ONE GASMASTER HOLDINGS BERHAD 202301021970 (1515893-D)
(Incorporated in Malaysia under the Companies Act 2016)

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

ONE GASMASTER HOLDINGS BERHAD 202301021970 (1515893-D)
(Incorporated in Malaysia under the Companies Act 2016)

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

	Note	UNAUDITED As at 30 June 2026 RM'000	AUDITED As at 31 Dec 2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		11,087	10,134
Investments properties		983	983
Total non-current assets		12,070	11,117
Current assets			
Inventories		4,194	3,976
Trade and other receivables		5,873	10,170
Contract assets		2,061	523
Short term deposits		18,941	669
Cash and bank balances		3,189	2,762
Total current assets		34,258	18,100
TOTAL ASSETS		**46,328**	**29,217**
EQUITY AND LIABILITIES			
Share capital		33,905	15,880
Reorganisation reserve		(15,380)	(15,380)
Retained earnings		16,797	17,299
Capital Reserve		576	576
TOTAL EQUITY		35,898	18,375
Non-current liabilities			
Loans and borrowings	B8	5,969	6,211
Deferred tax liabilities		56	56
Total non-current liabilities		6,025	6,267
Current liabilities			
Trade and other payables		3,482	3,523
Loans and borrowings	B8	421	443
Current tax liabilities		4	214
Contract liabilities		498	395
Total current liabilities		4,405	4,575
TOTAL LIABILITIES		10,430	10,842
TOTAL EQUITY AND LIABILITIES		**46,328**	**29,217**
Net Assets per share (RM) (2)	B11	0.12	0.06

Notes:-

(1) *The basis of preparation of the unaudited condensed consolidated statements of financial position is disclosed in Note A1 herein and should be read in conjunction with the Company's audited financial statement for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.*

(2) *The net assets per share as at 30 June 2026 and 31 December 2025 are computed based on the consolidated net assets of the Company divided by the number of ordinary shares of 310,000,000.*

ONE GASMASTER HOLDINGS BERHAD 202301021970 (1515893-D)
(Incorporated in Malaysia under the Companies Act 2016)

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

		INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
	Note	Unaudited 30 June 2026 RM'000	Unaudited 30 June 2025 [2] RM'000	Unaudited 30 June 2026 RM'000	Unaudited 30 June 2025 [2] RM'000
Revenue	A15	8,098	N/A	13,530	N/A
Cost of sales		(5,689)	N/A	(9,649)	N/A
GROSS PROFIT		2,409	N/A	3,881	N/A
Other operating income		243	N/A	486	N/A
Administrative expenses		(1,656)	N/A	(4,489)	N/A
PROFIT/ (LOSS) FROM OPERATIONS		996	N/A	(122)	N/A
Finance costs		(54)	-	(89)	N/A
PROFIT/ (LOSS) BEFORE TAXATION	B12	942	N/A	(211)	N/A
Taxation	B5	(241)	N/A	(291)	N/A
PROFIT/ (LOSS) AFTER TAXATION		701	N/A	(502)	N/A
Other comprehensive income, net of tax		-	N/A	-	N/A
TOTAL COMPREHENSIVE INCOME/ (LOSS) FOR THE FINANCIAL PERIOD		701	N/A	(502)	N/A
Attributable to:					
Equity holders of the Company		701	N/A	(502)	N/A
Non-controlling interest		-	N/A	-	N/A
		701	N/A	(502)	N/A
Earnings per share (sen)					
- Basic/Diluted [3][4]	B11	0.26	N/A	(0.19)	N/A

Notes:-

(1) *The basis of preparation of the Unaudited Condensed Combined Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Company's audited financial statement for the financial year ended 31 December 2025 and the accompanying explanatory notes attached in the interim financial report.*

(2) *This is the third interim financial report for the second quarter 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 financial year-to-date as no interim financial report was prepared for the comparative financial periods concerned.*

(3) *Basic and diluted earnings per share ("EPS") is calculated based on profit after tax attributable to owners of the Company and divided by the weighted average number of ordinary shares in issue of 265,410,959 as at the end of the financial period.*

(4) *The diluted earnings per share of the Group for the quarter are equivalent to the basic earnings per share as the Group does not have any convertible securities at the end of the reporting period of this interim financial report.*

ONE GASMASTER HOLDINGS BERHAD 202301021970 (1515893-D)
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 [(1)]

