



EVERGREEN MAX CASH CAPITAL BERHAD

[Registration No.: 202101028602 (1428902-D)]

(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		UNAUDITED 31.03.2026 RM'000	UNAUDITED 31.03.2025 RM'000	UNAUDITED 31.03.2026 RM'000	UNAUDITED 31.03.2025 RM'000
Revenue		67,593	45,893	67,593	45,893
Direct costs		(38,756)	(30,616)	(38,756)	(30,616)
Gross profit		28,837	15,277	28,837	15,277
Other income		359	386	359	386
General and administration expenses		(5,374)	(3,466)	(5,374)	(3,466)
Finance costs		(4,715)	(2,299)	(4,715)	(2,299)
Profit before taxation	B4	19,107	9,898	19,107	9,898
Income tax expense	B5	(5,389)	(2,886)	(5,389)	(2,886)
Profit after taxation/Total comprehensive income		13,718	7,012	13,718	7,012
Profit after taxation/Total comprehensive income attributable to:					
Owners of our Company		13,718	7,012	13,718	7,012
Earnings per share ("EPS")					
Basic (sen)	B12	1.22	0.63	1.22	0.63
Diluted (sen)	B12	1.22	0.63	1.22	0.63

Note:

- (1) The basis of preparation of this unaudited consolidated statements of profit or loss and other comprehensive income is detailed in Note A1 of this interim financial report, and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2025, as well as the accompanying explanatory notes attached in this interim financial report.



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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION ⁽¹⁾

	Note	UNAUDITED 31.03.2026 RM'000	AUDITED 31.12.2025 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		14,264	14,076
Right-of-use assets		24,465	25,138
Investment properties		11,489	11,557
Goodwill		11,987	11,987
Deferred tax assets		615	615
		62,820	63,373
Current Assets			
Inventories		2,431	1,925
Trade receivables		580,217	519,667
Other receivables, deposit and prepayments		5,714	5,075
Current tax assets		1,381	1,143
Cash and bank balances		25,585	35,792
		615,328	563,602
TOTAL ASSETS		678,148	626,975
EQUITY AND LIABILITIES			
EQUITY			
Share capital		153,139	153,091
Share option reserve		1,518	1,195
Merger reserve		19,925	19,925
Retained profits		101,164	87,446
TOTAL EQUITY		275,746	261,657
LIABILITIES			
Non-Current Liabilities			
Loans and borrowings	B7	52,292	54,257
Lease liabilities		23,754	24,459
Other payables		1,398	1,376
Deferred tax liabilities		4,353	4,353
Islamic redeemable convertible preference shares – liability component		41,420	40,530
		123,217	124,975
Current Liabilities			
Trade payables		570	59
Other payables and accruals		5,652	4,718
Loans and borrowings	B7	263,006	227,330
Lease liabilities		4,831	4,622
Current tax liabilities		5,126	3,614
		279,185	240,343
TOTAL LIABILITIES		402,402	365,318
TOTAL EQUITY AND LIABILITIES		678,148	626,975
Net assets per share attributable to owners of our Company (RM) ⁽²⁾	B13	0.25	0.23



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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (CONTINUED) ⁽¹⁾

Notes:

- (1) The basis of preparation of this unaudited consolidated statements of financial position is detailed in Note A1 of this interim financial report, and should be read in conjunction with the audited financial statements for the FYE 31 December 2025, as well as the accompanying explanatory notes attached in this interim financial report.
- (2) Computed based on total equity divided by the total number of ordinary shares in issue (“**Shares**”) of 1,120,604,999 Shares and 1,120,477,799 Shares as at 31 March 2026 and 31 December 2025 respectively.

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY ⁽¹⁾

	Attributable to owners of our Company				
	Non-Distributable	Distributable			Total
	Share capital	Merger reserve	Share option reserve	Retained profits	
RM'000	RM'000	RM'000	RM'000	RM'000	
Balance as at 1 January 2025	150,960	19,925	-	54,101	224,986
Total comprehensive income for the 3-month financial period ended 31 March 2025	-	-	-	7,012	7,012
Balance as at 31 March 2025	150,960	19,925	-	61,113	231,998
Balance as at 1 January 2026	153,091	19,925	1,195	87,446	261,657
Total comprehensive income for the 3-month financial period ended 31 March 2026	-	-	-	13,718	13,718
Transaction with owners:					
Issuance of share options under the employee share options scheme	48	-	323	-	371
Total transactions with owners	48	-	323	-	371
Balance as at 31 March 2026	153,139	19,925	1,518	101,164	275,746

Note:

- (1) The basis of preparation of this unaudited consolidated statements of changes in equity is detailed in Note A1 of this interim financial report, and should be read in conjunction with the audited financial statements for the FYE 31 December 2025, as well as the accompanying explanatory notes attached in this interim financial report.



