HEXTAR GLOBAL BERHAD

Company No.: 199001014551 (206220-U)
(Incorporated in Malaysia)

Interim Report
For the 9-months Financial Period Ended
30 September 2026

HEXTAR GLOBAL BERHAD 199001014551 (206220-U)

(Incorporated in Malaysia)

Interim Report for the 9-months Financial Period Ended 30 September 2026

Unaudited Condensed Statements of Profit or Loss and Other Comprehensive Income

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	(3-mths) Current Year Quarter 30/09/2026 RM'000	(3-mths) Preceding Year Quarter 30/09/2025 RM'000	(9-mths) Current Year to-Date 30/09/2026 RM'000	(9-mths) Preceding Year to-Date 30/09/2025 RM'000
Revenue	202,418	232,137	597,671	648,207
Cost of sales	(143,562)	(161,253)	(419,749)	(458,151)
Gross profit	58,856	70,884	177,922	190,056
Other income	1,568	981	4,216	3,556
Selling and marketing expenses	(9,801)	(9,252)	(29,272)	(24,913)
Administrative and other expenses	(26,451)	(26,976)	(76,764)	(72,137)
Finance costs	(5,882)	(6,084)	(17,029)	(19,017)
Share of loss of joint ventures	(39)	(125)	(170)	(323)
Profit before taxation	18,251	29,428	58,903	77,222
Less: Taxation	(5,625)	(9,276)	(18,162)	(22,376)
Profit after taxation	12,626	20,152	40,741	54,846
Other comprehensive income/(expenses):				
- Foreign currency translation differences	215	(382)	(882)	(1,962)
- Remeasurement of defined benefit liabilities	-	-	53	-
- Revaluation of properties	-	-	800	1,913
Other comprehensive income/(expenses) for the financial period	215	(382)	(29)	(49)
Total comprehensive income for the financial period	12,841	19,770	40,712	54,797
Profit/(Loss) for the financial period attributable to:				
- Owners of the Company	13,588	15,874	42,985	45,310
- Non-controlling interests	(962)	4,278	(2,244)	9,536
	12,626	20,152	40,741	54,846
Total comprehensive income/(expenses) attributable to:				
- Owners of the Company	13,808	15,492	42,414	45,262
- Non-controlling interests	(967)	4,278	(1,702)	9,535
	12,841	19,770	40,712	54,797
Earnings per share				
Basic (sen)	0.35	0.41	1.11	1.17

The unaudited Condensed Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying notes attached to this interim financial report.

HEXTAR GLOBAL BERHAD 199001014551 (206220-U)

(Incorporated in Malaysia)

Interim Report for the 9-months Financial Period Ended 30 September 2026

Unaudited Condensed Statements of Financial Position

	Unaudited as at 30/09/2026 RM'000	Audited as at 31/12/2025 RM'000
ASSETS		
Non-current assets		
Investment in joint ventures	6,210	5,520
Property, plant and equipment	103,522	105,574
Investment properties	4,575	5,814
Right-of-use assets	62,934	66,626
Intangible assets	163,289	163,508
Investment in club membership, at cost	44	45
Trade receivables	1,262	1,545
Prepayment	6,401	5,902
Deferred tax assets	1,254	1,716
Total non-current assets	349,491	356,250
Current assets		
Inventories	130,720	153,316
Trade receivables	158,158	140,918
Other receivables, deposits and prepayments	72,141	46,037
Contract assets	24,304	22,666
Amount owing by related companies	-	1,943
Amount owing by a joint venture	-	53
Current tax assets	5,384	6,153
Deposits with licensed banks	17,202	17,250
Cash and bank balances	53,419	93,740
Total current assets	461,328	482,076
Assets classified as held for sale	-	13,750
TOTAL ASSETS	810,819	852,076
EQUITY AND LIABILITIES		
Equity		
Share capital	633,878	633,878
Treasury shares	(13,499)	(37,755)
Merger deficit reserve	(500,422)	(500,422)
Exchange reserve	(6,032)	(5,143)
Revaluation reserve	16,729	16,742
Retained profits	154,233	156,267
Equity attributable to owners of the Company	284,887	263,567
Non-controlling interests	9,401	11,067
TOTAL EQUITY	294,288	274,634

The unaudited Condensed Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying notes attached to this interim financial report.

