



# **VOLCANO BERHAD**

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

**INTERIM FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 MARCH 2026**

# VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 31 MARCH 2026

	Individual Quarter		Cumulative Period	
	Current Quarter 31.3.2026 (Unaudited) RM'000	Corresponding Preceding Quarter 31.3.2025 (Unaudited) RM'000	Current Year-To- Date 31.3.2026 (Unaudited) RM'000	Corresponding Preceding Year-To- Date 31.3.2025 (Unaudited) RM'000
Revenue	20,110	21,223	69,733	60,317
Cost of goods sold	(15,491)	(15,267)	(54,504)	(42,414)
Gross profit	4,619	5,956	15,229	17,903
Other income	(66)	116	398	538
Administrative and general expenses	(4,139)	(4,172)	(13,062)	(13,756)
Distribution expenses	(218)	(314)	(729)	(554)
Finance costs	(406)	(84)	(1,225)	(138)
(Loss)/Profit before tax	(210)	1,502	611	3,993
Tax expense	19	(350)	(410)	(980)
<b>(Loss)/Profit for the period</b>	<b>(191)</b>	<b>1,152</b>	<b>201</b>	<b>3,013</b>
<b>Other comprehensive (loss)/income</b>				
Exchange differences on translation	(1,956)	(193)	(2,428)	583
<b>Total comprehensive (loss)/income</b>	<b>(2,147)</b>	<b>959</b>	<b>(2,227)</b>	<b>3,596</b>
<b>(Loss)/Profit attributable to:</b>				
Owners of the Company	(191)	1,152	201	3,013
Non-controlling interest	-	-	-	-
<b>(Loss)/Profit for the period</b>	<b>(191)</b>	<b>1,152</b>	<b>201</b>	<b>3,013</b>
<b>Total comprehensive (loss)/income attributable to:</b>				
Owners of the Company	(2,147)	959	(2,227)	3,596
Non-controlling interest	-	-	-	-
<b>Total comprehensive (loss)/income</b>	<b>(2,147)</b>	<b>959</b>	<b>(2,227)</b>	<b>3,596</b>
<b>(Loss)/Earnings per share attributable to owners of the Company:</b>				
Basic (sen)	(0.11)	0.63	0.11	1.66
Diluted (sen)	(0.11)	0.63	0.11	1.66

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 MARCH 2026

	As at 31.3.2026 (Unaudited) RM'000	As at 30.6.2025 (Audited) RM'000
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	86,131	86,588
Intangible assets	255	304
Deferred tax assets	116	123
Prepayments	253	320
<b>TOTAL NON-CURRENT ASSETS</b>	<u>86,755</u>	<u>87,335</u>
<b>CURRENT ASSETS</b>		
Inventories	18,488	22,581
Trade and other receivables	20,461	21,883
Prepayments	877	2,242
Current tax assets	972	635
Short-term investment	1,452	521
Cash and short-term deposits	15,588	18,038
<b>TOTAL CURRENT ASSETS</b>	<u>57,838</u>	<u>65,900</u>
<b>TOTAL ASSETS</b>	<u>144,593</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	(68,186)	(65,758)
Retained earnings	75,523	75,685
<b>TOTAL EQUITY</b>	<u>100,980</u>	<u>103,570</u>
<b>NON-CURRENT LIABILITIES</b>		
Loans and borrowings	30,261	30,072
Employee benefits	387	336
Deferred tax liabilities	1,257	1,257
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>31,905</u>	<u>31,665</u>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	6,420	13,800
Loans and borrowings	5,288	3,832
Current tax liabilities	-	368
<b>TOTAL CURRENT LIABILITIES</b>	<u>11,708</u>	<u>18,000</u>
<b>TOTAL LIABILITIES</b>	<u>43,613</u>	<u>49,665</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>144,593</u>	<u>153,235</u>
<b>Net assets per share (sen) (2)</b>	55.60	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 March 2026 and 30 June 2025.

