UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS FOR THE THIRD QUARTER ENDED 31 MARCH 2026

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER (ACTUAL) 31-Mar-26 RM'000	PRECEDING YEAR QUARTER (ACTUAL) 31-Mar-25 RM'000	CURRENT YEAR TO DATE (ACTUAL) 31-Mar-26 RM'000	PRECEDING YEAR TO DATE (ACTUAL) 31-Mar-25 RM'000
Revenue	**9,039**	**-**	**30,222**	**-**
Cost of sales	**(9,247)**	**-**	(29,628)	**-**
Gross Profit/(Loss)	**(208)**	**-**	**594**	**-**
Gross Margin percentage	*-2.3%*		*2.0%*	
Other income	499	**-**	17,348	**-**
Administrative expenses	(1,182)	**-**	(3,804)	**-**
Other operating expenses	(565)	**-**	(11,056)	**-**
	(1,456)	-	3,082	-
Finance cost	(246)	**-**	(531)	**-**
Profit/(Loss) before tax	**(1,702)**	**-**	**2,551**	**-**
Tax expense	(15)	-	(2)	-
Profit/(Loss) for the financial period				
- continuing operations	**(1,717)**	-	2,549	-
- discontinued operation	-		(20)	
Profit/(Loss) for the period	**(1,717)**	**-**	**2,529**	**-**
Profit/(Loss) attributable to:				
Owners of the parent				
- continuing operations	(1,717)	-	2,549	-
- discontinued operation	-	-	(20)	-
	(1,717)	-	2,529	-
	(1,717)	**-**	**2,529**	**-**

Note:

The Group's previous financial year end for 2024 has been changed from 31 December 2024 to 30 June 2025. As such there is no comparative financial information available for third quarter ended 31 March 2026, being the third quarter financial year ending 30 June 2026. Shareholders are advised to refer to the financial results for the quarter ended 31 March 2025 to view the financial performance of the Group for the said period.

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements of BSL Corporation Berhad for the financial year ended 30 June 2025.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 MARCH 2026

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 31-Mar-26 RM'000	PRECEDING YEAR QUARTER 31-Mar-25 RM'000	CURRENT YEAR TO DATE 31-Mar-26 RM'000	PRECEDING YEAR TO DATE 31-Mar-25 RM'000
Profit/(Loss) for the period from:				
- continuing operations	(1,717)	-	2,549	-
- discontinued operation	-	-	(20)	-
Profit/(Loss)for the period	**(1,717)**	**-**	**2,529**	**-**
Other Comprehensive Income:				
Exchange differences on translation	91	-	(107)	-
- continuing operations	91	-	(107)	-
- discontinued operation	-	-	-	-
Other comprehensive Income/(loss) for the period, net of tax	91	-	(107)	-
Total Comprehensive Income/(Loss) for the financial period	**(1,626)**	**-**	**2,422**	**-**
Total comprehensive income/(loss) attributable to:				
Owners of the parent				
- continuing operations	(1,626)	-	2,442	-
- discontinued operation	-	-	(20)	-
	(1,626)	-	2,422	-
	(1,626)	**-**	**2,422**	**-**
Basic/diluted (loss)/earning per share (sen)				
- continuing operations	(0.09)	-	0.13	-
- discontinued operation	-	-	-	-
	(0.09)	**-**	**0.13**	**-**

Note:

The Group's previous financial year end for 2024 has been changed from 31 December 2024 to 30 June 2025. As such there is no comparative financial information available for quarter ended 31 March 2026 being the third quarter financial year ending 30 June 2026. Shareholders are advised to refer to the financial results for the quarter ended 31 March 2025 to view the financial performance of the Group for the said period.

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements of BSL Corporation Berhad for the financial year ended 30th June 2025.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS OF 31 MARCH 2026

	As at 31-Mar-26 (Unaudited) RM'000	As at 30-Jun-25 (Audited) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	83,011	84,783
Right-of-use assets	173	202
Intangible assets	-	6,912
Other investments	776	776
Total non-current assets	**83,960**	**92,673**
Current assets		
Inventories	3,686	5,321
Trade receivables	6,965	6,751
Other receivables	2,919	9,102
Current tax assets	3,032	3,944
Short-term deposits	174,532	119,009
Cash and bank balances	4,576	608
	195,710	144,735
Total current assets	**195,710**	**144,735**
Total assets	**279,670**	**237,408**
Equity and liabilities		
Equity		
Share capital	156,248	156,248
Treasury shares	(459)	(459)
Reserves	42,844	37,989
Equity attributable to owners of the company	**198,633**	**193,778**
Total equity	**198,633**	**193,778**
Non-current liabilities		
Term loans	6,820	486
Hire purchase liabilities	452	1,094
Lease liabilities	121	-
Deferred tax liabilities	6,110	6,110
Total non-current liabilities	**13,503**	**7,690**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS OF 31 MARCH 2026 (Continued)

