



ICONIC WORLDWIDE BERHAD

[196901000067 (8386-P)]

CONDENSED INTERIM FINANCIAL REPORT

FOR THE

**2nd FINANCIAL QUARTER
&
FINANCIAL PERIOD ENDED**

31 DECEMBER 2025

[UNAUDITED]

STRICTLY PRIVATE & CONFIDENTIAL
[FOR MANAGEMENT PURPOSES ONLY]

ICONIC WORLDWIDE BERHAD

[196901000067 (8386-P)]

Condensed Interim Financial Report for the 2nd financial quarter and financial period ended 31 December 2025

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current Quarter Ended 31/12/25 (Unaudited) RM'000	Comparative Quarter Ended 31/12/24 (Unaudited) RM'000	Current Period Ended 31/12/25 (Unaudited) RM'000	Comparative Period Ended 31/12/24 (Unaudited) RM'000
Revenue	14,521	11,159	30,519	23,477
Cost of Sales	(10,782)	(8,458)	(22,588)	(16,883)
Gross Profit	3,739	2,701	7,931	6,594
Other Income	144	3,587	638	5,664
Operating Expenses	(3,550)	(3,240)	(7,177)	(6,006)
Finance Costs	(1,203)	(1,280)	(2,253)	(2,560)
(Loss)/Profit Before Tax	(870)	1,768	(861)	3,692
Tax Expense	-	-	-	-
(Loss)/Profit After Tax	(870)	1,768	(861)	3,692
Other Comprehensive Income/(Expenses)	-	-	-	-
Total Comprehensive (Expenses)/Income	(870)	1,768	(861)	3,692
(Loss)/Profit After Tax attributable to:				
Owners of the Company	(870)	1,768	(861)	3,692
Non-controlling Interest	-	-	-	-
	(870)	1,768	(861)	3,692
Total Comprehensive (Expenses)/Income attributable to:				
Owners of the Company	(870)	1,768	(861)	3,692
Non-controlling Interest	-	-	0	0
	(870)	1,768	(861)	3,692
(Loss)/Earnings Per Share attributable to owners of the Company (sen):				
i) Basic	(0.05)	0.10	(0.05)	0.22
ii) Diluted	-	-	-	-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the financial year ended 30 June 2025.

ICONIC WORLDWIDE BERHAD

[196901000067 (8386-P)]

Condensed Interim Financial Report for the 2nd financial quarter and financial period ended 31 December 2025

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 31/12/25 (Unaudited) RM'000	AS AT 30/06/25 (Audited) RM'000
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	119,748	121,902
Investment Properties	67,212	66,234
Right of Use Assets	31,361	31,699
	<u>218,321</u>	<u>219,835</u>
Current Assets		
Inventories	6,190	6,182
Development Cost	57,315	48,355
Trade & Other Receivables	6,035	10,939
Current Tax Assets	1,314	1,282
Deposits, cash and bank balances	16,207	22,332
	<u>87,061</u>	<u>89,090</u>
TOTAL ASSETS	<u>305,382</u>	<u>308,925</u>
EQUITY AND LIABILITIES		
Share Capital	206,503	206,503
Warrant Reserve	37,490	37,490
Accumulated Loss	(111,864)	(111,003)
Other Reserves	48,995	48,995
Equity Attributable to Equity Holders of the Company	<u>181,124</u>	<u>181,985</u>
Non-controlling Interests	<u>(128)</u>	<u>(128)</u>
Total Equity	<u>180,996</u>	<u>181,857</u>
Non-current Liabilities		
Borrowings	78,203	74,180
Deferred taxation	6,574	6,574
Lease Liabilities	337	337
	<u>85,114</u>	<u>81,091</u>
Current Liabilities		
Trade & Other Payables	18,790	24,843
Lease Liabilities	161	258
Current Tax Liabilities	2	2
Borrowings	20,319	20,874
	<u>39,272</u>	<u>45,977</u>
Total Liabilities	<u>124,386</u>	<u>127,068</u>
TOTAL EQUITY AND LIABILITIES	<u>305,382</u>	<u>308,925</u>
Net Asset Per Share (RM)	<u>0.11</u>	<u>0.11</u>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 30 June 2025.

