



GB BOND HOLDINGS BERHAD
Registration No.: 202501019253 (1620666-T)
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED
30 JUNE 2026**

GB BOND HOLDINGS BERHAD

Registration No.: 202501019253 (1620666-T)

Incorporated in Malaysia

UNAUDITED CONDENSED COMBINED STATEMENT OF COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Note	Individual Quarter		Cumulative Quarter	
		Current year quarter	Preceding year quarter (2)	Current year to-date	Preceding year to-date (2)
		30/Jun/26 RM'000	30/Jun/25 RM'000	30/Jun/26 RM'000	30/Jun/25 RM'000
Revenue	A9	15,264	N/A	28,801	N/A
Cost of sales		(7,478)	N/A	(15,665)	N/A
Gross profit		<u>7,786</u>	<u>N/A</u>	<u>13,136</u>	<u>N/A</u>
Other income		219	N/A	271	N/A
Administrative and general expenses		(2,518)	N/A	(4,083)	N/A
Selling and distribution expenses		(1,195)	N/A	(2,277)	N/A
Finance costs		(108)	N/A	(277)	N/A
Profit before tax	B12	<u>4,184</u>	<u>N/A</u>	<u>6,770</u>	<u>N/A</u>
Tax expense	B5	(897)	N/A	(1,583)	N/A
Profit for the financial period		<u>3,287</u>	<u>N/A</u>	<u>5,187</u>	<u>N/A</u>
Other comprehensive income for the financial period		0	N/A	0	N/A
Comprehensive income for the financial period		<u>3,287</u>	<u>N/A</u>	<u>5,187</u>	<u>N/A</u>
Earnings per ordinary share ("EPS") attributable to owners of the Company:					
- Basic and diluted (sen) ⁽³⁾	B11	<u>0.80</u>	<u>N/A</u>	<u>1.26</u>	<u>N/A</u>

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UNAUDITED CONDENSED COMBINED STATEMENT OF COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2026⁽¹⁾ (CONTINUED)

Notes:

N/A - Not applicable.

- (1) *The basis of preparation of the Unaudited Condensed Combined Statement of Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Accountants' Report ("**Accountants' Report**") set out in the Prospectus of GB Bond Holdings Berhad ("**GB**" or the "**Company**") dated 9 September 2026 ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.*
- (2) *This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*
- (3) *Basic and diluted EPS is computed based on the PAT attributable to owners of the Company divided by the total enlarged number of 412,300,000 ordinary shares of the Company ("**GB Share(s)**" or "**Share(s)**") upon completion of the initial public offering ("**IPO**") and the listing of and quotation for the entire enlarged issued share capital of the Company on the ACE Market of Bursa Securities ("**Listing**"). The Company does not have any equity-dilutive instruments in issue as at the financial period ended 30 June 2026. In this regard, the basic EPS and diluted EPS of the Company are the same.*

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UNAUDITED CONDENSED COMBINED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026⁽¹⁾

	Note	30/Jun/26 RM'000	(Audited) 31/Dec/25 RM'000
Non-current assets			
Property, plant and equipment		18,950	19,547
Right-of-use assets		333	281
Deferred tax assets		509	52
		<u>19,792</u>	<u>19,880</u>
Current assets			
Inventories		12,583	10,617
Receivables		12,802	11,350
Derivatives		40	0
Prepayments		3,638	2,233
Current tax assets		507	804
Cash and bank balances		13,518	10,721
		<u>43,088</u>	<u>35,725</u>
Current liabilities			
Payables		9,850	7,622
Loans and borrowings	B8	2,465	2,896
Hire purchase payables		293	286
Lease liabilities		111	90
Derivatives		0	49
Current tax liabilities		330	60
		<u>13,049</u>	<u>11,003</u>
Net current assets		<u>30,039</u>	<u>24,722</u>
Non-current liabilities			
Loans and borrowings	B8	6,040	6,389
Hire purchase payables		532	681
Lease liabilities		229	193
Deferred tax liabilities		1,091	587
		<u>7,892</u>	<u>7,850</u>
Net assets		<u>41,939</u>	<u>36,752</u>
Equity			
Share capital		#	#
Invested capital		1,100	1,100
Retained profits		40,839	35,652
Total equity		<u>41,939</u>	<u>36,752</u>
Net assets per Share attributable to owners of the Company (RM) ⁽²⁾		<u>0.10</u>	<u>0.09</u>

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UNAUDITED CONDENSED COMBINED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026⁽¹⁾ (CONTINUED)**Notes:**

(1) *The basis of preparation of the Unaudited Condensed Combined Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report set out in the Prospectus and the accompanying explanatory notes attached to this interim financial report.*

(2) *Net assets per Share is calculated based on the total equity attributable to owners of the Company divided by the total enlarged number of 412,300,000 Shares upon Listing.*

This represents 100 shares of RM1 each in GB.

