JF Technology Berhad

(Registration No. 200601027925 (747681-H))
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT
FOR SECOND QUARTER ENDED
31 DECEMBER 2025

JF Technology Berhad

(Registration No. 200601027925 (747681-H))
(Incorporated in Malaysia)

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For 2nd financial quarter ended 31 December 2025

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year 2nd Quarter 1/10/2025 to 31/12/2025	Preceding Year Corresponding Quarter	Current Year To-date 1/7/2025 to 31/12/2025	Preceding Year Corresponding Period
	RM'000	RM'000	RM'000	RM'000
Revenue	20,710	11,471	36,064	21,430
Cost of sales	(9,295)	(5,035)	(16,570)	(9,586)
Gross profit	11,415	6,436	19,494	11,844
Other operating income	502	236	822	579
Operating expenses	(8,373)	(5,676)	(15,215)	(11,359)
Profit from operations	3,544	996	5,101	1,064
Finance cost	(78)	(55)	(140)	(93)
Interest Income	256	521	678	973
Share of results of Associates	(218)	142	(158)	223
Profit before taxation	3,504	1,604	5,481	2,167
Tax Expense	(401)	(67)	(570)	(155)
Profit for the financial period	3,103	1,537	4,911	2,012
Other comprehensive income				
Profit for the financial period	3,103	1,537	4,911	2,012
Foreign currency translation differences	(252)	165	(233)	(225)
Total comprehensive profit for the period	2,851	1,702	4,678	1,787
Profit attributable to:				
Owners of the Company	2,319	1,338	4,003	1,661
Non-controlling interests	784	199	908	351
Profit for the financial period	3,103	1,537	4,911	2,012
Total comprehensive income attributable to:				
Owners of the Company	2,150	1,428	3,833	1,537
Non-controlling interests	701	274	845	250
Total comprehensive profit for the period	2,851	1,702	4,678	1,787
Earnings Per Share (EPS)				
- Basic (Sen)	0.25	0.14	0.43	0.18
- Diluted (Sen)	0.25	0.14	0.43	0.18

Notes:
This Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Annual Financial Statements for the year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial statements.

JF Technology Berhad

(Registration No. 200601027925 (747681-H))
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Unaudited Condensed Consolidated Statement of Financial Position
As at 31 December 2025

	(Unaudited) As at 31/12/2025 RM'000	(Audited) As at 30/6/2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	49,979	51,491
Rights to use assets	7,955	5,189
Investments in associate	6,376	1,023
Deferred tax asset	35	172
Other investments	2,395	504
	66,740	58,379
INTANGIBLE ASSETS	4,101	4,283
GOODWILL	21,313	4,497
Current assets		
Inventories	9,971	8,183
Trade receivables	23,641	11,852
Other receivables, deposits and prepayments	2,437	1,419
Current tax assets	1,827	1,781
Fixed deposit with a licensed bank	757	253
Cash and cash equivalents	71,011	61,224
	109,644	84,712
TOTAL ASSETS	201,798	151,871
EQUITY AND LIABILITIES		
Equity attributable to owners of the company		
Share Capital	113,193	94,066
Treasury Shares	(932)	-
Capital Reserves	2,481	2,481
Currency Translation Reserves	(345)	(175)
Retained Earnings	37,104	35,413
Equity attributable to owners of the Company	151,501	131,785
Non-controlling interest	3,236	2,391
Total equity	154,737	134,176
Non-current liabilities		
Deferred Income	2,741	2,225
Lease liabilities	2,708	169
Deferred tax liabilities	1,527	1,337
Borrowings	1,794	2,110
Other payable	702	702
Provision for restoration cost	558	569
	10,030	7,112
Current liabilities		
Deferred Income	323	594
Trade payables	5,539	1,955
Other payables and accruals	29,162	5,801
Current tax liabilities	317	153
Lease liabilities	1,097	952
Borrowings	593	1,128
Total current liabilities	37,031	10,583
Total liabilities	47,061	17,695
TOTAL EQUITY AND LIABILITIES	201,798	151,871
	-	-
Net assets per share (RM)	0.1673	0.1447

Notes:
This Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Annual Financial Statement for the year ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

JF Technology Berhad

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Unaudited Condensed Consolidated Statement of Changes in Equity
For 2nd financial quarter ended 31 December 2025

