

®



SIK CHEONG BERHAD

*(Registration No. 202301023959 (1517882-K))
(Incorporated in Malaysia under the Companies Act 2016)*

UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 31 DECEMBER 2025

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 31.12.2025 RM	PRECEDING YEAR CORRESPONDING QUARTER 31.12.2024 RM	CURRENT YEAR-TO- DATE 31.12.2025 RM	PRECEDING YEAR CORRESPONDING YEAR-TO-DATE 31.12.2024 RM
Revenue	24,327,784	23,822,206	69,295,606	66,292,578
Cost of sales	(21,636,705)	(20,145,466)	(60,151,143)	(57,676,166)
Gross profit	2,691,079	3,676,740	9,144,463	8,616,412
Other income	481,377	247,082	1,066,669	503,939
Selling and distribution costs	(127,174)	(135,538)	(387,406)	(412,945)
Administrative expenses	(1,694,906)	(1,879,798)	(5,356,256)	(7,492,308)
Profit from operations	1,350,376	1,908,486	4,467,470	1,215,098
Finance costs	(1,693)	(875)	(5,510)	(3,430)
Profit before tax ("PBT")	1,348,683	1,907,611	4,461,960	1,211,668
Income tax expense	(327,942)	(486,266)	(1,075,570)	(902,028)
Profit after tax ("PAT") / Total comprehensive income for the financial period	1,020,741	1,421,345	3,386,390	309,640
PAT / Total comprehensive income attributable to:				
- Owners of the Company	1,020,741	1,421,345	3,386,390	309,640
Earnings per share (sen)				
Basic ⁽²⁾	0.38	0.72	1.27	0.16
Diluted ⁽³⁾	0.38	0.72	1.27	0.16

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended ("**FYE**") 31 March 2025 as disclosed in the annual report of Sik Cheong Berhad ("**Sik Cheong**" or the "**Company**") ("**Annual Report**") and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic EPS for the current quarter and preceding year corresponding quarter is calculated based on the weighted average number of ordinary shares 266,000,000 in issue as at 31 December 2025 (31 December 2024: 197,312,745 shares).
- (3) The diluted earnings per Share of the Company is equivalent to the basic earnings per Share as the Company does not have any convertible securities at the end of the financial period.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	UNAUDITED AS AT 31.12.2025 RM	AUDITED AS AT 31.03.2025 RM
ASSETS		
Non-current Assets		
Property, plant, and equipment	19,453,832	16,870,515
Right-of-use-assets	43,847	57,297
Investment properties	197,750	200,000
	19,695,429	17,127,812
Current Assets		
Inventories	1,284,999	1,509,508
Trade receivables	7,306,644	7,322,036
Other receivables	563,711	1,104,467
Tax recoverable	51,806	51,806
Cash and cash equivalents	21,036,658	19,780,352
	30,243,818	29,768,169
TOTAL ASSETS	49,939,247	46,895,981
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES		
Share capital	36,646,599	36,646,599
Merger deficit	(19,539,990)	(19,539,990)
Retained earnings	30,348,507	26,962,117
TOTAL EQUITY	47,455,116	44,068,726
LIABILITIES		
Non-current liabilities		
Lease liabilities	24,793	18,956
Deferred tax liabilities	180,500	180,500
	205,293	199,456
Current Liabilities		
Trade payables	1,080,985	940,354
Other payables	894,708	1,467,347
Lease liabilities	16,970	41,413
Provision for taxation	286,175	178,685
	2,278,838	2,627,799
TOTAL LIABILITIES	2,484,131	2,827,255
TOTAL EQUITY AND LIABILITIES	49,939,247	46,895,981
Net assets per Share (RM)	0.18 ⁽²⁾	0.17 ⁽²⁾

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the FYE 31 March 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.
- (2) Computed based on net assets attributable to owners of the Company divided by the Company's enlarged issued share capital of 266,000,000 shares as at 31 December 2025 (31 March 2025: 266,000,000 shares).

