TURIYA BERHAD **198001001793 (55576-A)**
(Incorporated in Malaysia)

SUMMARY OF KEY FINANCIAL INFORMATION FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

		INDIVIDUAL QUARTER	CUMULATIVE QUARTER
		CURRENT YEAR QUARTER ENDED 30.09.2025 (Unaudited) RM'000	**CURRENT YEAR-TO-DATE ENDED 30.09.2025 (Unaudited) RM'000**
1	Revenue	7,634	7,634
2	Profit before tax	1,218	1,218
3	Profit for the period	1,142	1,142
4	Profit attributable to the owners of the Company	1,144	1,144
5	Basic earnings per share (sen)	0.50	0.50
6	Proposed/Declared dividend per share (nearest sen)	-	-
		As At End Of The Current Quarter	**As At Preceding Financial Year End**
	Net asset per share attributable to owners of the Company (RM)	0.47	0.47

Note:

- Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

TURIYA BERHAD **198001001793 (55576-A)**
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	INDIVIDUAL QUARTER	CUMULATIVE QUARTER
	CURRENT YEAR QUARTER ENDED 30.09.2025 (Unaudited) RM'000	CURRENT YEAR-TO-DATE ENDED 30.09.2025 (Unaudited) RM'000
Revenue	7,634	7,634
Cost of sales	(3,889)	(3,889)
Gross profit	3,745	3,745
Operating expenses	(2,178)	(2,178)
Other income	327	327
Profit from operations	1,894	1,894
Finance costs	(676)	(676)
Profit before tax	1,218	1,218
Taxation	(76)	(76)
Profit for the period	1,142	1,142
Other comprehensive loss, net of tax		
- Foreign currency translation differences	(283)	(283)
Total comprehensive income for the period	**859**	**859**
Profit/(Loss) attributable to:		
Owners of the Company	1,144	1,144
Non-controlling interests	(2)	(2)
	1,142	**1,142**
Total comprehensive income/(loss) attributable to:		
Owners of the Company	861	861
Non-controlling interests	(2)	(2)
	859	859
Earning per share attributable to equity holder of the Company		
Basic/Diluted (Sen)	0.50	0.50

Note:

- Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

(The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the 15 months financial period ended 30 June 2025).

NOTES TO CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	INDIVIDUAL QUARTER	CUMULATIVE QUARTER
	CURRENT YEAR QUARTER ENDED 30.09.2025 (Unaudited) RM'000	CURRENT YEAR-TO-DATE ENDED 30.09.2025 (Unaudited) RM'000
Income		
Interest income	225	225
Foreign exchange gain - realised	62	62
Foreign exchange gain - unrealised	40	40
	327	327
Expenses		
Depreciation and amortisation	158	158
Interest expenses	676	676

Note:
- Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

(The unaudited Notes to Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the 15 months financial period ended 30 June 2025).

TURIYA BERHAD **198001001793 (55576-A)**
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 30.09.25 (Unaudited) RM'000		AS AT 30.06.25 (Audited) RM'000
ASSETS			
Non-current Assets			
Property, Plant and Equipment	5,821		5,947
Rights-of-use Assets	1,256		1,291
Investment Property	110,795		110,795
Intangible Assets	4,490		4,547
	122,362		122,580
Current Assets			
Inventories	2,672		2,724
Trade Receivables	3,128		3,842
Other Receivables, Deposits and Prepayments	14,222	#	512
Deposits with a licenced bank	1,612		1,604
Cash and Bank Balances	138,325	#	10,974
	159,959		19,656
TOTAL ASSETS	282,321		142,236
EQUITY AND LIABILITIES			
Equity Attributable To Equity Holders Of The Company			
Share Capital:	280,779		280,779
Reserves	(173,719)		(174,580)
	107,060		106,199
Non-Controlling Interest	(403)		(401)
TOTAL EQUITY	106,657		105,798
Non-current Liabilities			
Loan and Borrowing	28,577		29,076
Lease Liability	1,366		1,398
Deferred Tax Liabilities	718		722
	30,661		31,196
Current Liabilities			
Trade Payables	818		204
Other Payables and Accruals	3,080		2,529
Prepayment received	138,500	#	-
Lease Liability	56		57
Loan and Borrowing	1,937		1,900
Current tax liabilities	612		552
	145,003		5,242
TOTAL LIABILITIES	175,664		36,438
TOTAL EQUITY AND LIABILITIES	282,321		142,236
NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY (RM)	0.47		0.47

