SENTORIA GROUP BERHAD [Registration Number: 199801007217 (463344-K)]

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL QUARTER ENDED 31 DECEMBER 2025

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	UNAUDITED CURRENT YEAR QUARTER 31/12/2025 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31/12/2024 RM'000	UNAUDITED CURRENT YEAR 31/12/2025 RM'000	UNAUDITED PRECEDING YEAR 31/12/2024 RM'000
Revenue	-	-	-	-
Cost of sales	-	-	-	-
Gross loss	-	-	-	-
Other income	26	-	38	-
Administration and other expenses	(4,280)	-	(20,374)	-
Finance Income	(7)	-	1	-
Finance costs	(700)	-	(40,362)	-
Effect of deconsolidation of subsidiaries	5,583	-	29,455	-
Profit / (Loss) before tax	622	-	(31,242)	-
Taxation	-	-	-	-
Net profit / (loss) for the financial period/year	622	-	(31,242)	-
Net profit / (loss) for the financial period/year attributable to:				
Owners of the Company	851	-	(29,351)	-
Non-controlling interests	(229)	-	(1,891)	-
	622	-	(31,242)	-
Total comprehensive profit / (loss) attributable to:				
Owners of the Company	851	-	(29,351)	-
Non-controlling interests	(229)	-	(1,891)	-
	622	-	(31,242)	-
Profit / (Loss) per share attributable to owners of the Company:				
Basic (sen)	0.14	-	(4.79)	-
Diluted (sen)	0.14	-	(4.79)	-

As announced on 10 January 2025, the Group had changed its financial year end from 30 September 2024 to 31 December 2024. As such, there will be no comparative financial information available for the preceding year's corresponding periods.

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

SENTORIA GROUP BERHAD [Registration Number: 199801007217 (463344-K)]

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	UNAUDITED AS AT END OF CURRENT YEAR TO-DATE 31/12/2025 RM'000	AUDITED AS AT PRECEDING PERIOD ENDED 31/12/2024 RM'000
Non-Current Assets		
Property, plant and equipment	241,890	479,716
Inventories	44,637	81,061
Investment properties	72,974	74,115
Total non-current assets	359,501	634,892
Current Assets		
Inventories	58,686	70,332
Contract assets and costs	-	16,331
Trade and other receivables	15,824	30,338
Tax recoverable	2	179
Cash and bank balances	1,731	7,508
Total current assets	76,243	124,688
Total Assets	435,744	759,580
Equity and Liabilities		
Share capital	164,967	164,967
Treasury shares	(5,962)	(5,962)
Revaluation reserve	69,033	96,171
Warrant reserve	-	51,467
Accumulated losses	(240,011)	(262,127)
	(11,973)	44,516
Non-controlling interests	(21,995)	(20,103)
Total Equity	(33,968)	24,413
Non-Current Liabilities		
Deferred tax liabilities	5,815	10,069
Total Non-Current Liabilities	5,815	10,069
Current Liabilities		
Trade and other payables	272,812	173,891
Contract liabilities	23,472	98,899
Borrowings (secured)	166,863	452,308
Total Current Liabilities	463,147	725,098
Total Liabilities	468,962	735,167
Total Equity and Liabilities	434,994	759,580
Net assets per share (RM)	(0.02)	0.07

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

SENTORIA GROUP BERHAD [Registration Number: 199801007217 (463344-K)]

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL QUARTER ENDED 31 DECEMBER 2025

