

**HARBOUR-LINK GROUP BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE 4TH QUARTER AND FINANCIAL YEAR ENDED 30TH JUNE 2026**  
(The figures have not been audited).

|                                                                       | INDIVIDUAL PERIOD      |                                      |                      |       | CUMULATIVE PERIOD   |                     |                      |       |
|-----------------------------------------------------------------------|------------------------|--------------------------------------|----------------------|-------|---------------------|---------------------|----------------------|-------|
|                                                                       | CURRENT PERIOD QUARTER | PRECEDING YEAR CORRESPONDING QUARTER | CHANGES (Amount / %) |       | CURRENT YEAR        | PRECEDING YEAR      | CHANGES (Amount / %) |       |
|                                                                       | 30/6/2026<br>RM'000    | 30/6/2025<br>RM'000                  | RM'000               | %     | 30/6/2026<br>RM'000 | 30/6/2025<br>RM'000 | RM'000               | %     |
| Revenue                                                               | 245,870                | 259,380                              | (13,510)             | (5%)  | 961,158             | 1,032,264           | (71,106)             | (7%)  |
| Operating expenses                                                    | (178,932)              | (198,396)                            | 19,464               | 10%   | (751,661)           | (809,999)           | 58,338               | 7%    |
| <b>Gross profit</b>                                                   | <b>66,938</b>          | <b>60,984</b>                        | 5,954                | 10%   | <b>209,497</b>      | 222,265             | (12,768)             | (6%)  |
| Interest income                                                       | 1,699                  | 1,847                                | (148)                | (8%)  | 6,405               | 4,093               | 2,312                | 56%   |
| Other income                                                          | 6,380                  | 6,641                                | (261)                | (4%)  | 18,060              | 16,390              | 1,670                | 10%   |
| Administrative Expenses                                               | (29,067)               | (22,281)                             | (6,786)              | (30%) | (90,141)            | (83,047)            | (7,094)              | (9%)  |
| Finance costs                                                         | (1,237)                | (913)                                | (324)                | (35%) | (4,894)             | (3,623)             | (1,271)              | (35%) |
| Share of results of associated companies                              | 108                    | 2,561                                | (2,453)              | (96%) | 345                 | 4,131               | (3,786)              | (92%) |
| <b>Profit before taxation</b>                                         | <b>44,821</b>          | <b>48,839</b>                        | (4,018)              | (8%)  | <b>139,272</b>      | 160,209             | (20,937)             | (13%) |
| Taxation                                                              | (8,077)                | (5,545)                              | (2,532)              | 46%   | (20,495)            | (21,237)            | 742                  | (3%)  |
| <b>Net profit for the year</b>                                        | <b>36,744</b>          | <b>43,294</b>                        | (6,550)              | (15%) | <b>118,777</b>      | 138,972             | (20,195)             | (15%) |
| <b>Other comprehensive income:</b>                                    |                        |                                      |                      |       |                     |                     |                      |       |
| <b>Items that may be reclassified subsequently to profit or loss:</b> |                        |                                      |                      |       |                     |                     |                      |       |
| Share of associates' other comprehensive income                       | (11)                   | (252)                                | 241                  | >100% | (173)               | (1,422)             | 1,249                | 88%   |
| Exchange difference on translation of foreign entity                  | 7                      | (120)                                | 127                  | >100% | (1,047)             | (870)               | (177)                | (20%) |
| <b>Total comprehensive income for the year</b>                        | <b>36,740</b>          | <b>42,922</b>                        | (6,182)              | (14%) | <b>117,557</b>      | <b>136,680</b>      | (19,123)             | (14%) |
| <b>Profit for the year attributable to:</b>                           |                        |                                      |                      |       |                     |                     |                      |       |
| Owners of the parent                                                  | 28,698                 | 37,360                               | (8,662)              | (23%) | 92,722              | 117,986             | (25,264)             | (21%) |
| Non-Controlling Interests                                             | 8,046                  | 5,934                                | 2,112                | 36%   | 26,055              | 20,986              | 5,069                | 24%   |
|                                                                       | <b>36,744</b>          | <b>43,294</b>                        | (6,550)              | (15%) | <b>118,777</b>      | 138,972             | (20,195)             | (15%) |
| <b>Total Comprehensive income for the year attributable to:</b>       |                        |                                      |                      |       |                     |                     |                      |       |
| Owners of the parent                                                  | 28,632                 | 36,987                               | (8,355)              | (23%) | 91,495              | 115,724             | (24,229)             | (21%) |
| Non-Controlling Interests                                             | 8,108                  | 5,935                                | 2,173                | 37%   | 26,062              | 20,956              | 5,106                | 24%   |
|                                                                       | <b>36,740</b>          | <b>42,922</b>                        | (6,182)              | (14%) | <b>117,557</b>      | 136,680             | (19,123)             | (14%) |
| <b>Earnings per share ("EPS") (in sen)</b>                            |                        |                                      |                      |       |                     |                     |                      |       |
| Basic earnings per share (sen) (Note B13)                             | 7.20                   | 9.37                                 | (2.17)               | (23%) | 23.26               | 29.60               | (6.34)               | (21%) |
| Diluted earnings per share (sen) (Note B13)                           | 7.20                   | 9.37                                 | (2.17)               | (23%) | 23.26               | 29.60               | (6.34)               | (21%) |

This Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Financial Report for the financial year ended 30 June 2025.

**HARBOUR-LINK GROUP BERHAD**  
**UNAUDITED CONDENSED CONSOLIDATED FINANCIAL POSITION**

|                                                                        | As at<br>30/6/2026<br>RM'000<br>(Unaudited) | As at<br>30/6/2025<br>RM'000<br>(Audited) |
|------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|
| <b>ASSETS</b>                                                          |                                             |                                           |
| <b>Non-current assets</b>                                              |                                             |                                           |
| Property, plant and equipment                                          | 475,484                                     | 443,459                                   |
| Investment properties                                                  | 13,318                                      | 11,922                                    |
| Inventories                                                            | 46,184                                      | 48,076                                    |
| Investment in associates                                               | 9,492                                       | 9,591                                     |
| Deferred tax assets                                                    | 1,187                                       | 1,003                                     |
| Trade and other receivables                                            | 2,236                                       | -                                         |
|                                                                        | 547,901                                     | 514,051                                   |
| <b>Current assets</b>                                                  |                                             |                                           |
| Inventories                                                            | 59,913                                      | 52,849                                    |
| Trade and other receivables                                            | 286,489                                     | 253,540                                   |
| Investment securities                                                  | 134,760                                     | 133,958                                   |
| Other current assets                                                   | 63,380                                      | 32,358                                    |
| Cash and bank balance                                                  | 340,721                                     | 305,245                                   |
|                                                                        | 885,263                                     | 777,950                                   |
| <b>TOTAL ASSETS</b>                                                    | <b>1,433,164</b>                            | <b>1,292,001</b>                          |
| <b>LIABILITIES</b>                                                     |                                             |                                           |
| <b>Current liabilities</b>                                             |                                             |                                           |
| Loans and borrowings                                                   | 23,922                                      | 22,845                                    |
| Trade and other payables                                               | 196,858                                     | 152,199                                   |
| Other current liabilities                                              | 426                                         | 2,431                                     |
| Tax payables                                                           | 20,847                                      | 6,131                                     |
|                                                                        | 242,053                                     | 183,606                                   |
| <b>Non-current liabilities</b>                                         |                                             |                                           |
| Deferred tax liabilities                                               | 13,261                                      | 17,538                                    |
| Loans and borrowings                                                   | 69,164                                      | 54,289                                    |
|                                                                        | 82,425                                      | 71,827                                    |
| <b>TOTAL LIABILITIES</b>                                               | <b>324,478</b>                              | <b>255,433</b>                            |
| <b>NET ASSETS</b>                                                      | <b>1,108,686</b>                            | <b>1,036,568</b>                          |
| <b>EQUITY</b>                                                          |                                             |                                           |
| Share capital                                                          | 200,200                                     | 200,200                                   |
| Revenue reserves                                                       | 761,203                                     | 697,606                                   |
| Total shareholders' equity                                             | 961,403                                     | 897,806                                   |
| Non-controlling interest                                               | 147,283                                     | 138,762                                   |
| <b>TOTAL EQUITY</b>                                                    | <b>1,108,686</b>                            | <b>1,036,568</b>                          |
| <b>NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY (RM)</b> | <b>2.41</b>                                 | <b>2.25</b>                               |

Net assets per share attributable to owner of the Company is calculated based on the net asset attributable to equity holders of owner and the issued and paid-up share capital of the Company of 400,400,004 ordinary share:

