RCE Capital Berhad

Registration No: 195301000151 (2444-M)
Incorporated in Malaysia

Interim Financial Report
1st Quarter Ended 30 June 2026

SUMMARY OF KEY FINANCIAL INFORMATION FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	30.06.2026	30.06.2025	**30.06.2026**	30.06.2025
	RM'000	RM'000	**RM'000**	RM'000
1. Revenue	**78,386**	79,786	**78,386**	79,786
2. Profit before tax	**40,335**	35,503	**40,335**	35,503
3. Profit for the financial period	**30,426**	25,989	**30,426**	25,989
4. Profit attributable to ordinary equity holders of the Company	**30,426**	25,989	**30,426**	25,989
5. Basic earnings per ordinary share (sen)	**2.07**	1.77	**2.07**	1.77
6. Proposed/Declared dividend per share (sen)	**-**	-	**-**	-

	AS AT END OF CURRENT QUARTER	AS AT PRECEDING FINANCIAL YEAR END
7. Net assets per share attributable to ordinary equity holders of the Company (RM)	**0.58**	**0.59**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	30.06.2026	30.06.2025	**30.06.2026**	30.06.2025
	RM'000	RM'000	**RM'000**	RM'000
8. Gross interest income	**1**	2	**1**	2
9. Gross interest expense	**74**	51	**74**	51

CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	30.06.2026	30.06.2025	**30.06.2026**	30.06.2025
	RM'000	RM'000	**RM'000**	RM'000
Profit/interest income	**70,940**	71,194	**70,940**	71,194
Other revenue	**7,446**	8,592	**7,446**	8,592
Revenue	**78,386**	79,786	**78,386**	79,786
Other income	**7,898**	7,980	**7,898**	7,980
Profit/interest expense applicable to revenue	**(22,325)**	(24,180)	**(22,325)**	(24,180)
Directors' remuneration and staff costs	**(8,630)**	(7,531)	**(8,630)**	(7,531)
Allowances for impairment loss on receivables, net	**(7,462)**	(11,320)	**(7,462)**	(11,320)
Depreciation of plant and equipment and right-of-use ("ROU") assets	**(818)**	(1,028)	**(818)**	(1,028)
Amortisation of intangible assets	**(529)**	(279)	**(529)**	(279)
Other expenses	**(6,111)**	(7,874)	**(6,111)**	(7,874)
Finance costs	**(74)**	(51)	**(74)**	(51)
Profit before tax	**40,335**	35,503	**40,335**	35,503
Income tax expense	**(9,909)**	(9,514)	**(9,909)**	(9,514)
Profit/Total comprehensive income for the financial period	**30,426**	25,989	**30,426**	25,989
Attributable to:				
Owners of the Company	**30,426**	25,989	**30,426**	25,989
Earnings per ordinary share (sen):				
Basic	**2.07**	1.77	**2.07**	1.77
Diluted	**2.07**	1.77	**2.07**	1.77

The Condensed Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 March 2026 and the accompanying explanatory notes attached to the interim financial report.

RCE

RCE Capital Berhad
Registration No: 195301000151 (2444-M)
Incorporated in Malaysia