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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾

	CUMULATIVE QUARTER	
	UNAUDITED	UNAUDITED
	31.03.2026	31.03.2025
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	19,107	9,898
Adjustments for:		
Bad debts written off	6	16
Depreciation of:		
- investment properties	69	69
- property, plant and equipment	974	724
- right-of-use assets	1,313	1,209
Interest income	(27)	(44)
Interest expense	5,257	2,749
Net gain on foreign exchange (unrealised)	(184)	(194)
Property, plant and equipment written off	10	-
Gain on disposal of right-of-use assets	-	(7)
Rental concession	-	(11)
Share based payment	336	-
Impairment of intangible assets	-	120
Operating profit before working capital changes	26,861	14,529
Changes in working capital:		
Inventories	(506)	(765)
Trade receivables	(60,555)	(26,673)
Other receivables, deposits and prepayments	(638)	(2,040)
Trade payables	511	(70)
Other payable, accruals and deposits received	1,354	8
Cash used in operations	(32,973)	(15,011)
Interest received	27	44
Interest paid	(4,367)	(2,749)
Tax paid	(4,116)	(1,805)
Net cash used in operating activities	(41,429)	(19,521)



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CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED) ⁽¹⁾

	CUMULATIVE QUARTER	
	UNAUDITED	UNAUDITED
	31.03.2026	31.03.2025
	RM'000	RM'000
Cash flows from investing activities		
Acquisition of property, plant and equipment	(1,172)	(1,580)
Acquisition of subsidiaries, net cash acquired	-	(1,577)
Acquisition of intangible assets	-	(2,763)
Acquisition of right-of-use assets	-	(26)
Proceeds from disposal of right-of-use assets	-	8
Withdrawal of fixed deposit pledged	-	2,099
Net cash used in investing activities	(1,172)	(3,839)
Cash flows from financing activities		
Drawdown of bank borrowings	215,500	67,300
Repayment of bank borrowings	(181,965)	(25,467)
Repayment of hire purchase payables	(55)	(40)
Repayment of lease liabilities	(1,122)	(1,038)
Proceed from issuance of share options	36	-
Net cash generated from financing activities	32,394	40,755
Net (decrease)/increase in cash and cash equivalents	(10,207)	17,395
Cash and cash equivalents at beginning of the financial year	35,792	2,263
Cash and cash equivalents at end of the financial period	25,585	19,658
Cash and bank balances	25,585	22,163
Less: Fixed deposit pledged	-	(2,505)
	25,585	19,658

Note:

- (1) The basis of preparation of this unaudited consolidated statements of cash flows is detailed in Note A1 of this interim financial report, and should be read in conjunction with the audited financial statements for the FYE 31 December 2025, as well as the accompanying explanatory notes attached in this interim financial report.



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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART A – EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134 - INTERIM FINANCIAL REPORTING

A1. Basis of preparation

This interim financial report of our Company and subsidiaries (collectively, the “Group”) are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134 - Interim Financial Reporting, as well as Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) (“Listing Requirements”). These unaudited condensed consolidated interim financial statements also comply with the International Accounting Standards (“IAS”) 34 - Interim Financial Reporting issued by the International Accounting Standards Board.

The interim financial report should be read in conjunction with the audited financial statements for the FYE 31 December 2025 and the accompanying explanatory notes attached to the interim financial report.

A2. Summary of significant accounting policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the Group’s audited financial statements for the FYE 31 December 2025 as disclosed in the Annual Report, except for the adoption of the following new MFRS and amendments/improvements to MFRS that have been issued but yet to be effective.

- (i) Our Group has adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any):

MFRSs and/or IC Interpretations (including the consequential amendments)	Effective Date
Amendments to MFRS 121: Lack of exchangeability	1 January 2025

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) did not have any material impact on the interim financial report.

- (ii) Our Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the current financial quarter under review:

MFRSs and/or IC Interpretations (including the consequential amendments)	Effective Date
Amendments to MFRS 9 and MFRS 7: Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 7, MFRS 9 and MFRS 107: Disclosures, Financial Instruments, Consolidated Financial Statements and Statement of Cash Flows	1 January 2026
Annual Improvements to MFRS Accounting Standard – Volume 11	1 January 2026
Amendments to MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between An Investor and its Associate or Joint Venture	Deferred
MFRS 19 Subsidiaries without Public Accountability – Disclosures	1 January 2027
Amendments to MFRS 19: Subsidiaries without Public Accountability – Disclosures	1 January 2027

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is not expected to have any material impact on the financial statements of our Group upon their initial application.