ICONIC WORLDWIDE BERHAD

[196901000067 (8386-P)]

Condensed Interim Financial Report for the 2nd financial quarter and financial period ended 31 December 2025

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Equity		Non-distributable		Distributable	Total Attributable To Owners	Non- controlling Interests	Total Equity
	Ordinary Share Capital	Warrant Reserve	Capital Reserve	Revaluation reserves	Accumulated Losses			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Cumulative Current Period (Unaudited)								
At 1.7.2025	206,503	37,490	1,582	47,413	(111,003)	181,985	(128)	181,857
Shares issued during the period	-	-	-	-	-	-	-	-
Revaluation surplus	-	-	-	-	-	-	-	-
Recognised income and expense for the period:								
Loss after taxation	-	-	-	-	(861)	(861)	-	(861)
At 31.12.2025	206,503	37,490	1,582	47,413	(111,864)	181,124	(128)	180,996
	Equity		Non- distributable		Distributable	Total Attributable To Owners	Non- controlling Interests	Total Equity
	Ordinary Share Capital	Warrant Reserve	Capital Reserve	Revaluation reserves	Retained profits			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Cumulative Preceding Period (Unaudited)								
At 1.7.2024	206,503	37,490	1,582	46,994	(114,716)	177,853	(126)	177,727
Shares issued during the year	-	-	-	-	-	-	-	-
Revaluation surplus	-	-	-	-	-	-	-	-
Recognised income and expense for the year:								
Profit after taxation	-	-	-	-	3,692	3,692	-	3,692
At 31.12.2024	206,503	37,490	1,582	46,994	(111,024)	181,545	(126)	181,419

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the financial year ended 30 June 2025.

ICONIC WORLDWIDE BERHAD

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Condensed Interim Financial Report for the 2nd financial quarter and financial period ended 31 December 2025

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Cumulative Period	
	Period Ended 31/12/25	Period Ended 31/12/24
	Unaudited RM'000	Unaudited RM'000
CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES:		
Profit/(Loss) before taxation	(861)	3,692
Adjustments for:		
Non-cash items	1,111	1,362
Non-operating items	1,615	2,261
Operating profit before changes in working capital	<u>1,865</u>	<u>7,315</u>
(Increase)/Decrease in current assets	4,864	(7,132)
Increase/(Decrease) in current liabilities	(6,150)	(1,223)
Cash flows (for)/from operations	<u>579</u>	<u>(1,040)</u>
Interest received	638	299
Net cash flows (for)/from operating activities	<u>1,217</u>	<u>(741)</u>
CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES:		
Property, plant and equipment	(152)	(376)
Development cost	(8,960)	(701)
Net cash flows from/(for) investing activities	<u>(9,112)</u>	<u>(1,077)</u>
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES:		
Interest paid	(2,253)	(2,560)
Net borrowings	4,023	(3,680)
Net cash flows from/(for) financing activities	<u>1,770</u>	<u>(6,240)</u>
Net (decrease)/increase in cash & cash equivalent	<u>(6,125)</u>	<u>(8,058)</u>
Cash & cash equivalent at beginning of the financial period	22,332	36,260
Cash & cash equivalent at end of the financial period	<u>16,207</u>	<u>28,202</u>
Cash & cash equivalent consists of:	RM'000	RM'000
Deposits, cash and bank balances	16,207	28,202
Bank overdrafts	-	-
	<u>16,207</u>	<u>28,202</u>

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 30 June 2025.

CONDENSED INTERIM FINANCIAL REPORT FOR THE 2nd FINANCIAL QUARTER AND FINANCIAL PERIOD ENDED 31 DECEMBER 2025

NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT

1. Basis of Preparation

The condensed interim financial report is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standard (“MFRS”) 134: “Interim Financial Reporting” issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 of Chapter 9 and Appendix 9B of the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”). The condensed interim financial report is to be read in conjunction with the audited financial report of the Group for the financial year ended 30 June 2025.

The accounting policies, methods of computation and the basis of consolidation used in the preparation of this interim financial report are consistent with those applied in the most recent audited annual financial statements for the financial year ended 30 June 2025.