	Attributable to owners of the Company							
		Distributable	Non-distributable		Distributable			
	Share Capital RM'000	Treasury Shares RM'000	Revaluation Reserve RM'000	Warrant Reserve RM'000	Accumulated Losses RM'000	Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
Unaudited								
Financial period ended 30 September 2025								
As at 1 January 2025	164,967	(5,962)	96,171	51,467	(262,127)	44,516	(20,104)	24,412
	-	-	-	-	-	-	-	-
Reverse revaluation of land and buildings	-	-	(27,138)	-	-	(27,138)	-	(27,138)
Other comprehensive loss for the financial period	-	-	(27,138)	-	-	(27,138)	-	(27,138)
Warrant expired	-	-	-	(51,467)	51,467	-	-	-
Gross loss	-	-	-	-	(29,351)	(29,351)	(1,891)	(31,242)
Total comprehensive loss for the financial period	-	-	(27,138)	(51,467)	22,116	(56,489)	(1,891)	(58,380)
As at 31 December 2025	164,967	(5,962)	69,033	-	(240,011)	(11,973)	(21,995)	(33,968)
					-		-	
Audited								
Financial period ended 31 December 2024								
As at 1 October 2023	164,967	(5,962)	96,171	51,467	(165,223)	141,420	(19,031)	122,389
Other comprehensive loss for the financial period	-	-	-	-	-	-	-	-
Net loss for the financial period	-	-	-	-	(96,904)	(96,904)	(1,073)	(97,977)
Total comprehensive loss for the financial period	-	-	-	-	(96,904)	(96,904)	(1,073)	(97,977)
As at 31 December 2024	164,967	(5,962)	96,171	51,467	(262,127)	44,516	(20,104)	24,412

As announced on 10 January 2025, the Group had changed its financial year end from 30 September 2024 to 30 December 2024. As such, there will be no comparative financial information available for the preceding year's corresponding periods.

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

SENTORIA GROUP BERHAD [Registration Number: 199801007217 (463344-K)]

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL QUARTER ENDED 31 DECEMBER 2025

	UNAUDITED CURRENT YEAR 31/12/2025 RM'000	AUDITED PRECEDING PERIOD 31/12/2024 RM'000
Operating Activities		
Loss before tax	(31,242)	(97,959)
Adjustments for :		
Biological assets written off	-	142
Depreciation of property, plant and equipment, investment properties and biological assets	12,399	8,694
Effect on deconsolidation of a subsidiary, net of cash and cash equivalent	(49,229)	-
Finance cost	40,362	24,146
Finance income	(1)	-
Gain on disposal of investment properties	-	(25)
Impairment loss on contract assts	-	543
Impairment loss on trade and other receivables	-	2,499
Impairment loss on property, plant and equipment	-	8,938
Property, plant and equipment written off	-	528
Receivables written off	-	8,554
Operating loss before changes in working capital	(27,711)	(43,940)
Changes in working capital:		
Inventories	11,646	6,239
Contract assets/costs/(liabilities)	(59,096)	32,939
Receivables	14,514	21,310
Payables	98,921	(7,473)
Cash generated from operations	38,274	9,075
Finance income received	1	-
Finance cost paid	(4,218)	(486)
Tax refunded	-	-
Net cash from operating activities	34,057	8,589
Investing Activities		
Purchase of property, plant and equipment	-	(2,235)
Net cash outflows from deconsolidation of subsidiary companies	(671)	-
Proceeds from disposal of investment properties	-	120
Net cash from investing activities	(671)	(2,115)
Financing Activities		
Advance from directors	-	25
Repayment of borrowings and lease liabilities	-	(12,861)
Net cash used in financing activities	-	(12,836)

SENTORIA GROUP BERHAD [Registration Number: 199801007217 (463344-K)]

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL QUARTER ENDED 31 DECEMBER 2025

	UNAUDITED CURRENT YEAR 31/12/2025 RM'000	AUDITED PRECEDING PERIOD 31/12/2024 RM'000
Net increase/(decrease) in cash and cash equivalents	33,386	(6,362)
Cash and cash equivalents at beginning of financial period	(76,924)	(70,562)
Cash and cash equivalents at end of financial period	(43,538)	(76,924)
Cash and cash equivalents at the end of the financial period comprise the following:		
Cash and bank balances*	1,649	7,426
Bank overdrafts	(45,187)	(84,350)
	(43,538)	(76,924)

* *Cash and bank balances in this Condensed Consolidated Statement of Cash Flows excludes the Deposit Service Reserve Account for loans purposes of RM82,000.*

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

A1 Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134, Interim Financial Reporting

The interim financial report is unaudited and is prepared in accordance with MFRS 134, Interim Financial Reporting and Paragraph 9.22 of Bursa Malaysia Securities Berhad's Main Market Listing Requirements. This report should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2024 and these explanatory notes.

