EDELTEQ HOLDINGS BERHAD
Registration No. 201901033362 (1342692-X)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2026[1]

	Individual Quarter		**Cumulative Quarter**	
	31.3.2026 RM'000	**31.3.2025 RM'000**	**31.3.2026 RM'000**	**31.3.2025 RM'000**
Revenue	111,087	91,163	111,087	91,163
Cost of sales	(108,431)	(86,346)	(108,431)	(86,346)
Gross profit	**2,656**	**4,817**	**2,656**	**4,817**
Other income	1,515	725	1,515	725
Administrative expenses	(2,175)	(1,609)	(2,175)	(1,609)
Selling and distribution expenses	(59)	(107)	(59)	(107)
Operating profit	**1,937**	**3,826**	**1,937**	**3,826**
Share of results of an associate, net of tax	1,375	-	1,375	-
Finance income	154	161	154	161
Finance costs	(1,028)	(485)	(1,028)	(485)
Profit before tax	**2,438**	**3,502**	**2,438**	**3,502**
Taxation	(115)	(992)	(115)	(992)
Net profit, representing total comprehensive income for the financial period	**2,323**	**2,510**	**2,323**	**2,510**
Earnings per ordinary share[2] (sen)				
- Basic	0.40	0.47	0.40	0.47
- Diluted	0.36	0.47	0.36	0.47

Notes:

1. The basis of the preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.

2. Basic and diluted earnings per share ("**EPS**") is calculated based on the weighted average number of ordinary shares during the financial period as referred to in Note B9. Diluted EPS is calculated by assuming the conversion of all potential dilutive instruments arising from the ESOS and Warrants using the treasury stock method. During the financial quarter under review, the diluted EPS was lower than the basic EPS due to the assumed increase in the weighted average number of ordinary shares arising from the conversion of the ESOS and Warrants.

EDELTEQ HOLDINGS BERHAD
Registration No. 201901033362 (1342692-X)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026[(1)]

	Unaudited As at 31.3.2026 RM'000	Audited As at 31.12.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	13,754	10,842
Investment properties	17,983	18,063
Development costs	1,642	1,602
Investment in an associate	22,871	21,496
Other investments	8	8
	56,258	**52,011**
Current assets		
Inventories	194,448	166,387
Trade receivables	72,621	58,749
Other receivables, deposits and prepayments	1,987	2,436
Current tax assets	2,650	1,506
Other investments	13,911	14,593
Cash and bank balances	6,818	18,086
	294,435	**261,757**
TOTAL ASSETS	**348,693**	**313,768**
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	59,045	59,045
Merger reserve	(12,672)	(12,672)
ESOS reserve	24	-
Retained profits	39,358	37,036
TOTAL EQUITY	**85,755**	**83,409**
Non-current liabilities		
Borrowings	7,638	5,436
Deferred tax liabilities	1,135	1,135
	8,773	**6,571**
Current liabilities		
Trade payables	169,536	123,455
Other payables and accruals	8,437	4,912
Contract liabilities	11,327	6,722
Borrowings	64,865	88,699
	254,165	**223,788**
TOTAL LIABILITIES	**262,938**	**230,359**
TOTAL EQUITY AND LIABILITIES	**348,693**	**313,768**
Net assets per share[(2)] (RM)	**0.15**	**0.14**

Notes:

1. The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as set out in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.

2. Net assets per share is calculated based on the net assets attributable to owners of the Company divided by the Company's issued share capital of 585,789,193 ordinary shares.

EDELTEQ HOLDINGS BERHAD
Registration No. 201901033362 (1342692-X)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AS AT 31 MARCH 2026 (1)

	Non-distributable			Distributable	
	Share Capital RM'000	**Merger Reserve RM'000**	**ESOS Reserve RM'000**	**Retained Profits RM'000**	**Total Equity RM'000**
Balance as at 1 January 2025	38,056	(12,672)	-	24,557	49,941
Total comprehensive income for the financial year	-	-	-	13,543	13,543
Transaction with owners of the Company:					
Issuance of shares pursuant to private placement	21,120	-	-	-	21,120
Share issuance expenses	(131)	-	-	-	(131)
Dividend paid	-	-	-	(1,065)	(1,065)
Total transactions with owners	20,989	-	-	(1,065)	19,924
Balance as at 31 December 2025/ 1 January 2026	**59,045**	**(12,672)**	**-**	**37,035**	**83,408**
Net profit, representing total comprehensive income for the financial period	-	-	-	2,323	2,323
Recognition of ESOS reserve	-	-	24	-	24
Balance as at 31 March 2026	**59,045**	**(12,672)**	**24**	**39,358**	**85,755**

