FOUNDPAC GROUP BERHAD
(Registration No. 201501040628 (1165946-H))
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

FOUNDPAC GROUP BERHAD
(Incorporated in Malaysia)
Registration No.: 201501040628 (1165946-H)

Unaudited Condensed Consolidated Statement of Comprehensive Income for the Financial Period Ended 30 September 2025

	Note	Individual Quarter Current Quarter Ended 30/09/2025 RM'000	Individual Quarter Corresponding Preceding Quarter Ended 30/09/2024 RM'000	Cumulative Period Current Period-To-Date Ended 30/09/2025 RM'000	Cumulative Period Corresponding Preceding Period-To-Date Ended 30/09/2024 RM'000
Revenue		12,780	17,798	12,780	17,798
Cost of goods sold		(7,265)	(11,794)	(7,265)	(11,794)
Gross profit		**5,515**	**6,004**	**5,515**	**6,004**
Other income		968	872	968	872
Administrative expenses		(1,989)	(4,746)	(1,989)	(4,746)
Distribution expenses		(352)	(452)	(352)	(452)
Results from operating activities		4,142	1,678	4,142	1,678
Finance income		252	245	252	245
Finance costs		(335)	(29)	(335)	(29)
Net finance (costs)/income		(83)	216	(83)	216
Profit before tax	B11	**4,059**	**1,894**	**4,059**	**1,894**
Tax expense	B5	(1,154)	(1,019)	(1,154)	(1,019)
Profit for the financial period		**2,905**	**875**	**2,905**	**875**
Other comprehensive income for the financial period		-	-	-	-
Total comprehensive income for the financial period		2,905	875	2,905	875
Profit/(Loss) for the financial period attributable to:					
- Owners of the Company		2,994	1,457	2,994	1,457
- Non-controlling interests		(89)	(582)	(89)	(582)
		2,905	875	2,905	875
Total comprehensive income for the financial period attributable to:					
- Owners of the Company		2,994	1,457	2,994	1,457
- Non-controlling interests		(89)	(582)	(89)	(582)
		2,905	875	2,905	875
Earnings per share:	B10				
- Basic (sen)		0.55	0.27	0.55	0.27
- Diluted (sen)		0.55	0.27	0.55	0.27

Note:-
The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)
Registration No.: 201501040628 (1165946-H)

Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2025

	As at 30/09/2025 (Unaudited) RM'000	As at 30/06/2025 (Audited) RM'000
NON-CURRENT ASSETS		
Property, plant and equipment	32,451	33,183
Investment properties	34,000	34,000
Right-of-use assets	28,371	28,747
Goodwill	8,950	8,950
Deferred tax assets	111	111
	103,883	104,991
CURRENT ASSETS		
Inventories	4,379	4,101
Trade and other receivables	7,487	9,899
Current tax assets	391	475
Cash and cash equivalents	33,752	27,001
	46,009	41,476
CURRENT LIABILITIES		
Loans and borrowings	1,885	1,967
Lease liabilities	177	234
Trade and other payables	6,239	6,096
Contract liabilities	941	301
Current tax liabilities	1,503	1,231
	10,745	9,829
NET CURRENT ASSETS	**35,264**	**31,647**
NON-CURRENT LIABILITIES		
Loans and borrowings	32,974	33,396
Deferred tax liabilities	2,802	2,802
	35,776	36,198
NET ASSETS	**103,371**	**100,440**
EQUITY		
Share capital	63,141	63,141
Share option reserve	2,016	1,990
Treasury shares	(1,828)	(1,828)
Revaluation surplus	2,351	2,351
Retained profits	37,594	34,601
Equity attributable to owners of the Company	103,274	100,255
Non-controlling interests	97	185
TOTAL EQUITY	**103,371**	**100,440**
Net assets per share attributable to owners of the Company (sen)	18.94	18.41

Note:-
The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD
(Incorporated in Malaysia)
Registration No.: 201501040628 (1165946-H)

Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 30 September 2025

	Attributable to owners of the Company							
	Non-distributable				Distributable			
	Share capital RM'000	Treasury shares RM'000	Share option reserve RM'000	Revaluation surplus RM'000	Retained profits RM'000	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
At 1 July 2025	63,141	(1,828)	1,990	2,351	34,601	100,255	185	100,440
Purchase of own shares	-	-	-	-	-	-	-	-
Issue of shares pursuant to ESOS	-	-	-	-	-	-	-	-
Share-based payments	-	-	26	-	(1)	25	1	26
Total transactions with owners of the Company	-	-	26	-	(1)	25	1	26
Profit/(Loss) and total comprehensive income/ (expense) for the financial period	-	-	-	-	2,994	2,994	(89)	2,905
At 30 September 2025	**63,141**	**(1,828)**	**2,016**	**2,351**	**37,594**	**103,274**	**97**	**103,371**
At 1 July 2024	62,393	(1,410)	2,885	2,351	40,143	106,362	337	106,699
Purchase of own shares	-	(107)	-	-	-	(107)	-	(107)
Issue of shares pursuant to ESOS	748	-	(199)	-	-	549	-	549
Share-based payments	-	-	145	-	(8)	137	8	145
Total transactions with owners of the Company	748	(107)	(54)	-	(8)	579	8	587
Profit/(Loss) and total comprehensive income/ (expense) for the financial period	-	-	-	-	1,457	1,457	(582)	875
At 30 September 2024	**63,141**	**(1,517)**	**2,831**	**2,351**	**41,592**	**108,398**	**(237)**	**108,161**

Note:-
The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD
(Incorporated in Malaysia)
Registration No.: 201501040628 (1165946-H)

Unaudited Condensed Consolidated Statement of Cash Flows for the Period Ended 30 September 2025

	Current Period-To-Date Ended 30/09/2025 RM'000	Corresponding Preceding Period-To-Date Ended 30/09/2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,059	1,894
Adjustments for:		
Depreciation of property, plant and equipment	761	814
Depreciation of right-of-use assets	376	312
Finance costs	335	29
Finance income	(252)	(245)
Share-based payments	26	145
Unrealised loss on foreign exchange	62	999
Operating profit before working capital changes	5,367	3,948
Changes in:		
Inventories	(278)	(422)
Trade and other receivables	2,376	79
Trade and other payables	146	(135)
Contract liabilities	640	57
Cash generated from operations	8,251	3,527
Tax paid	(799)	(807)
Net cash from operating activities	7,452	2,720
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(29)	(390)
Interest received	252	245
Net cash from/(used in) investing activities	223	(145)
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(335)	(29)
Proceeds from exercise of ESOS	-	549
Payment of lease liabilities	(57)	(233)
Purchase of own shares	-	(107)
Repayment of term loan	(504)	-
Net cash (used in)/from financing activities	(896)	180
Net increase in cash and cash equivalents	6,779	2,755
Effect of exchange rate fluctuations on cash held	(28)	(466)
Cash and cash equivalents brought forward	27,001	27,837
Cash and cash equivalents carried forward	33,752	30,126
Analysis of cash and cash equivalents:		
- Cash and bank balances	444	2,200
- Term deposits	7,944	7,851
- Short term funds at fair value	25,364	20,075
	33,752	30,126

Note:-
The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard ("MFRS") 134, *Interim Financial Reporting*

A1 Basis of Preparation

This interim financial report has been prepared in accordance with MFRS 134: *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

The following are accounting standards and amendments of the MFRS Accounting Standards that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not been adopted by the Group:

MFRS Accounting Standards and amendments	Effective for annual periods beginning on or after
Amendments to MFRS 9, *Financial Instruments and MFRS 7, Financial Instruments: Disclosures - Classification and Measurement of Financial Instruments*	1 January 2026
Amendments that are part of Annual Improvements - Volume 11: • Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards* • Amendments to MFRS 7, *Financial Instruments: Disclosures* • Amendments to MFRS 9, *Financial Instruments* • Amendments to MFRS 10, *Consolidated Financial Statements* • Amendments to MFRS 107, *Statement of Cash Flows*	1 January 2026
Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*	1 January 2026
MFRS 18, *Presentation and Disclosure in Financial Statements*	1 January 2027
MFRS 19, *Subsidiaries without Public Accountability: Disclosures*	1 January 2027
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*	date yet to be confirmed

The Group plans to apply the abovementioned standards and amendments where applicable, in the respective financial years when the above standards and amendments become effective.

The initial application of the above standards and amendments is not expected to have any material financial impact to the current period and prior period financial statements of the Group.

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (Cont'd)

A2 Seasonality or Cyclicality of Operations

The business operations of the Group were not materially affected by any seasonal or cyclical factor.

