AVILLION
BERHAD

Registration No. 199201013018 (244521-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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AVILLION BERHAD

Registration No. 199201013018 (244521-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2026 (1)

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	31/3/2026	31/3/2025	31/3/2026	31/3/2025
	RM'000	RM'000	RM'000	RM'000
CONTINUING OPERATIONS				
Revenue	10,482	11,183	55,183	58,482
Operating expenses	(16,246)	(11,731)	(56,426)	(51,429)
Other operating income	2,159	705	2,197	861
EBITDA	(3,605)	157	954	7,914
Depreciation and amortisation	(2,953)	(2,802)	(11,352)	(11,322)
Finance income	17	-	69	39
Finance costs	(1,071)	(1,492)	(4,880)	(5,649)
Loss before tax	(7,612)	(4,137)	(15,209)	(9,018)
Income tax credit	982	838	328	178
Net loss for the period	(6,630)	(3,299)	(14,881)	(8,840)
Other comprehensive loss for the period, net of tax:				
Items that will not be reclassified subsequent to profit or loss:				
- Revaluation of property, plant and equipment	686	-	686	-
- Reduction in revaluation surplus of property, plant and equipment	-	(334)	-	(334)
Items that may be reclassified subsequent to profit or loss:				
- Foreign currency translation differences on foreign operations	(205)	(24)	(990)	(723)
Total comprehensive loss for the period	(6,149)	(3,657)	(15,185)	(9,897)
Net loss attributable to :				
Owners of the Company	(5,674)	(1,093)	(13,777)	(6,708)
Non-controlling interests	(956)	(2,206)	(1,104)	(2,132)
	(6,630)	(3,299)	(14,881)	(8,840)
Total comprehensive loss attribute to:				
Owners of the Company	(5,193)	(1,451)	(14,081)	(7,765)
Non-controlling interests	(956)	(2,206)	(1,104)	(2,132)
	(6,149)	(3,657)	(15,185)	(9,897)
Basic (loss) / earnings per share (sen)	(0.40)	(0.10)	(0.97)	(0.59)
Diluted (loss) / earnings per share	N /A	N /A	N /A	N /A

Notes:
(1) The condensed consolidated statements of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.

AVILLION BERHAD

Registration No. 199201013018 (244521-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2026 (1)

	Unaudited As at 31/3/2026 RM'000	Audited As at 31/3/2025 RM'000
ASSETS:		
Non-current assets		
Property, plant and equipment	175,801	174,113
Right-of-use assets	49,454	52,281
Investment properties	2,164	2,206
Inventories	43,421	43,421
Intangible asset	-	2
Total non-current assets	270,840	272,023
Current assets		
Inventories	63,457	65,544
Trade and other receivables	3,763	4,455
Prepayments	726	837
Current tax assets	913	1,222
Fixed deposits with licenced banks	598	640
Cash and bank balances	6,506	4,600
	75,963	77,298
Assets classified as held for sale	-	11,794
Total current assets	75,963	89,092
TOTAL ASSETS	346,803	361,115
EQUITY AND LIABILITIES:		
Equity attributable to owners of the Company		
Share capital	247,415	236,095
Other reserves	107,612	112,977
Accumulated losses	(143,551)	(134,835)
Attributable to owners of the Company	211,476	214,237
Non-controlling interests	170	1,274
TOTAL EQUITY	211,646	215,511
Non-current liabilities:		
Loans and borrowings	26,609	34,477
Deferred tax liabilities	35,534	37,144
Lease liabilities	-	320
Total non-current liabilities	62,143	71,941
Current liabilities		
Loans and borrowings	40,802	42,908
Trade and other payables	28,957	22,288
Current tax liabilities	250	1,540
Contract liabilities	2,637	4,420
Lease liabilities	368	2,507
Total current liabilities	73,014	73,663
TOTAL LIABILITIES	135,157	145,604
TOTAL EQUITY AND LIABILITIES	346,803	361,115

Notes:
(1) The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.