Note:

1. The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this condensed interim financial report.

EDELTEQ HOLDINGS BERHAD
Registration No. 201901033362 (1342692-X)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED 31 MARCH 2026(1)

	Current Year-to-date 31.3.2026 RM'000	Preceding Corresponding Year-to-date 31.3.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	2,438	3,502
Adjustments for:		
Amortisation of development costs	85	50
Depreciation of:		
- property, plant and equipment	191	242
- investment property	79	7
Interest expenses	1,028	485
Dividend income	(72)	(138)
Interest income	(82)	(23)
Share of results of an associate, net of tax	(1,375)	-
Unrealised gain/(loss) on forex exchange	1,054	(441)
Operating profit/(loss) before working capital changes	**3,346**	**3,684**
Changes in:		
Inventories	(28,061)	(31,716)
Receivables	(13,423)	(34,958)
Payables	50,245	84,829
Development cost	-	(93)
Contract liabilities	4,605	-
Net cash generated from operations	**16,712**	**21,746**
Income tax paid	(1,260)	(348)
Interest paid	(1,028)	(485)
Net cash from operating activities	**14,424**	**20,913**
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal/ (additions) of other investments	682	(9,138)
Additions of development costs	(39)	-
Dividend received	72	138
Interest received	82	23
Purchase of property, plant and equipment	(3,164)	(793)
Net cash used in investing activities	**(2,367)**	**(9,770)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of revolving credit	4,507	-
Drawdown of term loans	2,116	-
Repayment of hire purchase	(41)	(56)
Repayment of revolving credit	(28,127)	-
Repayment of term loans	(38)	(34)
Net cash used in financing activities	**(21,583)**	**(90)**
NET INCREASE IN CASH AND CASH EQUIVALENTS	**(9,526)**	**11,053**
Effect in unrealised gain on forex exchange	(1,742)	441
CASH AND CASH EQUIVALENTS AT BEGINNING	**18,086**	**12,650**
CASH AND CASH EQUIVALENTS AT END	**6,818**	**24,144**

Note:

1. The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this condensed interim financial report.

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT

A1. BASIS OF PREPARATION

The interim financial report of Edelteq and its subsidiaries (collectively, the "**Group**") is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard ("**MFRS**") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("**MASB**") and Rule 9.22 and Appendix 9B of the Listing Requirements.

This interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this condensed interim financial report.

A2. CHANGES IN ACCOUTING POLICIES

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in audited financial statements for the year ended 31 December 2025 except for the adoption of the following new MFRSs and interpretations, and amendments to certain MFRS and Interpretations which are applicable during the current financial year:

Effective for annual period beginning on or after 1 January 2026
Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments
Annual Improvements to MFRS Accounting Standards - Volume 11
Amendments to MFRS 9 Financal Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity

Initial application of the above amendments to MFRSs did not have material impact to the financial statements upon adoption.

The following are accounting standards that have been issued by the MASB but are not yet effective for the Group:

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
Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency

Effective date yet to be confirmed
Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The management anticipates that all the relevant pronouncements will be adopted in the Group's accounting policies for the first period of the beginning after the effective date of the pronouncement. The initial application of the new standards, amendments and interpretations are not expected to have any material impact to the condensed consolidated financial statements of the Group and of the Company upon adoption, except for *MFRS 18 Presentation and Disclosure in Financial Statements*.

The amendments will have an impact on the Group's and the Company's presentation of statements of comprehensive income, statements of cash flows and additional disclosures in the notes to the financial statements but not on the measurement or recognition of any items in the Group's and the Company's financial statements.

The Group and the Company are currently assessing the impact of MFRS 18 and plans to adopt the new standard on the required effective date.

A3. AUDITORS' REPORT

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

A4. SEASONAL OR CYCLICAL FACTORS

The business operations of the Group were not affected by any seasonal or cyclical trend during the current financial quarter under review.

A5. MATERIAL UNUSUAL ITEMS

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

A6. MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates that have a material effect to the Group in the current financial quarter under review.

A7. DEBT AND EQUITY SECURITIES

Save as disclosed below, there was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial quarter under review.

On 19 March 2026, Edelteq completed a bonus issue of 292,894,594 free warrants ("**Warrants**") on the basis of 1 warrant for every 2 existing ordinary shares in Edelteq held by the entitled shareholders whose name appear in the Company's record of depositors at 5.00 p.m. on 11 March 2026 ("**Entitled Shareholders**").

