ECONFRAME BERHAD

Registration No. 201901042935 (1352265-T)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 31 MAY 2026

ECONFRAME BERHAD
Registration No. 201901042935 (1352265-T)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE CURRENT QUARTER AND FINANCIAL PERIOD ENDED 31 MAY 2026

	Unaudited			
	Current Quarter ended 31 May		Cumulative Quarter ended 31 May	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Revenue	34,344	28,417	110,710	76,453
Cost of sales	(24,561)	(19,558)	(83,793)	(53,074)
Gross profit	9,783	8,859	26,917	23,379
Other income	203	100	406	560
Administrative expenses	(4,392)	(3,903)	(13,603)	(10,541)
Distribution expenses	(422)	(132)	(1,145)	(576)
Impairment loss	(679)	-	(1,358)	-
Reversal of impairment losses	15	25	137	229
Operating profit	4,508	4,949	11,354	13,051
Finance costs	(403)	(117)	(1,221)	(411)
Profit before tax	4,105	4,832	10,133	12,640
Income tax expense	(780)	(1,450)	(2,732)	(3,633)
Profit for the financial period	3,325	3,382	7,401	9,007
Other comprehensive income	-	-	-	-
Total comprehensive income for the financial period	3,325	3,382	7,401	9,007
Profit for the financial period attributable to:				
- Owners of the Company	2,919	2,902	6,540	7,671
- Non-controlling interests	406	480	861	1,336
	3,325	3,382	7,401	9,007
Total comprehensive income for the financial period attributable to:				
- Owners of the Company	2,919	2,902	6,540	7,671
- Non-controlling interests	406	480	861	1,336
	3,325	3,382	7,401	9,007
Earnings per share attributable to owners of the Company:				
- Basic (sen)	0.75	0.77	1.68	2.08
- Diluted (sen)	0.75	0.77	1.68	2.08

Note:

1) The basis of preparation of the unaudited condensed consolidated statements of profit or loss and other comprehensive income is disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 31 August 2025 ("AFS 2025") and the accompanying explanatory notes attached to this interim financial report.

ECONFRAME BERHAD
Registration No. 201901042935 (1352265-T)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MAY 2026

	Unaudited As at 31/05/2026 RM'000	Audited As at 31/08/2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	80,202	79,846
Investment property	270	270
Intangible assets	10,803	13,456
	91,275	93,572
Current assets		
Inventories	34,058	29,279
Trade and other receivables	43,766	44,691
Current tax assets	1,581	789
Contract assets	10,348	10,105
Cash and short-term deposits	16,059	17,724
	105,812	102,588
Total assets	197,087	196,160
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	74,862	74,862
Treasury shares	(4,990)	(2,982)
Revaluation reserve	9,001	9,111
Reorganisation reserve	(25,825)	(25,825)
Retained earnings	68,069	61,419
	121,117	116,585
Non-controlling interests	7,160	6,267
Total equity	128,277	122,852
Non-current liabilities		
Loans and borrowings	19,368	21,614
Deferred tax liabilities	10,866	11,646
Other payables	-	709
	30,234	33,969
Current liabilities		
Loans and borrowings	11,747	9,363
Trade and other payables	24,394	26,125
Current tax liabilities	1,398	631
Contract liabilities	1,037	3,220
	38,576	39,339
Total liabilities	68,810	73,308
Total equity and liabilities	197,087	196,160
Net assets per share attributable to owners of the Company (sen)	32.17	30.48

Note:

1) The basis of preparation of the unaudited condensed consolidated statement of financial position is disclosed in Note A1 and should be read in conjunction with the AFS 2025 and the accompanying explanatory notes attached to this interim financial report.