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

**HARBOUR-LINK GROUP BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
(The figures have not been audited).

|                                                                           | <b>CURRENT<br/>YEAR<br/>ENDED 30/6/2026</b> | <b>COMPARABLE<br/>YEAR<br/>ENDED 30/6/2025</b> |
|---------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------|
|                                                                           | <b>RM'000</b>                               | <b>RM'000</b>                                  |
| <b>Cash flows from operating activities</b>                               |                                             |                                                |
| Profit before taxation                                                    | 139,272                                     | 160,209                                        |
| Adjustments for:                                                          |                                             |                                                |
| Non-operating items                                                       | (4,277)                                     | (4,851)                                        |
| Impairment of assets                                                      | 203                                         | -                                              |
| Depreciation                                                              | 63,816                                      | 52,065                                         |
| Interest expense                                                          | 4,894                                       | 3,623                                          |
| Interest income                                                           | (6,405)                                     | (4,093)                                        |
| Share of results in associates and jointly controlled entity              | (345)                                       | (4,131)                                        |
| <b>Operating profit before changes in working capital</b>                 | <b>197,158</b>                              | <b>202,822</b>                                 |
| Changes in working capital:                                               |                                             |                                                |
| (Increase) in inventories                                                 | (5,171)                                     | (11,380)                                       |
| (Increase) in trade and other receivables                                 | (35,709)                                    | (33,285)                                       |
| (Increase) in amount due from customers for contract works                | (22,675)                                    | (104)                                          |
| (Decrease) in other current liabilities                                   | (2,005)                                     | (4,525)                                        |
| Increase/(Decrease) in trade and other payables                           | 44,866                                      | (1,849)                                        |
| <b>Net cash generated from operations activities</b>                      | <b>176,464</b>                              | <b>151,679</b>                                 |
| Interest paid                                                             | (4,894)                                     | (3,623)                                        |
| Interest received                                                         | 6,405                                       | 4,093                                          |
| Taxes paid, net of refund                                                 | (18,172)                                    | (24,287)                                       |
| <b>Net cash generated from operating activities</b>                       | <b>159,803</b>                              | <b>127,862</b>                                 |
| <b>Cash flows from investing activities</b>                               |                                             |                                                |
| Acquisition of property, plant and equipment                              | (100,612)                                   | (49,073)                                       |
| Proceeds from issuance of new ordinary shares to non-controlling interest | -                                           | 4,350                                          |
| Purchase of investment securities                                         | (802)                                       | (13,277)                                       |
| Dividend received                                                         | 141                                         | 141                                            |
| Decrease in short term deposits with maturity more than 3 months          | -                                           | 8,488                                          |
| Decrease in short term deposits pledged with banks                        | -                                           | 2,353                                          |
| Proceeds from disposal of property, plant and equipment                   | 6,124                                       | 11,078                                         |
| <b>Net cash (used in) investing activities</b>                            | <b>(95,149)</b>                             | <b>(35,940)</b>                                |
| <b>Cash flows from financing activities</b>                               |                                             |                                                |
| Dividend paid                                                             | (45,439)                                    | (38,381)                                       |
| Net (repayment of) borrowings                                             | (1,799)                                     | (6,179)                                        |
| Net proceed from/ net (repayment of) lease payables                       | 17,655                                      | (14,495)                                       |
| <b>Net cash (used in) financing activities</b>                            | <b>(29,583)</b>                             | <b>(59,055)</b>                                |
| <b>Net increase in cash and cash equivalents</b>                          | <b>35,071</b>                               | <b>32,867</b>                                  |
| <b>Cash and cash equivalents at beginning of year</b>                     | <b>297,606</b>                              | <b>264,739</b>                                 |
| <b>Cash and cash equivalents at end of year</b>                           | <b>332,677</b>                              | <b>297,606</b>                                 |

Cash and cash equivalents at the end of the financial year comprise the following:

|                                                      |                |                |
|------------------------------------------------------|----------------|----------------|
| Cash and bank balances                               | 340,721        | 305,245        |
| Bank Overdraft                                       | (98)           | -              |
| Short-term deposits with maturity more than 3 months | (7,946)        | (7,639)        |
|                                                      | <u>332,677</u> | <u>297,606</u> |

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

**HARBOUR-LINK GROUP BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30TH JUNE 2026**  
(The figures have not been audited).

|                                         | ATTRIBUTABLE TO EQUITY HOLDERS OF COMPANY |                                                              |                         |                           |                                                |                                                    | NON-CONTROLLING INTEREST<br>RM'000 |
|-----------------------------------------|-------------------------------------------|--------------------------------------------------------------|-------------------------|---------------------------|------------------------------------------------|----------------------------------------------------|------------------------------------|
|                                         | TOTAL EQUITY<br>RM'000                    | TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY<br>RM'000 | SHARE CAPITAL<br>RM'000 | TREASURY SHARES<br>RM'000 | NON-DISTRIBUTABLE                              | DISTRIBUTABLE                                      |                                    |
|                                         |                                           |                                                              |                         |                           | FOREIGN CURRENCY TRANSLATION RESERVE<br>RM'000 | RETAINED EARNINGS / (ACCUMULATED LOSSES)<br>RM'000 |                                    |
| <b>12 MONTHS ENDED 30 JUNE 2026</b>     |                                           |                                                              |                         |                           |                                                |                                                    |                                    |
| <b>At 1 July 2025</b>                   | <b>1,036,568</b>                          | <b>897,806</b>                                               | <b>200,200</b>          | <b>(887)</b>              | <b>2,365</b>                                   | <b>696,128</b>                                     | <b>138,762</b>                     |
| Dividends on ordinary shares            | (45,439)                                  | (27,898)                                                     | -                       | -                         | -                                              | (27,898)                                           | (17,541)                           |
| Total comprehensive income for the year | 117,557                                   | 91,495                                                       | -                       | -                         | (1,227)                                        | 92,722                                             | 26,062                             |
| <b>At 30 JUNE 2026</b>                  | <b>1,108,686</b>                          | <b>961,403</b>                                               | <b>200,200</b>          | <b>(887)</b>              | <b>1,138</b>                                   | <b>760,952</b>                                     | <b>147,283</b>                     |
| <b>12 MONTHS ENDED 30 JUNE 2025</b>     |                                           |                                                              |                         |                           |                                                |                                                    |                                    |
| <b>At 1 July 2024</b>                   | <b>933,918</b>                            | <b>805,996</b>                                               | <b>200,200</b>          | <b>(887)</b>              | <b>4,627</b>                                   | <b>602,057</b>                                     | <b>127,922</b>                     |
| Acquisition of non-controlling interest | 4,350                                     | -                                                            | -                       | -                         | -                                              | -                                                  | 4,350                              |
| Dividends on ordinary shares            | (38,380)                                  | (23,914)                                                     | -                       | -                         | -                                              | (23,914)                                           | (14,466)                           |
| Total comprehensive income for the year | 136,680                                   | 115,724                                                      | -                       | -                         | (2,262)                                        | 117,986                                            | 20,956                             |
| <b>At 30 JUNE 2025</b>                  | <b>1,036,568</b>                          | <b>897,806</b>                                               | <b>200,200</b>          | <b>(887)</b>              | <b>2,365</b>                                   | <b>696,129</b>                                     | <b>138,762</b>                     |

Remarks:

## **Part A – NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 (“MFRS 134”)**

### ***A1. Basis of Preparation***

The interim financial report is unaudited and has been prepared in accordance with the requirement of Chapter 9, Disclosure, Paragraph 9.22 of the Main Market Listing Requirement (“LR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”) and in compliance with Malaysian Financial Reporting Standards (“MFRSs”) 134, Interim Financial Reporting issued by Malaysian Accounting Standards Board (“MASB”), and should be read in conjunction with the Group’s annual audited financial statements for the year ended 30 June 2025.

The accounting policies and presentation adopted for this Unaudited Condensed Consolidated Interim Financial Information are mainly consistent with those of the Group's audited financial statements for the financial year ended 30 June 2025, except for the following:

#### ***Effective for financial periods beginning on or after 1 July 2025:***

| <b>Title</b>                                                                                        | <b>Effective Date</b> |
|-----------------------------------------------------------------------------------------------------|-----------------------|
| Amendments to MFRS 121 : The Effects of Changes in Foreign Exchange Rates (Lack of Exchangeability) | 1 January 2025        |

#### **MFRSs and Amendments to MFRSs issued but not yet effective**

| <b>Title</b>                                                                                                | <b>Effective Date</b> |
|-------------------------------------------------------------------------------------------------------------|-----------------------|
| Annual Improvements to MFRS Accounting Standards – Volume 11                                                | 1 January 2026        |
| Amendments to MFRS 9 and MFRS 7 (Amendments to the Classification and Measurement of Financial Instruments) | 1 January 2026        |
| Amendments to MFRS 9 and MFRS 7 – Contracts Referencing Nature-dependent Electricity                        | 1 January 2026        |
| MFRS 18 Presentation and Disclosure in Financial Statements                                                 | 1 January 2027        |
| MFRS 19 Subsidiaries without Public Accountability: Disclosures                                             | 1 January 2027        |

The adoption of the said MFRSs and Amendments of MFRSs did not have any impact to the condensed financial statements.

