NWE RESOURCES GROUP BERHAD
AND ITS SUBSIDIARIES

CONDENSED CONSOLIDATED
INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED
30 JUNE 2026

NWE RESOURCES GROUP BERHAD
Registration No.: 202401037003 (1582850-V)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 JUNE 2026 [1]

	Note	Current Quarter 3-Months Ended		Cumulative Quarters 3-Months Ended	
		30.6.2026	**30.6.2025 [2]**	**30.6.2026**	**30.6.2025 [2]**
		RM'000	**RM'000**	**RM'000**	**RM'000**
Revenue		10,585	N/A	10,585	N/A
Cost of sales		(4,655)	N/A	(4,655)	N/A
Gross profit		5,930	N/A	5,930	N/A
Other income		58	N/A	58	N/A
Administrative expenses		(2,080)	N/A	(2,080)	N/A
Selling and distribution expenses		(667)	N/A	(667)	N/A
Other expenses		(29)	N/A	(29)	N/A
Profit from operations		3,212	N/A	3,212	N/A
Finance costs		(79)	N/A	(79)	N/A
Profit before taxation ("PBT")	B12	**3,133**	**N/A**	**3,133**	**N/A**
Taxation	B6	(333)	N/A	(333)	N/A
Profit after taxation ("PAT")		**2,800**	**N/A**	**2,800**	**N/A**
Other comprehensive income					
Items that will be reclassified subsequently to profit or loss:					
Exchange differences on translation of foreign operations		(4)	N/A	(4)	N/A
Total comprehensive income for the financial period, net of tax		**2,796**	**N/A**	**2,796**	**N/A**
Earnings per share attributable to Owners of the Group					
Basic (sen)	B11	0.52	N/A	0.52	N/A

Notes:

N/A Not applicable.

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of NWE Resources Group Berhad ("**NWE Resources**" or the "**Company**") dated 29 September 2026 ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.

(2) No comparative figures for the preceding corresponding period are presented as this is the first interim financial report announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**").

NWE RESOURCES GROUP BERHAD
Registration No.: 202401037003 (1582850-V)
(Incorporated in Malaysia)

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

	Note	Unaudited As at 30.6.2026 RM'000	Audited As at 31.3.2026 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		10,906	11,033
Deferred tax assets		146	146
		11,052	11,179
Current assets			
Inventories		7,056	7,432
Trade receivables		9,927	9,367
Other receivables		3,167	1,556
Tax recoverable		42	42
Fixed deposit with a licensed bank		19	19
Cash and bank balances		3,338	2,402
		23,549	20,818
TOTAL ASSETS		**34,601**	**31,997**
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		7,937	7,937
Merger deficit		(3,437)	(3,437)
Foreign currency translation reserve		(35)	(31)
Retained earnings		17,833	15,033
TOTAL EQUITY		**22,298**	**19,502**
LIABILITIES			
Non-current liabilities			
Lease liabilities	B8	36	43
Bank borrowings	B8	4,471	4,747
Deferred tax liabilities		191	191
		4,698	4,981
Current liabilities			
Trade payables		1,853	1,151
Other payables		1,289	1,309
Contract liabilities		136	141
Lease liabilities	B8	46	44
Bank borrowings	B8	3,257	3,426
Tax payable		1,024	1,443
		7,605	7,514
TOTAL LIABILITIES		**12,303**	**12,495**
TOTAL EQUITY AND LIABILITIES		**34,601**	**31,997**
Number of enlarged ordinary shares assumed in issue upon listing ('000)		540,000	540,000
Net assets per share attributable to owners of the Company (RM)		0.041	0.036

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026 [(1)] (CONT'D)

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Financial Position are disclosed in Note A1 and 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.

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NWE RESOURCES GROUP BERHAD
Registration No.: 202401037003 (1582850-V)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED 30 JUNE 2026 [1]

	Share capital RM'000	Merger deficit RM'000	Foreign currency translation reserve RM'000	Retained earnings RM'000	Non-controlling interests RM'000	Total equity RM'000
Balance as at 1 April 2025	7,937	(3,437)	(86)	8,491	-	12,905
Profit for the financial year	-	-	-	8,542	-	8,542
Dividend paid	-	-	-	(2,000)	-	(2,000)
Other comprehensive income, net of tax	-	-	55	-	-	55
Total comprehensive income	-	-	55	6,542	-	6,597
Balance as at 31 March 2026	7,937	(3,437)	(31)	15,033	-	19,502
Balance as at 1 April 2026	7,937	(3,437)	(31)	15,033	-	19,502
Profit for the financial period	-	-	-	2,800	-	2,800
Other comprehensive income, net of tax	-	-	(4)	-	-	(4)
Total comprehensive income	-	-	(4)	2,800	-	2,796
Balance as at 30 June 2026	7,937	(3,437)	(35)	17,833	-	22,298

Note:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Changes in Equity are disclosed in Note A1 and 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.

