

APEX EQUITY HOLDINGS BERHAD
[199001016563 (208232 - A)]

QUARTERLY REPORT

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

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	CURRENT YEAR 30-Jun-26 RM' 000	PRECEDING YEAR COMPARATIVE 30-Jun-25 RM' 000	CURRENT YEAR 30-Jun-26 RM' 000	PRECEDING YEAR COMPARATIVE 30-Jun-25 RM' 000
Revenue	18,811	-	67,696	-
Direct Operating Costs	(2,495)	-	(14,010)	-
Gross Profit	16,316	-	53,686	-
Other Income	205	-	1,527	-
Administrative and General Expenses	(13,254)	-	(39,269)	-
Finance Costs	(2,522)	-	(6,908)	-
Profit/(Loss) Before Taxation	744	-	9,036	-
Income Tax Credit/(Expense)	528	-	(3,598)	-
Net Profit/(Loss) After Taxation	1,272	-	5,438	-
Other Comprehensive Income: <u>Item that will not be reclassified</u> <u>Subsequently to Profit or Loss</u>				
Fair value changes of equity investment	328	-	382	-
Net profit and Total Comprehensive Income For the Financial Year	1,600	-	5,820	-
Profit/(Loss) After Taxation Attributable to :				
Equity holders of the parent	1,272	-	5,438	-
	1,272	-	5,438	-
Total Comprehensive Income Attributable to :				
Equity holders of the parent	1,600	-	5,820	-
	1,600	-	5,820	-
Earning Per Share (sen)				
- Basic	0.60	-	2.55	-
- Diluted	0.60	-	2.55	-

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no comparative financial information to be disclosed for the preceding quarter and preceding year corresponding period.

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Report for the financial period ended 30 June 2025)

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	AS AT 30-Jun-26 (Unaudited) RM' 000	AS AT 30-Jun-25 (Audited) RM' 000
ASSETS		
Non-Current Assets		
Property and Equipment	57,327	4,823
Investment Properties	56,567	26,976
Right-of-use Assets	317	1,347
Receivables	41,923	68,133
Deferred Tax Assets	1,617	901
Other assets	5,623	5,191
	163,374	107,371
Current Assets		
Marketable Securities Held for Trading	3,708	3,881
Receivables	344,906	311,654
Current Tax Assets	-	366
Cash and Short Term Funds	46,137	41,396
	394,751	357,297
TOTAL ASSETS	558,125	464,668
EQUITY AND LIABILITIES		
Equity		
Share Capital	221,940	221,940
Reserves	175,007	169,187
TOTAL EQUITY	396,947	391,127
Non-Current Liabilities		
Lease Liabilities	221	380
Bank Borrowings	39,584	-
	39,805	380
Current Liabilities		
Payables	40,823	32,073
Lease Liabilities	129	1,130
Current Tax Liabilities	534	-
Bank Borrowings	79,887	39,958
	121,373	73,161
TOTAL LIABILITIES	161,178	73,541
TOTAL EQUITY AND LIABILITIES	558,125	464,668
Net assets per share (RM)	1.86	1.83

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Report for the financial period ended 30 June 2025)

**APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR-TO-DATE ENDED 30 JUNE 2026**

	Share Capital RM`000	Non- Distributable Fair Value Reserve RM`000	Distributable Retained Profits RM`000	Total Equity RM`000
12 months ended 30 June 2026				
Balance at 1.7.2025	221,940	2,731	166,456	391,127
Profit after taxation/Total comprehensive income for the financial year	-	-	5,438	5,438
Transfer to comprehensive income	-	382	-	382
Balance at 30.06.2026	<u>221,940</u>	<u>3,113</u>	<u>171,894</u>	<u>396,947</u>
12 months ended 30 June 2025				
Balance at 1.7.2024	-	-	-	-
Profit after taxation/Total comprehensive income for the financial period	-	-	-	-
Transfer to comprehensive income	-	-	-	-
Balance at 30.06.2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no comparative financial information to be disclosed for the period corresponding period.