### ***A2. Report of the Auditors to the Members of Harbour-Link***

The reports of the auditors to the members of Harbour-Link Group Bhd on the financial statements for the financial year ended 30 June 2025 were not subject to any qualification and did not include any adverse comments made under Section 266 of the Companies Act, 2016.

### ***A3. Seasonality or Cyclicity of Interim Operations***

The Group’s results are not materially affected by any seasonal or cyclical factors for the current financial year under review.

***A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows***

There were no items affecting assets, liabilities, equity, net income, or cash flows that were unusual in nature, size or incidence during current financial year ended 30 June 2026.

***A5. Material Effect of Changes in Estimates of Amounts Reported in Prior Interim Periods or Prior Financial Years***

There were no changes in estimates of amounts reported in prior interim periods or prior financial years that have a material effect on results for the current financial year under review.

***A6. Debt and Equity Securities***

There were no issuance of debt and equity securities, repayment of debt securities, new shares issuance, share buy-backs, share cancellations nor resale of treasury shares by the Group and the Company during the financial year under review.

***A7. Dividend Paid***

No dividends have been paid during the current quarter under review.

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## A8. Segment Information (Cont'd)

The Group's financial information analysed by business segment is as follows:

| Financial period to date                                        | Investment Holding | Shipping and Marine | Integrated logistics | Machineries Trading | Engineering    | Property development | Elimination     | Total          |
|-----------------------------------------------------------------|--------------------|---------------------|----------------------|---------------------|----------------|----------------------|-----------------|----------------|
| <u>30 June 2026</u>                                             | <u>RM'000</u>      | <u>RM'000</u>       | <u>RM'000</u>        | <u>RM'000</u>       | <u>RM'000</u>  | <u>RM'000</u>        | <u>RM'000</u>   | <u>RM'000</u>  |
| <b>REVENUE</b>                                                  |                    |                     |                      |                     |                |                      |                 |                |
| Revenue from external sales                                     | -                  | 577,438             | 210,678              | 138,917             | 28,720         | 5,405                | -               | 961,158        |
| Inter-segment sales                                             | 2,974              | 8,569               | 12,685               | 16,899              | 10,613         | 9,196                | (60,936)        | -              |
|                                                                 | <b>2,974</b>       | <b>586,007</b>      | <b>223,363</b>       | <b>155,816</b>      | <b>39,333</b>  | <b>14,601</b>        | <b>(60,936)</b> | <b>961,158</b> |
| <b>RESULTS</b>                                                  |                    |                     |                      |                     |                |                      |                 |                |
| <b>(Loss)/Profit before taxation from the normal operations</b> | <b>(4,143)</b>     | <b>106,103</b>      | <b>41,908</b>        | <b>2,269</b>        | <b>(4,562)</b> | <b>2,430</b>         | <b>(4,733)</b>  | <b>139,272</b> |
| <b>Profit before taxation includes:</b>                         |                    |                     |                      |                     |                |                      |                 |                |
| Depreciation                                                    | 326                | 94,044              | 18,193               | 1,946               | 1,522          | 322                  | (52,537)        | 63,816         |
| Finance cost                                                    | -                  | 4,467               | 2,849                | 224                 | 23             | 213                  | (2,882)         | 4,894          |
| Impairment/(Reversal) of impairment of PPE                      | -                  | 542                 | -                    | -                   | (339)          | -                    | -               | 203            |
| Net allowance/(reversal) for impairment of trade receivables    | -                  | 637                 | (3,077)              | 2,956               | -              | -                    | -               | 516            |
| Share of result of associates                                   | -                  | 1,313               | (968)                | -                   | -              | -                    | -               | 345            |

## A8. *Segment Information (Cont'd)*

The Group's financial information analysed by business segment is as follows:

| Financial period to date<br><u>30 June 2026</u>   | Investment<br>Holding<br><u>RM'000</u> | Shipping and<br>Marine<br><u>RM'000</u> | Integrated<br>logistics<br><u>RM'000</u> | Machineries<br>Trading<br><u>RM'000</u> | Engineering<br><u>RM'000</u> | Property<br>development<br><u>RM'000</u> | Elimination<br><u>RM'000</u> | Total<br><u>RM'000</u> |
|---------------------------------------------------|----------------------------------------|-----------------------------------------|------------------------------------------|-----------------------------------------|------------------------------|------------------------------------------|------------------------------|------------------------|
| <b>SEGMENT ASSETS</b>                             | 23,834                                 | 719,232                                 | 418,377                                  | 115,981                                 | 79,109                       | 80,423                                   | (4,979)                      | 1,431,977              |
| Deferred tax assets                               | -                                      | 254                                     | 652                                      | -                                       | -                            | 98                                       | 183                          | 1,187                  |
| <b>TOTAL ASSETS</b>                               | <b>23,834</b>                          | <b>719,486</b>                          | <b>419,029</b>                           | <b>115,981</b>                          | <b>79,109</b>                | <b>80,521</b>                            | <b>(4,796)</b>               | <b>1,433,164</b>       |
| <b>Included in measure of segment assets are:</b> |                                        |                                         |                                          |                                         |                              |                                          |                              |                        |
| Investment in associates                          | -                                      | 6,343                                   | 3,149                                    | -                                       | -                            | -                                        | -                            | 9,492                  |
| Additional to property, plant and equipment       | 66                                     | 55,690                                  | 37,973                                   | 3,214                                   | 3,650                        | 19                                       | -                            | 100,612                |
| <b>SEGMENT LIABILITIES</b>                        | 1,298                                  | 115,411                                 | 105,171                                  | 72,187                                  | 14,193                       | 1,775                                    | 1,182                        | 311,217                |
| Deferred tax liabilities                          | 35                                     | 5,584                                   | 5,725                                    | 113                                     | 1,543                        | -                                        | 261                          | 13,261                 |
| <b>TOTAL LIABILITIES</b>                          | <b>1,333</b>                           | <b>120,995</b>                          | <b>110,896</b>                           | <b>72,300</b>                           | <b>15,736</b>                | <b>1,775</b>                             | <b>1,443</b>                 | <b>324,478</b>         |

## A8. *Segment Information (Cont'd)*

The Group's financial information analysed by business segment is as follows:

| Financial period to date                                         | Investment<br>Holding<br><u>RM'000</u> | Shipping and<br>Marine<br><u>RM'000</u> | Integrated<br>logistics<br><u>RM'000</u> | Machineries<br>Trading<br><u>RM'000</u> | Engineering<br><u>RM'000</u> | Property<br>development<br><u>RM'000</u> | Elimination<br><u>RM'000</u> | Total<br><u>RM'000</u> |
|------------------------------------------------------------------|----------------------------------------|-----------------------------------------|------------------------------------------|-----------------------------------------|------------------------------|------------------------------------------|------------------------------|------------------------|
| <b><u>30 June 2025</u></b>                                       |                                        |                                         |                                          |                                         |                              |                                          |                              |                        |
| <b>REVENUE</b>                                                   |                                        |                                         |                                          |                                         |                              |                                          |                              |                        |
| Revenue from external sales                                      | -                                      | 626,489                                 | 253,535                                  | 121,007                                 | 28,960                       | 2,274                                    | -                            | 1,032,264              |
| Inter-segment sales                                              | 2,980                                  | 21,546                                  | 10,745                                   | 28,900                                  | 16,341                       | 2,190                                    | (82,703)                     | -                      |
|                                                                  | <b>2,980</b>                           | <b>648,035</b>                          | <b>264,280</b>                           | <b>149,907</b>                          | <b>45,301</b>                | <b>4,464</b>                             | <b>(82,703)</b>              | <b>1,032,264</b>       |
| <b>RESULTS</b>                                                   |                                        |                                         |                                          |                                         |                              |                                          |                              |                        |
| <b>(Loss)/Profit before taxation from the normal operations</b>  | <b>(964)</b>                           | <b>110,498</b>                          | <b>37,757</b>                            | <b>12,320</b>                           | <b>(355)</b>                 | <b>(127)</b>                             | <b>1,080</b>                 | <b>160,209</b>         |
| <b>Profit before taxation includes:</b>                          |                                        |                                         |                                          |                                         |                              |                                          |                              |                        |
| Reversal of Impairment of assets                                 | -                                      | -                                       | -                                        | -                                       | -                            | -                                        | -                            | -                      |
| Depreciation                                                     | 344                                    | 31,345                                  | 16,019                                   | 2,074                                   | 2,183                        | 267                                      | (167)                        | 52,065                 |
| Finance cost                                                     | 70                                     | 1,584                                   | 1,799                                    | 299                                     | -                            | 1                                        | (130)                        | 3,623                  |
| Net (reversal) of /allowance for impairment of trade receivables | (741)                                  | -                                       | 3,435                                    | 629                                     | -                            | (53)                                     | -                            | 3,270                  |
| Share of result of associates                                    | 1,546                                  | (24)                                    | 149                                      | 2,460                                   | -                            | -                                        | -                            | 4,131                  |