# VOLCANO BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 MARCH 2026

	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 income for the financial year	-	300	-	0	300
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	-	-	-	201	201
Other comprehensive loss for the financial period	-	(2,428)	-	-	(2,428)
Dividends paid on shares	-	-	-	(363)	(363)
Balance as at 31 March 2026	<u>93,643</u>	<u>(186)</u>	<u>(68,000)</u>	<u>75,523</u>	<u>100,980</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 MARCH 2026

	Current Year-To-Date Ended 31.3.2026 (Unaudited) RM'000	Corresponding Preceding Year-To-Date Ended 31.3.2025 (Unaudited) RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	611	3,993
Adjustments for:-		
Amortisation and Depreciation	5,447	3,896
Dividend income	(31)	(54)
Interest income	(146)	(256)
Interest expense	1,225	139
Employee benefits	71	61
Loss on disposal on property, plant and equipment	7	2
Unrealised loss on foreign exchange	715	1,326
Fair value gain on derivatives	(15)	-
Provision of written down inventories	-	76
Operating profit before working capital changes	<u>7,884</u>	<u>9,183</u>
Changes in:-		
Inventories	4,093	(3,914)
Receivables	2,218	(5,955)
Payables	<u>(8,453)</u>	<u>841</u>
Cash generated from operations	5,742	155
Net income tax paid	(1,064)	(1,672)
<b>Net cash from operating activities</b>	<b><u>4,678</u></b>	<b><u>(1,517)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	146	256
Dividend received	31	54
Proceeds from disposal of property, plant and equipment	40	6
Purchase of property, plant and equipment	(8,163)	(29,520)
Purchase of intangible assets	(66)	(8)
Change in deposits placed with licensed banks	(17)	(44)
Net changes in short-term investment	<u>(900)</u>	<u>1,800</u>
<b>Net cash used in investing activities</b>	<b><u>(8,929)</u></b>	<b><u>(27,456)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown of term loans	4,604	26,330
Interest paid	(1,225)	(139)
Net drawdown of trust receipts	1,948	2,789
Repayment of lease liabilities	-	(6)
Repayment of term loans	(3,000)	(418)
Repayment of hire purchase liabilities	(288)	(313)
Dividend paid	<u>(363)</u>	<u>(1,489)</u>
<b>Net cash from financing activities</b>	<b><u>1,676</u></b>	<b><u>26,754</u></b>
<b>Net decrease in cash and cash equivalents</b>	<b>(2,575)</b>	<b>(2,219)</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	108	(593)
<b>Cash and cash equivalents at the end of the financial period</b>	<b><u>12,947</u></b>	<b><u>20,102</u></b>
<b>Analysis of cash and cash equivalents</b>		
Cash and bank deposits	15,588	22,704
Less : Pledged deposits	<u>(2,641)</u>	<u>(2,602)</u>
	<b><u>12,947</u></b>	<b><u>20,102</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 2025/2026 is as follows:

MFRS 7 – Financial Instruments: Disclosures  
MFRS 9 – Financial Instruments  
MFRS 10 – Consolidated Financial Statements  
MFRS 107 – Statement of Cash Flows  
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**

No dividend was paid during the current quarter under review.

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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.

