AHB HOLDINGS BERHAD

Company number 274909-A. Stock Code 7315

Interim Financial Statements for
the 3rd Quarter
ended 30 June 2026

AHB Holdings Berhad 274909-A
And Its Subsidiary Companies

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE 3rd QUARTER ENDED 30 JUNE 2026

The figures have not been audited.

		INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		CURRENT YEAR	PRECEDING YEAR CORRESPONDING	CURRENT YEAR	PRECEDING YEAR CORRESPONDING
		3 months ended 30/6/2026 *(unaudited)*	3 months ended 30/6/2025 *(unaudited)*	9 months ended 30/6/2026 *(unaudited)*	9 months ended 30/6/2025 *(unaudited)*
		RM	RM	RM	RM
1 (a)	Revenue	2,701,047	n/a	5,543,043	n/a
(b)	Other income	1,205	n/a	47,179	n/a
(c)	Gain on disposal of subsidiary	-	n/a	-	n/a
2 (a)	(Loss)/Profit before finance cost, depreciation and amortisation, exceptional items, income tax, minority interests	(2,420,237)	n/a	(3,068,337)	n/a
(b)	Finance cost	-	n/a	(714)	n/a
(c)	Depreciation of property, plant and equipment	(1,499)	n/a	(4,498)	n/a
(d)	Depreciation of right-of-use asset	-	n/a	(29,940)	n/a
(e)	Share based payment expenses	-	n/a	(2,148,613)	n/a
3	(Loss)/Profit before taxation - Continued operation	(2,421,736)	n/a	(5,252,102)	n/a
	(Loss)/Profit before taxation - Discontinued operation	-	n/a	-	n/a
4	Income tax	-		-	
5	(Loss)/Profit for the period	(2,421,736)	n/a	(5,252,102)	n/a
6	Other comprehensive income	-	-	-	-
7	Total comprehensive loss for the period	(2,421,736)	n/a	(5,252,102)	n/a
8	(Loss)/Profit attributable to :				
	a) Equity holders of the parent	(2,349,934)	n/a	(5,178,596)	n/a
	b) Non-controlling interest	(71,802)	n/a	(73,506)	n/a
		(2,421,736)	n/a	(5,252,102)	n/a
9	Total comprehensive income/(loss) attributable to:				
	a) Equity holders of the parent	(2,349,934)	n/a	(5,178,596)	n/a
	b) Non-controlling interest	(71,802)	n/a	(73,506)	n/a
		(2,421,736)	n/a	(5,252,102)	n/a
10	(Loss)/Profit per share attributable to shareholders of the parent (sen):				
	a) Basic	(0.29)	n/a	(0.63)	n/a
	b) Dilluted	n/a	n/a	n/a	n/a

Notes:
i) In view of the change of financial year end to 18 months ending 30 September 2025, there are no comparative figures for the preceding period quarter and preceding year corresponding period.

ii) The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statement for the financial year ended 30 September 2025.

AHB Holdings Berhad 274909-A
And Its Subsidiary Companies

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026
The figures have not been audited.

	(Unaudited) As At 30.06.2026 RM	(Audited) As At 30.09.2025 RM
ASSETS		
Non-Current Assets		
Property, plant and equipment	13,809	18,307
Rights-of-use asset	19,960	49,900
Inventories	13,839,215	11,254,699
	13,872,984	11,322,906
Current Assets		
Inventories	1,035,700	926,000
Trade receivables	16,285,785	16,024,428
Other receivables, deposits & prepayments	3,090,696	4,985,912
Tax recoverable	217,740	223,668
Cash and bank balances	478,811	1,680,136
	21,108,732	23,840,144
TOTAL ASSETS	**34,981,716**	**35,163,050**
EQUITY AND LIABILITIES		
Capital and Reserves		
Share capital	46,363,282	40,921,676
Reserves	(12,585,639)	(7,809,543)
	33,777,643	33,112,133
Non-controlling interest	483,835	557,341
TOTAL EQUITY	34,261,478	33,669,474
Non-Current Liability		
Lease liabilities	-	-
	-	-
Current Liabilities		
Trade payables	503,500	1,022,679
Other payables & accrued expenses	195,431	418,074
Lease Liabilities	21,307	52,823
	720,238	1,493,576
TOTAL LIABILITIES	720,238	1,493,576
TOTAL EQUITY AND LIABILITIES	**34,981,716**	**35,163,050**
Net Asset per Share (RM)	0.042	0.043

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 30 September 2025.

