



# **VOLCANO BERHAD**

Registration No.: 201801004790 (1266804-D)  
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

# VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 31 DECEMBER 2025

	Individual Quarter		Cumulative Period	
	Current Quarter 31.12.2025 (Unaudited) RM'000	Corresponding Preceding Quarter 31.12.2024 (Unaudited) RM'000	Current Year-To- Date 31.12.2025 (Unaudited) RM'000	Corresponding Preceding Year-To- Date 31.12.2024 (Unaudited) RM'000
Revenue	24,925	19,998	49,623	39,094
Cost of goods sold	(19,330)	(14,520)	(39,013)	(27,147)
Gross profit	5,595	5,478	10,610	11,947
Other income	304	264	464	422
Administrative and general expenses	(4,550)	(3,491)	(8,923)	(9,584)
Distribution expenses	(189)	(47)	(511)	(240)
Finance costs	(428)	(6)	(819)	(54)
Profit before tax	732	2,198	821	2,491
Tax expense	(195)	(435)	(429)	(630)
<b>Profit for the period</b>	<b>537</b>	<b>1,763</b>	<b>392</b>	<b>1,861</b>
<b>Other comprehensive income/(loss)</b>				
Exchange differences on translation	4	861	(472)	776
<b>Total comprehensive income/(loss)</b>	<b>541</b>	<b>2,624</b>	<b>(80)</b>	<b>2,637</b>
<b>Profit attributable to:</b>				
Owners of the Company	537	1,763	392	1,861
Non-controlling interest	-	-	-	-
<b>Profit for the period</b>	<b>537</b>	<b>1,763</b>	<b>392</b>	<b>1,861</b>
<b>Total comprehensive income/(loss)</b>				
<b>attributable to:</b>				
Owners of the Company	541	2,624	(80)	2,637
Non-controlling interest	-	-	-	-
<b>Total comprehensive income/(loss)</b>	<b>541</b>	<b>2,624</b>	<b>(80)</b>	<b>2,637</b>
<b>Earnings per share</b>				
<b>attributable to owners of</b>				
<b>the Company:</b>				
Basic (sen)	0.30	0.97	0.22	1.02
Diluted (sen)	0.30	0.97	0.22	1.02

Note :

- (1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements of Volcano Berhad ("Company") and its subsidiary companies ("Group") for the financial year ended ("FYE") 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

# VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	As at 31.12.2025 (Unaudited) RM'000	As at 30.6.2025 (Audited) RM'000
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	89,831	86,588
Intangible assets	285	304
Deferred tax assets	117	123
Prepayments	281	320
<b>TOTAL NON-CURRENT ASSETS</b>	<u>90,514</u>	<u>87,335</u>
<b>CURRENT ASSETS</b>		
Inventories	21,144	22,581
Trade and other receivables	22,464	21,883
Prepayments	1,089	2,242
Current tax assets	663	635
Short-term investment	1,441	521
Derivatives assets	19	-
Cash and short-term deposits	17,882	18,038
<b>TOTAL CURRENT ASSETS</b>	<u>64,702</u>	<u>65,900</u>
<b>TOTAL ASSETS</b>	<u>155,216</u>	<u>153,235</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	93,643	93,643
Other reserves	(66,230)	(65,758)
Retained earnings	75,714	75,685
<b>TOTAL EQUITY</b>	<u>103,127</u>	<u>103,570</u>
<b>NON-CURRENT LIABILITIES</b>		
Loans and borrowings	35,104	30,072
Employee benefits	376	336
Deferred tax liabilities	1,257	1,257
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>36,737</u>	<u>31,665</u>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	9,868	13,800
Loans and borrowings	5,484	3,832
Current tax liabilities	-	368
<b>TOTAL CURRENT LIABILITIES</b>	<u>15,352</u>	<u>18,000</u>
<b>TOTAL LIABILITIES</b>	<u>52,089</u>	<u>49,665</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>155,216</u>	<u>153,235</u>
<b>Net assets per share (sen) (2)</b>	56.78	57.02

Notes :

- (1) The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share is calculated based on the Company's issued share capital of 181,630,000 ordinary shares as at 31 December 2025 and 30 June 2025.