	As at 31-Mar-26 (Unaudited) RM'000	As at 30-Jun-25 (Audited) RM'000
Current liabilities		
Trade payables	3,004	6,080
Other payables	53,257	6,519
Provision	-	11,332
Hire purchase liabilities	816	731
Lease liabilities	64	162
Bank borrowings	2,024	8,675
Term loans	6,600	768
Current tax liabilities	1,769	1,673
	67,534	35,940
Total current liabilities	**67,534**	**35,940**
Total liabilities	**81,037**	**43,630**
Total equity and liabilities	**279,670**	**237,408**
Net assets per share (RM) attributable to owners of the company	**0.10**	**0.10**

Note:

The Unaudited Condensed Consolidated Statements Of Financial Position should be read in conjunction with the Annual Financial Statements of BSL Corporation Berhad for the financial year ended 30 June 2025.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD QUARTER ENDED 31 MARCH 2026

	Non-distributable					*Distributable*				
	Share Capital RM'000	**Warrants Reserve RM'000**	**Foreign Currency Translation Reserve RM'000**	**Revaluation Reserve RM'000**	**Fair Value Reserve RM'000**	**Treasury Shares RM'000**	**Accumulated Losses RM'000**	**Attributable to Owners of the Company RM'000**	**Non-controlling Interest RM'000**	**Total RM'000**
At 1 July 2025	**156,248**	**10,338**	**173**	**44,880**	**-**	**(459)**	**(17,403)**	**193,777**	**-**	**193,777**
(Loss)/Profit for the period		-	-	-	-	-	2,529	2,529	-	2,529
Other comprehensive income for the period:										
Foreign currency translation differences	-	-	(236)		-	-	129	(107)	-	(107)
Total comprehensive (loss)/income for the period	**-**	**-**	**(236)**	**-**	**-**	**-**	**2,658**	**2,422**	**-**	**2,422**
Warrant Expiry	**-**	**(10,338)**	**-**	**-**	**-**	**-**	**-**	**(10,338)**		**(10,338)**
Disposal of subsidiary company	-		-	-	-	-	12,772	12,772	-	12,772
At 31 March 2026	**156,248**	**-**	**(63)**	**44,880**	**-**	**(459)**	**(1,973)**	**198,633**	**-**	**198,633**

Note:

The Unaudited Condensed Consolidated Statement Of Changes In Equity should be read in conjunction with the Annual Financial Statements of BSL Corporation Berhad for the financial year ended 30 June 2025.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR PERIOD ENDED 31 MARCH 2026

	Cumulative Current Year To Date 31-Mar-26 RM'000	Cumulative Preceding Year To Date 31-Mar-25 RM'000
Cash flows from operating activities		
Profit before tax from		
- Continuing operation	2,551	-
- Discontinued operation	(20)	-
Adjustments for:		
Depreciation of property, plant and equipment	1,732	-
Depreciation of right-of-use assets	167	-
Gain on disposal of property, plant and equipment	1,182	-
Impairment loss on trade and other receivables	2,286	-
Provision for impairment of Intangible Assets	6,927	-
Interest expense	531	-
Interest income	(362)	-
Operating Profit before working capital changes	14,995	-
Change in working capital:		
Inventories	1,635	-
Receivables	5,969	-
Payables	29,905	-
Cash used in operations	52,504	-
Income tax refunded	1,008	-
Net cash used for operating activities	**53,512**	**-**
Cash flows from investing activities		
Purchase intangible assets	(15)	-
Proceeds from disposal of property, plant and equipment	1,182	-
Interest received	361	-
Net cash generated from investing activities	**1,528**	**-**
Cash flows from financing activities		
Repayment of hire purchase liabilities	(557)	-
Drawdown of term loans	13,418	-
Repayment of term loans	(1,252)	-
Net repayment of bank borrowings	(6,651)	-
Payment of lease liabilities	24	-
Interest paid	(531)	-
Net cash used for financing activities	**4,451**	**-**
Net increased in cash and cash equivalents	**59,491**	**-**
Cash and cash equivalents at beginning of financial period	119,617	-
Cash and cash equivalents at end of financial period *	**179,108**	**-**
*** Cash and cash equivalents at end of quarter comprise:**		
Cash and bank balances	4,576	-
Short-term deposits	174,532	-
	179,108	**-**

Note:

The Group's previous financial year end for 2024 has been changed from 31 December 2024 to 30 June 2025. As such there is no previous comparative financial information available for quarter ended 31 March 2026, being the third quarter financial year ending 30 June 2026. Shareholders are advised to refer to the financial results for the quarter ended 31 March 2025 to view the financial performance of the Group for the said period.