	<-------Non -Distributable------->				Distributable			
	Share Capital RM'000	**Treasury Shares** RM'000	**Capital Reserve** RM'000	**Currency Translation Reserve** RM'000	**Retained Earnings** RM'000	**Total Equity attributable to owners of the Company** RM'000	**Non-Controlling Interest** RM'000	**Total Equity** RM'000
6 months ended 31 December 2024 (unaudited)								
Balance as at 01 July 2024	94,066	-	2,481	24	36,494	133,065	1,579	134,644
Profit after taxation for the financial period	-	-	-	-	1,661	1,661	351	2,012
Other Comprehensive Income								
Foreign currency translation differences	-	-	-	(124)	-	(124)	(101)	(225)
Total Comprehensive Income for the period	**-**	**-**	**-**	**(124)**	**1,661**	**1,537**	**250**	**1,787**
Contributions by and distributions to owners of the Company :								
Dividend paid during the financial period	-	-	-	-	(4,636)	(4,636)	-	(4,636)
Total transactions with owners of the Company	**-**	**-**	**-**	**-**	**(4,636)**	**(4,636)**	**-**	**(4,636)**
						-		
Balance as at 31 December 2024	94,066	-	2,481	(100)	33,519	129,966	1,829	131,795
6 months ended 31 December (unaudited)								
Balance as at 01 July 2025	94,066	-	2,481	(175)	35,413	131,785	2,391	134,176
Profit after taxation for the financial period	-	-	-	-	4,003	4,003	908	4,911
Other Comprehensive Income								
Foreign currency translation differences	-	-	-	(170)	-	(170)	(63)	(233)
Total Comprehensive Income for the period	-	-	-	(170)	4,003	3,833	845	4,678
Contributions by and distributions to owners of the Company :								
Issuance of shares	19,337	-	-	-	-	19,337	-	19,337
Share issuance expenses	(210)	-	-	-	-	(210)	-	(210)
Purchase of treasury shares	-	(932)	-	-	-	(932)	-	(932)
Dividend paid during the financial period	-	-	-	-	(2,312)	(2,312)	-	(2,312)
Total transactions with owners of the Company	19,127	(932)	-	-	(2,312)	15,883	-	15,883
						-		
Balance as at 31 December 2025	**113,193**	**(932)**	**2,481**	**(345)**	**37,104**	**151,501**	**3,236**	**154,737**
	-	-	-	-	-	-	-	-

Notes :

This Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial statements.

JF Technology Berhad

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Unaudited Condensed Consolidated Statement of Cash Flows
For 2nd financial quarter ended 31 December 2025

	(Unaudited) 1/7/2025 to 31/12/2025 RM'000	(Unaudited) 1/7/2024 to 31/12/2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	5,481	2,167
Adjustments for :		
Amortisation of intangible asset	183	183
Amortisation of deferred income	(339)	(307)
Depreciation of property, plant and equipment	1,925	2,310
Depreciation of right-of-use assets	962	352
Dividend income	(3)	(3)
Fair value loss/(gain) from short-term investments	462	112
Unwinding of discount factor	25	-
Loss on disposal of property, plant and equipment	-	(43)
Interest expense	115	93
Inventories written down	88	124
Interest income from short-term funds	(678)	(973)
Share of (profit)/loss of an associate	158	(223)
Unrealised loss on foreign exchange	288	303
Operating profit before working capital changes	8,667	4,095
Changes in working capital:		
Decrease/(Increase) in inventories	(1,024)	(18)
Decrease/(Increase) in receivables	(5,992)	(1,460)
(Decrease)/Increase in payables	294	(765)
Cash generated from/(used in) operating activities	1,945	1,852
Income tax refund/(paid)	(752)	108
Net cash generated from/ (used in) operating activities	1,193	1,960
CASH FLOWS FROM INVESTING ACTIVITIES		
Dividend received	3	3
Government grant received	584	9
Interest received	678	973
Investment in fixed deposits pledged to licensed banks	(504)	(3)
Proceeds from disposal of property, plant and equipment	-	47
Purchase of property, plant and equipment	(397)	(704)
Investment in short term investment	(2,353)	-
Investment in an associate	(5,512)	-
Net cash from acquisition of subsidiaries	2,434	-
Net cash from/ (used in) investing activities	(5,067)	325
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(2,312)	(4,635)
Interest paid	(115)	(93)
Net proceeds from issuance of shares	19,127	-
Purchase of treasury shares	(932)	-
Reimbursement from hire purchase facility	-	788
Repayment of lease liabilities	(415)	(552)
Repayment of hire purchase payables	(781)	(91)
Net drawdown/(repayment) of term loan	(646)	533
Net cash (used in)/ from financing activities	13,926	(4,050)
Net (decrease)/ increase in cash and cash equivalents	10,052	(1,765)
Cash and cash equivalents at beginning of period	61,224	63,722
Effects of exchange rate changes	(265)	(462)
Cash and cash equivalents at end of period	71,011	61,495
	-	
<u>Cash and cash equivalents consist of:</u>		
Short Term Funds	17,026	57,500
Cash and bank balances	53,985	3,995
	71,011	61,495
	-	-