# VOLCANO BERHAD

(Incorporated in Malaysia)  
Registration No.: 201801004790 (1266804-D)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2025

	I----- Attributable to the owners of the Company -----I				Total equity RM'000
	Share capital RM'000	Exchange reserve RM'000	Reorganisation reserve RM'000	Retained earnings RM'000	
Balance as at 1 July 2024	93,643	1,942	(68,000)	75,821	103,407
Profit for the financial year	-	-	-	1,353	1,353
Other comprehensive loss for the financial year	-	300	-	0	299
Dividends paid on shares	-	-	-	(1,489)	(1,489)
Balance as at 30 June 2025	<u>93,643</u>	<u>2,242</u>	<u>(68,000)</u>	<u>75,685</u>	<u>103,570</u>
Balance as at 1 July 2025	93,643	2,242	(68,000)	75,685	103,570
Profit for the financial period	-	-	-	392	392
Other comprehensive loss for the financial period	-	(472)	-	-	(472)
Dividends paid on shares	-	-	-	(363)	(363)
Balance as at 31 December 2025	<u>93,643</u>	<u>1,770</u>	<u>(68,000)</u>	<u>75,714</u>	<u>103,127</u>

Note :

- (1) *The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.*

# VOLCANO BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2025

	Current Year-To-Date Ended 31.12.2025 (Unaudited) RM'000	Corresponding Preceding Year-To-Date Ended 31.12.2024 (Unaudited) RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	821	2,491
Adjustments for:-		
Amortisation and Depreciation	3,696	2,594
Dividend income	(20)	(40)
Interest income	(97)	(205)
Interest expense	818	54
Employee benefits	22	39
Loss/(Gain) on disposal on property, plant and equipment	7	(1)
Unrealised loss on foreign exchange	744	1,052
Fair value (gain)/loss on derivatives	(19)	124
Provision of written down inventories	-	50
Operating profit before working capital changes	<u>5,972</u>	<u>6,158</u>
Changes in:-		
Inventories	1,437	(2,621)
Receivables	431	(2,054)
Payables	<u>(4,180)</u>	<u>574</u>
Cash generated from operations	3,660	2,057
Net income tax paid	<u>(798)</u>	<u>(640)</u>
<b>Net cash from operating activities</b>	<b><u>2,862</u></b>	<b><u>1,417</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	97	205
Dividend received	20	40
Proceeds from disposal of property, plant and equipment	40	1
Purchase of property, plant and equipment	(7,472)	(17,139)
Purchase of intangible assets	(92)	(2)
Change in deposits placed with licensed banks	(78)	(31)
Net changes in short-term investment	<u>(900)</u>	<u>(2,000)</u>
<b>Net cash used in investing activities</b>	<b><u>(8,385)</u></b>	<b><u>(18,926)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown of term loans	4,604	15,030
Interest paid	(818)	(54)
Net drawdown of trust receipts	4,530	-
Repayment of lease liabilities	(6)	(6)
Repayment of term loans	(1,889)	(539)
Repayment of hire purchase liabilities	(288)	(268)
Dividend paid	<u>(363)</u>	<u>(908)</u>
<b>Net cash from financing activities</b>	<b><u>5,770</u></b>	<b><u>13,255</u></b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>247</b>	<b>(4,254)</b>
Cash and cash equivalents at the beginning of financial period	15,414	22,914
Effect of exchange rate changes on cash and cash equivalents	<u>(415)</u>	<u>(722)</u>
<b>Cash and cash equivalents at the end of the financial period</b>	<b><u>15,246</u></b>	<b><u>17,938</u></b>
<b>Analysis of cash and cash equivalents</b>		
Cash and bank deposits	17,882	20,527
Less : Pledged deposits	<u>(2,636)</u>	<u>(2,589)</u>
	<b><u>15,246</u></b>	<b><u>17,938</u></b>

Note :

- (1) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

# **VOLCANO BERHAD**

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## **PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134**

### **A1. Basis of Preparation of Financial Statements**

This interim financial report has been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134: Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

This interim financial report should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

### **A2. Changes in Accounting Policies**

The accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements of the Group for the FYE 30 June 2025.

The amendment/improvement to the MFRS adopted by the Group with effective from 1 January 2025 is as follows:

MFRS 121 – The Effects of Changes in Foreign Exchange Rates

The adoption of the above MFRS did not have any material impact on the consolidated financial statements of the Group.

### **A3. Auditors’ Report on Preceding Annual Financial Statements**

There was no qualification on the audited financial statements of the Group for the FYE 30 June 2025.

### **A4. Seasonal or Cyclical Factors**

The business operations of the Group were not materially affected by any seasonal or cyclical factor during the current quarter under review.