Interim Report for the 9-months Financial Period Ended 30 September 2026

Unaudited Condensed Statements of Financial Position (Cont'd)

	Unaudited as at 30/09/2026 RM'000	Audited as at 31/12/2025 RM'000
Non-current liabilities		
Lease liabilities	38,514	38,453
Other payables and accrual	584	2,065
Long-term borrowings	131,590	155,722
Deferred tax liabilities	10,025	10,277
Total non-current liabilities	180,713	206,517
Current liabilities		
Trade payables	39,927	48,769
Other payables, deposits received and accruals	24,030	28,867
Contract liabilities	9,538	7,131
Amount owing to related companies	-	1,425
Amount owing to a joint venture	1,761	1,221
Lease liabilities	7,423	10,759
Short-term borrowings	244,093	261,420
Current tax liabilities	9,046	11,333
Total current liabilities	335,818	370,925
TOTAL LIABILITIES	516,531	577,442
TOTAL EQUITY AND LIABILITIES	810,819	852,076
No. of ordinary shares in issue ('000)	3,919,240	3,868,212
Net assets per share attributable to equity holders of the Company (RM)	0.07	0.07

The unaudited Condensed Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying notes attached to this interim financial report.

HEXTAR GLOBAL BERHAD 199001014551 (206220-U)

(Incorporated in Malaysia)

Interim Report for the 9-months Financial Period Ended 30 September 2026

Unaudited Condensed Statements of Cash Flows

	(9-mths) ended 30/09/2026 RM'000	(9-mths) ended 30/09/2025 RM'000
CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES		
Profit before taxation	58,903	77,222
Adjustments for:-		
Amortisation	302	361
Bad debts written off	150	135
Deposits written off	36	1
Depreciation	13,461	13,632
Impairment loss:		
- assets classified as held for sale	275	-
- property	44	1,234
- trade receivables	1,789	7
Interest expense	17,029	19,017
Inventories written down	-	7
Inventories written off	81	-
Net loss arising from changes in fair value of biological assets	-	19
Plant and equipment written off	18	28
Loss on forward currency contracts	-	994
Loss on loss of control of subsidiaries	104	-
Bad debts recovered	(12)	-
Fair value gain on investment property	-	(249)
Gain on disposal of plant and equipment	(102)	(144)
Gain on lease termination	(13)	(13)
Write-back of inventories	(213)	(1,150)
Interest income	(277)	(274)
Reversal of impairment loss on trade receivables	(472)	(430)
Reversal of impairment loss on related parties	-	(9)
Reversal of impairment loss on investment in joint venture	(861)	-
Share of loss of joint ventures	170	323
Unrealised loss/(gain) on foreign exchange	1,418	(2,588)
Operating profit before working capital changes	91,830	108,123
Changes in working capital:-		
Inventories	22,728	11,729
Receivables	(45,703)	16,076
Payables	(11,875)	(6,318)
Related companies	521	(433)
Joint venture	591	240
	(33,738)	21,294
Cash from operations	58,092	129,417
Interest paid	(17,029)	(19,017)
Income tax paid	(18,808)	(25,036)
Net cash from operating activities	22,255	85,364

The unaudited Condensed Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying notes attached to this interim financial report.

Interim Report for the 9-months Financial Period Ended 30 September 2026

Unaudited Condensed Statements of Cash Flows (Cont'd)

	(9-mths) ended 30/09/2026 RM'000	(9-mths) ended 30/09/2025 RM'000
CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES		
Interest received	277	274
Net movement in pledged bank balances and deposits with licensed banks	475	823
Net cash outflow from loss of control of subsidiaries	(39)	-
Payment of deferred consideration	(1,000)	(16,754)
Proceeds from disposal of plant and equipment	148	183
Proceeds from disposal of assets classified as held for sale	14,450	-
Proceeds from issuance of shares to non-controlling interests by a subsidiary	30	-
Product development expenditure incurred	(68)	(111)
Addition of intangible assets	-	(491)
Repayment from a joint venture	2	-
Purchase of property, plant and equipment	(4,193)	(9,948)
Net cash from/(for) investing activities	10,082	(26,024)
CASH FLOWS (FOR)/FROM FINANCING ACTIVITIES		
Repayment to related companies	(3)	-
Dividend paid	-	(3,008)
Drawdown of revolving credit	250,298	194,019
Net decrease of lease liabilities	(6,363)	(5,341)
Net (decrease)/increase in bank borrowings	(4,923)	13,786
Purchase of treasury shares	(21,088)	-
Repayment of revolving credit	(230,768)	(197,019)
Repayment of term loans	(48,189)	(35,178)
Net cash for financing activities	(61,036)	(32,741)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(28,699)	26,599
EFFECTS OF FOREIGN EXCHANGE TRANSLATION	(478)	(929)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	74,368	28,800
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	45,191	54,470
CASH AND CASH EQUIVALENTS COMPRISE		
Deposits with licensed banks	17,202	17,019
Cash and bank balances	53,419	71,745
Short-term investments	-	-
Bank overdrafts	(8,556)	(17,552)
	62,065	71,212
Less: Deposits pledged to licensed banks	(9,955)	(16,358)
Deposits with tenures exceeding 3 months	(6,919)	-
Bank balances pledged to licensed banks	-	(384)
	45,191	54,470

