INTA BINA GROUP BERHAD
Registration No. 201501009545 (1134880-W)
(Incorporated in Malaysia)

UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

INTA BINA GROUP BERHAD
[Registration No: 201501009545 (1134880-W)]
(Incorporated in Malaysia)

UNAUDITED CONDENSED INTERIM FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

INTA BINA GROUP BERHAD Registration No. 201501009545 (1134880-W)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Note	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
		Current Quarter Ended 31/12/2025 RM'000	Comparative Quarter Ended 31/12/2024 RM'000	Current Period Ended 31/12/2025 RM'000	Comparative Period Ended 31/12/2024 RM'000
Revenue		**181,591**	196,596	**750,562**	690,760
Cost of sales		**(159,128)**	(181,515)	**(660,730)**	(622,115)
Gross profit		**22,463**	15,081	**89,832**	68,645
Other income		**1,615**	2,431	**5,019**	4,049
Administrative and other operating expenses		**(7,617)**	(4,555)	**(32,428)**	(25,011)
Net impairment (loss)/gain on financial instruments		-	(494)	**24**	(494)
Operating profit		**16,461**	12,463	**62,447**	47,189
Finance costs		**(1,794)**	(1,346)	**(7,724)**	(4,707)
Share of results of joint venture		**(33)**	89	**845**	992
Profit before tax		**14,634**	11,206	**55,568**	43,474
Tax expense	**B5**	**(3,871)**	(2,282)	**(15,052)**	(10,338)
Profit after tax		**10,763**	8,924	**40,516**	33,136
Other comprehensive income		-	-	-	-
Total comprehensive income		**10,763**	8,924	**40,516**	33,136
Profit Attributable to:					
Owners of the Company		**10,609**	9,094	**40,292**	33,274
Non-controlling interest		**154**	(170)	**224**	(138)
		10,763	8,924	**40,516**	33,136
Earnings per share attributable to owners of the Company (sen):					
i) Basic	**B11**	**1.73**	1.65	**6.85**	6.10
ii) Diluted	**B11**	**1.71**	1.58	**6.77**	5.83

Note:
The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements of Inta Bina Group Berhad ("the Company") for the financial year ended 31 December 2024 and the accompanying explanatory notes as attached to this interim financial report.

INTA BINA GROUP BERHAD Registration No. 201501009545 (1134880-W)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Note	(UNAUDITED) AS AT 31/12/2025 RM'000	(AUDITED) AS AT 31/12/2024 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		**62,840**	41,459
Investment properties		**26,740**	29,135
Joint venture company		**3,887**	3,042
Land held for property development		**24,508**	-
Inventories		**9,783**	-
Deferred tax assets		**-**	61
Total non-current assets		**127,758**	73,697
Current assets			
Trade receivables		**305,745**	258,202
Other receivable		**37,100**	35,341
Inventories		**19,135**	15,895
Current tax assets		**66**	253
Contract assets		**121,966**	120,078
Other current assets		**672**	3,122
Cash and short-term deposits		**108,801**	114,988
Total current assets		**593,485**	547,879
TOTAL ASSETS		**721,243**	621,576
EQUITY AND LIABILITIES			
Share capital		**102,768**	74,058
Other reserves		**(32,141)**	(32,741)
Retained earnings		**180,079**	151,999
Equity attributable to owners of the Company		**250,706**	193,316
Non-controlling interest		**475**	251
Total Equity		**251,181**	193,567
Non-current liabilities			
Deferred tax liabilities		**504**	334
Loans and borrowings	**B7**	**37,208**	20,621
Total non-current liabilities		**37,712**	20,955
Current liabilities			
Trade and other payables		**305,555**	305,829
Contract liabilities		**31,099**	6,894
Loans and borrowings	**B7**	**92,698**	92,027
Current tax liabilities		**2,998**	2,304
Total current liabilities		**432,350**	407,054
TOTAL LIABILITIES		**470,062**	428,009
TOTAL EQUITY AND LIABILITIES		**721,243**	621,576
Net assets per share (RM)		**0.41**	0.35

Note:
The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 December 2024 and the accompanying explanatory notes as attached to this interim financial report.