A3 Unusual Items Due to Their Nature, Size or Incidence

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

A4 Significant Estimates and Changes in Estimates

There were no changes in estimates of amounts reported in prior interim period of current financial year or change in estimates of amounts reported in prior financial year.

A5 Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale or repayments of debt and equity securities during the current quarter under review.

A6 Dividends Paid

No dividend was paid during the current quarter under review.

A7 Segmental Information

Operating Segments

The Group is organised into business units based on their products and services and has the following reportable operating segments:-

(i)	Precision engineering ("PE")*	-	Design, development, manufacture, marketing and sale of stiffeners, test sockets, hand lids and related accessories
(ii)	Laser stencils	-	Manufacture and sale of laser stencils
(iii)	Automation	-	Manufacture of industrial equipment and machinery
(iv)	Cables and connectors	-	Manufacture and sale of accessory cables and connectors

*Included in PE segment are properties comprising land and buildings used by the Group for PE operations, leased to earn passive income and a property acquired in financial year ended 30 June 2025, which came with existing tenant for which the Group intends to occupy for own use upon expiry of the rental agreement in the near future. The leased properties are presented within the PE segment as the primary business of the Group is not to engage in the business of property investment and the income and expenses were not reported separately to the Chief Operating Decision Maker for decision making.

The Group has disposed the cables and connectors segment which was involved in the manufacture and sale of accessory cables and connectors in the financial year ended 30 June 2025.

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (Cont'd)

A7 Segmental Information (Cont'd)

Operating Segments (Cont'd)

	Precision engineering RM'000	Laser stencils RM'000	Automation RM'000	Cables and connectors RM'000	Unallocated non-reportable segments RM'000	Total RM'000
Financial Period Ended 30 September 2025						
Statement of Financial Position						
Segment assets	111,712	15,086	3,712	-	19,382	149,892
Included in the measure of segment assets are:						
- Additions to non-current assets	29	-	-	-	-	29
Segment liabilities	44,542	601	1,185	-	193	46,521
Statement of Comprehensive Income						
Segment profit/(loss)	3,193	93	(298)	-	(83)	2,905
Included in the measure of segment profit/(loss) are:						
- External revenue	10,948	1,298	534	-	-	12,780
- Interest and fund dustribution income	174	41	10	-	27	252
- Interest expense	332	3	-	-	-	335
- Depreciation	966	160	11	-	-	1,137
- Other non-cash expenses	76	7	5	-	-	88
- Tax expense	1,152	-	-	-	2	1,154

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (Cont'd)

A7 Segmental Information (Cont'd)

Operating Segments (Cont'd)

	Precision engineering RM'000	Laser stencils RM'000	Automation RM'000	Cables and connectors RM'000	Unallocated non-reportable segments RM'000	Total RM'000
<u>**Financial Period Ended 30 September 2024**</u>						
Statement of Financial Position						
Segment assets	82,029	18,357	4,892	15,222	1,375	121,875
Included in the measure of segment assets are:						
- Additions to non-current assets	302	17	-	71	-	390
Segment liabilities	6,699	753	403	5,699	160	13,714
Statement of Comprehensive Income						
Segment profit /(loss)	3,135	(230)	(408)	(1,424)	(198)	875
Included in the measure of segment profit/(loss) are:						
- External revenue	11,133	855	348	5,461	1	17,798
- Intersegment revenue	-	1	-	46	-	47
- Interest and fund dustribution income	164	53	16	-	12	245
- Interest expense	-	6	-	23	-	29
- Depreciation	665	104	11	346	-	1,126
- Other non-cash expenses	767	27	31	312	7	1,144
- Tax expense	1,017	1	-	-	1	1,019

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (Cont'd)

A7 Segmental Information (Cont'd)

Geographical Information

The Group operates principally in Malaysia and generates revenue from the following geographical locations of customers:-

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30/09/2025 RM'000	30/09/2024 RM'000	30/09/2025 RM'000	30/09/2024 RM'000
Malaysia	2,667	6,354	2,667	6,354
America	4,239	5,601	4,239	5,601
Europe	2,772	3,277	2,772	3,277
Other Asian countries	3,086	2,504	3,086	2,504
Others	16	62	16	62
	12,780	17,798	12,780	17,798

A8 Contractual Commitments

There were no significant contractual commitments for the Group as at 30 September 2025.

