FRONTKEN

FRONTKEN CORPORATION BERHAD

(Co. No. 651020-T)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2026

(The figures have not been audited)

	Individual Quarter				Cumulative Quarter			
	Current Year Quarter 30 Jun 2026 RM '000	Preceding Year Corresponding Quarter 30 Jun 2025 RM '000	Changes RM'000	(%)	Current Year To-date 30 Jun 2026 RM '000	Preceding Year Corresponding Period 30 Jun 2025 RM '000	Changes RM'000	(%)
Revenue	186,906	156,432	30,474	19	376,719	288,991	87,728	30
Operating expenses	(118,915)	(106,787)	(12,128)	11	(250,089)	(190,767)	(59,322)	31
Profit before depreciation and finance costs	67,991	49,645	18,346	37	126,630	98,224	28,406	29
Depreciation	(5,178)	(5,419)			(10,458)	(10,651)		
Finance costs	(217)	(176)			(455)	(358)		
Other operating income	11,217	3,573			19,382	9,106		
Profit before tax	73,813	47,623	26,190	55	135,099	96,321	38,778	40
Taxation	(21,353)	(11,085)	(10,268)	93	(35,627)	(25,665)	(9,962)	39
Profit after tax	52,460	36,538	15,922	44	99,472	70,656	28,816	41
Profit after tax attributable to :								
Owners of the Company	47,723	33,489	14,234	43	90,077	64,556	25,521	40
Non-controlling interests	4,737	3,049			9,395	6,100		
Profit for the period	52,460	36,538			99,472	70,656		
Profit for the period	52,460	36,538			99,472	70,656		
Other comprehensive expense:								
Foreign currency translation	10,073	43,943			(5,756)	33,870		
Total comprehensive income for the period	62,533	80,481			93,716	104,526		
Total comprehensive income attributable to:								
Owners of the Company	57,169	74,103			84,673	95,886		
Non-controlling interests	5,364	6,378			9,043	8,640		
Total comprehensive income for the period	62,533	80,481			93,716	104,526		
Earnings per share attributable to equity holders of the company :								
Basic (sen)	**2.72**	**2.11**			**5.28**	**4.07**		
Diluted (sen)	**2.72**	**2.11**			**5.28**	**4.07**		

The condensed consolidated income statement is to be read in conjunction with the accompanying notes to the interim financial report.

The comparative figures are based on unaudited financial statements of the Company for the financial period ended 30 June 2025.

FRONTKEN

FRONTKEN CORPORATION BERHAD

(Co. No. 651020-T)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

(The figures have not been audited)

	Unaudited 30 Jun 2026 RM'000	Audited 31 Dec 2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	253,690	238,378
Right-of-use assets	32,586	30,785
Other receivables and prepaid expenses	762	827
Goodwill on consolidation	33,761	33,761
Deferred tax assets	3,009	3,033
Total non-current assets	323,808	306,784
Current assets		
Inventories	24,319	21,726
Trade receivables	199,303	120,203
Other receivables, deposits and prepaid expenses	14,513	11,761
Current tax assets	-	63
Short-term investments	961,350	293,489
Fixed deposits with licensed banks	338,686	181,483
Cash and bank balances	221,932	366,155
Total current assets	1,760,103	994,880
Total assets	2,083,911	1,301,664
EQUITY AND LIABILITIES		
Capital and reserve		
Share capital	1,086,449	449,666
Treasury shares	(10,124)	(9,661)
Reserves	680,748	596,075
Equity attributable to owners of the Company	1,757,073	1,036,080
Non-controlling interests	59,621	53,907
Total equity	1,816,694	1,089,987
Non-current liabilities		
Lease liabilities	28,692	26,062
Other payables	220	204
Deferred tax liabilities	1,468	1,504
Total non-current liabilities	30,380	27,770
Current liabilities		
Trade payables	62,007	19,291
Other payables and accrued expenses	141,584	130,145
Bank borrowing	-	15
Lease liabilities	2,881	2,829
Current tax liabilities	30,365	31,627
Total current liabilities	236,837	183,907
Total liabilities	267,217	211,677
Total equity and liabilities	2,083,911	1,301,664
Net assets per share attributable to owners of the parents (RM)	1.03	0.65

The condensed consolidated balance sheet is to be read in conjunction with the accompanying notes to the interim financial report.