AHB Holdings Berhad 274909-A
And Its Subsidiary Companies

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 JUNE 2026
The figures have not been audited.

	Attributable to Equity Holders of the Company					
	Non-distributable					
GROUP	Share Capital RM	Share Issuance Scheme Option Reserve RM	Accumulated Loss RM	Total RM	Non-controlling interest RM	Total Equity RM
At 01 October 2025	40,921,676	-	(7,809,543)	33,112,133	557,341	33,669,474
Net profit/(loss) for the financial period	-	-	(5,178,596)	(5,178,596)	(73,506)	(5,252,102)
Transaction with Owners :						
Issuance of shares	1,001,490	-	-	1,001,490	-	1,001,490
Grant of SIS Options	1,359,750	788,863	-	2,148,613	-	2,148,613
Exercise of SIS	3,080,366	(386,363)	-	2,694,003	-	2,694,003
At 30 June 2026	46,363,282	402,500	(12,988,139)	33,777,643	483,835	34,261,478

Notes:
i) In view of the change of financial year end to 18 months ending 30 September 2025, there are no comparative figures for the preceding period quarter and preceding year corresponding period.

ii) The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statement for the financial year ended 30 September 2025.

AHB Holdings Berhad 274909-A
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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 JUNE 2026
The figures have not been audited.

	9 months ended 30.06.2026 (Unaudited) RM	9 months ended 30.06.2025 (Unaudited) RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(5,252,102)	n/a
Adjustments for:		
Depreciation of property, plant and equipment	4,498	n/a
Depreciation of rights of use assets	29,940	n/a
Interest Expenses	714	n/a
Interest income	(7,234)	n/a
Net loss on impairment of financial assets	2,210,171	n/a
Share-based payment	2,148,613	n/a
Operating profit before working capital changes	(865,400)	-
Changes in working capital:-		
Inventories	(2,694,216)	n/a
Trade Receivables	(2,471,528)	n/a
Other Receivables	1,895,216	n/a
Trade Payables	(519,179)	n/a
Other Payables	(222,643)	n/a
	(4,012,350)	-
Cash used in operations	(4,877,750)	-
Interest received	7,234	n/a
Interest paid	(714)	n/a
Tax refund	5,928	n/a
	12,448	-
Net cash used in operating activities	(4,865,302)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property,plant and equipment	-	n/a
Net cash outflow from disposal of subsidiary	-	n/a
Net cash used in investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of shares	3,695,493	n/a
Payment of lease liabilities	(31,516)	n/a
Net cash generated from financing activities	3,663,977	-
NET CHANGES IN CASH & CASH EQUIVALENTS	(1,201,325)	-
CASH & CASH EQUIVALENTS AT BEGINNING OF YEAR	1,680,136	n/a
Effect of exchange translation difference on cash and cash equivalent	-	n/a
CASH & CASH EQUIVALENTS AT END OF THE YEAR	**478,811**	**-**

Notes:
i) In view of the change of financial year end to 18 months ending 30 September 2025, there are no comparative figures for the preceding period quarter and preceding year corresponding period.
ii) The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statement for the financial year ended 30 September 2025.

AHB Holdings Berhad 274909-A
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Part A – Explanatory Notes Pursuant to MFRS134

A1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of the Malaysian Financial Reporting Standards ("MFRS") MFRS 134: "Interim Financial Reporting" and Chapter 9 Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the financial year ended 30 September 2025.

The 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 30 June 2026.

The financial year end of the Group has been changed to 30 September 2025. As such, there are no comparative financial information available for the preceding year corresponding period.

A2. Seasonality or cyclicality

The operations of the business are not seasonal or cyclical in nature.