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UNAUDITED CONDENSED COMBINED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Share capital RM'000	Invested capital RM'000	Retained profits RM'000	Total equity RM'000
Balance at 1 January 2026	#	1,100	35,652	36,752
Profit (representing comprehensive income) for the financial period	0	0	5,187	5,187
Balance at 30 June 2026	<u>#</u>	<u>1,100</u>	<u>40,839</u>	<u>41,939</u>

Notes:

- (1) *The basis of preparation of the Unaudited Condensed Combined Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report set out in the Prospectus and the accompanying explanatory notes attached to this interim financial report.*
- (2) *This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

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UNAUDITED CONDENSED COMBINED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Current year to-date 30/Jun/26 RM'000	Preceding year-to-date 30/Jun/25 RM'000
Cash flows from operating activities		
Profit before tax	6,770	N/A
Adjustments for:		
Depreciation	794	N/A
Fair value gains on financial instruments	(89)	N/A
Loss on disposal of property, plant and equipment	3	N/A
Impairment gains on financial assets	(60)	N/A
Interest expense	228	N/A
Interest income	(69)	N/A
Inventories written down	39	N/A
Loss on derecognition of financial assets measured at amortised cost	3	N/A
Property, plant and equipment written off	2	N/A
Unrealised loss on foreign exchange	39	N/A
Operating profit before working capital changes	<u>7,660</u>	<u>N/A</u>
Changes in:		
Inventories	(2,005)	N/A
Receivables	(1,395)	N/A
Prepayments	(1,405)	N/A
Payables	<u>2,189</u>	<u>N/A</u>
Cash generated from operations	5,044	N/A
Interest received	69	N/A
Tax paid	(1,465)	N/A
Tax refunded	<u>496</u>	<u>N/A</u>
Net cash from operating activities	<u>4,144</u>	<u>N/A</u>
Cash flows from investing activities		
Acquisition of property, plant and equipment	(211)	N/A
Proceeds from disposal of property, plant and equipment	<u>70</u>	<u>N/A</u>
Net cash used in investing activities	<u>(141)</u>	<u>N/A</u>
Cash flows from financing activities		
Interest paid	(228)	N/A
Net decrease in short-term loans and borrowings	(447)	N/A
Payment of hire purchase payables	(142)	N/A
Payment of lease liabilities	(56)	N/A
Repayment of term loans	<u>(333)</u>	<u>N/A</u>
Net cash used in financing activities	<u>(1,206)</u>	<u>N/A</u>
 Net increase in cash and cash equivalents	 2,797	 N/A
 Cash and cash equivalents brought forward	 10,721	 N/A
 Cash and cash equivalents carried forward	 <u>13,518</u>	 <u>N/A</u>

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UNAUDITED CONDENSED COMBINED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2026⁽¹⁾ (CONTINUED)**Notes:***N/A - Not applicable.*

- (1) The basis of preparation of the Unaudited Condensed Combined Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report set out in the Prospectus and the accompanying explanatory notes attached to this interim financial report.*
- (2) This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

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NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report of GB and its subsidiaries ("**the Group**") is unaudited and has been prepared in accordance with the requirements of 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 the Listing Requirements.

This is the first interim financial report on the Group's unaudited condensed combined financial results for the second quarter ended 30 June 2026 announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the corresponding period of the preceding year.

The interim financial report should be read in conjunction with the Accountants' Report as disclosed in the Prospectus 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 Accountants' Report as disclosed in the Prospectus.

The following are accounting standards and amendments of the MFRS Accounting Standards that have been issued by the MASB but have not been adopted by the Group:

MFRS	Effective for annual periods beginning on or after
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 9 and MFRS 7 <i>Amendments to the Classification and Measurement of Financial Instruments</i>	1 January 2026
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature-dependent Electricity</i>	1 January 2026
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred
Amendments to MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 121 <i>Translation to a Hyperinflationary Presentation Currency</i>	1 January 2027
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The Group plans to apply the abovementioned standards and amendments where applicable, in the respective financial years when the above standards and amendments become effective.

Except for the adoption of MFRS 18, the initial application of the above standards and amendments is not expected to have any material financial impact to the current period and prior period financial statements of the Group.

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NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**A3. Auditors' report of preceding annual financial statements**

The audited combined financial statements of the Group for the financial year ended 31 December 2025 were not subject to any qualification.