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾

	SHARE CAPITAL RM	MERGER DEFICIT RM	RETAINED EARNINGS RM	TOTAL RM
Balance as at 1 October 2025	36,646,599	(19,539,990)	29,327,766	46,434,375
Profit for the financial period representing total comprehensive income for the financial period	-	-	1,020,741	1,020,741
	36,646,599	(19,539,990)	30,348,507	47,455,116
Balance as at 31 December 2025	36,646,599	(19,539,990)	30,348,507	47,455,116

Note:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the FYE 31 March 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	CURRENT YEAR- TO-DATE 31.12.2025 RM	PRECEDING YEAR- TO-DATE 31.12.2024 RM
CASH FLOWS GENERATED FROM OPERATING ACTIVITIES		
PBT	4,461,960	309,640
Adjustments for:		
Amortisation of right-of-use assets	73,857	36,535
Bad debts written off	-	3,662
Property, plant and equipment written off	-	1,778
Depreciation of property, plant and equipment	712,347	697,969
Depreciation of investment properties	2,250	2,250
Gain on disposal of property, plant and equipment	(329,935)	21,239
Finance cost	5,510	3,430
Interest income	(465,854)	(270,019)
Operating profit before changes in working capital	4,460,135	806,484
Changes in working capital:		
Inventories	224,509	289,136
Trade receivables	15,392	(753,238)
Other receivables	540,756	2,027,431
Trade payables	140,631	42,831
Other payables	(572,639)	(3,138,427)
Net cash generated from operations	4,808,784	(725,783)
Finance cost	(5,510)	(3,430)
Income tax paid	(988,412)	(351,258)
Income tax refunded	18,874	92,585
Net cash generated from operating activities	3,833,736	(987,886)
CASH FLOWS USED IN INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(3,253,794)	(1,997,716)
Interest received	465,854	270,019
Proceed from disposal of property, plant and equipment	241,000	23,000
Net cash used in investing activities	(2,546,940)	(1,704,697)
CASH FLOWS USED IN FINANCING ACTIVITIES		
Repayment of lease liabilities	(30,490)	(37,129)
Initial Public Offering ("IPO") proceeds	-	17,820,000
Shares issuance expenses	-	(1,233,647)
Net cash used in financing activities	(30,490)	16,549,224
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,256,306	13,856,641
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	19,780,352	6,840,747
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	21,036,658	20,697,388

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

Note:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the FYE 31 March 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))

(Incorporated in Malaysia)

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134 INTERIM FINANCIAL REPORTING

A1 Basis of preparation

The interim financial statements of Sik Cheong and its subsidiaries (the “**Group**”) are unaudited and have been prepared in accordance with the requirements of the MFRS 134 Interim Financial Reporting, Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

The interim financial statements should be read in conjunction with the audited financial statements for the FYE 31 March 2025. These explanatory notes attached to the interim financial statements provide explanation of events and transactions that are significant for the understanding of the changes in the financial position and performance of the Group since the FYE 31 March 2025.

A2 Material Accounting Policies

The accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the preparation of the Group’s audited financial statements for the FYE 31 March 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report, except for the adoption of the following amendments to MFRS:

- Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability

The adoption of the above amendments to MFRS did not have any significant impact on the financial statements of the Group.

The Group has not adopted the following Standards and Amendments to MFRS that are issued but not yet effective in the financial quarter under review:

- Effective for annual periods beginning on or after 1 January 2026:
 - Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments
 - Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity
 - Annual Improvements to MFRS Accounting Standards - Volume 11
- Effective for annual periods beginning on or after 1 January 2027:
 - 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
- Effective date deferred to a date to be determine and announced by MASB:
 - Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between and Investor and its Associates or Joint Venture

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any material effect on the financial statements of the Group upon their initial application.

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A3 Auditors' report on preceding annual financial statements

The audited financial statements of the Group for the FYE 31 March 2025 were not subject to any qualification.

A4 Seasonality

The Group does not experience any seasonality in its business as the demand for refined, bleached and deodorised ("RBD") palm olein oil products is not subject to major seasonal fluctuations.