ECONFRAME BERHAD
Registration No. 201901042935 (1352265-T)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 MAY 2026

	Attributable to owners of the Company							
	Share capital	Revaluation reserve	Reorganisation reserve	Treasury shares	Retained earnings	Total	Non-controlling interests	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Unaudited								
Balance as at 1 September 2024	65,126	9,122	(25,825)	-	65,858	114,281	4,743	119,024
Total comprehensive income for the financial period	-	-	-	-	7,671	7,671	1,336	9,007
Realisation of revaluation reserve	-	(110)	-	-	110	-	-	-
Transactions with the owners:								
Issuance of ordinary shares pursuant to warrants exercised	3,136	-	-	-	-	3,136	-	3,136
Shares repurchased	-	-	-	(2,222)	-	(2,222)	-	(2,222)
Single-tier interim dividend of 2.0 sen per ordinary shares	-	-	-	-	(7,360)	(7,360)	-	(7,360)
Non-controlling interests arising from incorporation of a subsidiary	-	-	-	-	-	-	4	4
	3,136	-	-	(2,222)	(7,360)	(6,446)	4	(6,442)
Balance as at 31 May 2025	68,262	9,012	(25,825)	(2,222)	66,279	115,506	6,083	121,589

ECONFRAME BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 MAY 2026 (CONT'D)

	Attributable to owners of the Company							
	Share capital	Revaluation reserve	Reorganisation reserve	Treasury shares	Retained earnings	Total	Non-controlling interests	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Unaudited								
Balance as at 1 September 2025	74,862	9,111	(25,825)	(2,982)	61,419	116,585	6,267	122,852
Total comprehensive income for the financial period	-	-	-	-	6,540	6,540	861	7,401
Realisation of revaluation reserve	-	(110)	-	-	110	-	-	-
Transactions with the owners:								
Shares repurchased	-	-	-	(2,008)	-	(2,008)	-	(2,008)
Non-controlling interests arising from investment in a subsidiary	-	-	-	-	-	-	32	32
	-	-	-	(2,008)	-	(2,008)	32	(1,976)
Balance as at 31 May 2026	74,862	9,001	(25,825)	(4,990)	68,069	121,117	7,160	128,277

Note:

1) The basis of preparation of the unaudited condensed consolidated statement of changes in equity is disclosed in Note A1 and should be read in conjunction with the AFS 2025 and the accompanying explanatory notes attached to this interim financial report.

ECONFRAME BERHAD
Registration No. 201901042935 (1352265-T)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 31 MAY 2026

	Unaudited	
	Financial period ended 31 May	
	2026	2025
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	10,133	12,640
Adjustments for:		
Amortisation of intangible assets	1,295	1,747
Depreciation of property, plant & equipment	3,434	1,793
Finance costs	1,221	411
Impairment loss	1,358	-
Interest income	(203)	(408)
Net unrealised foreign exchange (gain)/loss	(4)	13
Reversal of impairment losses	(137)	(229)
Other non-cash items	(13)	(1)
Operating profit before changes in working capital	17,084	15,966
Changes in working capital:		
Inventories	(4,778)	(4,486)
Trade and other receivables	839	(7,342)
Trade and other payables	(2,028)	4,724
Contract assets	(243)	(2,922)
Contract liabilities	(2,183)	(664)
Net cash generated from operations	8,691	5,276
Income tax paid	(4,168)	(3,839)
Income tax refunded	631	-
Interest paid	(212)	(298)
Net cash flows from operating activities	4,942	1,139
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(3,765)	(8,157)
Proceeds from disposal of property, plant and equipment	15	-
Net change in pledged deposits	(3,000)	3,326
Interest income	182	408
Other investing activity	(60)	(5,600)
Net cash flows used in investing activities	(6,628)	(10,023)

ECONFRAME BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MAY 2026 (CONT'D)

	Unaudited	
	Financial period ended 31 May	
	2026	2025
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	-	(7,360)
Repurchased of shares	(2,008)	(2,222)
Proceeds from warrants conversion	-	3,136
Proceeds from non-controlling interests arising from investment in a subsidiary	32	-
Proceeds from non-controlling interests arising from incorporation of a subsidiary	-	4
Repayments of term loans	(3,377)	(218)
Repayments of lease liabilities	(218)	(186)
Drawdown of hire purchase payables	512	395
Repayments of hire purchase payables	(459)	(340)
Net changes in bankers' acceptances	1,360	397
Net cash flows used in financing activities	(4,158)	(6,394)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,844)	(15,278)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	16,029	34,611
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	10,185	19,333