The unaudited Condensed Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying notes attached to this interim financial report.

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Interim Report for the 9-months Financial Period Ended 30 September 2026

Unaudited Condensed Statements of Changes in Equity

			<---------- Non-distributable ---------->			<-Distributable->	Attributable		
	Share Capital RM'000	Treasury Shares RM'000	Merger Deficit Reserve RM'000	Exchange Reserve RM'000	Revaluation Reserve RM'000	Retained Profits RM'000	to Owners of the Company RM'000	Non-controlling Interests RM'000	Total RM'000
Balance as at 1/1/2026	633,878	(37,755)	(500,422)	(5,143)	16,742	156,267	263,567	11,067	274,634
Profit/(Loss) after taxation for the financial period	-	-	-	-	-	42,985	42,985	(2,244)	40,741
Other comprehensive (expenses)/income for the financial period:									
- Foreign currency translation differences	-	-	-	(889)	-	-	(889)	7	(882)
- Remeasurement of defined benefit liabilities	-	-	-	-	-	53	53	-	53
- Revaluation of properties	-	-	-	-	265	-	265	535	800
Total comprehensive (expenses)/income for the financial period	-	-	-	(889)	265	43,038	42,414	(1,702)	40,712
Contributions by and distributions to owners of the Company:									
- changes in subsidiary's ownership interest that do not result in a loss of control	-	-	-	-	-	(6)	(6)	6	-
- Issue of shares by a subsidiary to non-controlling interests	-	-	-	-	-	-	-	30	30
- Purchase of treasury shares	-	(21,088)	-	-	-	-	(21,088)	-	(21,088)
- Dividends	-	45,344	-	-	-	(45,344)	-	-	-
Total transactions with owners	-	24,256	-	-	-	(45,350)	(21,094)	36	(21,058)
Realisation of revaluation reserve	-	-	-	-	(278)	278	-	-	-
Balance as at 30/09/2026	633,878	(13,499)	(500,422)	(6,032)	16,729	154,233	284,887	9,401	294,288

The unaudited Condensed Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying notes attached to this interim financial

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Interim Report for the 9-months Financial Period Ended 30 September 2026

Unaudited Condensed Statements of Changes in Equity (Cont'd)

			<---------- Non-distributable ---------->			<-Distributable->	Attributable		
	Share Capital RM'000	Treasury Shares RM'000	Merger Deficit Reserve RM'000	Exchange Reserve RM'000	Revaluation Reserve RM'000	Retained Profits RM'000	to Owners of the Company RM'000	Non-controlling Interests RM'000	Total RM'000
Balance as at 1/1/2025	633,878	(30,770)	(500,422)	(2,428)	16,792	108,076	225,126	30,407	255,533
Profit after taxation for the financial period	-	-	-	-	-	45,310	45,310	9,536	54,846
Other comprehensive (expenses)/income for the financial period:									
- Foreign currency translation differences	-	-	-	(1,961)	-	-	(1,961)	(1)	(1,962)
- Revaluation of properties	-	-	-	-	1,913	-	1,913	-	1,913
Total comprehensive (expenses)/income for the financial period	-	-	-	(1,961)	1,913	45,310	45,262	9,535	54,797
Contributions by and distributions to owners of the Company:									
- Changes in subsidiary's ownership interest that do not result in a loss of control	-	-	-	-	-	(2,138)	(2,138)	2,138	-
- Dividends	-	-	-	-	-	(19,380)	(19,380)	-	(19,380)
- Non-controlling interests' share of dividends	-	-	-	-	-	-	-	(4,920)	(4,920)
Total transactions with owners	-	-	-	-	-	(21,518)	(21,518)	(2,782)	(24,300)
Realisation of revaluation reserve	-	-	-	-	(64)	64	-	-	-
Balance as at 30/09/2025	633,878	(30,770)	(500,422)	(4,389)	18,641	131,932	248,870	37,160	286,030