### **A5. Unusual Items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter under review.

### **A6. Changes in Estimates**

There were no changes in estimates that had any material effects on the current quarter under review.

### **A7. Debt and Equity Securities**

There were no issuances, repurchases or repayments of debt and equity securities during the current quarter under review.

### **A8. Dividends Paid**

During the current quarter under review, a single-tier final dividend of 0.20 sen per ordinary share in respect of the FYE 30 June 2025, amounting to approximately RM0.36 million was paid on 16 December 2025.

# VOLCANO BERHAD

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## PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

### A9. Segmental Information

The Group is organised into business units based on their nature of business and has the following operating segments:

- (i) Nameplates; and
- (ii) Plastic injection moulded parts.

#### 6 months period ended 31 December 2025

	Nameplates RM'000	Plastic injection moulded parts RM'000	Total RM'000
<b>Revenue</b>	30,211	19,412	49,623
<b>Results</b>			
EBITDA*	2,534	2,926	5,460
Interest income	92	5	97
Interest expenses	(380)	(438)	(818)
Depreciation and amortisation	(1,814)	(1,882)	(3,696)
Tax expenses	(307)	(122)	(429)
Profit after tax	125	489	614
Holding company			
Miscellaneous expenses			(222)
<b>Total profit after tax</b>			<b>392</b>

Note :

\* Earnings Before Interest, Tax, Depreciation and Amortisation.

The Group generates revenue from the following geographical locations of customers:

	Individual Quarter		Cumulative Period	
	Current Quarter 31.12.2025 RM'000	Corresponding Preceding Quarter 31.12.2024 RM'000	Current Year- To-Date 31.12.2025 RM'000	Corresponding Preceding Year-To-Date 31.12.2024 RM'000
Thailand	13,327	10,636	26,927	18,770
Singapore	4,438	5,247	9,300	11,844
United States of America	4,337	1,426	8,325	3,152
Malaysia	1,638	1,496	2,767	2,640
Germany	436	350	873	1,056
Indonesia	404	573	803	975
China	69	134	157	284
Others	276	136	471	373
	<b>24,925</b>	<b>19,998</b>	<b>49,623</b>	<b>39,094</b>

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## PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

### A10. Related Party Transaction Disclosures

Save as disclosed below, there were no related party transactions during the current quarter under review:

	Individual Quarter		Cumulative Period	
	Current Quarter 31.12.2025 RM'000	Corresponding Preceding Quarter 31.12.2024 RM'000	Current Year-To-Date 31.12.2025 RM'000	Corresponding Preceding Year-To-Date 31.12.2024 RM'000
Recurrent related party transaction with a company which is controlled by a Director : - rental of marketing space at a monthly rental of RM1,000	3	3	6	6

### A11. Valuation of Property, Plant and Equipment

There was no valuation of property, plant and equipment during the current quarter under review.

### A12. Capital Commitments

Save as disclosed below, there were no material capital commitments in respect of property, plant and equipment as at the end of the current quarter under review:

	As at 31.12.2025 (Unaudited) RM'000
Approved and contracted for: Purchase of property, plant and equipment	1,160
Approved and not contracted for: Purchase of property, plant and equipment	-

### A13. Derivatives Financial Instruments

There were no outstanding derivatives financial instruments entered into by the Group as at the date of this interim financial report save for the forward exchange contracts to hedge our foreign currency exposure against the United States Dollar ("USD") as below:

	Notional Value as at 31.12.2025 RM'000	Fair Value Asset as at 31.12.2025 RM'000
Foreign exchange contracts - Less than 1 year	830	19

There was no change to the cash requirements of the derivatives, related accounting policies, risk associated with the derivatives and the risk management objectives and policies to mitigate these risks since the previous financial year.

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## **PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134**

### **A14. Contingent Assets and Liabilities**

Save for the corporate guarantees of Thai Baht 289 million (equivalent to approximately RM37.13 million based on the exchange rate of Thai Baht 1.00 to RM0.128472 as at 31 December 2025) and RM17.80 million provided by the Company to two banks for its subsidiaries' banking facilities, there were no contingent assets and contingent liabilities as at the date of this interim financial report.

### **A15. Changes in Composition of The Group**

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

### **A16. Material Events Subsequent to The End of The Current Quarter**

There were no material events subsequent to the end of the current quarter under review.