## A8. *Segment Information (Cont'd)*

The Group's financial information analysed by business segment is as follows:

| Financial period to date<br><u>30 June 2025</u>   | Investment<br>Holding<br><u>RM'000</u> | Shipping and<br>Marine<br><u>RM'000</u> | Integrated<br>logistics<br><u>RM'000</u> | Machineries<br>Trading<br><u>RM'000</u> | Engineering<br><u>RM'000</u> | Property<br>development<br><u>RM'000</u> | Elimination<br><u>RM'000</u> | Total<br><u>RM'000</u> |
|---------------------------------------------------|----------------------------------------|-----------------------------------------|------------------------------------------|-----------------------------------------|------------------------------|------------------------------------------|------------------------------|------------------------|
| <b>SEGMENT ASSETS</b>                             | 28,804                                 | 655,299                                 | 348,004                                  | 134,352                                 | 76,689                       | 78,507                                   | (30,656)                     | 1,290,999              |
| Deferred tax assets                               | -                                      | 1                                       | 581                                      | 185                                     | -                            | 54                                       | 182                          | 1,003                  |
| <b>TOTAL ASSETS</b>                               | <b>28,804</b>                          | <b>655,300</b>                          | <b>348,585</b>                           | <b>134,537</b>                          | <b>76,689</b>                | <b>78,561</b>                            | <b>(30,474)</b>              | <b>1,292,002</b>       |
| <b>Included in measure of segment assets are:</b> |                                        |                                         |                                          |                                         |                              |                                          |                              |                        |
| Investment in associates                          | 5,344                                  | 130                                     | 886                                      | 3,231                                   | -                            | -                                        | -                            | 9,591                  |
| Additional to property, plant and equipment       | 190                                    | 38,015                                  | 21,032                                   | 5,256                                   | 590                          | -                                        | -                            | 49,073                 |
| <b>SEGMENT LIABILITIES</b>                        | 681                                    | 108,488                                 | 96,959                                   | 65,014                                  | 5,170                        | 1,190                                    | (39,607)                     | 237,895                |
| Deferred tax liabilities                          | 60                                     | 5,805                                   | 9,698                                    | 171                                     | 1,543                        | -                                        | 261                          | 17,538                 |
| <b>TOTAL LIABILITIES</b>                          | <b>741</b>                             | <b>114,293</b>                          | <b>106,657</b>                           | <b>65,185</b>                           | <b>6,713</b>                 | <b>1,190</b>                             | <b>(39,346)</b>              | <b>255,433</b>         |

## Harbour-Link Group Berhad (Company No: 592902-D)

### ***A9. Property, Plant and Equipment***

There was no valuation on property, plant and equipment during the current quarter and financial year ended 30 June 2026.

### ***A10. Significant Post Balance Sheet Event***

There are no material events as at 21 August 2026, being the date not earlier than 7 days from the date of this announcement that will affect the financial results of the current financial year ended under review.

### ***A11. Changes in Composition of the Group***

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

### ***A12. Contingent Liabilities***

There was no material contingent assets and liabilities since the last annual balance sheet date to the date of this report.

### ***A13. Capital Commitments***

|                               | <b>30 June 2026</b> | <b>31 Mar 2026</b> |
|-------------------------------|---------------------|--------------------|
|                               | <b>RM'000</b>       | <b>RM'000</b>      |
| Capital expenditure           |                     |                    |
| Authorised and contracted for | 62,371              | 23,568             |
|                               | <u>          </u>   | <u>          </u>  |

## Harbour-Link Group Berhad (Company No: 592902-D)

### *A14. Related Party Transactions*

Related parties are those defined under MFRS 124: Related Party Disclosures. The Directors are of the opinion that the related party transactions and balances described below are carried out in the ordinary course of business and on commercial terms that are no more favourable than those available to other third parties.

|                                                                                                       | <b>Current<br/>period<br/>ended<br/>30 June 2026<br/>RM'000</b> | <b>Balance due<br/>from/(to)<br/>As at<br/>30 June 2026<br/>RM'000</b> |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------|
| Transaction with companies in which<br>Certain Directors of the Company have<br>substantial interests |                                                                 |                                                                        |
| Sales of goods and services                                                                           | 1,748                                                           | 890                                                                    |
| Purchase of goods and services                                                                        | 3,537                                                           | (653)                                                                  |
|                                                                                                       | <hr/>                                                           | <hr/>                                                                  |

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B1. Review of the Performance of the Group

|                                | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |             | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |              |
|--------------------------------|---------------------------|-------------------|-------------------------|-------------|------------------------------|-------------------|-------------------------|--------------|
|                                | <u>30/06/2026</u>         | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>    | <u>30/06/2026</u>            | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>     |
| <b>Revenue</b>                 | <b>245,870</b>            | <b>259,380</b>    | <b>(13,510)</b>         | <b>(5%)</b> | <b>961,158</b>               | <b>1,032,264</b>  | <b>(71,106)</b>         | <b>(7%)</b>  |
| Profit Before Interest and Tax | 44,359                    | 47,905            | (3,546)                 | (7%)        | 137,761                      | 159,739           | (21,978)                | (14%)        |
| <b>Profit Before Tax</b>       | <b>44,821</b>             | <b>48,839</b>     | <b>(4,018)</b>          | <b>(8%)</b> | <b>139,272</b>               | <b>160,209</b>    | <b>(20,937)</b>         | <b>(13%)</b> |
| Profit After Tax               | 36,744                    | 43,294            | (6,550)                 | (15%)       | 118,777                      | 138,972           | (20,195)                | (15%)        |

The Group posted revenue of RM961.16 million for the current financial year ended 30 June 2026, which is RM71.11 million or 7% lower than the preceding financial year ended 30 June 2025 of RM1,032.26 million. While, the profit before tax for the current financial year ended 30 June 2026 is RM139.27 million, which is RM20.94 million or 13% lower than the preceding financial year ended 30 June 2025 of RM160.21 million. The Group's performance saw a contraction compared to the previous year, primarily driven by a dip in revenue which had a cascading effect on profitability margins.

|              | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |          | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |          |
|--------------|---------------------------|-------------------|-------------------------|----------|------------------------------|-------------------|-------------------------|----------|
|              | <u>30/06/2026</u>         | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u> | <u>30/06/2026</u>            | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u> |
| Other Income | 6,380                     | 6,641             | (261)                   | (4%)     | 18,060                       | 16,390            | 1,670                   | 10%      |

The Group posted other income of RM18.06 million for the current financial year ended 30 June 2026, which is RM1.67 million or 10% higher than the preceding financial year ended 30 June 2025 of RM16.39 million. This is due to gain on disposal recognized during the year.

|                         | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |          | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |          |
|-------------------------|---------------------------|-------------------|-------------------------|----------|------------------------------|-------------------|-------------------------|----------|
|                         | <u>30/06/2026</u>         | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u> | <u>30/06/2026</u>            | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u> |
| Administrative Expenses | 29,067                    | 22,281            | 6,786                   | 30%      | 90,141                       | 83,047            | 7,094                   | 9%       |

Group administrative expenses for FY2026 rose 9% year-on-year (or RM7.09 million) to RM90.14 million (FY2025: RM83.05 million). This movement was primarily driven by higher trade receivable impairments and increased depreciation charges associated with recent capital expenditures.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B1. Review of the Performance of the Group (Cont'd)

For management purposes, the Group is organized into business units based on their product and services, and has following operating segments:

##### Continuing operations

- The shipping and marine segment comprises of ship owners unit, ship operator unit and agency unit.
- Integrated logistic segment comprises of transport unit, heavy lifting, equipment sales and rental unit and freight forwarding unit.
- Heavy equipment trading segment comprises of selling of construction engineering machineries, heavy lifting machineries, common equipment, mechanical and electrical equipment products.
- Engineering segment
- Property segment
- Other operations mainly consist of investment, management services and treasury services.

| Shipping and<br>marine segment | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |            | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |             |
|--------------------------------|---------------------------|-------------------|-------------------------|------------|------------------------------|-------------------|-------------------------|-------------|
|                                | <u>30/06/2026</u>         | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>   | <u>30/06/2026</u>            | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>    |
| <b>Revenue</b>                 | <b>142,598</b>            | 135,651           | <b>6,947</b>            | <b>5%</b>  | <b>577,439</b>               | <b>626,489</b>    | <b>(49,050)</b>         | <b>(8%)</b> |
| Profit Before                  |                           |                   |                         |            |                              |                   |                         |             |
| Interest and Tax               | 34,654                    | 33,110            | 1,544                   | 5%         | 111,442                      | 117,761           | (6,319)                 | (5%)        |
| <b>Profit Before Tax</b>       | <b>33,560</b>             | 27,524            | <b>6,036</b>            | <b>22%</b> | <b>106,103</b>               | 110,498           | <b>(4,395)</b>          | <b>(4%)</b> |
| Profit After Tax               | 29,709                    | 27,536            | 2,173                   | 8%         | 98,865                       | 103,964           | (5,099)                 | (5%)        |

The Shipping and Marine segment generated revenue of RM577.44 million for the current financial year ended 30<sup>th</sup> June 2026, marking a decrease of RM49.05 million, or 8%, compared to the RM626.49 million recorded in the preceding year ended 30 June 2025. The decline was attributed to lower cargo lifting volumes, which resulted from the scheduling of vessel maintenance during the year under review.

The recorded a profit before tax of RM106.10 million, which represents a decline of RM4.40 million (4%) from the RM110.50 million posted in the preceding financial year ended 30 June 2025. The decrease in profit before tax is consistent with the lower revenue generation and higher overhead cost due to schedule maintenance for the vessels.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B1. Review of the Performance of the Group (Cont'd)

| <b>Integrated<br/>logistics segment</b> | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |              | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |              |
|-----------------------------------------|---------------------------|-------------------|-------------------------|--------------|------------------------------|-------------------|-------------------------|--------------|
|                                         | <u>30/06/2026</u>         | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>     | <u>30/06/2026</u>            | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>     |
| <b>Revenue</b>                          | <b>63,074</b>             | <b>77,443</b>     | <b>(14,369)</b>         | <b>(19%)</b> | <b>210,678</b>               | <b>253,535</b>    | <b>(42,857)</b>         | <b>(17%)</b> |
| Profit Before Interest and Tax          | 15,949                    | 16,923            | ( 974)                  | (6%)         | 44,715                       | 39,956            | 4,759                   | 12%          |
| <b>Profit Before Tax</b>                | <b>15,281</b>             | <b>16,193</b>     | <b>( 912)</b>           | <b>(6%)</b>  | <b>41,908</b>                | <b>37,757</b>     | <b>4,151</b>            | <b>11%</b>   |
| Profit After Tax                        | 12,846                    | 10,815            | 2,031                   | 19%          | 32,903                       | 25,669            | 7,234                   | 28%          |

The Integrated Logistics segment recorded a decrease in revenue by RM42.86 million to RM210.68 million, as compared to the preceding financial year ended 30 June 2025 of RM253.54 million. This decrease was primarily driven by:

- High Base Effect: The prior year's performance was bolstered by a non-recurring vessel clearance and cargo handling project valued at approximately RM20 million, completed in preceding year.
- Reduced Core Activity: Lower cargo handling volumes within the oil and gas sector further impacted top-line growth during the current financial year.

The profit before tax has recorded an increase of RM4.15 million to RM41.91 million as compared to preceding financial year ended 30 June 2025 of RM37.76 million. The increase in profitability was driven by enhanced operating efficiency and higher volume of equipment rental activity, which collectively yielded an improved profit margin.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B1. Review of the Performance of the Group (Cont'd)

| <b>Machineries trading segment</b>    | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |                 | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |              |
|---------------------------------------|---------------------------|-------------------|-------------------------|-----------------|------------------------------|-------------------|-------------------------|--------------|
|                                       | <u>30/06/2026</u>         | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>        | <u>30/06/2026</u>            | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>     |
| <b>Revenue</b>                        | <b>32,635</b>             | <b>40,475</b>     | <b>(7,840)</b>          | <b>(19%)</b>    | <b>138,917</b>               | <b>121,007</b>    | <b>17,910</b>           | <b>15%</b>   |
| (Loss)/Profit Before Tax and Interest | (788)                     | 4,225             | (5,013)                 | >100%           | 2,490                        | 12,465            | (9,975)                 | (80%)        |
| <b>(Loss)/Profit Before Tax</b>       | <b>(862)</b>              | <b>4,163</b>      | <b>(5,025)</b>          | <b>&gt;100%</b> | <b>2,269</b>                 | <b>12,320</b>     | <b>(10,051)</b>         | <b>(82%)</b> |
| (Loss)/Profit After Tax               | (1,958)                   | 4,248             | (6,206)                 | >100%           | (540)                        | 10,166            | (10,706)                | >100%        |

The Machineries Trading segment demonstrated strong top-line momentum for the cumulative financial period, generating RM138.92 million in revenue—a 15% year-on-year increase driven by sustained demand for the machinery fleet.

However, profitability experienced severe compression, with cumulative net profit before tax (PBT) YoY to RM2.27 million (FY2025: RM12.32 million). This divergence between top-line expansion and bottom-line earnings was primarily influenced by two key factors:

- Increased Provision for Impairment: A higher trade receivables impairment of RM2.96 million directly weighed on operating margins.
- Gestation Period of Strategic Expansion: Overhead costs associated with the opening of new branches across East Malaysia temporarily outpaced their initial revenue contribution, creating a short-term operational drag while these locations scale toward optimal capacity.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B1. Review of the Performance of the Group (Cont'd)

| <b>Engineering segment</b>    | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |              | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |                 |
|-------------------------------|---------------------------|-------------------|-------------------------|--------------|------------------------------|-------------------|-------------------------|-----------------|
|                               | <b>30/06/2026</b>         | <b>30/06/2025</b> | <b>RM'000</b>           | <b>%</b>     | <b>30/06/2026</b>            | <b>30/06/2025</b> | <b>RM'000</b>           | <b>%</b>        |
| <b>Revenue</b>                | <b>6,221</b>              | <b>5,152</b>      | <b>1,069</b>            | <b>21%</b>   | <b>28,720</b>                | <b>28,960</b>     | <b>( 240)</b>           | <b>(1%)</b>     |
| (Loss)Before Tax and Interest | (1,049)                   | (623)             | ( 426)                  | (68%)        | (4,562)                      | (355)             | (4,207)                 | >100%           |
| <b>(Loss) Before Tax</b>      | <b>(1,049)</b>            | <b>(623)</b>      | <b>( 426)</b>           | <b>(68%)</b> | <b>(4,562)</b>               | <b>(355)</b>      | <b>(4,207)</b>          | <b>&gt;100%</b> |
| (Loss) After Tax              | (1,050)                   | (423)             | (627)                   | >100%        | (4,614)                      | (228)             | (4,386)                 | >100%           |

The engineering segment recorded a decrease in revenue of RM0.24 million or 1% as compared to the preceding financial year ended 30 June 2025 of RM28.96 million. The reduced revenue recognition is attributed to the early development stage of the current project portfolio, where the percentage of completion dictates lower revenue recording in the initial period.

The loss before tax for the current financial year is RM4.56 million as compared to profit before tax of RM0.36 million in the preceding financial year ended 30 June 2025. This deterioration in profitability is directly linked to the early stage of current projects, which severely limits revenue recognition, compounded by fixed overhead costs.

| <b>Property segment</b>               | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |                 | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |                 |
|---------------------------------------|---------------------------|-------------------|-------------------------|-----------------|------------------------------|-------------------|-------------------------|-----------------|
|                                       | <b>30/06/2026</b>         | <b>30/06/2025</b> | <b>RM'000</b>           | <b>%</b>        | <b>30/06/2026</b>            | <b>30/06/2025</b> | <b>RM'000</b>           | <b>%</b>        |
| <b>Revenue</b>                        | <b>1,342</b>              | <b>659</b>        | <b>683</b>              | <b>&gt;100%</b> | <b>5,405</b>                 | <b>2,274</b>      | <b>3,131</b>            | <b>&gt;100%</b> |
| Profit/(Loss) Before Tax and Interest | 1,119                     | 258               | 861                     | >100%           | 2,642                        | (124)             | 2,766                   | >100%           |
| <b>Profit/(Loss) Before Tax</b>       | <b>1,066</b>              | <b>257</b>        | <b>809</b>              | <b>&gt;100%</b> | <b>2,430</b>                 | <b>(127)</b>      | <b>2,557</b>            | <b>&gt;100%</b> |
| Profit/(Loss) After Tax               | 518                       | (124)             | 642                     | >100%           | 1,333                        | (492)             | 1,825                   | >100%           |

The Property segment recorded a revenue of RM5.41 million, representing an increase of RM3.13 million compared to preceding financial year ended 30 June 2025 of RM2.27 million. The increase in revenue is from the sales of 2 unit of shophouses under the inventory portfolio.