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

There were no items or events that arose, which affected the assets, liabilities, equity, net income or cash flows of the Group, that are unusual by reason of their nature, size or incidence for the financial quarter under review.

A6 Material changes in estimates

There were no material changes in estimates which have a material effect on the results for the financial quarter under review.

A7 Debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial quarter under review and year-to-date.

A8 Dividend paid

The Company did not pay any dividend for the financial quarter under review and year-to-date.

A9 Segmental information

The principal activities of the Group are in a single industry segment of repackaging, marketing and distribution of RBD palm olein oil products, all of which are originated in Malaysia. The other segments are investment holding and trading of third-party products which is not of a sufficient size to be reported separately.

A10 Valuation of property, plant and equipment, and investment properties

There was no valuation of property, plant and equipment, and investment properties undertaken during the financial quarter under review.

A11 Significant events subsequent to the end of the interim financial period

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

A12 Changes in the composition of the Group

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

A13 Fair value of financial instruments

There were no gain or loss arising from fair value changes of financial assets and liabilities for the financial quarter under review.

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A14 Capital commitments

**As at
31.12.2025
RM**

Authorised and contracted for construction works of expansion of packaging facility 971,400

Saved as disclosed above, there were no capital commitments that are contracted but not provided for as at the date of this interim financial report.

A15 Contingent assets and contingent liabilities

There were no contingent assets or contingent liabilities as at the end of the financial quarter under review.

A16 Significant related party transactions

The Group does not have any significant related party transactions during the financial quarter under review.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1 Review of performance – Comparison with Corresponding Preceding Quarter and Cumulative Period

	INDIVIDUAL QUARTER				CUMULATIVE QUARTER			
	CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER			CURRENT YEAR-TO- DATE	PRECEDING YEAR CORRESPONDING YEAR-TO- DATE		
	31.12.2025	31.12.2024			31.12.2025	31.12.2024		
	Unaudited RM	Unaudited RM	Variance RM	%	Unaudited RM	Unaudited RM	Variance RM	%
Revenue	24,327,784	23,822,206	505,578	2.12	69,295,606	66,292,578	3,003,028	4.53
Gross profit	2,691,079	3,676,740	(985,661)	(26.81)	9,144,463	8,616,412	528,051	6.13
PBT	1,348,683	1,907,611	(558,928)	(29.30)	4,461,960	1,211,668	3,250,292	268.25
PAT	1,020,741	1,421,345	(400,604)	(28.18)	3,386,390	309,640	3,076,750	993.65

The Group's revenue for the current quarter increased by approximately RM0.51 million or 2.12% to approximately RM24.33 million from approximately RM23.82 million in the corresponding quarter of preceding financial period. The RBD palm olein oil products contributed revenue of approximately RM24.28 million (or 99.81% of the Group's total revenue) and trading of third-party products contributed approximately RM0.05 million (or 0.19% of the Group's total revenue) respectively for the current quarter under review.

The Group's PBT for the current quarter decreased by approximately RM0.56 million or 29.30% to RM1.35 million from the PBT of approximately RM1.91 million in the corresponding quarter of preceding financial period. The Group's PAT for the current quarter decreased by approximately RM0.40 million or 28.18% to approximately RM1.02 million from the PAT of approximately RM1.42 million in the corresponding quarter of preceding financial period. These decreases were mainly attributable to the lower gross profit as a result of higher average purchase price of the RBD palm olein oil products during the current quarter under review.