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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART A – SELECTED EXPLANATORY NOTES PURSUANT MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A3. Auditors' report on preceding annual financial statements

The audited financial statements of the Group for the FYE 31 December 2025 were not subject to any qualification.

A4. Seasonal or cyclical factors

Our Group's pawnbroking business is subject to seasonal demand whereby redemptions of pawn loans are typically higher prior to festive seasons (such as Hari Raya), whilst demand for pawn loans is typically higher after festive seasons.

A5. Extraordinary and exceptional items

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income, or cash flows during the current financial quarter under review.

A6. Material changes in estimates

There were no material changes in estimates for the current financial quarter under review.

A7. Changes in debt and equity securities

The Company issued 127,200 ordinary shares at the price of RM0.285 arising from the exercise of the Employees' Share Option Scheme during the current financial quarter under review.

Save as disclosed above, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter under review.

A8. Dividend paid

No dividend was paid during the current financial quarter under review.

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A9. Segmental reporting

The segmental analysis of the Group’s revenue by business segments are as follows:

Cumulative financial quarter ended 31 March 2026	Pawnbroking services	Gold and luxury products retail and trading	Tawarruq products	Others	Consolidation adjustments	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue						
External revenue	16,695	38,726	12,172	-	-	67,593
Inter-segment revenue	7,314	-	23,680	3,453	(34,447)	-
Total	24,009	38,726	35,852	3,453	(34,447)	67,593
Segment results						
Operating results	11,418	4,965	6,129	1,283	-	23,795
Finance income	-	-	-	27	-	27
Finance costs	(1,109)	(125)	(1,560)	(1,921)	-	(4,715)
Profit/(loss) before tax	10,309	4,840	4,569	(611)	-	19,107
Tax expense	(2,698)	(1,264)	(1,427)	-	-	(5,389)
Net profit/(loss) after tax	7,611	3,576	3,142	(611)	-	13,718
Segment assets	344,095	2,445	304,740	26,868	-	678,148
Segment liabilities	110,673	1,538	132,003	158,188	-	402,402
Depreciation	768	93	1,440	55	-	2,356
Impairment	-	-	-	-	-	-



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PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A9. Segmental reporting (Continued)

Cumulative financial quarter ended 31 March 2025	Pawnbroking services	Gold and luxury products retail and trading	Tawarruq products	Others	Consolidation adjustments	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue						
External revenue	12,619	29,263	4,007	4	-	45,893
Inter-segment revenue	16,782	-	9,363	3,490	(29,635)	-
Total	29,401	29,263	13,370	3,494	(29,635)	45,893
Segment results						
Operating results	7,833	3,001	(729)	2,048	-	12,153
Finance income	-	-	-	44	-	44
Finance costs	(723)	-	(487)	(1,089)	-	(2,299)
Profit/(loss) before tax	7,110	3,001	(1,216)	1,003	-	9,898
Tax expense	(1,742)	(780)	-	(364)	-	(2,886)
Net profit/(loss) after tax	5,368	2,221	(1,216)	639	-	7,012
Segment assets	276,481	3,238	120,737	17,680	-	418,136
Segment liabilities	63,920	1,169	20,432	100,617	-	186,138
Depreciation	708	27	1,230	44	(7)	2,002
Impairment	-	-	120	-	-	120

No geographical segmental analysis was prepared as our Group only operates in Malaysia.



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PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134 - INTERIM FINANCIAL REPORTING (CONTINUED)

A10. Significant events during and after the current financial reporting period

There have been no other significant events incurred during and after the current quarter financial reporting period of 31 March 2026.

A11. Capital commitments

There were no material capital commitments during the current financial quarter under review.

A12. Changes in contingent assets and liabilities

There were no contingent assets and liabilities as at 31 March 2026.

A13. Fair value of financial liabilities

There were no gains or losses arising from fair value changes of our Group's financial liabilities during the current financial quarter under review.

A14. Valuation of property, plant and equipment

There were no revaluation being carried out on our Group's property, plant and equipment during the current financial quarter under review.

A15. Changes in the composition of the group

There were no changes in our Group's composition during the current financial quarter under review.