The Unaudited Condensed Consolidated Statements Of Cash Flows should be read in conjunction with the Annual Financial Statements of BSL Corporation Berhad for the financial year ended 30 June 2025.

PART A: NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 31 MARCH 2026

A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements as set out in Malaysian Financial Reporting Standard ("MFRS") 134 "Interim Financial Reporting" and Paragraph 9.22 and Appendix 9B of the Main Market 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 financial year ended 30 June 2025 and the accompanying explanatory notes. The explanatory notes attached to the interim financial statements provides 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 30 June 2025.

The accounting policies and methods of computation adopted by the Group in these quarterly financial statements are consistent with those adopted in the most recent annual audited financial statements for the financial year ended 30 June 2025. The adoption of the new/amended MFRS and its amendments does not give rise to any adjustment to the opening balances of retained profit of prior period and current period or changes in comparatives.

A2. Qualification of Annual Financial Statements

There were no audit qualifications on the latest financial statements for the financial year ended 30 June 2025.

A3. Seasonal and Cyclical Factors

The Group's business operation results were not materially affected by any major seasonal or cyclical factors.

A4. Nature and Amounts of Unusual Items

In current period, the Warrant B which was issued on 10th March 2023 has been expired on 9 March 2026. There were no other unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter under review.

A5. Material Changes in Estimates

There were no material changes in estimates of amounts reported in the current quarter under review.

A6. Dividend Paid

There was no dividend paid by the Company during the quarter under review.

A7. Issuance of Debt & Equity Securities

There were no issuance, cancellations, or repayments of debts and equity securities, share buy backs, share cancellations, shares held as treasury shares, repurchase and resale of treasury shares for the current financial quarter under review. The total number of treasury shares held was 2,728,226 ordinary shares as at 31 March 2026.

The total shares issued at the end of current financial period was 1,932,812,532, inclusive of treasury shares.

A8. Segmental Reporting

Segmental information is presented in respect of the Group's business segments for the year to date ended 31 March 2026 as below:

Individual quarter ended 31 March 2026

RM'000	Investment Holding	Precision Stamping and Tooling	PCB assembly	Others	Eliminations	Consolidated
External sales	-	9,040	-	-	-	9,040
Inter-segment sales	-	-	-	-	-	-
	-	9,040	-	-	-	**9,040**
Segment results	**(7,400)**	**(950)**	**-**	**1**	**6,933**	**(1,416)**
Loss from operations						(1,416)
Finance cost						(246)
Finance income						(40)
Loss before tax						**(1,702)**
Tax expenses						(15)
Loss from continuing operation						**(1,717)**
Profit/(loss) from discontinued operation						**-**
Loss for the period						**(1,717)**

Cumulative Quarter ended 31 March 2026

RM'000	Investment Holding	Precision Stamping and Tooling	PCB assembly	Others	Eliminations	Consolidated
External sales	-	30,222	-	-	-	30,222
Inter-segment sales	-	-	-	-	-	-
	-	**30,222**	**-**	**-**	**-**	**30,222**
Segment results	**(8,170)**	**(970)**	**(20)**	**(14)**	**11,677**	**2,503**
Profit from operations						2,503
Finance cost						(531)
Finance income						579
Profit before tax						**2,551**
Tax expenses						(2)
Profit from continuing operation						**2,549**
Loss from discontinued operation						**(20)**
Profit for the period						**2,529**

A8. Segmental Reporting (cont.)

Assets and liabilities as at 31 March 2026

	Investment Holding	Precision Stamping and Tooling	Others	Eliminations	Consolidated
Segment Assets	155,428	181,155	6,222	(63,134)	279,671
Segment liabilities	10,319	90,298	14,119	(33,700)	81,036

A9. Valuation of property, plant and equipment

There was no valuation of property, and plant and equipment carried out during the quarter under review.

A10. Material events subsequent to the end of the interim period

There are no material events subsequent to the end of the interim period.

