SUPREME

SUPREME CONSOLIDATED RESOURCES BHD

Registration No.: 201601023207 (1194146-D)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 31 MARCH 2026[1]

	Note	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
		Unaudited	Unaudited	Unaudited	Unaudited
		31.03.2026	31.03.2025	31.03.2026	31.03.2025
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	73,016	67,020	133,316	123,184
Cost of sales		(64,065)	(58,733)	(117,174)	(107,839)
Gross profit		**8,951**	**8,287**	**16,142**	**15,345**
Other income		297	271	496	452
		9,248	8,558	16,638	15,797
Administrative expenses		(3,656)	(3,737)	(6,989)	(7,357)
Finance costs		(421)	(429)	(817)	(818)
Net impairment (losses)/Gains on financial assets		-	-	-	176
Profit before tax		**5,171**	**4,392**	**8,832**	**7,798**
Income tax expense	B5	(1,635)	(1,256)	(2,728)	(2,295)
Profit after taxation, representing total comprehensive income attributed to the shareholders of the Company		**3,536**	**3,136**	**6,104**	**5,503**
Earnings per share ("**EPS**")					
- **Basic (sen)**		**0.82**	[2] **0.74**	**1.42**	[2] **1.30**
GP MARGIN (%)		12.26%	12.36%	12.11%	12.46%
PBT MARGIN (%)		7.08%	6.55%	6.62%	6.33%
PAT MARGIN (%)		4.84%	4.68%	4.58%	4.47%

Notes:

(1) The basis of preparation of the above unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) Computed based on weighted average number of ordinary shares in issue.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026[(1)]

	Unaudited 31.03.2026 RM'000	Audited 30.09.2025 RM'000
Non current assets		
Property, plant and equipment	23,487	22,093
Investment properties	1,424	1,440
Right-of-use assets	9,450	6,027
Goodwill	21,992	21,992
	56,353	51,552
Current assets		
Inventories	33,544	34,344
Trade receivables	38,856	28,653
Other receivables, deposits and prepayments	3,591	3,243
Short-term investments	19,191	21,897
Current tax assets	663	686
Fixed deposits with licensed banks	2,984	1,974
Cash and bank balances	12,106	14,948
	110,935	105,745
TOTAL ASSETS	167,288	157,297

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026[1]

	Unaudited 31.03.2026 RM'000	Audited 30.09.2025 RM'000
EQUITY AND LIABILITIES		
EQUITY		
Share capital	76,722	76,722
Retained profits	43,592	39,638
Total equity	120,314	116,360
Long-term borrowings	1,983	2,294
Deferred tax liabilities	723	723
	2,706	3,017
Current liabilities		
Short-term borrowings	34,861	30,702
Trade payables	5,361	3,324
Other payables and accruals	2,859	3,609
Current tax liabilities	1,187	285
	44,268	37,920
Total liabilities	46,974	40,937
TOTAL EQUITY AND LIABILITIES	167,288	157,297
Net assets per ordinary share attributable to owners of the Company (RM)	(2) 0.28	(2) 0.27

Notes:

(1) The basis of preparation of the above unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) Computed based on the enlarged issued shares after the Bonus Issue of Shares and after the IPO of 430,000,000 Shares

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 31 MARCH 2026 (1)

	Share Capital RM'000	Retained Profits RM'000	Total Equity RM'000
The Group			
Balance at 1.10.2024	59,618	33,495	93,113
Profit after taxation, representing total comprehensive income attributable to the shareholders of the Company	-	9,153	9,153
Issue of shares	17,500	-	17,500
Share issue expenses	(396)	-	(396)
Dividends	-	(3,010)	(3,010)
Balance at 30.9.2025/1.10.2025	76,722	39,638	116,360
Profit after taxation, representing total comprehensive income attributable to the shareholders of the Company	-	6,104	6,104
Dividends	-	(2,150)	(2,150)
Balance at 31.03.2026	76,722	43,592	120,314

Note:

(1) The basis of preparation of the above unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SECOND QUARTER ENDED 31 MARCH 2026[1]