A9 Changes in Composition

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

A10 Contingencies

There were no significant changes in contingent assets and contingent liabilities since 30 June 2025.

A11 Material events subsequent to the end of the quarter

There were no material events subsequent to 30 September 2025 that have not been reflected in this interim financial report.

A12 Significant Related Party Transactions

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

A13 Financial Instruments

Derivatives

There were no outstanding derivatives as at 30 September 2025.

Fair Value Changes of Financial Liabilities

The Group does not remeasure its financial liabilities at fair value after the initial recognition.

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (Cont'd)

A13 Financial Instruments (Cont'd)

Fair Value

The Group uses valuation techniques which include the following or a combination thereof:-

(i) Market approach - which uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities.

(ii) Cost approach - which reflects the amount that would be required currently to replace the service capacity of an asset.

(iii) Income approach - which converts future amounts (e.g. cash flows or income and expenses) to a single current (i.e. discounted) amount.

The inputs to valuation techniques used to measure fair value are categorised into the following levels of fair value hierarchy:-

(i) Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

(ii) Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

(iii) Level 3 - unobservable inputs for the asset or liability.

Any transfers between the levels of fair value hierarchy are deemed to have occurred at the end of the reporting period.

Non-financial Assets

Fair value of buildings is categorised as level 3 of the fair value hierarchy due to the use of significant unobservable inputs.

The fair values are derived based on valuations carried out by independent external valuers using the income capitalisation approach.

Financial Assets and Financial Liabilities

The carrying amounts of receivables, cash and bank balances and payables which are short-term in nature or repayable on demand are reasonable approximations of fair values.

The fair values of short-term funds are directly measured using their unadjusted market values quoted by financial institutions (i.e. Level 1).

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad

B1 Review of Performance

- Comparison with Corresponding Period and Cumulative Period of Preceding Year

	Individual Quarter 3 Months Ended				Cumulative Financial Period Ended			
	30/09/2025	30/09/2024	Variance		30/09/2025	30/09/2024	Variance	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	12,780	17,798	(5,018)	(28.19)	12,780	17,798	(5,018)	(28.19)
Profit before tax	4,059	1,894	2,165	114.31	4,059	1,894	2,165	114.31
Profit for the financial period	2,905	875	2,030	232.00	2,905	875	2,030	232.00
Profit attributable to owners of the Company	2,994	1,457	1,537	105.49	2,994	1,457	1,537	105.49

For the current quarter, the Group recorded a revenue of RM12.780 million and profit before tax (“PBT”) of RM4.059 million.

The decrease in revenue for the current quarter by RM5.018 million or 28.19% as compared to RM17.798 million in the corresponding preceding quarter ended 30 September 2024 (“Corresponding Preceding Quarter”) was due mainly to the absence of revenue from cables and connectors segment which was disposed in the quarter ended 30 June 2025 and lower sales from PE segment, offset by the higher sales from laser stencils and automation segments. The cables and connectors segment recorded a revenue of RM5.461 million in the Corresponding Preceding Quarter compared to nil in the current quarter.

Export sales remained as the primary contributor to the Group’s total revenue, which accounted for RM10.113 million or 79.13% of the Group’s total revenue for the current quarter against RM11.444 million or 64.30% for the Corresponding Preceding Quarter. The increase in export sales percentage in the current quarter was driven by the absence of revenue from the cables and connectors segment, which primarily served the domestic market.

The PBT of RM4.059 million recorded for the current quarter, represented an increase of RM2.165 million or 114.31% as compared to PBT of RM1.894 million recorded in the Corresponding Preceding Quarter. The higher PBT was primarily due to the forex gain of RM0.042 million for the current quarter compared to RM1.916 million forex loss in the Corresponding Preceding Quarter, higher rental income offset by the higher depreciation and finance cost arising from the completion of property acquisition in the quarter ended 31 December 2024.

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (Cont'd)

B2 Review of Performance

- **Comparison between Current Quarter and Immediate Preceding Quarter**

	Individual Quarter 3 Months Ended		Variance	
	30/09/2025	30/6/2025		
	RM'000	RM'000	RM'000	%
Revenue	12,780	15,273	(2,493)	(16.32)
Profit before tax	4,059	7,018	(2,959)	(42.16)
Profit for the financial period	2,905	5,280	(2,375)	(44.98)
Profit/(Loss) attributable to owners of the Company	2,994	(3,597)	6,591	183.24

The Group recorded a revenue of RM12.780 million in the current quarter, which was lower by RM2.493 million or 16.32% than RM15.273 million recorded in the Immediate Preceding Quarter mainly due to lower revenue from the PE and automation segments.