A11. Changes in the composition of the Group

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

A12. Contingent liabilities

As at the end of the financial quarter ended 31 March 2026 the Company has provided corporate guarantees amounting to RM33.2 million to financial institutions for credit facilities granted to subsidiary company with total outstanding balance of RM15.8 million.

A13. Capital commitments

There were no capital commitments of the Group in respect of property, plant and equipment as at 31 March 2026.

PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA LISTING REQUIREMENTS

B1. Current and Cumulative Quarter's Performance Review

Individual Quarter Performance

RM'000	Current Year Quarter 31-Mar-2026	Preceding Year Quarter 31-Mar-2025	Changes %
Revenue	**9,039**	**-**	**N/A**
Gross Loss	1,961	-	**N/A**
Loss Before Tax	**(1,702)**	**-**	**N/A**
Loss After Tax			
- Continued operation	(1,717)	-	**N/A**
- Discontinued operation	-	-	**N/A**
	(1,717)	**-**	**N/A**

Cumulative Quarter Performance

RM'000	Current Year to Date 31-Mar-2026	Preceding Year to Date 31-Mar-2025	Changes %
Revenue	**30,222**	**-**	**N/A**
Gross Loss	2,763	-	N/A
Loss Before Tax	**2,551**	**-**	**N/A**
(Loss)/Profit After Tax			
- Continued operation	2,549	-	N/A
- Discontinued operation	(20)	-	N/A
	2,529	**-**	N/A

The Group's previous financial year end has been changed from 31 December 2024 to 30 June 2025. As such there is no comparative financial information available for quarter ended 31 March 2026, being the third quarter for financial year ending 30 June 2026. Shareholders are advised to refer to the financial results for the quarter ended 31 March 2025 to view the financial performance of the Group for the said period.

The Group, for the current quarter ended 31 March 2026 ("Q3'26"), registered a revenue and a Loss Before Tax of RM9.0 million and RM1.7 million respectively.

Meanwhile, for the cumulative quarter of nine-months ended 31 March 2026, the Group recorded revenue and profit before tax of RM30.2 million and RM2.5 million respectively.

B2. Comparison with the Immediate Preceding Quarter's Results

RM'000	Current Year Quarter 31-Mar-2026	Immediate Preceding Quarter 31-Dec-2025	Difference %
Revenue	9,039	9,957	-9%
Gross (Loss)/Profit	1,961	532	>100%
Loss Before Tax	**(1,702)**	**3,796**	**>100%**
Loss After Tax			
- Continuing operation	(1,717)	3,899	>100%
- Discontinued operation	-	(20)	N/A
	(1,717)	**3,879**	**>100%**

The Group's revenue of RM9.0 million recorded for the Q3'26 was contracted by RM0.9 million or 9% compared with the immediate preceding quarter Q2'26 of RM9.9 million mainly due to shorter operation period as a result of several festive breaks.

The Group recorded Loss Before Tax of RM1.7 million, unfavourable compared to Profit Before Tax of RM3.8 million recorded in the preceding quarter because recorded in the preceding quarter was a gain from disposal of subsidiary of RM11.7 million, however it was offset by a provision for impairment of intangible assets of RM6.9 million.

B3. Commentary on Prospect

The Group continues to demonstrate optimism and resilience in its pursuit of growth. Expected increase in customer ordering trend in the near future.

We will remain vigilant and continue adopting prudent financial management, improve the competitiveness, implementing cost optimization initiatives and enhance the operational efficiencies. We remain positive in near term prospect and continue with our transformation journey.

B4. Variance of Actual and Forecast Profit

The Group has not provided any profit forecast.

B5. Profit before Tax

Profit before tax is arrived after charging/(crediting):

	Current Quarter 31-Mar-2026 RM'000	Cumulative Quarter 31-Mar-2026 RM'000
Depreciation of property, plant & equipment	597	1,732
Depreciation of right-of-use assets	17	167
(Gain)/Loss on disposal of property, plant and equipment	(45)	(1,182)
Net (Gain)/Loss on foreign exchange	(23)	6
(Gain)/Loss on disposal of a subsidiary company	-	(11,161)
Provision of impairement of intangible assets	-	6,927
Interest expenses	246	531
Interest income/(reversal)	49	(362)

B6. Tax Expense

	Current Quarter 31-Mar-26 RM'000	Cumulative Quarter to date 31-Mar-26 RM'000
Income tax expense	15	2
	15	2

B7. Unquoted Investments and/or Properties

The Group has not acquired or disposed any investments in any unquoted investments and/or properties during the financial quarter under review.

B8. Status of Corporate Developments

There is no on-going corporate development.