2. Auditors’ Report on Preceding Annual Financial Statements

The most recent annual audited financial statements for the financial year ended 30 June 2025 was not subject to any audit qualification.

3. Seasonal and Cyclical Factors

All active business segments of the Group are generally susceptible to effects of the economic and seasonal cycles.

4. Items or Incidence of an Unusual Nature

The Directors are not aware of any items or incidence of an unusual nature not otherwise dealt with in this report which may or has substantially affected the value of assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter under review and the financial period to date.

5. Effects of Changes in Estimates

There were no material changes in estimates of amounts reported in the current financial quarter or changes in estimates of amounts reported in prior financial years that may have a material effect in the current financial quarter under review and the financial period to date.

6. Dividends

There were no dividends declared or paid to ordinary shareholders for the current financial quarter under review and the financial period to date.

NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)

7. Changes in Debt and Equity Securities

There was no issuance, repurchase or repayments of debt and equity securities during the current financial quarter under review and the financial period to date.

8. Segmental Reporting

The Group is generally organised into four distinct business segments:

- Property development - Development and sale of commercial and residential properties and carpark operation;
- Manufacturing - Manufacturing and distribution of personal protective equipment and essential personal hygiene and baby care products;
- Hospitality services - Hospitality management services and related services;
- Others - Comprises investment holding, trading, and other services, neither of which is of a sufficient size to be reported separately

◆ Primary reporting format –business segments

<u>Financial period ended</u> <u>31.12.2025</u>	Property Development	Manufacturing	Hospitality Services	Others	Group
	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
Total revenue	16,604	8,482	5,135	298	30,519
Intersegment revenues	-	-	-	-	-
Total external revenue	<u>16,604</u>	<u>8,482</u>	<u>5,135</u>	<u>298</u>	<u>30,519</u>
Results					
Segment results	2,353	(1,073)	533	(421)	1,392
Finance costs	(564)	(1,656)	(33)	-	(2,253)
Share of profit from associate	-	-	-	-	-
Profit/(Loss) before tax	<u>1,789</u>	<u>(2,729)</u>	<u>500</u>	<u>(421)</u>	<u>(861)</u>
Taxation	-	-	-	-	-
Profit/(Loss) after tax	<u>1,789</u>	<u>(2,729)</u>	<u>500</u>	<u>(421)</u>	<u>(861)</u>
Non-controlling interest	-	-	-	-	-
Profit/(Loss) attributable to Owners of the Company	<u>1,789</u>	<u>(2,729)</u>	<u>500</u>	<u>(421)</u>	<u>(861)</u>
Other information					
	Property Development	Manufacturing	Hospitality Services	Others	Group
	RM'000	RM'000	RM'000	RM'000	RM'000
Segment assets	124,991	106,065	22,986	51,340	305,382
Segment liabilities	49,180	67,051	4,509	3,646	124,386
Capital expenditure	7	145	-	-	152
Depreciation	43	868	103	32	1,046

No geographical analysis has been prepared as the Group operates wholly in Malaysia.

9. Changes in Composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review and the financial period to date.

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NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)

10. Material Events after the Reporting Period

There were no material subsequent events not otherwise dealt with in this report as at 16 February 2026 (being the latest practicable date which is no earlier than 7 days from the date of issue of this quarterly report) that may affect the financial results of the Group for the current financial quarter under review and the financial period to date.

11. Contingent Liabilities

	As at 31/12/25 RM'000	As at 30/6/25 RM'000
Unsecured corporate guarantee	<u>98,522</u>	<u>95,054</u>

The corporate guarantee is given to financial institutions for credit facilities granted to subsidiary companies.

There were no other contingent assets or liabilities as at 16 February 2026 (being the latest practicable date which is no earlier than 7 days from the date of issue of this quarterly report) that will or may affect the financial results of the Group for the current financial quarter under review and the financial period to date.

12. Capital Commitments

There was no capital commitments contracted but not provided for as at 16 February 2026 (being the latest practicable date which is no earlier than 7 days from the date of issue of this quarterly report) in respect of the current financial quarter under review and the financial period to date.