The Warrants were issued at no cost to Entitled Shareholders and were listed on the ACE Market of Bursa Malaysia Securities Berhad on 19 March 2026.

Each Warrant entitles the holder to subscribe for 1 new ordinary share in the Company at an exercise price of RM0.35 per warrant. The Warrants have a tenure of 5 years from the issue date and are exercisable until 14 March 2031. Any Warrants not exercised during the exercise period will lapse thereafter.

On 27 March 2026, the Company made its first offer of share options under the employees share option scheme ("**ESOS**"). A total of 22,300,000 options were granted to eligible employees and directors of the Group at an exercise price of RM0.315 per share. The ESOS are subject to vesting conditions, with 25% exercisable from 27 March 2027 and up to 100% exercisable by 27 March 2030.

A8. DIVIDEND PAID

There was no dividend paid during the current financial quarter under review.

A9. SEGMENTAL INFORMATION

The Group's revenue is segmented as follows:

	Individual Quarter		Cumulative Quarter	
	31.3.2026 RM'000	31.3.2025 RM'000	31.3.2026 RM'000	31.3.2025 RM'000
Business activities				
Design and assembly of integrated circuit ("**IC**") burn-in boards and supply of printed circuit boards ("**PCBs**") ("**B&P**")	1,939	1,689	1,939	1,689
Supply and refurbishment of IC assembly and test consumables ("**C&T**")	107,470	89,241	107,470	89,241
Design, development and assembly of automated test equipment and factory automation ("**ATE**")	1,570	143	1,570	143
Trading of operating supplies, spare parts and tools for IC assembly and testing ("**TRD**")	108	90	108	90
Total	**111,087**	**91,163**	**111,087**	**91,163**
Geographical markets				
Malaysia	16,907	23,351	16,907	23,351
Overseas:				
- Singapore	92,553	67,579	92,553	67,579
- United States	346	114	346	114
- Thailand	1,104	10	1,104	10
- Japan	-	37	-	37
- Austria	112	44	112	44
- Cambodia	26	19	26	19
- Germany	21	9	21	9
- Vietnam	18	-	18	-
Total	**111,087**	**91,163**	**111,087**	**91,163**

A10. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

Save as disclosed in Note B6, there were no material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

A11. CHANGES IN THE COMPOSITION OF THE GROUP

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

A12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

A13. MATERIAL CAPITAL COMMITMENT

There were no material capital commitments as at the date of this interim financial report.

A14. SIGNIFICANT RELATED PARTY TRANSACTIONS

The significant related party transactions entered into during the current financial quarter and cumulative financial period were as follows:

	Individual Quarter		Cumulative Quarter	
	31.3.2026	**31.3.2025**	**31.3.2026**	**31.3.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Transaction with associate:				
Purchase of goods from Solid Point Precision Manufacturing Sdn. Bhd. ("**SPPM**")	74	-	74	-
Transactions with related party:				
Rental charged to Halovision System Sdn. Bhd. ("**HVS**")	12	-	12	-
Support fee charged to HVS	195	-	195	-

A15. DERIVATIVE FINANCIAL INSTRUMENTS

There were no outstanding derivative financial instruments as at the end of the current financial quarter under review.

A16. FAIR VALUE OF FINANCIAL LIABILITIES

There were no gains or losses arising from fair value changes of the Group's financial liabilities for the current financial quarter under review.

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

B1. REVIEW OF PERFORMANCE

	Individual Quarter		Cumulative Quarter	
	31.3.2026 RM'000	**31.3.2025 RM'000**	**31.3.2026 RM'000**	**31.3.2025 RM,000**
Revenue	111,087	91,163	111,087	91,163
Gross Profit	2,656	4,817	2,656	4,817
Profit before tax ("**PBT**")	2,438	3,502	2,438	3,502

The Group recorded revenue of RM111.1 million for the current financial quarter, representing an increased of 21.85% as compared to RM91.2 million in the preceding year's corresponding quarter. The value-added assembly and testing services within the C&T segment are the major revenue contributors to the Group, contributing approximately 96.7% to the Group's revenue for the current financial quarter under review.

Despite the higher revenue achieved, the Group recorded a lower gross profit of RM2.7 million in the current financial quarter, compared to RM4.8 million in the corresponding quarter of the preceding year. This is primarily attributed to the shift in the Group's product mix, influenced by value-added assembly and testing services that come with a lower profit margin compared to other product offerings within the C&T segment.

Accordingly, the Group recorded a lower PBT of RM2.4 million in the current financial quarter, as compared to RM3.5 million recorded in the corresponding quarter of the preceding year, mainly attributable to the lower gross profit margin recorded during the quarter under review.

