TIEN WAH PRESS HOLDINGS BERHAD
Registration No.: 199501011233 (340434-K)

Quarterly report on consolidated results for the six months ended 30 June 2026
The figures have not been audited.

PART A2: SUMMARY OF KEY FINANCIAL INFORMATION

		INDIVIDUAL QUARTER		Changes (Amount/ %)	CUMULATIVE QUARTER		Changes (Amount/ %)
		CURRENT YEAR QUARTER 30 June 2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30 June 2025 RM'000		CURRENT YEAR TO DATE 30 June 2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30 June 2025 RM'000	
1	Revenue	61,879	74,467	(16.9%)	111,899	138,186	(19.0%)
2	Profit before tax	2,268	2,646	(14.3%)	554	2,492	(77.8%)
3	Profit/(Loss) for the period	1,521	2,248	(32.3%)	(371)	1,757	(121.1%)
4	Profit/(Loss) attributable to ordinary equity holders of the Company	638	1,636	(61.0%)	(1,573)	1,231	(227.8%)
5	Basic earnings/(loss) per share (sen)	0.44	1.13	(61.1%)	(1.09)	0.85	(228.2%)
6	Proposed / Declared Dividend per share (sen)	2.80	2.80	0.0%	2.80	2.80	0.0%

		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)	1.74		1.76	
	Remarks :				

PART A3: ADDITIONAL INFORMATION

		INDIVIDUAL QUARTER		Changes (Amount/ %)	CUMULATIVE QUARTER		Changes (Amount/ %)
		CURRENT YEAR QUARTER 30 June 2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30 June 2025 RM'000		CURRENT YEAR TO DATE 30 June 2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30 June 2025 RM'000	
1	Gross interest income	17	2	750.0%	22	4	450.0%
2	Gross interest expense	(912)	(1,139)	(19.9%)	(1,822)	(2,116)	(13.9%)

Remarks :

TIEN WAH PRESS HOLDINGS BERHAD
Registration No.: 199501011233 (340434-K)

INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2026

	2026 Current Quarter Ended 30 June (RM '000)	2025 Comparative Quarter Ended 30 June (RM '000)	Changes (Amount / %)	2026 Cumulative Six months Ended 30 June (RM '000)	2025 Cumulative Six months Ended 30 June (RM '000)	Changes (Amount / %)
Revenue	61,879	74,467	(16.9%)	111,899	138,186	(19.0%)
Cost of sales	(50,842)	(63,184)	(19.5%)	(94,744)	(118,320)	(19.9%)
Gross profit	11,037	11,283	(2.2%)	17,155	19,866	(13.6%)
Other income	1,050	963	9.0%	2,794	1,979	41.2%
Selling and distribution expenses	(1,743)	(1,421)	22.7%	(3,147)	(3,167)	(0.6%)
Administrative expenses	(4,947)	(6,585)	(24.9%)	(9,794)	(12,216)	(19.8%)
Other expenses	(1,996)	(232)	760.3%	(3,922)	(1,598)	145.4%
Results from operating activities	3,401	4,008	(15.1%)	3,086	4,864	(36.6%)
Finance income	17	2	750.0%	22	4	450.0%
Finance costs	(912)	(1,139)	(19.9%)	(1,822)	(2,116)	(13.9%)
Operating profit	2,506	2,871	(12.7%)	1,286	2,752	(53.3%)
Share of loss of equity-accounted joint venture,net of tax	(238)	(225)	5.8%	(732)	(260)	181.5%
Profit before taxation	2,268	2,646	(14.3%)	554	2,492	(77.8%)
Taxation	(747)	(398)	87.7%	(925)	(735)	25.9%
Profit/(Loss) for the period	1,521	2,248	(32.3%)	(371)	1,757	(121.1%)
Profit/(Loss) for the period attributable to:						
Owners of the Company	638	1,636	(61.0%)	(1,573)	1,231	(227.8%)
Non-controlling interests	883	612	44.3%	1,202	526	128.5%
Profit/(Loss) for the period	1,521	2,248	(32.3%)	(371)	1,757	(121.1%)
Earnings/(Loss) per ordinary share :						
-basic (sen)	0.44	1.13		(1.09)	0.85	