INTA BINA GROUP BERHAD Registration No. 201501009545 (1134880-W)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	<------- Attributable to Equity Owners of the Company ----------->						
	Non- distributable			Distributable			
	Share Capital RM'000	Reorganisation Reserve RM'000	ESOS Reserve RM'000	Retained Earnings RM'000	Total RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
At 01.01.2025	74,058	(34,621)	1,880	151,999	**193,316**	251	**193,567**
ESOS issued/lapsed	2,190	-	600	81	**2,871**	-	**2,871**
Issuance of shares pursuant to:							
- private placements	26,520	-	-	-	**26,520**	-	**26,520**
Recognised income and expense for the period:							
Profit after taxation	-	-	-	40,292	**40,292**	224	**40,516**
Dividends to owners of the Company	-	-	-	(12,293)	**(12,293)**	-	**(12,293)**
At 31.12.2025	**102,768**	**(34,621)**	**2,480**	**180,079**	**250,706**	**475**	**251,181**
At 01.01.2024	69,880	(34,621)	1,469	132,432	**169,160**	389	**169,549**
ESOS issued/lapsed	4,178	-	411	18	**4,607**	-	**4,607**
Recognised income and expense for the period:							
Profit after taxation	-	-	-	33,274	**33,274**	(138)	**33,136**
Dividends to owners of the Company	-	-	-	(13,725)	**(13,725)**	-	**(13,725)**
At 31.12.2024	**74,058**	**(34,621)**	**1,880**	**151,999**	**193,316**	**251**	**193,567**

Note:
The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 December 2024 and the accompanying explanatory notes as attached to this interim financial report.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	CUMULATIVE PERIOD	
	Current Period Ended 31/12/2025 RM'000	Comparative Period Ended 31/12/2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before tax	**55,568**	43,474
Adjustments for:		
Non-cash items	**20,654**	14,605
Non-operating items	**3,251**	1,211
Operating profit before changes in working capital	**79,473**	59,290
Increase in receivables	**(46,828)**	(35,609)
(Decrease)/Increase in payables	**(274)**	61,077
Contract assets/liabilities and others	**9,294**	(72,353)
Cash flows from operations	**41,665**	12,405
Tax paid	**(13,940)**	(11,007)
Interest paid	**(7,724)**	(4,201)
Net cash flows from/(used in) operating activities	**20,001**	(2,803)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property, plant and equipment & investment properties	**(42,273)**	(15,268)
Purchases of land held for property development	**(24,508)**	-
Proceeds from disposal of PPE & investment properties	**5,430**	2,863
Fixed deposit pledged	**4,503**	(14,092)
Interest received	**1,940**	1,262
Net cash flows used in investing activities	**(54,908)**	(25,235)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase in borrowings	**18,821**	36,972
Proceeds from ESOS	**1,738**	3,291
Issuance of shares pursuant to private placements	**26,520**	-
Dividend paid	**(12,293)**	(13,725)
Net cash flows from financing activities	**34,786**	26,538
Net decrease in cash & cash equivalent	**(121)**	(1,500)
Cash & cash equivalent at beginning of the financial period	**52,374**	53,874
Cash & cash equivalent at end of the financial period	**52,253**	52,374
Cash & cash equivalent consists of:		
Short-term deposits placed with licensed banks	**56,548**	61,051
Less: Pledged deposits	**(56,548)**	(61,051)
	-	-
Cash and bank balances	**52,253**	52,374
	52,253	52,374

Note:
The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended 31 December 2024 and the accompanying explanatory notes as attached to this interim financial report.

A Explanatory Notes to the Unaudited Interim Financial Report for the Fourth Quarter Ended 31 December 2025

A1 Basis of Preparation

The unaudited interim financial report has been prepared in accordance with *MFRS 134 "Interim Financial Reporting"*, the *International Accounting Standards ("IAS ") 34 Interim Financial Reporting*, *Paragraph 9.22* of the *Main Market Listing Requirements of Bursa Malaysia Securities Berhad.*

The unaudited interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2024.

A2 Significant Accounting Policies

The significant accounting policies and presentations adopted by the Group are consistent with those adopted for the audited financial statements of the Group for the financial year ended 31 December 2024 except for the changes in accounting policies and presentation resulting from the adoption of relevant MFRSs, Amendment to MFRSs and IC Interpretations that are effective beginning on 1 January 2025.

The adoption of relevant MFRSs, Amendment to MFRSs and IC Interpretations do not have any significant financial impact on the financial statements of the Group.

A3 Auditors' Report

There were no qualification on the audited financial statements of the Group for the financial year ended 31 December 2024.

A4 Seasonal and Cyclical Factors

The Group does not experience significant fluctuations in operations due to seasonal factors or cyclical factors during the current financial quarter under review and the financial period to date.