The unaudited Condensed Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying notes attached to this interim financial

A. EXPLANATORY NOTES PURSUANT TO THE MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134, INTERIM FINANCIAL REPORTING

1. Basis of Preparation

This interim financial report is unaudited and has been prepared in accordance with MFRS 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB"), and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

This unaudited interim financial report should be read in conjunction with the annual audited financial statements for the financial year ended 31 December 2025. The Group prepared its financial statements in accordance with the Malaysian Financial Reporting Standards ("MFRS").

The explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to an understanding of the change in the financial position and performance of Hextar Global Berhad ("Hextar" or the "Company") and its subsidiaries (the "Group") since the financial year ended 31 December 2025.

2. Significant Accounting Policies

The financial statements of the Group and of the Company are prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), IFRS Accounting Standards and the requirements of the Companies Act, 2016 in Malaysia.

The following are accounting standards, amendments and IC interpretations of the MFRS that have been issued by the MASB but are not yet effective and have not been adopted:-

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

The Group and the Company plan to apply the abovementioned standards, amendments and interpretations when they become effective in the respective financial periods.

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group and of the Company except for MFRS 18. The Group and the Company are currently evaluating the impact of implementing MFRS 18.

3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the preceding annual audited financial statements for the financial year ended 31 December 2025 was not subject to any qualification.

4. Seasonal or Cyclical Factors

The Group's agriculture and fruit businesses are sensitive to prolonged and extreme weather conditions.

5. Unusual Items

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group for the current quarter under review and the financial period to date.

6. Material Changes in Estimates

There were no material changes in the estimates of amounts reported that have a material effect on the results for the current quarter under review and financial period up to date except as disclosed in the financial statements.

7. Details of Changes in Debts and Equity Securities

During the preceding two quarters, the Company purchased a total of 19,600,600 of its issued ordinary shares from the open market for a total consideration of RM16,087,392, inclusive of transaction costs.

During the current quarter under review, the Company purchased a further 6,395,800 of its issued ordinary shares from the open market at an average price of RM0.78 per share, for a total consideration of RM5,000,547, inclusive of transaction costs. The shares purchased are held as treasury shares pursuant to Section 127(6) of the Companies Act 2016 and are presented as a deduction from equity.

On 30 June 2026, 77,024,109 treasury shares were distributed as an interim share dividend and credited into the securities accounts of the entitled shareholders maintained with Bursa Malaysia Depository Sdn Bhd.

As at 30 September 2026, the Company held 20,021,791 treasury shares with a carrying amount of RM13,499,098, out of its 3,939,261,852 issued and fully paid-up ordinary shares.

Other than the above, there were no issuance, cancellation, repurchase, resale or repayment of debt and/or equity securities during the current quarter under review and financial period to date.

8. Dividend

The Company declared an interim share dividend in respect of the financial year ending 31 December 2026 by way of a distribution of treasury shares on the basis of two (2) treasury shares for every one hundred (100) existing ordinary shares held by the shareholders whose names appear in the Record of Depositors of the Company on 4 June 2026.

The treasury shares were credited into the entitled shareholders' securities accounts maintained with Bursa Malaysia Depository Sdn Bhd on 30 June 2026.

Other than the above, no other dividend was proposed or paid during the quarter under review.

9. Segmental Reporting

	9-months ended 30 September 2026					
	Investment Holding	Agriculture	Specialty Chemicals	Fruits	Elimination	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
REVENUE AND EXPENSES						
Revenue						
External	147	306,307	181,100	110,117	-	597,671
Inter-segment	39,026	8,770	3,586	101	(51,483)	-
Total revenue	39,173	315,077	184,686	110,218	(51,483)	597,671
Results						
Segment results	38,639	43,801	33,471	(1,024)	(39,062)	75,825
Finance costs	(7,298)	(5,077)	(4,148)	(4,531)	4,025	(17,029)
Finance income	3,904	93	92	203	(4,015)	277
Share of result of joint ventures	-	69	-	(239)	-	(170)
Profit/(Loss) before taxation	35,245	38,886	29,415	(5,591)	(39,052)	58,903
Taxation	(14)	(8,427)	(7,317)	(1,964)	(440)	(18,162)
Consolidated profit/(loss) after taxation	35,231	30,459	22,098	(7,555)	(39,492)	40,741