Profit before tax rose to RM2.43 million, a significant growth of RM2.56 million over the RM0.13 million achieved in the preceding financial year ended 30 June 2025. These increases in both top and bottom-line performance were primarily driven by the sale of two shophouse units during the year ended 30 June 2026, with profitability rising in tandem with the higher revenue.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B1. Review of the Performance of the Group (Cont'd)

| Investment Holding             | Current Quarter<br>RM'000 |                   | Changes<br>(amount / %) |                 | Cumulative Quarter<br>RM'000 |                   | Changes<br>(amount / %) |                 |
|--------------------------------|---------------------------|-------------------|-------------------------|-----------------|------------------------------|-------------------|-------------------------|-----------------|
|                                | <u>30/06/2026</u>         | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>        | <u>30/06/2026</u>            | <u>30/06/2025</u> | <u>RM'000</u>           | <u>%</u>        |
| Revenue                        | -                         | -                 | -                       | -               | -                            | -                 | -                       | -               |
| (Loss) Before Tax and Interest | (1,117)                   | 2,509             | (3,626)                 | >100%           | (4,143)                      | (898)             | (3,245)                 | >100%           |
| <b>(Loss) Before Tax</b>       | <b>(1,117)</b>            | <b>2,496</b>      | <b>(3,613)</b>          | <b>&gt;100%</b> | <b>(4,143)</b>               | <b>(967)</b>      | <b>(3,176)</b>          | <b>&gt;100%</b> |
| (Loss) After Tax               | (1,264)                   | 2,408             | (3,672)                 | >100%           | (4,438)                      | (1,196)           | (3,242)                 | >100%           |

The investment holdings recorded a loss before tax of RM4.14 million as compare to the preceding financial year ended 30 June 2025 of loss before tax RM0.97 million due to overhead cost.

#### B2. Comparison with Preceding Quarter's Results

|                                | Current quarter<br>RM'000 | Immediate<br>Preceding<br>Quarter<br>RM'000 | Changes<br>(amount / %) |            |
|--------------------------------|---------------------------|---------------------------------------------|-------------------------|------------|
|                                | <u>30/06/2026</u>         | <u>31/03/2026</u>                           | <u>RM'000</u>           | <u>%</u>   |
| Revenue                        | 245,870                   | 212,706                                     | 33,164                  | 16%        |
| Profit Before Tax and Interest | 44,359                    | 26,000                                      | 18,359                  | 71%        |
| <b>Profit Before Tax</b>       | <b>44,821</b>             | <b>26,373</b>                               | <b>18,448</b>           | <b>70%</b> |
| Profit After Tax               | 36,744                    | 21,993                                      | 14,751                  | 67%        |

The Group posted revenue of RM245.87 million for the current quarter ended 30 June 2026 which is RM33.16 million or 16% higher than the immediate preceding quarter ended 31 March 2026 of RM212.71 million. The profit before tax for the current quarter ended 30 June 2026 is RM44.82 million, which is RM18.45 million or 70% higher than the immediate preceding quarter ended 31 March 2026 of RM26.37 million.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B2. Comparison with Preceding Quarter's Results

The Group's financial information analysed by business segment is as follows:

| Financial period to date                                 | Investment Holding<br>RM'000 | Shipping and Marine<br>RM'000 | Integrated logistics<br>RM'000 | Machineries Trading<br>RM'000 | Engineering<br>RM'000 | Property development<br>RM'000 | Elimination<br>RM'000 | Total<br>RM'000 |
|----------------------------------------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-----------------------|--------------------------------|-----------------------|-----------------|
| <b>30 June 2026</b>                                      |                              |                               |                                |                               |                       |                                |                       |                 |
| <b>REVENUE</b>                                           |                              |                               |                                |                               |                       |                                |                       |                 |
| Revenue from external sales                              | -                            | 142,598                       | 63,074                         | 32,635                        | 6,221                 | 1,342                          | -                     | 245,870         |
| Inter-segment sales                                      | 743                          | 2,330                         | 2,229                          | 11,708                        | 7,886                 | 381                            | (25,277)              | -               |
|                                                          | <b>743</b>                   | <b>144,928</b>                | <b>65,303</b>                  | <b>44,343</b>                 | <b>14,107</b>         | <b>1,723</b>                   | <b>(25,277)</b>       | <b>245,870</b>  |
| <b>RESULTS</b>                                           |                              |                               |                                |                               |                       |                                |                       |                 |
| (Loss)/Profit before taxation from the normal operations | <b>(1,117)</b>               | <b>33,560</b>                 | <b>15,281</b>                  | <b>(862)</b>                  | <b>(1,049)</b>        | <b>1,066</b>                   | <b>(2,058)</b>        | <b>44,821</b>   |
| <b>Financial period to date</b>                          |                              |                               |                                |                               |                       |                                |                       |                 |
| <b>31 March 2026</b>                                     |                              |                               |                                |                               |                       |                                |                       |                 |
| <b>REVENUE</b>                                           |                              |                               |                                |                               |                       |                                |                       |                 |
| Revenue from external sales                              | -                            | 133,288                       | 44,728                         | 25,835                        | 8,213                 | 642                            | -                     | 212,706         |
| Inter-segment sales                                      | 743                          | 1,348                         | 3,279                          | 108                           | -                     | 8,237                          | (13,715)              | -               |
|                                                          | <b>743</b>                   | <b>134,636</b>                | <b>48,007</b>                  | <b>25,943</b>                 | <b>8,213</b>          | <b>8,879</b>                   | <b>(13,715)</b>       | <b>212,706</b>  |
| <b>RESULTS</b>                                           |                              |                               |                                |                               |                       |                                |                       |                 |
| (Loss)/Profit before taxation from the normal operations | <b>(739)</b>                 | <b>18,903</b>                 | <b>12,011</b>                  | <b>(364)</b>                  | <b>(1,606)</b>        | <b>(190)</b>                   | <b>(1,641)</b>        | <b>26,373</b>   |

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B2. Comparison with Preceding Quarter's Results (Cont'd)

|                                           | Current quarter<br>RM'000 | Immediate<br>Preceding<br>Quarter<br>RM'000 | Changes<br>(amount / %) |                 |
|-------------------------------------------|---------------------------|---------------------------------------------|-------------------------|-----------------|
| <b><u>Shipping and marine segment</u></b> | <b><u>30/06/2026</u></b>  | <b><u>31/03/2026</u></b>                    | <b><u>RM'000</u></b>    | <b><u>%</u></b> |
| Revenue                                   | 142,598                   | 133,288                                     | 9,310                   | 7%              |
| Profit Before Tax and Interest            | 34,654                    | 20,181                                      | 14,473                  | 72%             |
| <b>Profit Before Tax</b>                  | <b>33,560</b>             | <b>18,903</b>                               | <b>14,657</b>           | <b>78%</b>      |
| Profit After Tax                          | 29,709                    | 18,286                                      | 11,423                  | 62%             |

For the current quarter ended 30 June 2026, the Shipping and Marine segment recorded a revenue increase of RM9.31 million (7%) to RM142.60 million, compared to RM133.29 million in the immediate preceding quarter ended 31 March 2026.