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2025)

TIEN WAH PRESS HOLDINGS BERHAD
Registration No.: 199501011233 (340434-K)

INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2026

	2026 Current Quarter Ended 30 June (RM '000)	2025 Comparative Quarter Ended 30 June (RM '000)	2026 Cumulative Six months Ended 30 June (RM '000)	2025 Cumulative Six months Ended 30 June (RM '000)
Profit/(Loss) for the period	1,521	2,248	(371)	1,757
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of employee benefits obligation	(17)	(20)	(114)	(93)
Items that are or may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	(598)	(11,660)	(2,192)	(14,959)
Total comprehensive income/(loss) for the period, net of tax	906	(9,432)	(2,677)	(13,295)
Total comprehensive income/(loss) attributable to:				
Owners of the Company	986	(8,357)	(2,364)	(11,109)
Non-controlling interests	(80)	(1,075)	(313)	(2,186)
Total comprehensive income/(loss) for the period, net of tax	906	(9,432)	(2,677)	(13,295)

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2025)

TIEN WAH PRESS HOLDINGS BERHAD
Registration No.: 199501011233 (340434-K)

INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	As at 30 June 2026 (RM '000)	As at 31 December 2025 (RM '000)
Assets		
Property, plant and equipment	176,033	190,569
Right-of-use assets	17,538	19,082
Investment property	312	315
Intangible assets	66,991	66,736
Investments in joint ventures	31,487	32,196
Deferred tax assets	1,078	1,150
Trade and other receivables	4,256	3,893
Total non-current assets	297,695	313,941
Inventories	40,394	39,500
Trade and other receivables	76,957	62,579
Contract assets	14,003	20,614
Tax recoverable	10	-
Cash and bank balances	18,278	9,474
Total current assets	149,642	132,167
Total assets	**447,337**	**446,108**
Equity		
Share capital	156,187	156,187
Reserves	96,159	98,523
Total equity attributable to owners of the Company	252,346	254,710
Non-controlling interests	42,787	43,100
Total equity	295,133	297,810
Liabilities		
Lease liabilities	16,462	17,113
Trade and other payables	44,319	44,108
Employee benefits	2,063	1,890
Provision for liabilities	430	423
Deferred tax liabilities	2,160	2,380
Total non-current liabilities	65,434	65,914
Lease liabilities	2,103	2,761
Trade and other payables	84,353	78,701
Contract liabilities	106	213
Tax payable	208	709
Total current liabilities	86,770	82,384
Total liabilities	152,204	148,298
Total equity and liabilities	**447,337**	**446,108**

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2025)

TIEN WAH PRESS HOLDINGS BERHAD
Registration No.: 199501011233 (340434-K)

INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Attributable to Equity Holders of the Company					Non-controlling Interest	Total Equity
		Non-Distributable		Distributable			
	Share Capital (RM '000)	Translation Reserve (RM '000)	Other Reserve (RM '000)	Retained Earnings (RM '000)	Total (RM '000)	(RM '000)	(RM '000)
As at 1 January 2026	156,187	16,834	547	81,142	254,710	43,100	297,810
Remeasurements of employee benefits obligation	-	-	(58)	-	(58)	(56)	(114)
Foreign currency translation differences for foreign operations	-	(733)	-	-	(733)	(1,459)	(2,192)
Total other comprehensive loss for the period	-	(733)	(58)	-	(791)	(1,515)	(2,306)
(Loss)/profit for the period	-	-	-	(1,573)	(1,573)	1,202	(371)
Total comprehensive loss for the period	**-**	**(733)**	**(58)**	**(1,573)**	**(2,364)**	**(313)**	**(2,677)**
At 30 June 2026	156,187	16,101	489	79,569	252,346	42,787	295,133
As at 1 January 2025	156,187	38,013	618	82,017	276,835	46,579	323,414
Remeasurements of employee benefits obligation	-	-	(47)	-	(47)	(46)	(93)
Foreign currency translation differences for foreign operations	-	(12,293)	-	-	(12,293)	(2,666)	(14,959)
Total other comprehensive loss for the period	-	(12,293)	(47)	-	(12,340)	(2,712)	(15,052)
Profit for the period	-	-	-	1,231	1,231	526	1,757
Total comprehensive (loss)/income for the period	**-**	**(12,293)**	**(47)**	**1,231**	**(11,109)**	**(2,186)**	**(13,295)**
At 30 June 2025	156,187	25,720	571	83,248	265,726	44,393	310,119