A5 Items or Incidence of an Unusual Nature

The Directors are not aware of any items or incidence of an unusual nature not otherwise dealt with in this report which may or has substantially affected the value of assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter under review and the financial period to date.

A6 Effects of Changes in Estimates

There were no material changes in estimates of amounts reported in the current financial quarter or changes in estimates of amounts reported in prior financial years that may have a material effect in the current financial quarter under review and the financial period to date.

A Explanatory Notes to the Unaudited Interim Financial Report for the Fourth Quarter Ended 31 December 2025 (Cont'd)

A7 Debt and Equity Securities

There were no other issuances, cancellations, repurchases, resale and repayments of debts and equity securities for the current financial quarter under review and the financial period to date except for the following: -

Employees' Share Option Scheme ("ESOS")

During the current reporting quarter ended 31 December 2025, no new ordinary shares were issued under the ESOS; whilst for year to date, 7,352,000 new ordinary shares have been issued through exercise of share options under ESOS.

On 4 September 2025, the Company has offered 16,300,000 units of options to eligible employees and Directors to subscribe for new ordinary shares in the Company under the Company's ESOS with and exercise price of RM0.38.

Issuance of shares pursuant to the Private Placements

On 28 May 2025, a total of 55,320,000 ordinary shares being issued for Private Placements Shares which had completed at issue price of RM 0.4794 per Placements Share.

A8 Dividends

On 3 October 2025, the Board of Directors paid first interim single tier dividend of 1.00 sen per ordinary share amounting to approximately RM6.1 million in respect of financial year ended 31 December 2025.

On 23 December 2025, the Board of Directors paid second interim single tier dividend of 1.00 sen per ordinary share amounting to approximately RM6.1 million in respect of financial year ended 31 December 2025.

A Explanatory Notes to the Unaudited Interim Financial Report for the Fourth Quarter Ended 31 December 2025 (Cont'd)

A9 Segmental Reporting

The segmental analysis for the financial quarter ended 31 December (3-months) was as follows:

	Construction RM'000	Property Development RM'000	Others RM'000	Eliminations RM'000	Total RM'000
For the financial quarter ended 31 December 2025 (3 months)					
Revenue:					
External revenue	158,600	17,930	5,061	-	181,591
Inter-segment revenue	9,394	-	3,915	(13,309)	-
Total revenue	167,994	17,930	8,976	(13,309)	181,591
Results					
Segmental results	9,135	2,458	2,268	(3,252)	10,609
For the financial quarter ended 31 December 2024 (3 months)					
Revenue:					
External revenue	178,533	14,791	3,272	-	196,596
Inter-segment revenue	10,372	-	9,074	(19,446)	-
Total revenue	188,905	14,791	12,346	(19,446)	196,596
Results					
Segmental results	8,914	730	7,695	(8,245)	9,094

A Explanatory Notes to the Unaudited Interim Financial Report for the Fourth Quarter Ended 31 December 2025 (Cont'd)

A9 Segmental Reporting (Cont'd)

The segmental analysis for the financial period ended 31 December (12-months) was as follows:

	Construction RM'000	Property Development RM'000	Others RM'000	Eliminations RM'000	Total RM'000
For the financial period ended 31 December 2025 (12 months)					
Revenue:					
External revenue	647,362	91,939	11,261	-	750,562
Inter-segment revenue	61,070	-	13,211	(74,281)	-
Total revenue	708,432	91,939	24,472	(74,281)	750,562
Results					
Segmental results	30,200	13,326	7,996	(11,230)	40,292
Assets					
Segment Assets	637,284	58,022	157,519	(131,582)	721,243
Liabilities					
Segment Liabilities	437,422	41,799	49,256	(58,415)	470,062
For the financial period ended 31 December 2024 (12 months)					
Revenue:					
External revenue	639,770	45,141	5,849	-	690,760
Inter-segment revenue	29,393	-	15,074	(44,467)	-
Total revenue	669,163	45,141	20,923	(44,467)	690,760
Results					
Segmental results	29,946	4,252	14,216	(15,140)	33,274
Assets					
Segment Assets	583,977	51,246	93,357	(107,004)	621,576
Liabilities					
Segment Liabilities	401,388	48,377	15,184	(36,940)	428,009

Note: The financial information by geographical location was not presented as the Group's activities are primarily conducted in Malaysia.

A Explanatory Notes to the Unaudited Interim Financial Report for the Fourth Quarter Ended 31 December 2025 (Cont'd)

A9 Segmental Reporting (Cont'd)

The Group has organised its business units based on their principal activities and the materiality of their results to the Group. These have been aggregated into three (3) reportable operating segments as follows:

1. **Construction**

   Securing and undertaking construction activities relating to main building works.