	6 months ended	
	Unaudited	Unaudited
	31.03.2026	31.03.2025
	RM'000	RM'000
CASH FLOWS FOR OPERATING ACTIVITIES		
PROFIT BEFORE TAXATION	8,832	7,798
Adjustments for -		
Depreciation	1,509	1,391
Finance costs	817	818
Gain on disposal of property, plant and equipment	(1)	-
Interest income	(88)	(28)
Inventories written off	163	-
Reversal of impairment losses on trade receivables	(5)	(176)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	11,227	9,803
Decrease in inventories	636	2,878
Increase in trade and other receivables	(8,810)	(9,530)
Decrease in trade and other payables	(448)	(635)
CASH FOR OPERATING ACTIVITIES	2,605	2,516
Interest paid	(817)	(818)
Interest received	88	28
Real property gain tax refunded	42	-
Tax paid	(2,085)	(1,820)
Tax refunded	240	1
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	73	(93)
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(6,313)	(1,110)
Proceeds from disposal of property, plant and equipment	3	-
Purchase of short-term investment	2,706	(15,110)
Addition of fixed deposits tenure more than 3 months	(10)	-
NET CASH USED IN INVESTING ACTIVITIES	(3,614)	(16,220)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SECOND QUARTER ENDED 31 MARCH 2026[(1)]

	6 months ended	
	Unaudited	Unaudited
	31.03.2026	31.03.2025
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(2,150)	(1,505)
Decrease in bank trade facilities	-	(537)
Increase in bankers' acceptance	2,611	4,848
Repayment of hire purchase obligations	(131)	(58)
Proceed from hire purchase obligations	-	313
Repayment of term loans	(849)	(972)
Proceed from issuance of share capital	-	17,500
Share issue expenses	-	(320)
NET CASH (GENERATED FROM)/USED IN FINANCING ACTIVITIES	(519)	19,269
NET INCREASE IN CASH AND CASH EQUIVALENTS	(4,060)	2,956
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	10,355	14,675
CASH AND CASH EQUIVALENTS CARRIED FORWARD	6,295	17,631

Note:

(1) The basis of preparation of the above unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of preparation

This condensed combined interim financial report of Supreme Consolidated Resources and its subsidiaries (collectively, the "**Group**") are unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards ("**MFRS**") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("**MASB**") and Rule 9.22 and Appendix 9B of Listing Requirements.

This interim financial report should be read in conjunction with the audited consolidated financial statements for the year ended 30 September 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant accounting policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Group and its audited consolidated financial statement for the year ended 30 September 2025 except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

During the current financial period the Group adopted the following new accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any):

MFRSs and/or IC Interpretations (Including The Consequential Amendments)

Amendments to MFRS 121: Lack of Exchangeability

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

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The Group has not applied in advance the following accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial period:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	**Effective Date**
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026

The adoption of the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) is expected to have no material impact on the financial statements Group upon their initial application.

A3. Auditors' report on preceding annual financial statements

There were no qualifications on the audited financial statements of the Group for the financial year ended 30 September 2025.

A4. Seasonal or cyclical factors

The Group's operation is not subject to seasonal or cyclical factors.

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

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income or cash flows in the current quarter and financial period-to-date under review.

A6. Material changes in estimates

There were no material changes in estimates in the current quarter and financial period-to-date under review.

A7. Debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayments of debt and equity securities by the Group during the interim financial reporting period under review.

A8. Dividend paid

No dividend was paid by the Group during the interim financial reporting period under review.

A9. Segmental information

The Group's revenue is segmented as follows:

(a) **Revenue by business segments**

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000
Frozen & Chilled F&B	64,344	59,084	116,876	107,615
Ambient F&B	8,581	7,922	16,275	15,520
Non-F&B	91	14	165	49
	73,016	67,020	133,316	123,184

(b) **Revenue by geographical location**

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000
Malaysia	73,016	66,196	132,430	121,555
Myanmar	-	824	886	1,629
	73,016	67,020	133,316	123,184

A10. Material events subsequent to the end of the reporting period

There were no material events subsequent to the end of current quarter that have not been reflected in the financial statement.

A11. Changes in the composition of the Group

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

A12. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets arising since the last audited consolidated financial statements for the financial period ended 31 March 2026.

