ITMAX System Berhad

Registration No: 200101008580 (544336-M)
(Incorporated in Malaysia)

Unaudited Condensed Consolidated Interim Financial Report for the Second Quarter Ended 30 June 2026

ITMAX System Berhad

Registration No: 200101008580 (544336-M)
(Incorporated in Malaysia)

Unaudited condensed consolidated statement of financial position as at 30 June 2026

	Unaudited As at 30 June 2026 RM'000	Audited As at 31 December 2025 RM'000
Assets		
Property, plant and equipment	342,365	266,592
Right-of-use assets	5,238	4,031
Intangible assets	22,252	22,645
Investment in associate	785	727
Contract costs	764	779
Goodwill	5,684	-
Trade and other receivables	-	194
Deferred tax assets	1,796	1,218
Total non-current assets	378,884	296,186
Inventories	23,004	20,434
Contract assets	104,220	64,106
Contract costs	14,786	11,241
Trade and other receivables	74,291	69,008
Current tax assets	-	478
Prepayments and other assets	17,374	24,147
Fixed deposits with licensed banks	16,743	15,854
Cash and cash equivalents	54,334	118,942
Total current assets	304,752	324,210
Total assets	683,636	620,396
Equity		
Share capital	273,725	268,105
Share option reserve	8,388	7,419
Merger reserve	(56,358)	(56,358)
Retained earnings	309,600	278,402
Total equity attributable to owners of the Company	535,355	497,568
Non-controlling interest	8,239	6,154
Total equity	543,594	503,722

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Unaudited condensed consolidated statement of financial position as at 30 June 2026 (continued)

	Unaudited As at 30 June 2026 RM'000	Audited As at 31 December 2025 RM'000
Liabilities		
Loans and borrowings	8,663	10,648
Lease liabilities	3,079	2,237
Deferred tax liabilities	17,493	12,578
Total non-current liabilities	29,235	25,463
Loans and borrowings	55,371	31,506
Lease liabilities	2,308	1,925
Trade and other payables	52,376	50,552
Contract liabilities	693	58
Current tax liabilities	59	7,170
Total current liabilities	110,807	91,211
Total liabilities	140,042	116,674
Total equity and liabilities	683,636	620,396
Net assets per share attributable to owners of the Company (RM)	0.52[(1)]	0.48[(2)]

(1) *Net assets per share attributable to owners is calculated based on the total number of ordinary shares in issue of 1,036,558,147 shares as of 30 June 2026.*

(2) *Net assets per share attributable to owners is calculated based on the total number of ordinary shares in issue of 1,033,923,730 shares as of 31 December 2025.*

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

ITMAX System Berhad

Registration No: 200101008580 (544336-M)
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Unaudited condensed consolidated statement of profit or loss and other comprehensive income for the second quarter ended 30 June 2026

	Individual quarter ended 30 June		Cumulative quarter ended 30 June	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Revenue	74,999	58,455	140,856	109,180
Cost of sales	(18,135)	(17,765)	(34,833)	(32,380)
Gross profit	56,864	40,690	106,023	76,800
Other income	389	304	621	1,625
Administrative expenses	(14,425)	(10,387)	(27,884)	(21,006)
Net reversal on impairment of financial instrument	-	16	-	-
Results from operating activities	42,828	30,623	78,760	57,419
Finance income	362	866	1,095	1,973
Finance costs	(337)	(514)	(745)	(1,074)
Share in results of associated company	58	-	58	-
Profit before tax	42,911	30,975	79,168	58,318
Tax expense	(11,031)	(7,394)	(19,805)	(14,056)
Profit and total comprehensive income for the financial period	31,880	23,581	59,363	44,262
Profit and total comprehensive income attributable to:				
Owners of the Company	30,010	23,074	55,022	43,221
Non-controlling interests	1,870	507	4,341	1,041
Profit and total comprehensive income for the financial period	31,880	23,581	59,363	44,262
Earnings per ordinary share (sen) [(1)]				
- Basic earnings per ordinary shares (sen)	2.86	2.23	5.31	4.18
- Diluted earnings per ordinary shares (sen)	2.80	2.18	5.20	4.08

[(1)] *Earnings per ordinary share is calculated based on the weighted average number of ordinary shares as referred in Note B10.*

The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

ITMAX System Berhad

Registration No: 200101008580 (544336-M)
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Unaudited condensed consolidated statement of changes in equity for the period ended 30 June 2026