NWE RESOURCES GROUP BERHAD
Registration No.: 202401037003 (1582850-V)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 JUNE 2026 [1]

	Cumulative Quarters	
	Current Year To Date 30.6.2026 RM'000	Preceding Corresponding Year To Date 30.6.2025 [2] RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	3,133	N/A
Adjustments for:		
Depreciation of:		
- Property, plant and equipment	167	N/A
- Right-of-use assets	30	N/A
Interest expenses	79	N/A
Interest income	(2)	N/A
Operating profit before changes in working capital	3,407	N/A
Changes in working capital:		
Inventories	376	N/A
Contract liabilities	(5)	N/A
Trade and other receivables	(2,172)	N/A
Trade and other payables	684	N/A
Cash generated from operations	2,290	N/A
Interest received	2	N/A
Tax paid	(752)	N/A
Net cash from operating activities	1,540	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of:		
- Property, plant and equipment	(70)	N/A
Net cash used in investing activities	(70)	N/A
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(79)	N/A
Payment of lease liabilities	(6)	N/A
Repayment of:		
- Banker acceptance	(61)	N/A
- Term loan	(384)	N/A
Net cash used in financing activities	(530)	N/A
Net increase in cash and cash equivalents	940	N/A
Effect of exchange rate changes on cash and cash equivalents	(4)	N/A
Cash and cash equivalents at beginning of financial period	2,421	N/A
Cash and cash equivalents at end of the financial period	3,357	N/A

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 JUNE 2026 (1) (CONT'D)

	Cumulative Quarters	
	Current Year To Date 30.6.2026 RM'000	Preceding Corresponding Year To Date 30.6.2025 (2) RM'000
Cash and cash equivalent at end of the financial period comprises:		
Cash and bank balances	3,338	N/A
Fixed deposit with a licensed bank	19	N/A
	3,357	N/A

Notes:

N/A Not applicable.

(1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Cash Flows are disclosed in Note A1 and should be read in conjunction with Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

(2) This is the first interim financial report prepared by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter available as there was no interim financial report prepared for the comparative financial period concerned.

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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2026

A1. Basis of preparation

The interim financial report of NWE Resources and its subsidiaries ("**Group**") are unaudited and have 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 Company's first interim financial report on the Group's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 June 2026 announced in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year's corresponding period. 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. Material 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 Group's audited financial statements for the financial year ended 31 March 2026 as disclosed in the Accountant's Report except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

MFRSs and/or IC interpretations (including the consequential amendments)

Amendments to MFRS 9 and MFRS 7 - Amendments to classification and measurement of financial instruments

Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10, MFRS 107 - Annual improvements – Volume 11

Amendments to MFRS 9 and MFRS 7 - Amendments to the Contracts Referencing Nature – dependent electricity

MFRS 18 - Presentation and disclosure in financial statements

MFRS 19 - Subsidiaries without public accountability: Disclosures

Amendments to MFRS 19 - Subsidiaries without public accountability: Disclosures

Amendments to MFRS 121 - Translation to a hyperinflationary presentation currency

MFRS 20 - Regulatory assets and regulatory liabilities

Amendments to MFRS 10 and MFRS 128 – Sales or contribution of assets between an investor and its associate or joint venture

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) did not have any material impact on the Group's financial statements.

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the MASB:

MFRSs and/or IC interpretations (including the consequential amendments)	Effective Date
Amendments to MFRS 9 and MFRS 7 - Amendments to classification and measurement of financial instruments	1 January 2026
Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10, MFRS 107 - Annual improvements – Volume 11	1 January 2026

MFRSs and/or IC interpretations (including the consequential amendments)	Effective Date
Amendments to MFRS 9 and MFRS 7 - Amendments to the Contracts Referencing Nature – dependent electricity	1 January 2026
MFRS 18 - Presentation and disclosure in financial statements	1 January 2027
MFRS 19 - Subsidiaries without public accountability: Disclosures	1 January 2027
Amendments to MFRS 19 - Subsidiaries without public accountability: Disclosures	1 January 2027
Amendments to MFRS 121 - Translation to a hyperinflationary presentation currency	1 January 2027
MFRS 20 - Regulatory assets and regulatory liabilities	1 January 2029
Amendments to MFRS 10 and MFRS 128 – Sales or contribution of assets between an investor and its associate or joint venture	Deferred until further notice

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 upon its initial application.