9. Segmental Reporting (Cont'd)

	9-months ended 30 September 2025					
	Investment Holding	Agriculture	Specialty Chemicals	Fruits	Elimination	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
REVENUE AND EXPENSES						
Revenue						
External	101	255,421	286,313	106,372	-	648,207
Inter-segment	59,706	3,083	137	31	(62,957)	-
Total revenue	59,807	258,504	286,450	106,403	(62,957)	648,207
Results						
Segment results	75,370	38,689	50,277	6,006	(74,054)	96,288
Finance costs	(10,419)	(4,909)	(3,263)	(4,615)	4,189	(19,017)
Finance income	4,086	99	32	200	(4,143)	274
Share of result of joint ventures	-	62	-	(385)	-	(323)
Profit before taxation	69,037	33,941	47,046	1,206	(74,008)	77,222
Taxation	(309)	(7,219)	(12,679)	(2,073)	(96)	(22,376)
Consolidated profit/(loss) after taxation	68,728	26,722	34,367	(867)	(74,104)	54,846

10. Valuation of Property, Plant and Equipment

The property, plant and equipment were revalued by independent professional valuers during the financial period under review.

11. Changes in the Composition of the Group

During the financial period under review, the following changes took place in the composition of the Group:-

a) On 10 August 2026, Halex (M) Sdn Bhd disposed of its shares in Halex Realty Sdn Bhd ("Halex Realty") to HGB as part of an internal restructuring exercise.

b) Hextar Landmark Sdn Bhd ("Hextar Landmark") was incorporated on 3 August 2026, with 70% of its equity interest held by Halex Realty and the remaining 30% held by Cekap Sekata Sdn Bhd.

c) Hextar Siera Sdn Bhd ("Hextar Siera") was incorporated on 6 August 2026 as a wholly-owned subsidiary of Hextar Landmark. Subsequently, Hextar Landmark allotted 30% of the equity interest in Hextar Siera to Kotaputeri Development Sdn Bhd ("Kotaputeri Development"), resulting in Hextar Landmark and Kotaputeri Development holding 70% and 30% equity interests in Hextar Siera, respectively.

d) Multichem Specialties Sdn Bhd ("Multichem Specialties") was incorporated on 23 October 2026 as a wholly-owned subsidiary of HGB.

12. Contingent Liabilities

The contingent liabilities are as follows:-

	As at 30/09/2026 RM'000
Guarantees provided to financial institutions for facilities granted to the Group	850,264
Bank guarantee extended by a subsidiary to third parties	72
Letter of credit issued by a subsidiary in favour of suppliers	414
Performance guarantee extended by a subsidiary to third party	10,518
	861,268

13. Capital Commitments

There were no material capital commitments entered into and not provided during the current quarter under review other than the following:-

	As at 30/09/2026 RM'000
Acquisition of subsidiaries	48,500
Property and equipment	196
	48,696

14. Material Events Subsequent to the End of the Interim Reporting Period

There were no material events subsequent to the end of the interim reporting period, other than the supplemental agreement entered into between Hextar Siera and Perbadanan Kemajuan Negeri Selangor on 9 October 2026 to extend the payment period for the balance deposit of RM12.80 million under the Development Land Sale and Purchase Agreement dated 14 August 2026 from 13 September 2026 to 30 October 2026.

15. Related Party Transactions

The related parties comprising of directors and/or major shareholders of Hextar Global Berhad who are either the directors and/or major shareholders of the Company or the persons connected with the Company by virtue of Section 197 Companies Act 2016. The following table provides information on the transactions which have been entered into with the related parties for the period ended 30 September 2026.

