BRITE-TECH BERHAD

Registration No. 200101014455 (550212-U)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 31 MARCH 2026

CONTENTS

BRITE-TECH BERHAD
Registration No. 200101014455 (550212-U)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE 1ST QUARTER ENDED 31 MARCH 2026

	<----- Individual Quarter ----->		<----- Cumulative Quarters ----->	
	Current Quarter Ended 31.03.2026 (Unaudited) RM'000	Preceding Year Corresponding Quarter Ended 31.03.2025 (Unaudited) RM'000	Current Year-To-Date 31.03.2026 (Unaudited) RM'000	Preceding Year-To-Date 31.03.2025 (Unaudited) RM'000
Revenue	6,938	6,754	6,938	6,754
Operating expenses	(4,779)	(4,640)	(4,779)	(4,640)
Other operating income	-	116	-	116
Profit from operating activities	2,159	2,230	2,159	2,230
Finance income	182	166	182	166
Finance costs	(623)	(642)	(623)	(642)
Profit before tax	1,718	1,754	1,718	1,754
Taxation	(403)	(403)	(403)	(403)
Profit for the period	1,315	1,351	1,315	1,351
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income for the period	1,315	1,351	1,315	1,351
Profit for the period				
Owners of the Company	1,314	1,330	1,314	1,330
Non-controlling interests	1	21	1	21
	1,315	1,351	1,315	1,351
Total comprehensive income for the period				
Owners of the Company	1,314	1,330	1,314	1,330
Non-controlling interests	1	21	1	21
	1,315	1,351	1,315	1,351
Number of shares in issue ('000)	252,000	252,000	252,000	252,000
Weighted average number of shares ('000)	252,000	252,000	252,000	252,000
Earnings per ordinary share attributable to owners of the Company (sen):				
- Basic	0.52	0.53	0.52	0.53
- Diluted	N/A	N/A	N/A	N/A

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2025.)

BRITE-TECH BERHAD
Registration No. 200101014455 (550212-U)
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CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	As at End of Current Year Quarter 31.03.2026 (Unaudited) RM'000	As at Preceding Financial Year End 31.12.2025 (Audited) RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	23,536	22,937
Right-of-use assets	1,230	1,091
Investment properties	117,152	117,152
Total Non-Current Assets	141,918	141,180
Current Assets		
Inventories	876	866
Trade and other receivables	8,156	8,077
Tax recoverable	200	104
Short-term investments	22,573	20,705
Fixed deposits with licensed banks	1,000	1,742
Cash and bank balances	2,672	4,115
Total Current Assets	35,477	35,609
TOTAL ASSETS	**177,395**	**176,789**
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	25,200	25,200
Reserves	80,268	78,954
	105,468	104,154
Non-controlling interests	931	930
Total Equity	106,399	105,084
Non-Current Liabilities		
Long term borrowings (secured)	57,389	56,576
Lease liabilities	355	117
Deferred taxation	5,914	5,914
	63,658	62,607
Current Liabilities		
Trade and other payables	4,332	5,987
Lease liabilities	99	117
Bank overdrafts	162	100
Amount due to directors	-	2
Short term borrowings (secured)	2,366	2,357
Provision for taxation	379	535
	7,338	9,098
Total Liabilities	70,996	71,705
TOTAL EQUITY AND LIABILITIES	**177,395**	**176,789**
Net assets per share attributable to owners of the Company (RM)	0.42	0.41

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2025.)

BRITE-TECH BERHAD
Registration No. 200101014455 (550212-U)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE 1ST QUARTER ENDED 31 MARCH 2026

	<------------- Attributable to owners of the Company			-- ---------->		
	<----- Non-distributable---->		<-Distributable ->			
	Share Capital RM'000	**Revaluation Reserves RM'000**	**Retained Profits RM'000**	**Total Shareholders' Equity RM'000**	**Non-controlling Interests RM'000**	**Total Equity RM'000**
<u>3 Months Ended 31 March 2026 (Unaudited)</u>						
Balance as at 1 January 2026	25,200	26,799	52,155	104,154	930	105,084
Total comprehensive income for the financial period	-	-	1,314	1,314	1	1,315
Balance as at 31 March 2026	25,200	26,799	53,469	105,468	931	106,399
<u>3 Months Ended 31 March 2025 (Unaudited)</u>						
Balance as at 1 January 2025	25,200	26,255	44,017	95,472	910	96,382
Total comprehensive income for the financial period	-	-	1,330	1,330	21	1,351
Balance as at 31 March 2025	25,200	26,255	45,347	96,802	931	97,733

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2025.)