For the purpose of the condensed consolidated statement of cash flows, cash and cash equivalents comprise the following:

	Unaudited	
	As at	As at
	31/05/2026	31/05/2025
	RM'000	RM'000
Short-term deposits	9,205	12,005
Cash and bank balances	6,854	9,020
	16,059	21,025
Less: Pledged deposits	(3,910)	-
Less: Bank overdrafts	(1,964)	(1,692)
Cash and cash equivalents	10,185	19,333

Note:

1) The basis of preparation of the above unaudited condensed consolidated statement of cash flows is disclosed in Note A1 and should be read in conjunction with the AFS 2025 and the accompanying explanatory notes attached to this interim financial report.

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134

A1 Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with MFRS 134 "Interim Financial Reporting" and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The unaudited interim financial report should be read in conjunction with the AFS 2025 and the accompanying explanatory notes are attached to this interim financial report.

The accounting policies adopted for the interim financial report are consistent with those adopted for the AFS 2025 except for the adoption of standard and amendments to standards that are mandatory for the Group for the financial year beginning 1 September 2025:

Amendments/Improvements to MFRSs	
MFRS 121	The Effects of Changes in Foreign Exchange Rates

The adoption of these amendments to standard did not have any material impact on the interim financial report of the Group.

A2 Auditors' report

The audit report of the Group's AFS 2025 was not qualified.

A3 Seasonal or cyclical factors

The Group's operations were not subjected to any significant seasonal or cyclical factors.

A4 Material unusual items

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows during the current financial period under review.

A5 Changes in estimates

There were no changes in the nature and estimates of amounts reported which have a material effect on the results for the current financial period under review.

A6 Debt and equity securities

During the current financial period under review, the Company had repurchased a total of 5,972,200 ordinary shares from the open market for a cash consideration of RM2,007,942.05. The share buy-back was made pursuant to the approval obtained from the shareholders of the Company at the Extraordinary General Meeting held on 30 January 2026.

Other than the above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial period under review.

A7 Dividend paid

There were no dividends paid during the current financial period under review.

A8 Segment information

The Group prepared the following segment information in accordance with *MFRS 8 Operating Segments* based on the internal reports of the Group's strategic business units which are regularly reviewed by the Managing Director ("MD") for the purpose of making decisions about resource allocation and performance assessment. The performance of the operating segments is based on a measure of adjusted earnings before interest, tax, depreciation and amortisation ("EBITDA"). This measurement basis excludes the effects of gain or loss on disposal of assets, assets written off, impairment loss or reversal of previously recognised impairment loss and other non-recurring items.

The unaudited segment information for the financial period ended 31 May 2026 are as follows:

	Unaudited		
	Financial period ended 31 May 2026		
	Manufacturing RM'000	**Trading RM'000**	**Total RM'000**
Revenue			
Total revenue	107,323	5,671	112,994
Inter-segment revenue	(2,284)	-	(2,284)
Revenue from external customers	105,039	5,671	110,710
Adjusted EBITDA	14,411	2,676	17,087
Impairment loss			(1,358)
Reversal of impairment losses			137
Others			14
EBITDA			15,880
Amortisation			(1,295)
Depreciation			(3,434)
Finance costs			(1,221)
Interest income			203
Profit before tax			10,133
Income tax expense			(2,732)
Profit for the financial period			7,401

A9 Valuation of property, plant and equipment and investment property

The Group has not carried out any valuation on its property, plant and equipment and investment property during the current financial period under review.

A10 Material events subsequent to the end of the financial period

There was no material event subsequent to the end of the financial period under review.

A11 Changes in the composition of the Group

On 22 December 2025, the Company incorporated a wholly-owned subsidiary, namely Duroe Sdn. Bhd. ("Duroe"), with an initial issued paid-up capital of RM10,000 comprising of 10,000 ordinary shares. The principal activity of Duroe is investment holding.

Other than the above, there were no changes to the composition of the Group for the financial year under review.

A12 Capital commitments

There were no approved capital commitments not provided for at the end of reporting period.

