DAYTHREE DIGITAL BERHAD
Registration No:
202201029566 (1475263-U)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT
FOR THE
FIRST QUARTER ENDED 31 MARCH 2026

DAYTHREE DIGITAL BERHAD
Registration No.: 202201029566 (1475263-U)
(Incorporated in Malaysia)

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

		QUARTER ENDED		YEAR-TO-DATE ENDED	
		31.03.2026	**31.03.2025**	**31.03.2026**	**31.03.2025**
		Unaudited RM'000	**Unaudited RM'000**	**Unaudited RM'000**	**Unaudited RM'000**
Revenue		19,523	19,364	19,523	19,364
Cost of sales		(17,748)	(19,147)	(17,748)	(19,147)
Gross profit		1,775	217	1,775	217
Other income		266	220	266	220
Administrative expenses		(3,589)	(3,349)	(3,589)	(3,349)
Operating loss		(1,548)	(2,912)	(1,548)	(2,912)
Finance costs		(223)	(263)	(223)	(263)
Loss before taxation		(1,771)	(3,175)	(1,771)	(3,175)
Income tax expense	B5	(30)	(11)	(30)	(11)
Loss for the period		(1,801)	(3,186)	(1,801)	(3,186)
Other comprehensive income, net of tax					
Items that maybe reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations		(1)	-	(1)	-
Other comprehensive loss for the period		(1)	-	(1)	-
Total comprehensive loss for the period		(1,802)	(3,186)	(1,802)	(3,186)
Loss for the period attributable to:					
Owners of the Company		(1,801)	(3,186)	(1,801)	(3,186)
Total comprehensive loss for the period attributable to:					
Owners of the Company		(1,802)	(3,186)	(1,802)	(3,186)
Basic loss per share ("**LPS**") (sen) [(2)]	B11	(0.27)	(0.48)	(0.27)	(0.48)

<u>Notes:-</u>

(1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) LPS is calculated based on the Company's share capital of 666,666,000 ordinary shares as at 31 March 2026. The basic and diluted loss per share are equal as the Company has no dilutive potential ordinary share(s).

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DAYTHREE DIGITAL BERHAD
Registration No.: 202201029566 (1475263-U)
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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION[(1)] AS AT 31 MARCH 2026

	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
ASSETS		
Non-current assets		
Plant and equipment	8,197	8,210
Right-of-use assets	14,913	15,733
Total non-current assets	**23,110**	**23,943**
Current assets		
Current tax assets	838	3,425
Trade and other receivables	17,158	13,008
Contract assets	10,493	18,285
Cash and short-term deposits	39,565	43,624
Total current assets	**68,054**	**78,342**
TOTAL ASSETS	**91,164**	**102,285**
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	62,171	62,171
Reorganisation reserve	(18,143)	(18,143)
Retained earnings	26,615	28,416
Exchange reserve	6	7
Total equity	**70,649**	**72,451**
LIABILITIES		
Non-current liability		
Lease liabilities	12,845	13,542
Total non-current liability	**12,845**	**13,542**
Current liabilities		
Lease liabilities	3,195	3,311
Trade and other payables	4,457	5,396
Contract liabilities	14	34
Current tax liabilities	4	41
Short-term borrowings	-	7,510
Total current liabilities	**7,670**	**16,292**
TOTAL LIABILITIES	**20,515**	**29,834**
TOTAL EQUITY AND LIABILITIES	**91,164**	**102,285**
Net assets per ordinary share attributable to owners of the Company (RM) [(2)]	0.11	0.11

Notes:-

(1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per ordinary share is calculated based on the Company's share capital of 666,666,000 ordinary shares as at 31 March 2026.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY[1]
FOR THE PERIOD ENDED 31 MARCH 2026

	Share capital RM'000	Exchange reserve RM'000	Reorganisation reserve RM'000	Retained earnings RM'000	Total equity RM'000
At 1 January 2025 (audited)	51,710	*[2]	(18,143)	31,582	65,149
Total comprehensive loss for the financial year	-	7	-	(466)	(459)
Transactions with owners					
Dividend paid	-	-	-	(2,700)	(2,700)
Issuance of ordinary shares pursuant to private placement	11,000	-	-	-	11,000
Transaction costs of share issue	(539)	-	-	-	(539)
At 1 January 2026 (audited)	**62,171**	**7**	**(18,143)**	**28,416**	**72,451**
Total comprehensive loss for the period	-	(1)	-	(1,801)	(1,802)
At 31 March 2026 (unaudited)	**62,171**	**6**	**(18,143)**	**26,615**	**70,649**