Interim Financial Report
1st Quarter Ended 30 June 2026

CONDENSED STATEMENT OF FINANCIAL POSITION

	AS AT 30.06.2026 RM'000	AS AT 31.03.2026 RM'000
ASSETS		
Non-Current Assets		
Plant and equipment	**5,363**	4,376
ROU assets	**7,406**	4,963
Intangible assets	**67,851**	68,380
Financing receivables	**1,725,773**	1,737,567
Deferred tax assets	**82,072**	93,519
Total Non-Current Assets	**1,888,465**	1,908,805
Current Assets		
Financing receivables	**240,938**	239,720
Trade receivables	**42,447**	44,395
Other receivables, deposits and prepaid expenses	**59,184**	47,526
Deposits with licensed financial institutions	**692,451**	681,270
Cash and bank balances	**62,605**	82,081
Total Current Assets	**1,097,625**	1,094,992
TOTAL ASSETS	**2,986,090**	3,003,797
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	**204,881**	204,881
Treasury shares	**(4,948)**	(4,948)
Reserves	**647,897**	670,721
Total Equity	**847,830**	870,654
Non-Current Liabilities		
Hire-purchase payables	**409**	507
Financing liabilities	**1,175,221**	1,117,004
Lease liabilities	**4,176**	2,103
Deferred tax liabilities	**40,055**	49,547
Total Non-Current Liabilities	**1,219,861**	1,169,161
Current Liabilities		
Payables and accrued expenses	**33,981**	36,920
Hire-purchase payables	**386**	400
Financing liabilities	**869,877**	918,914
Lease liabilities	**1,429**	989
Tax liabilities	**12,726**	6,759
Total Current Liabilities	**918,399**	963,982
Total Liabilities	**2,138,260**	2,133,143
TOTAL EQUITY AND LIABILITIES	**2,986,090**	3,003,797
NET ASSETS PER SHARE (RM)	**0.58**	0.59

The Condensed Statement of Financial Position should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 March 2026 and the accompanying explanatory notes attached to the interim financial report.

CONDENSED STATEMENT OF CHANGES IN EQUITY

	Share Capital RM'000	Treasury Shares RM'000	← Reserves → Employees' Share Scheme ("ESS") RM'000	Retained Earnings RM'000	Total Reserves RM'000	Total RM'000
As at 1 April 2025	204,881	(4,948)	4,694	634,887	639,581	839,514
Total comprehensive income	-	-	-	25,989	25,989	25,989
Transactions with owners						
Dividends	-	-	-	(51,381)	(51,381)	(51,381)
Options under ESS:						
- Exercised	-	-	(7)	5	(2)	(2)
- Cancelled	-	-	(105)	105	-	-
Total transactions with owners	-	-	(112)	(51,271)	(51,383)	(51,383)
As at 30 June 2025	204,881	(4,948)	4,582	609,605	614,187	814,120
As at 1 April 2026	204,881	(4,948)	5,921	664,800	670,721	870,654
Total comprehensive income	-	-	-	30,426	30,426	30,426
Transactions with owners						
Dividends	-	-	-	(51,381)	(51,381)	(51,381)
Options under ESS:						
- Exercised	-	-	(1,262)	(607)	(1,869)	(1,869)
- Cancelled	-	-	(76)	76	-	-
Total transactions with owners	-	-	(1,338)	(51,912)	(53,250)	(53,250)
As at 30 June 2026	204,881	(4,948)	4,583	643,314	647,897	847,830

The Condensed Statement of Changes in Equity should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 March 2026 and the accompanying explanatory notes attached to the interim financial report.

RCE

RCE Capital Berhad

Registration No: 195301000151 (2444-M)

Incorporated in Malaysia

Interim Financial Report

1st Quarter Ended 30 June 2026

CONDENSED STATEMENT OF CASH FLOWS

	CUMULATIVE QUARTER 30.06.2026 RM'000	CUMULATIVE QUARTER 30.06.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	**40,335**	35,503
Adjustments for:		
Allowances for impairment loss on receivables, net	**7,462**	11,320
Depreciation of plant and equipment and ROU assets	**818**	1,028
Amortisation of intangible assets	**529**	279
Finance costs	**74**	51
Profit and interest income from deposits and bank balances	**(6,326)**	(6,484)
Operating profit before working capital changes	**42,892**	41,697
Decrease/(Increase) in working capital:		
Financing receivables	**3,106**	(4,462)
Trade receivables	**1,956**	2,729
Other receivables, deposits and prepaid expenses	**370**	(1,637)
Decrease in working capital:		
Payables and accrued expenses	**(3,469)**	(1,810)
Cash generated from operations	**44,855**	36,517
Taxes paid	**(13,127)**	(16,540)
Taxes refunded	**-**	541
Net cash generated from operating activities	**31,728**	20,518
CASH FLOWS FROM INVESTING ACTIVITIES		
Profit and interest income from deposits and bank balances	**6,326**	6,484
Additions to plant and equipment	**(1,621)**	(167)
Net cash generated from investing activities	**4,705**	6,317

