



## **SORENTO CAPITAL BERHAD**

*(Registration No.: 202301018305 (1512227-W))  
(Incorporated in Malaysia under the Companies Act 2016)*

### **UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

# SORENTO CAPITAL BERHAD

(Registration No.: 202301018305 (1512227-W))  
(Incorporated in Malaysia under the Companies Act 2016)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup>

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	30.09.2025 RM'000	30.09.2024 RM'000	30.09.2025 RM'000	30.09.2024 RM'000
Revenue	44,091	45,049	44,091	45,049
Cost of sales	(24,318)	(26,628)	(24,318)	(26,628)
<b>Gross profit</b>	<b>19,773</b>	<b>18,421</b>	<b>19,773</b>	<b>18,421</b>
Other income	620	171	620	171
Administrative expenses	(6,434)	(8,062)	(6,434)	(8,062)
Selling and distribution expenses	(2,836)	(2,468)	(2,836)	(2,468)
Other expenses	(1)	(118)	(1)	(118)
Net gain on impairment of financial assets	-	7	-	7
<b>Profit from operations</b>	<b>11,122</b>	<b>7,951</b>	<b>11,122</b>	<b>7,951</b>
Finance costs	(410)	(640)	(410)	(640)
<b>Profit before tax</b>	<b>10,712</b>	<b>7,311</b>	<b>10,712</b>	<b>7,311</b>
Taxation	(2,678)	(2,294)	(2,678)	(2,294)
<b>Profit after tax</b>	<b>8,034</b>	<b>5,017</b>	<b>8,034</b>	<b>5,017</b>
Other comprehensive income	-	-	-	-
<b>Total comprehensive income for the financial period</b>	<b>8,034</b>	<b>5,017</b>	<b>8,034</b>	<b>5,017</b>
<b>Total comprehensive income for the financial period attributable to:</b>				
Owners of the Company	8,034	5,017	8,034	5,017
Non-controlling interest	-	-	-	-
	<b>8,034</b>	<b>5,017</b>	<b>8,034</b>	<b>5,017</b>
Basic earnings per share (sen) <sup>(2)</sup>	0.93	1.52	0.93	1.52
Diluted earnings per share (sen) <sup>(3)</sup>	0.93	1.52	0.93	1.52

### Notes:

- (1) The condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic earnings per share for the current financial quarter and financial year-to-date period ended 30 September 2025 are computed based on profit attributable to owners of the Company divided by the number of ordinary shares in issue of 860,000,000 shares respectively. For the corresponding quarter and year-to-date period ended 30 September 2024, they are calculated based on the weighted average number of ordinary shares in issue of 329,511,402 before the initial public offering ("IPO") of Sorento Capital Berhad ("Sorento" or the "Company").
- (3) The diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible securities at the end of the reporting period.

# SORENTO CAPITAL BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION <sup>(1)</sup>

	UNAUDITED 30.09.2025 RM'000	AUDITED 30.06.2025 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	42,725	43,822
Investment properties	883	873
Intangible asset	1,405	1,476
Deferred tax assets	168	168
	<u>45,181</u>	<u>46,339</u>
<b>Current assets</b>		
Inventories	31,046	32,063
Trade receivables	40,894	43,307
Other receivables	8,127	13,747
Tax recoverable	1,662	1,997
Other investment	15,272	15,141
Fixed deposits with licensed banks	10,199	26,251
Cash and bank balances	43,490	17,006
	<u>150,690</u>	<u>149,512</u>
<b>TOTAL ASSETS</b>	<b><u>195,871</u></b>	<b><u>195,851</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Share capital	97,767	97,767
Merger deficit	(41,919)	(41,919)
Retained earnings	91,021	87,287
<b>TOTAL EQUITY</b>	<b><u>146,869</u></b>	<b><u>143,135</u></b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Loans and borrowings	260	262
Lease liabilities	37,249	38,010
Deferred tax liabilities	186	186
	<u>37,695</u>	<u>38,458</u>
<b>Current liabilities</b>		
Loans and borrowings	433	2,451
Lease liabilities	3,003	2,972
Trade payables	322	274
Other payables	5,831	7,005
Tax payable	1,718	1,556
	<u>11,307</u>	<u>14,258</u>
<b>TOTAL LIABILITIES</b>	<b><u>49,002</u></b>	<b><u>52,716</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>195,871</u></b>	<b><u>195,851</u></b>
Net assets per share (RM) <sup>(2)</sup>	<u>0.17</u>	<u>0.17</u>

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## **UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D) <sup>(1)</sup>**

### **Notes:**

- (1) The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Computed based on respective period's total equity attributable to owners of the Company divided by 860,000,000 shares in issue.