A3. Auditors' report on preceding annual financial statements

The Company was incorporated under the Companies Act 2016 on 3 September 2024 as a private limited company and was subsequently converted into a public limited company on 12 November 2025. The audited financial statements of the Group for the financial year ended 31 March 2026 were not subject to any audit qualification.

A4. Seasonal or cyclical factors

The business operations of the Group were not subject to any significant seasonal or cyclical factors.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting the assets, liabilities, equity, net income or cash flow of the Group during the current financial quarter under review, that are unusual by reason of their nature, size or incidence.

A6. Material changes in estimates

There were no material changes in estimates that have a material effect on the Group in the current financial quarter.

A7. Debt and equity securities

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

A8. Dividends paid

There was no dividend paid during the financial period.

A9. Segment information

The Group's operating segments information (by entities) are as follows:

	Repackaging, manufacturing and supply of personal care and related products RM'000	Distribution of personal care products and health foods RM'000	Formulation and supply of health foods RM'000	Investment holdings RM'000	Adjustments and eliminations RM'000	Combined RM'000
30.6.2026						
Revenue						
External customers	4,047	4,251	2,287	-	-	10,585
Inter-segment	881	-	-	-	(881)	-
Total revenue	4,928	4,251	2,287	-	(881)	10,585
Results						
Interest income	-	1	1	-	-	2
Interest expenses	(77)	(8)	-	-	6	(79)
Depreciation of property, plant and equipment	(83)	(18)	(65)	(1)	-	(167)
Depreciation of right of use assets	(4)	(67)	-	-	41	(30)
Other non-cash items	-	-	-	-	-	-
Segment profit	997	992	919	(108)	410	3,210

A9. Segment information (Continued)

The Group's operating segments information (by entities) are as follows:

	Repackaging, manufacturing and supply of personal care and related products RM'000	Distribution of personal care products and health foods RM'000	Formulation and supply of health foods RM'000	Investment holdings RM'000	Adjustments and eliminations RM'000	Combined RM'000
31.3.2026						
Revenue						
External customers	17,396	14,496	9,737	-	-	41,629
Inter-segment	3,877	-	-	-	(3,877)	-
Total revenue	21,273	14,496	9,737	-	(3,877)	41,629
Results						
Interest income	1	3	1	-	-	5
Interest expenses	(357)	(22)	-	-	8	(371)
Depreciation of property, plant and equipment	(352)	(287)	(247)	(1)	158	(729)
Other non-cash items	98	-	(141)	-	-	(43)
Segment profit	4,097	2,398	3,900	2,629	(2,825)	10,199

A10. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment in the current financial quarter under review.

A11. Material events subsequent to the end of the first financial quarter

On 24 August 2026, the Company had entered into an underwriting agreement with KAF Investment Bank Berhad in relation to the underwriting of 37,800,000 ordinary shares ("**Issue Shares**") in conjunction with the proposed listing of the Company on the ACE Market of Bursa Securities ("**Listing**").

In conjunction with the Listing, the Company had on 29 September 2026 issued the Prospectus which entails the public issue of 143,145,540 Issue Shares at an issue price of RM0.20 per Share in the following manner:

(i) 27,000,000 Issue Shares made available for application by the Malaysian public;
(ii) 10,800,000 Issue Shares made available for application by the eligible Directors, employees and persons who have contributed to the success of the Group; and
(iii) 105,345,540 Issue Shares made available by way of private placement to selected investors.

The Company is scheduled to be listed on the ACE Market of Bursa Securities on 21 October 2026.

A12. Changes in the composition of the Group

There were no changes in the composition of the Group for the current financial quarter under review.

A13. Contingent assets and contingent liabilities

There were no material contingent assets and contingent liabilities as at the date of this interim financial report.

A14. Capital commitments

There is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effect on the Group's financial position as at the date of this interim financial report.