These explanatory notes provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial period ended 31 December 2024.

The accounting policies and methods of computation adopted by the Group in the interim financial statements are consistent with those adopted in the Audited Financial Statements for the financial period ended 31 December 2024, except for the mandatory adoption of the new Malaysian Financial Reporting Standards ("MFRS"), amendments or improvements to MFRSs and Issues Committee Interpretations ("IC Int.") which take effects on and/or after 1 January 2025:

The adoption of the new standards, amendments or improvements to MFRSs and new IC Int. is not expected to have material financial impact on the financial statements of the Group upon their initial application.

A2 Auditors' report on preceding annual financial statements

The Company's external auditors, Messrs. Kreston, John & Gan PLT have expressed a disclaimer of opinion on the Audited Financial Statements of the Company for the preceding financial period ended 31 December 2024 ("AFS").

The details of the modified opinion have been disclosed in the Independent Auditors' Report section of the AFS on pages 7 to 20 (refer to Annual Report Part 2 as announced on 13 May 2025).

A3 Seasonality or cyclicality of operations

The operations of the property development segment were not subjected to seasonal or yclical factors. As for the leisure and hospitality segment, its operations normally peak during major festivities, and public and school holiday seasons.

A4 Unusual items due to their nature, size or incidence

Saved as disclosed, there were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current financial quarter.

A5 Changes in estimates

Saved as disclosed, there were no changes in estimates of amounts reported in a prior financial quarter of the current financial year or a prior financial year, which have a material impact on the current financial period.

A6 Changes in debt and equity securities

There were no issuance and repayment of debt and equity securities, share buy-back, share cancellation, shares held as treasury shares and resale of treasury shares in the current financial period to-date.

A7 Dividends paid

No dividends were paid by the Company during the current financial period.

A8 Segmental information

The Group has identified Property Development, Leisure and Hospitality and Others as its operating segments. These segments are reported in a manner that is consistent with the internal reporting provided to the chief operating decision maker.

Cumulative segment results for the current financial period-to-date were as follows:

	Property Development RM'000	Leisure & Hospitality RM'000	Others RM'000	Elimination/ Adjustments RM'000	Consolidated RM'000
Revenue					
External	-	-	-	-	-
Inter-segment	-	-	-	-	-
	-	-	-	-	-
Results					
Segment profit / (loss)	(17,866)	(13,427)	324,871	(284,460)	9,118
Finance income	1	-	-	-	1
Finance costs	(9,725)	(18,307)	(12,329)	-	(40,361)
Profit / (Loss) before taxation	(27,590)	(31,734)	312,542	(284,460)	(31,242)
Taxation	-	-	-	-	-
Net profit / (loss) for the financial period	(27,590)	(31,734)	312,542	(284,460)	(31,242)

The Group's business is operated entirely within Malaysia and as such, no segment information based on geographical location is presented.

A9 Material events subsequent to the end of the current financial quarter

There were no material events subsequent to the end of the current financial quarter which have not been reflected in the interim financial statements.

A10 Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial quarter.

A11 Contingent assets and contingent liabilities

There were no contingent assets since the end of the prior financial period till the date of announcement of this quarterly report.

The contingent liabilities of the Company are mostly corporate guarantees given to the licensed banks/financial institutions for credit facilities granted to the subsidiaries.

A12 Capital commitments

There were no capital commitments at the end of the current financial quarter.

A13 Related party transactions

(a) There were no significant related party transactions during the current financial period

(b) The holding company's shares in the Company were pledged as security for the construction and completion of a joint venture development project of the Group. The market value of these shares as at the end of the current financial quarter was approximately RM1.1 million.

(c) Certain Directors jointly and severally guaranteed banking facilities granted to subsidiary companies. The amount of these facilities outstanding as at the end of the current financial quarter was approximately RM28.9 million.