AVILLION BERHAD

Registration No. 199201013018 (244521-A)
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CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2026 [(1)]

	Attributable to owners of the Company						
	Share Capital RM'000	Foreign Currency Translation Reserve RM'000	Revaluation Reserve RM'000	Accumulated Losses RM'000	Sub-total RM'000	Non-controlling Interests RM'000	Total Equity RM'000
At 1 April 2025	236,095	6,082	106,895	(134,835)	214,237	1,274	215,511
Issuance of ordinary shares	11,320	-	-	-	11,320	-	11,320
Loss for the financial year	-	-	-	(13,777)	(13,777)	(1,104)	(14,881)
Other comprehensive loss for the financial year	-	(990)	686	-	(304)	-	(304)
Total comprehensive loss	11,320	(990)	686	(13,777)	(2,761)	(1,104)	(3,865)
Realisation of revaluation reserve	-	-	(5,061)	5,061	-	-	-
At 31 March 2026	247,415	5,092	102,520	(143,551)	211,476	170	211,646
At 1 April 2024	236,095	6,805	112,260	(133,158)	222,002	3,406	225,408
Loss for the financial year	-	-	-	(6,708)	(6,708)	(2,132)	(8,840)
Other comprehensive loss for the financial year	-	(723)	(334)	-	(1,057)	-	(1,057)
Total comprehensive loss	-	(723)	(334)	(6,708)	(7,765)	(2,132)	(9,897)
Realisation of revaluation reserve	-	-	(5,031)	5,031	-	-	-
At 31 March 2025	236,095	6,082	106,895	(134,835)	214,237	1,274	215,511

Notes:
(1) The condensed consolidated statements of chnages in equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.

AVILLION BERHAD

Registration No. 199201013018 (244521-A)
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CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026 [1]

	Unaudited As at 31/3/2026 RM'000	Audited As at 31/3/2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(15,209)	(9,018)
Adjustments for :		
Non-cash items	15,576	11,470
Non-operating items (which are investing / financing)	4,811	5,595
Operating profit before changes in working capital	5,178	8,047
Changes in working capital :		
Net change in assets and receivables	2,890	3,101
Net change in current liabilities	4,885	(444)
Net cash from operations	12,953	10,704
Interest paid	(4,880)	(5,649)
Interest received	69	39
Net tax paid	(2,300)	(1,049)
Net cash (used in) / generated from operating activities	5,842	4,045
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of investment properties	-	162
Proceeds from disposal of property, plant and equipment	100	-
Purchase of investment properties	-	(263)
Purchase of property, plant and equipment	(1,808)	(1,011)
Purchase of right-of-use assets	(213)	-
Net withdrawal of fixed deposit with licenced banks	42	17
Net change in cash held under sinking fund	(32)	(4)
Net cash used in investing activities	(1,911)	(1,099)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of ordinary shares	11,320	-
Net bank borrowings	(7,907)	(3,474)
Net repayment of lease liabilities	(2,459)	(2,381)
Net cash generated from / (used in) financing activities	954	(5,855)
Net changes in cash & cash equivalents	4,885	(2,909)
Effects of exchange rate changes on cash & cash equivalents	(945)	(133)
Cash & cash equivalents at beginning of year	(17,167)	(14,125)
Cash & cash equivalents at end of year	(13,227)	(17,167)
Cash & cash equivalents comprise the following:		
Fixed and call deposits	598	640
Cash and bank balances	6,506	4,600
Less: Deposit pledged	(598)	(640)
Less: Cash held under sinking fund	(61)	(29)
Bank overdraft	(19,672)	(21,738)
	(13,227)	(17,167)

Notes:

(1) The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statement for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.

A. NOTES TO THE INTERIM FINANCIAL REPORT

A1 Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the Group's audited financial statements for the year ended 31 March 2025. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 March 2025.

The financial information presented herein has been prepared in accordance with the accounting policies to be used in preparing the annual consolidated financial statements for 31 March 2025 under the Malaysian Financial Reporting Standards (MFRSs) framework except for the adoption of the following MFRSs:

Effective for annual period beginning on or after 1 January 2024

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statements of Cash Flows

The adoption of the above standards did not have a significant financial impact to the Group.

Effective for annual period beginning on or after 1 January 2025

MFRS 121	The Effect of Changes in Foreign Exchange Rates

Effective for annual period beginning on or after 1 January 2026

MFRS 9	Financial Instruments

Effective for annual period beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures

Deferred

MFRS 10	Consolidated Financial Statements
MFRS 128	Investments in Associates and Joint Ventures

The Group will adopt the above MFRSs when they become effective in the respective financial periods. These MFRSs may have an impact on the amounts reported and disclosure made in the financial statements. However, it is not practicable to provide a reasonable estimate of the financial impacts of the above accounting standards until the Group performs the detailed review.

