TECK GUAN PERDANA BERHAD

199401021418 (307097 - A)

UNAUDITED FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 APRIL 2026

TECK GUAN PERDANA BERHAD
199401021418 (307097-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL PERIOD (1st quarter)		CUMULATIVE PERIOD	
	Current Year Quarter 30/04/2026 RM'000	Preceding Year Corresponding Quarter 30/04/2025 RM'000	Current Year Todate 30/04/2026 RM'000	Preceding Year Corresponding Period 30/04/2025 RM'000
Revenue	17,924	131,321	17,924	131,321
Cost of sales	(14,807)	(110,795)	(14,807)	(110,795)
Gross profit	3,117	20,526	3,117	20,526
Other operating income/(expenses)	277	(1,175)	277	(1,175)
Selling and distribution expenses	(495)	(3,443)	(495)	(3,443)
Administrative expenses	(2,111)	(1,827)	(2,111)	(1,827)
Operating profit	788	14,081	788	14,081
Interest income	277	253	277	253
Finance costs	(427)	(565)	(427)	(565)
Profit before tax	638	13,769	638	13,769
Taxation	(201)	(2,390)	(201)	(2,390)
Profit net of tax	437	11,379	437	11,379
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income for the period	437	11,379	437	11,379

TECK GUAN PERDANA BERHAD
199401021418 (307097-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

	INDIVIDUAL PERIOD (1st quarter)		CUMULATIVE PERIOD	
	Current Year Quarter 30/04/2026 RM'000	Preceding Year Corresponding Quarter 30/04/2025 RM'000	Current Year Todate 30/04/2026 RM'000	Preceding Year Corresponding Period 30/04/2025 RM'000
Profit attributable to:				
Owners of the Company	437	11,379	437	11,379
Total comprehensive income attributable to:				
Owners of the Company	437	11,379	437	11,379
Earnings per share attributable to owners of the Company:				
Basic, for the period (Sen)	1.09	28.38	1.09	28.38
Diluted, for the period (Sen)	na	na	na	na

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2026 and the accompanying explanatory notes attached to the interim financial statements.

TECK GUAN PERDANA BERHAD

199401021418 (307097-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As At End Of Current Quarter 30/04/2026 RM'000	As At Preceding Financial Year End 31/01/2026 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	19,009	19,094
Right-of-use assets	45,656	46,301
Deferred tax assets	96	96
	64,761	65,491
Current Assets		
Biological assets	546	491
Inventories	173,716	74,412
Trade and other receivables	13,465	7,265
Cash and bank balances	20,456	65,789
Derivatives	-	14
Tax recoverable	435	175
	208,618	148,146
TOTAL ASSETS	273,379	213,637
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	40,104	40,104
Retained earnings	108,395	107,958
Total Equity	148,499	148,062
Non-Current Liabilities		
Term Loan	1,416	1,894
Deferred tax liabilities	3,992	3,995
Lease liabilities	3,637	4,130
	9,045	10,019
Current Liabilities		
Loans and borrowings	30,974	7,298
Trade and other payables	82,922	45,799
Lease liabilities	1,939	1,915
Income tax payable	-	544
	115,835	55,556
TOTAL LIABILITIES	124,880	65,575
TOTAL EQUITY & LIABILITIES	273,379	213,637
NET ASSETS PER SHARE (SEN)	370.35	369.26

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2026 and the accompanying explanatory notes attached to the interim financial statements.

TECK GUAN PERDANA BERHAD
199401021418 (307097-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	← Attributable to owners of the Company →		
	Non-distributable	**Distributable**	
	Share Capital RM'000	**Retained Earnings RM'000**	**Equity, Total RM'000**
Opening balance at 1 February 2026	40,104	107,958	148,062
Total comprehensive income for the period	-	437	437
Closing balance at 30 April 2026	40,104	108,395	148,499
Opening balance at 1 February 2025	40,104	92,303	132,407
Total comprehensive income for the year	-	17,660	17,660
Dividend	-	(2,005)	(2,005)
Closing balance at 31 January 2026	40,104	107,958	148,062

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2026 and the accompanying explanatory notes attached to the interim financial statements.