A14. Significant Events During and After the Reporting Period

Significant event during and after the current reporting period are as follows :-

(a) On 17 April 2025, Sentoria Borneo Land Sdn. Bhd. and Sentoria Borneo Samariang Sdn. Bhd., both are wholly-owned subsidiaries of the Company, had been notified on the Appointment of Receiver and Manager, Messrs. Andersen Advisory Sdn. Bhd., by OCBC Bank (Malaysia) Berhad.

(b) Sentoria Morib Bay Sdn. Bhd., a wholly-owned subsidiary of the Company, had on 29 April 2025, been notified on the Appointment of Receivers and Managers, Messrs ADAMPRIMUS & Co. PLT, by Malayan Banking Berhad.

(c) On 28 May 2025, Sentoria Harta Sdn. Bhd., a wholly-owned subsidiary of the Company, had been served a notice of demand on the outstanding banking facility granted by Al-Rajhi Banking & Investment Corporation (Malaysia) Bhd. for a total sum of RM8,686,696.38 to be settled within seven (7) days of date hereof, failing which the Bank will have to exercise its rights to commence legal action against SHSB and securities parties. The matter has been fixed for case management on 26 August 2025 by way of e-review. On 26 January 2026 been served with a winding up petition ("Petition") by Messrs. Shearn Delamore & Co., the solicitors acting on behalf of Al Rajhi Banking & Investment Corporation (Malaysia) Bhd. ("Petitioner")

(d) On 28 May 2025, Sentoria Alfa Sdn. Bhd. and Sentoria Alam Sdn. Bhd., both are wholly-owned subsidiaries of the Company, have received letters dated 21 May 2025 from solicitors, Messrs Lee Hishammuddin Allen & Gledhill acting for RHB Bank Berhad ("RHB") demand for outstanding quit rent total sum of RM3,206,784 and RM332,090. Failure to pay the outstanding quit rent will expose the charged properties to the risk of forfeiture by the State Authority.

(e) On 8 July 2025, Sentoria IBS Sdn. Bhd. had been served with a winding up petition by Messrs. Ng, Zainurul, Seke & Khoo, by Kumkang Kind (M) Sdn Bhd. Sentoria IBS indebted to the Petitioner for the sum of RM263,778.13 and the contractual interest of RM28,644.26 on the sum of RM263,778.13 at the rate of 1.5% per month calculated up to 01.10.2024, as well as the interest to be calculated from 01.10.2024 until the date of full settlement and costs in the sum of RM1,276 as the Consent Judgement granted by Sessions

Court at Petaling Jaya with the Writ Summons No. BB-A52NCC-26-02/2025. Winding up decision made on 1 October 2025, Sentoria IBS Sdn. Bhd. be wound up by the Court under the provisions of Section 465(1)(e) of the Companies Act 2016.

(f) On 8 August 2025, Sentoria Langkawi Sdn. Bhd. had received a Notice of Termination of facilities from Messrs Sidek Teoh Wong & Dennis, the solicitors acting for Affin Bank Berhad. ("the Bank"). The Company, as the Guarantor(s) is required to pay the total outstanding amount of RM19,505,478.22 as at 31 July 2025 together with interest and forward the sum of RM32.40 (inclusive of 8% service tax) being the cost of this letter that are due and payable by the Company to the Bank under the Term Loan Facility(ies) within seven (7) days from the date hereof.

(g) On 13 August 2025, The Company had received the Notice pursuant to Sections 465(1)(e) and 466(1)(a) of the Companies Act 2016 dated 12 August 2025 from Messrs Sanjay Mohan, the solicitors acting for SCIB Concrete Manufacturing Sdn. Bhd. ("Plaintiff"). Pursuant to the Judgement in Default dated 4 June 2020 ("Judgement") recorded against the Company by the Kuching High Court vide KCH-22NCvC-10/3-2020 inclusive of interest at the rate stipulated in the said Judgement up to 12 August 2025, the Company is required to make payment of RM1,057,949.64 within 21 days of the receipt of the Notice. Failing which, the Company shall be deemed to be unable to pay the debts within the meaning of Sections 465(1)(e) and 466(1)(a) of the Companies Act 2016 and winding up proceedings shall thereafter be instituted against the Company and the Company will be liable for all costs incurred thereby.