	Attributable to owners of the Company						
	Non-distributable			*Distributable*			
	Share capital RM'000	**Share option reserve RM'000**	**Merger reserve RM'000**	**Retained earnings RM'000**	**Total RM'000**	**Non-controlling interest RM'000**	**Total RM'000**
Unaudited							
At 1 January 2025	261,490	4,850	(56,358)	191,196	401,178	291	401,469
Issue of new shares [1]	2,089	-	-	-	2,089	-	2,089
Share-based payment transaction [2]	-	1,117	-	-	1,117	-	1,117
Profit and total comprehensive income for the financial period	-	-	-	43,221	43,221	1,041	44,262
Dividend paid	-	-	-	(6,189)	(6,189)	-	(6,189)
At 30 June 2025	263,579	5,967	(56,358)	228,228	441,416	1,332	442,748
Unaudited							
At 1 January 2026	268,105	7,419	(56,358)	278,402	497,568	6,154	503,722
Issue of new shares [1]	5,620	-	-	-	5,620	300	5,920
Share-based payment transaction [2]	-	969	-	-	969	-	969
Acquisition of subsidiary	-	-	-	-	-	(36)	(36)
Profit and total comprehensive income for the financial period	-	-	-	55,022	55,022	4,341	59,363
Dividend paid	-	-	-	(23,824)	(23,824)	(2,520)	(26,344)
At 30 June 2026	273,725	8,388	(56,358)	309,600	535,355	8,239	543,594

[1] *Issuance of new shares in relation to the exercise of employee share option scheme.*

[2] *Share option granted to eligible staff.*

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

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Unaudited condensed consolidated statement of cash flows for the period ended 30 June 2026

	Cumulative quarter ended 30 June	
	2026 RM'000 Unaudited	**2025 RM'000 Unaudited**
Cash flows from operating activities		
Profit before tax	79,168	58,318
Adjustments for:		
Depreciation of property, plant and equipment	9,933	9,175
Depreciation of right-of-use assets	1,246	649
Depreciation of intangible assets	1,297	1,226
Gain on lease modification	(25)	(31)
Gain on disposal of plant and equipment	(47)	-
Income from rental concession	-	(7)
Unrealised foreign exchange loss	441	11
Share-based payment	969	1,117
Share in results of associated company	(58)	-
Finance income	(1,095)	(1,973)
Finance costs	745	1,074
Operating profit before working capital changes	92,574	69,559
Changes in working capital:		
Inventories	(2,318)	2,885
Contract assets	(40,114)	(20,213)
Contract costs	(3,530)	(3,187)
Trade and other receivables	(4,238)	(45,125)
Prepayments and other assets	6,823	(3,764)
Contract liabilities	635	240
Trade and other payables	(239)	(6,647)
Cash generated from/(used in) operations	49,593	(6,252)
Interest received	477	598
Tax paid	(21,870)	(14,769)
Net cash from/(used in) operating activities	28,200	(20,423)
Cash flows (used in)/from investing activities		
Acquisition of property, plant and equipment	(81,911)	(16,668)
Acquisition of intangible assets	(903)	(7,097)
Net cash outflow from acquisition of a subsidiary	(4,958)	-
Interest received from money market instruments	618	1,375
Proceed of disposal of plant and equipment	47	-
Change in pledged deposits	(889)	(264)
Net cash used in investing activities	(87,996)	(22,654)

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Unaudited condensed consolidated statement of cash flows for the period ended 30 June 2026 (continued)

	Cumulative quarter ended 30 June	
	2026	**2025**
	RM'000	**RM'000**
	Unaudited	**Unaudited**
Cash flows from/(used in) financing activities		
Proceeds from issuance of shares	5,920	2,089
Drawdown of loans and borrowings	25,030	-
Repayment of loans and borrowings	(6,891)	(10,183)
Repayment hire purchase liabilities	(579)	(358)
Payment of lease liabilities	(1,203)	(583)
Dividends paid to Owners of the Company	(23,824)	(6,189)
Dividends paid to non-controlling interests	(2,520)	-
Interest paid	(745)	(1,074)
Net cash used in financing activities	(4,812)	(16,298)
Net change in cash and cash equivalents	(64,608)	(59,375)
Cash and cash equivalents at the beginning of financial period	118,942	154,859
Cash and cash equivalents at the end of financial period	54,334	95,484