PBT for the current quarter was RM4.059 million, decreased by RM2.959 million or 42.16% as compared to RM7.018 million in the Immediate Preceding Quarter. The lower PBT was mainly due to reduction in revenue from the PE and automation segments in the current quarter, and the availability of net revaluation surplus from investment property of RM4.000 million and impairment loss of goodwill of RM3.200 million in the Immediate Preceding Quarter ended 30 June 2025.

Profit attributable to owners of the Company for the current quarter of RM2.994 million which was RM6.591 million higher than the Immediate Preceding Quarter was mainly due to the RM8.974 million loss from discontinued operations, net of tax in the Immediate Preceding Quarter ended 30 June 2025, offset against the lower PBT during the current quarter.

B3 Commentary on Prospects

Despite the continued unpredictability of the United States trade policy posing business risks, market indicators suggest an encouraging industry outlook. Strengthening demand fundamentals are reflected in positive market sentiment and sustained increase in customer inquiries and orders. The Group remains confident in its ability to deliver improved performance across all operating segments in the financial year 2026.

B4 Profit Forecast

The Group does not issue any profit forecast in any form of public documentation and announcement.

B5 Tax Expense

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RM'000	RM'000	RM'000	RM'000
Current tax	1,154	1,040	1,154	1,040
Deferred tax	-	(21)	-	(21)
	1,154	1,019	1,154	1,019

The effective tax rate of the Group for the current quarter, Corresponding Preceding Quarter, Cumulative Period to-date and Corresponding Preceding Cumulative Period were higher than the statutory tax rate of 24%. These were mainly due to losses in certain subsidiaries which were not available for set off against taxable profit in other subsidiaries within the Group.

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (Cont'd)

B6 Status of Corporate Proposals

There were no other corporate proposals announced but not completed as at the date of this interim financial report.

B7 Loans and Borrowings

The Group's loans and borrowings as at the end of the reporting quarter are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
Term loan (secured)	1,885	32,974	34,859

The Group had no foreign currency loans and borrowings.

B8 Changes in Material Litigation

As at the date of this interim financial report, there is no litigation or arbitration against the Group which has a material effect on the financial position of the Group, and the Board is not aware of any material proceedings pending or of any fact likely to give rise to any proceedings.

B9 Dividend

A single tier interim dividend of 0.5 sen per share in respect of the financial year ending 30 June 2026 has been declared on 20 November 2025 and is to be paid on 23 December 2025 to depositors registered in the records of Depositors at the close of business on 9 December 2025. The interim report does not reflect this dividend. Such dividend will be accounted for in equity as appropriation of retained profits in the quarter ending 31 December 2025.

B10 Earnings Per Share

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
Profit attributable to owners of the Company (RM'000)	2,994	1,457	2,994	1,457
Weighted average number of ordinary shares in issue for computing basic earnings per share ('000)	545,320	545,741	545,320	545,741
Basic earnings per ordinary share (sen)	0.55	0.27	0.55	0.27
Weighted average number of ordinary shares in issue for computing diluted earnings per share ('000)	545,320	545,741	545,320	545,741
Dilutued earnings per ordinary share (sen)	0.55 [(1)]	0.27 [(1)]	0.55 [(1)]	0.27 [(1)]

Note:-

(1) The diluted earnings per share equals the basic earnings per share due to the anti-dilutive effect of the share options which has been ignored in calculating the diluted earnings.

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (Cont'd)

B11 Profit Before Tax

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30/09/2025 RM'000	30/09/2024 RM'000	30/09/2025 RM'000	30/09/2024 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	761	814	761	814
Depreciation of right-of-use assets	376	312	376	312
Fair value gains on financial instruments	(123)	(203)	(123)	(203)
Realised (gain)/loss on foreign exchange	(104)	917	(104)	917
Unrealised loss on foreign exchange	62	999	62	999
Interest expense	335	29	335	29
Interest income	(129)	(42)	(129)	(42)
Operating lease income from investment properties	(827)	(750)	(827)	(750)
Share-based payments	26	145	26	145
Rental income	(732)	-	(732)	-

Save for the above, the other items as required under Paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.