Notes:-

(1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Changes in Equity are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) * Denotes less than RM1,000

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DAYTHREE DIGITAL BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS [1]
FOR THE PERIOD ENDED 31 MARCH 2026

	CURRENT YEAR-TO-DATE 31.03.2026 RM'000	PRECEDING YEAR-TO-DATE 31.03.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(1,771)	(3,175)
Adjustments for:		
Depreciation of plant and equipment	352	251
Depreciation of right-of-use assets	820	848
Finance cost	208	250
Finance income	(255)	(215)
Operating loss before changes in working capital	**(646)**	**(2,041)**
Changes in working capital:		
Trade and other receivables	(4,150)	15,481
Contract assets	7,792	(4,451)
Trade and other payables	(939)	(1,051)
Contract liabilities	(20)	(104)
Net cash generated from operations	**2,037**	**7,834**
Income tax paid, net of refund	2,519	(137)
Interest received	255	215
Interest paid	(208)	(250)
Net cash from operating activities	**4,603**	**7,662**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(339)	(356)
Change in pledged deposits	701	561
Net cash from investing activities	**362**	**205**
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of short-term borrowings	(7,510)	-
Payment of lease liabilities	(813)	(800)
Net cash used in financing activities	**(8,323)**	**(800)**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	**(3,358)**	**7,067**
CASH AND CASH EQUIVALENTS AT BEGINNING	**40,779**	**21,238**
EFFECTS OF EXCHANGE RATE CHANGES	*(2)	*(2)
CASH AND CASH EQUIVALENTS AT END	**37,421**	**28,305**
Represented by:		
Deposits with financial institutions	11,300	19,406
Cash and bank balances	28,265	10,513
	39,565	29,919
Less: Fixed deposits pledged to a licensed bank	(2,144)	(1,614)
	37,421	**28,305**

Notes:-

(1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Cash Flows are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) * Denotes less than RM1,000

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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

This interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards ("**MFRS**") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("**MASB**") and Rule 9.22 and Appendix 9B of Listing Requirements of Bursa Malaysia Securities Berhad.

This interim financial report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Material Accounting Policies

The material accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Group's audited financial statements for the financial year ended 31 December 2025 except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

		Effective for financial periods beginning on or after
New MFRSs		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRSs		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred
MFRS 19	Subsidiaries without Public Accountability: Disclosure	1 January 2027
MFRS 107	Statement of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2027
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The initial application of the above standards is not expected to have any material impacts to the financial statements of the Group upon adoption.

A3. Auditors' Report

There were no qualifications on the audited financial statements of the Group for the financial year ended 31 December 2025.

A4. Seasonal or Cyclical Factors

The Group's operation was not significantly affected by any unusual seasonal or cyclical factors.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income, or cash flows in the interim financial report for the period ended 31 March 2026.

A6. Material Changes in Estimates

There were no material changes in estimates for the current quarter and financial year-to-date.

A7. Debt and Equity Securities

The gearing ratio of the Group as at 31 March 2026 are as follows:

	Unaudited As at 31.03.2026 RM'000	**Audited As at 31.12.2025 RM'000**
Total debt (excluding lease liabilities)	-	7,510
Total equity	70,649	72,451
Gearing ratio (times)	-	0.10

The Group reported zero gearing ratio as at 31 March 2026. There were no borrowings (excluding lease liabilities) as at 31 March 2026 as the Group had sufficient internally generated funds for the Group's operations.

Save as disclosed above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter under review.

A8. Dividend Paid

There were no dividends paid during the current financial quarter under review.

A9. Segment Information

Segment information is not presented as the Group operates substantially within a single business segment and this is consistent with the current practice of internal reporting.