2. **Property Development**

   Development of residential properties.

3. **Others**

   Comprising investment holding activities; construction and engineering services; the supply, installation and maintenance of elevators, escalators and lifts; dormant companies; and the Group's share of profit from joint ventures.

Segment Performance for the Financial Period Ended 31 December 2025 compared to the previous corresponding period ended 31 December 2024

Construction

The construction segment recorded revenue of RM168.0 million for the quarter under review, 11.1% lower than the corresponding quarter last year. Nevertheless, year-to-date revenue improved by 5.9% to RM708.4 million (2024: RM669.2 million), supported by accelerated progress across ongoing projects.

Segmental profit rose slightly by 2.5% for the quarter under review, while year-to-date profit remained stable compared to the previous corresponding period. The construction segment is expected to continue as the Group's primary contributor to revenue and profitability going forward.

Property Development

The property development segment, which launched its maiden project in October 2023, recorded revenue of RM17.9 million and segmental profit of RM2.5 million for the quarter under review. This represents a significant improvement compared to revenue of RM14.8 million and profit of RM0.7 million in the corresponding quarter last year.

On a year-to-date basis, the segment achieved revenue of RM91.9 million and profit of RM13.3 million, substantially higher than revenue of RM45.1 million and profit of RM4.3 million recorded in the same period last year. The stronger performance was mainly attributable to higher progressive revenue recognition during the review period.

A Explanatory Notes to the Unaudited Interim Financial Report for the Fourth Quarter Ended 31 December 2025 (Cont'd)

A10 Contingent Assets or Liabilities

There were no contingent assets as at the date of this interim report. Contingent liabilities of the Group as at 31 December 2025 comprise bank guarantees issued for contract works being carried out by the Group amounting to RM150.8 million.

A11 Capital Commitments

Save as disclosed below, there were no other material capital commitments as at the end of the current financial quarter and up to the date of this report.

	RM'000
Approved and contracted for:	
Plant and machineries	7,642
Inventories	1,629
	9,271

A12 Significant Related Party Transactions

	Current Quarter Ended 31/12/2025 RM'000	**Comparative Quarter Ended 31/12/2024 RM'000**	**Current Period Ended 31/12/2025 RM'000**	**Comparative Period Ended 31/12/2024 RM'000**
Transactions with related party				
Corporate shareholder of the Company - Apexjaya Industries Sdn Bhd ("Apexjaya")				
Construction related cost charged by Apexjaya	**2,499**	3,102	**13,262**	12,148
Family member of Lim Ooi Joo				
Lim Yeong Kern				
Rental expenses charged by Lim Yeong Kern	**23**	15	**83**	60

A13 Changes in Composition of the Group

There were no changes in the composition of the Group for the financial period ended 31 December 2025.

A14 Significant Event during the Financial Period

On 13 October 2025, the Company subscribed for 1 ordinary share of RM1 each in Nusatera Sdn. Bhd. representing 100% of the total equity of the company for a total cash consideration of RM1.

B Additional Information Required by the Listing Requirements

B1 Group Performance Review

The Group recorded revenue of RM181.6 million for the quarter under review, 7.6% lower from RM196.6 million in the corresponding quarter of the previous year. The dip was mainly attributable to lower revenue contribution from the construction segment during the quarter.

Profit before tax increased by 30.6% to RM14.6 million (2024: RM11.2 million), while profit attributable to owners of the Company rose by 16.7% to RM10.6 million (2024: RM9.1 million). The improved financial performance was largely supported by higher revenue recognition and an improved gross profit margin compared with the previous year.

B2 Comparison with Immediate Preceding Quarter Results

Quarterly revenue decreased marginally by 3.5% to RM181.6 million, compared with RM188.3 million in the immediate preceding quarter. Profit before tax declined slightly by 1.6% to RM14.6 million (preceding quarter: RM14.9 million), mainly due to lower overall progress recognition during the quarter.

B3 Prospects and Outlook

The global economy recorded stronger-than-expected growth of approximately 4.9% in 2025, supported by favourable labour market conditions, income-related policy measures and ongoing cash assistance programmes. In 2026, global growth is expected to remain resilient, underpinned by sustained investment flows, technology-driven manufacturing activities and stable macroeconomic fundamentals.