Notes :

This Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Annual Financial Statement for the year ended 30 June 2025 and the explanatory notes attached to the interim financial statements.

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDING 30 JUNE 2026

PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 (" MFRS 134") : INTERIM FINANCIAL REPORTING.

A1 Basis of Preparation

The unaudited interim financial statements have been prepared in accordance with MFRS 134 : Interim Financial Reporting issued by Malaysian Accounting Standards Board ("MASB") and Rule 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The unaudited interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2025. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2025.

During the current financial period, the Group has adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any):-

Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) did not have any material impact on the financial statements of the Group.

A2 Summary of Material Accounting Policy Information

The material accounting policy information and methods of computation adopted are consistent with those of the audited financial statements for the year ended 30 June 2025.

A3 Auditors' report on preceding annual financial statements

The preceding year annual audited financial statements were not subject to any qualification.

A4 Seasonal or cyclical factors

The Group's operations are not materially affected by seasonal or cyclical factors.

A5 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current quarter to date and current financial year-to-date.

A6 Material changes in estimates

There were no changes in estimates of amounts reported that have a material effect in the current quarter under review and current financial year-to-date.

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDING 30 JUNE 2026

A7 Debt and equity securities

Save as disclosed in the following, there was no issuance, cancellations, repurchases, resale and repayment of debt and equity securities, share buy backs, share cancellations, shares held as treasury share and resale of treasury shares during the current quarter under review and current financial year-to-date.

During the financial period ended 31 December 2025, the Company issued new ordinary shares pursuant to the private placement as below:

	Current quarter ended 31/12/25		Current year ending 30/6/25	
	No. of shares	RM'000	No. of shares	RM'000
Private Placement	42,971,000	19,337	42,971,000	19,337

A8 Dividend Paid

Dividend paid during the current quarter under review is as follow:-

An interim dividend of 0.25 sen per ordinary share amounted to RM2,312,470 in respect of financial year ending 30 June 2026 was paid by the Company on 24 December 2025.

A9 Segmental information

Segment analysis has not been prepared as the Group's business is focused only in manufacturing and trading of electronic products, components and test probes, including production, packaging, marketing and distribution of products, and this forms the focus of the Group's internal reporting system.

The chief operating decision maker reviews the business performance of the Group as a whole and management monitors the operating results of its business for the purpose of making decisions on resources allocation and performance assessment.

Geographical information

For the purpose of disclosing geographical information, revenue is based on the geographical location of the customers from which the sales transactions originated.

Non-current assets are determined according to the country where these assets are located. The amounts of non-current assets do not include financial instruments.

Revenue by countries

	Current year quarter 01/10/2025 to 31/12/2025	Current year to date 01/07/2025 to 31/12/2025	Current year to date 01/07/2025 to 31/12/2025
	RM'000	RM'000	%
Malaysia	5,121	7,902	22%
China	8,782	13,524	37%
United States	3,125	5,363	15%
Asia	2,806	7,544	21%
Europe and United Kingdom	876	1,731	5%
Total	**20,710**	**36,064**	**100%**
	-	-	-

A10 Valuation of property, plant and equipment

There are no valuation of the property, plant and equipment in the current quarter.

A11 Material events subsequent to the end of the quarter

There are no material events subsequent to the end of the current quarter under review that have not been reflected in the financial statements.

A12 Changes in the composition of the Group

There are no material changes in the composition of the Group for the current quarter under review other than the acquisition of 100% equity interest in Transcend Technologies (S) Pte., Ltd. and Transcend Tech Asia Pacific Pte. Ltd., which is also a 95.5% holding company of Transcend Technologies Inc. (Collectively referred as **"Transcend Group"**).