B9. Utilization of Proceeds

(i) Private Placement

Following is the status utilization of the proceeds Private Placement exercise which was completed on 28 March 2022:

Purposes	Timeframe for utilization	Approved allocation (#)	Proposed recategorization Amount (RM'000)	Proposed recategorization Variance (%)	Revised allocation (RM'000)	Actual utilized (RM000)	Balance unutilized (RM'000)
Manufacturing Expansion	Within 48 months (Included 24 months extended period)	12,066	(623)	(4.9%)	11,443	8,712	2,731
Expenses for Corporate Exercises		643	-	-	643	643	-
Working capital	Immediate	-	623	4.9%	623	623	-
Total		**12,709**	**-**	**-**	**12,709**	**9,978**	**2,731**

- Included approved reallocation of RM1.5 million from the excess allocation for corporate exercises expenses to manufacturing expansion.

(ii) Rights Issue

Following is the status utilization of the proceeds from the Rights Issue exercise which was completed on 15 March 2023:

Purposes	Timeframe for utilization	Approved allocation (##)	Proposed recategorization Amount (RM'000)	Proposed recategorization Variance (%)	Revised allocation (RM'000)	Actual utilized (RM000)	Balance unutilized (RM'000)
Manufacturing Expansion	Within 48 months (Included 24 months extended period)	26,097	(4,458)	(4.9%)	21,639	8,257	13,382
Upgrading of Existing Facilities and Technologies		17,500	-	-	17,500	13,434	4,066
Funding for Raw Materials	Immediate	14,500	-	-	14,500	14,500	-
Repayment of Borrowings		3,000	4,458	4.9%	7,458	7,458	-
Working Capital		29,129	-	-	29,129	29,129	-
Corporate exercise expenses		753	-	-	753	753	-
Total		**90,979**	**-**	**-**	**90,979**	**72,531**	**17,448**

- Included approved reallocation of RM97 thousand from the excess allocation for corporate exercises expenses to manufacturing expansion.

B10. Group Borrowings

The Group's total borrowings as at 31 March 2026 stood at RM16.8 million, representing a gearing ratio of 0.05 to shareholders equity.

	As at 31 March 2026		
	Long Term RM'000	**Short Term RM'000**	**Total Borrowings RM'000**
Secured borrowings			
Bankers' acceptance	-	2,024	**2,024**
Term loans	6,820	6,600	**13,420**
Hire purchase loans	452	816	**1,268**
Sub-Total	**7,272**	**9,440**	**16,712**
Un-Secured borrowings			
Lease liabilities	121	64	**185**
Sub-Total	**121**	**64**	**185**
Total	**7,393**	**9,504**	**16,897**

	As at 30 June 2025 (Audited)		
	Long Term	**Short Term**	**Total Borrowings**
	RM'000	**RM'000**	**RM'000**
Secured borrowings			
Bankers' acceptance	-	8,675	8,675
Term loans	486	768	1,254
Hire purchase loans	1,094	731	1,825
Sub-Total	1,580	10,174	11,754
Un-Secured borrowings			
Lease liabilities	-	162	162
Sub-Total	-	162	162
Total	**1,580**	**10,336**	**11,916**

B11. Off-Balance Sheet Financial Instrument

There are no financial instruments with off-balance sheet risk since the end of the reporting period ended 31 March 2026 up to the date of this announcement.

B12. Material Litigation

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

B13. Dividend Payable

The Board of Directors did not propose any dividend for the current quarter under review.

B14. Earnings per share

The earning per share for the quarter and cumulative quarter to date are computed as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31-Mar-26 RM'000	**Preceding Year Quarter 31-Mar-25 RM'000**	**Current Period To Date 31-Mar-26 RM'000**	**Preceding Period to Date 31-Mar-25 RM'000**
Loss attributable to owners of the Company				
- continuing operations	(1,717)		2,549	
- discontinued operations	-		(20)	
	(1,717)		2,529	
Weighted average number of ordinary share in issue ('mil)	1,930		1,930	
Basic/Diluted Loss Per Share (sen) :				
- continuing operations	(0.09)		0.13	
- discontinued operations	-		-0.00	
	(0.09)		0.13	

The basic/diluted earning/(loss) per share has been calculated based on the adjusted consolidated profit/loss for the financial period attributable to the equity holders of the Company and the weighted average number of ordinary shares in issue during the financial period have been adjusted for any dilutive effects of all potential ordinary shares.

B15. Authorisation for Issue

This quarterly report has been authorised for issue by the Board of Directors.