A3. Unusual items

There were no unusual items affecting assets, liabilities, equity, net income and cash flows of Group during the current quarter.

A4. Material changes in estimates

There were no changes in estimates that have had a material effect in the current quarter.

A5. Auditors' Report on Preceding Audited Financial Statement

The audit report of the Group's annual financial statements for the year ended 30 September 2025 was not subject to any qualification.

A6. Debt and Equity Securities

There were no issuance and repayment of the debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the financial period ended 30 June 2026 excerpt:

i) issued 37,092,200 Private Placement Shares at RM0.027 per Placement Share for a total of RM 1,001,489.40.

ii) issued 77,700,000 Share Issuance Scheme (SIS) at RM0.027 per Share for a total of RM 2,097,900.00.

iii) issued 22,077,900 Share Issuance Scheme (SIS) at RM0.027 per Share for a total of RM 596,103.30.

A7. Dividend Paid

No dividend was paid for the period under review.

A8. Segmental Reporting

Business segment

i) The Group's segmental report is presented based on its operating segments as follows: -

For the financial period ended 30 June 2026	Investment Holding	Trading	Property Development	Architectural and Engineering	Adjustments & eliminations	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Sales to external customer	-	5,523	-	20	-	5,543
Inter-segment sales	-	-	-	-	-	-
Total sales	-	5,523	-	20	-	5,543
						-
(Loss)/Profit after taxation	(3,088)	(1,161)	27	(1,029)		(5,251)
						-
Segment assets	39,397	10,458	14,929	7,293	(37,099)	34,978
Segment liabilities	211	4,320	2,410	457	(6,682)	716

Notes:
The financial year end of the Group has been changed to 18 months ending 30 September 2025. As such, there are no comparative financial information available for the preceding year corresponding period.

Geographical segment

ii) Revenue of the Group by geographical location of the customers are as follows:

	Revenue 9 months period ended 30 Jun 2026	30 Jun 2025
	RM	RM
South – Eastern Asia	5,543,043	-
Middle East	-	-
Europe	-	-
	5,543,043	-

Notes:
The financial year end of the Group has been changed to 18 months ending 30 September 2025.
As such, there are no comparative financial information available for the preceding year corresponding period.

iii) Non-current assets
Non-current assets information are not presented by geographical location as all the non-current assets are located in Malaysia.

Part A – Explanatory Notes Pursuant to MFRS134 (Cont'd)

A9. Valuation of Property, Plant and Equipment

There were no revaluations of property, plant and equipment during the current financial quarter under review.

A10. Subsequent Materials Events

There were no material events subsequent to the end of the quarter under review.

A11. Changes in Composition of the Group

There were no changes in the composition of the Group during the period under review.

A12. Changes in Contingent Liabilities and Contingent Assets

There were no contingent material claims for and against the Group since the previous financial year end.

Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities

B1. Review of Performance of the Company and its Principal Subsidiaries for the Group

For the nine months financial period, the Group recorded a gross revenue of RM5.543 million and reported a loss after tax of RM5.179 million mainly due to SIS expenses of RM2.149 million and impairment loss on financial assets of RM2.210 million.

B2. Material Changes in Loss Before Taxation in Comparison to the Previous Quarter

Revenue for the current quarter under review was RM2.701 million as compared to RM0.525 million for the previous quarter.

The Group reported a loss after tax of RM2.350 million as compared to a loss after tax of RM2.550 million for the previous quarter. This was mainly due to impairment loss on financial assets of RM2.210 million.

B3. Prospects

The outlook for the FY2026 remains challenging due to impacted by geopolitical tension, supply chain disruptions, fluctuation of exchange rates, volatile of material costs, higher borrowing costs as well as escalating of costs due to inflation.

To mitigate these uncertainties, the Group will continue to be prudent on its capital and operational expenditures.

The Board remains cautiously on the long-term business prospects of the Group and will continue to actively pursue various business strategies to increase its revenue base.

Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities (Cont'd)

B4. Profit Forecast

(a) Profit Forecast: Not applicable

B5. Taxation

Tax is calculated on estimated assessable profits for the quarter under review.