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the period ended 31 December 2025)

TIEN WAH PRESS HOLDINGS BERHAD
Registration No.: 199501011233 (340434-K)

INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED 30 JUNE 2026

	2026 Six months ended 30 June RM '000	2025 Six months ended 30 June RM '000
Cash flows from operating activities		
Profit before tax	554	2,492
Adjustments for :		
- Amortisation of intangible assets	-	207
- Depreciation of property, plant and equipment and right-of-use assets	17,811	16,793
- Gain on disposal of property, plant and equipment	(8)	-
- Inventories written off	-	36
- Reversal of allowance for inventories obsolescence	(48)	(91)
- Finance costs	1,822	2,116
- Finance income	(22)	(4)
- Employee benefits	388	442
- Share of loss of equity-accounted joint ventures, net of tax	732	260
- Other non-cash items	1,264	(470)
Operating profit before changes in working capital	22,493	21,781
-Changes in inventories	(727)	10,153
-Changes in trade and other receivables	(8,519)	(13,313)
-Changes in trade and other payables	4,613	(8,112)
Cash generated from operations	17,860	10,509
- Interest received	22	4
- Employee benefits paid	(114)	(193)
- Income tax paid	(1,642)	(2,189)
Net cash from operating activities	16,126	8,131
Cash flows from investing activities		
- Acquisition of property, plant and equipment	(5,055)	(14,447)
- Proceeds from disposal of property, plant and equipment	8	-
Net cash used in investing activities	(5,047)	(14,447)
Cash flows from financing activities		
- Interest paid	(1,346)	(1,619)
- Repayment of loans and borrowings	-	(421)
- Proceeds from drawdown of loans and borrowings	-	7,708
- Repayment of lease liabilities	(1,772)	(1,399)
- Advance from ultimate holding company	1,601	862
Net cash (used in)/from financing activities	(1,517)	5,131
Net increase/(decrease) in cash & cash equivalents	9,562	(1,185)
Effect of exchange rate fluctuations on cash held	(758)	2,475
Cash & cash equivalents at 1 January	9,474	8,632
Cash & cash equivalents at 30 June	18,278	9,922

Cash & cash equivalents
Cash & cash equivalents included in the condensed consolidated statement of cash flows comprise the following:

	As at 30 June 2026 RM '000	As at 30 June 2025 RM '000
Cash and bank balances	13,783	9,290
Short term deposit with licensed banks	4,495	632
	18,278	9,922

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2025)

Notes to the Interim Financial Statements for the quarter and six months ended 30 June 2026

A. EXPLANATORY NOTES PURSUANT TO MFRS

A1. Basis of Preparation

These condensed consolidated interim financial statements have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRSs") 134, *Interim Financial Reporting* and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. They do not include all of the information required for full annual financial statements, and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2025.

The accounting policies and methods of computation adopted by the Group in this interim financial statement are consistent with those adopted in the financial statements for the year ended 31 December 2025 except for the following standards, amendments and interpretations which are effective from the annual financial periods beginning on or after 1 January 2026:

MFRSs, interpretations and amendments effective for annual financial periods beginning on or after 1 January 2026

- Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures Classification and Measurement of Financial Instruments and Contracts Referencing Nature-dependent Electricity*

- Annual Improvements to MFRS Accounting Standards – Volume 11

The adoption of the amendments did not have any material impact on the Group.