TECK GUAN PERDANA BERHAD

199401021418 (307097-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Current Year To Date 30/04/2026 RM'000	Preceding Year Corresponding Period 30/04/2025 RM'000
Operating activities		
Profit before taxation	638	13,769
Adjustments for:		
Depreciation of property, plant and equipment	481	559
Depreciation of right-of-use assets	644	644
Reversal of provision for doubtful debts	-	(183)
Net fair value loss/(gain) on forward currency contracts	14	(712)
Net unrealised loss on foreign exchange	189	2,000
Net fair value (gain)/loss on biological assets	(55)	134
Interest income	(277)	(253)
Interest expense	427	565
Total adjustments	1,423	2,754
Operating cash flows before changes in working capital	2,061	16,523
Changes in working capital:		
Inventories	(99,304)	18,573
Trade and other receivables	(6,253)	(102,647)
Trade and other payables	37,133	5,311
Total changes in working capital	(68,424)	(78,763)
Cash flows from operations	(66,363)	(62,240)
Interest paid	(427)	(565)
Interest received	277	253
Income tax paid	(1,271)	(583)
Income tax refunded	265	25
Net cash flows used in operating activities	(67,519)	(63,110)

TECK GUAN PERDANA BERHAD
199401021418 (307097-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)

	Current Year To Date 30/04/2026 RM'000	Preceding Year Corresponding Period 30/04/2025 RM'000
Investing activities		
Purchase of property, plant and equipment	(393)	(351)
Acquisition of right-of-use assets	(2)	(1)
Net cash flows used in investing activities	(395)	(352)
Financing activities		
Proceeds from bankers' acceptances	59,040	68,452
Repayment of bankers' acceptances	(35,364)	(31,144)
Repayment of lease liabilities	(470)	(447)
Repayment of term loan	(478)	(477)
Net cash flows from financing activities	22,728	36,384
Net decrease in cash and cash equivalents	(45,186)	(27,078)
Effect of exchange rate changes on cash and cash equivalents	(147)	(368)
Cash and cash equivalents at beginning of the period	65,789	50,625
Cash and cash equivalents at end of the period	20,456	23,179

	As At 30/04/2026	As At 30/04/2025
*Cash and cash equivalents at end of the period consists of:		
Cash and bank balances	20,456	23,179
	20,456	23,179

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2026 and the accompanying explanatory notes attached to the interim financial statements.

NOTES TO INTERIM FINANCIAL STATEMENTS

1. Basis of preparation

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard MFRS 134: Interim Financial Reporting, IAS 34: Interim Financial Reporting, requirements of the Companies Act 2016 in Malaysia and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 January 2026. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 January 2026.

2. Accounting policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the financial year ended 31 January 2026 except for the following Amendments to MFRSs during the current financial period:

Description	**Effective for annual periods beginning on or after**
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
Annual Improvements to MFRS Accounting Standards-Volume 11	1 January 2026

The Group has also adopted the following amendments to MFRS and that came into effect which did not have any significant impact on the unaudited condensed consolidated financial statements upon their initial application.

2. **Accounting policies (continued)**

The following Malaysian Financial Reporting Standard (MFRS) and Amendments to MFRS were issued but not yet effective and have not been applied by the Group:

Description	**Effective for annual periods beginning on or after**
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
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
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

The Group will apply the above MFRS and Amendments to MFRSs that are applicable when they become effective.

3. **Audit report**

There was no audit qualification in the audit report of the preceding annual financial statements.

4. **Seasonal and cyclical factors**

The Group's operations are affected by seasonal crop production, weather conditions and fluctuating commodity prices.

5. **Unusual items due to their nature, size of incidence**

There were no items affecting the assets, liabilities, net income or cash flows that are unusual because of their nature, size of incidence for the interim period.

6. **Changes in estimates**

There were no significant changes in the amount of estimates that have had a material effect in the current financial results.

7. **Debt and equities securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equities securities for the current financial period under review.

8. **Dividend paid**

There was no dividend payment during the current financial period-to date.