	Transaction Value 30/09/2026 RM'000
Sales of raw materials/finished goods:-	
Hextar Oil & Gas Sdn. Bhd.	769
Hextar Fert Sdn. Bhd.	2,586
Hextar KCS Sdn. Bhd.	4,108
Rubberex (M) Sdn. Bhd.	162
SCH Everdrill Sdn. Bhd. (fka. Sin Chee Heng Sdn. Bhd.)	32
PK Fert Sdn. Bhd.	15
Hexlube Sdn. Bhd.	211
Greatocean Automobile Supply Sdn. Bhd.	673
Opcom Cables Sdn. Bhd.	1
Get Rental Sdn. Bhd.	35
Craving Hub Sdn. Bhd.	1
Finesse Moulding (M) Sdn. Bhd.	2
Flavour Crafters Hub Sdn. Bhd.	6
Mingle Hub Sdn. Bhd.	3
Spice Haven Delights Sdn. Bhd.	1
Taste Perspectives Sdn. Bhd.	1
Sales, rental and leasing of equipment:-	
Palate Symphony Sdn Bhd	1
Craving Hub Sdn. Bhd.	10
Flavour Crafters Hub Sdn. Bhd.	4
Gastronomic Gems Sdn. Bhd.	3
Spice Haven Delights Sdn. Bhd.	1
Taste Perspectives Sdn. Bhd.	3
Blissful Fusion Sdn. Bhd.	2
Get Rental Sdn. Bhd.	209
Purchase of raw materials/finished goods:-	
Hextar Fert Sdn. Bhd.	737
PK Fertilizers Sdn. Bhd.	93
Hexlube Sdn. Bhd.	3,726
Hextar Solution Sdn. Bhd.	177
Greatocean Automobile Supply Sdn Bhd	852
Receiving of management services:-	
Hextar Asset Management Sdn. Bhd.	2,457
Receipt of service for supply and installation of civil foundation:-	
Hextar Mitai Sdn. Bhd.	295
Rental of storage space and warehouse facilities services:-	
Hexlube Sdn. Bhd.	1,599

B. ADDITIONAL INFORMATION REQUIRED PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

1. Review of Performance of the Group

The Group's revenue for the current quarter decreased by 12.8%, or RM29.7 million, to RM202.4 million from RM232.1 million recorded in the corresponding quarter of the previous year. The decrease was primarily due to lower sales contributions from the Specialty Chemicals and Fruits segments of RM28.0 million and RM21.7 million respectively, partially offset by an increase of RM20.0 million in revenue from the Agriculture segment.

The Group reported a profit before taxation ("PBT") of RM18.3 million for the current quarter, representing a decrease of 37.8%, or RM11.1 million, from RM29.4 million recorded in the corresponding quarter of the previous year. The decline in PBT was mainly attributable to lower contributions from the Fruits, Specialty Chemicals and Agriculture segments, which decreased by RM6.3 million, RM4.1 million and RM2.0 million respectively.

On a year-to-date basis, the Group recorded revenue of RM597.7 million for the cumulative quarter under review, compared to RM648.2 million in the corresponding period of the preceding year, representing a decrease of RM50.5 million, or 7.8%. The decline was primarily attributable to a lower sales contribution from the Specialty Chemicals segment, which decreased by RM105.2 million. This was partially offset by higher sales contributions from the Agriculture and Fruits segments, which increased by RM50.9 million and RM3.7 million respectively.

For the year-to-date period, the Group reported a PBT of RM58.9 million for the cumulative quarter under review, compared to RM77.2 million in the corresponding period of the preceding year, representing a decrease of RM18.3 million, or 23.7%. The decrease was primarily attributable to lower contributions from the Specialty Chemicals and Fruits segments, which resulted in reductions in PBT of RM17.6 million and RM6.8 million respectively. This was partially offset by an improved contribution from the Agriculture segment, which increased by RM4.9 million.

2. Comparisons with the Immediate Preceding Quarter's Results

	3-months Current Quarter ended 30/09/2026 (RM'000)	3-months Preceding Quarter ended 30/06/2026 (RM'000)
Revenue	202,418	199,054
Profit before taxation	18,251	20,394

On a quarter-on-quarter basis, the Group's revenue increased to RM202.4 million from RM199.1 million in the preceding quarter, representing an increase of 1.7%, or RM3.3 million. The increase was primarily attributable to higher sales contributions from the Fruits and Specialty Chemicals segments, which increased by RM6.4 million and RM4.1 million respectively. This improvement was partially offset by a decline in sales contribution from the Agriculture segment of RM7.1 million, mainly due to seasonal effects and the impact of banned products.

Despite the slight improvement in revenue, the Group's PBT decreased by 10.3%, or RM2.1 million compare to the preceding quarter. The decrease was mainly attributable to the lower contribution from the Agriculture segment, which declined by RM5.0 million. This was partially offset by improved contributions from the Fruits and Specialty Chemicals segments, which increased by RM2.2 million and RM1.6 million respectively.