A13 Significant related party transactions

There were no material related party transactions during the current financial period under review.

B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET

B1 Review of performance

	Current Quarter ended 31 May				Cumulative Quarter ended 31 May			
	2026	2025	Variance		2026	2025	Variance	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue								
Manufacturing	33,022	25,960	7,062	27	105,039	68,885	36,154	52
Trading	1,322	2,457	(1,135)	(46)	5,671	7,568	(1,897)	(25)
	34,344	**28,417**	5,927	21	**110,710**	**76,453**	34,257	45
Adjusted EBITDA								
Manufacturing	6,129	5,682	447	8	14,411	13,142	1,269	10
Trading	740	511	229	45	2,676	2,811	(135)	(5)
	6,869	**6,193**	676	11	**17,087**	**15,953**	1,134	7
Impairment loss	(679)	-	(679)	-	(1,358)	-	(1,358)	NC
Reversal of impairment losses	15	25	(10)	(40)	137	229	(92)	(40)
Others	(1)	1	(2)	(>100)	14	1	13	>100
EBITDA	**6,204**	**6,219**	(15)	(<1)	**15,880**	**16,183**	(303)	(2)
Amortisation	(618)	(728)	110	15	(1,295)	(1,747)	452	26
Depreciation	(1,139)	(604)	(535)	(89)	(3,434)	(1,793)	(1,641)	(92)
Finance costs	(403)	(117)	(286)	(>100)	(1,221)	(411)	(810)	(>100)
Interest income	61	62	(1)	(2)	203	408	(205)	(50)
Profit before tax	**4,105**	**4,832**	(727)	(15)	**10,133**	**12,640**	(2,507)	(20)

NC: not comparable

Current quarter ended 31 May 2026 ("3Q 2026") compared with preceding year corresponding quarter ended 31 May 2025 ("3Q 2025")

The Group recorded a revenue of RM34.34 million in 3Q 2026, representing an increase of RM5.93 million or 21% compared to RM28.42 million in 3Q 2025. The higher revenue was primarily driven by the manufacturing segment, supported by the contribution from the timber door export operations following the completion of the Group's acquisition of Ivory Pearl Sdn Bhd ("IPSB").

In line with the higher revenue recorded, the Group recorded an adjusted EBITDA of RM6.87 million in 3Q 2026, an increase of RM0.68 million or 11% compared to RM6.19 million in 3Q 2025.

Despite the higher adjusted EBITDA, the Group recorded a lower profit before tax of RM4.11 million in 3Q 2026, representing a decrease of RM0.73 million or 15% compared to RM4.83 million in 3Q 2025, primarily due to:

1. an impairment loss of RM0.68 million recognised on the intangible assets arising from the acquisition of Lee & Yong Aluminium Sdn. Bhd. ("LYASB");
2. higher depreciation by RM0.54 million mainly attributable to IPSB's operations; and
3. higher finance costs by RM0.29 million mainly arising from the term loans taken to finance the acquisition of IPSB.

B1 Review of performance (Cont'd)

Cumulative nine months ended 31 May 2026 ("YTD 3Q 2026") compared with preceding year corresponding cumulative nine months ended 31 May 2025 ("YTD 3Q 2025")

The Group recorded a revenue of RM110.71 million in YTD 3Q 2026, representing an increase of RM34.26 million or 45% compared to RM76.45 million in YTD 3Q 2025. The higher revenue was primarily driven by the manufacturing segment, supported by higher project deliveries from the aluminium segments during the period, as well as the contribution from the timber door export operations following the completion of the Group's acquisition of IPSB.

The Group recorded an adjusted EBITDA of RM17.09 million in YTD 3Q 2026, representing an increase of RM1.13 million or 7% compared to RM15.95 million in YTD 3Q 2025. This was primarily due to the higher revenue recorded, offset by higher operating expenses during the period.