BRITE-TECH BERHAD
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CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE 1ST QUARTER ENDED 31 MARCH 2026

	3 Months Period Ended 31.03.2026 (Unaudited) RM'000	3 Months Corresponding Period Ended 31.03.2025 (Unaudited) RM'000
Cash flows from operating activities		
Profit before taxation	1,718	1,754
Adjustments for:		
Depreciation	444	378
Finance costs	623	642
Finance income	(182)	(166)
Plant and equipment written off	-	1
Operating profit before working capital changes	2,603	2,609
Changes in working capital:		
Inventories	(10)	26
Trade & other receivables	(79)	293
Trade & other payables	(1,655)	(525)
Cash from operations	859	2,403
Interest received	182	166
Interest paid	(623)	(642)
Income tax paid	(655)	(502)
Net cash (used in)/from operating activities	(237)	1,425
Cash flows from investing activity		
Purchase of property, plant and equipment, Right-of-use assets and investment properties	(1,182)	(223)
Net cash used in investing activity	(1,182)	(223)
Cash flows from financing activities		
Drawdown of loan and borrowings, net of repayment	1,042	492
Repayment to directors	(2)	(7)
Net cash from financing activities	1,040	485
Net changes in cash and cash equivalents	(379)	1,687
Cash and cash equivalent at beginning of period	26,462	22,760
Cash and cash equivalent at end of period	26,083	24,447
Cash and cash equivalents comprise the following:		
Short-term investments and fixed deposits	23,573	20,848
Cash and bank balances	2,672	3,965
Bank overdrafts	(162)	(366)
Cash and cash equivalents at end of the period	26,083	24,447

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2025.)

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 ("MFRS 134")

A1 Basis of preparation

The unaudited interim financial statements have been prepared in accordance with MFRS 134 Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The unaudited interim financial statements should be read in conjunction with the audited financial statement for the financial year ended 31 December 2025. The 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 financial year ended 31 December 2025.

The accounting policies and presentation adopted for this unaudited interim financial statements are consistent with those adopted for the audited financial statements for the financial year ended 31 December 2025, except as below:

Amendments to MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards - *Hedge accounting by a first-time adopter*
Amendments to MFRS 7, Financial Instruments - Disclosures - *Gain or loss on derecognition*
Amendments to MFRS 7, Financial Instruments - Disclosures - *Contracts referencing nature-dependent electricity and Classification and Measurement of Financial Instruments*
Amendments to Guidance on implementing MFRS 7, Financial Instruments - Disclosures - *Introduction and Disclosure of deferred difference between fair value and transaction price and credit risk disclosures*
Amendments to MFRS 9, Financial Instruments - *Derecognition of lease liabilities and Transaction price*
Amendments to MFRS 9, Financial Instruments - *Contracts referencing nature-dependent electricity and Classification and Measurement of Financial Instruments*
Amendments to MFRS 10, Consolidated Financial Statements - *Determination of a 'de facto agent'*
Amendments to MFRS 107, Statement of Cash Flows - *Cost method*
Amendments that are part of Annual Improvements - Volume 11

The adoption of this new MFRS does not have any significant financial impact on the financial statements of the Group for the current quarter.

A2 Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited annual financial statements for the year ended 31 December 2025 was not qualified.

A3 Comments About Seasonal or Cyclical Factors

The Group's principal business is not significantly affected by seasonality or cyclicality factors during the current quarter under review.

A4 Unusual Items Affecting Interim Financial Report

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

A5 Dividends Paid

There was no dividend paid for the current quarter under review.