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Unaudited condensed consolidated statement of cash flows for the period ended 30 June 2026 (continued)

(i) Acquisition of plant and equipment

During the financial period, the Group acquired plant and equipment as follows:

	Cumulative quarter ended 30 June	
	2026 RM'000 Unaudited	**2025 RM'000 Unaudited**
Paid in cash	81,911	16,668
In the form of hire purchase arrangement	2,866	756
	84,777	17,424

(ii) Reconciliation of movements of liabilities to cash flows arising from financing activities

	Term loans RM'000	**Hire purchase liabilities RM'000**	**Lease liabilities RM'000**	**Total RM'000**
Unaudited				
At 1 January 2025	40,152	1,858	3,297	45,307
Net changes from financing cash flows	(11,096)	(408)	(694)	(12,198)
Interest	913	50	111	1,074
Addition	-	756	1,032	1,788
Other changes	-	-	(38)	(38)
At 30 June 2025	29,969	2,256	3,708	35,933

	Term loans RM'000	**Hire purchase liabilities RM'000**	**Lease liabilities RM'000**	**Total RM'000**
Unaudited				
At 1 January 2026	39,338	2,816	4,162	46,316
Net changes from financing cash flows	(7,374)	(670)	(1,374)	(9,418)
Interest	483	91	171	745
Borrowing cost capitalised	799	-	-	799
Addition	25,030	2,866	2,057	29,953
Other changes	-	-	371	371
Acquisition of subsidiary	638	17	-	655
At 30 June 2026	58,914	5,120	5,387	69,421

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

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PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

A1. Basis of preparation

The condensed consolidated interim financial report is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standard ("MFRS") 134, *Interim Financial Reporting*, and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

With the context of this condensed consolidated interim financial report for the second quarter ended 30 June 2026, the Group comprises of the Company, its subsidiaries, Sena Traffic Systems Sdn Bhd, Southmax Sdn Bhd, ITMAX Digital Sdn Bhd, ITMAX Solutions Sdn Bhd, Epeteknik Sdn Bhd, ITMAX Tech Solution Sdn Bhd, Enforcemax Sdn Bhd, Emax Health Sdn Bhd, Selmax Sdn Bhd, Tapway Sdn Bhd, ITMAX Capital Sdn Bhd and associate company, Mgmax Sdn Bhd.

Subsidiaries are entities, including structured entities, controlled by the Company. The Company controls an entity when the Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

The condensed consolidated interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial report. The explanatory notes attached to the condensed consolidated interim financial report provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2025.

A2. Significant accounting policies

Except as described below, the same accounting policies and methods of computation are followed in this condensed consolidated interim financial report as compared with the audited combined financial statements for the financial year ended 31 December 2025.

As of 1 January 2026, the Group has adopted the following amendments to MFRSs which are effective for annual periods beginning on or after 1 January 2026.

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Amendments that are part of Annual Improvements ─ Volume 11:
  - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards*
  - Amendments to MFRS 7, *Financial Instruments: Disclosures*
  - Amendments to MFRS 9, *Financial Instruments*
  - Amendments to MFRS 10, *Consolidated Financial Statements*
  - Amendments to MFRS 107, *Statement of Cash Flows*
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

The adoption of the above pronouncements did not have any material impact to the condensed consolidated interim financial report of the Group.

A3. Auditors' report

The audited financial statements for the financial year ended 31 December 2025 was unmodified.

A4. Seasonal or cyclical factors

The nature of the Group's business was not subject to any significant seasonal and cyclical factors.

A5. Exceptional items

There were no material exceptional items during the quarter ended 30 June 2026.

A6. Material changes in accounting estimates

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

A7. Material events subsequent to the statement of financial position date

There were no material events subsequent to the end of the current financial quarter under review that have not been reflected in the condensed consolidated interim financial report.

A8. Material changes in the composition of the Group

There were no material changes in the composition of the Group for the current financial quarter under review except for the acquisition of Tapway Sdn Bhd and the incorporation of ITMAX Capital Sdn Bhd.

A9. Capital commitments

There were no capital commitments for the Group in the financial quarter under review.

A10. Dividends paid

A single-tier interim dividend of RM0.023 per ordinary share amounting to RM23,823,634 was declared on 26 February 2026 and paid on 27 March 2026, in respect of financial year ended 31 December 2025.

