FORMOSA PROSONIC

FORMOSA PROSONIC INDUSTRIES BERHAD 198801004954 (172312-K)
INTERIM REPORT FOR THE YEAR ENDED 31 DECEMBER 2025
(The figures have not been audited)

CONDENSED CONSOLIDATED INCOME STATEMENTS

	Individual quarter		Cumulative quarter	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding quarter
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM'000	RM'000	RM'000	RM'000
Revenue	**103,715**	104,352	**430,678**	639,193
Cost of sales	**(85,427)**	(99,805)	**(357,618)**	(542,727)
Gross profit	**18,288**	4,547	**73,060**	96,466
Other income	**4,940**	9,888	**27,396**	29,390
Distribution costs	**(2,062)**	(2,489)	**(11,502)**	(14,824)
Administrative expenses	**(4,001)**	(1,158)	**(14,268)**	(12,248)
Other expenses	**(9,917)**	29,892	**(31,072)**	(13,858)
Profit from operations	**7,248**	40,680	**43,614**	84,926
Finance costs	**(11)**	(12)	**(79)**	(83)
Profit before tax	**7,237**	40,668	**43,535**	84,843
Tax expense	**(964)**	(7,462)	**(6,887)**	(18,032)
Profit for the financial year	**6,273**	33,206	**36,648**	66,811
Profit attributable to:				
Owners of the parent	**6,273**	33,206	**36,648**	66,811
Non-controlling interests	**-**	-	**-**	-
	6,273	33,206	**36,648**	66,811
Earnings per share (sen)				
Basic	**2.42**	12.96	**14.26**	26.09
Diluted	**N/A**	12.95	**14.25**	26.08

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FORMOSA PROSONIC INDUSTRIES BERHAD 198801004954 (172312-K)
INTERIM REPORT FOR THE YEAR ENDED 31 DECEMBER 2025
(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Individual quarter		Cumulative quarter	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding quarter
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM'000	RM'000	RM'000	RM'000
Profit for the financial year	**6,273**	33,206	**36,648**	66,811
Other comprehensive income / (loss), net of tax				
Currency translation difference	**-**	(522)	**(36)**	(645)
Total comprehensive income	**6,273**	32,684	**36,612**	66,166
Attributable to:				
Owners of the parent	**6,273**	32,684	**36,612**	66,166
Non-controlling interests	**-**	-	**-**	-
	6,273	32,684	**36,612**	66,166

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INTERIM REPORT FOR THE YEAR ENDED 31 DECEMBER 2025
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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 31/12/2025 RM'000	As at 31/12/2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	**50,561**	55,575
Right-of-use assets	**26,694**	27,126
	77,255	82,701
Current assets		
Inventories	**32,029**	34,072
Trade and other receivables	**67,385**	67,128
Current tax assets	**2,511**	4,587
Asset Held For Sale	**-**	2,078
Short term funds	**346,885**	265,527
Cash, bank balances and deposits	**117,273**	213,440
	566,083	586,832
TOTAL ASSETS	**643,338**	669,533
EQUITY AND LIABILITIES		
Equity		
Share capital	**172,934**	157,177
Reserves	**170,311**	394,255
Equity attributable to equity holders of the Company	**343,245**	551,432
Non-current liabilities		
Lease liabilities	**1**	36
Deferred tax liabilities	**562**	4,652
	563	4,688
Current liabilities		
Trade and other payables	**83,687**	112,583
Lease liabilities	**548**	486
Current tax liabilities	**590**	344
Dividend Payable	**214,705**	-
	299,530	113,413
Total liabilities	**300,093**	118,101
TOTAL EQUITY AND LIABILITIES	**643,338**	669,533
Net assets per share attributable to owners of the parent (RM)	**1.28**	2.15

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

	31/12/2025 RM'000	31/12/2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	**43,535**	84,843
Adjustments for non-cash items	**2,532**	(12,502)
Operating profit before working capital changes	**46,067**	72,341
Net changes in working capital	**(28,175)**	22,003
Cash from operations	**17,892**	94,344
Other payments	**(33)**	(39)
Taxes paid	**(8,656)**	(24,239)
Net cash from operating activities	**9,203**	70,066
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	**15,301**	19,690
Purchase of property, plant and equipment	**(2,911)**	(6,110)
Proceeds from disposal of property, plant and equipment	**8,902**	69
Net cash from investing activities	**21,292**	13,649
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from shares issued pursuant to share options exercised	**13,817**	2,690
Repayment of lease liabilities	**(962)**	(1,050)
Dividend paid	**(46,129)**	(58,915)
Net cash used in financing activities	**(33,274)**	(57,275)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	**(2,779)**	26,440
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		
As previously reported	**478,967**	450,638
Effect of exchange rate changes	**(12,030)**	1,889
	466,937	452,527
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	**464,158**	478,967

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

		Non-distributable				Distributable			
	Share capital	Capital reserve	Treasury share	Exchange fluctuation reserve	Share option reserve	Retained profits	Equity attributable to equity holders of the parent	Non-controlling interests	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2025	**157,177**	**1,259**	**(4,348)**	**45**	**470**	**396,829**	**551,432**	**-**	**551,432**
Total comprehensive income / (loss)	**-**	**-**	**-**	**(36)**	**2,218**	**36,648**	**38,830**	**-**	**38,830**
Ordinary shares issued pursuant to ESOS	**15,757**	**-**	**-**	**-**	**(1,940)**	**-**	**13,817**	**-**	**13,817**
Dividend in respect of financial year 2024	**-**	**-**	**-**	**-**	**-**	**(46,129)**	**(46,129)**	**-**	**(46,129)**
Special dividend in respect of financial year 2025	**-**	**-**	**-**	**-**	**-**	**(214,705)**	**(214,705)**	**-**	**(214,705)**
Balance as at 31 December 2025	**172,934**	**1,259**	**(4,348)**	**9**	**748**	**172,643**	**343,245**	**-**	**343,245**
Balance as at 1 January 2024	153,992	1,259	(4,348)	690	1,087	388,811	541,491	-	541,491
Total comprehensive income / (loss)	-	-	-	(645)	-	66,811	66,166	-	66,166
Ordinary shares issued pursuant to ESOS	3,185	-	-	-	(495)	-	2,690	-	2,690
Share options lapsed	-	-		-	(122)	122	-	-	-
Dividend in respect of financial year 2023	-	-	-	-	-	(58,915)	(58,915)	-	(58,915)
Balance as at 31 December 2024	157,177	1,259	(4,348)	45	470	396,829	551,432	-	551,432

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