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## PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

### B1. Review of Performance - Comparison with Corresponding Preceding Quarter and Cumulative Period

	Individual Quarter				Cumulative Period			
	Current Quarter	Corresponding	Variance		Current Year-To-Date	Corresponding		Variance
		Preceding Quarter				Preceding Year-To-Date	Preceding Year-To-Date	
	31.12.2025	31.12.2024			31.12.2025	31.12.2024		
(Unaudited)	(Unaudited)		%	(Unaudited)	(Unaudited)		%	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	24,925	19,998	4,927	24.64	49,623	39,094	10,529	26.93
Profit before tax	732	2,198	(1,466)	(66.70)	821	2,491	(1,670)	(67.04)
Profit for the period	537	1,763	(1,226)	(69.54)	392	1,861	(1,469)	(78.94)
Profit attributable to the owners of the Company	537	1,763	(1,226)	(69.54)	392	1,861	(1,469)	(78.94)

The Group's revenue for the current quarter increased by approximately RM4.93 million or approximately 24.64% to approximately RM24.93 million from approximately RM20.00 million in the corresponding quarter of preceding financial year. The nameplates segment and the plastic injection moulded parts segment contributed revenue of approximately RM15.21 million (61.01% of the Group's total revenue) and approximately RM9.72 million (38.99% of the Group's total revenue) respectively for the current quarter under review.

The Group's profit after tax for the current quarter decreased by RM1.23 million or approximately 69.54% to approximately RM0.54 million from approximately RM1.76 million in the corresponding quarter of the preceding financial year. This was primarily due to an unrealised foreign exchange loss of approximately RM0.85 million and higher amortisation and depreciation expenses of approximately RM0.56 million in the current quarter.

The Group's cumulative revenue for the 6-month period under review increased to approximately RM49.62 million, reflecting a growth of approximately RM10.53 million or 26.93% from approximately RM39.09 million in the corresponding 6-month period of the preceding financial year, primarily attributable to higher demand from both the nameplate and plastic injection divisions. Despite the improvement in revenue, the Group's profit after tax for the 6-month period under review declined to approximately RM0.39 million, representing a decrease of approximately RM1.47 million or 78.94% compared with the corresponding 6-month period of the preceding financial year. The decline was mainly due to higher amortisation and depreciation expenses of approximately RM1.10 million incurred following the kick-start and commencement of operations of the Group's second production plant in Thailand.

### B2. Performance Review – Comparison with Immediate Preceding Quarter

	Current Quarter	Immediate Preceding Quarter	Variance	
	31.12.2025	30.9.2025	RM'000	%
	(Unaudited)	(Unaudited)		
	RM'000	RM'000	RM'000	%
Revenue	24,925	24,698	227	0.92
Profit before tax	732	89	643	722.47
Profit/(Loss) for the period	537	(145)	682	470.34
Profit/(Loss) attributable to the owners of the Company	537	(145)	682	470.34

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## PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

The Group's revenue for the current quarter remained relatively stable at approximately RM24.93 million, compared with approximately RM24.70 million in the previous quarter.

The Group recorded a profit after tax of approximately RM0.54 million in the current quarter, representing an improvement of approximately RM0.68 million or 470.34% compared with a loss after tax of approximately RM0.15 million in the previous quarter, mainly due to lower overhead costs incurred in the current quarter.

### B3. Commentary on Prospects

The sales demand for the nameplates segment and the plastic injection moulded parts segment is expected to be challenging amid the rising global economic concerns over the reciprocal tariffs from the United States of America, inflation and softening demand from our products' end-user industries. Barring any unforeseen circumstances such as disruption to the supply chain, material fluctuations on foreign currency exchange rates and potential economic slowdown, we are of the opinion that our Group's financial results for the financial year ending 30 June 2026 will remain favourable.

### B4. Profit Forecast

Not applicable ("N/A").

### B5. Tax Expense

	<b>Current Quarter 31.12.2025 RM'000</b>	<b>Current Year -To-Date 31.12.2025 RM'000</b>
Income tax	195	429
Deferred tax	-	-
<b>Total tax expense</b>	<b>195</b>	<b>429</b>
Effective tax rate (%)	26.64	52.25

The effective tax rate of the Group for the current year-to-date was higher than the statutory tax rates of 20% for Thailand and 24% for Malaysia. This was mainly due to losses recorded by the holding company and certain of its subsidiaries.

### B6. Corporate Proposals

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

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## PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

### B7. Trade and Other Receivables

The Group grants credit on various terms. Trade receivables disclosed below include amounts that are past due at the end of the reporting period but have not been recognised as receivables subject to impairment as there has not been a significant change in credit quality and are still considered recoverable by the management.