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# SORENTO CAPITAL BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY <sup>(1)</sup>

	SHARE CAPITAL RM'000	INVESTED EQUITY RM'000	MERGER DEFICIT RM'000	RETAINED EARNINGS RM'000	TOTAL EQUITY RM'000
<b>At 1 July 2024 (Audited)</b>	1	381	-	65,350	65,732
Total comprehensive income for the financial period	-	-	-	26,237	26,237
Transaction with owners:					
- Effect of restructuring exercise	42,300	(381)	(41,919)	-	-
- Issuance of share capital	57,350	-	-	-	57,350
- Share issuance expenses	(1,884)	-	-	-	(1,884)
- Dividend to owners of the Company	-	-	-	(4,300)	(4,300)
<b>At 30 June 2025 (Audited)</b>	97,767	-	(41,919)	87,287	143,135
<b>At 1 July 2025 (Audited)</b>	97,767	-	(41,919)	87,287	143,135
Total comprehensive income for the financial period	-	-	-	8,034	8,034
Transactions with owners:					
- Dividend to owners of the Company	-	-	-	(4,300)	(4,300)
<b>At 30 September 2025 (Unaudited)</b>	97,767	-	(41,919)	91,021	146,869

**Note:**

- (1) The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

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# SORENTO CAPITAL BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS <sup>(1)</sup>

	CUMULATIVE QUARTER	
	30.09.2025 RM'000	30.09.2024 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	10,712	7,311
Adjustments for:		
Depreciation of property, plant and equipment	1,153	1,087
Loss on disposal of property, plant and equipment	-	12
Property, plant and equipment written off	1	-
Depreciation of investment properties	2	4
Amortisation of intangible asset	71	71
Interest expenses	410	640
Interest income	(196)	(18)
Dividend income	(131)	-
Reversal of expected credit losses ("ECLs") on trade receivables	-	(7)
Unrealised (gain)/loss on foreign exchange	(30)	106
Operating profit before working capital changes	11,992	9,206
Changes in working capital:		
Inventories	1,017	(698)
Receivables	8,064	1,507
Payables	(1,126)	(6,449)
Cash generated from operations	19,947	3,566
Interest received	43	5
Tax paid	(2,314)	(1,805)
Tax refund	133	-
<b>Net cash from operating activities</b>	<b>17,809</b>	<b>1,766</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(57)	(686)
Proceed from disposal of property, plant and equipment	-	14
Acquisition of investment properties	(12)	-
Placement of other investment	(131)	-
Interest received	153	13
Dividend received	131	-
<b>Net cash from/(used in) investing activities</b>	<b>84</b>	<b>(659)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend paid	(4,300)	(2,999)
Interest paid	(410)	(644)
Repayments of term loans	(2)	(22)
Drawdown of bankers' acceptance	-	5,701
Repayments of bankers' acceptance	(2,018)	(7,179)
Drawdown of invoice financing	-	6,793
Repayments of lease liabilities	(730)	(732)
<b>Net cash (used in)/from financing activities</b>	<b>(7,460)</b>	<b>918</b>

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D) <sup>(1)</sup>

	CUMULATIVE QUARTER	
	30.09.2025 RM'000	30.09.2024 RM'000
<b>NET CHANGES IN CASH AND CASH EQUIVALENTS</b>	10,433	2,025
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD</b>	33,059	12,184
Effect of exchange translation differences on cash and cash equivalents	(1)	(3)
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD</b>	<u>43,491</u>	<u>14,206</u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD COMPRISES:</b>		
Cash and bank balances	43,490	12,690
Fixed deposits with licensed banks	10,199	1,516
	<u>53,689</u>	<u>14,206</u>
Less: Fixed deposits with maturity more than 3 months	(10,198)	-
	<u>43,491</u>	<u>14,206</u>

### Note:

- (1) The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

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

### A1. Basis of preparation

The interim financial report of Sorento Capital and its subsidiaries (the “Group”) is unaudited and has been prepared in accordance with the requirements of the MFRS 134: Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Listing Requirements”).