Profit Before Tax (PBT) for the segment expanded significantly by RM14.66 million (78%) to RM33.56 million, up from RM18.90 million in the preceding quarter. The growth in earnings was primarily driven by reduced dry-docking activities and maintenance expenses during the current quarter, compared to higher vessel downtime and dry-docking costs incurred in the preceding quarter.

|                                            | Current quarter<br>RM'000 | Immediate<br>Preceding<br>Quarter<br>RM'000 | Changes<br>(amount / %) |                 |
|--------------------------------------------|---------------------------|---------------------------------------------|-------------------------|-----------------|
| <b><u>Integrated logistics segment</u></b> | <b><u>30/06/2026</u></b>  | <b><u>31/03/2026</u></b>                    | <b><u>RM'000</u></b>    | <b><u>%</u></b> |
| Revenue                                    | 63,074                    | 44,728                                      | 18,346                  | 41%             |
| Profit Before Interest and Tax             | 15,949                    | 12,694                                      | 3,255                   | 26%             |
| <b>Profit Before Tax</b>                   | <b>15,281</b>             | <b>12,011</b>                               | <b>3,270</b>            | <b>27%</b>      |
| Profit After Tax                           | 12,846                    | 9,378                                       | 3,468                   | 37%             |

For the current quarter ended 30 June 2026, the Integrated Logistics segment recorded a revenue of RM63.07 million, representing an increase of RM18.35 million (41%) compared to RM44.73 million in the immediate preceding quarter ended 31 March 2026. This top-line growth was primarily driven by higher billing volume from the oil and gas sector following the completion of cargo deliveries during the quarter under review.

In line with the revenue expansion, the segment's Profit Before Tax (PBT) increased by RM3.27 million (27%) to RM15.28 million, up from RM12.01 million recorded in the preceding quarter.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B2. Comparison with Preceding Quarter's Results (Cont'd)

|                                    | Current quarter<br>RM'000 | Immediate<br>Preceding<br>Quarter<br>RM'000 | Changes<br>(amount / %) |                 |
|------------------------------------|---------------------------|---------------------------------------------|-------------------------|-----------------|
| <u>Machineries trading segment</u> | <u>30/06/2026</u>         | <u>31/03/2026</u>                           | <u>RM'000</u>           | <u>%</u>        |
| <b>Revenue</b>                     | <b>32,635</b>             | <b>25,835</b>                               | <b>6,800</b>            | <b>26%</b>      |
| Loss Before Interest and Tax       | (788)                     | (311)                                       | ( 477)                  | >100%           |
| <b>Loss Before Tax</b>             | <b>(862)</b>              | <b>(364)</b>                                | <b>( 498)</b>           | <b>&gt;100%</b> |
| Loss After Tax                     | (1,958)                   | (1,229)                                     | ( 729)                  | >59%            |

For the current quarter ended 30 June 2026, the Machineries Trading segment reported revenue of RM32.64 million, representing an increase of RM6.80 million (26%) compared to RM25.84 million in the immediate preceding quarter ended 31 March 2026. The top-line growth was primarily driven by higher heavy equipment and machinery sales.

Despite strong revenue performance, the segment recorded a Loss Before Tax (LBT) of RM0.86 million, reflecting an increase in net loss position of RM0.50 million compared to the LBT of RM0.36 million in the preceding quarter. The net loss before tax remained are due to the following key factors:

- a) Gestation Cost from Branch Network Expansion: Operational overheads from newly established branches across East Malaysia temporarily outpaced early-stage revenues, creating a short-term drag as these locations scale toward full operational capacity.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B2. Comparison with Preceding Quarter's Results (Cont'd)

|                                | Current quarter<br>RM'000 | Immediate<br>Preceding<br>Quarter<br>RM'000 | Changes<br>(amount / %) |              |
|--------------------------------|---------------------------|---------------------------------------------|-------------------------|--------------|
| <u>Engineering segment</u>     | <u>30/06/2026</u>         | <u>31/03/2026</u>                           | <u>RM'000</u>           | <u>%</u>     |
| <b>Revenue</b>                 | <b>6,221</b>              | <b>8,213</b>                                | <b>(1,992)</b>          | <b>(24%)</b> |
| (Loss) Before Interest and Tax | (1,049)                   | (1,606)                                     | 557                     | 35%          |
| <b>(Loss) Before Tax</b>       | <b>(1,049)</b>            | <b>(1,606)</b>                              | <b>557</b>              | <b>35%</b>   |
| (Loss) After Tax               | (1,050)                   | (1,655)                                     | 605                     | 37%          |

For the current quarter ended 30 June 2026, the Engineering segment reported a revenue decline of RM1.99 million (24%) to RM6.22 million, compared to RM8.21 million recorded in the immediate preceding quarter ended 31 March 2026. The lower top-line performance was primarily due reason explained in B1.

Despite the reduction in revenue, the segment narrowed its Loss Before Tax (LBT) significantly by RM0.56 million (35%) to RM1.05 million, down from an LBT of RM1.61 million in the preceding quarter. The performance reflects a transitional phase marked by initial project mobilization, where high front-end setup costs coincided with early-stage revenue recognition on newly secured contracts.

|                                       | Current quarter<br>RM'000 | Immediate<br>Preceding<br>Quarter<br>RM'000 | Changes<br>(amount / %) |                 |
|---------------------------------------|---------------------------|---------------------------------------------|-------------------------|-----------------|
| <u>Property segment</u>               | <u>30/06/2026</u>         | <u>31/03/2026</u>                           | <u>RM'000</u>           | <u>%</u>        |
| <b>Revenue</b>                        | <b>1,342</b>              | <b>642</b>                                  | <b>700</b>              | <b>&gt;100%</b> |
| Profit/(Loss) Before Interest and Tax | 1,119                     | (137)                                       | 1,256                   | >100%           |
| <b>Profit/(Loss) Before Tax</b>       | <b>1,066</b>              | <b>(190)</b>                                | <b>1,256</b>            | <b>&gt;100%</b> |
| Profit/(Loss) After Tax               | 518                       | (350)                                       | 868                     | >100%           |

The Property segment recorded a revenue of RM1.34 million for the current quarter ended 30 June 2026, representing an increase of RM0.7 million compared to RM0.64 million in the immediate preceding quarter.

Correspondingly, the segment recorded a profit before tax of RM1.07 million, a reversal from the loss before tax of RM0.19 million in the preceding quarter.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B2. Comparison with Preceding Quarter's Results (Cont'd)

|                                   | Current quarter<br>RM'000 | Immediate<br>Preceding<br>Quarter<br>RM'000 | Changes<br>(amount / %) |          |
|-----------------------------------|---------------------------|---------------------------------------------|-------------------------|----------|
| <u>Investment holding segment</u> | <u>30/06/2026</u>         | <u>31/03/2026</u>                           | <u>RM'000</u>           | <u>%</u> |
| Revenue                           | -                         | -                                           | -                       | -        |
| (Loss) Before Interest and Tax    | (1,117)                   | (739)                                       | 378                     | 51%      |
| <b>(Loss) Before Tax</b>          | <b>(1,117)</b>            | <b>(739)</b>                                | 378                     | 51%      |
| (Loss) After Tax                  | (1,264)                   | (796)                                       | 468                     | 59%      |

The investment holdings recorded a loss before tax of RM1.12 million, an increase in loss before tax of RM0.74 million as compared to immediate preceding quarter ended 31 March 2026.

#### B3. Prospects

The operating environment for the Group over the next quarters is expected to remain challenging, characterized by heightened macroeconomic uncertainties, volatile energy prices, and persistent global inflationary pressures. Operating costs across all divisions—particularly fuel, labor, and logistics-related expenses—are anticipated to remain elevated.

##### *Shipping and Marine Segment*

Following the operational recovery in the current quarter due to the completion of fleet dry-docking and maintenance cycles, the Group expects vessel utilization and cargo volumes to continue normalizing, supporting top-line stability. However, rising bunker fuel prices driven by geopolitical volatility remain a key margin risk. To defend operating margins, management will continue to optimize vessel routes, improve fuel efficiency, and enforce fuel surcharge recovery mechanisms where applicable.

##### *Integrated Logistics*

Demand for logistics, haulage, and warehousing services is projected to remain steady, supported by active cargo deliveries in the energy and oil and gas sectors. Nevertheless, higher domestic diesel prices and fleet operational overheads are expected to compress unit margins. The Group will mitigate these cost pressures through route optimization, tighter credit control, and passing through variable cost increases to contract clients.

##### *Engineering & Property*

Having absorbed front-end mobilization expenses on newly secured projects, the segment is transitioning toward peak billing execution phases, which is expected to improve revenue generation. However, profitability remains exposed to potential supply chain disruptions and input cost escalation. Management is focused on early procurement locking, fixed-price supply contracts, and strict timeline execution to mitigate cost overruns.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B3. Prospects

##### *Machineries Trading:*

The outlook for equipment sales remains conservative as key end-users delay capital expenditure amid elevated operating and energy costs. To address soft machinery sales, the Group is strategically pivoting toward growing its equipment rental fleet and expanding recurring spare parts and maintenance services to capture lower-capex demand.