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Report for the financial period ended 30 June 2025)

**APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE FINANCIAL YEAR-TO-DATE ENDED 30 JUNE 2026**

	12 months ended 30-Jun-26 RM' 000	12 months ended 30-Jun-25 RM' 000
CASH FLOWS (FOR) / FROM OPERATING ACTIVITIES		
Net Profit before tax	9,036	-
Adjustments for :-		
Depreciation:		
- Property and equipment	2,339	-
- Investment properties	463	-
- Right-of-use assets	1,270	-
Loss/(gain) on marketable securities	(98)	-
Expected credit losses	(1,267)	-
Dividend income	(74)	-
Interest expense	7,058	-
Interest income	(6,169)	-
Operating profit before changes before working capital	<u>12,558</u>	<u>-</u>
Changes in clearing fund	(50)	-
Changes in marketable securities held for trading	272	-
Changes in receivables	(34,344)	-
Changes in payables	7,285	-
CASH FOR OPERATIONS	<u>(14,279)</u>	<u>-</u>
Dividend Income	74	-
Interest income	6,169	-
Interest expense	(6,400)	-
Income tax paid	(2,083)	-
Tax refund	135	-
NET CASH FOR OPERATING ACTIVITIES	<u>(16,384)</u>	<u>-</u>
CASH FLOWS FOR INVESTING ACTIVITY		
Purchase of property, plant & equipment	(56,329)	-
NET CASH FOR INVESTING ACTIVITY	<u>(56,329)</u>	<u>-</u>
CASH FLOWS FOR FINANCING ACTIVITIES		
Interest paid on lease liabilities	(82)	-
Repayment of lease liabilities	(1,401)	-
Bank borrowings drawdown	90,567	-
Interest paid on term loan borrowings	(576)	-
NET CASH FOR FINANCING ACTIVITIES	<u>88,508</u>	<u>-</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	15,795	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR	21,438	-
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	<u>37,233</u>	<u>-</u>
Cash & Cash Equivalents at end of year comprise :		
Cash, Bank Balances and Deposits	46,137	-
Bank Overdrafts	(8,904)	-
	<u>37,233</u>	<u>-</u>

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no comparative financial information to be disclosed for the preceding year corresponding period.

(The Condensed Consolidated Statement of Cashflow should be read in conjunction with the Annual Report for the financial period ended 30 June 2025)

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

Explanatory Notes to the Quarterly Report – 30 June 2026

EXPLANATORY NOTES

This interim financial report is prepared in accordance with the requirements of paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and complies with the requirements of the Malaysian Financial Reporting Standard (“MFRS”) 134 – Interim Financial Reporting. The interim financial report is unaudited and should be read in conjunction with the Group’s audited annual financial statements for the financial period ended 30 June 2025.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

A1. Basis of Preparation and Group Accounting Policies

The accounting policies and presentation adopted for this interim financial report are consistent with those adopted for the audited annual financial statements for the financial period ended 30 June 2025, except for the adoption of the following Amendments which are effective for the annual periods beginning on or after 1 July 2025.

(a) New accounting pronouncements

- (i) Accounting pronouncements adopted for this interim financial report that do not have a material impact on the Group are set out below:
- Amendments to MFRS 9 ‘Financial Instruments’ and MFRS 7 ‘Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments’
 - Annual Improvements to MFRS Accounting Standards - Volume 11

(b) Accounting pronouncements that are not yet effective are set out below:

Effective for annual reporting periods beginning on or after 1 January 2027

- MFRS 18 ‘Presentation and Disclosure in Financial Statements’; and
- MFRS 19 ‘Subsidiaries without Public Accountability: Disclosures’
- Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency

Effective date of these Amendments to Standard has been deferred, and yet to be announced

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

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

A2. Seasonal or Cyclical Factors

The Group's business operations are not subject to any seasonal or cyclical factors. However, its business is influenced largely by the stock market velocity and any retail market cycles and sentiments that may affect its trading volumes and revenue.

A3. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

Save for those disclosed elsewhere in this interim Financial Report, there were no other unusual items affecting assets, liabilities, equity, net income or cash flow of the Group during the current financial quarter and financial year ended 30 June 2026.

A4. Material Changes in Estimates

There were no changes in estimates that have had any material effect during the financial quarter and financial year ended 30 June 2026.

A5. Debt and Equity Securities

During the current financial quarter and financial year ended 30 June 2026, there were no issuances, cancellations, repurchase, resale and repayments of debt and equity securities.

A6. Dividends Paid

No dividend has been declared/paid during the current financial quarter and financial year ended 30 June 2026.