A2 Audit Report of Preceding Annual Financial Statement

The independent auditors reported the following material uncertainty related to going concern on the audited financial statements for the year ended 31 March 2025:

"As disclosed in Note 2.6 to the financial statements, which disclosed that the Group and the Company reported a net loss of RM8.84 million and RM20.63 million respectively during the financial year ended 31 March 2025 and recorded negative cash and cash equivalents of RM17.167 million and RM8.956 million respectively, thereby indicating the existence of a material uncertainty which may cast significant doubt about the Group's and the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter".

A3 Seasonal or Cyclical Factors

The Group is principally engaged in the following business operations:

a) Hotel
b) Property
c) Travel

The major festivities and school holidays generally affect the performance of Hotel and Travel Division. The performance of Property Division is affected by the sentiments of the property cycle, as the division's profitability is dependent on the sale of its properties.

A4 Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group.

A5 Accounting Estimates

There were no changes in estimates of amounts reported in prior financial quarters of the current financial year or in prior financial years that have a material effect in the current financial quarter.

A6 Issuance or Repayment of Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current financial year to date.

Ordinary Shares	**Financial year ended 31 March 2026**	
	Number of Shares Units ('000)	**Amount (RM'000)**
As at 1 April 2025	1,133,288	236,095
Issued on 8 August 2025	283,000	11,320
As at 31 March 2026	**1,416,288**	**247,415**

A7 Dividend Paid

There were no dividends paid during the year under review.

A8 Segmental Reporting

a) Revenue

Continuing Operations	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Hotel	6,701	6,488	31,481	33,011
Property	2,554	2,874	13,074	12,564
Travel	1,227	1,821	10,628	12,907
Grand Total	**10,482**	**11,183**	**55,183**	**58,482**

b) Loss before tax

Continuing Operations	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Hotel	(1,805)	(1,595)	(3,874)	(2,358)
Property	(5,247)	135	(5,840)	42
Travel	(353)	(227)	(418)	161
Holding Company & others	(207)	(2,450)	(5,077)	(6,863)
Grand Total	**(7,612)**	**(4,137)**	**(15,209)**	**(9,018)**

A9 Material Subsequent Events

There were no material events subsequent to the current financial year ended 31 March 2026 and up to the date of this report.

A10 Changes in the Composition of the Group

There were no changes in the composition of the Group for the current financial year ended 31 March 2026 and up to the date of this report.

A11 Significant related party transactions

There were no significant related party transactions for the current financial year ended 31 March 2026 and up to the date of this report.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD

B1 Review of Performance of the Company and its Principal Subsidiaries

	3 months ended		Changes	
	Current Year Quarter	Preceding Year Corresponding Quarter		
	31.03.2026	31.03.2025		
	(RM'000)	(RM'000)	(RM'000)	%
Revenue	10,482	11,183	(701)	(6%)
EBITDA	(3,605)	157	(3,762)	(2396%)
Loss before taxation	(7,612)	(4,137)	(3,475)	(84%)

The Group recorded revenue, earnings before interest, tax, depreciation, and amortization ("EBITDA") and loss before taxation of RM10.48 million, negative RM4.27 million, and RM8.25 million respectively for the current financial quarter under review.

The Group's revenue for the current quarter decreased by 6% compared to the corresponding quarter of the preceding financial year. Revenue from the Hotel Division increased by RM0.21 million or 3%, mainly supported by improved business volume. However, the Property and Travel Divisions recorded lower revenue contributions of RM0.32 million and RM0.59 million respectively, representing decreases of 11% and 33%.

The decline in the Property Division was mainly attributable to the disruption caused by Typhoon Senyar on 28 November 2025, which affected marina-related operations and revenue generation during the current quarter. Meanwhile, the Travel Division recorded lower revenue contribution compared to the corresponding quarter of the preceding financial year.

The Group recorded a negative EBITDA of RM3.60 million for the current quarter as compared to a positive EBITDA of RM0.16 million in the corresponding quarter of the preceding financial year. This was mainly due to the recognition of impairment loss on pontoon assets in the marina which amounting to RM4.88 million following the damage caused by Typhoon Senyar on 28 November 2025.

Accordingly, the Group's loss before taxation widened to RM7.61 million from RM4.15 million in the corresponding quarter of the preceding financial year, representing an increase in losses of RM3.46 million or 84%. The increase in loss was mainly attributable to the impairment loss recognised on the pontoon assets, coupled with lower contribution from the Property and Travel Divisions during the current quarter.