Barring any severe escalation in geopolitical conflicts or sharp spikes in energy costs, the Board of Directors maintains a cautious stance on the Group's near-term outlook, prioritizing disciplined cost containment and operating efficiency across all core operating divisions.

#### B4. Profit Forecast or Profit Guarantee

Not applicable as there was no profit forecast or profit guarantee issued.

#### B5. Profit before tax

|                                                                           | Individual Quarter   |                                      | Cumulative Quarter     |                          |
|---------------------------------------------------------------------------|----------------------|--------------------------------------|------------------------|--------------------------|
|                                                                           | Current year Quarter | Preceding year Corresponding Quarter | Current Financial Year | Preceding Financial Year |
|                                                                           | <u>30/06/2026</u>    | <u>30/06/2025</u>                    | <u>30/06/2026</u>      | <u>30/06/2025</u>        |
|                                                                           | <u>RM'000</u>        | <u>RM'000</u>                        | <u>RM'000</u>          | <u>RM'000</u>            |
| <b>Profit for the period ended is stated after charging/ (crediting):</b> |                      |                                      |                        |                          |
| Interest income                                                           | 1,699                | 1,847                                | 6,405                  | 4,093                    |
| Depreciation of plant and equipment                                       | 24,313               | 13,788                               | 63,816                 | 52,065                   |
| Finance cost                                                              | 1,237                | 913                                  | 4,894                  | 3,623                    |
| Allowance of impairment of assets                                         | 203                  | -                                    | 203                    | -                        |
| (Reversal) / Allowance of impairment trade receivables                    | (2,028)              | 5,153                                | 516                    | 3,270                    |
| Share of (loss) / profit in associates                                    | 108                  | 2,561                                | 345                    | 4,131                    |

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B6. Taxation

Taxation of the Group comprises the following:

|                                                                           | Individual Quarter        |                                              | Cumulative Quarter             |                                  |
|---------------------------------------------------------------------------|---------------------------|----------------------------------------------|--------------------------------|----------------------------------|
|                                                                           | Current period<br>Quarter | Preceding period<br>Corresponding<br>Quarter | Current<br>Financial<br>Period | Preceding<br>Financial<br>Period |
|                                                                           | <u>30/06/2026</u>         | <u>30/06/2025</u>                            | <u>30/06/2026</u>              | <u>30/06/2025</u>                |
|                                                                           | <u>RM'000</u>             | <u>RM'000</u>                                | <u>RM'000</u>                  | <u>RM'000</u>                    |
| Current tax expense                                                       | 5,920                     | 2,886                                        | 20,932                         | 20,183                           |
| Tax under provision in prior year                                         | -                         | 230                                          | 502                            | 313                              |
| Deferred tax expense:<br>Origination and reversal of temporary difference | 2,157                     | 2,429                                        | (939)                          | 741                              |
|                                                                           | 8,077                     | 5,545                                        | 20,495                         | 21,237                           |

The effective tax rate of the Group for the current quarter and financial period was lower than the statutory tax rate of 24 per cent principally due to exemption of taxes on profit earned in certain subsidiaries mainly from the shipping and marine segment.

#### B7. Status of Corporate Proposal

There were no pending corporate proposals up to 21 August 2026, being the date not earlier than 7 days from the date of this announcement.

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### B8. Group Borrowings and Debt Securities

The Group's borrowings as at 30 June 2026 and 30 June 2025 are as follows:

|                     | As at 30 June 2026   |                     |                 |
|---------------------|----------------------|---------------------|-----------------|
|                     | Short Term<br>RM'000 | Long Term<br>RM'000 | Total<br>RM'000 |
| <b>Secured</b>      |                      |                     |                 |
| Term loan           | 1,556                | 4,169               | 5,725           |
| Bank Overdraft      | 98                   | -                   | 98              |
| Lease Liabilities   | 21,468               | 64,995              | 86,463          |
|                     | 23,122               | 69,164              | 92,286          |
| <b>Unsecured</b>    |                      |                     |                 |
| Bankers' Acceptance | -                    | -                   | -               |
| Revolving Credit    | 800                  | -                   | 800             |
|                     | 800                  | -                   | 800             |
|                     | 23,922               | 69,164              | 93,086          |

|                     | As at 30 June 2025   |                     |                 |
|---------------------|----------------------|---------------------|-----------------|
|                     | Short Term<br>RM'000 | Long Term<br>RM'000 | Total<br>RM'000 |
| <b>Secured</b>      |                      |                     |                 |
| Term loan           | 2,695                | 5,629               | 8,324           |
| Bank Overdraft      | -                    | -                   | -               |
| Lease Liabilities   | 20,150               | 48,660              | 68,810          |
|                     | 22,845               | 54,289              | 77,134          |
| <b>Unsecured</b>    |                      |                     |                 |
| Bankers' Acceptance | -                    | -                   | -               |
| Revolving Credit    | -                    | -                   | -               |
|                     | -                    | -                   | -               |
|                     | 22,845               | 54,289              | 77,134          |

The above borrowings are denominated in Ringgit Malaysia.

## **Harbour-Link Group Berhad (Company No: 592902-D)**

### **B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.**

#### ***B9. Disclosure of derivatives***

The Group did not enter into any derivative contract and accordingly there were no outstanding derivatives (including financial instruments designated as hedging instruments) as at 30 June 2026.

#### ***B10. Off Balance Sheet Financial Instruments***

During the financial year to-date, the Group did not enter into any contracts involving off balance sheet financial 21 August 2026, being the date not earlier than 7 days from the date of this announcement.

#### ***B11. Changes in Material Litigation***

There are no changes in material litigation since the last annual balance sheet date until 21 August 2026 being the date not earlier than 7 days from the date of this announcement.

#### ***B12. Dividend declared***

No interim ordinary dividend has been declared during the quarter under review.

## Harbour-Link Group Berhad (Company No: 592902-D)

### *B13. Earnings per Share*

#### **Basic earnings per share**

The basic earnings per share for the current quarter and financial period ended 30 June 2026 is calculated by dividing the Group's profit for the period, net of tax, attributable to owners of the parent for the current quarter and financial period of RM22,407,000 and RM86,431,000 respectively by the weighted average number of ordinary shares in issue (net of treasury shares) during the current quarter and financial year ended 30 June 2026 of 398,576,000.

|                                                                    | <b>Individual Quarter</b>             |                                                           | <b>Cumulative Quarter</b>             |                                         |
|--------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------|---------------------------------------|-----------------------------------------|
|                                                                    | <b>Current<br/>period<br/>Quarter</b> | <b>Preceding<br/>Period<br/>Corresponding<br/>Quarter</b> | <b>Current<br/>Financial<br/>Year</b> | <b>Preceding<br/>Financial<br/>Year</b> |
|                                                                    | <b><u>30/06/2026</u></b>              | <b><u>30/06/2025</u></b>                                  | <b><u>30/06/2026</u></b>              | <b><u>30/06/2025</u></b>                |
| <b>Earnings Per Share</b>                                          |                                       |                                                           |                                       |                                         |
| Profit net of tax attributable to Owners of the parent (in RM'000) | 28,698                                | 37,360                                                    | 92,722                                | 117,986                                 |
| Weighted average number of ordinary shares in issue ('000)         | 398,576                               | 398,576                                                   | 398,576                               | 398,576                                 |
| Basic earnings per share (sen)                                     | 7.20                                  | 9.37                                                      | 23.26                                 | 29.60                                   |
| Diluted earnings per share (sen)                                   | 7.20                                  | 9.37                                                      | 23.26                                 | 29.60                                   |

## Harbour-Link Group Berhad (Company No: 592902-D)

### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

#### *B14. Provision of Financial Assistance*

The financial assistance provided by the Company and its subsidiaries to its non wholly-owned subsidiaries as at 30 June 2026 pursuant to paragraph 8.23(1) of the Listing Requirements.

| <u>Company</u>                                                                      | 30 June 2026<br>RM'000 | 31 Mar 2026<br>RM'000 |
|-------------------------------------------------------------------------------------|------------------------|-----------------------|
| Corporate guarantees to financial institutions<br>for credit facilities granted to: |                        |                       |
| - non wholly-owned subsidiary companies                                             | 31,622                 | 30,488                |
| Loan or advances - non wholly-owned subsidiary<br>companies                         | -                      | -                     |
|                                                                                     | -----                  | -----                 |
|                                                                                     | 31,622                 | 30,488                |
|                                                                                     | =====                  | =====                 |

The Provision of Financial Assistance will not have any material effect on the net assets, earnings per share, gearing, the share capital and substantial shareholders' shareholding of Harbour-Link for the financial year ended 30 June 2026.

This announcement is dated 28 August 2026.