#### 9 months period ended 31 March 2026

	Nameplates RM'000	Plastic injection moulded parts RM'000	Total RM'000
<b>Revenue</b>	41,249	28,484	69,733
<b>Results</b>			
EBITDA*	3,553	3,921	7,474
Interest income	140	6	146
Interest expenses	(565)	(660)	(1,225)
Depreciation and amortisation	(2,743)	(2,704)	(5,447)
Tax expenses	(298)	(112)	(410)
Profit after tax	87	451	538
Holding company -miscellaneous expenses			(337)
<b>Total profit after tax</b>			<b>201</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 31.3.2026 RM'000	Corresponding Preceding Quarter 31.3.2025 RM'000	Current Year- To-Date 31.3.2026 RM'000	Corresponding Preceding Year-To-Date 31.3.2025 RM'000
Thailand	11,411	11,978	38,338	30,748
Singapore	4,345	5,162	13,645	17,006
United States of America	1,335	387	9,660	1,760
Malaysia	1,650	2,200	4,417	6,619
Germany	743	625	1,616	1,681
Indonesia	380	419	1,183	1,394
China	96	201	253	485
Others	150	251	621	624
	<b>20,110</b>	<b>21,223</b>	<b>69,733</b>	<b>60,317</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 31.3.2026 RM'000	Corresponding Preceding Quarter 31.3.2025 RM'000	Current Year-To-Date 31.3.2026 RM'000	Corresponding Preceding Year-To-Date 31.3.2025 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	9	9

### 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 31.3.2026 (Unaudited) RM'000
Approved and contracted for: Purchase of property, plant and equipment	1,995
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.

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.

### A14. Contingent Assets and Liabilities

Save for the corporate guarantees of Thai Baht 289 million (equivalent to approximately RM35.55 million based on the exchange rate of Thai Baht 1.00 to RM0.123016 as at 31 March 2026) 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.

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

### **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 Preceding Quarter		Variance	Current Year-To-Date	Corresponding Preceding Year-To-Date		Variance
		31.3.2026	31.3.2025			31.3.2026	31.3.2025	
	(Unaudited)	(Unaudited)		(Unaudited)	(Unaudited)			
RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%	
Revenue	20,110	21,223	(1,113)	(5.24)	69,733	60,317	9,416	15.61
(Loss)/Profit before tax	(210)	1,502	(1,712)	(113.98)	611	3,993	(3,382)	(84.70)
(Loss)/Profit for the period	(191)	1,152	(1,343)	(116.58)	201	3,013	(2,812)	(93.33)
(Loss)/Profit attributable to the owners of the Company	(191)	1,152	(1,343)	(116.58)	201	3,013	(2,812)	(93.33)

The Group's revenue for the current quarter decreased by approximately RM1.11 million or approximately 5.24% to approximately RM20.11 million from approximately RM21.22 million in the corresponding quarter of preceding financial year. The nameplates segment and the plastic injection moulded parts segment contributed revenue of approximately RM11.04 million (54.90% of the Group's total revenue) and approximately RM9.07 million (45.10% of the Group's total revenue), respectively for the current quarter under review.

The Group recorded a loss after tax of approximately RM0.19 million in the current quarter, compared to a profit after tax of approximately RM1.15 million in the corresponding quarter of preceding financial period. This was mainly due to higher amortisation and depreciation expenses of approximately RM0.45 million, along with increased interest expenses of about RM0.32 million.

The Group's cumulative revenue for the 9-month period under review increased to approximately RM69.73 million, reflecting a growth of approximately RM9.42 million or 15.61% from approximately RM60.32 million in the corresponding 9-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 9-month period under review declined to approximately RM0.20 million, representing a decrease of approximately RM2.81 million or 93.33% compared with the corresponding 9-month period of the preceding financial year. The decline was mainly due to higher amortisation and depreciation expenses of approximately RM1.55 million incurred following the commencement of operations of the Group's second production plant in Thailand as well as the increased interest expenses of approximately RM1.09 million.

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

	Current Quarter	Immediate Preceding Quarter	Variance	
	31.3.2026	31.12.2025	RM'000	%
	(Unaudited)	(Unaudited)		
	RM'000	RM'000	RM'000	%
Revenue	20,110	24,925	(4,815)	(19.32)
(Loss)/Profit before tax	(210)	732	(942)	(128.69)
(Loss)/Profit for the period	(191)	537	(728)	(135.57)
(Loss)/Profit attributable to the owners of the Company	(191)	537	(728)	(135.57)

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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 decreased by approximately RM4.82 million or approximately 19.32% to approximately RM20.11 million from RM24.93 million in the previous quarter, primarily attributable to a decrease in sales from the nameplate division.