Malaysia's GDP expanded by 6.3% in the fourth quarter (Q3 2025: 5.2%), driven by sustained domestic demand and steady economic activity. Headline inflation remained contained at 1.3% (Q3 2025: 1.3%).

The construction sector is projected to record real growth of approximately 8.3% for the full year 2025, supported by robust performance across the non-residential, residential and specialised trade subsectors. Growth in the non-residential segment is expected to be driven by ongoing data centre and industrial building developments in Johor and Selangor, while the residential segment is anticipated to benefit from stronger demand for affordable housing, underpinned by government initiatives unveiled in the Budget 2026.

Notwithstanding the generally positive sector outlook, the Board remains cautious in view of rising operating challenges, including higher minimum wages, mandatory EPF contributions for foreign workers, the expanded Sales and Service Tax (SST) effective 1 July 2025, and stricter enforcement of commercial vehicle load compliance by the Ministry of Transport. These factors are expected to exert upward pressure on construction costs.

As at 31 December 2025, the Group's unbilled order book for the construction segment stood at RM1.7 billion, supported by unbilled property sales of RM25.2 million. This is expected to sustain the Group's revenue and earnings visibility over the next two to three years.

B Additional Information Required by the Listing Requirements (Cont'd)

B4 Profit Forecast

The Company did not issue any profit forecast or guarantee during the current financial quarter under review and the financial period to date.

B5 Tax expense

	Current Quarter Ended 31/12/2025 RM'000	Comparative Quarter Ended 31/12/2024 RM'000	Current Period Ended 31/12/2025 RM'000	Comparative Period Ended 31/12/2024 RM'000
Income Tax				
-current period	**3,796**	2,360	**15,286**	10,698
Deferred Tax				
-current period	**75**	(78)	**(234)**	(360)
	3,871	2,282	**15,052**	10,338

The effective tax rate is marginally higher than the statutory tax rate mainly due to add-back of non-deductible expenses.

B6 Corporate Proposal

Private placement

On 27 February 2025, the Company had announced to undertake a proposed private placement of up to 10% of the total number of issued shares ("Placement Shares") at an issue price to be determined and announced later ("Proposed Private Placement"). Proposed Private Placement will be undertaken in accordance with the general mandate pursuant to Section 75 and 76 of the Companies Act 2016.

On 28 May 2025, the Company has completed the issuance of 55,320,000 new ordinary shares, which rank equally in all aspects with the existing Company shares in issue at an issue price of RM0.4794 per share, representing a discount of approximately 1.11% to the 5-day volume weighted average market price ("VWAP") of Inta Bina shares of RM0.4848 per share.

B Additional Information Required by the Listing Requirements (Cont'd)

B6 Corporate Proposal (Cont't)

Private placement (Con't)

The total gross proceeds raised from the Placement Shares was approximately RM26.5 million and the status of utilisation of gross proceeds as at 31 December 2025 was as follows:

Purpose	**Gross Proceeds (RM'000)**	**Actual Utilisation (RM'000)**	**Balance Unutilised (RM'000)**	**Intended timeframe for utilisation**
Capital expenditure	12,000	(12,000)	-	Within 12 months
Working Capital	14,430	(14,430)	-	Within 24 months
Estimated expenses	90	(90)	-	Upon completion
	26,520	(26,520)	-	

There are no other corporate proposals announced by the Company but not completed as at the date of this report.

B7 Group Borrowings

The details of the borrowings of the Group are as follows:-

	As at 31/12/2025 RM'000	**As at 31/12/2024 RM'000**
Non-current:		
Term loans	**23,454**	3,365
Islamic term financing	**7,256**	6,032
Hire purchase payable	**6,498**	4,370
Bridging loan	**-**	6,854
	37,208	20,621
Current:		
Term loans	**154**	161
Islamic term financing	**765**	551
Hire purchase payable	**6,364**	3,328
Bankers' acceptance	**5,620**	8,016
Revolving credit	**30,000**	10,000
Invoice financing	**49,795**	68,408
Bank overdrafts	**-**	1,563
	92,698	92,027
Total borrowings	**129,906**	112,648

All the Group's borrowings are denominated in Ringgit Malaysia.

B Additional Information Required by the Listing Requirements (Cont'd)

B8 Off Balance Sheet Financial Instruments

Save for the contingent liabilities as disclosed in Note A10, there is no off-balance sheet financial instruments as at the date of this report.

B9 Material Litigations

Inta Bina Sdn Bhd ("IBSB"), a wholly owned subsidiary of the Company was served with a Writ of Summons dated 28 July 2025 by Condolink Sdn Bhd ("Plaintiff"). The Suit was instituted against our client, SDB Properties Sdn Bhd ("SDBP") and IBSB (hereinafter referred to as "Defendants").