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APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

A7. Segment Analysis

Operating segments are prepared in a manner consistent with the internal reporting provided to the Directors as its chief operating decision maker in order to allocate resources to segments and to assess their performance. For management purposes, the Group is organised into business units based on their products and services provided. The Group's operating segments are as follows:

- (i) Investment holdings and others
- (ii) Stock and securities broking
- (iii) Property holding
- (iv) Money lending

The segment information for the current financial quarter is as follows:

All figures in RM'000					
Financial Quarter ended 30 June 2026	Investment holdings and others	Stock and Securities broking	Property Holding	Money Lending	Total
<u>Revenue</u>					
External	33	15,772	223	2,783	18,811
Inter-Segment	2,053	-	424	-	2,477
Total Revenue	2,086	15,772	647	2,783	21,288
Reportable segment (loss)/profit before tax	(1,216)	3,300	(1,236)	151	999
Less: intra-group elimination					(255)
Consolidated Profit before tax					744
Total segment assets	243,190	339,648	114,497	141,057	838,392
Less: intra-group elimination					(280,267)
Group total assets					558,125

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

A7. Segment Analysis (cont'd)

The segment information for the preceding financial quarter is as follows:

All figures in RM'000					
Financial Quarter ended 30 June 2025	Investment holdings and others	Stock and Securities broking	Property Holding	Money Lending	Total
<u>Revenue</u>					
External	-	-	-	-	-
Inter-Segment	-	-	-	-	-
Total Revenue	-	-	-	-	-
Reportable segment profit/(loss) before tax	-	-	-	-	-
Less: intra-group elimination					-
Consolidated Profit/(Loss) before tax					-
Total segment assets	-	-	-	-	-
Less: intra-group elimination					-
Group total assets					-

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no financial information to be disclosed for the preceding quarter corresponding period.

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

A7. Segment Analysis (cont'd)

The segment information for the current financial year is as follows:

All figures in RM'000					
Financial year ended 30 June 2026	Investment holdings and others	Stock and Securities broking	Property Holding	Money Lending	Total
<u>Revenue</u>					
External	125	56,865	223	10,483	67,696
Inter-Segment	12,590	-	475	-	13,065
Total Revenue	12,715	56,865	698	10,483	80,761
Reportable segment (loss)/profit before tax	(671)	9,289	(1,765)	6,348	13,201
Less: intra-group elimination					(4,165)
Consolidated Profit before tax					9,036
Total segment assets	243,190	339,648	114,497	141,057	838,392
Less: intra-group elimination					(280,267)
Group total assets					558,125

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

A7. Segment Analysis (cont'd)

The segment information for the preceding financial year is as follows:

All figures in RM'000					
Financial year ended 30 June 2025	Investment holdings and others	Stock and Securities broking	Property Holding	Money Lending	Total
<u>Revenue</u>					
External	-	-	-	-	-
Inter-Segment	-	-	-	-	-
Total Revenue	-	-	-	-	-
Reportable segment profit/(loss) before tax	-	-	-	-	-
Less: intra-group elimination					-
Consolidated Profit/(Loss) before tax					-
Total segment assets	-	-	-	-	-
Less: intra-group elimination					-
Group total assets					-

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no financial information to be disclosed for the preceding financial year corresponding period.

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

A8. Valuation of Property, Plant and Equipment

There were no revaluations of property, plant and equipment during the current financial quarter and financial year ended 30 June 2026. As at 30 June 2026, all property, plant and equipment were stated at cost less accumulated depreciation and impairment losses.

A9. Material Events Subsequent to Reporting Quarter

Save for those disclosed in note B8, there were no other material events subsequent to the end of the current financial period to the date of this condensed consolidated interim financial report.

A10. Changes in Composition of the Group

There were no changes in the composition of the Group during the financial year ended 30 June 2026.

A11. Contingent Assets or Contingent Liabilities

There were no contingent assets and contingent liabilities as at 30 June 2026.

A12. Significant Related Party Transactions

During the current financial quarter, all related party transactions and balances within the Group had been entered into the normal course of business and were carried out on normal commercial terms.

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APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

A13. Fair Value Information

The Group uses the following hierarchy for determining the fair value of all financial instruments carried at fair value:

- Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liability that the entity can access at the measurement date;
Level 2: Inputs are inputs, other than quoted prices included within level 1, that are observable for the asset or liability, either directly or indirectly; and
Level 3: Inputs are unobservable inputs for the asset or liability.