A13. Related party transactions disclosures

The related party transactions between the Group in which certain directors of the Group are directors and have financial interest are as follows:

	Individual Quarter		Cumulative Quarter	
	3 months ended		6 months ended	
	Unaudited	Unaudited	Unaudited	Unaudited
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM'000	RM'000	RM'000	RM'000
Maintenance fees	8	8	15	20
Purchases	15	2	1,039	7
Sales	(375)	(14)	(613)	(27)
Purchase of property, plant and equipment	-	-	1,913	-

A14. Capital commitments

	31.03.2026	30.09.2025
	Unaudited	Audited
	RM'000	RM'000
Contracted but not provided for:		
Purchase of property, plant and equipment	252	3,920

A15. Fair value of financial instruments

There were no gain or loss arising from fair value changes of financial assets and liabilities for the current quarter and financial period under review.

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B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of financial performance

	Individual Quarter		
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000	Changes %
Revenue	73,016	67,020	8.95%
Gross Profit	8,951	8,287	8.01%
Profit After Tax	3,536	3,136	12.74%

Individual quarter 3 months ended 31 March 2026 against 31 March 2025

The Group recorded revenue of RM73.02 million for the current quarter ended 31 March 2026, representing an increase of 8.95% as compared to RM67.02 million recorded in the corresponding quarter last year. The increase in revenue was mainly attributable to higher festive season sales contribution from frozen and chilled products.

Gross profit increased by 8.01% to RM8.95 million from RM8.29 million recorded in the corresponding quarter last year, in line with the higher revenue achieved. Gross profit margin moderated slightly from 12.36% to 12.26%, mainly due to changes in product mix and market pricing conditions.

Profit after tax ("PAT") increased by 12.74% to RM3.54 million as compared to RM3.14 million recorded in the corresponding quarter last year. The improved performance was mainly attributable to stronger revenue contribution and better operational efficiency during the quarter.

Cumulative quarter 6 months ended 31 March 2026 against 31 March 2025

	Cumulative Quarter 6 months ended		
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 RM'000	Changes %
Revenue	133,316	123,184	8.22%
Gross Profit	16,142	15,345	5.19%
Profit After Tax	6,104	5,503	10.91%

The Group recorded revenue of RM133.32 million for the cumulative six-month financial period ended 31 March 2026, representing an increase of RM10.13 million or 8.22% as compared to RM123.18 million recorded in the corresponding period ended 31 March 2025. The increase in revenue was mainly attributable to higher sales of frozen and chilled food products, driven by stronger festive season demand, bulk sales to wholesalers and retail customers, as well as continued contribution from the Sibu subsidiary which commenced operations in October 2025.

Gross profit increased by 5.19% to RM16.14 million from RM15.35 million recorded in the corresponding period last year, in line with the higher revenue achieved. However, gross profit margin declined from 12.46% to 12.11%, mainly due to intensified price competition within the frozen and chilled segment. The Group will continue to undertake measures to improve operational efficiency and protect its profit margins.

Profit after tax ("PAT") increased by 10.91% to RM6.10 million as compared to RM5.50 million recorded in the corresponding period last year. The improvement was mainly attributable to higher revenue contribution, improved operational efficiency and the absence of one-off expenses related to corporate exercises incurred in the corresponding period last year.

Immediate preceding quarter (Q2 2026 Vs Q1 2026)

	Current quarter	Preceding quarter	
	Unaudited 31.03.2026 RM'000	Unaudited 31.12.2025 RM'000	Changes %
Revenue	73,016	60,300	21.09%
Gross Profit	8,951	7,190	24.48%
Profit After Tax	3,536	2,568	37.69%

The Group recorded revenue of RM73.02 million for the current quarter ended 31 March 2026, representing an increase of RM12.72 million or 21.09% as compared to RM60.30 million recorded in the preceding quarter ended 31 December 2025. The increase in revenue was mainly attributable to stronger festive season demand for frozen and chilled food products, coupled with higher sales contribution from wholesalers and retail customers.

Gross profit increased by 24.48% to RM8.95 million from RM7.19 million recorded in the preceding quarter, in line with the higher revenue achieved. Gross profit margin improved slightly from 11.92% to 12.26%, mainly attributable to improved sales mix and operational efficiencies during the quarter.