3. Year 2026 Prospects

Agriculture

The Agriculture segment is expected to operate in a challenging yet stable environment in 2026. Demand for agrochemical products is anticipated to remain supported by the ongoing need to enhance crop yields and ensure food security. However, the industry continues to face uncertainties arising from raw material price volatility, foreign exchange fluctuations, evolving regulatory requirements, labour constraints, and climate-related risks.

The Group will continue to focus on cost optimisation, inventory management, regulatory compliance, and product innovation, particularly in environmentally sustainable solutions. Operational efficiency and prudent working capital management will remain key priorities to mitigate external pressures.

Barring any unforeseen circumstances, the Board expects the Agriculture segment to record satisfactory performance in 2026.

Specialty Chemicals

The Specialty Chemicals segment is expected to experience moderate performance in 2026, subject to global economic conditions, energy price movements, and industrial demand trends. While inflationary pressures may ease gradually, uncertainties in global trade and geopolitical developments may continue to affect market sentiment.

Demand from the rubber, manufacturing, and industrial sectors is anticipated to remain steady. The specialty cleaning and sanitation market is expected to maintain stable demand, supported by ongoing hygiene awareness and sustainability trends.

The Oil & Gas-related specialty chemicals and catalysts business is expected to remain supported by domestic industry activities, including initiatives undertaken by Petroliam Nasional Berhad (PETRONAS). Nevertheless, the segment remains exposed to fluctuations in crude oil prices and capital expenditure cycles within the energy sector.

The Group will continue to emphasise operational efficiency, margin management, and disciplined cost control to sustain profitability.

Overall, the Board expects the Specialty Chemicals segment to deliver stable performance in 2026.

Fruits

The Fruits segment is expected to maintain steady prospects in 2026, supported by continued demand for Malaysian durians in both domestic and export markets. Export opportunities, particularly to China, are anticipated to contribute positively, subject to compliance with phytosanitary requirements and trade regulations.

Premium varieties such as Musang King are expected to remain in demand. However, the segment remains exposed to agricultural risks including weather conditions, crop yield variability, pest management challenges, logistics costs, and regional competition.

The Group will continue to strengthen orchard management practices, quality control measures, and supply chain efficiency to enhance sustainability and mitigate operational risks.

Barring unforeseen circumstances, the Board expects the Fruits segment to contribute positively to the Group's performance in 2026.

4. Financial Forecast and Profit Guarantee

The Group has not provided any financial forecast or profit guarantee in any public document.

5. Taxation

The taxation figures are as follows:-

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/09/2026 RM'000	Preceding Year Quarter 30/09/2025 RM'000	Current Year to-Date 30/09/2026 RM'000	Preceding Year to-Date 30/09/2025 RM'000
Deferred tax	610	(160)	523	(266)
Income tax	(6,235)	(9,116)	(18,685)	(22,110)
Taxation	(5,625)	(9,276)	(18,162)	(22,376)

The Group's effective tax rate for the current quarter and current year-to-date period exceeded the statutory tax rate of 24%, mainly attributable to tax losses incurred by certain subsidiaries which could not be offset against the taxable profits of other subsidiaries within the Group, as well as certain non-tax-deductible expenses.

6. Status of Corporate Proposal

(a) Proposed Acquisitions and Proposed Diversification

On 23 December 2025, the Company entered into conditional share sale agreements with Hextar Industries Berhad and Hextar Fertilizers Group Sdn. Bhd. for the proposed acquisitions of the entire equity interests in PK Fert Sdn. Bhd. ("PKFT"), PK Fertilizers Sdn. Bhd. ("PKF") and Hextar Fert Sdn. Bhd. ("HFT") for a total cash consideration of RM120.0 million. In conjunction with the proposed acquisitions, the Company intends to undertake a proposed diversification into the manufacturing and trading of fertilisers.

On 23 June 2026, the Company entered into supplemental agreements to revise the Proposed Acquisitions. Pursuant to the supplemental agreements, the proposed acquisition of PKF was excluded, and the revised proposed acquisitions comprise the acquisition of the entire equity interests in PKFT and HFT for cash considerations of RM3.3 million and RM51.2 million, respectively, totalling RM54.5 million.