This interim financial report should be read in conjunction with the Company’s audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

### 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 Company’s audited financial statements for the financial year ended 30 June 2025, save for the following:

#### MFRSs and amendments to MFRSs in issue and effective

The Group has adopted the following Standards and Amendments to MFRS effective for annual periods beginning on or after 1 January 2025:

- Amendments to MFRS 121 – *Lack of Exchangeability*

#### MFRSs and amendments to MFRSs in issue but not yet effective

The Group has not adopted the following MFRSs and amendments to MFRSs effective for financial periods beginning on or after the following:

		<b>Effective for financial periods beginning on or after</b>
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 1 Amendments to MFRS 7 Amendments to MFRS 9 Amendments to MFRS 10 Amendments to MFRS 107	Annual Improvements – Volume 11	1 January 2026
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature-dependent Electricity	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027

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

### A2. Material accounting policies (Cont'd)

The Group has not adopted the following MFRSs and amendments to MFRSs effective for financial periods beginning on or after the following: (Cont'd)

		<b>Effective for financial periods beginning on or after</b>
Amendments to MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

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.

### A3. Auditors' report on preceding annual financial statements

There was no qualification on the audited financial statements of the Company and its subsidiaries for the financial year ended 30 June 2025.

### A4. Seasonal or cyclical factors

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

### 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.

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

### A8. Dividend paid

An interim single-tier dividend of 0.50 sen per ordinary share amounting to approximately RM4.30 million in respect of the financial year ended 30 June 2026 was declared on 25 August 2025 and paid on 19 September 2025 to shareholders whose names appeared in the Record of Depositors at the close of business on 12 September 2025.

### A9. Segment information

Information about operating segment has not been reported separately as the Group's revenue, profit or loss, assets and liabilities are mainly confined to a single operating segment, namely marketing, distribution and sale of bathroom and kitchen sanitary wares.

### 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. Material events subsequent to the end of the interim financial period

There were no material events subsequent to the end of the current 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 the Group's financial assets and liabilities for the financial quarter under review.

### A14. Capital commitments

The Group's capital expenditure commitments for property, plant and equipment and investment properties are set out below:

	Unaudited 30.09.2025 RM'000	Audited 30.06.2025 RM'000
<b>Capital expenditure</b>		
Authorised and contracted for:		
- Computers and software	-	130
- Investment properties	4,706	4,706
<b>Total</b>	<b>4,706</b>	<b>4,836</b>

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

### A15. Contingent assets and contingent liabilities

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

### A16. Significant related party transactions

The related party transactions of the Group have been entered into in the normal course of business. Listed below are the significant transactions with related parties of the Group during the current financial quarter under review:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000
<b>Transactions with related parties</b>				
Sales of goods	27	66	27	66
Rental paid to (MFRS 16)	900	900	900	900
Acquisition of property, plant and equipment from	-	1	-	1
Upkeep of warehouse paid to	-	*	-	*

#### Note:

\* Amount less than RM1,000.

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

### B1. Review of performance

Comparison of the current quarter performance versus corresponding quarter of preceding year (Q1 FY2026 vs Q1 FY2025)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000
Revenue	44,091	45,049	44,091	45,049
Gross profit	19,773	18,421	19,773	18,421
Profit before tax ("PBT")	10,712	7,311	10,712	7,311
Profit after tax ("PAT")	8,034	5,017	8,034	5,017

The Group recorded revenue of RM44.09 million for the current financial quarter ended 30 September 2025 mainly derived from the sales to dealers of RM29.11 million and the project-based sales of RM14.58 million, which represent 66.02% and 33.07% of the Group's total revenue respectively. The overall revenue declined slightly by RM0.96 million or 2.13% from RM45.05 million recorded in Q1 FY2025 due to a marginal drop in sales.

Despite the lower revenue, the Group recorded stronger profitability performance in Q1 FY2026. Gross profit increased by RM1.35 million or 7.33% to RM19.77 million, with gross profit margin increased from 40.89% in Q1 FY2025 to 44.84% in Q1 FY2026 attributable to improved cost management and operating efficiency.