	← Attributable to owners of the Company →				
	Share Capital RM'000	**Capital Reserve RM'000**	**Reorganisation Reserve RM'000**	**Retained Earnings RM'000**	**Total Equity RM'000**
At 1 January 2026	15,880	576	(15,380)	17,299	18,375
Total comprehensive loss for the financial period ended Loss for the financial period, representing total comprehensive income for the financial period	-	-		(502)	(502)
Issuance of shares	19,375				19,375
Expenses persuant to issuance of shares	(1,350)				(1,350)
At 30 June 2026	33,905	576	(15,380)	16,797	35,898

Note:-

(1) *The basis of preparation of the unaudited condensed consolidated statements of changes in equity is disclosed in Note A1 herein and should be read in conjunction with the Company's audited financial statement for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.*

ONE GASMASTER HOLDINGS BERHAD 202301021970 (1515893-D)
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 JUNE 2026 (1)

	UNAUDITED 30 June 2026 RM'000	UNAUDITED 30 June 2025 RM'000
Cash Flows From Operating Activities		
Loss before tax	(211)	N/A
Adjustment for :-		
Depreciation of property, plant and equipments	481	N/A
Interest expense	89	N/A
Interest income	(238)	N/A
Operating profit before working capital changes	121	N/A
Changes in working capital		
Net change in inventories	(218)	N/A
Net change in contract asset	(1,538)	N/A
Net change in trade and other receivables	3,450	N/A
Net change in trade and other payables	(41)	N/A
Net change in contract liabilities	103	N/A
Net cash generated from operations	1,877	N/A
Income tax paid	(501)	N/A
Interest received	238	N/A
Interest paid	(2)	N/A
Net cash generated from operating activities	1,612	N/A
Cash Flow From investing Activities		
Change in non short-term deposit	(18,272)	N/A
Purchase of property, plant and equipment	(1,434)	N/A
Net cash used in investing activities	(19,706)	N/A
Cash Flow From Financing Activities		
Net proceeds from issuance of shares	18,872	-
Repayment of term loans	(177)	N/A
Repayment of hire purchase payables	(87)	N/A
Interest paid	(87)	N/A
Net cash generated from financing activities	18,521	N/A
Net increase in cash and cash equivalents	427	N/A
Cash and cash equivalents as at beginning of the financial period	2,762	N/A
Cash and cash equivalents as at end of the financial period	3,189	N/A

Notes:-

(1) *The basis of preparation of the unaudited condensed consolidated statements of cash flows is disclosed in Note A1 herein and should be read in conjunction with the Company's audited financial statement for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.*

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

A. EXPLANATORY NOTES COMPLIANCE WITH AS PER MFRS 134- INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

The unaudited condensed consolidated interim financial statements for the year ended 30 June 2026 have been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134 Interim Financial Reporting and Rule 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

As this is the third interim financial report prepared by the Company in compliance with the Listing Requirements of Bursa Securities, there are no comparative figures for the preceding year's corresponding quarter and corresponding period.

The interim financial report should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying notes attached to this interim financial report. Any discrepancies in the tables between the amounts listed and the totals in this interim financial report are due to rounding.

A2. Significant accounting Policies

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the preparation of the Accountants' Report as disclosed in the Prospectus. The Group has adopted those standards and amendments that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

New MFRSs and amendments to MFRSs that have been issued, but yet to be effective

The Group and the Company have not adopted the following new MFRSs and amendments to MFRSs that have been issued, but yet to be effective:

A. EXPLANATORY NOTES COMPLIANCE WITH AS PER MFRS 134- INTERIM FINANCIAL REPORTING (CONTINUED)

A2. Significant accounting Policies (Continued)

		Effective for financial periods beginning on or after
<u>New MFRS</u>		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred
MFRS 107	Statement of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2027
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The adoption of the above new MFRS and amendments to MFRSs is expected to have no material impact on the financial statements upon their initial application.

A. EXPLANATORY NOTES COMPLIANCE WITH AS PER MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A3. Auditors' Report on preceding Annual Financial Statements

The auditors' report on the Group's most recent annual audited financial statements for the financial year ended 31 December 2025 were not subject to any qualification.

A4. Seasonality or Cyclicality of Interim Operations

The operations of the Group were not significantly affected by any seasonal or cyclical factors.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter and financial period ended 30 June 2026.

A6. Changes in Estimates

There were no changes in the estimates of amounts reported in prior financial years that have a material effect on the results in the current quarter and financial period ended 30 June 2026.