(h) On 14 August 2025, The Company had been served with a Petition dated 13 August 2025 from Messrs Lee Hishammuddin Allen & Gledhill, acting on behalf of RHB Bank Berhad ("Petitioner"). SGB was indebted to the Petitioner for the sum of RM134,950,260.79 being the total amount due and owing as at 31 March 2025, together with interest accruing thereon at the rate of 3.5% per annum above the Petitioner's Base Lending Rate (BLR) from 1st day of April 2025 until the date of full settlement. The aforesaid matters has been fixed for hearing on 14 October 2025 at 9.00am at Kuala Lumpur High Court. The hearing did not proceed on 14 October 2025. The court fixed 2nd December 2025 as the new hearing date for the Winding-Up Petition, SGB's Application and OCBC's Application. The hearing had been rescheduled to 29 January 2026 and 3 February 2026. On 3 February 2026, The Court has fixed 17 March 2026 to deliver the decision for the winding up.

(i) On 18 August 2025, The Company had been served with a Notice of Application dated 11 August 2025 and Affidavit in Support from Messrs Sidek Teoh Wong & Dennis, the solicitors acting for Affin Hwang Investment Bank Berhad ("the Plaintiff") to demand for a total sum of RM6,191,841.55. The matter has been fixed for case management on 25 August 2025 by way of e-review.

(j) On 20 August 2025, The Company, had been served with a Notice of Demand pursuant to Section 466(1)(a) of the Companies Act 2016 dated 19 August 2025 by Messrs Adeline, Phoon & Co, acting on behalf of Huatraco Scaffold Sdn. Bhd. ("Plaintiff"). The Defendant is required to pay the sum of RM204,397.26 being the amount due by the Company to the Plaintiff as at 19 August 2025 as per the Judgment dated 30 June 2025 within 21 days from the date of receipt of the Notice, failing which the Company shall be deemed to be unable to pay the debts and appropriate action will be taken for the Winding Up of the Company.

(k) On 28 August 2025, The Company, had been served with a Notice of Demand by Messrs Wilson Wong, Phan & Co., the solicitors acting for Sunway Marketing Sdn. Bhd. ("the

Plaintiff"), accompanied by Petaling Jaya Sessions Court's Order dated 6 August 2025 (Civil Suit No.**:** BB-A52NCC-184-07/2025). The Defendant is required to pay the sum of RM219,931.44 within 7 days from the date hereof, as at 31.08.2025 together with a further interest at the rate of 1.5% per month on RM94,459.00 until full realisation, failing which, the solicitors have the Plaintiff's instructions to commence execution proceedings against the Defendant.

(l) On 12 September 2025, The Company, had been served with a copy of the Judgment in Default dated 9 September 2025 by Messrs Shearn Delamore & Co., the solicitor acting for Al Rajhi Banking & Investment Corporation (Malaysia) Berhad ("the Plaintiff") for the total outstanding amount of RM8,688396.38.

(m) On 18 September 2025, The Company had been served with Writ of Summons and Statement of Claim both dated 8 September 2025 by Messrs Sidek Teoh Wong & Dennis, the solicitors acting for Affin Bank Berhad ("the Plaintiff") for the outstanding sum of RM19,505,478.22 as at 31.07.2025 and interest at a rate of 6.45% per annum which is 3.50% above the Base Lending Rate (current Base Lending Rate is 6.56% per annum and is subject to change from time to time) from 01.08.2025 until full settlement.