A15. Significant related party transactions

Save as disclosed below, there are no other significant related party transactions entered into by the Group during the current quarter and financial period under review:

	Current Quarter 3-Months Ended		**Cumulative Quarters 3-Months Ended**	
	30.6.2026	**(1) 30.6.2025**	**30.6.2026**	**(1) 30.6.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Transaction with a related party - Purchase of food and beverages products	23	N/A	23	N/A

Notes:

(1) There are no comparative figures for the preceding year's corresponding quarter as this is the first interim report being announced by the Company in compliance with the Listing Requirements.

A16. Derivative financial instruments

As at 30 June 2026, the Group does not have any derivatives financial instruments.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Review of performance

Results for current quarter

The Group recorded revenue of RM10.59 million for the current quarter under review. The distribution of personal care products and health foods segment was the largest contributor, accounting for RM4.25 million or 40.16% of total revenue, followed by the repackaging, manufacturing and supply of personal care and related products segment at RM4.05 million or 38.23%, while the formulation and supply of health foods segment made up the remaining RM2.29 million or 21.61%.

Profitability-wise, the Group registered gross profit of RM5.93 million and a gross profit margin of 56.02%. Meanwhile, PBT and PAT came in at RM3.13 million and RM2.80 million, respectively. PAT margin stood at 26.5% for the quarter.

There are no comparative figures for the preceding year's corresponding quarter's results as this is the first interim financial report being announced by the Company in compliance with the Listing Requirements.

B2. Comparison with Immediate Preceding Quarter Results

No comparative figures for the immediate preceding quarter are presented as this is the first interim financial report announced by the Company in compliance with the Listing Requirements.

B3. Prospects and Outlook

The global economic remained challenging and uncertain, with elevated oil prices arising from geopolitical tensions having broad impact on businesses. Notwithstanding this, Malaysia's economy demonstrated resilience, having expanded by 5.7% in the first half of 2026 vs 4.5% in the first half of 2025. This was partly bolstered by the Government's targeted RON95 petrol subsidy under the BUDI95 scheme, which helped cushioned consumers from higher fuel prices and helped sustain household spending.

Looking ahead, consumer spending is expected to receive further support from Budget 2027 that was tabled on 9 October 2026, which introduced measures to ease cost-of-living pressures and raise household disposable income. These include an increase in the minimum wage from RM1,700 to RM2,000 per month effective June 2027, higher individual income tax relief and lower personal income tax rates for selected middle-income groups. These measures are expected to stimulate domestic consumption, creating a favourable environment for the Group's personal care and health foods business.

B3. Prospects and Outlook (Continued)

At the same time, the tourism sector continues to gain momentum under the Visit Malaysia 2026 (**"VM2026"**) campaign, with Malaysia recording 21.12 million international visitor arrivals in the first half of 2026, surpassing pre-pandemic levels. The extension of the campaign until the end of 2027, coupled with the Government's allocation of RM935 million to support tourism-related activities under the Budget 2027, is expected to sustain the positive momentum and further drive demand for the Group's hospitality amenities.

On the consumer front, growing health and wellness awareness, coupled with an ageing population and increasing urbanisation, are expected to drive demand for health food products in Malaysia. Meanwhile, the outlook for personal care segment is also encouraging, with Malaysia's skincare market projected to grow from USD1.37 billion in 2024 to USD2.41 billion in 2030, representing a compound annual growth rate (**"CAGR"**) of 9.9%.

The Group is well-positioned to capitalise on these favourable industry trends through the following initiatives, to be supported by the gross proceeds of RM28.6 million raised from its initial public offering ("**IPO**"):

1. **Expand its product portfolio** through the development of new health foods and skin care formulations;
2. **Invest in new machinery and equipment to** bring health foods manufacturing in-house and enhance its personal care products manufacturing capabilities;
3. **Strengthen its research and development ("R&D") capabilities** through recruitment of additional talent and acquisition of laboratory equipment; and
4. **Expand its market reach** through targeted marketing initiatives, including live e-commerce sales channels, and participation in local and international exhibitions.

Collectively, these initiatives are expected to fuel the Group's growth by widening its product offerings, improving cost efficiency and product margins, and extending its reach to a broader customer base.

Barring any unforeseen circumstances, the Board of Directors remains cautiously optimistic on the Group's prospects for the remainder of the financial year ending 31 March 2027.

B4. Profit forecast or profit guarantee

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

B5. Status of corporate proposals

Save as disclosed in Note A11, there were no corporate proposals announced but not completed as at the date of this interim financial report.