B2. COMPARISON WITH IMMEDIATE PRECEDING QUARTER

	Current Quarter 31.03.2026 RM'000	**Immediate Preceding Quarter 31.12.2025 RM'000**
Revenue	111,087	99,644
PBT	2,438	5,956

The Group recorded revenue of RM111.1 million, representing an increase of RM11.4 million, or 11.5%, compared to RM99.6 million in the immediate preceding quarter. This increase was mainly attributable to higher demand for value-added assembly and testing services within the C&T segment during the current quarter under review.

Despite the higher revenue achieved, the Group's PBT decreased to RM2.4 million from RM6.0 million in the immediate preceding quarter. The decline was mainly due to shift-in product mix, lower gross profit margin arising from higher contribution of lower-margin assembly and testing services coupled with higher finance costs incurred for facilities drawdown during the current quarter under review

B3. PROSPECTS OF THE GROUP

The global semiconductor industry continues to operate within a cautiously optimistic environment as FY2026 progresses, supported by sustained structural demand trends in generative artificial intelligence ("**AI**"), high-performance computing ("**HPC**"), advanced packaging solutions, cloud computing, and increasingly data-driven applications. These long-term structural growth drivers continue to support industry investment activities and technological advancements across the semiconductor value chain. Nevertheless, the operating landscape remains subject to macroeconomic uncertainties, geopolitical developments, evolving trade and tariff policies, as well as continued supply chain diversification and localisation initiatives. In addition, demand recovery across semiconductor end-markets and geographical regions remains uneven, contributing to a gradual and measured pace of industry expansion.

Against this industry backdrop, the Group's Semiconductor Consumables & Materials segment ("**C&T**", "**B&P**", and "**TRD**") continued to demonstrate resilience during the current financial quarter. Demand remained supported by ongoing localisation initiatives, operational optimisation efforts, and supply chain diversification strategies undertaken by multinational semiconductor manufacturers and technology customers. The Group also continued to benefit from higher contributions from its value-added assembly and testing services within the C&T segment, which remained the principal revenue contributor during the quarter under review.

Following the completion of the Group's investment in Solid Point Manufacturing Sdn Bhd ("**SPPM**") in the fourth quarter of FY2025, the enlarged manufacturing platform has further strengthened the Group's precision engineering, machining, and value-added manufacturing capabilities. The strategic investment is expected to enhance the Group's participation across a broader semiconductor manufacturing value chain, while reinforcing its ability to support customers' evolving localisation and supply chain requirements.

Meanwhile, the Group's Semiconductor Equipment & Automation ("**ATE**") segment, which focuses on the design, development, and assembly of automated test equipment and factory automation solutions, continued to make steady progress in strengthening its engineering capabilities and advancing its technology development initiatives. Through its joint venture collaboration with Halo Technologies, the Group remains focused on enhancing its technical competencies and expanding its automation and inspection solution capabilities to support customers' evolving manufacturing and quality assurance requirements. These initiatives remain aligned with the Group's long-term strategy of strengthening its positioning in specialised and niche semiconductor applications. Notwithstanding these developments, customer capital expenditure and equipment investment decisions continue to be influenced by prevailing market conditions, broader industry demand visibility, and the timing of customers' capacity expansion plans.

Amid an operating environment characterised by both opportunities and uncertainties, the Group remains focused on the disciplined execution of its strategic priorities. Key areas of focus include enhancing operational efficiency, strengthening engineering and product innovation capabilities, broadening customer diversification, and selectively investing in technologies and operational capacities that support sustainable long-term growth. The Group's diversified business model, strengthened operational platform, and prudent approach towards expansion continue to provide resilience and operational flexibility as market conditions gradually normalise.

Looking ahead, the Board remains mindful of ongoing market volatility and external uncertainties that may continue to affect the semiconductor industry in the near term. Nevertheless, the Group remains cautiously optimistic on its outlook for the financial year, supported by its strengthened manufacturing platform, strategic partnerships, diversified customer base, and continued focus on operational excellence, long-term value creation, and sustainable growth.

B4. PROFIT FORECAST

The Group did not issue any profit estimate, forecast, projection or internal targets in any public document.

B5. TAXATION

	Individual Quarter		**Cumulative Quarter**	
	31.3.2026	**31.3.2025**	**31.3.2026**	**31.3.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Current taxation	115	992	115	992
Effective tax rate (%)	**5.51**	**28.33**	**5.51**	**28.33**

The effective tax rate of the Group for the cumulative quarter is lower than the statutory income tax rate. The variance is mainly due to recognition of certain tax-exempt or tax-deductible income items.