A2. Significant Accounting Policies

At the date of authorisation of these interim financial statements, the following MFRSs, Amendments to MFRSs and Issues Committee ("IC") Interpretations were issued but not yet effective: -

MFRSs, Interpretations and Amendments effective for annual financial periods beginning on or after *1 January 2027*

- MFRS 18 *Presentation and Disclosure in Financial Statements*

- MFRS 19 and Amendments to MFRS 19 *Subsidiaries without Public Accountability:* Disclosures Amendments to MFRS 121 *The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency.*

MFRSs, interpretations and amendments effective for annual financial periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, *Consolidated Financial Statements* and MFRS 128*, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The Directors expect that the adoption of the above amendments to MFRSs will not have a material impact on the Group's financial statements in the period of initial application, except for MFRS 18, the impact of which is still being assessed by management.

A3. Seasonal or Cyclical Nature of Operations

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

A4. Items of Unusual Nature

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current financial year-to-date.

A5. Changes in Estimates of Amounts Reported

There were no changes in estimates of amounts reported in prior financial year that have a material effect in the current financial year-to-date.

A6. Changes in Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt, treasury shares and equity securities for the current financial year-to-date.

A7. Dividends Paid

No dividend was paid during the quarter ended 30 June 2026.

A8. Operating Segments

Management has determined segments based on how information is reported to the Group's chief operating decision maker for the purposes of resource allocation and operating performance review.

The Group's reportable segment is determined based on geographic regions, serving mainly customers from two principal markets. For companies within the same segment, the printing business and trading activities are inter-twined and all purchases for the trading activities are from companies within the Group.

Other non-reportable segments comprise operations related to food and beverages and event management, investment holdings and investment property holding.

Performance is measured based on segment profit before tax, interest, depreciation and amortisation, as included in the internal management reports that are reviewed by the Board of Directors. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of segment relative to other entities that operate within these industries.

	Six months ended 30 June					
	2026			2025		
	Asia Pacific	Middle East	Total	Asia Pacific	Middle East	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Included in the measure of segment profit are:						
Revenue from external customers	86,747	24,913	111,660	105,871	31,742	137,613
Segment profit	18,420	3,814	22,234	20,019	3,614	23,633
Segment assets	191,586	132,641	324,227	231,262	127,649	358,911
Segment liabilities	(159,688)	(158,121)	(317,809)	(191,366)	(180,278)	(371,644)

	Six months ended 30 June	
	2026	2025
	RM'000	RM'000
Reconciliation of reportable segment profit or loss		
Total profit for reporting segments	22,234	23,633
Other non-reportable segments	584	(9,364)
Elimination of inter-segment profits	(1,921)	7,595
Depreciation and amortisation	(17,811)	(17,000)
Finance income	22	4
Finance costs	(1,822)	(2,116)
Share of loss of joint ventures not included in reportable segments	(732)	(260)
Consolidated profit before taxation	554	2,492

A9. Material Events Subsequent to the End of Quarterly Period

There were no material events not reflected in the interim financial statements subsequent to the balance sheet date.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group for the current financial year-to-date including business combination, acquisition or disposal of subsidiaries and long-term investments, restructuring and discontinuing operations.

A11. Changes in Contingent Liabilities

There were no material changes to contingent liabilities disclosed in the last audited financial statements as at 31 December 2025.