<u>Geographical information</u>
The Group operates solely in Malaysia, hence, no geographical segment is presented.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A9. Segment Information (continued)

Information about customers

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	31.03.2026	**31.03.2025**	**31.03.2026**	**31.03.2025**
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Major customers[(1)]	12,590	10,797	12,590	10,797
Other customers	6,933	8,567	6,933	8,567
Total	**19,523**	**19,364**	**19,523**	**19,364**

Note:-

(1) Major customers are defined as those contributing 10% or more of total revenue recognised. Based on this criterion, three customers were identified as major customers.

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

There were no material events subsequent to the end of the current financial quarters under review that have not been reflected in this interim financial report.

A11. Changes in the composition of the Group

There were no material changes in the composition of the Group to the end of the current financial quarters under review that have not been reflected in this interim financial report.

A12. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group as at the date of this interim financial report.

A13. Related Party Transactions Disclosures

There were no related party transactions during the current financial quarter under review.

A14. Capital Commitments

	31.03.2026	**31.12.2025**
	Unaudited	**Audited**
	RM'000	**RM'000**
Approved and contracted for:		
- Renovation	315	95

Save as disclosed above, there were no other material capital commitments as at 31 March 2026.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of Financial Performance

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	31.03.2026 Unaudited RM'000	**31.03.2025 Unaudited RM'000**	**31.03.2026 Unaudited RM'000**	**31.03.2025 Unaudited RM'000**
Revenue	19,523	19,364	19,523	19,364
Gross profit	1,775	217	1,775	217
Loss before taxation	(1,771)	(3,175)	(1,771)	(3,175)
Loss after taxation	(1,801)	(3,186)	(1,801)	(3,186)
Loss attributable to owners of the Company	(1,801)	(3,186)	(1,801)	(3,186)

In the current quarter under review and for the financial year-to-date, the Group recorded revenue of approximately RM19.5 million. This was mainly contributed by our major customers, which accounted for RM12.6 million representing 64.5% of the total revenue.

The gross profit margin increased from 1.1% in the corresponding quarter of the preceding year to 9.1% for the current quarter under review, primarily attributable to lower people cost resulting from enhanced operational efficiency through continuous improvement and automation.

The Group recognised a loss before taxation of RM1.8 million for the current quarter under review and for financial year-to-date, after deducting administrative expenses of RM3.6 million.

The Group recognised a loss after taxation of RM1.8 million for the current quarter under review and for the financial year-to-date, after reflecting a deduction of RM0.03 million in income tax expense.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B2. Comparison with Immediate Preceding Quarter's Results

	CURRENT QUARTER 31.03.2026 RM'000	IMMEDIATE PRECEDING QUARTER 31.12.2025 RM'000
Revenue	19,523	23,507
Gross profit	1,775	5,203
(Loss)/Profit before taxation	(1,771)	1,464

The Group recorded revenue of approximately RM19.5 million for the current quarter under review, representing a decrease from RM23.5 million in the preceding quarter. This was primarily due to lower transactional volume from certain customers.

The gross profit margin decreased from 22.1% in the preceding quarter to 9.1% for the current quarter under review, mainly due to lower contributions from digital transformation services.

Accordingly, the Group reported a loss before taxation of RM1.8 million for the current quarter under review as compared with profit before taxation of RM1.5 million in the previous quarter.

B3. Prospects of the Group

As the era of digital transformation unfolds, we remain at the forefront in driving digital innovation and transformation. Our commitment lies in delivering technology-driven Business Process Services ("**BPS**") specialise in managing and enhancing Customer Experience ("**CX**"). The integration of Artificial Intelligence ("**AI**") technologies has optimised our operations, broadened our service capabilities and delivered exceptional value to our clients.

Our strategic emphasis on digital technologies remains pivotal, with AI playing a crucial role in automating routine tasks and streamlining operational workflows. This transformation has markedly enhanced our operational efficiency, enabling our workforce to focus on high-value, strategic and innovation-driven initiatives. We continue to strengthen our BPS offerings by embedding AI at the core of our operations, including the commercialisation of digital transformation solutions powered by Generative AI ("**GenAI**") and Agentic AI to drive automation, scalability and enhanced value creation for clients. Ongoing investment in digital technologies remains a core element of our strategic approach moving forward.