(n) On 18 September 2025, The Company had been served with Notice of Application (ex-parte) dated 13 August 2025, Affidavit in Support affirmed by Wee Kuet Khong dated 15 August 2025 and Garnishee Order to Show Cause dated 27 August 2025 ("Garnishee Order") by Messrs Jason Teoh & Partners, the solicitors acting for Kenanga Investment Bank Berhad ("Judgment Creditor") for the outstanding sum of RM356,133.13 as at 16 June 2025 and continuous interest at a rate of 10% per annum on the principal amount of RM300,000.00 from 17 June 2025 until the date of full settlement. The Court fixed the hearing for the Garnishee to show cause on 26 September 2025 at 8.30 a.m. before Sessions Court Judge by way of e-Review.

(o) on 8 October 2025, The Company had been served with the Statutory Demand issued pursuant to Sections 465(1)(e) and 466(1)(a) and (2) of the Companies Act 2016 from Messrs Shearn Delamore & Co., the solicitors acting for Al Rajhi Banking & Investment Corporation (Malaysia) Berhad ("the Plaintiff"). Sentoria Harta Sdn. Bhd. is required to pay the sum of RM8,688,396.38 as at 7 October 2025 together with all charges accruing until full realization, or to secure or compound the same to the reasonable satisfaction within 21 days upon service of this Statutory Demand. Failing which, Sentoria Harta Sdn. Bhd. shall be deemed to be unable to pay the debts and appropriate action will be taken without further notice for the winding-up of Sentoria Harta Sdn. Bhd.

(p) On 8 October 2025, The Company, Gan Kim Leong and Chan Kong San had been served with Penghakiman Ingkar Kehadiran from Messrs Abdul Razak, Zulkifli & Partners, the solicitors acting for Lembaga Kumpulan Wang Simpanan Pekerja ("Plaintiff") for the outstanding Employees Provident Fund ("EPF") monthly contribution amounting to RM29,393.00 for the period from October 2024 to January 2025 together with dividend and late payment charges.

(q) On 14 October 2025, The Company had been served with the Writ and Statement of Claim, both dated 10 October 2025 by Messrs CB Liang, Ng & Co, the solicitors acting for themself ("Plaintiff") for the outstanding legal fees of RM24,200. The case management for the above-mentioned matter has been fixed on 11 November 2025 by way of e-Review

(r) On 15 October 2025, The Company had been served with the Penghakiman Ingkar Kehadiran dated 7 October 2025 by Messrs Sidek Teoh Wong & Dennis, the solicitors acting for Affin Bank Berhad ("the Plaintiff") for the outstanding sum of RM19,505,478.22 as at 31.07.2025 and interest at a rate of 6.45% per annum which is 3.50% above the Base Lending Rate (current Base Lending Rate is 6.56% per annum and is subject to change from time to time) from 01.08.2025 until full settlement.

(s) On 16 October 2025, Sentoria Borneo Land Sdn. Bhd., a wholly-owned subsidiary of the Company (under Receivership) ("Respondent") had been served with a Winding-Up Petition ("Petition") by Messrs. Lau & Associates, the solicitors acting on behalf of Loh Ing King & Fong Juat Hoon ("Petitioners").

(t) On 4 November 2025, The Company had been served with the Perakuan Ketidakhadiran and Penghakiman Ingkar Kehadiran, both dated 31 October 2025 from Messrs CB Liang, Ng & Co, the solicitors acting for themself ("Plaintiff") for the outstanding legal fees.

(u) On 18 November 2025, Sentoria Themeparks and Resorts Sdn. Bhd., a wholly-owned subsidiary of the Company, Gan Kim Leong, Chan Kong San ("Defendants") had been served with *Penghakiman Ingkar Kehadiran* from Messrs Abdul Razak, Zulkifli & Partners, the solicitors acting for Lembaga Kumpulan Wang Simpanan Pekerja ("Plaintiff") for the outstanding amount of RM35,685 and late payment charges for Employees Provident Fund ("EPF") monthly contribution amounting to RM35,685.00 for the period from December 2019 to January 2024.