A7. Issues, Repurchases and Repayments of Debts and Equity Securities

There were no other issuances, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter 30 June 2026.

A8. Dividends Declared and Paid

There were no dividends declared and paid during the current quarter and financial period ended 30 June 2026.

A9. Valuation of Property, Plant and Equipment

There were no revaluations of property, plant and equipment during the current quarter and financial period ended 30 June 2026. As at 30 June 2026, all property, plant and equipment were stated at cost less accumulated depreciation and impairment losses.

A10. Material Events Subsequent to the End of the Financial Period

There were no material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

A. EXPLANATORY NOTES COMPLIANCE WITH AS PER MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A11. Changes in the Composition of the Group

There were no material changes in the composition of the Group for the current quarter 30 June 2026.

A12. Changes in Contingent Liabilities or Contingent Assets

The directors are not aware of any contingent liabilities which, upon becoming enforceable, may have a material impact on the profit or net assets value of the Group.

A13. Capital Commitments

As at 30 June 2026, save as disclosed below, the Group do not have any other material capital commitments:

	RM'000
Contracted but not provided for:	
- Purchase of investment property [1]	7,000
Approved but not contracted for:	
- Renovation, electrical works and other ancillary related works [2]	450
Total	7,450

Note:

[1] The material capital commitment above refers to acquisition of an investment property pursuant to the sale and purchase agreement dated 31 July 2025. Please refer to Section 15.5(e) of this Prospectus for further details of the sale and purchase agreement

[2] The material capital commitment above refers to cost of renovation works for setting up a new calibration laboratory at the Damansara Office. As we have obtained the planning permission from MBPJ, the renovation work will commence upon obtaining the building plan approval from MBPJ.

Our capital commitment as mentioned above will be financed via term loan and IPO proceeds raised.

A. EXPLANATORY NOTES COMPLIANCE WITH AS PER MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A14. Significant Related Party Transactions

There were no significant related party transactions of the Group for the current quarter 30 June 2026.

A15. Segment Information

The Group prepared the following segment information in accordance with MFRS 8 Operating Segments based on the internal reports of the Group's strategic business units which are regularly reviewed by directors for the purpose of making decisions about resource allocation and performance assessment. For management purposes, the Group is organised into business units based on the type of customers for its services.

Segments	Products and Services
Trading of products/parts	Trading of related products, including instruments, parts and components, where required by its customers.
Maintenance and calibration services	Providing maintenance services to support and sustain existing operations for its environmental monitoring solutions, gas detector solutions, and industrial hygiene solutions, as well as providing calibration services. These include: • Acoustic equipment calibration • Gas monitoring equipment calibration • Temperature and humidity calibration • Pressure calibration • Mass calibration • Audiometer calibration
Projects	Providing the design, supply, installation, testing and commissioning of new environmental monitoring, gas detection and industrial hygiene solutions, and gas piping solutions.

The three reportable operating segments are as follows:

Segment assets and liabilities

Segment assets and liabilities are not included in the internal reports that are reviewed by the directors; hence no disclosures are made on segment assets and liabilities.

Inter-segment pricing is determined on negotiated basis.

A. EXPLANATORY NOTES COMPLIANCE WITH AS PER MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A15. Segment Information (Continued)

30 June 2026	**Trading of Products /parts RM'000**	**Maintenance And calibration services RM'000**	**Projects RM'000**	**Total RM'000**
Revenue from external customers	4,921	4,660	3,949	13,530
Gross profit				3,881
Other income				486
Unallocated expenses				(4,489)
Finance costs				(89)
Income tax expense				(291)
Loss for the financial period				(502)

A. EXPLANATORY NOTES COMPLIANCE WITH AS PER MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A15. Segment Information (Continued)

The Group operates predominantly in Malaysia.

	Individual Quarter		Cumulative Quarter	
	Current Year 30 Jun 2026	Preceding Year 30 Jun 2025 (1)	Current Year 30 Jun 2026	Preceding Year 30 Jun 2025 (1)
	RM'000	RM'000	RM'000	RM'000
Malaysia	8,098	N/A	13,530	N/A
International	-	N/A	-	N/A
Total	8,098	N/A	13,530	N/A

Note:

(1) This is the third interim financial report for the current quarter ended 30 June 2026 announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding year's corresponding quarter and corresponding period available as no interim financial report was prepared for the comparative financial quarter and period concerned.