CONDENSED STATEMENT OF CASH FLOWS

	CUMULATIVE QUARTER 30.06.2026 RM'000	CUMULATIVE QUARTER 30.06.2025 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of:		
- revolving credits	**373,000**	357,500
- term financings/loans	**145,000**	-
Issuance of Sukuk Murabahah ("Sukuk")	**-**	100,000
Repayments of:		
- revolving credits	**(447,100)**	(269,900)
- term financings/loans	**(51,588)**	(45,092)
- lease liabilities	**(243)**	(249)
- other financing liabilities	**(199)**	-
- hire-purchase payables	**(112)**	(90)
Dividends paid	**(51,381)**	(51,381)
Redemption of Sukuk	**(10,000)**	-
(Placements)/withdrawal of deposits, cash and bank balances, net:		
- assigned in favour of the trustees	**(3,780)**	(31,708)
- pledged to licensed financial institutions	**8,910**	2,326
Cash settlement for ESS	**(2,061)**	(1)
Finance costs paid	**(44)**	(22)
Net cash (used in)/generated from financing activities	**(39,598)**	61,383
Net change in cash and cash equivalents	**(3,165)**	88,218
Cash and cash equivalents at beginning of financial period	**21,713**	77,723
Cash and cash equivalents at end of financial period	**18,548**	165,941

CASH AND CASH EQUIVALENTS AS AT END OF FINANCIAL PERIOD COMPRISE THE FOLLOWING:

Deposits with licensed financial institutions	**692,451**	659,141
Cash and bank balances	**62,605**	225,940
	755,056	885,081
Less: Deposits, cash and bank balances		
- assigned in favour of the trustees	**(692,577)**	(663,588)
- pledged to licensed financial institutions	**(43,931)**	(55,552)
	18,548	165,941

The Condensed Statement of Cash Flows should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 March 2026 and the accompanying explanatory notes attached to the interim financial report.

NOTES TO THE INTERIM FINANCIAL REPORT

1. BASIS OF PREPARATION

The interim financial report is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134 (Interim Financial Reporting) issued by the Malaysian Accounting Standards Board and paragraph 9.22 of the Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa"). It also complies with International Accounting Standard 34 (Interim Financial Reporting) issued by the International Accounting Standards Board and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2026.

2. CHANGES IN MATERIAL ACCOUNTING POLICIES

The material accounting policies adopted by the Group in this interim financial report are consistent with those of the annual audited financial statements for the financial year ended 31 March 2026, except for the following amendments to published standards which are effective for the financial period commencing 1 April 2026:

Amendments to:

MFRS 9 and 7	Classification and Measurement of Financial Instruments
MFRSs	Part of Annual Improvements - Volume 11

The adoption of the above amendments does not have any material effect to the Group.

3. AUDITORS' REPORT ON PRECEDING ANNUAL AUDITED FINANCIAL STATEMENTS

The auditors' report on the preceding annual audited financial statements was not subject to any qualification.

NOTES TO THE INTERIM FINANCIAL REPORT

4. SEASONAL OR CYCLICAL FACTORS

The Group's operations were not significantly affected by any seasonal or cyclical factors.

5. UNUSUAL ITEMS

There were no unusual items for the current quarter and financial period.

6. CHANGES IN ESTIMATES

There were no changes in estimates that have a material effect for the current quarter and financial period.

7. DEBT AND EQUITY SECURITIES

There were no issuance, repurchase and repayment of debt and equity securities for the financial period except for redemption of Sukuk by Al Dzahab Assets Berhad, an indirect and not a legal subsidiary of the Company as follow:

	INDIVIDUAL QUARTER 30.06.2026 RM'000	CUMULATIVE QUARTER 30.06.2026 RM'000
Redemption upon maturity	10,000	10,000

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NOTES TO THE INTERIM FINANCIAL REPORT

8. DIVIDENDS

	30.06.2026 RM'000	30.06.2025 RM'000
Recognised during the financial period:		
- Second interim dividend for 2025: 3.50 sen per ordinary share, paid on 30 June 2025 to shareholders whose names appeared in the record of depositors on 16 June 2025	-	51,381
- Second interim dividend for 2026: 3.50 sen per ordinary share, paid on 30 June 2026 to shareholders whose names appeared in the record of depositors on 16 June 2026	51,381	-
	51,381	51,381

9. SEGMENT INFORMATION

Segmental reporting is not presented as the Group is primarily engaged in the provision of shariah-compliant and conventional financing services.