	As at 31.12.2025 (Unaudited) RM'000	As at 30.6.2025 (Audited) RM'000
Trade receivables	18,733	19,129
Less : Allowance for impairment	-	-
	18,733	19,129
Other receivables	3,731	2,754
Total	22,464	21,883
<u>Ageing analysis of trade receivables</u>		
Neither past due nor impaired	15,563	17,074
1 – 30 days	2,840	1,842
31 – 60 days	153	159
61 – 90 days	38	34
91 – 120 days	78	4
More than 120 days	61	16
	18,733	19,129
Less : Allowance for impairment	-	-
Total	18,733	19,129

### B8. Borrowings

	As at 31.12.2025 (Unaudited) RM'000	As at 30.6.2025 (Audited) RM'000
<b>Secured:</b>		
Loans and borrowings	39,161	32,177
Hire purchase liabilities	1,427	1,727
	40,588	33,904
<b>Disclosed as:</b>		
Current liabilities	5,484	3,832
Non-current liabilities	35,104	30,072
	40,588	33,904
<b>Currency profile:</b>		
RM	7,900	3,415
Thai Baht	32,688	30,489

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## PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

The secured loans and borrowings are secured against the land bearing title deed no. 15241, Tambol Mabyangporn, Amphur Pluakdaeng, Rayong, Thailand owned by Volcano Tec (Thailand) Co. Ltd. (a wholly-owned subsidiary of the Company) with buildings erected thereon, the land bearing title deed no. Lot 5999 (PN 7074), Mukim 11, District of Seberang Perai Tengah, Pulau Pinang owned by Volcano Name Plate Sdn Bhd (a wholly-owned subsidiary of the Company) with buildings erected thereon, pledged deposits and corporate guarantees by the Company. The effective interest rate of the borrowings ranged from 2.35% to 5.00% per annum (30 June 2025 : 2.35% to 5.00% per annum).

### B9. Changes in Material Litigation

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

### B10. Dividend

No dividend was declared or recommended for payment during the current quarter under review.

A single-tier final dividend of 0.20 sen per ordinary share in respect of the FYE 30 June 2025 was declared on 8 October 2025 and paid on 16 December 2025. This final dividend was recognised in the financial statements of the Group for the financial year ending 30 June 2026.

### B11. Fair Value Changes of Financial Liabilities

There were no gains/losses arising from fair value changes of financial liabilities for the current quarter and current year-to-date under review.

### B12. Earnings Per Share ("EPS")

	Individual Quarter		Cumulative Period	
	Current Quarter 31.12.2025	Corresponding Preceding Quarter 31.12.2024	Current Year-To-Date 31.12.2025	Corresponding Preceding Year-To-Date 31.12.2024
Profit attributable to owners of the Company (RM'000)	537	1,763	392	1,861
Weighted average number of ordinary shares in issue ('000)	181,630	181,630	181,630	181,630
Basic EPS (sen) <sup>(1)</sup>	0.30	0.97	0.22	1.02
Diluted EPS (sen) <sup>(2)</sup>	0.30	0.97	0.22	1.02

Notes :

- (1) Basic EPS is calculated by dividing profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the respective periods.
- (2) Diluted EPS is equivalent to the basic EPS as the Company did not have dilutive potential ordinary shares during the current quarter under review.

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## PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

### B13. Notes to the Profit Before Tax

Profit before tax is arrived at after charging/ (crediting):

	Individual Quarter		Cumulative Period	
	Current Quarter 31.12.2025 RM'000	Corresponding Preceding Quarter 31.12.2024 RM'000	Current Year To-date 31.12.2025 RM'000	Corresponding Year-To-date 31.12.2024 RM'000
Interest expenses	427	6	818	54
Interest income	(57)	(116)	(97)	(205)
Dividend income	(13)	(24)	(20)	(40)
Amortisation and depreciation	1,870	1,309	3,696	2,594
Provision of written down inventories	-	50	-	50
Loss on disposal of property, plant and equipment	17	1	7	1
(Gain)/Loss on foreign exchange:				
- realised	(322)	(203)	(175)	(243)
- unrealised	853	(1,371)	744	1,052
Fair value (gain)/loss on derivatives	(23)	124	(19)	124

There was no provision for and write off of receivables, write off of property, plant and equipment and other exception items for the financial period under review.

**By Order of the Board**  
**10 February 2026**