(v) On 20 November 2025, Sentoria Harta Sdn. Bhd., a wholly-owned subsidiary of the Company had been served with a Statutory Notice of Demand pursuant to Section 466(1)(a) of Companies Act 2016 from Messrs N D Gong, the solicitors acting for Pakatan Jurutera Pintar Sdn. Bhd. ("the Creditor"). Sentoria Harta Sdn. Bhd. is required to pay the Creditor the sum of RM53,118.15 ("the Demanded Sum") in full within 21 days from the date of service of the notice. Failing which, Sentoria Harta Sdn. Bhd. will be deemed as unable to pay its debt pursuant to Section 466(1)(a) of Companies Act 2016. Upon expiry of the 21-day period, the Creditor reserves the right to file a winding up petition against Sentoria Harta Sdn. Bhd. in the appropriate court.

(w) On 2 December 2025, The Company, had been served with the sealed Writ of Summons and statement of claims dated 18 November 2025 by Messrs Bernard Chiew & Associates, acting on behalf of ZSC Engineering Equipment (M) Sdn. Bhd. ("Plaintiff"). The Defendant is required to pay the sum of RM189,000 being the amount due by the Company to the Plaintiff. The case management for the above-mentioned matter has been fixed on 18 December 2025 by way of e-Review. On 29 December 2025, The Company, had been served with a Notice of Demand pursuant to Sections 465(1)(e) and 466(1)(a) of Companies Act 2016. The Company is required to pay the total sum of RM209,413.48, as of 26.12.2025 pursuant to Judgment in Default dated 23.12.2025 obtained against the Company. If at the expiration of 21 days from the date of service of this Notice, the Company fails to comply with the terms hereof to secure or compound for it to the satisfaction of the Creditor, the Company shall be deemed to be unable to pay its debt within the meaning of Section 465(1)(e) of the Companies Act 2016 and proceedings may thereafter be commenced to wind up the Company.

(x) On 15 December 2025, The Company, had been served with a sealed judgement dated 10 November 2025 by Messrs Shahinuddin & Ranjit, acting on behalf of Lembaga Kumpulan Wang Simpanan Pekerja ("Plaintiff"). The Defendant is required to pay the total sum of

RM58,856 being the outstanding EPF contribution for the period from February 2025 to June 2025.

(y) On 30 January 2026, The Company, lodged with the High Court Malaya a writ against OCBC Bank (Malaysia) Berhad ("the Defendant"). To declare that the Corporate Guarantee given by the Plaintiff to the Defendant for and on behalf of Sentoria Borneo Land Sdn. Bhd. and Sentoria Borneo Samariang Sdn. Bhd. (both the wholly-owned subsidiaries of the Company which are under Receiver and Manager) are not enforceable, To cancel the Corporate Guarantee given by the Plaintiff to the Defendant for and on behalf of Sentoria Borneo Land Sdn. Bhd. and Sentoria Borneo Samariang Sdn. Bhd. and to allow compensation / damages amounting to RM 679 million. The above Writ has yet to be served on the Defendant and it shall be served within 6 months from the lodgement date

B1 Review of performance

As the Company changes its financial year end from 30 September 2024 to 31 December 2024, there is no comparative figure for the current cumulative quarter. However, the Company provides hereunder the comparative and analysis for the current quarter as for the purpose of reference.

	Individual Period		
	Current Year Quarter 31.12.2025	**Preceding Year Quarter 31.12.2024**	**Changes +/(-)**
	RM'000	RM'000	%
Revenue			
Property Development Division ("PDD")	-	-	>100%
Leisure & Hospitality Division ("LHD")	-	-	-
	-	-	>100%
Profit / (Loss) before taxation	622	(7,937)	>-100%
Taxation	-	-	-
Net profit / (loss) for the financial period	622	(7,937)	>-100%
Profit / (Loss) attributable to owners of the Company	851	(7,766)	>-100%

The Group did not recognise any revenue for both current financial quarter ("CFQ") and preceding year's corresponding financial quarter ("PFQ").

No revenue for LHD in CFQ was resulted from unplanned maintenance works carried out by the operator. The Group's themeparks, nature park and waterparks operations at Langkawi and Kuching; and safari parks' operation at Kuantan are still temporarily ceased.