Note

- Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

\# Inclusive in Other Receivables, Deposits and Prepayments and Cash and Bank Balances are RM13.5 million and RM125 million respectively in relation to acquisition of Wisma Sentral Inai. RM13.5 million refers to the earnest deposits paid whereas RM125 million refers to balance of Prepayments (refer to Note B6) net of the payment of earnest deposit. RM125 million was placed in an interest-bearing current account and subsequently placed in a deposit with a licensed bank after period ended 30 September 2025. The corresponding entries are presented as "Prepayment Received" shown as liability of the Group.

(The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the 15 months financial period ended 30 June 2025)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	← Attributable to owners of the parent →					
	Share Capital RM'000	Foreign Currency Translation RM'000	Accumulated Losses RM'000	Sub-Total RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
At 1 July 2025	280,779	5,045	(179,625)	106,199	(401)	105,798
Total comprehensive profit/(loss) for the period						
Profit/(Loss) for the period	-	-	1,144	1,144	(2)	1,142
Other comprehensive loss	-	(283)	-	(283)	-	(283)
Total comprehensive (loss)/income for the period	-	(283)	1,144	861	(2)	859
At 30 September 2025	280,779	4,762	(178,481)	107,060	(403)	106,657

Note:

- Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

(The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the 15 months financial period ended 30 June 2025).

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	3 MONTHS ENDED 30.09.2025 RM'000 (Unaudited)
Cash flows from operating activities	
Profit before tax	1,218
Adjustment For:	
Depreciation and amortisation	158
Interest expense	676
Interest income	(225)
Net unrealised foreign exchange gain	(40)
Operating Profit Before Working Capital Changes	1,787
Changes In Working Capital	
Net changes in current assets	472
Net changes in current liabilities	1,170
Cash Generated from Operations	3,429
Tax paid	(9)
Interest paid	(676)
Net cash from operating activities	2,744
Cash flows from investing activities	
Purchase of property, plant and equipment	(57)
Investment Property	(13,500)
Interest received	225
Net cash used in investing activities	(13,332)
Cash flows from financing activities	
Payment of lease liability	(11)
Prepayments received from a Director	138,500
Repayment of term loan	(462)
Net cash from financing activities	138,027
Net Increase In Cash and Cash Equivalents	127,439
Cash and Cash Equivalents At Beginning Of The Year	12,578
Currency translation difference	(80)
Cash and Cash Equivalents At End Of The Period	139,937

Note:
- Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the 15 months financial period ended 30 June 2025).

NOTES TO CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

1) Cash and cash equivalents at end of the period comprises:

	AS AT 30.09.2025 RM'000 (Unaudited)
Deposits with a licenced bank	1,612
Cash and Bank Balances	138,325
	139,937

Note:

- Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the 15 months financial period ended 30 June 2025).

NOTES TO THE QUARTERLY REPORT ON THE CONSOLIDATED RESULTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134

A1 Change in Financial Year End

As announced on 10 January 2025, the Board of Directors of Turiya Berhad had approved the change of financial year end of the Company from 31 March to 30 June. Accordingly, the Condensed Consolidated Comprehensive Income, Condensed Consolidated Statement of Changes in Equity, Condensed Statement of Cash Flows as well as certain notes to the interim financial report for the current quarter ended 30 September 2025 being the first quarter of the current financial year ending 30 June 2026, are not comparable with that of the first quarter of the previous financial period ended 30 June 2025. As such, the comparative figures are not presented where applicable in this interim financial report.

A2 Accounting Policies and Basis of Preparation

This interim financial report have been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. This interim financial report also complies with IAS 34: Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The interim financial report should be read in conjunction with the audited financial statements for the15 months financial period ended 30 June 2025.