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of performance for current quarter and financial period to date

Comparison between the current financial quarter i.e. 1st quarter of the FYE 31 December 2026 (“1Q 2026”) as compared to the 1st quarter of the FYE 31 December 2025 (“1Q 2025”)

Our Group recorded an increase in revenue by RM21.70 million (or 47.29%) during the 1Q 2026 as compared to the 1Q 2025 mainly due to the following key factors:

- (i) higher revenue from our conventional pawnbroking business by RM4.08 million (or 32.30%), mainly due to the higher pawn loans disbursed by RM53.82 million (or 33.89%), mainly as a result of the availability of cash capital from our internally-generated funds as well as from the borrowings of RM255.0 million of revolving credit facilities that were allocated for deployment of pawn loans;
- (ii) higher revenue from our gold and luxury products retail and trading business by RM9.46 million (or 32.34%) as a result of:
 - (a) higher sales revenue from unredeemed pledged gold items under our pawnbroking business that were not in good condition and were sold to gold trading companies and scrap gold collectors, which increased by RM1.63 million (or 14.34%); and
 - (b) higher sales revenue from pre-owned gold products, which increased by RM7.59 million (or 42.53%), mainly comprising the unredeemed pledged gold items that are in good condition as well as gold products purchased from our Tawarruq outlets for onward retail sales at our “Cahaya Gold” retail outlets; and
 - (c) higher sales revenue from new gold products by RM0.24 million (or 403.19%).
- (iii) higher revenue from our Tawarruq products by RM8.17 million (or 203.49%), mainly due to the higher revenue from our Tawarruq pawnbroking business by RM8.17 million (or 204.51%) as a result of higher pawn loan disbursed by RM109.43 million (or 164.79%).

In terms of gross profits, our Group recorded an increase in gross profit by RM13.56 million (or 88.74%) from RM15.28 million in 1Q 2025 to RM28.84 million in 1Q 2026, mainly due to higher contribution from our:

- (i) conventional pawnbroking business by RM3.81 million (or 39.25%), mainly due to higher revenue as elaborated above;
- (ii) gold and luxury products retail and trading business by RM3.24 million (or 68.14%), mainly due to the increase in gold prices (1Q 2025: USD3,062/oz; 1Q 2026: USD4,604/oz); and
- (iii) Tawarruq products by RM6.53 (or 733.71%) million from RM0.89 million to RM7.42 million, mainly due to higher revenue as elaborated above.

In tandem with the increased gross profits, our Group recorded an increase in profit before tax by RM6.71 million (or 95.72%) during 1Q 2026.



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PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B2. Prospects

Our Board is optimistic of our Group's prospects after having considered, amongst others, our future plans as follows:

(i) Expansion of our pawnbroking business

Our Group is committed to continue growing our pawnbroking business, driven by the sustained and growing demand for pawn loans, particularly, the unbanked and underbanked population in Malaysia. As part of our ongoing expansion plans, we are actively pursuing opportunities to expand our network of "Pajaking" and "Ar-Rahnu Cahaya" pawnshops through the setting up of new "Pajaking" and "Ar-Rahnu Cahaya" pawnshops at strategic locations as well as strategic acquisition exercises. As at the date of this report, our Group has a total of 29 conventional pawnshops and 70 Islamic pawnshop outlets offering Islamic pawnbroking under Tawarruq. Our continuous efforts to increase the number of pawnshops we operate would in turn enable us to grow our pawnbroking business and market visibility substantially.

(ii) Increase market visibility of our gold and luxury products retail and trading business

We recognise the importance and the role of digital marketing in the current business environment. Hence, to promote our established brands and market visibility, we have invested into targeted sponsored advertisements to further advertise our gold and luxury products retail and trading business as well as actively recruit additional online sales teams to further drive the growth of our online retail sales of gold and luxury products.

B3. Variance of actual profit from profit forecast of profit guarantee

Not applicable as our Group did not announce any profit forecast or profit guarantee.

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PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B4. Profit before tax

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	UNAUDITED 31.03.2026 RM'000	UNAUDITED 31.03.2025 RM'000	UNAUDITED 31.03.2026 RM'000	UNAUDITED 31.03.2025 RM'000
Profit before taxation is arrived at after charging/(crediting):				
Bad debts written off	6	16	6	16
Depreciation of:				
- investment properties	69	69	69	69
- property, plant and equipment	974	724	974	724
- right-of-use assets	1,313	1,209	1,313	1,209
Interest expense	5,257	2,749	5,257	2,749
Interest income	(27)	(44)	(27)	(44)
Property, plant & equipment written off	10	-	10	-
Gain on disposal of right-of-use assets	-	(7)	-	(7)
Impairment of intangible assets	-	120	-	120
Net gain on foreign exchange (unrealised)	(184)	(194)	(184)	(194)
Rental income from investment property	(124)	(124)	(124)	(124)
Share based payment	336	-	336	-

Note:

Save as disclosed above, the other disclosure items pursuant to paragraph 16 of Appendix 9B of the Listing Requirements are not applicable.