The comparative figures are based on audited financial statements of the Company for the financial year ended 31 December 2025.

FRONTKEN

FRONTKEN CORPORATION BERHAD
(Co. No. 651020-T)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 JUNE 2026
(The figures have not been audited)

	<---------- Non-distributable			--------->	Distributable			
	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Statutory reserve RM'000	Share application money RM'000	Retained earnings RM'000	Attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total RM'000
Balance at 1 January 2026	449,666	(9,661)	(27,049)	68,608	-	554,516	1,036,080	53,907	1,089,987
Other comprehensive (expenses)/income recognised for the period:									
Foreign currency translation	-	-	(5,404)	-	-	-	(5,404)	(352)	(5,756)
Profit for the period	-	-	-	-	-	90,077	90,077	9,395	99,472
Total comprehensive income for the period	-	-	(5,404)	-	-	90,077	84,673	9,043	93,716
Dividend									
- by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	(3,329)	(3,329)
Exercise of warrants	636,783	-	-	-	-	-	636,783	-	636,783
Purchase of treasury shares	-	(463)	-	-	-	-	(463)	-	(463)
Transfer to statutory reserve	-	-	-	14,339	-	(14,339)	-	-	-
Balance at 30 June 2026	**1,086,449**	**(10,124)**	**(32,453)**	**82,947**	**-**	**630,254**	**1,757,073**	**59,621**	**1,816,694**

CORRESPONDING YEAR CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 JUNE 2025

	<---------- Non-distributable			--------->	Distributable			
	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Statutory reserve RM'000	Share application money RM'000	Retained earnings RM'000	Attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total RM'000
Balance at 1 January 2025	155,607	(3,739)	12,327	56,140	16,108	484,121	720,564	52,343	772,907
Other comprehensive (expense)/income recognised for the period:									
Foreign currency translation	-	-	31,330	-	-	-	31,330	2,540	33,870
Profit for the period	-	-	-	-	-	64,556	64,556	6,100	70,656
Total comprehensive income for the period	-	-	31,330	-	-	64,556	95,886	8,640	104,526
Dividend									
- by the Company	-	-	-	-	-	(31,711)	(31,711)	-	(31,711)
- by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	(2,145)	(2,145)
Exercise of warrants	17,900	-	-	-	(16,108)	-	1,792	-	1,792
Purchase of treasury shares	-	(5,940)	-	-	-	-	(5,940)	-	(5,940)
Treasury shares sold	-	18	-	-	-	48	66	-	66
Transfer to statutory reserve	-	-	-	12,468	-	(12,468)	-	-	-
Balance at 30 June 2025	**173,507**	**(9,661)**	**43,657**	**68,608**	**-**	**504,546**	**780,657**	**58,838**	**839,495**

The condensed consolidated statement of changes in equity is to be read in conjunction with the accompanying notes to the interim financial report.

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2026

(The figures have not been audited)