The explanatory notes attached to this interim financial report 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 period ended 30 June 2025.

The accounting policies and methods of computation adopted in the preparation of this interim financial report are consistent with those adopted in the audited financial statements of the Group for the 15 months financial period ended 30 June 2025.

The Group has adopted the following amendment to MFRSs for the current financial period:

MFRS 121	The Effects of Changes in Foreign Exchange Rates

The adoption of the above amendment to MFRS did not have any significant effect on this interim financial report and did not result in significant changes to the Group's existing accounting policies.

At the date of this interim financial report, the following new MFRSs and Amendments have been issued but are not effective and have not been adopted by the Group:

		Effective for financial ɪeriods beginning on or after
New MFRSs		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability : Disclosures	1 January 2027
Amendments to MFRSs		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred
MFRS 19	Subsidiaries without Public Accountability : Disclosures	1 January 2027
MFRS 107	Statements of Cash Flows	1 January 2026
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The adoption of the above pronouncements is not expected to have any material effect to the financial statements of the Group upon their initial application other than discussed below.

A2 Accounting Policies and Basis of Preparation (cont'd)

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 replaces MFRS 101 *Presentation of Financial Statements.* It retains many requirements from MFRS 101 without modification.

MFRS 18 introduces two subtotals which are to be presented in the statement of profit or loss – including "operating profit", which has been specifically defined. Income and expenses shall be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

MFRS 18 requires disclosure of explanations of the entity's company-specific measures that are related to the statement of profit or loss, referred to as management-defined performance measures ("MPMs"). The entity is required to reconcile MPMs to a total or subtotal required by MFRS 18 or another MFRS Accounting Standards. MFRS 18 also requires other disclosures, including how each MPM is calculated, what the MPM communication about the entity's financial performance, and any changes made to the MPMs in the year.

MFRS 18 adds new principles for aggregation and disaggregation of information. It requires the entity to classify the expenses in the "operating" category in the profit or loss by nature or function, or both. The entity that classifies operating expenses by functions are required to disclose in the notes to the financial statements, the amount of depreciation, amortisation, employee benefits, impairment losses and write-downs of inventories included in each line in the operating category. Subject to materiality, MFRS 18 requires items presented or disclosed as "other" to be labelled and/or described in as faithfully representative and precise a way as possible.

A3 Auditors' Report on preceding Annual Financial Statements

The Auditors' Report on the preceding Annual Financial Statements of the Company for the 15 months financial period ended 30 June 2025 was not subjected to audit qualification.

A4 Seasonal or cyclical factors

The Group's results for the current quarter were not materially affected by any seasonal or cyclical factors.

A5 Unusual items due to their nature, size or incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flow during the current period under review.

A6 Changes in estimate

There were no material changes in estimates of amounts reported in prior financial years that have a material effect in the current period under review.

A7 Debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current period under review.

A8 Dividend paid

There were no dividends paid for the period ended 30 September 2025.

A9 Significant events

There were no material significant events during the period ended 30 September 2025.

A10 Segmental reporting for current period ended 30 September 2025

(a) By Activity

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Total RM'000
Revenue				
External revenue	-	2,292	5,342	7,634
Intersegment revenue	-	-	-	-
	-	2,292	5,342	7,634
Results				
Segment results	(822)	1,705	1,011	1,894
Finance costs	-	(655)	(21)	(676)
	(822)	1,050	990	1,218

(b) By Geographical Locations

	Malaysia RM'000	Singapore RM'000	Total RM'000
Revenue			
External revenue	2,292	5,342	7,634
Intersegment revenue	-	-	-
	2,292	5,342	7,634
Results			
Segment results	883	1,011	1,894
Finance costs	(655)	(21)	(676)
	228	990	1,218

Following the change in the Company's financial year end from 31 March to 30 June, there is no corresponding comparative for the current quarter and cumulative period ended 30 September 2025.