A12. Capital Commitments

	As at 30 June 2026 RM'000
- Contracted but not provided for:	
Property, plant and equipment	850
Investment	15,300
	16,150

A13. Related Party Transactions

For the purposes of these interim financial statements, parties are considered to be related to the Group, if the Group has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

The related party transactions of the Group are shown below:

	Six months ended 30 June 2026 RM'000
Ultimate holding corporation	
- Management fees expense	1,036
- Interest expense	1,276
Related companies	
- Sales	(1,184)
- Purchases	4,990
- Rental expenses	83
- Sales of scrap paper	(520)
- Reimbursement of staff costs	212
- Interest expense	70
Joint venture companies	
- Sales	(65)
- Purchases	17

A14. Fair value information

The Group uses the following hierarchy in determining the fair value of all financial instruments at fair value: -

Level 1: Fair value is derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for the financial assets or liabilities, either directly or indirectly.

Level 3: Fair value is estimated using unobservable inputs for the financial assets and liabilities.

An analysis of financial instruments carried at fair value by level of fair value hierarchy:

Significant unobservable inputs - Level 3	As at 30 June 2026 RM'000
Non-financial assets:	
Asset for which fair value is disclosed:	
- Investment property	591

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

(a) Current Quarter against Previous Year Corresponding Quarter

Revenue

The Group's revenue for the second quarter ended 30 June 2026 ("2Q26") of RM61.9 million was lower by 16.9% (RM12.6 million) compared to the corresponding quarter in the previous year ("2Q25") of RM74.5 million. The decrease in revenue was mainly attributable to softer market demand, which resulted in lower sales volume.

Profit before tax

For 2Q26, the Group reported a profit before tax of RM2.3 million, compared to RM2.7 million in the preceding quarter. The lower profit before tax was attributable to lower revenue. In addition, the Group recognised a foreign exchange loss of RM1.2 million during the current quarter arising from the depreciation of the US Dollar against the Malaysian Ringgit. Excluding this foreign exchange loss, the Group's profit before tax would have been approximately RM3.5 million. This was in contrast to 2Q25, where the Group recorded a foreign exchange gain of RM0.01 million.

(b) Current Year-to-date against Previous Year-to-date

Revenue

The Group's revenue for the six months ended 30 June 2026 decreased by RM26.3 million, or 19.0%, to RM111.9 million compared to RM138.2 million in the previous year corresponding period for reason stated in B1(a) above.

Profit before tax

Profit before tax for the six months ended 30 June 2026 decreased by RM1.9 million to RM0.6 million from RM2.5 million recorded in the corresponding period of the previous year. The decrease was mainly attributable to lower sales arising from softer demand for certain cigarette-related packaging products, coupled with the strengthening of the Malaysian Ringgit against the US Dollar, which resulted in higher foreign exchange losses.

B2. Variation of Results against Preceding Quarter

Revenue

The Group's revenue for 2Q26 increased by 23.8% (RM11.9 million) to RM61.9 million, compared to RM50.0 million in the preceding quarter (1Q26). The Group recorded higher revenue for the quarter, primarily due to higher demand from our Middle East operations.

Profit/Loss before tax

The Group reported a profit before tax of RM2.3 million in 2Q26, compared with a loss before tax of RM1.7 million in 1Q26, representing an improvement of RM4.0 million. This improvement was mainly attributable to higher revenue generated from the Group's Middle East operations and the continued optimisation of its Vietnam operations.

B3. Prospects

The Group anticipates that the operating environment will remain challenging for FY2026, amid ongoing global economic uncertainties and geopolitical developments.

B4. Profit Forecast

Not applicable as the Group did not issue any profit forecast.

B5. Taxation

	Current quarter ended 30 June		Six months ended 30 June	
	2026 RM'000	**2025 RM'000**	**2026 RM'000**	**2025 RM'000**
Current tax expense				
- Current year	876	407	1,144	809
Deferred tax				
Origination and reversal of temporary differences				
- Current year	(129)	(9)	(219)	(74)
	747	398	925	735

The Group's effective tax rate for the six months ended 30 June 2026 was higher than the Malaysian statutory tax rate of 24% due to certain expenses which are not deductible for tax purposes and losses in certain subsidiaries which are not available for set off against taxable profit in other subsidiaries within the Group.