	CUMULATIVE QUARTER	
	Current Year To Date	Preceding Corresponding Period
	30 Jun 2026	30 Jun 2025
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	135,099	96,321
Adjustments for:		
Depreciation of property, plant and equipment	8,782	9,004
Depreciation of right-of-use assets	1,676	1,647
Interest expense	455	358
Unrealised (gain)/loss on foreign exchange	(2,249)	17,704
Interest income	(8,852)	(5,288)
Gain on disposal of property, plant and equipment	(1,470)	(19)
Property, plant and equipment written off	14	-
Fair value gain on short-term investments	(4,334)	(245)
Inventories written down	93	22
Operating profit before working capital changes	129,214	119,504
Inventories	(2,924)	(1,591)
Trade receivables	(80,148)	(17,343)
Other receivables, deposits and prepaid expenses	(2,011)	(2,842)
Trade payables	42,428	(105)
Other payables and accrued expenses	12,604	(18,696)
Cash generated from operations	99,163	78,927
Taxes paid	(36,540)	(28,126)
Net cash from operating activities	62,623	50,801
CASH FLOWS FOR INVESTING ACTIVITIES		
Interest received	8,852	5,288
Purchase of property, plant and equipment	(27,132)	(32,017)
Purchase of short-term investments	(670,034)	-
Proceeds from disposal of short-term investments	6,500	12,881
Proceeds from disposal of property, plant and equipment	2,372	19
Net withdrawal of fixed deposits with licensed banks	-	7,210
Net cash for investing activities	(679,442)	(6,619)

	CUMULATIVE QUARTER	
	Current Year To Date	Preceding Corresponding Period
	30 Jun 2026	30 Jun 2025
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(455)	(358)
Dividend paid by the Company	-	(31,711)
Dividend paid by subsidiaries to non-controlling interests	(3,329)	(2,145)
Repayment of bank borrowings	(15)	(17)
Payment of lease liabilities	(1,489)	(1,608)
Treasury shares acquired	(463)	(5,940)
Treasury shares sold	-	66
Proceeds from exercise of warrants	636,783	1,792
Net cash from/(for) financing activities	631,032	(39,921)
NET INCREASE IN CASH AND CASH EQUIVALENTS	14,213	4,261
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	534,206	469,112
EFFECT OF EXCHANGE DIFFERENCES	(1,106)	7,299
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	547,313	480,672
THE CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances	221,932	332,202
Fixed deposits with licensed banks	338,686	148,990
	560,618	481,192
Less: Fixed deposits pledged with banks	(503)	(520)
Less: Fixed deposits with maturity more than 3 months	(12,802)	-
Cash and cash equivalents	547,313	480,672

The condensed consolidated cash flow statement is to be read in conjunction with the accompanying notes to the interim financial report.

The comparative figures are based on unaudited financial statements of the Company for the financial period ended 30 June 2025.

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2026

A NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in the Malaysian Financial Reporting Standards ("MFRS") No.134 : Interim Financial Reporting, and Paragraph 9.22 of Bursa Malaysia Securities Berhad ("Bursa Securities") Main Market Listing Requirements and should be read in conjunction with the Company's audited financial statements for the financial year ended 31 December 2025.

The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of Frontken Corporation Berhad ("FCB" or "the Company") and its subsidiaries since the financial year ended 31 December 2025.

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 December 2025 except for those standards, amendments and interpretations which are effective from the annual period beginning 1 January 2026. The adoption of the MFRSs and Amendments do not have significant impact on the financial statements of the Group.

A2. Audit qualification

The auditors' report in respect of the audited consolidated financial statements of FCB for the financial year ended 31 December 2025 was not subjected to any qualification.

A3. Seasonality or cyclicality of interim operations

The Group's business operations were not materially affected by any seasonal or cyclical factors during the quarter under review.

A4. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no items or events that arose, which affected the assets, liabilities, equity, net income or cash flows, of the Group that are unusual by reason of their nature, size or incidence during the current quarter.

A5. Material changes in estimates

The Company has not issued any revenue or profit estimate, forecast or target.

A6. Issuance, cancellations, repurchases, resale and repayments of debt and equity securities

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

During the quarter ended 30 June 2026, the Company increased its issued share capital by way of issuance of 159,193,757 ordinary shares pursuant to the exercise of 159,193,757 warrants at an exercise price of RM4 each.

As at 30 June 2026, the Company held 9,218,050 repurchased shares as treasury shares out of its total issued and paid-up share capital of 1,822,154,582 ordinary shares. Such treasury shares are held at a carrying amount of RM10,124,592.

A7. Dividends

During the financial period ended 30 June 2026, the Company did not pay any dividend.