A12 Valuation of Investment Properties

The fair value of investment properties remains unchanged from the last audited 15 months financial period ended 30 June 2025 as no revaluation was undertaken during the quarter under review.

A13 Subsequent events

There were no significant events subsequent to 30 September 2025.

A14 Changes in contingent liabilities and contingent assets

There were no changes in the contingent liabilities or contingent assets during the current quarter and period under review.

A15 Capital commitments

As at 30 September 2025, the Group's capital commitment comprises the remaining 90% of the purchase consideration of RM121.5 million and estimated stamp duty of RM5.4 million, subject to shareholders' approval of the Proposed Acquisition (refer to Note B6). There were no other capital commitments for the Group as at 30 September 2025.

A16 Significant related party transactions

There were no significant related party transactions for the current period quarter ended 30 September 2025.

A17 Change in composition of the Group

On 21 July 2025, the Company incorporated a fully owned subsidiary, Turiya Properties Sdn. Bhd., which is primarily engaged in real estate investment and management business.

There were no other changes in the composition of the Group during the current quarter ended 30 September 2025.

PART B – ADDITIONAL INFORMATION AS REQUIRED BY LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD

B1 Review of performance

(a) Comparison between the current quarter against previous corresponding quarter

The Group registered revenue of RM7.6 million and profit before tax of RM1.2 million for the three months ended 30 September 2025. In view of the change in the Company's financial year end from 31 March to 30 June, no comparative figures are presented for the quarter ended 30 September 2024.

The current quarter under review, being the first quarter of the financial year ending 30 June 2026, is therefore not comparable with the corresponding quarter of the preceding 15 months financial period ended 30 June 2025, which fell under the second quarter of that extended period.

(b) Comparison between current quarter ended 30 September 2025 against immediately preceding quarter

	Current Quarter ended 30.09.2025 (Unaudited) RM'000	Immediately preceding quarter ended 30.06.2025 (Unaudited) RM'000
Revenue		
- Investment property	2,292	1,409
- Semi-conductor	5,342	5,172
	7,634	6,581
Cost of sales	(3,889)	(4,051)
Gross profit	3,745	2,530
Operating expenses	(2,178)	(42,728)
Other income	327	682
Profit/(Loss) from operations	1,894	(39,516)
Finance costs	(676)	(698)
Profit/(Loss) before tax	1,218	(40,214)

The Group registered revenue of RM7.6 million for the current quarter ended 30 September 2025, which is higher by 16% as compared to revenue of RM6.6 million recorded in the immediately preceding quarter ended 30 June 2025. The increase is mainly attributable to higher rental income from investment property segment.

The Group recorded a profit before tax of RM1.2 million for the current quarter ended 30 September 2025, as compared to a loss before tax of RM40.2 million recorded in the immediately preceding quarter ended 30 June 2025. The variance is mainly due to fair value adjustment on investment property of RM39.1 million and impairment loss on trade receivable of RM1.9 million recorded in the immediate preceding quarter ended 30 June 2025. Excluding these one-off loss, the Group profit before tax of RM1.2 million in current quarter would have been higher by RM0.4 million as compared to the adjusted profit before tax of the immediately preceding quarter ended 30 June 2025. This is mainly driven by higher revenue from the investment property segment, partially offset by higher operating expenses and lower other income during the current quarter ended 30 September 2025.

B2 Prospects

The Group remains focused on reinforcing its income-generating platforms, with emphasis on tenant management, occupancy stability, and operational efficiency within its investment property segment. Efforts to maintain strong collections and rationalise operational expenditures will continue.

While demand challenges persist in certain markets, the Group's specialist chemical manufacturing segment remains an established contributor to revenue baselines and continues to operate with a focus on cost discipline and production consistency. Strategic involvement and performance visibility of this segment will continue to be reviewed in line with Group-wide objectives.

In parallel, the Group remains committed to exploring opportunities for long-term value enhancement

Overall, the Group's outlook for the coming quarters is anchored on preserving financial stability, tightening operational baselines, and laying the groundwork for structurally improved income visibility, subject to ongoing execution discipline.