A13 Contingent liabilities

The Directors are of the opinion that the Group has no contingent liabilities which, upon crystallisation would have a material impact on the financial position and business of the Group as at reporting date.

A14 Capital commitments

	RM'000
Property, plant and equipment	
Authorised and contracted for	97
Authorised and not contracted for	nil

A15 Significant related party transactions

Other than the transaction in the ordinary course of business, The Group has no other related party transactions which would have a significant impact on the financial position and business of the Group during the current financial quarter under review and current financial year-to-date.

B DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA MALAYSIA SECURITIES BERHAD MAIN MARKET LISTING REQUIREMENTS

B1 Review of performance

	INDIVIDUAL PERIOD		Changes YoY	CUMULATIVE PERIOD		Changes YoY
	Current Year 2nd Quarter 01/10/2025 to 31/12/2025	Preceding Year Corresponding Quarter 01/10/2024 to 31/12/2024		Current Year To-date 01/07/2025 to 31/12/2025	Preceding Year Corresponding Period 01/07/2024 to 31/12/2024	
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	20,710	11,471	80.5%	36,064	21,430	68.3%
Operating Profit	3,544	996	255.8%	5,101	1,064	379.4%
Profit before tax ("PBT")	3,504	1,604	118.5%	5,481	2,167	152.9%
Profit after tax ("PAT")	3,103	1,537	101.9%	4,911	2,012	144.1%
Profit attributable to ordinary equity holders of the parent ("net profit")	2,319	1,338	73.3%	4,003	1,661	141.0%

<u>**2QFY2026 YoY**</u>

The Group's revenue for the current quarter ended 31 December 2025 ("2QFY2026") surged 80.5% year-on-year ("YoY") to an all-time high of RM20.71 million from RM11.47 million in the prior year. The commendable double-digit growth was predominantly owing to stronger sales from the test contacting socket business, test interface products division, and Kunshan manufacturing facility along with contribution from its new businesses - Q3 Probe and Transcend. In terms of geographical breakdown, all key markets charted healthy growth. In 2QFY2026, Malaysia sales rose 46.1% YoY to RM5.12 million, contribution from China jumped 58.3% YoY to RM8.78 million, and revenue from the United States ("US") rose by 3.9 folds to RM3.13 million. This is also the first time in the Group's history that its revenue hit the RM20 million mark.

The improvement was also translated into the PBT level where 2QFY2026 PBT grew 118.5% YoY to RM3.50 million versus RM1.60 million a year ago. Sequentially, net profit for the current quarter under review came in at RM2.32 million, an increase of 73.3% YoY from RM1.34 million last year.

<u>**1HFY2026 YoY**</u>

The Group delivered its highest-ever cumulative 6-month revenue for the period ended 31 December 2025 ("1HFY2026") at RM36.06 million, a rise of 68.3% YoY from RM21.43 million last year. This marks the first instance in which the Group's cumulative revenue for the 6-month period exceeded RM30 million. The healthy top-line performance was largely driven by the above-mentioned factors. It is also noteworthy to highlight that the Group's revenue contribution from China surpassed the RM10 million milestone for the very first time at RM13.53 million for 1HFY2026.

1HFY2026 PBT jumped 2.5 times to RM5.48 million vis-à-vis RM2.17 million in the previous corresponding period. Meanwhile, net profit for the period under review surged 2.4 folds to RM4.00 million as compared to RM1.66 million in 1HFY2025. The bottom-line performance was chiefly attributed to the earlier mentioned factors.

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B DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA MALAYSIA SECURITIES BERHAD MAIN MARKET LISTING REQUIREMENTS

B2 Financial review for current quarter compared with immediate Preceding Quarter

	Current Year 2nd Quarter 01/10/2025 to 31/12/2025	Immediate Preceding Quarter 01/07/2025 to 30/09/2025	Changes QoQ
	RM'000	RM'000	%
Revenue	20,710	15,355	34.9%
Operating Profit	3,544	1,557	127.6%
Profit before tax ("PBT")	3,504	1,977	77.2%
Profit after tax ("PAT")	3,103	1,808	71.6%
Profit attributable to ordinary equity holders of the parent ("net profit")	2,319	1,683	37.8%