A6 Material Changes in Estimates Used

There were no significant changes in the nature and amount of estimates used in prior interim reporting period or prior financial years that have a material effect in the current quarter under review.

A7 Debt and Equity Securities

There were no issuances and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current quarter under review.

A8 Segmental Information

Segment revenue and segment results for the financial period ended 31 March 2026 by the respective operating segments are as follows:

Financial Period Ended 31.03.2026	**Environmental products and services RM'000**	**System equipment and ancillary products RM'000**	**Property investments RM'000**	**Other investments RM'000**	**Inter-segment Eliminations RM'000**	**Group RM'000**
REVENUE						
External revenue	4,898	843	1,197	-	-	6,938
Inter-segment revenue	57	1	41	633	(732)	-
Total revenue	4,955	844	1,238	633	(732)	6,938
RESULT						
Segment results (external)	909	245	988	17	-	2,159
Finance income	150	25	-	7	-	182
Finance costs	(16)	-	(607)	-	-	(623)
Profit before taxation	1,043	270	381	24	-	1,718
Taxation						(403)
Profit for the period						1,315
Non-controlling interests						1
Profit attributable to Owners of the Company						1,314

Financial Period Ended 31.03.2025	**Environmental products and services RM'000**	**System equipment and ancillary products RM'000**	**Property investments RM'000**	**Other investments RM'000**	**Inter-segment Eliminations RM'000**	**Group RM'000**
REVENUE						
External revenue	5,219	697	838	-	-	6,754
Inter-segment revenue	51	2	38	575	(666)	-
Total revenue	5,270	699	876	575	(666)	6,754
RESULT						
Segment results (external)	1,192	206	823	9	-	2,230
Finance income	136	24	-	6	-	166
Finance costs	(66)	(13)	(563)	-	-	(642)
Profit before taxation	1,262	217	260	15	-	1,754
Taxation						(403)
Profit for the period						1,351
Non-controlling interests						21
Profit attributable to Owners of the Company						1,330

A9 Valuations of Properties

There was no valuation undertaken for the Group's properties in the current quarter under review.

A10 Material Subsequent Events

There were no material events subsequent to the end of the reporting date that require disclosure or adjustments to the unaudited interim financial statements.

A11 Changes in the Composition of the Group

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

A12 Derivatives

(a) There were no outstanding derivatives (including financial instruments designated as hedging instruments) as at the end of the quarter ended 31 March 2026; and

(b) The Group has not entered into a type of derivatives not disclosed in the previous financial year or any of the previous quarters under the current financial year.

A13 Gains / Losses Arising from Fair Value Changes of Financial Liabilities

There were no material amount of gains or losses arising from fair value changes of its financial liabilities for the current and cumulative quarter.

A14 Changes in Contingent Liabilities or Contingent Assets

There were no contingent liabilities or contingent assets arising since the last financial year ended on 31 December 2025.

A15 Capital Commitments

After having made all reasonable enquiries and save as disclosed below, as at the end of the financial year, the Board is not aware of any material commitment for capital expenditure incurred or known to be incurred by the Group that has not been provided for which, upon becoming enforceable, may have a material impact on the financial results / position of the Group:

	31.03.2026 (Unaudited) RM'000
Capital expenditures not provided for in the financial statements	
- Approved and contracted for	992
- Approved but not contracted for	34,954

The above mentioned material commitments are expected to be funded through internally-generated fund and / or bank borrowings of the Group.