To further strengthen and accelerate our digital aspirations, the Group has established Daythree AI Labs Sdn Bhd ("Daythree AI Labs") as a dedicated innovation and development arm focused on advancing AI-driven capabilities and digital transformation initiatives. Daythree AI Labs will serve as a strategic platform to drive the research, development and commercialisation of emerging AI technologies, including GenAI and Agentic AI solutions, while fostering innovation across the Group's service offerings and operational ecosystem. The establishment of Daythree AI Labs reinforces the Group's commitment to remaining at the forefront of digital innovation and delivering sustainable long-term value to clients and shareholders.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B3. Prospects of the Group (continued)

We engage with clients who are forward-thinking and committed to embrace digital innovation to modernise and optimise their operations. We have recently enhanced our digital tools by integrating advanced AI-driven sentiment analysis capabilities. These enhancements allow real-time assessment of the emotional tone in customer interactions, providing critical insights into customer satisfaction. This enables prompt resolution of concerns and delivery of a more personalised and impactful responses.

As we navigate an increasingly complex global landscape marked by macroeconomic uncertainties and geopolitical shifts, we approach our business activities with prudence and strategic foresight. Through continued application of our expertise and commitment to digital innovation, we strive to continuously achieve operational excellence and enhance customer experience.

The Board regards the Teaming Agreement and Share Subscription Agreement with FPT Malaysia as a strategic initiative that strengthens Daythree’s long-term growth trajectory. The collaboration enables both parties to jointly deliver integrated business process and technology solutions by combining Daythree’s operational expertise with FPT Group’s digital and IT capabilities.

This partnership enhances the Group’s ability to pursue larger, more complex projects, broaden its service offerings, and improve operational efficiencies through shared resources and technical expertise. FPT Malaysia’s equity participation further aligns strategic interests and reinforces long-term collaboration.

The Board believes the partnership will expand the Group’s market opportunities, support sustainable earnings growth, and create long-term value for shareholders, barring unforeseen circumstances.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B4. Variance of actual profits from profit forecast

The Group did not issue any profit forecast or profit guarantee during the financial year-to-date under review.

B5. Taxation

	QUARTER ENDED		**YEAR-TO-DATE ENDED**	
	31.03.2026 Unaudited RM'000	**31.03.2025 Unaudited RM'000**	**31.03.2026 Unaudited RM'000**	**31.03.2025 Unaudited RM'000**
Income tax expense				
- Current period	30	11	30	11
Effective tax rate(1) (%)	1.7	0.3	1.7	0.3
Statutory tax rate (%)	24.0	24.0	24.0	24.0

Notes:-

(1) The Group's effective tax rate for the year-to-date ended 31 March 2026 was lower than the statutory tax rate of 24.0% mainly due to tax incentive enjoyed by its subsidiary, Daythree Business Services Sdn Bhd ("**D3BS**").

D3BS had been granted Malaysia Digital ("**MD**") status (formerly known as Multimedia Super Corridor status) by Malaysia Digital Economy Corporation Sdn Bhd (formerly known as Multimedia Development Corporation Sdn Bhd). By virtue of the MD status, D3BS has been granted pioneer status and the business income is exempted from income tax expense up to 15 February 2022. D3BS has subsequently applied for extension of the pioneer status for the second 5 years tax exemption (from 16 February 2022 to 15 February 2027).

D3BS had on 20 August 2024 received the letter of approval from Malaysian Investment Development Authority ("**MIDA**") approving the said extension. Following this approval, the income tax provision for year of assessment of 2023 and 2024 has been reversed. The reversal for year of assessment of 2022 will be affected upon approval of the revised tax computation.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B6. Utilisation of proceeds from Subscription

On 17 September 2025, the Company announced that it had entered into a conditional share subscription agreement with FPT Software Malaysia Sdn Bhd ("**FPT Malaysia**") for FPT Malaysia to subscribe for 66,666,000 new ordinary shares in the Company ("**Subscription Share(s)")** at the subscription price of RM0.165 per Subscription Share, representing approximately 11.11% of the total number of issued shares of the Company. ("**Subscription**")

On 30 December 2025, the 66,666,000 Subscription Shares were listed and quoted on ACE Market of Bursa Malaysia Securities Berhad, which marks the completion of the Subscription.