B6. Status of Corporate Proposals

On behalf of the Board, Mercury Securities announced that the Private Placement is deemed completed on 10 December 2025, following the issuance of a total of 74,410,800 Shares on the Main Market of Bursa Malaysia Securities Berhad. The Company had issued 74,410,800 Placement Shares over 3 tranches pursuant to this Private Placement, which raised total gross proceeds of approximately RM2.0 million.

AHB announced that the offer of 122,777,900 options has been made on 16 December 2025 to the eligible persons to subscribe for new ordinary shares in the Company ("Options") under the SIS, Exercise price of Options offered at RM0.027 per share.

The Company issued 187,053,000 RCPS at RM0.10 per RCPS for a total of RM18,705,300. The status of utilisation of proceeds raised from RCPS as at 30 June 2026 is as follows:

Utilisation of proceeds	[A]	[B]	[C] = [A] + [B]	[D]	[E] = [C] - [D]	Expected timeframe for utilisation upon receipt of proceeds
	Proposed utilisation of proceeds	Variation	Revised utilisation of proceeds	Actual utilised	Balance unutilised	
	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	
(i) Funding for the Development Project	14,384	-4,500	9,884	9,884	0	Within 36 months
(ii) Funding for the acquisition of the Taman Yarl Land	2,000	0	2,000	2,000	0	Within 3 months
(iii) General working capital	753	0	753	753	0	Within 12 months
(iv) Corporate exercises expenses	1,568	0	1,568	1,568	0	Immediate
(v) Funding for trading of building materials, machineries and equipment as well as related business activities ("**Trading Business**")	0	4,500	4,500	4,500	0	Within 12 months
Total	**18,705**		**18,705**	**18,705**	**0**	
* Based on LPD 30 June 2026						

Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities (Cont'd)

B6. Status of Corporate Proposals (cont'd)

The Company issued 74,410,800 shares of Private Placement for a total of RM2,009,091. The status of utilisation of proceeds raised as at 30 June 2026 is as follows:

Utilisation of proceeds	Actual proceeds raised	Actual utilisation of proceeds	Balance unutilised	Estimated timeframe for utilisation of proceeds
	(RM'000)	(RM'000)	(RM'000)	
General working capital	1,900	1,900	0	Within 12 months
Expenses for the Private Placement	109	109	0	Within 3 months
Total proceeds	**2,009**	**2,009**	**0**	

* Based on LPD 30 June 2026

B7. Group Borrowings and Debt Securities

The Group does not have any borrowings nor debt securities as at 30 June 2026.

B8. Material Litigation

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

B9. Dividend

No dividend is recommended for the current quarter and period under review.

Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities (Cont'd)

B10. Earnings Per Share

Basic Earnings Per Share	**3 months period ended**		**9 months period ended**	
	30 Jun 2026	**30 Jun 2025**	**30 Jun 2026**	**30 Jun 2025**
Net loss	(2,349,934)	N/A	(5,178,596)	N/A
Weighted average number of ordinary shares in issue	815,584,979	N/A	815,584,979	N/A
Basic loss per share (sen)	(0.29)	N/A	(0.63)	N/A
Fully Diluted Earnings Per Share (sen)	NA	NA	NA	NA

Notes:
The financial year end of the Group has been changed to 18 months ending 30 September 2025.
As such, there are no comparative financial information available for the preceding year corresponding period.

B11. Loss Before Tax

Loss before tax is arrived at after crediting/(charging) the following:

	Current Period 3 months period ended 30 Jun 2026 RM	**Cumulative Period 9 months period ended 30 Jun 2026 RM**
Other income	1,205	47,179
Interest expenses	-	(714)
Depreciation and amortization	(1,499)	(34,438)

The following items are not applicable for the quarter/period:
i) Provision for and write off of inventories
ii) Allowance for impairment loss on receivables
iii) Gain/(Loss) on disposal of quoted or unquoted investment or properties
iv) Impairment of assets
v) Gain/(Loss) on derivatives
vi) Exceptional item

- END OF REPORT -