B6. Taxation

	Current Quarter 3-Months Ended		Cumulative Quarters 3-Months Ended	
	30.6.2026	30.6.2025	30.6.2026	30.6.2025
	RM'000	RM'000	RM'000	RM'000
Income tax expense				
- Current year	333	N/A	333	N/A
- Prior year(s)	-	N/A	-	N/A
	333	N/A	333	N/A
Deferred tax expenses				
- Current year	-	N/A	-	N/A
Overall tax expenses	**333**	**N/A**	**333**	**N/A**
Effective tax rate (%)	10.63	N/A	10.63	N/A

Note:

N/A Not applicable.

This is the first interim financial report prepared by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter available as there was no interim financial report prepared for the comparative financial period concerned.

The lower effective tax rate compared to the statutory tax rate was mainly due to the over provision of income tax in the previous financial years as well as tax exemption under the pioneer status granted to one of our subsidiaries.

B7. Utilisation of proceeds from the IPO

The gross proceeds to be raised from the initial public offering ("**IPO**") of the Company amounting RM28.63 million is intended to be utilised in the following manner:

	Proposed Utilisation of Proceeds		Estimated Time frame for Utilisation from Date of Listing
Utilisation of Proceeds	**RM'000**	**%**	
Product development expenditure	9,140	31.93	Within 24 months
Expansion of R&D capabilities	1,160	4.05	Within 24 months
Marketing and promotional activities	4,570	15.96	Within 36 months
Purchase of equipment and transportation fleets	940	3.28	Within 12 months
Setting up new sales office	600	2.10	Within 24 months
Working capital requirements	8,219	28.71	Within 24 months
Estimated listing expenses	4,000	13.97	Immediate
Total	**28,629**	**100.00**	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus. As at the date of this interim report, the IPO is pending completion and the proceeds are expected to be received after the Listing which is scheduled on 21 October 2026.

B8. Group borrowings and debt securities

		30.6.2026	30.6.2025
		RM'000	RM'000
Non-current			
Borrowings	Secured	4,471	N/A
Lease liabilities	Secured	36	N/A
		4,507	**N/A**
Current			
Borrowings	Secured	3,257	N/A
Lease liabilities	Secured	46	N/A
		3,303	**N/A**
Total		**7,810**	**N/A**

Note:

N/A Not applicable.

All the Group's borrowings were denominated in Ringgit Malaysia.

B9. Material litigation

There was no material litigation involving the Group as at the date of this interim financial report.

B10. Dividend proposed or declared

No dividend has been proposed or declared in respect of the current quarter under review.

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B11. Earnings per share

The basic and diluted earnings per share ("**EPS**") are calculated by dividing the net profit for the period attributable to owners of the Company by the number of ordinary shares in issue during the period:

	Current Quarter 3-Months Ended		Cumulative Quarters 3-Months Ended	
	30.6.2026	**30.6.2025**	**30.6.2026**	**30.6.2025**
	RM'000	**RM'000**	**RM'000**	**RM'000**
PAT	2,800	N/A	2,800	N/A
Number of enlarged ordinary shares assumed in issue upon Listing ('000)	540,000	N/A	540,000	N/A
Basic/Diluted LPS/EPS (sen)[(1)]	0.52	N/A	0.52	N/A

Notes:

N/A Not applicable.

(1) Basic/Diluted EPS is calculated based on PAT of the Company divided by the enlarged issued share capital assumed in issue of 540,000,000 ordinary shares upon Listing. There are no dilutive instruments as at the end of the financial period.

B12. Notes to the profit or loss and other comprehensive income

	Current Quarter 3-Months Ended		Cumulative Quarters 3-Months Ended	
	30.6.2026	**30.6.2025 (1)**	**30.6.2026**	**30.6.2025 (1)**
	RM'000	**RM'000**	**RM'000**	**RM'000**
PBT is arrived at after charging/ (crediting):				
Depreciation on property, plant and equipment	167	N/A	167	N/A
Depreciation of right-of-use assets	30	N/A	30	N/A
Interest income	(2)	N/A	(2)	N/A
Interest expenses	79	N/A	79	N/A
Realised loss on foreign exchange	16	N/A	16	N/A
Rental income	(21)	N/A	(21)	N/A

Note:

(1) No comparative figures for the preceding corresponding period are presented as this is the first interim financial report announced by the Company in compliance with the Listing Requirements.

Save as disclosed above, the other disclosure items pursuant to Note 16 of Appendix 9B of the Listing Requirements are not applicable.

B13. Approval of interim financial report

The interim financial report as set out above was authorised for issuance by the Board of Directors on 19 October 2026.