Despite the higher adjusted EBITDA, the Group recorded a lower profit before tax of RM10.13 million in YTD 3Q 2026, representing a decrease of RM2.51 million or 20% compared to RM12.64 million in YTD 3Q 2025, primarily due to:

1. an impairment loss of RM1.36 million recognised on the intangible assets arising from the acquisition of LYASB;
2. higher depreciation by RM1.64 million mainly attributable to IPSB's operations; and
3. higher finance costs by RM0.81 million mainly arising from the term loans taken to finance the acquisition of IPSB.

B2 Comparison with immediate preceding quarter's results

	Current Quarter ended 31 May 2026 RM'000	Preceding Quarter ended 28 February 2026 RM'000	Variance RM'000	Variance %
Revenue				
Manufacturing	33,022	34,401	(1,379)	(4)
Trading	1,322	2,430	(1,108)	(46)
	34,344	**36,831**	(2,487)	(7)
Adjusted EBITDA				
Manufacturing	6,129	3,527	2,602	74
Trading	740	1,266	(526)	(42)
	6,869	**4,793**	2,076	43
Impairment loss	(679)	(679)	-	-
Reversal of impairment losses	15	-	15	NC
Others	(1)	15	(16)	(>100)
EBITDA	**6,204**	**4,129**	2,075	50
Amortisation	(618)	(326)	(292)	(90)
Depreciation	(1,139)	(1,198)	59	5
Finance costs	(403)	(382)	(21)	(5)
Interest income	61	62	(1)	(2)
Profit before tax	**4,105**	**2,285**	1,820	80

NC: not comparable

Current quarter ended 31 May 2026 ("3Q 2026") compared with immediate preceding quarter ended 28 February 2026 ("2Q 2026")

The Group recorded revenue of RM34.34 million in 3Q 2026, representing a decrease of RM2.49 million or 7% compared to RM36.83 million in 2Q 2026. The decrease in revenue was primarily attributed to lower business volume in the doors segment within the domestic market during the quarter.

Despite the lower revenue recorded, the Group recorded a higher adjusted EBITDA of RM6.87 million in 3Q 2026, an increase of RM2.08 million or 43% compared to RM4.79 million in 2Q 2026. This was primarily attributable to lower operating expenses during the quarter, particularly from the aluminium segment and timber door export operations.

The Group recorded profit before tax of RM4.11 million in 3Q 2026, representing an increase of RM1.82 million or 80% compared to RM2.29 million in 2Q 2026. The improvement was mainly driven by the higher adjusted EBITDA recorded during the quarter.

B3 Prospects

The Board remains cautiously optimistic about the Group's prospects for the financial year ending 31 August 2026, notwithstanding the continued uncertainties arising from the global economic environment and geopolitical developments.

During the quarter, the stronger Ringgit Malaysia ("RM") against the United States Dollar ("USD") compared with the preceding quarter provided some relief to the Group by reducing the cost of imported raw materials, thereby supporting overall production costs. However, the appreciation of the RM also resulted in lower translated revenue and earnings from the Group's export sales denominated in USD, partially offsetting the benefits derived from lower import costs. The Group's financial performance may continue to be affected by movements in foreign exchange rates, particularly in relation to export-related transactions.

On the domestic front, Malaysia's property market has continued to demonstrate resilience, supported by stable economic conditions, ongoing infrastructure developments and sustained demand across selected residential and industrial property segments. While market activity remains selective amid evolving financing conditions and global uncertainties, the overall outlook continues to support demand for building materials and construction-related products. The Group expects these underlying market fundamentals to provide continued opportunities for growth.

Nevertheless, the Group continues to place strong emphasis on operational efficiency and cost optimisation initiatives. These include prudent procurement strategies, continuous process improvements, enhanced production planning and tighter control over operating expenses. These initiatives are expected to strengthen operational resilience, improve resource utilisation and mitigate the impact of cost fluctuations and external market uncertainties.

Barring any unforeseen circumstances, the Board expects the Group to remain operationally resilient and deliver a satisfactory performance for the remainder of the financial year ending 31 August 2026.

B4 Profit forecast / Profit guarantee

The Group did not issue any profit forecast or profit guarantee in any public documents.