B6. STATUS OF CORPORATE PROPOSALS

Save as disclosed below, there were no corporate proposals announced by the Company but not completed as at the date of this interim financial report.

The Company had on, 3 April 2026 announced that Edelteq proposed to seek shareholders' approval for the proposed allocation of options under the ESOS to Christof Otto Brass, an independent non-executive director of Edelteq ("**Proposed Allocation of ESOS Options**"), after taking into account any changes in the board composition since the conclusion of the extraordinary general meeting held on 25 June 2025, provided always that it is in accordance to such terms and conditions and/or adjustments which may be made in accordance with the bylaw(s) and any prevailing requirements issued by Bursa Malaysia Securities Berhad or any other relevant authorities as amended from time to time.

The Proposed Allocation of ESOS Options are subject to the approval of the shareholders of the Company at annual general meeting to be convened.

B7. GROUP BORROWINGS AND DEBT SECURITIES

The details of the Group's borrowings are as follows:

	Unaudited 31.3.2026 RM'000	Audited 31.12.2025 RM'000
Non-current liabilities		
Secured:		
Hire purchase	340	340
Term loans	7,298	5,096
	7,638	**5,436**
Current liabilities		
Secured:		
Hire purchase	126	167
Term loans	168	292
Unsecured:		
Revolving credit	64,571	88,240
	64,865	**88,699**
	72,503	**94,135**

The borrowings (except for unsecured portion) are secured by way of :
(i) legal charge over the property, plant and equipment;
(ii) corporate guarantee of the Company; and
(iii) facility agreement.

The hire purchase are secured over the leased assets.

B8. DIVIDEND

There was no dividend declared or approved by the Board of Directors during the current financial quarter ended 31 March 2026.

B9. BASIC/DILUTED EARNINGS PER SHARE

The basic and diluted EPS for the current quarter are computed as follows:

	Individual Quarter		Cumulative Quarter	
	31.3.2026 RM'000	31.3.2025 RM'000	31.3.2026 RM'000	31.3.2025 RM'000
Profit attributable to owners of the Company	2,323	2,510	2,323	2,510
Number of ordinary shares ('000)	585,789[(2)]	532,536[(1)]	585,789[(2)]	532,536[(1)]
Basic EPS (sen)	**0.40**	**0.47**	**0.40**	**0.47**

Diluted				
Weighted average number of ordinary shares for the purpose of basic EPS ('000)	585,789	-	585,789	-
Effect of dilution from:				
- ESOS	1,636	-	1,636	-
- Warrants	62,941	-	62,941	-
Adjusted weighted average number of ordinary shares in issue and issuable ('000)	650,366	532,536	650,366	532,536
Diluted EPS (sen)	**0.36(3)**	**0.47**	**0.36(3)**	**0.47**

Notes:

1. Basic EPS is calculated based on the Company's enlarged share capital of 532,535,630 shares pursuant to completion of the IPO of the Company.

2. The number of ordinary shares is based on 585,789,193 issued and fully paid-up shares in issue during the financial period, following the enlargement of the Company's share capital.

3. Diluted EPS is calculated by assuming the conversion of all potential dilutive instruments arising from the ESOS and Warrants using the treasury stock method. During the financial quarter under review, the diluted EPS was lower than the basic EPS due to the assumed increase in the weighted average number of ordinary shares arising from the exercise of the ESOS options and conversion of Warrants.

B10. PROFIT BEFORE TAX

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

	Individual Quarter		Cumulative Quarter	
	31.3.2026 RM'000	31.3.2025 RM'000	31.3.2026 RM'000	31.3.2025 RM'000
Depreciation of:				
- property, plant and equipment	191	242	191	242
- investment property	79	7	79	7
Interest expenses:				
- hire purchase	5	7	5	7
- term loans	69	49	69	49
- other loan	954	429	954	429
Realised loss on foreign exchange	(1,054)	-	(1,054)	-
Director remunerations of the:				
- Company	121	185	121	185
- subsidiary	21	202	21	202
Staff costs	891	747	891	747
Dividend income	(72)	(138)	(72)	(138)
Interest income	(82)	(23)	(82)	(23)
Rental income	(458)	(94)	(458)	(94)

Save as disclosed above, the other disclosure items pursuant to Note 16 of Appendix 9B of the Listing Requirements are not applicable.

B11. AUTHORISATION FOR ISSUE

The interim financial report was authorized for issue by the Board of Directors on 19 May 2026.