The PBT increased significantly by RM3.40 million or 46.51% to RM10.71 million while the PAT increased by RM3.01 million or 59.96% to RM8.03 million. These improvements despite slightly lower revenue reflect the Group's improved operational efficiency and lower expenses with the absence of one-off listing expenses that were incurred in last financial year in relation to the Company's IPO.

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

### B2. Comparison with immediate preceding quarter's results (Q1 FY2026 vs Q4 FY2025)

	INDIVIDUAL QUARTER		VARIANCE	
	CURRENT QUARTER 30.09.2025 RM'000	PRECEDING QUARTER 30.06.2025 RM'000		
Revenue	44,091	43,288	803	1.86
Gross Profit	19,773	19,641	132	0.67
PBT	10,712	10,794	(82)	(0.76)
PAT	8,034	7,897	137	1.73

For Q1 FY2026, the Group recorded revenue of RM44.09 million, representing an increase of RM0.80 million or 1.86% compared to RM43.29 million in Q4 FY2025. This growth was primarily driven by stronger sales performance, supported by ongoing marketing efforts and expanded customer base.

Correspondingly, gross profit increased by RM0.13 million or 0.67% to RM19.77 million. Despite the growth in revenue and gross profit, PBT declined marginally by 0.76% to RM10.71 million in Q1 FY2026 mainly due to increase in administrative expenses. Nevertheless, the PAT improved by RM0.14 million or 1.73% to RM8.03 million as compared to RM7.90 million in Q4 FY2025 mainly due to lower tax expenses during the current financial quarter.

Overall, the Group's financial performance in Q1 FY2026 demonstrated its resilient operational performance and effective cost management which sustain its profitability and earnings growth.

### B3. Prospects

Looking ahead, we remain optimistic about Malaysia's resilient economic outlook. Bank Negara Malaysia projects gross domestic product growth of between 4.0% and 4.8% in 2025 supported by resilient domestic demand. Household spending will be supported by employment, wage growth and income-related policy measures, despite uncertainties in global development and moderate export prospects.

The construction sector continues to show positive momentum. According to the Department of Statistics Malaysia, the value of construction work done in 2024 increased by 20.2% to RM158.8 billion. For third quarter of 2025 alone, the value of work done grew by 10.6% to RM45.4 billion, primarily driven by the expansion of the special trade activities and residential buildings subsectors, underscoring Malaysia's ongoing growth momentum. This ongoing growth is expected to sustain demand for renovation and refurbishment works segments which we have established a strong market presence.

In addition, Bank Negara Malaysia's recent 25 basis points reduction in the overnight policy rate to 2.75% on 9 July 2025 is expected to stimulate the property market with lower borrowing costs which is expected to contribute to improved housing affordability. This development is likely to further support demand for our range of bathroom and kitchen sanitary ware products.

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

### B3. Prospects (Cont'd)

Meanwhile, shifting consumer preferences towards hygiene, sustainable and higher quality living environments coupled with ongoing urbanisation and government-led housing and infrastructure initiatives are expected to drive long-term growth in our industry.

While external challenges such as rising raw material costs, currency fluctuations and competition from low-cost imports remain, we are confident that our continued emphasis on innovation, operational efficiency and sustainable practices will allow us to manage these headwinds effectively and protect our profitability.

Amid modest macroeconomic conditions and improving industry fundamentals, we are confident that Sorento Capital is well-placed to seize emerging opportunities, strengthen strategic collaborations, and sustain long-term value creation for our shareholders.

### B4. Profit forecast

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

### B5. Taxation

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000
Current period income tax	2,678	2,294	2,678	2,294
<b>Total</b>	<b>2,678</b>	<b>2,294</b>	<b>2,678</b>	<b>2,294</b>
Effective tax rate (%) <sup>(1)</sup>	25	31	25	31

#### Note:

(1) The effective tax rate for the current year-to-date period ended 30 September 2025 was slightly higher than the statutory tax rate of 24% mainly due to expenses including, amongst others, depreciation and amortisation, and unrealised loss in foreign exchange which are not deductible for tax purposes.