B5 Taxation

	Unaudited			
	Current Quarter ended ended 31 May		Cumulative Quarter ended 31 May	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Current income tax				
Current income tax charge	1,288	1,568	3,590	3,954
Overprovision in respect of prior year	(78)	(45)	(78)	(45)
Deferred tax				
Reversal of temporary differences	(430)	(90)	(780)	(293)
Under provision in respect of prior year	-	17	-	17
Total tax expense	780	1,450	2,732	3,633

The Group's effective tax rate for the current quarter ended 31 May 2026 was lower than the statutory income tax rate mainly due to the utilisation of previously unutilised tax losses against the current quarter's taxable profits.

The Group's effective tax rate for the cumulative quarter ended 31 May 2026 was higher than the statutory income tax rate mainly due to higher non-tax deductible expenses.

B6 Status of corporate proposals

There were no corporate proposals announced which remain uncompleted as at the date of this report.

B7 Loans and borrowings

The Group's borrowings were as follows:

	Unaudited As at 31/05/2026 RM'000	Audited As at 31/08/2025 RM'000
Current:		
Term loans	3,275	3,248
Lease liabilities	149	275
Hire purchase payables	427	483
Bank overdrafts	1,964	785
Bankers' acceptances	5,932	4,572
	11,747	9,363
Non-current:		
Term loans	18,364	20,825
Lease liabilities	243	189
Hire purchase payables	761	600
	19,368	21,614
Total loans and borrowings	31,115	30,977

B8 Material litigation

The Group has no outstanding material litigation as at the date of this interim financial report.

B9 Dividends

The Directors have not recommended or declared any dividend for the current financial period ended 31 May 2026.

B10 Earnings per share

a) Basic earnings per share

Basic earnings per share are based on the profit for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period.

The basic earnings per share for the current quarter and cumulative quarter ended 31 May 2026 are calculated as follows:

	Unaudited			
	Current Quarter ended 31 May		Cumulative Quarter ended 31 May	
	2026	2025	2026	2025
Profit attributable to owners of the Company (RM'000)	2,919	2,902	6,540	7,671
Weighted average number of ordinary shares ('000)	388,535	375,568	388,535	368,275
Basic earnings per share (sen)	0.75	0.77	1.68	2.08

b) Diluted earnings per share

Diluted earnings per share are based on the profit for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period plus the weighted average number of ordinary shares that would be issued on conversion of all the diluted potential ordinary shares into ordinary shares.

The diluted earnings per share for the current quarter and cumulative quarter ended 31 May 2026 are calculated as follows:

	Unaudited			
	Current Quarter ended 31 May		Cumulative Quarter ended 31 May	
	2026	2025	2026	2025
Profit attributable to owners of the Company (RM'000)	2,919	2,902	6,540	7,671
Weighted average number of ordinary shares ('000)	388,535	375,568	388,535	368,275
Adjustment for dilutive effect of warrants ('000)	*	2,367	*	811
Adjusted weighted average number of ordinary shares ('000)	388,535	377,935	388,535	369,086
Diluted earnings per share (sen)	0.75	0.77	1.68	2.08

* Diluted earnings per share for the current quarter and cumulative quarter ended 31 May 2026 is equal to basic earnings per share, as the Company's outstanding warrants are anti-dilutive and were therefore excluded from the calculation.

B11 Disclosure on selected expense/(income) items as required by the Listing Requirements

	Unaudited			
	Current Quarter ended 31 May		Cumulative Quarter ended 31 May	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Profit before tax is arrived at after charging/(crediting):				
Auditors' remuneration				
- current period	67	60	228	181
- prior period	-	-	26	8
Amortisation of intangible assets	618	728	1,295	1,747
Depreciation of property, plant and equipment	1,139	604	3,434	1,793
Finance costs	403	117	1,221	411
Impairment loss	679	-	1,358	-
Interest income	(61)	(62)	(203)	(408)
Net realised (gain)/loss on foreign exchange	(73)	6	(17)	53
Rental expense	181	54	530	159
Reversal of impairment losses	(15)	(25)	(137)	(229)

By Order of the Board

YEOW SZE MIN (MAICSA7065735)
Company Secretary
Kuala Lumpur
30 July 2026