A4. Seasonal or cyclical factors

The business operations of the Group were not materially affected by any seasonal or cyclical changes during the current financial quarter under review.

A5. Extraordinary and exceptional items

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

A6. Changes in estimates of amounts reported previously

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

A7. Changes in debts and equity securities

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

A8. Dividend paid

No dividend was declared or paid during the current financial quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**A9. Segmental reporting**

The segmental analysis of the Group's revenue by business segments and geographical locations are as follows:

	Individual Quarter		Cumulative Quarter	
	Current year quarter 30 June 2026 RM'000	Preceding year quarter 30 June 2025⁽¹⁾ RM'000	Current year-to- date 30 June 2026 RM'000	Preceding year-to- date 30 June 2025⁽¹⁾ RM'000
<u>Product segments</u>				
Adhesive and Sealant	14,463	N/A	27,062	N/A
Emulsion Polymer	801	N/A	1,739	N/A
Total revenue	15,264	N/A	28,801	N/A

	Individual Quarter		Cumulative Quarter	
	Current year quarter 30 June 2026 RM'000	Preceding year quarter 30 June 2025⁽¹⁾ RM'000	Current year-to- date 30 June 2026 RM'000	Preceding year-to- date 30 June 2025⁽¹⁾ RM'000
<u>Geographical locations</u>				
Malaysia	13,618	N/A	26,243	N/A
Others	1,646	N/A	2,558	N/A
Total revenue	15,264	N/A	28,801	N/A

Notes:

N/A - Not applicable.

(1) This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

A10. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment during the current financial quarter under review and year to date.

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NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**A11. Material events subsequent to the end of the current financial quarter**

Save as disclosed below, there were no material events subsequent to the end of the current financial quarter up to the date of this announcement, which will materially affect the earnings or income of the Group.

(1) Acquisition of GB Bond Sdn. Bhd. ("GB Bond") and Acquisition of GB Chemical (M) Sdn. Bhd. ("GB Chemical")

On 14 August 2025, the Company had entered into a conditional share sale agreement with Dato' Gooi Ching Koay ("Dato Gooi") and Lee Kim Wei to acquire the entire equity interest in GB Bond comprising 100,000 ordinary shares for a total purchase consideration of RM10,200,960.71 and the entire equity interest in GB Chemical (M) comprising 1,000,000 ordinary shares for a total purchase consideration of RM19,468,449.19.

The total purchase consideration of RM10,200,960.71 for the Acquisition of GB Bond, being approximately the audited Net Assets ("NA") of GB Bond as at 31 December 2024, shall be satisfied by the issuance of 117,252,422 new GB shares at an issue price of RM0.0870 per Share in the following proportions:

Shareholders	No. of shares in GB Bond	%	No. of Consideration Shares issued
Dato' Gooi	85,000	85.00	99,664,559
Lee Kim Wei	15,000	15.00	17,587,863
Total	100,000	100.00	117,252,422

The total purchase consideration of RM19,468,449.19 for the Acquisition of GB Chemical, being approximately the adjusted NA of GB Chemical as at 31 December 2024, shall be satisfied by the issuance of 223,775,278 new GB shares at an issue price of RM0.0870 per Share in the following proportions:

Shareholders	No. of shares in GB Chemical	%	No. of Consideration Shares issued
Dato' Gooi	909,080	90.91	203,434,105
Lee Kim Wei	90,920	9.09	20,341,173
Total	1,000,000	100.00	223,775,278

The Acquisition of GB Bond and Acquisition of GB Chemical were completed on 23 July 2026 and consequently, GB Bond and GB Chemical became wholly owned subsidiaries of the Company.

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NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A11. Material events subsequent to the end of the current financial quarter (Cont'd)

(2) Acquisition of 49% of Purebond Adhesive (M) Sdn. Bhd. ("Purebond Adhesive")

On 14 August 2025, the Company, GB Chemical and Supermulti Team Sdn. Bhd. ("Supermulti Team") entered into a tri-partite conditional share sale agreement to which GB Chemical will acquire 49% equity interest in Purebond Adhesive comprising 490 ordinary shares for a purchase consideration of RM606,581.40. GB will settle the purchase consideration on behalf of GB Chemical through an issuance of 6,972,200 new GB shares to Supermulti Team at an issue price of RM0.0870 per Share.

The total purchase consideration of RM606,581.40, being 49% of the audited NA of Purebond Adhesive as at 31 December 2024 of RM1,238,309.00.

The Acquisition of 49% of Purebond Adhesive was completed on 23 July 2026 and consequently, Purebond Adhesive became a wholly owned subsidiary of GB Chemical.