On 22 September 2026, the Company announced that the parties to the sale and purchase agreements had mutually agreed to further extend the Conditional Period for the fulfilment of the conditions precedent until 31 December 2026, with liberty to further extend the said extension period, if necessary.

As at the end of the current quarter, the revised proposed acquisitions remain ongoing, pending the fulfilment of the conditions precedent.

(b) Proposed Diversification and Proposed Joint Venture

On 14 August 2026, the Company announced the proposed diversification of the existing business of the Group to include property development, construction, property investment and management, together with the proposed joint venture between Hextar Landmark and Kotaputeri Development, through Hextar Siera, to undertake a mixed-use development project involving approximately 240.39 acres of land in Siera Alam, Shah Alam, with an estimated gross development value of RM3.8 billion. Under the joint venture, Hextar Landmark and Kotaputeri Development will hold 70% and 30% equity interests in Hextar Siera, respectively. Hextar Siera has also entered into a Development Land Sale and Purchase Agreement with Perbadanan Kemajuan Negeri Selangor to acquire the development land for a total consideration of RM270.0 million.

As at the end of the current quarter, the proposed diversification and joint venture remain ongoing, pending the fulfilment of the relevant conditions precedent.

7. Borrowings

The Group's borrowings as at 30 September 2026 and 31 December 2025 are as follows:

	As at 30/09/2026 RM'000	As at 31/12/2025 RM'000
Short-term borrowings		
Secured		
Term loans	21,932	46,173
Hire purchases	1,585	1,825
Bills payable	142,520	144,180
Revolving credit	69,500	49,970
Bank overdrafts	8,556	19,272
	244,093	261,420
Long-term borrowings		
Secured		
Term loans	129,497	152,784
Hire purchases	2,093	2,938
	131,590	155,722
Total	375,683	417,142

8. Material Litigation

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

9. Earnings Per Share

a. Basic

The basic earnings per share are calculated by dividing the earnings attributable to equity holders of the Company for the period by the weighted average number of ordinary shares in issue during the financial period under review.

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/09/2026	Preceding Year Quarter 30/09/2025	Current Year to-Date 30/09/2026	Preceding Year to-Date 30/09/2025
Profit attributable to equity holders of the Company (RM'000)	13,588	15,874	42,985	45,310
Weighted average number of ordinary shares in issue ('000)	3,884,565	3,876,067	3,884,566	3,876,067
Basic earnings per share (sen)	0.35	0.41	1.11	1.17

b. Diluted

The calculation of diluted earnings per ordinary share is the same with basic earnings per ordinary share as the Group has no dilutive potential ordinary shares.

10. Notes to the Statements of Profit or Loss and Other Comprehensive Income

Profit before taxation is arrived at after charging/(crediting):-

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/09/2026 RM'000	Preceding Year Quarter 30/09/2025 RM'000	Current Year-to-Date 30/09/2026 RM'000	Preceding Year-to-Date 30/09/2025 RM'000
Amortisation	103	100	302	361
Bad debts written off	135	135	150	135
Deposits written off	36	1	36	1
Depreciation	4,464	4,376	13,461	13,632
Impairment loss:				
- assets classified as held for sale	-	-	275	-
- property	-	-	44	1,234
- trade receivables	1,788	7	1,789	7
Interest expense	5,882	6,084	17,029	19,017
Inventories written down	-	-	-	7
Inventories written off	20	-	81	-
Loss on forward currency contracts	-	-	-	994
Loss on loss of control of subsidiaries	104	-	104	-
Net loss arising from changes in fair value of biological assets	-	-	-	19
Plant and equipment written off	9	24	18	28
Share of loss of joint ventures	39	125	170	323
Bad debts recovered	(8)	-	(12)	-
Fair value gain on investment property	-	-	-	(249)
Loss/(Gain) on disposal of plant and equipment	6	(47)	(102)	(144)
Gain on lease termination	(9)	-	(13)	(13)
Interest income	(79)	(108)	(277)	(274)
Reversal of impairment loss on:				
- trade receivables	(185)	(134)	(472)	(430)
- related parties	-	-	-	(9)
- investment in joint venture	-	-	(861)	-
Unrealised (gain)/loss on foreign exchange	(1,223)	1,310	1,418	(2,588)
Write-back of inventories	(1)	(183)	(213)	(1,150)

By Order of the Board
HEXTAR GLOBAL BERHAD
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Tan Tong Lang
Company Secretary
Kuala Lumpur
16 November 2026