13. Additional Information Pursuant to Appendix 9B of the MMLR of Bursa Securities

13.1 Group Performance Review

	INDIVIDUAL QUARTER ENDED			CUMULATIVE PERIOD ENDED		
	Current	Comparative	Changes	Current	Comparative	Changes
	31/12/25 RM'000	31/12/24 RM'000	Inc/(Dec) %	31/12/25 RM'000	31/12/24 RM'000	Inc/(Dec) %
Revenue	14,521	11,159	30.13	30,519	23,477	30.00
Operating Profit/(Loss)	189	(539)	(135.06)	754	588	28.23
Profit Before Interest and Tax [PBIT]	333	3,048	(89.07)	1,392	6,252	(77.74)
(Loss)/Profit Before Tax [(LBT)/PBT]	(870)	1,768	(149.21)	(861)	3,692	(123.32)
(Loss)/Profit After Tax [(LAT)/PAT]	(870)	1,768	(149.21)	(861)	3,692	(123.32)
(Loss)/Profit Attributable to Owners	(870)	1,768	(149.21)	(861)	3,692	(123.32)

NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)**13.1 Group Performance Review (Cont'd)**

- The Group's revenue for the current financial quarter and the cumulative financial period under review stood at RM14.52 million RM30.52 million respectively as compared to the RM11.16 million and RM23.48 million recorded in the preceding corresponding financial periods. The higher revenue is mainly due to the higher contributions derived from the new short-term lodging business activities under the Hospitality Segment in addition to the improved revenue derived from the ongoing aggressive sales of baby care products under the Manufacturing Segment.
- The Group registered an operating profit of RM0.19 million for the current financial quarter and RM0.75 million for the cumulative current financial period under review. This was marginally better as compared to the operating loss of RM0.54 million recorded in the preceding corresponding financial quarter and the operating profit of RM0.59 million recorded in the preceding cumulative corresponding financial period to date. The improved operating profit is mainly attributable to the increase in revenue by approximately 30% respectively registered for the current financial quarter and the cumulative financial period under review.
- The Group registered a PBIT of RM0.33 million for the current financial quarter and RM1.39 million the cumulative financial period under review as compared to the PBIT of RM3.05 million and RM6.25 million respectively registered in the preceding corresponding financial periods. The higher PBIT in the registered in the preceding corresponding financial periods were mainly derived from the gains on disposal of fully impaired assets.
- The Group registered a decline in PBT and PAT by 149.21% for the current financial quarter and 123.32% for the cumulative financial period under review as compared to the preceding corresponding financial periods. The LBT and LAT registered for the current financial periods are mainly attributable to the spillover effects of the lower PBIT and the impact of the high finance cost incurred due to the higher utilization of the available financing facility, particularly by the property development segment in line with the progress of the current development project.

13.2 Comparison with Immediately Preceding Quarter Results

	Current Quarter Ended 31/12/25	Preceding Quarter Ended 30/9/25	Changes Inc/(Dec)
	RM'000	RM'000	%
Revenue	14,521	15,998	(9.23)
Operating Profit	189	565	(66.55)
Profit Before Interest and Tax [PBIT]	333	1,059	(68.55)
(Loss)/Profit Before Tax [(LBT)/PBT]	(870)	9	(>100)
(Loss)/Profit After Tax [(LAT)/PAT]	(870)	9	(>100)
(Loss)/Profit Attributable to Owners	(870)	9	(>100)

- The Group's revenue for the current financial quarter registered a small decline of 9.23% as compared to the immediately preceding financial quarter. The lower revenue was primarily due to the relatively lower contributions derived from all major business segments.

NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)**13.2 Comparison with Immediately Preceding Quarter Results (Cont'd)**

Property		Manufacturing		Hospitality		Others		Total	
Q2/2026	Q1/2026	Q2/2026	Q1/2026	Q2/2026	Q1/2026	Q2/2026	Q1/2026	Q2/2026	Q1/2026
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
8,153	8,451	4,063	4,419	2,156	2,979	149	149	14,521	15,998

Analysis of current v immediately preceding quarterly revenue by segment

- The Group registered an operating profit of RM0.19 million for the current financial quarter as compared to the operating profit of RM0.57 million registered in the immediate preceding financial quarter due mainly to the impact of the decline in revenue.
- Despite registering an operating profit for the current financial quarter, the Group's PBIT declined by 68.55% for the current financial quarter as compared to the immediately preceding financial quarter mainly due to the lower interest income derived from the reduced deposit placements and the absence of gains recognised from sale of fully impaired assets as registered in the immediate preceding financial quarter.
- The effects of the relatively high interest expense continue to unfavourably impact the operations for the current financial quarter resulting the Group registering a LBT and LAT.