B3 Profit forecast and estimates announced or disclosed

There was no profit forecast or estimate that have been announced or disclosed by the Group.

B4 Variance of actual profit from forecast profit or profit guarantee

The Company did not provide any profit forecast or profit guarantee for the financial period ended 30 September 2025.

B5 Taxation

	Current quarter ended 30.09.2025 RM'000	Year-to-date ended 30.09.2025 RM'000
Current tax		
- Malaysia Income tax	9	9
- Overseas Income tax	67	67
Total taxation	76	76

The effective tax rate of the Group during the quarter and period under review is lower than the statutory tax rate of 24% mainly due to utilisation of previously unrecognised unused tax losses.

B6 Status of corporate proposals

There were no corporate proposals undertaken by the Group and not completed as at the date of this report except as disclosed below:

On 15 August 2025, Turiya Properties Sdn. Bhd. ("TPSB"), a wholly-owned subsidiary of the Company, had entered into:

a) a conditional sale and purchase agreement with Maybank Trustees (acting solely in its capacity as trustee for and on behalf of Sentral REIT) ("the Vendor"), for a proposed acquisition of an office building known as Wisma Sentral Inai (together with the parcel of freehold land thereon) for a total cash consideration of RM135 million ("Proposed Acquisition"); and

b) a conditional subscription agreement ("Subscription Agreement") with Dato' Sri Shamir Kumar Nandy, the Executive Chairman of the Company and a Director of TPSB ("the Subscriber") for the proposed subscription to subscribe 135,000,000 Redeemable Preference Shares ("RPS") in TPSB at a RM1.00 each to fund the Proposed Acquisition. ("Proposed Subscription")
(Collectively "the Proposals")

The Proposals is conditional upon approvals being obtained from the following parties/authorities:

a) the approval from the Company's non-interested shareholders at an Extraordinary General Meeting to be convened; and
b) any other relevant authorities and/or parties, if required.

On 23 October 2025, TPSB entered into 2 documents with the Subscriber in relation to the Proposals upon receipt of prepayments totaling RM125 million ("the Prepayments") from the Subscriber:

a) Variation letter to the Subscription Agreement to vary certain terms of the Proposed Subscription; and
b) Supplemental letter to regulate the terms of usage of the excess payment by the Subscriber.

The Prepayments were paid on voluntarily basis by the Subscriber and remained unutilised as of the date of this report. Besides, there is no issuance of RPS as of the date of this report, pending approval of the Company's non-interested shareholders for the Proposals.

On 17 November 2025, TPSB and the Vendor had mutually agreed to extend the Conditional Period of the Sale and Purchase Agreement which ends on 17 November 2025 to 22 December 2025 in relation to the Proposed Acquisition. On even date, TPSB had also mutually agreed with the Subscriber to extend the Long Stop Date of the Subscription Agreement from 17 November 2025 to 22 December 2025 in relation to the Proposed Subscription.

On the date of this announcement, the Company has also released the circular to shareholders in relation to the Proposals.

B7 Group borrowings and debt securities

	As at 30.09.2025 RM'000	As at 30.06.2025 RM'000
Secured short term borrowing	1,937	1,900
Secured long term borrowing	28,577	29,076
Total	30,514	30,976

As at 30 September 2025, the Group had total borrowings of RM30.5 million, of which RM28.6 million are long-term secured borrowings, with the remainder being short-term borrowings. All borrowings are denominated in Malaysian Ringgit.

B8 Material litigations

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

B9 Dividend

The Board of Directors does not recommend any dividend for the current quarter and financial period to date.

B10 Earnings per share

Basic

	Current quarter ended 30.09.2025 RM'000	Year-to-date ended 30.09.2025 RM'000
Profit for the period attributable to owners of the Company	1,144	1,144
Weighted average number of ordinary shares in issue ('000)	228,728	228,728
Basic earnings per share (sen)	0.50	0.50

Diluted

The diluted earnings per share is equivalent to basic earnings per share as there were no potential shares outstanding which are dilutive in nature during the reporting period.

B11 Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 24 November 2025.