The following table sets out the fair value profile of financial instruments that are carried at fair value and those not carried at fair value at the as at 30 June 2026:

All figures in RM'000								
	Fair Value of Financial Instruments Carried at Fair Value			Fair Value of Financial Instruments Not Carried at Fair Value			Total Fair Value	Carrying Amount
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3		
As at 30 June 2026								
Financial Assets								
At FVPL: Marketable securities held for trading	3,708	-	-	-	-	-	3,708	3,708
At FVOCI: Other Assets: - Unquoted shares in Malaysia	-	-	3,775	-	-	-	3,775	3,775
As at 30 June 2025								
Financial Assets								
At FVPL: Marketable securities held for trading	-	-	-	-	-	-	-	-
At FVOCI: Other Assets: - Unquoted shares in Malaysia	-	-	-	-	-	-	-	-

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no comparative financial information to be disclosed for the preceding year corresponding period.

The methods and valuation techniques used for the purpose of measuring fair value are unchanged compared with the last financial period ended 30 June 2025. There was no transfer between level 1 and level 2 during the financial year.

The fair value of loan receivables that carry fixed interest rate approximated its carrying amount as the impact of discounting is not material.

There were no transfers between Level 2 and Level 3 during the current financial year and previous financial period for the Group.

At the close of this interim financial period, the movement in the valuation of other assets which is classified as Level 3, if any, is expected to be insignificant to the Group.

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

EXPLANATORY NOTES PURSUANT TO PARAGRAPH 9.22 OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Results

All figures in RM'000						
Financial Quarter ended 30-Jun			Financial year-to-date ended 30-Jun			
2026	2025	% +/-	2026	2025	% +/-	
Segment revenue:						
Stock and securities broking	15,772	-	-	56,865	-	-
Property holding	647	-	-	698	-	-
Money lending	2,783	-	-	10,483	-	-
Investment holdings and others	2,086	-	-	12,715	-	-
(-) Elimination	(2,477)	-	-	(13,065)	-	-
	18,811	-	-	67,696	-	-
Segment results:						
Stock and securities broking	3,300	-	-	9,289	-	-
Property holding	(1,236)	-	-	(1,765)	-	-
Money lending	151	-	-	6,348	-	-
Investment holdings and others	(1,216)	-	-	(671)	-	-
(-) Elimination	(255)	-	-	(4,165)	-	-
	744	-	-	9,036	-	-

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no comparative financial information to be disclosed for the preceding quarter and preceding year corresponding period.

Financial Quarter ended 30 June 2026 ("Q4 2026")

The Group recorded overall revenue of RM18.81 million and registered profit before tax ("PBT") of RM0.74 million in financial quarter ("Q") 4 2026.

The operating analysis is explained in the respective business segments.

**APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026**

B1. Review of Group Results (Cont'd)

Financial Quarter ended 30 June 2026 ("Q4 2026")(Cont'd)

The operating segment analysis on an unconsolidated basis, are as follows:

i. Stock and securities broking

This segment recorded overall revenue of RM15.77 million in Q4 2026, mainly from the following:

- a) Brokerage income of RM8.32 million; and
- b) Margin and other interest income of RM5.42 million.

Consequently, this segment registered PBT of RM3.30 million in Q4 2026.

ii. Property holding

Overall revenue for this segment stood at RM0.65 million in Q4 2026, mainly derived from rental income from our new office, Apex Tower.

This segment has recorded loss before tax ("LBT") of RM1.24 million in Q4 2026, mainly due to interest on borrowings, building maintenance and depreciation charges.

iii. Money lending

This segment registered revenue of RM2.78 million in Q4 2026.

Consequently, this segment has registered a PBT of RM0.15 million due to interest expense charged in Q4 2026.

iv. Investment holdings and others

Overall revenue for this segment stood at RM2.09 million in Q4 2026, mainly from management fees and interest income charged to its' subsidiaries.

This segment has recorded LBT of RM1.22 million in Q4 2026.

Financial year ended 30 June 2026 ("FY 2026")

Overall revenue registered for the Group stood at RM67.70 million in FY 2026. Consequently, the Group recorded a PBT of RM9.04 million in FY 2026.

The operating segment analysis on an unconsolidated basis, are as follows:

i. Stock and securities broking

This segment recorded overall revenue of RM56.87 million in FY 2026, mainly from the following:

- a) Brokerage income of RM30.43 million; and
- b) Margin and other interest income of RM20.07 million.