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NOTES TO THE INTERIM FINANCIAL REPORT

10. PROFIT BEFORE TAX

The following items have been credited in arriving at the profit before tax:

	INDIVIDUAL QUARTER 30.06.2026 RM'000	CUMULATIVE QUARTER 30.06.2026 RM'000
Income from deposits and bank balances:		
- profit income	6,325	6,325
- interest income	1	1
	6,326	6,326

There were no exceptional items, inventories written down and written off, allowance for impairment loss on investment properties, gain or loss on disposal of quoted or unquoted investments or properties and gain or loss on derivatives for the current quarter and financial period.

11. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE INTERIM PERIOD

As at the date of this announcement, there were no material events subsequent to the end of the interim period that affect the results of the Group except as disclosed in Note 18.

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12. CHANGES IN THE COMPOSITION OF THE GROUP

There was no change in the composition of the Group during the financial period.

13. REVIEW OF PERFORMANCE

	INDIVIDUAL/CUMULATIVE QUARTER			
	30.06.2026	30.06.2025	Variance	
	RM'000	RM'000	RM'000	%
Revenue	78,386	79,786	(1,400)	(1.8)
Profit before tax	40,335	35,503	4,832	13.6
Profit for the financial period	30,426	25,989	4,437	17.1
Profit attributable to ordinary equity holders of the Company	30,426	25,989	4,437	17.1

The Group registered a revenue of RM78.4 million for the current quarter as compared to corresponding quarter of RM79.8 million. This was primarily due to lower processing and administration of payroll collection fee income arising from changes in commercial terms of customers' arrangement. Correspondingly, this gave rise to lower other expenses.

All-in-all, the Group recorded higher pre and post-tax profits after accounting for lower allowances for impairment loss on receivables in the current quarter.

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NOTES TO THE INTERIM FINANCIAL REPORT

14. MATERIAL CHANGE IN RESULTS OF CURRENT QUARTER COMPARED WITH PRECEDING QUARTER

	INDIVIDUAL QUARTER			
	30.06.2026	31.03.2026	Variance	
	RM'000	RM'000	RM'000	%
Revenue	78,386	79,514	(1,128)	(1.4)
Profit before tax	40,335	46,591	(6,256)	(13.4)
Profit for the financial period	30,426	34,653	(4,227)	(12.2)
Profit attributable to ordinary equity holders of the Company	30,426	34,653	(4,227)	(12.2)

For the current quarter, the Group posted a stable revenue of RM78.4 million. Revenue has normalised following the higher revenue recorded in the preceding quarter, which benefitted from the civil servants' upward revision in salary.

Notwithstanding the above, the Group recorded a lower pre and post-tax profits mainly attributable to higher allowances for impairment loss on receivables and profit/interest expense.

15. CURRENT YEAR PROSPECTS

The Group remains focused on preserving portfolio quality through responsible financing practices, disciplined credit assessment and prudent risk management.

To support growth, the Group will prioritise its brand presence, market positioning and customer outreach leveraging on targeted marketing initiatives. These are complemented by refinement in digital initiatives, operational effectiveness and customer interactions.

The Group expects to remain profitable for the financial year ending 31 March 2027.

NOTES TO THE INTERIM FINANCIAL REPORT

16. PROFIT FORECAST

There were no profit forecast prepared or profit guarantee made by the Group.

17. INCOME TAX EXPENSE

	INDIVIDUAL QUARTER 30.06.2026 RM'000	CUMULATIVE QUARTER 30.06.2026 RM'000
Income tax payable:		
Current period	21,825	21,825
Over provision in prior years	(13,871)	(13,871)
	7,954	7,954
Deferred tax:		
Current period	1,955	1,955
	9,909	9,909

Included in over provision of income tax is an amount of RM13.9 million arising from profit expense accrued in previous financial years but not deductible at that time. During the financial period, the profit expense becomes due and payable by a subsidiary company and deductible for tax purpose in accordance with Sections 33(4) and 33(5) of the Income Tax Act 1967.