The Group recorded a loss after tax of approximately RM0.19 million in the current quarter, compared to a profit after tax of approximately RM0.54 million in the previous quarter, mainly due to lower revenue and higher overhead costs incurred in the current quarter.

### B3. Commentary on Prospects

Sales demand for the nameplates and plastic injection moulded parts segments is expected to remain challenging amid heightened global economic uncertainty, including reciprocal tariffs from the United States of America ("US"), escalating geopolitical tensions in the Middle East—particularly the US/Israel-Iran conflict—persistent inflationary pressures, and weakening demand from key end-user industries. Barring any unforeseen circumstances such as disruptions to the supply chain, fluctuations in foreign currency exchange rates, and potential economic slowdown, we expect our Group's financial results for the financial year ending 30 June 2026 to remain favourable.

### B4. Profit Forecast

Not applicable ("N/A").

### B5. Tax Expense

	<b>Current Quarter 31.3.2026 RM'000</b>	<b>Current Year -To-Date 31.3.2026 RM'000</b>
Income tax	(19)	410
Deferred tax	-	-
<b>Total tax expense</b>	<b>(19)</b>	<b>410</b>
Effective tax rate (%)	(9.05)	67.10

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 31.3.2026 (Unaudited) RM'000	As at 30.6.2025 (Audited) RM'000
Trade receivables	17,036	19,129
Less : Allowance for impairment	-	-
	17,036	19,129
Other receivables	3,425	2,754
Total	20,461	21,883
<u>Ageing analysis of trade receivables</u>		
Neither past due nor impaired	14,544	17,074
1 – 30 days	2,131	1,842
31 – 60 days	136	159
61 – 90 days	147	34
91 – 120 days	25	4
More than 120 days	53	16
	17,036	19,129
Less : Allowance for impairment	-	-
Total	17,036	19,129

### B8. Borrowings

	As at 31.3.2026 (Unaudited) RM'000	As at 30.6.2025 (Audited) RM'000
<b>Secured:</b>		
Loans and borrowings	34,323	32,177
Hire purchase liabilities	1,226	1,727
	35,549	33,904
<b>Disclosed as:</b>		
Current liabilities	5,288	3,832
Non-current liabilities	30,261	30,072
	35,549	33,904
<b>Currency profile:</b>		
RM	7,813	3,415
Thai Baht	27,736	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.

### 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”)/Loss Per Share (“LPS”)

	Individual Quarter		Cumulative Period	
	Current Quarter 31.3.2026	Corresponding Preceding Quarter 31.3.2025	Current Year- To-Date 31.3.2026	Corresponding Preceding Year-To-Date 31.3.2025
(Loss)/Profit attributable to owners of the Company (RM'000)	(191)	1,152	201	3,013
Weighted average number of ordinary shares in issue ('000)	181,630	181,630	181,630	181,630
Basic (LPS)/EPS (sen) <sup>(1)</sup>	(0.11)	0.63	0.11	1.66
Diluted (LPS)/EPS (sen) <sup>(2)</sup>	(0.11)	0.63	0.11	1.66

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 31.3.2026 RM'000	Corresponding Preceding Quarter 31.3.2025 RM'000	Current Year To-date 31.3.2026 RM'000	Corresponding Preceding Year-To-date 31.3.2025 RM'000
Interest expenses	407	85	1,225	139
Interest income	(49)	(51)	(146)	(256)
Dividend income	(11)	(24)	(31)	(54)
Amortisation and depreciation	1,751	1,302	5,447	3,896
Provision of written down inventories	-	26	-	76
Loss on disposal of property, plant and equipment	-	3	7	2
(Gain)/Loss on foreign exchange:				
- realised	92	35	(83)	(208)
- unrealised	(29)	274	715	1,326
Fair value (gain)/loss on derivatives	4	(91)	(15)	33

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**  
**13 May 2026**