In term of operating results, the Group record a profit before taxation of RM0.6 million for the CFQ due to the effect of deconsolidation of subsidiary as compared to loss before taxation of RM7.9 million in the PFQ.

B2 Comparison with immediate preceding quarter's results

	Current Year Quarter 31.12.2025	Immediate Preceding Quarter 30.9.2025	Changes +/(-)
	RM'000	RM'000	%
Revenue			
Property Development Division ("PDD")	-	-	-
Leisure & Hospitality Division ("LHD")	-	-	-
	-	-	-
Profit / (Loss) before taxation	622	(8,627)	>-100%
Taxation	-	-	-
Net profit / (loss) for the financial period	622	(8,627)	>-100%
Profit / (loss) attributable to owners of the Company	851	(8,627)	>-100%

The Group recorded no revenue for both current financial quarter ("CFQ") and immediate preceding financial quarter ("PFQ").

No revenue for LHD in CFQ was resulted from unplanned maintenance works carried out by the operator. The Group's themeparks, nature park and waterparks operations at Langkawi and Kuching; and safari parks' operation at Kuantan are still temporarily ceased.

In term of operating results, the Group record a profit before taxation of RM0.6 million for the CFQ due to the effect of deconsolidation of subsidiary as compared to loss before taxation of RM8.6 million in the PFQ.

B3 Commentary on prospects

The Group continues navigating through the financial challenges particularly in coming out with a regularisation plan as required by Bursa Listing for listed issuer admitted under Practice Note 17 of Bursa Malaysia Securities Berhad.

B4 Profit forecast or profit guarantee

The disclosure requirements for explanatory notes for the variance of actual profit after tax with profit forecast and shortfall in profit guarantee are not applicable.

B5 Taxation

	Current Year Quarter RM'000	Current Year To-Date RM'000
Current income tax - Malaysian income tax	-	-
Deferred taxation expense	-	-
Tax expenses	-	-
Effective income tax rate	-	-

B6 Status of corporate proposals announced

There were no corporate proposal announced but not completed as at the end of current financial quarter under review.

B7 Borrowings

The Group's borrowings, all of which were secured and denominated in RM as at the end of the CFQ were as follows:

	Current RM'000	Non-Current RM'000	Total RM'000
Bank overdrafts	45,187	-	45,187
Revolving credit	26,146	-	26,146
Bridging loans	12,889	-	12,889
Term loans	82,641	-	82,641
	166,863	-	166,863

B8 Changes in material litigation

There has no change to the material litigations as disclosed in the previous audited financial statements for the period ended 31 December 2024 in the current financial period under review.

B9 Dividends

No dividends have been declared or recommended for the current financial period to-date.

B10 Loss per share

(i) Basic loss per share

The basic loss per ordinary share for a financial period is calculated by dividing the loss attributable to owners of the Company by the weighted average number of ordinary shares outstanding (after deducting those held as treasury shares) during the financial period concerned.

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.12.2025	**Preceding Year Quarter 31.12.2024**	**Current Year 31.12.2025**	**Preceding Year 31.12.2024**
Profit / (loss) attributable to owners of the Company (RM'000)	851	-	(29,351)	-
Weighted average number of ordinary shares in issue ('000)	613,381	-	613,381	-
Basic profit / (loss) per share (sen)	0.14	-	(4.79)	-

(ii) Diluted loss per share

The diluted earnings per ordinary share for the current financial period is not presented as the Warrants-B potential effect was expired in January 2025.

B11 Loss before taxation

Loss before taxation for the current financial period to-date was arrived at after taking into account the following income/(expenses) items:

	Current Year Quarter RM'000	**Current Year To-Date** RM'000
Finance income	(7)	1
Finance costs	(700)	(40,362)
Amortisation and depreciation	(2,741)	(12,399)

The following items which were not disclosed were not applicable:

(a) Foreign exchange gain or loss;
(b) Gain or loss on derivatives; and
(c) Exceptional items (with details).

By order of the Board,

Lim Seck Wah (Ms)
Company Secretary
26 February 2026