B2 Material Changes in the Quarterly Results as compared to the Preceding quarter

	3 months ended		Changes	
	Current Quarter 31.03.2026 (RM'000)	Preceding Quarter 31.12.2025 (RM'000)	(RM'000)	%
Revenue	10,482	15,259	(4,777)	(31%)
EBITDA	(3,605)	2,442	(6,047)	(248%)
Loss before taxation	(7,612)	(1,545)	(6,067)	(393%)

Revenue of the Group for the current quarter recorded at RM10.48 million, decreased by 31% as compared to the preceding quarter of RM15.26 million. Revenue from the Hotel, Property and Travel Divisions decreased by 28%, 11% and 60% respectively.

The decline in revenue was mainly attributable to lower business activities during the current quarter, as Q4 is traditionally a low season for the hotel industry following the year-end festive and school holiday period in the preceding quarter. In addition, the Property Division continued to be affected by the operational disruption caused by Typhoon Senyar on 28 November 2025, which impacted marina-related activities, whilst the Travel Division recorded lower travel demand during the current quarter.

The EBITDA of the Group decreased by 248% as compared with the preceding quarter. The Group recorded a negative EBITDA of RM3.60 million for the current quarter as compared to a positive EBITDA of RM2.44 million in the preceding quarter. This was mainly due to the recognition of impairment loss on pontoon assets in the marina which amounting to RM4.88 million following the damage caused by Typhoon Senyar on 28 November 2025, coupled with lower operating contribution from the Group's business divisions.

Accordingly, the Group's loss before taxation increased from RM1.55 million in the preceding quarter to RM7.61 million in the current quarter, representing an increase in losses of RM6.07 million or 393%. The increase in loss before taxation was mainly attributable to the impairment loss recognised on the pontoon assets, lower seasonal revenue contribution, and weaker operating performance across the Group's core business segments during the current quarter.

B3 Variance from Profit Forecast

Not applicable.

B4 Commentary on Prospect

The Group remains focused on strengthening its core operations through yield enhancement, disciplined cost management, and prudent capital expenditure to improve operational efficiency and competitiveness.

In the medium to long term, the Group will continue to unlock value from its asset portfolio through strategic disposals, organic development, and value-accretive partnerships, while exploring new opportunities to strengthen recurring income streams.

Supported by its established asset base and ongoing operational improvement initiatives, the Group remains cautiously optimistic on its outlook. Barring unforeseen circumstances, the Group expects its performance to improve progressively in the foreseeable future.

B5 Loss before tax

Loss before tax is derived after charging / (credited) of the following:

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Interest income	(17)	-	(69)	(39)
Rental income	-	(22)	-	(85)

B6 Taxation

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
a. Income Tax				
i) Current year	(340)	(445)	(466)	(1,054)
ii) Under provision in prior year	(324)	60	(852)	9
	(664)	(385)	(1,318)	(1,045)
b. Deferred Tax				
i) Current year	1,646	1,227	1,646	2,180
ii) Under provision in prior year	-	(4)	-	(957)
	1,646	1,223	1,646	1,223
Total	**982**	**838**	**328**	**178**

The Group tax rate is higher than the statutory tax rate applicable due to the provision of taxation on profit by certain subsidiary companies.

B7 Status of Corporate Proposals

(a) Previous Private Placement

On 17 October 2019, the Company announced the proposed listing and quotation of up to 188,881,350 Placement Shares and an issuance of up to 566,644,050 free warrants on the basis of one Warrant for every two ordinary shares of the Company held on an entitlement date to be determined by the Board and announced at a later date.

In June 2021, the Company had placed out 2,083,334 Placement Shares at RM0.12 each and listed on the Main Market of Bursa Securities on 21 June 2021. The Company had further placed out 96,333,330 Placement Shares at RM0.12 each and 90,464,686 Placement Shares at RM0.12 each in August and November 2021 respectively, of which such Placement Shares were listed on the Main Market of Bursa Securities on 24 August and 19 November 2021 respectively.

On 26 May 2025, the Company had submitted the listing application to Bursa Securities to vary and reallocate the unutilised proceeds, which had been earmarked for the asset enhancement and refurbishment programme for the repayment of the Company's bank borrowings and working capital requirements. At the same time, the Company extended the timeframe for the use of such proceeds of up to 6 months from the date of shareholders' approval. This application had approved by Bursa Securities on 8 July 2025.

The proposed variation was duly passed by the shareholders of the Company at the Extraordinary General Meeting held on 29 July 2025.