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PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B5. Income tax expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM'000	RM'000	RM'000	RM'000
Current tax recognised in profit or loss:				
- Malaysian income tax	5,389	2,886	5,389	2,886
Effective tax rate (%)	28.20	29.16	28.20	29.16
Statutory income tax rate (%)	24.00	24.00	24.00	24.00

Our Group's effective tax rate during the current financial quarter under review is higher than the statutory income tax rate of 24.0%, mainly due to non-deductible expenses such as professional fees incurred.

B6. Status of corporate proposal

There are no corporate proposals announced by our Company but not completed as at 20 May 2026.

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PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B7. Borrowings

	UNAUDITED 31.03.2026 RM'000	UNAUDITED 31.12.2025 RM'000
<u>Current</u>		
<u>Secured</u>		
- Revolving credit	255,000	219,500
- Term loan	2,699	2,416
- Finance lease	198	196
	<u>257,897</u>	<u>222,112</u>
<u>Unsecured</u>		
- USD-denominated borrowing	5,109	5,218
Total Current	<u>263,006</u>	<u>227,330</u>
<u>Non-Current</u>		
<u>Secured</u>		
- Term loan	17,675	18,163
- Finance lease	398	448
	<u>18,073</u>	<u>18,611</u>
<u>Unsecured</u>		
- USD-denominated borrowing	34,219	35,646
Total Non-Current	<u>52,292</u>	<u>54,257</u>
Total Borrowings	<u>315,298</u>	<u>281,587</u>

All borrowings are denominated in Ringgit Malaysia except for the USD-denominated borrowing which is denominated in the United States Dollar.

B8. Derivatives

Our Group did not enter into any derivatives during the current financial quarter under review.



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PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B9. Material litigation

As at the date of this report, our Group is not engaged in any material litigation, claims and/or arbitration either as plaintiff or defendant which may have a material effect on the financial position or business of our Group and our Board is not aware of any proceedings, pending or threatened, or of any fact likely to give rise to any proceedings which may materially and adversely affect the financial position or business of our Group.

B10. Dividend

No dividend was declared or recommended for payment by our Board during the current financial quarter under review.

B11. EPS

(a) Basic earnings per share ("Basic EPS")

Basic earnings per share is calculated by dividing the profit attributable to owners of our Company by the weighted average number of ordinary shares in issue during the financial period.

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	UNAUDITED 31.03.2026	UNAUDITED 31.03.2025	UNAUDITED 31.03.2026	UNAUDITED 31.03.2025
Profit attributable to owners of our Company (RM'000)	13,718	7,012	13,718	7,012
Weighted average number of ordinary shares in issue	1,120,604,999	1,114,902,499	1,120,604,999	1,114,902,499
Basic EPS (sen)	1.22	0.63	1.22	0.63

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B11. EPS (continued)

(b) Diluted earnings per share (“Diluted EPS”)

Diluted earnings per share is calculated by dividing the profit attributable to owners of our Company by the weighted average number of ordinary shares in issue during the financial period plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares.

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	UNAUDITED 31.03.2026	UNAUDITED 31.03.2025	UNAUDITED 31.03.2026	UNAUDITED 31.03.2025
Profit attributable to owners of our Company (RM'000)	13,718	7,012	13,718	7,012
Weighted average number of ordinary shares in issue	1,120,604,999	1,114,902,499	1,120,604,999	1,114,902,499
Adjustment for dilutive effect of share options	3,623,381	-	3,623,381	-
Adjusted weighted average number of shares for Diluted EPS	1,124,228,380	1,114,902,499	1,124,228,380	1,114,902,499
Diluted EPS (sen)	1.22	0.63	1.22	0.63

B12. Net assets per share attributable to ordinary equity holder

	UNAUDITED 31.03.2026	AUDITED 31.12.2025
Net assets attributable to owners of our Company (RM'000)	275,746	261,657
No. of Shares in issue	1,120,604,999	1,120,477,799
Net assets per Share attributable to owners of our Company (RM)	0.25	0.23

B13. Authorisation for issue

The interim financial report was authorised for issue by the Board in accordance with a resolution of the Board on 20 May 2026.