This segment registered PBT of RM9.29 million.

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

B1. Review of Group Results (Cont'd)

Financial year ended 30 June 2026 ("FY 2026")(Cont'd)

ii. Property holding

Overall revenue for this segment stood at RM0.70 million in FY 2026.

This segment has recorded LBT of RM1.77 million, mainly due to interest on borrowings, building maintenance and depreciation charges.

iii. Money lending

This segment registered revenue of RM10.48 million in FY 2026.

Consequently, this segment has registered a PBT of RM6.35 million.

iv. Investment holdings and others

Overall revenue for this segment stood at RM12.72 million in FY 2026, mainly due to dividend income, management fees and interest income charged to its' subsidiaries.

This segment has recorded LBT of RM0.67 million.

B2. Material Changes in Profit for the Current Quarter as Compared to the Results of the Preceding Quarter

	Current Quarter 30-Jun-2026	Preceding Quarter 31-Mar-2026	Change	
	RM'000	RM'000	RM'000	%
Revenue	18,811	16,358	2,453	15.0
Profit before tax	744	2,204	(1,460)	(66.2)

The Group recorded higher quarterly revenue by 15.0% in the current quarter as compared to preceding quarter. This is mainly due to the following :

- i. Increased in stock and securities broking activities of RM15.77 million compared to RM13.67 million in preceding quarter, mainly due to :
 - a) Higher volume in stockbroking activities leading to higher brokerage income of RM8.32 million (Preceding quarter: RM7.90 million);
 - b) Higher margin and interest income of RM5.42 million (Preceding quarter: RM4.93 million); and
 - c) Other fees of RM0.66 million (Preceding quarter: RM NIL)
- ii. Slight increase in money lending services of RM2.78 million compared to RM2.67 million in preceding quarter.

PBT for the Group has decreased to RM0.74 million compared to RM2.20 million in the preceding quarter, mainly due to higher interest expense and expected credit losses provision in the current quarter.

APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

B3. Prospects

Malaysia's gross domestic product (GDP) expanded by 6.0% in the second quarter of 2026, stronger than the 5.4% growth in the previous quarter and the Bloomberg consensus forecast of 5.2%. The growth was driven by continued domestic demand and robust exports and rebound in the mining sector and firmer manufacturing activity amid the AI-led technology upcycle, while the services sector continued to anchor overall economic momentum.

Bank Negara Malaysia (BNM) projects Malaysia's GDP to expand between 4.0–5.0% in 2026 (2025: +5.2%). BNM also maintained the Overnight Policy Rate (OPR) at 2.75% during its July MPC meeting, signalling confidence in the domestic economy and reaffirming that growth remains on track within the projected range.

That said, BNM flagged downside risks from a prolonged conflict in the Middle East and lower commodity production. Meanwhile, upside to growth could stem from a better global growth outlook following de-escalation of the conflict, stronger E&E demand and firmer tourism activity.

Looking ahead to the remainder of 2026, the Group expects overall prospects to remain stable, in line with the stable outlook for Malaysia's domestic economy. The Group will continue to strengthen its market position by broadening its product offerings and tailoring services to evolving market needs. Barring unforeseen circumstances, the Group remains cautiously optimistic of its performance for the remaining financial year.

B4. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee for the current financial quarter.

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APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

B5. Taxation

	All figures in RM'000			
	Financial quarter ended 30-Jun		Financial year ended 30-Jun	
	2026	2025	2026	2025
	RM'000	RM'000	RM'000	RM'000
a) Income Tax				
Current year tax expense	1,089	-	3,139	-
Under provision in prior year	-	-	1,175	-
	1,089	-	4,314	-
b) Deferred Tax				
Relating to origination and reversal of temporary differences arising from unutilised business loss	(1,617)	-	(716)	-
Tax (credit)/expense for the financial year	(528)	-	3,598	-

The Group's effective tax rate for the current quarter ended 30 June 2026 is lower than the statutory income tax rate primarily due to recognition of deferred tax assets arising from unutilised business losses from one of its subsidiaries.

The Group's effective tax rate for the financial year ended 30 June 2026 is higher than the statutory income tax rate mainly due to expenses not deductible for tax purposes as well as recognition of prior year's tax under provision.