(3) IPO

The IPO comprises the following:

(i) Public Issue of 64,300,000 New Ordinary Shares in GB ("Issue Shares") in the following manner:

- (a) 20,615,000 Issue Shares for application by the Malaysian Public;
- (b) 4,123,000 Issue Shares for application by the eligible directors, employees and persons who have contributed to the success of the Group;
- (c) 39,562,000 Issue Shares by way of private placement to Bumiputera investors approved by MITI; and

(ii) Offer for Sale of 42,880,000 Ordinary Shares in GB ("Offer Shares") by way of private placement in the following manner:

- (a) 11,975,500 Offer Shares to Bumiputera investors approved by MITI; and
- (b) 30,904,500 Offer Shares to selected investors

at issue price/offer price of RM0.25 per Issue Share/Offer Share, payable in full upon application.

The Company will be admitted to the Official List of Bursa Securities and the Company's entire enlarged issued share capital comprising 412,300,000 Shares will be listed and quoted on the ACE Market of Bursa Securities on 1 October 2026.

A12. Changes in composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review and year-to-date.

A13. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets arising as at the end of the current financial quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**A14. Material capital commitments**

There are no material capital commitments incurred or to be incurred by the Group that have not been provided for which, upon becoming enforceable, may have a material impact on financial results or financial position of the Group as at the date of this interim financial report.

A15. Material related party transactions

There were no material related party transactions during the current financial quarter under review and year-to-date.

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EXPLANATORY NOTES PURSUANT TO LISTING REQUIREMENTS**B1. Review of performance**

	Individual Quarter		Cumulative Quarter	
	Current	Preceding	Current	Preceding
	year	year	year-to-	year-to-
	quarter	quarter	date	date
	30 June	30 June	30 June	30 June
	2026	2025⁽¹⁾	2026	2025⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	15,264	N/A	28,801	N/A
Gross profit	7,786	N/A	13,136	N/A
Profit before tax ("PBT")	4,184	N/A	6,770	N/A
Profit after tax ("PAT")	3,287	N/A	5,187	N/A

Notes:

N/A - Not applicable.

(1) This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

The Group recorded revenue of RM15.3 million for the current financial quarter under review and RM28.8 million for year-to-date ended 30 June 2026. The revenue was mainly derived the manufacturing and sale of adhesive and sealant segment, which accounted approximately 94.10% of the total revenue for year-to-date ended 30 June 2026.

The Group recorded a profit before tax ("PBT") of RM4.2 million and a PAT of RM3.3 million for the current financial quarter under review and a year-to-date profit before tax of RM6.8 million and a PAT of RM5.2 million

B2. Comparison with immediate preceding quarter's results

The Group's revenue in the current financial quarter under review was increased by RM1.8 million or 13.33% compared with the immediate preceding quarter. The increase was primarily attributable to higher sales from the adhesive and sealant segment during the quarter.

Correspondingly, the Group recorded a PBT of RM4.2 million and a PAT of RM3.3 million for the current financial quarter under review, compared with a PBT of RM2.6 million and PAT of RM1.9 million in the immediate preceding quarter. The increase was mainly attributable to the higher revenue generated from the adhesive and sealant segment during the current financial quarter.

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EXPLANATORY NOTES PURSUANT TO LISTING REQUIREMENTS (CONT'D)**B3. Prospects of the Group**

As disclosed in the Prospectus, the outlook and prospects of the adhesive products in Malaysia and Vietnam remain positive, the Group intends to expand its presence in Vietnam and pursue the Group's previous customers in Vietnam and have also identified other potential customers in Vietnam, who are mainly involved in the woodworking as well as paper and packaging industry.

In view of the above, the management is optimistic that the Group's planned utilisation of IPO proceeds towards its strategic business expansion plans (which include, amongst others, the Rental and purchase of machinery and equipment for new factory and expansion to Vietnam) will enable the Group to capitalise on the growth opportunities and will contribute positively to its growth and financial performance in the medium to long-term.

B4. Variance of actual profits from forecast profits

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

B5. Tax expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter 30 June 2026 RM'000	Preceding year quarter 30 June 2025⁽¹⁾ RM'000	Current year-to- date 30 June 2026 RM'000	Preceding year-to- date 30 June 2025⁽¹⁾ RM'000
Income tax				
Current year	1,061	N/A	1,536	N/A
Deferred tax				
Current year	(164)	N/A	47	N/A
	897	N/A	1,583	N/A
Effective tax rate (%) ⁽²⁾	21.44	N/A	23.38	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A

Notes:

N/A - Not applicable.

(1) This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

(2) The effective tax rate of the Group for the current quarter and current financial period-to-date were lower than the Malaysia statutory tax rate mainly due to the lower tax rate enjoyed by the subsidiaries.