13.3 Prospects for the current financial year

The Group's property development segment will continue to spearhead and contribute positively towards the financial performance of the Group with its current project progressing as scheduled towards its targeted completion date in 2027. The hospitality segment which provides management services to residential properties based on the shared economy platform business model on the other hand is also expected to contribute positively towards the financial performance of the Group whereas the manufacturing segment will provide the support with its aggressive marketing strategy for the current financial year.

13.4 Profit Forecast

The Company did not issue any profit forecast or guarantee during the current financial quarter under review and the financial period to date.

13.5 Corporate Proposals

There are no corporate proposals approved but not completed as at 16 February 2026 (being the latest practicable date which is no earlier than 7 days from the date of issue of this quarterly report) that may affect the financial results for the current financial quarter under review and the financial period to date.

NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)**13.6 Utilisation of Proceeds Raised from Corporate Proposal**

On 25 April 2024, the Company completed the issuance and listing of 1,124,706,544 new ordinary shares pursuant to the approved Rights Issue of 2 shares for 1 ordinary share held in the Company. The Rights shares was issued at an issue price of RM0.085 each and the total capital raised amounted to RM95,600,056.24. The proceeds are allocated to be utilised in accordance with the approved utilisation plan. As at the date of this report the proceeds have been utilised for the intended purposes as follows:

Purpose	Utilisation		Expected Timeframe for Utilisation	Available Balance	
	Proposed RM'000	Actual RM'000		RM'000	%
1. Acquisition of shares in Goldenluck Development Sdn Bhd	39,800	39,800	Within 12 months	-	-
2. Repayment of bank borrowings of Iconic Medicare Sdn Bhd	37,680	31,700	Within 24 months	5,980	15.87
3. Expenses in relation to the Corporate Proposals	1,500	1,541	Within 1 month	(41)*	(2.73)
4. Working capital requirements	16,620	16,576	Within 24 months	44	0.26
	<u>95,600</u>	<u>89,617</u>		<u>5,983</u>	

*As duly approved, any excess/shortage in the actual utilisation account will be transferred/set-off against fund available for working capital requirements.

13.7 Material Litigations

13.7.1 Iconic Medicare Sdn Bhd (“IMED” or “Defendant”) and CeramTec Innovative Ceramic Engineering (M) Sdn Bhd (“CICE” or “Plaintiff”) – Penang High Court Civil Suit No. PA-22NCVC-124-07/2023

IMED had on 27 March 2025 filed a Notice of Appeal to the Court of Appeal on the decision of the High Court to dismiss the counterclaim of USD3.76 million for the loss of profit made against CICE. CICE had also filed a Notice of Appeal to the Court of Appeal on the decision of the High Court to dismiss their claim against IMED and allowing IMED’s counterclaim for the sum of RM583,800. Both Appeals are fixed for hearing on 15 July 2026.

13.7.2 Iconic Medicare Sdn Bhd (“IMED” or “Defendant”) and Latex Form Sdn Bhd (“LFSB” or “Plaintiff”) – Shah Alam High Court Civil Suit No.: BA-22NCvC-321-08/2023

On 22 April 2025, the High Court decided in favour of IMED. LFSB did not file any appeal on the Court’s decision. On 2 July 2025, IMED’s application to garnish sixteen bank accounts of LFSB was allowed but the amount was insignificant. On 6 October 2025, IMED filed a petition to wind-up LFSB. IMED was notified that LFSB was already wound-up and the solicitors have been instructed to file a Proof of Debt for records.

There are no other pending material litigations involving the Group as at 16 February 2026 (being the latest practicable date which is no earlier than 7 days from the date of issue of this quarterly report) that may affect the financial results for the current financial quarter under review and the financial period to date.

NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)

13.8 Taxation

There is no tax charge for the current financial quarter and financial period to date as there are sufficient unabsorbed losses available to set-off any potential tax liability.