A8. Segmental information

The breakdown of the Group's revenue and results by geographical regions for the quarter ended 30 June 2026 are set out below. Revenue and results by geographical sales were based on the location of the Group's subsidiaries.

Current Quarter 30 June 2026	**Singapore**	**Malaysia**	**Philippines**	**Indonesia**	**Taiwan**	**Total**
	RM'000	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Segment Revenue						
External revenue	14,351	43,961	4,084	-	124,510	186,906
Inter-companies revenue	36	1,400	-	-	13	1,449
Total revenue	14,387	45,361	4,084	-	124,523	188,355
Segment Results						
Operating profit	3,145	4,013	864	1,174	59,079	68,275
Interest income						5,755
Finance cost						(217)
Profit before taxation						73,813

Current Year-to-date 30 June 2026	**Singapore**	**Malaysia**	**Philippines**	**Indonesia**	**Taiwan**	**Total**
	RM'000	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Segment Revenue						
External revenue	27,438	107,404	7,995	-	233,882	376,719
Inter-companies revenue	44	2,868	57	-	27	2,996
Total revenue	27,482	110,272	8,052	-	233,909	379,715

Current Year-to-date 30 June 2026	Singapore	Malaysia	Philippines	Indonesia	Taiwan	Elimination	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Segment Results							
Operating profit	5,486	8,729	1,708	1,069	109,710	-	126,702
Interest income							8,852
Finance cost							(455)
Profit before taxation							135,099
Assets							
Non-current assets							
- Property, plant and equipment	13,737	23,788	1,096	-	215,069	-	253,690
- Right-of-use assets	7,694	3,927	2,748	-	18,217	-	32,586
- Deferred tax assets	-	-	21	-	2,988	-	3,009
- Goodwill	-	33,761	-	-	-	-	33,761
- Other receivables	-	-	-	-	762	-	762
Current assets	49,764	1,018,708	23,299	2,978	635,255	30,099	1,760,103
Consolidated total assets							2,083,911
Liabilities							
Tax liabilities	1,911	2,616	266	-	27,040	-	31,833
Segment liabilities	16,266	57,346	3,611	8,397	161,121	(11,357)	235,384
Consolidated total liabilities							267,217

A9. Profit before tax

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

	Current Quarter 30 Jun 2026 RM'000	Current Year-to-date 30 Jun 2026 RM'000
Fair value gain on short-term investments	3,280	4,334
Gain on disposal of property, plant and equipment	1,470	1,470
Interest income	5,755	8,852
Depreciation of property, plant and equipment	(4,351)	(8,782)
Depreciation of right-of-use assets	(827)	(1,676)
Interest expense	(217)	(455)
Inventories written down	(76)	(93)
Property, plant and equipment written off	(14)	(14)
Realised exchange loss	(261)	(955)
Unrealised exchange (loss)/gain	(199)	2,249

A10. Valuation of property, plant and equipment

There was no revaluation of property, plant and equipment during the quarter under review.

A11. Material events subsequent to the end of the quarter

There were no material events subsequent to the end of the current quarter under review up to the date of this report.

A12. Changes in the composition of the Group

Save as disclosed below, there were no changes in the composition of the Group for the current quarter under review.

A13. Contingent liabilities

As at 30 June 2026, the Group has no contingent liabilities which, upon crystallisation would have a material impact on the financial position of the Group.

A14. Cash and cash equivalents

	As at 30 Jun 2026 RM'000
Cash at bank	221,867
Cash on hand	65
Fixed deposits with licensed banks	338,686
	560,618
Less: Fixed deposits pledged with banks	(503)
Less: Fixed deposits with maturity more than 3 months	(12,802)
	547,313

A15. Significant related party transactions

	Current Quarter 30 Jun 2026 RM'000	Current Year-to-date 30 Jun 2026 RM'000
Sales to AMT	5	8
Purchase from AMT	-	16
Purchase from TTM	48	57
Rental payable to AMT	36	72
Rental payable to a director of a subsidiary	30	60

Name of Related Parties	Relationship
AMT	Sia Chiok Meng, a Director of FEM, is also a director and substantial shareholder of AMT.
A&I	Sia Chiok Meng, a director of FEM, is also a director and substantial shareholder of A&I.
TTM	Mohd Shukri Bin Hitam and Fauziah Binti Hamlawi, directors and shareholders of TTES, are also directors and shareholders of TTM.