### B6. Status of corporate proposals

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

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

### B7. Utilisation of proceeds raised from the public issue

The status of the utilisation of proceeds from the IPO as at 30 September 2025 is set out below:

DETAILS OF THE USE OF PROCEEDS	PROPOSED UTILISATION RM'000	% %	ACTUAL UTILISATION RM'000	BALANCE UNUTILISED RM'000	ESTIMATED TIMEFRAME FOR UTILISATION FROM THE DATE OF LISTING
Branding and promotional marketing	6,000	10.46	1,609	4,391	Within 36 months
Expansion of dealer network and enhancement of distribution reach	6,000	10.46	1,962	4,038	Within 36 months
Repayment of bank borrowings	9,000	15.69	9,000	-	Within 12 months
Working capital for purchase of inventories	31,350	54.67	31,350	-	Within 24 months
Listing expenses	5,000	8.72	5,000	-	Within one month
<b>Total</b>	<b>57,350</b>	<b>100.00</b>	<b>48,921</b>	<b>8,429</b>	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 7 October 2024 in relation to its IPO.

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

### B8. Loans and borrowings

The Group's loans and borrowings are as follows:

	Unaudited 30.09.2025 RM'000	Audited 30.06.2025 RM'000
<b>Non-current liabilities</b>		
<b>Secured</b>		
Term loans	260	262
Lease liabilities <sup>(1)</sup>	2,279	2,477
	<u>2,539</u>	<u>2,739</u>
<b>Current liabilities</b>		
<b>Secured</b>		
Bankers' acceptance	426	2,444
Term loans	7	7
Lease liabilities <sup>(1)</sup>	774	763
	<u>1,207</u>	<u>3,214</u>
	<u><b>3,746</b></u>	<u><b>5,953</b></u>

The loans and borrowings are secured by way of:

- (a) Corporate guarantee by the Company and a subsidiary; and
- (b) Joint and several guarantees by certain Directors of the Group.

The loans and borrowings and other facilities are denoted in local currency.

#### Note:

- (1) Refer to finance lease liabilities under hire purchase contracts owing to financial institution.

### B9. Material litigation

As at the date of this 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 quarter under review.

# SORENTO CAPITAL BERHAD

(Registration No.: 202301018305 (1512227-W))  
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## B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

### B11. Basic and diluted earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024 RM'000
Profit attributable to owners of the Company (RM'000)	8,034	5,017	8,034	5,017
Number of shares in issue ('000)	860,000	329,511	860,000	329,511
Basic earnings per share (sen) <sup>(1)</sup>	0.93	1.52	0.93	1.52
Diluted earnings per share (sen) <sup>(2)</sup>	0.93	1.52	0.93	1.52

**Notes:**

- (1) Basic earnings per share for the current financial quarter and financial year-to-date period ended 30 September 2025 are computed based on profit attributable to owners of the Company divided by the number of ordinary shares in issue of 860,000,000 shares respectively. For the corresponding quarter and year-to-date period ended 30 September 2024, they are calculated based on the weighted average number of ordinary shares in issue of 329,511,402 before the IPO of the Company.
- (2) The diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible securities at the end of the reporting period.

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

### B12. Notes to the unaudited condensed consolidated statement of profit or loss and other comprehensive income

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.09.2025	Unaudited 30.09.2024	Unaudited 30.09.2025	Unaudited 30.09.2024
	RM'000	RM'000	RM'000	RM'000

The following amounts have been included in arriving at profit before tax:

Depreciation of property, plant and equipment	1,153	1,087	1,153	1,087
Depreciation of investment properties	2	4	2	4
Amortisation of intangible asset	71	71	71	71
Property, plant and equipment written off	1	-	1	-
Loss on disposal of property, plant and equipment	-	12	-	12
Short-term leases	255	331	255	331
Unrealised loss on foreign exchange	-	106	-	106
	-	106	-	106

and after crediting:

Dividend income	131	-	131	-
Interest income				
- Fixed deposits with licensed banks	153	13	153	13
- Cash and cash equivalents	43	5	43	5
Realised gain on foreign exchange	213	144	213	144
Reversal of ECLs on trade receivables	-	7	-	7
Unrealised gain on foreign exchange	30	-	30	-
	30	-	30	-

By Order of the Board

Date: 27 November 2025