B6. Status of corporate proposals announced

Except as disclosed below, there were no other corporate proposals announced but not completed as at to-date: -

(a) On 20 March 2018, the Company had announced that the Parties (the Company, Dong Nai Food Industrial Corporation ("DOFICO") and Toyo (Viet) - DOFICO Print Packaging Co. Ltd. ("TVDP") are collectively referred to as "the Parties") entered into a termination agreement ("Termination Agreement") to mutually agreed to terminate the joint venture agreement ("JVA") dated 24 May 2015 with effect from the date of the execution of the Termination Agreement and Transfer Contract whereby DOFICO shall transfer the 50% of the total charter capital of TVDP ("Capital Contribution") and all rights and interests thereof to TWPH and TWPH agreed to acquire the 50% of the total charter capital of TVDP from DOFICO at the cash consideration of USD1,629,762 (equivalent to RM6,372,369 based on exchange rate of USD1.00 to RM3.91 as at 20 March 2018) ("Termination and Acquisition of Capital Contribution").

The completion of the termination of JVA with DOFICO and acquisition of the remaining 50% shares held by DOFICO in TVDP is pending the issuance of an amended investment certificate by the State Authority of Vietnam.

On 14 July 2021, the Investment and Business License of TVDP has expired. Up to the financial year-to-date, TVDP is in the process of liquidation. The termination of the JVA is expected to be completed upon finalisation of liquidation.

(b) On 18 January 2024, the Company had announced that Alliance Print Technologies FZE ("APTF"), a wholly-owned subsidiary of the Company, had on 18 January 2024 entered into an Assets Sale Agreement (“ASA”) with Paper Base Converting Sdn. Bhd. (“PBC"), a wholly-owned subsidiary of New Toyo Lamination (M) Pte. Ltd., which is in turn a wholly-owned subsidiary of New Toyo International Holdings Ltd, a major shareholder of the Company, to purchase all the machineries and equipment as detailed in the ASA held by PBC to APTF at a total cash purchase consideration of USD730,870.00 (equivalent to approximately RM3,420,472.00) only, subject to the terms and conditions as stipulated in the ASA ("Acquisition of Assets").

The Acquisition of Assets is expected to be completed by the fourth (4th) quarter ending 31 December 2026.

B7. Borrowings and Debt Securities

As at 30 June 2026, there were no borrowings and debt securities.

B8. Derivative Financial instruments

As at 30 June 2026, there were no forward foreign exchange contracts for purchases or sales.

B9. Changes in Material Litigation

As at the date of issuance of this quarterly report, the Company was not engaged in any material litigation.

B10. Dividends

The Directors declared an interim dividend 2.80 sen per ordinary share in respect of the financial year ending 31 December 2026 which will be paid on 30 October 2025. The entitlement date is on 9 October 2026.

B11. (Loss)/Earnings per share

(a) (Loss)/Earnings per share

The calculation of basic (loss)/earnings per share is based on the net (loss)/profit attributable to ordinary shareholders over the weighted average number of ordinary shares outstanding.

	Six months ended 30 June	
	2026	**2025**
(Loss)/Profit attributable to equity holders of the Company (RM’000)	(1,573)	1,231
Weighted average number of ordinary shares in issue (‘000)	144,743	144,743
Basic (loss)/earnings per share (sen)	(1.09)	0.85

(b) Diluted earnings per share

Not applicable for the Group.

B12. Auditor’s Report on Preceding Annual Financial Statements

The auditor’s report on the audited annual financial statements for the financial year ended 31 December 2025 was unqualified.

B13. Profit/(Loss) for the period

	Current quarter ended 30 June 2026 RM'000	Six months ended 30 June 2026 RM'000
Profit/(Loss) for the period is arrived at after charging/(crediting): -		
Depreciation of property, plant and equipment and right-of-use asset	8,838	17,811
Reversal of allowance for inventories obsolescence	(312)	(48)
Net foreign exchange loss	1,178	1,705

Save as disclosed above, the other items as required under paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Securities are not applicable for the current quarter and financial period ended 30 June 2026.