Abbreviations:

AMT	*AMT Engineering Sdn Bhd*	*FEM*	*Frontken (East Malaysia) Sdn Bhd*
A&I	*A&I Engine Rebuilders Sdn Bhd*	*TTM*	*Tenaga-Tech (M) Sdn Bhd*
TTES	*TTES Frontken Integrated Services Sdn. Bhd.*		

A16. Capital commitments

Capital expenditure of the Group approved by the Directors but not provided for in the condensed financial statements are as follows:

	As at 30 Jun 2026 RM'000
Plant and equipment	19,902

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Analysis of performance

Current quarter's performance against the quarter ended 30 June 2025

The Group's revenue for the current quarter ended 30 June 2026 increased by approximately 19% compared to the preceding year corresponding quarter mainly due to higher contributions from our subsidiaries in Malaysia and Taiwan.

The revenue for our Malaysia subsidiaries increased by 106% compared to previous corresponding period mainly due to higher sales contribution from supply-related activities in the oil and gas business. The revenue for our Taiwan subsidiary increased by 7% compared to previous corresponding period. However, if we look at it on a like-for like basis based on New Taiwan Dollar, revenue from our Taiwan subsidiary would have reflected an even stronger growth of 18%. Volume in the semi-conductor space increased mainly due to higher demand and strong orders from our customers in Taiwan.

Against the same period last year, the Group's profit after tax ("PAT") increased by 44% or RM15.9 million primarily due to overall better performance from the Group's core business and effective costs control.

Current 6 months period's performance against the 6 months period ended 30 June 2025

The Group's revenue of RM376.7 million for the current period ended 30 June 2026 was RM87.7 million or 30% higher than that achieved in the previous corresponding period. This is mainly due to better contributions from our Malaysia and Taiwan subsidiaries. The revenue for our Taiwan subsidiary increased by 9% compared to previous corresponding period. However, if we look at it on a like-for like basis based on New Taiwan Dollar, revenue from our Taiwan subsidiary would have reflected an even stronger growth of 19%.

Against the same period last year, the PAT for the Group increased by 41% or RM28.8 million as a result of improved revenue with effective costs control.

B2. Comparison with immediate preceding quarter

	2nd Quarter 30 Jun 2026 RM'000	1st Quarter 31 Mar 2026 RM'000
Revenue	186,906	189,813
Profit before tax	73,813	61,286
Profit after tax	52,460	47,012
Profit attributable to owners of the Company	47,723	42,354

The Group's revenue decreased marginally mainly due to lower sales contribution from supply-related activities in the oil and gas business from our Malaysia's subsidiary. PAT increased by 12% mainly due to higher contribution from our semiconductor division. If we were to exclude withholding tax (as a result of the dividend distributed by our Taiwan's subsidiary) from the equation, the current quarter's performance would have been 24% higher than the immediate preceding quarter.

B3. Prospects

The Group continues to navigate a dynamic operating environment characterised by evolving geopolitical developments, global trade uncertainties and fluctuating raw material costs. Through prudent operational planning, disciplined cost management and close collaboration with suppliers and customers, the Group remains committed to ensuring business continuity and operational efficiency.

The semiconductor industry continues to be supported by long-term structural demand driven by artificial intelligence, high-performance computing, automotive electronics and advanced manufacturing. While customers remain measured in their capital spending, the Group continues to enhance its technical capabilities, expand its service offerings and invest in capacity to support future growth opportunities. Looking ahead, the Group remains optimistic about the growth prospects of the semiconductor industry.