A16 Significant Related Party Transactions

The Group has the following inter companies transactions:

	Current Year Quarter 31.03.2026 RM'000	**Cumulative Year To Date 31.03.2026 RM'000**
Management fees	633	633
Rental	41	41
Purchases	58	58

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS BURSA MALAYSIA SECURITIES BERHAD FOR THE ACE MARKET

B1 Review of Performance for the Current Quarter and Financial Year-To-Date

	<---- Individual Quarter ---->				<---- Cumulative Quarters ---->			
	Current Quarter Ended 31.03.2026 RM'000	Preceding Year Corresponding Quarter Ended 31.03.2025 RM'000	Changes Amount RM'000	Changes %	Current Year-To-Date 31.03.2026 RM'000	Preceding Year-To-Date 31.03.2025 RM'000	Changes Amount RM'000	Changes %
Revenue	6,938	6,754	184	2.72	6,938	6,754	184	2.72
Operating Profit	2,159	2,230	(71)	(3.18)	2,159	2,230	(71)	(3.18)
Profit Before Tax	1,718	1,754	(36)	(2.05)	1,718	1,754	(36)	(2.05)
Profit After Tax	1,315	1,351	(36)	(2.66)	1,315	1,351	(36)	(2.66)
Profit Attributable to:								
Owners of the Company	1,314	1,330	(16)	(1.20)	1,314	1,330	(16)	(1.20)
Non-Controlling Interest	1	21	(20)	(95.24)	1	21	(20)	(95.24)

The Group's revenue for the current quarter ended 31 March 2026 showed an increase of 2.72% to RM6.938 million from RM6.754 million in the preceding corresponding year's quarter. The Group's profit before tax decreased by 2.05% to RM1.718 million as against preceding corresponding year's quarter of RM1.754 million.

The Group's revenue for the current financial year-to-date ended 31 March 2026 showed an increase of 2.72% to RM6.938 million from RM6.754 million in the preceding corresponding year's financial year-to-date. The Group's profit before tax decreased by 2.05% to RM1.718 million as against preceding corresponding financial year-to-date of RM1.754 million.

The Group's profit before tax for the current financial year-to-date is slighly lower contributed by higher operating expenses.

<u>Environmental products and services</u>

This segment is the main contributor for the financial period ended 31 March 2026 as it comprised 70.597% of the total revenue.

For the financial period ended 31 March 2026, the revenue in environmental products and services decreased by RM0.315 million or 5.98% to RM4.955 million as compared to RM5.27 million reported in the corresponding financial period ended 31 March 2025. The profit before tax for the financial period ended 31 March 2026 was decreased by RM0.219 million or 17.35% to RM1.043 million as compared to RM1.262 million reported in the corresponding financial period ended 31 March 2025.

<u>System equipment and ancillary products</u>

This segment comprised 12.15% of the total revenue for the financial period ended 31 March 2026.

For the financial period ended 31 March 2026, the revenue in system equipment and ancillary products increased by RM0.145 million or 20.74% to RM0.844 million as compared to RM0.699 million reported in the corresponding financial period ended 31 March 2025. The profit before tax for the financial period ended 31 March 2026 increased by RM0.053 million or 24.42% to RM0.27 million as compared to RM0.217 million reported in the corresponding financial period ended 31 March 2025.

<u>Property investments</u>

This segment comprised 17.253% of the total revenue for the financial period ended 31 March 2026.

For the financial period ended 31 March 2026, the revenue in property investments increased by RM0.362 million or 41.32% to RM1.238 million as compared to RM0.876 million reported in the corresponding financial period ended 31 March 2025. The profit before tax for the financial period ended 31 March 2026 increased by RM0.121 million or 46.54% to RM0.381 million as compared to RM0.26 million reported in the corresponding financial period ended 31 March 2025.

<u>Other investments</u>

For the financial period ended 31 March 2026, the revenue in other investments increased by RM0.058 million or 10.09% to RM0.633 million as compared to RM0.575 million reported in the corresponding financial period ended 31 March 2025. The profit before tax for the financial period ended 31 March 2026 increased by RM0.009 million or 60% to RM0.024 million as compared to RM0.015 million reported in the corresponding financial period ended 31 March 2025.

The results of the current quarter and financial year-to-date under review have not been affected by any transactions or events of a material or unusual nature.