For the current 9-month period ended 31 December 2025, the Group recorded cumulative revenue of approximately RM69.30 million, representing an increase of approximately RM3.00 million or 4.53% compared with the corresponding period of the preceding financial year of approximately RM66.29 million. This increase in revenue contributed to a higher gross profit of approximately RM0.53 million or 6.13%, a higher PBT of approximately RM3.25 million or 268.25%, and a higher PAT of approximately RM3.08 million or 993.65%. The significant growth was mainly attributable to the absence of one-off listing expenses of approximately RM2.30 million incurred for the IPO of the Company during the corresponding period of the preceding financial year.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

B2 Variation of results against immediate preceding quarter results

	UNAUDITED CURRENT QUARTER 31.12.2025 RM	UNAUDITED IMMEDIATE PRECEDING QUARTER 30.09.2025 RM	VARIANCE	
			RM	%
Revenue	24,327,784	23,427,577	900,207	3.84
Gross profit	2,691,079	3,359,440	(668,361)	(19.90)
PBT	1,348,683	1,665,280	(316,597)	(19.01)
PAT	1,020,741	1,267,087	(246,346)	(19.44)

The Group's revenue for the current quarter ended 31 December 2025 increased slightly by RM0.90 million or 3.84% as compared to the immediate preceding quarter ended 30 September 2025. This increase in revenue was mainly due to the increase in sales volume for the RBD palm oil products.

However, the Group recorded a decrease in gross profit of approximately RM0.67 million or 19.90%, and a decrease in PBT of approximately RM0.32 million or 19.01%. These decreases were mainly attributable to higher average purchase price of the RBD palm olein oil products in the current quarter as compared to the preceding quarter.

The Group recorded a PAT of approximately RM1.02 million for the current quarter ended 31 December 2025, as compared to a PAT of approximately RM1.27 million for the immediate preceding quarter ended 30 September 2025, for the reason explained above.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B3 Prospects

The Board of Directors ("**Board**") believes that the Group's prospects in the RBD palm olein oil repackaging industry in Malaysia is favourable, taking into account the growth of the RBD palm olein oil repackaging industry in Malaysia.

According to the independent market research report by Providence Strategic Partners Sdn Bhd as disclosed in the Prospectus of Sik Cheong dated 19 July 2024 ("**Prospectus**"), the RBD palm olein oil repackaging industry in Malaysia is projected to grow at a compound annual growth rate of 20.9% between 2024 and 2026. This will be supported by the following demand drivers:

- (i) continuous demand for RBD palm olein oil products and its downstream products from consumers which will be driven by population growth, government subsidy programmes and initiatives and lower price and ease of accessibility; and
- (ii) growth in demand from hotel, restaurant and catering operators.

Collectively, these demand drivers are anticipated to bode well for the growth potential of the RBD palm olein oil repackaging industry in Malaysia.

Further, the Board is optimistic of the future growth of the Group in light of the following business strategies and plans:

- (i) expand the range of products to include high oleic soybean oil in the second quarter of 2026 after the rebuilding of a new packaging facility at No.9, Jalan 6/14, Kampung Tasek Tambahan, 68000 Ampang, Selangor. According to the independent market research report by Providence Strategic Partners Sdn Bhd as disclosed in the Prospectus, the soybean oil market in Malaysia is projected to grow at a compound annual growth rate of 4.7% in terms of sales volume and a compound annual growth rate of 3.8% in terms of sales value between 2024 and 2026. The growth in demand for soybean oil is expected to continue to be driven by its relatively lower price as compared to other edible oils, i.e. olive oil, sunflower oil and rapeseed oil, which will render it an affordable option for households, hotel, restaurant and catering operators, and food manufacturers; its availability as it is one of the most produced oil globally and third most produced vegetable oil in Malaysia apart from palm olein oil and palm kernel oil; as well as the growing population and food and beverage industry in Malaysia; and
- (ii) grow its geographical reach to other states in Malaysia, particularly Perak, Negeri Sembilan, Melaka and Pahang due to the proximity of these states to Kuala Lumpur and Selangor. This strategy will allow the Group to tap into new growth opportunities beyond the current geographical market which are mainly in Kuala Lumpur and Selangor, and capture a larger customer base for the Group's products.

B4 Profit forecast

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

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))

(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B5 Taxation

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR- TO- DATE	PRECEDING YEAR CORRESPONDING YEAR- TO- DATE
	31.12.2025 Unaudited RM	31.12.2024 Unaudited RM	31.12.2025 Unaudited RM	31.12.2024 Unaudited RM
In respect of the current period: Income tax expense	327,942	486,266	1,075,570	902,028
Total	327,942	486,266	1,075,570	902,028
Effective tax rate (%)	24.32%	25.49%	24.11%	74.44%

B6 Status of corporate proposals

There were no corporate proposals announced by the Company but not completed as at the date of this interim financial report.