The oil and gas segment continues to benefit from sustained maintenance and production activities, supported by relatively stable energy market fundamentals. The Group expects demand for specialised maintenance and engineering services to remain resilient and will continue to strengthen its execution capabilities to support customers' operational requirements while pursuing selective growth opportunities.

Moving forward, the Group will remain focused on operational excellence, technological innovation and disciplined execution. By strengthening its core competencies and maintaining financial prudence, the Group is well positioned to respond to market developments and deliver sustainable value to its customers and shareholders.

B4. Variance in profit forecast

Not applicable as no profit forecast or profit guarantee has been announced or disclosed in a public document previously.

B5. Taxation

	Current Quarter 30 Jun 2026 RM'000	Current Year-to-date 30 Jun 2026 RM'000
Income tax	15,454	29,777
Deferred tax	19	(30)
Withholding tax	5,880	5,880
	21,353	35,627

Excluding the withholding tax paid for the dividend received from our Taiwan subsidiary, the Group's effective tax rate for the year under review is lower than the statutory tax rate principally due to relatively lower statutory tax rate of overseas subsidiaries.

B6. Status of corporate proposals

There were no corporate proposals that were announced but not completed.

B7. Group borrowings

The Group's borrowings as at 30 June 2026 are as follows:

	As at 30 Jun 2026		As at 30 Jun 2025	
	Foreign currencies RM'000	RM'000	Foreign currencies RM'000	RM'000
Short-term				
Hire Purchase Payables				
- Ringgit Malaysia	-	-	-	32
		-		32

The Group's borrowings are denominated in functional currency.

B8. Material litigations

The Group is not engaged in any material litigation, claim or arbitration, either as plaintiff or defendant and the Board does not know of any proceedings pending or threatened, or of any fact likely to give rise to any proceedings, which might materially affect the financial position or business of the Group as at 5 August 2026.

B9. Earnings per share ("EPS")

(a) Basic EPS

The calculation of the basic EPS is based on the net profit for the financial period under review divided by the weighted average number of ordinary shares in issue after deducting treasury shares.

	Current Quarter	Preceding Corres-ponding Quarter	Current Year-to-date	Preceding Corres-ponding Year-to-date
Profit attributable to owners of the Company (RM'000)	47,723	33,489	90,077	64,556
Weighted average number of shares in issue ('000)	1,754,669	1,584,873	1,704,510	1,585,471
Basic EPS (sen)	2.72	2.11	5.28	4.07

b) Diluted EPS

The calculation of the diluted EPS is based on the net profit for the financial period under review divided by the weighted average number of ordinary shares in issue, adjusted for treasury shares and the effects of dilutive potential ordinary shares resulting from conversion of warrants.

	Current Quarter	Preceding Corres-ponding Quarter	Current Year-to-date	Preceding Corres-ponding Year-to-date
Profit attributable to owners of the Company (RM'000)	47,723	33,489	90,077	64,556
Weighted average number of shares in issue (Basic) ['000]	1,754,669	1,584,873	1,704,510	1,585,471
Effect of dilution - warrants	-	-	-	1,821
Weighted average number of shares in issue and issuable (Diluted) ['000]	1,754,669	1,584,873	1,704,510	1,587,292
Diluted EPS (sen)	2.72	2.11	5.28	4.07

The diluted earnings per share is equal to the basic earnings per share because the Group has not issued any dilutive potential ordinary shares as at the end of the period ended 30 June 2026.

In the preceding corresponding quarter ended 30 June 2025, the potential conversion of warrants was anti-dilutive as its exercise price was higher than the average market price of the Company's ordinary shares during the financial period and hence, the diluted earnings per share was equal to the basic earnings per share.

B10. Dividends

The Board is pleased to announce a first single tier dividend of 2 sen per ordinary share in respect of the financial year ending 31 December 2026. The entitlement and payment dates will be announced at a later date.

This report has been approved by the Board of Directors on 5 August 2026.