9. Segmental reporting

Segment analysis for the period ended 30 April 2026 is set out below:

	Palm Oil Products RM'000	Cocoa Products RM'000	Consolidated RM'000
Revenue	11,700	6,224	17,924
Results			
Segment results	1,089	457	1,546
Unallocated corporate expenses			(481)
Finance cost			(427)
Profit before tax			638
Assets			
Segment assets	232,579	40,282	272,861
Unallocated assets			518
			273,379
Liabilities			
Segment liabilities	88,501	3,464	91,965
Unallocated liabilities			32,915
			124,880
Other information			
Capital expenditure	378	15	393
Depreciation of property, plant and equipment	406	75	481
Depreciation of right-of-use assets	644	-	644

Palm Oil Products

The palm oil products segment remained the Group's main source of revenue, which contributed 65.28% of the revenue of the Group in the current quarter.

For the quarter under review, revenue for this segment decreased to RM11.70 million from RM115.84 million in the preceding year corresponding quarter. The decrease was mainly attributed to the decrease in both sales volume and selling price.

Furthermore, the operating profit for the current quarter decreased to RM1.09 million from RM9.39 million in the preceding year corresponding quarter. The decrease was primarily attributed to a decrease in operating margin.

Cocoa Products

Cocoa products segment contributed 34.72% to the revenue of the Group. The operating profit for the current quarter decreased to RM0.46 million from RM 5.37 million in the preceding year corresponding quarter mainly due to the decrease in both sales volume and selling price.

10. Changes in composition of the Group

There are no changes in the composition of the Company and the Group for the financial quarter ended 30 April 2026.

11. Discontinued operation

There was no discontinued operation during the quarter ended 30 April 2026.

12. Capital commitment

There were no material capital commitments as at the end of the quarter under review.

13. Contingent liabilities

There were no material contingent liabilities since the last annual balance sheet date.

14. Material related party transactions

Significant transactions between the Group and its jointly controlled entities are as follows:

	3 months ended 30 April 2026 RM'000
Purchase of palm kernel	34,716
Purchase of fertilizers, chemicals, etc.	1,290
Rental on factory building and infrastructures	581
Sales of fresh fruit bunches	3,307
Sales of palm kernel expeller	136
Sales of cocoa powder	352
Sales of chocolate products	510
Insurance expenses	87
Interest expenses	162

15. Subsequent Events

There were no material events subsequent to the end of the year that have not been reflected in the financial statements for the period.

16. Review of Group's Performance

	INDIVIDUAL PERIOD (1st quarter)		Changes	CUMULATIVE PERIOD		Changes
	Current Year Quarter **30/04/2026** **RM'000**	Preceding Year Corresponding Quarter **30/04/2025** **RM'000**	**%**	Current Year Todate **30/04/2026** **RM'000**	Preceding Year Corresponding Period **30/04/2025** **RM'000**	**%**
Revenue	17,924	131,321	-86%	17,924	131,321	-86%
Gross profit	3,117	20,526	-85%	3,117	20,526	-85%
Operating profit	788	14,081	-94%	788	14,081	-94%
Profit before tax	638	13,769	-95%	638	13,769	-95%
Profit net of tax	437	11,379	-96%	437	11,379	-96%
Profit attributable to ordinary equity holders of the Parent	437	11,379	-96%	437	11,379	-96%

For the current quarter under review, revenue for the Group decreased by 86% from RM131.32 million to RM17.92 million as compared with preceding year corresponding quarter. The decrease was mainly attributed to the decrease in both sales volume and selling price. Furthermore, the operating profit decreased from RM14.08 million to RM0.79 million compared with preceding year corresponding quarter, the decrease was mainly attributed to the decrease in operating margin.

17. Comment On Material Changes In Profit Before Tax

	Current Quarter **30/04/2026** **RM'000**	Immediate Preceding Quarter **31/01/2026** **RM'000**	Changes **%**
Revenue	17,924	140,198	-87%
Gross profit	3,117	3,037	3%
Operating profit	788	(3,895)	120%
Profit before tax	638	(3,967)	116%
Profit net of tax	437	(5,104)	109%
Profit attributable to ordinary equity holders of the Parent	437	(5,104)	109%

The Group registered a profit before tax of RM0.64 million as compared with a loss before tax of RM3.97 million in the immediate preceding quarter. The increase was primarily attributed to the increase in operating margin in the current quarter.