N/A – Not applicable

B. EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B, LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of the Group Performance:

	Individual Quarter		Cumulative Quarter	
	Current Year 30 Jun 2026	Preceding Year 30 Jun 2025 (1)	Current Year 30 Jun 2026	Preceding Year 30 Jun 2025 (1)
	RM'000	RM'000	RM'000	RM'000
Revenue	8,098	N/A	13,530	N/A
Gross profit	2,409	N/A	3,881	N/A
Profit/ (Loss) before tax	942	N/A	(211)	N/A
Profit/ (Loss) after tax	701	N/A	(502)	N/A

Note:

(1) This is the third interim financial report for the second quarter ended 30 June 2026 announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding year's corresponding quarter and corresponding period available as no interim financial report was prepared for the comparative financial quarter and year ended concerned.

N/A – Not applicable

For the current quarter and cumulative financial period ended 30 June 2026, the Group recorded a revenue of RM8.10 million and RM13.53 million respectively, of which the revenue contribution is derived from the trading of products, maintenance and calibration services and projects.

The Group registered a gross profit of RM2.41 million for the current quarter, which translates to a gross profit margin of 29.8%. For the cumulative financial period ended 30 June 2026, the Group registered a gross profit of RM3.88 million, translating to a gross profit margin of 28.7%.

The Group achieved a profit before tax and profit after tax of RM0.94 million and RM0.70 million respectively for the current quarter under review, translating to a profit before tax margin of 11.6% and a profit after tax margin of 8.7%. For the cumulative financial period, the Group recorded a loss before tax and loss after tax of RM0.21 million and RM0.50 million respectively, representing a loss before tax margin of 1.6% and a loss after tax margin of 3.7%, after charging out the listing expenses of RM1.31 million incurred in connection with the Group's listing exercise during the financial period.

B. EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B, LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B1. Review of the Group Performance: (Continued)

Excluding the listing expenses of RM1.31 million, the Group would have recorded a profit before tax and profit after tax of RM1.10 million and RM0.81 million respectively for the cumulative financial period representing an adjusted profit before tax margin of 8.1% and an adjusted profit after tax margin of 6.0%.

B2. Comparison with Immediate- Preceding Quarter

	Individual Quarter			
	Current Quarter 30 Jun 2026	Preceding Quarter 31 Mar 2026	Changes	
	RM'000	RM'000	RM'000	%
Revenue	8,098	5,432	2,666	49.1
Gross profit	2,409	1,472	937	63.7
Profit/ (Loss) before tax	942	(1,153)	2,095	181.7
Profit/ (Loss) after tax	701	(1,203)	1,904	158.3

The Group recorded revenue of RM8.10 million for the current financial quarter, an increase of 49.1% or RM2.67 million compared to RM5.43 million in the preceding quarter. The increase was mainly driven by higher project segment revenue. Correspondingly, gross profit increased by RM0.94 million or 63.7% in line with the higher revenue recorded during the quarter.

The Group turned around from a loss before tax of RM1.15 million in the preceding quarter to a profit before tax of RM0.94 million in the current quarter, an improvement of RM2.10 million. Correspondingly, the Group recorded a profit after tax of RM0.70 million, compared to a loss after tax of RM1.20 million in the preceding quarter, an improvement of RM1.90 million. The improvement was mainly attributable to the higher revenue recorded in the current quarter. The preceding quarter's loss was also largely attributable to listing expenses of RM1.31 million incurred in connection with the Group's listing exercise; excluding this one-off item, the preceding quarter would have recorded a profit before tax of approximately RM0.15 million.

B. EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B, LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B3. Prospects

Despite ongoing macroeconomic and geopolitical headwinds as well as heightened volatility arising from the conflict in the Middle East, the Group remains focused on executing its growth strategy while staying alert to shifts in customer sentiment and capital expenditure patterns across its key markets.

While some customers may take a more measured approach to new investment decisions in the near term, the Group sees this as an opportunity to strengthen its fundamentals including sharpening operational efficiency, tightening cost management, and deepening engagement with existing and prospective customers to position itself for the next phase of growth once market conditions stabilise.

The Group will continue to actively monitor global economic and geopolitical developments, and remains prepared to respond swiftly to emerging risks around market volatility and energy price fluctuations, while pursuing opportunities that these same conditions may present.