2QFY2026 QoQ

On a quarter-on-quarter ("QoQ") basis, the Group posted a 34.9% QoQ increase to RM20.71 million versus RM15.36 million in the immediate preceding quarter. It also merits attention that this is the Group's successive best-ever top-line performance. The Group's bottom-line also improved on a QoQ basis with 2QFY2026 PBT growing 77.2% to RM3.50 million from RM1.98 million in the immediate preceding quarter. Net profit for the current quarter under review rose 37.8% QoQ to RM2.32 million vis-à-vis RM1.68 million in 1QFY2026. The overall performance improvement was primarily due to better sales from Malaysia, China, and

B3 Prospects for financial year ending 30 June 2026

According to the Semiconductor Industry Association ("SIA"), global semiconductor sales increased 15.8% from the second quarter of 2025 to the third quarter of 2025. World Semiconductor Trade Statistics ("WSTS") estimates that the global semiconductor market will reach USD772 billion and is expected to approach USD1 trillion at USD975 billion in 2026. More exciting, under McKinsey & Company's base case scenario, the semiconductor market is expected to hit USD1.6 trillion by 2030.

The Group is structurally well-positioned to ride on this rapidly growing market as we have expanded our capabilities and widened our product range, further strengthening our position in the semiconductor value chain. This positive outlook also aligns with the improved results of the Group with successive record-breaking top-line performance. More notably, the results reflected the impact of the strengthening Ringgit against the US dollar, without which the performance would have been even stronger. At the same time, the Group is also pleased to share that the integration of our new businesses via acquisition has been progressing well. The Group is gradually reaping the benefits of our vertical and horizontal expansions.

To recap, the Group had in December 2025 completed the acquisition of the entire equity interests in Transcend Technologies (S) Pte., Ltd. ("TTS") and Transcend Tech Asia Pacific Pte., Ltd. ("TTAP"), both based in Singapore. TTAP holds a 95.5% shareholding in Transcend Technologies Inc., Philippines ("TTIP") (collectively referred as "Transcend") for SGD6.0 million. This strategic initiative is complementary to the Group's existing operations and is expected to generate operational synergies. The combination expands the Group's product offerings and market presence by leveraging Transcend's established track record and reputation within the Southeast Asia semiconductor industry. In particular, Transcend's expertise in converting pogo solutions from spring probe solutions to rubber socket solutions enables access to additional customer segments and introduces an incremental avenue for growth.

All in all, the Group is upbeat on its prospects premised on the aforementioned factors while being cognizant of the market uncertainties and geopolitical developments. The Board expects the FY2026 financial performance to be satisfactory, barring unforeseen circumstances.

B DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA MALAYSIA SECURITIES BERHAD MAIN MARKET LISTING REQUIREMENTS

B4 Financial estimate, forecast, projection or internal targets

The Group does not provide any financial estimate, forecast, projection or internal targets in any publicly available document or announcement.

B5 Notes to the statement of profit or loss and other comprehensive income

PBT is arrived at after charging/(crediting) :

	Current Year 2nd Quarter 01/10/2025 to 31/12/2025	Preceding Year Corresponding Quarter 01/10/2024 to 31/12/2024	Current Year To-date 01/07/2025 to 31/12/2025	Preceding Year Corresponding Period 01/07/2024 to 31/12/2024
	RM'000	RM'000	RM'000	RM'000
Amortisation of government grant	(164)	(155)	(339)	(307)
Amortisation of intangible asset	92	92	183	183
Depreciation of property, plant and equipment and right-of use assets	1,420	1,317	2,887	2,662
Fair value loss/(gain) from short term funds and other investment	458	8	462	112
(Gain)/Loss on disposal of property, plant and equipment	-	(43)	-	(43)
Interest expense	65	55	115	93
Interest income	(256)	(521)	(678)	(973)
Inventories written down	49	123	88	124
Net (gain)/loss on realised and unrealised foreign exchange	396	29	359	562
Unwinding of discount factor	13	-	25	-

The Group does not have any impairment loss on receivables during the current financial period.

The Group's unwinding of discount factor arises from the consideration payable related to the acquisition of Q3 Probe Pte. Ltd. The payable bore a discount factor of 4.72% per annum.

B DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA MALAYSIA SECURITIES BERHAD MAIN MARKET LISTING REQUIREMENTS

B6 Taxation

	Current Year 2nd Quarter 01/10/2025 to 31/12/2025 RM'000	Current Year To-date 01/07/2025 to 31/12/2025 RM'000
Current tax	(401)	(550)
Deferred tax	-	(20)
Total	(401)	(570)

Current tax is provided for profitable subsidiary as there is no claiming of tax group relief over the loss-making companies within the Group.