The status of utilization of proceeds raised from the aforementioned Placement Shares as at 31 March 2026 were as follows:

Details of Utilisation	Circular Date on 3 Dec 2019	Proceed Raised	Approved Revised	Amount Utilised	Amount Unutilised	Proposed Variation	Amount Utilised After Proposed Variation	Amount Unutilised After Proposed Variation	Revised Time Frame for Utilisation
	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	
Repayment of bank borrowings	6,000	6,000	4,889	4,889	-	2,000	-	2,000	6 Months
Asset enhancement & refurbishment programme	10,000	10,000	5,611	2,599	3,012	(3,012)	-	-	-
Part funding of Desa Impian Project	3,000	3,000	3,000	3,000	-	-	-	-	-
General working capital	7,093	3,316	8,816	8,816	-	1,012	(1,012)	-	6 Months
Estimated expenses	350	350	350	350	-	-	-	-	-
Total	**26,443**	**22,666**	**22,666**	**19,654**	**3,012**	**-**	**(1,012)**	**2,000**	

B7 Status of Corporate Proposals (Continued)

(b) New Private Placement

On 16th May 2025, the Company announced the proposed listing and quotation of up to 283,322,100 Placement Shares at issue price to be determined and fixed by the Board and announced at a later date.

The Company had submitted the listing application to Bursa Securities on 26 May 2025 and approved by Bursa Securities on 8 July 2025. The Proposed Private Placement was duly passed by the shareholders of the Company at the Extraordinary General Meeting on 29 July 2025.

The Company had issued and allocated the private placement of 283,000,000 new ordinary shares at an issue price of RM0.04 per share to raise a gross proceed of RM11,320,000 on 8 August 2025.

The status of utilisation of proceeds raised from the aforementioned Placement Shares as at 31 March 2026 were as follows: -

Details of Utilisation	Circular Date on 14 July 2025	Proceed Raised	Amount Utilised	Amount Unutilised	Intended Timeframe for Utilisation
	(RM'000)	(RM'000)	(RM'000)	(RM'000)	
Refurbishment and maintenance of hotel	4,000	4,000	688	3,312	Within 24 months
Repayment of bank borrowings	3,000	3,000	3,000	-	Within 12 months
Working capital requirements	2,983	3,820	3,820	-	Within 12 months
Estimated expenses	500	500	372	128	Within 1 month
Total	**10,483**	**11,320**	**7,880**	**3,440**	

B8 Group Borrowings

a) Banking Facilities

	As at 31.03.2026 Secured (RM'000)	**As at 31.03.2025 Secured (RM'000)**
a) Short term borrowings		
i) Overdraft	19,672	21,738
ii) Revolving Credit	5,000	5,000
iii) Long term loans repayable within 12 months	16,100	16,170
iv) Hire purchase payable repayable within 12 months	30	-
Total	40,802	42,908
b) Long term borrowings		
i) Long term loans	42,576	50,647
Less: portion payable within 12 months	(16,100)	(16,170)
	26,476	34,477
ii) Hire purchase payable	163	-
Less: portion payable within 12 months	(30)	-
	133	-
Total	26,609	34,477
Total borrowings	**67,411**	**77,385**

Foreign currency borrowings included in the above in Ringgit Malaysia equivalent as at 31 March 2026 was RM0.477 million (HKD0.925 million) and as at 31 March 2025 was RM0.489 million (HKD0.858 million).

B9 Derivative Financial Instruments

The Group is not a party to any financial instruments, which may have an effect to the derivative financial instruments at the date of this report.

B10 Material Litigation

There was no material litigation pending as at the date of this announcement.

B11 (Loss) / Earnings Per Share

a) Basic

Basic loss per share is calculated by dividing the net loss attributable to the shareholders for the current financial period ended 31 March 2026 as follows:

	Individual Period		Cumulative Period	
	Current Year Quarter	**Preceding Year Corresponding Quarter**	**Current Year To Date**	**Preceding Year Corresponding Period**
	31.03.2026	**31.03.2025**	**31.03.2026**	**31.03.2025**
Net loss attributable to owner of the Company (RM'000)	(5,674)	(1,093)	(13,777)	(6,708)
Weighted average number of ordinary shares in issue ('000)	1,416,288	1,133,288	1,316,269	1,133,288
Basic loss per share (sen)	(0.40)	(0.10)	(1.05)	(0.59)

b) Diluted

Diluted (loss) / earnings per share were not computed as the Company does not have any dilutive potential ordinary shares in issue as at the end of the current financial period ended 31 March 2026.

By Order of the Board

Jeremy Tai Yung Wei
Company Secretary

Kuala Lumpur
26 May 2026