Profit after tax ("PAT") increased by 37.69% to RM3.54 million as compared to RM2.57 million recorded in the preceding quarter. The stronger performance was mainly driven by higher revenue contribution and improved cost management during the quarter.

B2. Prospects of the Group

The ongoing geopolitical tension and conflict in the Middle East continue to create volatility across global supply chains, resulting in higher freight, energy, and raw material costs, as well as potential disruptions to shipping routes and product distribution. These developments may impact the Group's operating costs, lead times, and overall supply chain efficiency, particularly for imported materials and logistics activities for the remaining of the financial year.

To mitigate these risks, the Group has implemented proactive measures including strategic inventory planning, logistics optimization, and tighter cost management initiatives to enhance operational resilience. The Group will continue to closely monitor market developments and maintain prudent business continuity strategies to minimize potential impacts on operations and financial performance.

B3. Profit forecast and profit guarantee

The Group did not issue any profit forecast or profit guarantee during the current financial quarter under review.

B4. Income tax expense

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
	31.03.2026 RM'000	**31.03.2025 RM'000**	**31.03.2026 RM'000**	**31.03.2025 RM'000**
Income tax expenses	1,635	1,256	2,728	2,295
Effective tax rate (%)	31.62%	28.60%	30.89%	29.43%
Statutory tax rate (%)	24.00%	24.00%	24.00%	24.00%

The overall effective tax rate for the current and preceding quarter was higher than the statutory tax rate of 24%, mainly due to non-deductible expenses.

B5. Status of Corporate Proposals

There were no other corporate proposals pending completion as at the date of this interim financial report.

B6. Utilisation of proceeds from the Public Issue of shares

The gross proceeds from the Public Issue of RM17.50 million are utilised in the following manner:

Utilisation of proceeds[1]	**Amount of proceeds**		**Actual utilisation**	**Balance to be utilised**	**Estimated timeframe for use upon Listing**
	(RM'000)	**%**	**(RM'000)**	**(RM'000)**	
Expansion of warehouse facility	11,000	62.86	5,600	5,400	Within 36 months
Working Capital	4,000	22.86	4,000	-	Within 24 months
Estimated listing expenses	2,500	14.28	2,500	-	Immediate
Total proceeds	**17,500**	**100.00**	**12,100**	**5,400**	

Note:

(1) The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus.

B7. Group borrowings and debts securities

The Group's borrowings as at 31 March 2026 are as follows:

	Unaudited as at 31.03.2026 RM'000	Audited as at 30.09.2025 RM'000
Bank Borrowings - secured		
- Long-term	1,983	2,294
Bank Borrowings - secured		
- Short-term	34,861	30,702
Total borrowings	**36,844**	**32,996**

B8. Material litigations

There is no material litigation or arbitration which has a material effect on the financial position of the Group.

B9. Dividends proposed

The Directors approved first interim single tier dividend of RM0.0035 per ordinary share, amounting to RM1,505,000 for the FYE 2026 on 26 May 2026. The entitlement date for the interim single tier dividend is 15 June 2026 and will be paid on 30 June 2026.

B10. Derivative financial instruments

There were no derivatives financial instruments used in the current quarter under review.

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B11. Profit before taxation

The following items have been charged/(credited) in arriving at the profit before tax for the current financial quarter and the profit before tax for the financial period-to date:

	Individual Quarter		Cumulative Quarter	
	3 months ended		6 months ended	
	Unaudited	Unaudited	Unaudited	Unaudited
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after charging / (crediting):				
Auditors' remuneration	46	38	92	76
Depreciation of property, plant and equipment	765	710	1,509	1,391
Directors' remuneration	417	410	832	792
Staff Cost	3,656	3,608	7,053	6,297
Reversal of impairment of trade receivables	(5)	-	(5)	(176)
Inventories written off	119	-	163	-
Interest expenses	421	429	817	818
Interest income	(52)	(21)	(88)	(28)
Realised loss on foreign exchange	14	54	#	65

Note:
 # Value less than RM1,000.00

B12. Authorisation for Issue

This interim financial report was authorised for issue by the Board on 26 May 2026.