The effective tax rate of the Group in the current quarter and financial period is higher than the statutory tax rate due to non-deductibility of certain expenses for taxation purposes.

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NOTES TO THE INTERIM FINANCIAL REPORT

18. STATUS OF CORPORATE PROPOSALS

On 26 May 2026, AmInvestment Bank Berhad had, on behalf of the Board of Directors of RCE Capital Berhad ("RCE" or the "Company"), announced that RCE proposes to establish a new employees' share scheme of up to 15% of the total number of issued shares in the Company ("RCE Shares") (excluding treasury shares) at any point in time ("Proposed ESS").

Bursa had, vide its letter dated 10 July 2026, approved the listing and quotation of such number of new RCE Shares, representing up to 15% of the total number of issued shares of RCE, to be issued pursuant to the Proposed ESS.

The Proposed ESS is subject to shareholders' approval at the Company's Annual General Meeting to be held on 3 September 2026.

Barring any unforeseen circumstances and subject to all requisite approvals being obtained, the Proposed ESS is expected to become effective by the first quarter of 2027.

Other than the above, there is no other corporate proposal announced but not completed as at the date of this report.

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NOTES TO THE INTERIM FINANCIAL REPORT

19. FINANCING RECEIVABLES

	As at 30.06.2026		
	Receivables		
	Financing RM'000	**Loans RM'000**	**Total RM'000**
At amortised cost, gross	2,099,377	3,978	2,103,355
Less: Allowances for impairment	(135,362)	(1,282)	(136,644)
	1,964,015	2,696	1,966,711
Amount receivable within one year	(240,421)	(517)	(240,938)
Non-current portion	1,723,594	2,179	1,725,773

During the financial period, there was no transaction with related parties in relation to the Group's financing receivables.

Movement in allowances for impairment:

	Stage 1 RM'000	**Stage 2 RM'000**	**Stage 3 RM'000**	**Total RM'000**
Balance as at 1 April 2026	44,831	1,773	89,875	136,479
Changes in the expected credit loss ("ECL"):				
- Transfer to Stage 1	58	(52)	(1,378)	(1,372)
- Transfer to Stage 2	(24)	403	(970)	(591)
- Transfer to Stage 3	(310)	(196)	13,079	12,573
Net adjustment of allowances for impairment	(276)	155	10,731	10,610
New financial assets originated or purchased	2,676	-	-	2,676
Financial assets derecognised	(579)	(5)	(817)	(1,401)
Changes in risk parameters	(2,847)	(104)	(1,464)	(4,415)
Written off	-	-	(7,305)	(7,305)
Balance as at 30 June 2026	43,805	1,819	91,020	136,644

19. FINANCING RECEIVABLES (CONT'D)

The Group applied the latest economic scenarios to reflect probability-weighted range of possible future outcome and factor in forecasted Real Gross Domestic Product, a forward looking element used for the ECL calculation. Accordingly, the ECL during the financial period has been adjusted to reflect the impact of latest economic conditions.

20. GROUP FINANCING LIABILITIES AND DEBT SECURITIES

Total financing liabilities and debt securities (all denominated in Ringgit Malaysia) of the Group are as follow:

	← As at 30.06.2026 →		
	Short Term RM'000	**Long Term RM'000**	**Total RM'000**
At amortised cost			
Secured:			
Shariah			
- Sukuk	224,196	801,155	1,025,351
- Term financings	134,495	327,629	462,124
- Revolving credits	253,005	-	253,005
	611,696	1,128,784	1,740,480
Conventional			
- Revolving credits	194,754	-	194,754
- Term loans	49,894	46,437	96,331
	244,648	46,437	291,085
	856,344	1,175,221	2,031,565
Unsecured:			
Conventional			
- Revolving credits	13,533	-	13,533
	869,877	1,175,221	2,045,098