13.9 Group Borrowings

The details of the secured borrowings of the Group are as follows:-

	As at 31/12/25 RM'000	As at 30/6/25 RM'000
Non-current:		
Term Loan	<u>78,203</u>	<u>74,180</u>
Current:		
Term Loan	<u>13,319</u>	<u>13,319</u>
Trade Finance Facility	<u>7,000</u>	<u>7,555</u>
	<u>20,319</u>	<u>20,874</u>

There were no unsecured borrowings outstanding as at the end of the current financial quarter under review and the financial period to date.

13.10 Proposed Dividends

No dividend has been proposed or declared during the current financial quarter under review and financial period to date.

13.11 (Loss)/Earnings Per Share

The basic (loss)/earnings per share of the Group for the current financial quarter and the cumulative financial period under review is calculated by dividing the (loss)/profit for the period attributable to owners of the Company with the number of shares in issue during the respective reporting periods.

	<u>INDIVIDUAL PERIOD</u>		<u>CUMULATIVE PERIOD</u>	
	Quarter Ended 31/12/25	Quarter Ended 31/12/24	Period Ended 31/12/25	Period Ended 31/12/24
(Loss)/Profit after taxation attributable to owners of the Company (RM'000)	<u>(870)</u>	1,768	<u>(861)</u>	3,692
Number of Shares in issue ('000)	<u>1,687,060</u>	1,687,060	<u>1,687,060</u>	1,687,060
Basic (Loss)/Earnings per share (sen)	<u>(0.05)</u>	0.10	<u>(0.05)</u>	0.22

Diluted and basic (loss)/earnings per share is the same as there is no dilutive potential shares outstanding during the reporting period.

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NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)

13.12 Recurrent Related Party Transactions of a revenue or trading nature

The Shareholders' Mandate for the Group to transact in recurrent related party transactions ("RRPT") of a revenue or trading nature was obtained at the Annual General Meeting held on 27 November 2025. Details of such transactions from the date of the mandate on 27 November 2025 up to 31 December 2025 are as follows:

Transacting Company	Related Party	Nature of transaction	Mandate RM'000	Actual RM'000
Iconic Maison Sdn Bhd ("IMSB")	Lucky 888 Sdn Bhd ("Lucky 888")	Rental office space payable to Lucky 888 by IMSB.	150	10
Iconic Medicare Sdn Bhd ("IMED")	Lucky 888	Sale of Personal Protective Equipment ("PPV") products	500	2
IMED	Iconic Development Sdn Bhd	Sale of PPV products	500	-
IMED	Lucky 888	Procurement of F&B, hotel facilities and ancillary hospitality services.	500	-
Iconic Service Residence Sdn Bhd ("ISRSB")	Iconic Penang Sdn Bhd ("Iconic Penang")	Procurement of shared management and operation services by ISRSB from Iconic Penang	2,500	-

NOTES TO THE CONDENSED INTERIM FINANCIAL REPORT (Cont'd)

13.13 (Loss)/Profit Before Tax

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

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current Quarter Ended 31/12/25 (Unaudited) RM'000	Comparative Quarter Ended 31/12/24 (Unaudited) RM'000	Current Period Ended 31/12/25 (Unaudited) RM'000	Comparative Period Ended 31/12/24 (Unaudited) RM'000
Interest income	(144)	(106)	(638)	(299)
Other income including investment income	-	(2,284)	-	(4,168)
Net (gain)/loss on foreign exchange	11	51	17	51
Interest expense	1,203	1,280	2,253	2,560
Depreciation	519	509	1,046	1,016
Impairment losses on receivables	-	-	-	-
Impairment or write-off of inventories	-	-	-	-
(Gain)/loss on disposal of quoted or unquoted investments or properties	-	-	-	-
Impairment losses on investment properties	-	-	-	-
Impairment losses on property, plant and equipment	-	-	-	-
(Gain)/loss on derivatives	-	-	-	-
Exceptional items	-	-	-	-

By Order of the Board
ICONIC WORLDWIDE BERHAD
Ms. Ang Wee Min / Mr. Tan Tong Lang
Company Secretaries

Date: 23 February 2026