B6. Status of corporate proposals

Save for the IPO, there were no corporate proposals announced by the Group but not completed as at the date of this interim financial report.

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EXPLANATORY NOTES PURSUANT TO LISTING REQUIREMENTS (CONT'D)**B7. Utilisation of proceeds from the public issue**

The total gross proceeds of RM16.075 million to be raised from the Public Issue is intended to be utilised in the following manner

Purpose	Estimated timeframe for use upon Listing	Proposed utilisation (RM'000)	Actual utilisation (RM'000)
Rental and purchase of machinery and equipment for New Factory	Within 36 months	5,500	N/A
Expansion to Vietnam	Within 36 months	3,500	N/A
Working capital	Within 24 months	1,175	N/A
Purchase of equipment for product formulation	Within 24 months	900	N/A
Marketing expenses for our products	Within 24 months	500	N/A
Listing expenses	Within 1 month	4,500	N/A
		16,075	N/A

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

B8. Loans and borrowings

	Unaudited As at 30 Jun 2026 RM'000	Audited As at 31 Dec 2025 RM'000
<u>Secured</u>		
<u>Current</u>		
Banker Acceptances	1,760	2,207
Term loans	705	689
	2,465	2,896
<u>Non-current</u>		
Term loans	6,040	6,389
Total loans and borrowings	8,505	9,285

The Group's borrowings are all denominated in RM and interest-bearing.

B9. Material litigation

As at the date of this interim financial report, the Group is not involved in any material litigations or arbitrations either as a defendant or plaintiff and the Board of Directors is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

B10. Dividend

The Board of Directors did not declare or recommend any dividend for the current financial quarter.

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EXPLANATORY NOTES PURSUANT TO LISTING REQUIREMENTS (CONT'D)**B11. Earnings per Share**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter 30 June 2026	Preceding year quarter 30 June 2025⁽¹⁾	Current year-to- date 30 June 2026	Preceding year-to- date 30 June 2025⁽¹⁾
Profit attributable to owners of the Company (RM'000)	3,287	N/A	5,187	N/A
Weighted average number of ordinary shares in issue ('000)	412,300	N/A	412,300	N/A
Basic and diluted earnings per share (sen) ⁽²⁾	<u>0.80</u>	<u>N/A</u>	<u>1.26</u>	<u>N/A</u>

Notes:*N/A - Not applicable.*

(1) *This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

(2) *Basic and diluted earnings per share is calculated based on the PAT attributable to owners of the Company divided by the total enlarged number of 412,300,000 Shares upon the Company's Listing. The Company does not have any equity-dilutive instruments in issue as at the financial period ended 30 June 2026. In this regard, the basic EPS and diluted EPS of the Company are the same.*

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EXPLANATORY NOTES PURSUANT TO LISTING REQUIREMENTS (CONT'D)**B12. Profit before tax**

Profit before tax is arrived after charging/(crediting):

	INDIVIDUAL QUARTER Current year quarter 30 June 2026 RM'000	Preceding year quarter 30 June 2025 ⁽¹⁾ RM'000	CUMULATIVE QUARTER Current year-to- date 30 June 2026 RM'000	Preceding year-to- date 30 June 2025 ⁽¹⁾ RM'000
Depreciation	417	N/A	794	N/A
Fair value gains on financial instruments mandatorily measured at fair value through profit or loss:	(89)	N/A	(89)	N/A
Gain on foreign exchange				
- Realised	(2)	N/A	(7)	N/A
Impairment losses/(gains) on financial assets	87	N/A	(60)	N/A
Interest expense for financial liabilities not measured at fair value through profit or loss:				
- Loans and borrowings	79	N/A	220	N/A
Interest expenses for lease liabilities	5	N/A	8	N/A
Interest income for financial assets measured at amortised cost	(34)	N/A	(69)	N/A
Inventory written down	39	N/A	39	N/A
Loss on derecognition of financial assets measured at amortised cost	0	N/A	3	N/A
Loss on disposal of property, plant and equipment	3	N/A	3	N/A
Loss on foreign exchange				
- Unrealised	39	N/A	39	N/A
Property, plant and equipment written off	2	N/A	2	N/A

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EXPLANATORY NOTES PURSUANT TO LISTING REQUIREMENTS (CONT'D)**B12. Profit before tax (cont'd)****Notes:***N/A - Not applicable.*

(1) *This is the first interim financial report for the second quarter ended 30 June 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.*

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirement are not applicable.

B13. Authorisation for issue

The interim financial report was authorised for issue by the Board on 10 September 2026.