18. Current Year Prospects

Despite the current palm products environment continues to face complex operating challenges, regional competition and inflationary pressures the Group managed to sustain profit in the first quarter of new financial year 2026/2027. Notwithstanding the above, the Board has taken mitigation efforts to manage these challenges in a comprehensive manner to ensure stability and protect the welfare of the group.

However the Board remains optimistic on the long-term prospects of the palm industry while striving to prevent short term pressures on fluctuating palm prices. The Management will continue to address the global economic challenges and crisis by strengthening operational excellence, production yield enhancement and driving the group's strategic initiatives to achieve long-term growth and to greater heights.

19. Profit Forecast

The Group did not announce any profit forecast or profit guarantee during the current financial year.

20. Profit Before Tax

The following items have been included in arriving at profit before tax:

	Quarter Ended 30/04/2026 RM'000	**Year-to-date 30/04/2026 RM'000**
Interest Income	(277)	(277)
Interest Expenses	427	427
Rental Income	(49)	(49)
Depreciation and amortisation	1,125	1,125
Net (gain)/loss on foreign exchange		
- realised	(309)	(309)
- unrealised	189	189
Rental of premises	11	11
Rental of equipment	28	28

21. Taxation

	Current Quarter 30/04/2026 RM'000	Year-To-Date 30/04/2026 RM'000
Taxation for the current period	202	202
Deferred taxation for the current period	(1)	(1)
	201	201

22. Profit or Loss on Sale of Unquoted Investment and/or Properties

There was no sale of unquoted investments and/or properties during the current quarter and financial year-to-date.

23. Quoted Securities

There was no purchase or disposal of quoted securities during the current quarter and financial year-to-date and there were no investment in quoted shares as at the end of the quarter.

24. Corporate Proposals

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

25. Loans and borrowings

The Group loans and borrowings, which are denominated in Ringgit Malaysia, as at the end of the reporting period were as follows:

	As at 30/04/2026 RM'000	As at 30/04/2025 RM'000
Current		
Secured:		
Bankers' acceptances	29,048	43,916
Term loan	1,926	1,910
Lease liabilities	1,939	1,844
	32,913	47,670
Non-current		
Secured:		
Term loan	1,416	3,342
Lease liabilities	3,637	5,575
	5,053	8,917
Total	37,966	56,587

26. Financial Instruments

There have been no significant changes to the Group's exposure credit risk, market risk and liquidity risk from the previous financial year. Also, there have been no changes to the Group's risk management objectives, policies and processes since the previous financial year end.

There were no financial instruments with off balance sheet risk as at the date of announcement.

The un-hedged financial assets and liabilities of the Group that are not denominated in their functional currencies as at the current quarter ended are as follows:-

Functional currency of the Group	United States Dollar RM'000
Trade and other receivables	2,274
Cash and bank balances	13,621
Trade and other payables	5,512
Total	21,407

27. Material Litigation

There were no pending material litigations at the date of this report.

28. Dividends

No dividend has been declared for the financial quarter under review.

29. Earnings Per Share

The earnings per share for the current quarter and financial year-to-date are calculated by dividing the profit for the period by the weighted average number of ordinary shares in issue.

	Current Year Quarter 30/04/2026	Preceding Year Corresponding Quarter 30/04/2025	Current Year Todate 30/04/2026	Preceding Year Corresponding Period 30/04/2025
Profit for the period (RM'000)	437	11,379	437	11,379
Weighted average number of ordinary shares in issue ('000)	40,097	40,097	40,097	40,097
Basic earnings per share (Sen)	1.09	28.38	1.09	28.38

Basic earnings per ordinary share is calculated by dividing the profit for the quarter attributable to ordinary equity holders of the company by the weighted average number of ordinary shares in issue during the quarter.

Diluted earnings per share is not disclosed as the Company does not have any dilutive potential on ordinary shares.

30. Authorisation for issue

The unaudited interim financial statements were authorised for issue by the Board of Directors on 24 June 2026.