B2 Variation of Results Against Immediate Preceding Quarter

	Current Year Quarter 31.03.2026 RM'000	Immediate Preceding Quarter 31.12.2025 RM'000	Changes Amount RM'000	Changes %
Revenue	6,938	8,170	(1,232)	(15.08)
Operating Profit	2,159	6,939	(4,780)	(68.89)
Profit Before Tax	1,718	6,629	(4,911)	(74.08)
Profit After Tax	1,315	5,730	(4,415)	(77.05)
Profit Attributable to:				
Owners of the Company	1,314	5,724	(4,410)	(77.04)
Non-Controlling Interest	1	6	(5)	(83.33)

For the current quarter under review, the Group recorded revenue of RM6.938 million, representing a decrease of 15.08% from the immediate preceding quarter's revenue of RM8.17 million. The Group's profit before tax for the current quarter decreased by 74.08% to RM1.718 million as compared to the preceding quarter.

B3 Prospects for the Financial Year 2026

The Group will continue to focus on its existing business activities and concentrate on its core competencies while at the same time, improve its operational efficiency and cost management. The Group will continue to implement various cost saving measures and stringent cost control to counter the challenges ahead and to enhance the Group's competitiveness in the Group's industry.

The Group will continue to explore and assess other viable business and investment opportunities within the same or complementary sectors and also outside the Group's industry domain for opportunities which can bring financial stability to the Group.

Barring any unforeseen circumstances, the Board of Directors is of the opinion that the performance of the existing business of the Group is expected to remain challenging for the financial year.

B4 Variance of Actual Profit from Forecast Profit

Not applicable as the Group did not issue any profit forecast or profit guarantee for the current quarter under review.

B5 Taxation

The Group's taxation for the current quarter and financial year-to-date were as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 31.03.2026 RM'000	Preceding Year Corresponding Quarter 31.03.2025 RM'000	Current Year-To-Date 31.03.2026 RM'000	Preceding Year-To-Date 31.03.2025 RM'000
Income and deferred tax				
-Current	403	403	403	403
	403	403	403	403

B6 Additional Notes to Condensed Consolidated Statements of Comprehensive Income

	Current Year Quarter 31.03.2026 (Unaudited) RM'000	Current Year-To-Date 31.03.2026 (Unaudited) RM'000
Operating expenses:		
Depreciation	444	444

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.

B7 Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this announcement.

B8 Borrowings

The Group's borrowings as at the current quarter are as follows:

	Current Year Quarter 31.03.2026 RM'000
Short term borrowings (Secured)	2,627
Long term borrowings (Secured)	57,744
Total	60,371

Bank overdraft of RM 0.16 million has been included as short term borrowings.

The Group has no unsecured borrowings in the current quarter under review.

The Group's borrowings are all denominated in Ringgit Malaysia.

B9 Changes in Material Litigation

There were no pending material litigation which would materially and adversely affect the financial position of the Group and of the Company at the date of this announcement.

B10 Earnings Per Share

The basic and diluted earnings per share (EPS) for the current quarter and financial year-to-date have been calculated as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 31.03.2026	Preceding Year Corresponding Quarter 31.03.2025	Current Year-To-Date 31.03.2026	Preceding Year-To-Date 31.03.2025
Profits attributable to owners of the Company (RM'000)	1,314	1,330	1,314	1,330
Weighted average number of shares in issue ('000)	252,000	252,000	252,000	252,000
Basic earnings per share (sen)	0.52	0.53	0.52	0.53
Diluted earnings per share (sen)	N/A	N/A	N/A	N/A

The diluted EPS is not applicable as there were no potential ordinary shares in issue for the current quarter and cumulative quarter.

B11 Dividends Payable

a) No dividend has been proposed for the financial period ended 31 March 2026.

b) The Board of Directors is proposing a final single tier dividend on ordinary share of 1.0 sen per share amounting to RM2,520,000 in respect of the financial year ended 31 December 2025 (2024: 1.0 sen per share), subject to approval by shareholders at the forthcoming Annual General Meeting.

BY ORDER OF THE BOARD
Wong Maw Chuan (MIA 7413) (SSM PC No. 202008003554)
Wong Youn Kim (f) (MAICSA 7018778) (SSM PC No. 201908000410)
Company Secretaries
25 May 2026