interim financial statements for financial quarter ended 31 March 2026 has been approved by the Board of Directors of AIZO on 21 May 2026 for release to the Bursa Securities.