The gross proceeds of RM11.0 million from the Subscription is intended to be utilised in the following manner:

Details of utilisation of proceeds	**Proposed utilisation RM'000**	**Actual utilisation RM'000**	**Re-allocation RM'000**	**Balance to be utilised RM'000**	**Estimated timeframe for utilisation upon completion of the Subscription**
Working capital requirements	10,350	(23)	177	10,504	Within 24 months
Estimated expenses in relation to the Subscription	650	(473)	(177)	-	Upon completion of the Subscription
	11,000	**(496)**	**-**	**10,504**	

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B7. Utilisation of proceeds from IPO

The gross proceeds of RM33.1 million from the IPO is intended to be utilised in the following manner:

Details of utilisation of proceeds	Proposed utilisation RM'000	Actual utilisation RM'000	Re-allocation RM'000	Balance to be utilised RM'000	Estimated timeframe for utilisation upon listing(1)
Office expansion	7,100	(6,110)	-	990	Within 38 months(2)
Recruit industry experts to capture growth opportunities	3,020	(3,020)	-	-	Within 24 months
Capital expenditure in networking infrastructure, IT hardware and software	3,000	(3,000)	-	-	Within 14 months(2)
Branding, marketing and promotional activities	1,500	(667)	-	833	Within 38 months(2)
Working capital	14,700	(14,767)	67	-	Within 12 months
Estimated listing expenses	3,800	(3,733)	(67)	-	Within 1 month
	33,120	**(31,297)**	**-**	**1,823**	

Notes:-

(1) From the date of listing of the Company.

(2) The Board has deliberated and resolved to extend the utilisation of proceeds to allow the Group to utilise the funds raised from the Public Issue in line with current business.

The office expansion is progressing in phases. The renovation of the multipurpose facility has been completed and work on headquarters office will now commence. The allocated funds are now expected to be fully utilised by the third quarter of 2026.

In respect of branding efforts, the Group has focused on ensuring that each initiative creates sustainable, long-term value for the Company. To achieve this, additional time was taken to finalise the most suitable partners who can deliver quality and innovation to the Company. The funds allocated for branding activities are now expected to be fully utilised by the third quarter of 2026.

The Company remains committed to the prudent and effective utilisation of proceeds from IPO in accordance with the intended purposes as disclosed in the IPO Prospectus.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B8. Group borrowings and debt securities

	31.03.2026 Unaudited RM'000	31.12.2025 Audited RM'000
Non-current:		
Lease liabilities	12,845	13,542
Current:		
Lease liabilities	3,195	3,311
Short-term borrowings	-	7,510
Total borrowings and debt securities	**16,040**	**24,363**

B9. Material Litigations

There were no material litigations by or against the Group as at 31 March 2026.

B10. Dividends

There were no dividends declared during the quarter under review.

B11. Loss Per Share ("LPS")

The basic LPS for the current quarter under review and financial year-to-date are computed as follows:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	31.03.2026 Unaudited RM'000	31.03.2025 Unaudited RM'000	31.03.2026 Unaudited RM'000	31.03.2025 Unaudited RM'000
Loss attributable to owners of the Company	(1,801)	(3,186)	(1,801)	(3,186)
Number of ordinary shares in issue ('000)	666,666	666,666	666,666	666,666
Basic LPS (sen)[(1)]	(0.27)	(0.48)	(0.27)	(0.48)

<u>Note:-</u>

(1) Basic LPS is calculated based on the Company's issued share capital of 666,666,000 ordinary shares as at 31 March 2026. The basic and diluted loss per share are equal as the Company has no dilutive potential ordinary share(s).

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B12. Notes to the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

The following items have been charged or credited in arriving at the loss before taxation for the current quarter and for the financial year-to-date:-

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	31.03.2026 Unaudited RM'000	31.03.2025 Unaudited RM'000	31.03.2026 Unaudited RM'000	31.03.2025 Unaudited RM'000
After charging:				
Depreciation of plant and equipment	352	251	352	251
Depreciation of right-of-use assets	820	848	820	848
Employee benefits expense	17,867	19,588	17,867	19,588
Expenses relating to lease of low value assets	366	324	366	324
Interest expense on lease liabilities	208	250	208	250
Realised loss on foreign exchange	119	43	119	43
And crediting:				
Realised gain on foreign exchange	(2)	(3)	(2)	(3)
Interest income	(255)	(215)	(255)	(215)