The maintenance and services segments are expected to continue growing at a gradual, steady pace. The trading segment, by comparison, is anticipated to be a stronger contributor to the Group's growth, supported by an expanding project pipeline and firming customer demand. More broadly, the Group observes that overall market conditions are improving, which supports a positive outlook for the Group's business in the periods ahead.

B4. Profit Forecast or Profit Guarantee

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

B. EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B, LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B5. Taxation

	Individual Quarter		Cumulative Quarter	
	Current Year 30 Jun 2026	**Preceding Year 30 Jun 2025 (1)**	**Current Year 30 Jun 2026**	**Preceding Year 30 Jun 2025 (1)**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Current tax	241	N/A	291	N/A
Deferred tax	-	N/A	-	N/A
Overall tax expenses	241	N/A	291	N/A

The Group's effective tax rate stood at 25.58% for the current financial quarter and (137.91%) for the cumulative quarters respectively, mainly due to non-tax-deductible expenses.

Note:

(1) This is the third interim financial report for the second quarter ended 30 June 2026 announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding year's corresponding quarter and corresponding period available as no interim financial report was prepared for the comparative financial quarter and period concerned.

N/A – Not applicable

B6. Status of Corporate Proposals.

There is no other corporate proposal announced but not completed as at the date of this interim financial report under review.

B. EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B, LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B7. Utilisation of proceeds

From the date of listing, the proceeds from the Public Issue would be used in the following manner:

Purpose	Proposed Utilisation	Actual Utilisation	Unutilised Balance	Estimated timeframe utilization from listing date
	RM'000	RM'000	RM'000	
Business expansion	3,760	410	3,350	Within 24 months
Calibration expenditure	1,678	675	1,003	Within 12 months
Setting up branch offices	4,886	13	4,873	Within 24 months
Working capital	5,051	5,051	-	Within 12 months
Estimated listing expenses	4,000	4,000	-	Within 1 month
Total	**19,375**	**10,149**	**9,226**	

B8. Loan and Borrowings

The Group's borrowings are as follows: -

	Current	Non-current	As at 30 Jun 2026
	RM'000	RM'000	RM'000
Secured			
Term loans	260	5,834	6,094
Hire purchase payables	161	135	296
Total loans and borrowings	**421**	**5,969**	**6,390**

B. EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B, LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B9. Material Litigation

As at the date of this report, there is no litigation or arbitration which has a material effect on the financial position of the Group; and the Board of Directors of the Company is not aware of any proceedings pending or threatened or of any fact likely to give rise to any proceedings.

B10. Dividends

There was no dividend declared as at the date of this report.

B11. Earnings per Share ("EPS")

The basic and diluted EPS for the current financial quarter and financial year-to-date are computed as follows:

	Individual Quarter		Cumulative Quarter	
	Current Year 30 Jun 2026	**Preceding Year 30 Jun 2025 (1)**	**Current Year 30 Jun 2026**	**Preceding Year 30 Jun 2025 (1)**
PAT/LAT attributable to shareholders (RM'000)	701	N/A	(502)	N/A
Weighted average number of ordinary shares ('000)	265,411	N/A	265,411	N/A
Basic/ Diluted EPS (sen) (2) (3)	0.26	N/A	(0.19)	N/A

Notes:

(1) This is the third interim financial report for the current quarter ended 30 June 2026 announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding year's corresponding quarter and corresponding period available as no interim financial report was prepared for the comparative financial quarter and year ended concerned.

(2) Basis and diluted earnings per share ("EPS") is calculated based on profit after tax attributable to owners of the Company and divided by the weighted average number of ordinary shares of 265,410,959.

(3) The diluted earnings per share of the Group for the quarter are equivalent to the basic earnings per share as the Group does not have any convertible securities at the end of the reporting period of this interim financial report.

B. EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B, LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B12. Profit before tax

This is arrived at after charging/(crediting):

	Individual Quarter		Cumulative Quarter	
	Current Year 30 Jun 2026	**Preceding Year 30 Jun 2025 (1)**	**Current Year 30 Jun 2026**	**Preceding Year 30 Jun 2025 (1)**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Interest income	(150)	N/A	(238)	N/A
Interest expense	54	N/A	89	N/A
Depreciation of property, plant and equipment	259	N/A	481	N/A
IPO expense charged out	-	N/A	1,306	N/A

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements for the ACE Market of Bursa Malaysia Securities Bhd are not applicable.

BY ORDER OF THE BOARD
ONE GASMASTER HOLDINGS BERHAD
24th August 2026