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B7 Utilisation of proceeds

As at the date of this interim financial report, the Group have utilised approximately RM16.34 million from the total gross proceeds raised from the IPO for its listing on the ACE Market of Bursa Securities on 13 August 2024 ("**Listing**"). The details of the IPO proceeds are set out as follows:

Details of utilisation of proceeds	Gross proceeds RM'000	Actual utilisation RM'000	Reallocation RM'000	IPO proceeds unutilised RM'000	Estimated timeframe for utilisation from the Listing
Expansion of the packaging facility	7,180	(5,703)	-	1,477	Within 18 months
Purchase of new delivery trucks	890	(727)	(163) ⁽¹⁾	-	Within 12 months
Working capital	5,950	(6,522)	572	-	Within 12 months
Estimated listing expenses	3,800	(3,391)	(409) ⁽¹⁾	-	Within 3 months
Total	17,820	(16,343)	-	1,477	

Note:

(1) As the actual listing expenses and the cost of purchasing new delivery trucks were lower than originally allocated, the excess funds have been reallocated to the Group's working capital.

B8 Group's borrowings and debt securities

The Group does not have any local nor foreign borrowings as at 31 December 2025.

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B9 Material litigations

As at the date of this interim financial report, the Group is not engaged in any material litigation.

B10 Proposed dividend

There was no dividend that has been declared or recommended for payment by the Board during the financial period under review.

B11 Basic and diluted earnings per Share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO-DATE	PRECEDING YEAR CORRESPONDING YEAR-TO-DATE
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
Net profit for the period attributable to ordinary equity holders of the company (RM)	1,020,741	1,421,345	3,386,390	309,640
Weighted average number of Shares in issue	266,000,000	197,312,745	266,000,000	197,312,745
Basic and diluted earnings per Share (sen)	0.38	0.72	1.27	0.16

B12 Derivative financial instruments

There were no outstanding derivative financial instruments for the financial quarter under review.

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B13 Notes to the statement of profit or loss and other comprehensive income

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR-TO- DATE	PRECEDING YEAR CORRESPONDING YEAR-TO-DATE
	31.12.2025 Unaudited RM	31.12.2024 Unaudited RM	31.12.2025 Unaudited RM	31.12.2024 Unaudited RM
The following amounts have been included in arriving at PBT:				
Amortisation of right-of-use assets	24,619	10,597	73,857	36,535
Depreciation of property, plant and equipment	227,232	236,926	712,347	697,969
Depreciation of investment properties	750	750	2,250	2,250
Property, plant and equipment written off	-	-	-	1,778
Bad debts written off	-	-	-	3,662
Staff costs	1,116,221	1,220,952	3,580,531	3,632,707
Finance costs	1,693	875	5,510	3,430
One-off Listing expenses	-	-	-	2,303,809
Rental expenses relating to short term lease	-	-	-	1,200
and after crediting:				
Interest income	151,698	154,371	465,854	270,019
Rental income	79,596	60,599	236,729	181,079
Gain on disposal of property, plant and equipment	236,938	21,239	329,935	21,239
Government subsidy	1,259,986	1,259,689	4,095,386	3,747,673

Other disclosure items pursuant to Note 16, Appendix 9B of the Listing Requirements are not applicable.

SIK CHEONG BERHAD

(Registration No: 202301023959 (1517882-K))
(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B14 Fair value of financial liabilities

There was no gain or loss arising from fair value changes of financial liabilities for the financial quarter under review as the Group did not have any financial liabilities measured at fair value.

B15 Authorisation for issue

The interim financial report was authorised for issue by the Board in accordance with a resolution passed by the Board on 24 February 2026.

BY ORDER OF THE BOARD OF SIK CHEONG BERHAD
24 February 2026