The details of the Claim are as follows:

a. Injunction on the Defendants to prohibit and forbidden to trespass and/or stay and/or enter the Plaintiff's property;
b. Mandatory injunction on the Defendants to undertake to restore the condition of the Plaintiff's property to its original condition;
c. Alternative relief to (b), an amount of compensation to be assessed by the Court;
d. Special damages amounting to RM1,070,000;
e. General damages to be assessed by the Court;
f. Aggravated damages;
g. Exemplary damages;
h. Interest at the rate of 5% per annum on the sum of special damages and/or compensation calculated from the date of judgment until full and final settlement;
i. Costs;
j. Any other relief that the Court deems fit and just.

On 21 August 2025, IBSB issued a Third Party Notice to ELKA ELZA Legacy Sdn Bhd. ("EELSB") and EELSB filed its Memorandum of Appearance on 10 November 2025. Our Solicitors will file for Third Party Directions and the Court will fix a Case Management date to give directions for the Third Party Proceedings.

On 7 October 2025, IBSB has been notified that the case was fixed for Case Management for Pre-Trial Directions or interlocutory applications. SDBP has filed an application to strike out the Condolink's Summons and Statement of Claim filed against them. The Court has fixed the Hearing of the Striking Out Application and further fixed the Pre-Trial Case Management on 19 December 2025.

On 19 December 2025, the Court has adjourned the matter for Decision on 16 January 2026 and directed for the filing of pleadings for Third Party Proceedings.

On 16 January 2026, the Court has allowed the SDBP's application to strike out the summons and statement of claim. The Court has fixed Case Management on 2 March 2026 to update completion of Third Party Proceedings pleadings and to obtain Pre-Trial directions.

The Company does not expect the suit to cause material operational and financial impact to the Group.

B Additional Information Required by the Listing Requirements (Cont'd)

B10 Proposed Dividends

On 25 February 2026, the board of Directors has declared third interim single tier dividend of 0.5 sen per ordinary share amounting to approximately RM3.1 million in respect of financial year ended 31 December 2025 to be paid on 1 April 2026. The entitlement date is on 20 March 2026.

B11 Earnings Per Share

The basic and diluted earnings per share for the current quarter and financial period are computed as follows:

	Current Quarter Ended 31/12/2025	**Comparative Quarter Ended 31/12/2024**	**Current Period Ended 31/12/2025**	**Comparative Period Ended 31/12/2024**
Profit attributable to owners of the Company (RM'000)	**10,609**	9,094	**40,292**	33,274
Weighted average number of shares in issue ('000)	**614,626**	551,671	**588,373**	545,823
Effect of dilution from ESOS in issue ('000)	**2,408**	5,453	**2,408**	5,453
Effect of dilution from Warrants in issue ('000)	**4,317**	19,525	**4,317**	19,525
	621,351	576,649	**595,098**	570,801
Basic earnings per share (sen)(1)	**1.73**	1.65	**6.85**	6.10
Diluted earnings per share (sen)(2)	**1.71**	1.58	**6.77**	5.83

Notes:

(1) The basic earnings per share is computed based on the profit attributable to the equity shareholders of the Company divided by the weighted average number of ordinary shares in issue for the financial period under review.

(2) The diluted earnings per share are based on the profit for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period under review plus the effect of dilution from ESOS and Warrants in issue.

B Additional Information Required by the Listing Requirements (Cont'd)

B12 Notes to the Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

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

	Current Quarter Ended 31/12/2025 RM'000	**Comparative Quarter Ended 31/12/2024 RM'000**	**Current Period Ended 31/12/2025 RM'000**	**Comparative Period Ended 31/12/2024 RM'000**
Interest income	**(704)**	(389)	**(1,940)**	(1,311)
Rental income	**(250)**	(177)	**(950)**	(710)
Interest expense	**1,794**	1,346	**7,724**	4,707
Gain on disposal of investment property	**-**	(20)	**(155)**	(20)
Gain on disposal of property, plant and equipment	**(247)**	(721)	**(1,534)**	(790)
Depreciation of property, plant and equipment	**5,314**	3,787	**19,057**	13,191
Depreciation of investment properties	**161**	89	**750**	581

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements are not applicable.

B13 Authorisation for Issue

The interim financial statements were authorised for issue by the Board of Directors of the Company in accordance with a resolution of the directors on 25 February 2026.