The Group's effective tax rates for both the current quarter and current year-to-date are lower than the statutory tax rate mainly due to a subsidiary was granted Pioneer Status with 100% tax exemption on business income expiring in 31 March 2026.

B7 The Group's borrowings which are all secured as at end of the reporting period is as follows :

	Secured RM'000	Unsecured RM'000	Total RM'000
Short term borrowing	593	-	593
Long term borrowing	1,794	-	1,794
Total	**2,387**	-	**2,387**

The Group does not have any foreign currency borrowings.

B8 Dividend Paid/Payable

The interim dividend of 0.25 sen per share declared during the financial period ended 30 September 2025 amounted to RM2,312,470 was paid on 24 December 2025.

There was no dividend declared or recommended for the current quarter under review.

B9 Material litigation since the date of the last annual statement of financial which must be made up to a date not earlier than 7 days from the date of issue of the quarterly report.

The Group is not engaged in any material litigation, either as a plaintiff or defendant, claims or arbitration which have a material effect on the financial position of the Group.

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JFTECH
We Bring Possibilities

B DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA MALAYSIA SECURITIES BERHAD MAIN MARKET LISTING REQUIREMENTS

B10 Earnings per share ("EPS")

a) Basic EPS

	Current year 2nd Quarter 01/10/2025 to 31/12/2025	Preceding Year Corresponding Quarter 01/10/2024 to 31/12/2024	Current Year To-date 01/07/2025 to 31/12/2025	Preceding Year Corresponding Period 01/07/2024 to 31/12/2024
Profit attributable to owners of the Company (RM'000)	2,319	1,338	4,003	1,661
Weighted average number of ordinary shares for basic earnings per share ('000)	925,455	927,058	926,107	927,058
Basic Earnings Per Share based on weighted average number of ordinary shares (sen)	0.25	0.14	0.43	0.18

b) Diluted EPS

	Current year 2nd Quarter 01/10/2025 to 31/12/2025	Preceding Year Corresponding Quarter 01/10/2024 to 31/12/2024	Current Year To-date 01/07/2025 to 31/12/2025	Preceding Year Corresponding Period 01/07/2024 to 31/12/2024
Profit attributable to owners of the Company (RM'000)	2,319	1,338	4,003	1,661
Weighted average number of ordinary shares for basic earnings per share ('000)	925,455	927,058	926,107	927,058
Effect of dilution from conversion of warrants ('000) [3]	-	-	-	-
Adjusted weighted average number of ordinary shares in issue and issuable ('000)	925,455	927,058	926,107	927,058
Diluted Earnings Per Share (sen)	0.25	0.14	0.43	0.18

Notes :

1. Basic earnings per share is computed by dividing profit attributable to owners of the Company divided by the weighted average number of ordinary shares in issue during the financial period and financial year under review.
2. Diluted earnings per share is computed based on the profit attributable to the owners of the Company divided by the weighted average number of ordinary shares in issue during the financial period, adjusted for the effects of dilutive potential ordinary shares.
3. The potential conversion of warrants are anti-dilutive as their exercise price is higher than the average market price of the Company's ordinary shares during the current financial period. Accordingly, the exercise of warrants has been ignored in the calculation of dilutive earnings per share.

B11 Status of Corporate Proposals Announced.

There were no corporate proposal announced but not completed as at the date of this report.

B DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA MALAYSIA SECURITIES BERHAD MAIN MARKET LISTING REQUIREMENTS

B12 Utilisation of Proceeds from Private Placement Issue

As at the date of this report, the status of the utilisation of the proceeds is as follows :

	Details of utilisation	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Unutilised proceeds (RM'000)	Intended Timeframe for utilisation
1	Capital expenditure	19,127	-	19,127	Within 60 months
2	Estimated expenses in relation to the Proposed Private Placement	210	210	-	Within 3 months
		19,337	**210**	**19,127**	

B13 Authorisation for issue

The interim financial report has been authorised for issue by the Board of Directors ("Board") in accordance with a resolution of the Board on 10 February 2026.

On Behalf of the Board

Dato' Foong Wei Kuong
Group Managing Director

10 February 2026