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no comparative financial information to be disclosed for the preceding quarter and preceding year corresponding period.

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APEX EQUITY HOLDINGS BERHAD [199001016563 (208232-A)]
NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

B6. Status of Corporate Proposals

The corporate proposal announced that is not completed as at 28 August 2026 is as per below event.

On 29 May 2026, the Company announced to undertake a private placement of up to 10.0% of the total number of issued ordinary shares in Apex ("Apex Shares" or "Shares"), (excluding treasury shares, if any), at an issue price to be determined and fixed at a later date ("Proposed Private Placement"). The listing application for the Proposed Private Placement has been submitted to Bursa Securities on 29 May 2026.

Bursa Securities has approved the listing application on 15 June 2026.

The Company had on 27 July 2026 fixed the issue price of the Placement Shares at RM0.5740 per Placement Share to be issued pursuant to the Private Placement ("Price-Fixing Date").

The aforementioned issue price of RM0.5740 per Placement Share represents a discount of approximately RM0.0636 or 9.97% to or from the 5D-VWAP of Apex Shares from 20 July 2026 to 24 July 2026, being the market day immediately preceding to the Price-Fixing Date of approximately RM0.6376 per Apex Share.

On 5 August 2026, the Company announced that 10,678,000 new ordinary shares had been issued pursuant to this corporate proposal, raising gross proceeds of RM6,129,172. The new ordinary shares were listed on 6 August 2026. Following the issuance, the total number of issued shares in the Company has increased to 224,241,324 ordinary shares, with the issued share capital standing at RM228,069,523.

The purpose of the above private placement is to expand its money lending business. The status of utilisation of proceeds as at 28 August 2026 as per following table :

Purpose	Intended Utilisation	Actual Utilisation	Variance	Balance to be Utilised	Expected Timeframe for Utilisation
	RM'000	RM'000	RM'000	RM'000	
(i) Money lending business	5,878	(2,000)	-	3,878	Within 12 months from 6 August 2026 ("Listing Date")
(ii) Private placement expenses	251	(251)	-	-	Immediate
Total	6,129	(2,251)	-	3,878	

B7. Group Borrowings

The Group's borrowings as at 30 June 2026 : -

	RM'000
Bank Overdraft - Secured	8,904
Revolving Credit - Secured	70,983
Total short-term borrowings	79,887
Term Loan - Secured	39,584
Total long-term borrowings	39,584
Total borrowings	119,471

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B8. Material Litigation

Up till 21 August 2026, being the date not earlier than 7 days from the date of announcement of this interim financial report, there are no material litigation issues which in the opinion of the directors would have a material adverse effect on the financial results of the Group.

B9. Dividends

The Board of Directors does not recommend payment of dividend in respect of the financial year ended 30 June 2026.

B10. Earnings per Share

The basic earnings per share have been calculated based on the following:

	Financial quarter ended 30-Jun		Financial year ended 30-Jun	
	2026	2025	2026	2025
Net profit attributable to equity holders of the parent (RM'000)	1,272	-	5,438	-
No of ordinary shares in issued ('000)	213,563	213,563	213,563	213,563
Less: treasury shares ('000)	-	-	-	-
Adjusted number of ordinary shares ('000)	213,563	213,563	213,563	213,563
Basic earnings per share (Sen)	0.60	N/A	2.55	N/A

The financial year end of the Group has been changed from 31 December 2024 to 30 June 2025. As such, there is no comparative financial information to be disclosed for the preceding quarter and preceding year corresponding period.

Diluted earnings per share:

The Company has not issued any dilutive potential ordinary shares and hence, the diluted earnings per share is equal to the basic earnings per share.

B11. Audit Report

The Audit Report of the Company's Financial Statements for the financial period ended 30 June 2025 was not subject to any qualification.

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B12. Profit before tax is arrived at after (charging)/crediting:

All figures in RM'000				
Financial quarter ended 30-Jun		Financial year-to-date ended 30-Jun		
2026	2025	2026	2025	
- Interest expenses	(2,522)	-	(7,058)	-
- Depreciation	(1,473)	-	(4,072)	-
- Dividend income	13	-	74	-
- Interest income	1,793	-	6,169	-
- Reversal of diminution in marketable securities	208	-	99	-
- Foreign exchange gain/(loss)	19	-	(75)	-

[End of Interim Financial Report]