NOTES TO THE INTERIM FINANCIAL REPORT

20. GROUP FINANCING LIABILITIES AND DEBT SECURITIES (CONT'D)

	As at 30.06.2025		
	Short Term RM'000	**Long Term RM'000**	**Total RM'000**
At amortised cost			
Secured:			
Shariah			
- Sukuk	186,214	895,656	1,081,870
- Revolving credits	386,913	-	386,913
- Term financings	104,364	192,140	296,504
	677,491	1,087,796	1,765,287
Conventional			
- Revolving credits	172,163	-	172,163
- Term loans	63,933	96,087	160,020
	236,096	96,087	332,183
	913,587	1,183,883	2,097,470
Unsecured:			
Shariah			
- Revolving credits	105,013	-	105,013
	1,018,600	1,183,883	2,202,483

As at 30 June 2026, the Group's weighted average profit/interest rate by categories of financing liabilities ranges from 3.8% to 5.1% (30.06.2025: 4.3% to 4.9%) per annum.

The Group's financing liabilities consist of:

	30.06.2026 RM'000	**30.06.2025 RM'000**
Fixed rate	1,087,129	1,148,155
Floating rate	957,969	1,054,328
	2,045,098	2,202,483

NOTES TO THE INTERIM FINANCIAL REPORT

20. GROUP FINANCING LIABILITIES AND DEBT SECURITIES (CONT'D)

The Group's financing liabilities decreased to RM2.05 billion from RM2.20 billion a year ago. This was primarily due to RM215.0 million Sukuk redemptions and RM100.9 million net repayment of financing liabilities, offset with RM160.0 million Sukuk issuance.

21. CAPITAL COMMITMENTS

	30.06.2026 RM'000
Capital expenditure approved and contracted for	503

22. CHANGES IN CONTINGENT LIABILITIES AND ASSETS

As at 30 June 2026 and 31 March 2026, there were no outstanding letter of credit.

Other than as disclosed above, there were no other changes in contingent liabilities or assets since the last financial year ended 31 March 2026.

23. DERIVATIVES AND FAIR VALUE CHANGES OF FINANCIAL LIABILITIES

(a) There were no derivatives as at 30 June 2026.

(b) There were no fair value gain/loss on fair value changes of financial liabilities as all financial liabilities were measured at amortised cost.

24. CHANGES IN MATERIAL LITIGATION

There were no pending material litigation for the Group as at the date of this report.

25. EARNINGS PER SHARE ("EPS")

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
(a) Basic EPS:					
Profit for the period attributable to ordinary equity holders of the Company	(RM'000)	30,426	25,989	30,426	25,989
Weighted average number of ordinary shares in issue	(unit'000)	1,468,035	1,468,035	1,468,035	1,468,035
Basic EPS	(sen)	2.07	1.77	2.07	1.77

Basic EPS for the current quarter and financial year are calculated by dividing the net profit attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares in issue during the current quarter and financial period.

NOTES TO THE INTERIM FINANCIAL REPORT

25. EPS (CONT'D)

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		30.06.2026	30.06.2025	30.06.2026	30.06.2025
(b) Diluted EPS:					
Profit for the period attributable to ordinary equity holders of the Company	(RM'000)	30,426	25,989	30,426	25,989
Weighted average number of ordinary shares in issue	(unit'000)	1,468,035	1,468,035	1,468,035	1,468,035
Effects of dilution of ESS	(unit'000)	1,653	283	1,653	283
Adjusted weighted average number of ordinary shares in issue	(unit'000)	1,469,688	1,468,318	1,469,688	1,468,318
Diluted EPS	(sen)	2.07	1.77	2.07	1.77

Diluted EPS are calculated by dividing the net profit attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares adjusted for dilutive effects of ESS.

26. FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amount of financial assets and liabilities of the Group for the financial period approximate their fair values except for the following:

	30.06.2026	
	Carrying amount RM'000	Fair value RM'000
Financial assets		
Financing receivables	1,966,711	2,007,944
Financial liabilities		
Sukuk	1,025,351	1,052,510
Term financing	61,778	62,171

BY ORDER OF THE BOARD
JOHNSON YAP CHOON SENG
Company Secretary
11 August 2026