A11. Operating segments

Operating segments are components in which separate financial information is available that is evaluated by the Managing Director and Chief Executive Office in deciding how to allocate resources and in assessing performance of the Group. As the businesses within the Group are inter-related, the Group considers itself to be operating in a single segment.

All the Group's operations and its revenue are carried out and derived in Malaysia.

The single segment profit results are disclosed in Note B1(a).

A12. Contingencies

There were no contingent assets and contingent liabilities as at the date of this condensed consolidated interim financial report.

A13. Fixed deposits with licensed banks

The fixed deposits with licensed banks relates to deposits pledged for loan facilities.

A14. Related party transactions

Identity of related parties

For the purposes of this condensed consolidated interim financial report, parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the party are subject to common control. Related parties may be individuals or other entities.

Related parties also include key management personnel defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group either directly or indirectly. The key management personnel include all the Directors of the Group.

Related parties also include companies in which certain Directors have substantial financial interest.

Significant related party transactions

Related party transactions have been entered into in the normal course of business under normal trade terms. The significant related party transactions of the Group are shown below.

	Individual quarter ended 30 June		Cumulative quarter ended 30 June	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Companies in which a director has financial interests				
Rental income	81	81	162	162
Purchase	(159)	(849)	(365)	(462)
Sales	23	1,573	23	2,273
Lease expenses	(250)	(159)	(501)	(281)

A15. Fair value information

The carrying amounts of fixed deposits with a licensed bank, cash and cash equivalents, short-term receivables and payables and loans and borrowings reasonably approximate their fair values due to the relatively short-term nature of these financial instruments.

The table below analyses financial instruments not carried at fair value for which fair value is disclosed, together with their fair values and carrying amounts shown in the statement of financial position.

	Fair value of financial instruments not carried at fair value	Total fair value	Carrying amount
	Level 3 RM'000	RM'000	RM'000
Unaudited 30.06.2026			
Financial liabilities			
Hire purchase liabilities	5,084	5,084	5,120
Loans and borrowings	58,914	58,914	58,914
	63,998	63,998	64,034

	Fair value of financial instruments not carried at fair value	Total fair value	Carrying amount
	Level 3 RM'000	RM'000	RM'000
Audited 31.12.2025			
Financial liabilities			
Hire purchase liabilities	2,807	2,807	2,816
Loans and borrowings	39,338	39,338	39,338
	42,145	42,145	42,154

Level 3 fair value

Level 3 fair value is estimated using inputs for the financial assets or liabilities that are not based on observable market data (unobservable inputs). The fair value within Level 3 of the hire purchase liabilities is determined by using estimated future cash flows discounted using market related rate for a similar instrument at the reporting date. The interest rate used to discount the estimated cash flows for the hire purchase liabilities is ranged from 2.07% – 4.88% (2025: 2.07% – 4.88%) per annum.

PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF MAIN MARKET LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of financial performance

(a) Highlight on Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

Current financial quarter against corresponding financial quarter

	Unaudited Individual quarter ended 30 June		
	2026 RM'000	**2025 RM'000**	**Variance %**
Revenue	74,999	58,455	28.30
Profit before tax ("PBT")	42,911	30,975	38.53

The Group reported revenue of approximately RM75.00 million for the current financial quarter under review. This represents an increase in revenue of approximately 28.30% against the corresponding financial quarter where revenue amounted to approximately RM58.46 million.

The increase in revenue was mainly attributed to the increase in digital infrastructure solutions as detailed below:

	Unaudited Individual quarter ended 30 June		
	2026 RM'000	**2025 RM'000**	**Variance %**
Revenue			
- Digital infrastructure solutions	56,660	39,831	42.25
- Supply, installation and maintenance services	17,357	17,651	(1.67)
- Trading revenue	414	422	(1.90)
Lease Revenue			
- Telecommunication and network infrastructure services	568	551	3.09
	74,999	58,455	

B1. Review of financial performance (continued)

(a) Highlight on Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (continued)

Current financial quarter against corresponding financial quarter (continued)

The Group's PBT for the current financial quarter under review increased by 38.53% (from RM30.98 million to RM42.91 million) as compared to the corresponding financial quarter. The increase in PBT was mainly due to the increase in revenue from our digital infrastructure solutions projects.

Current financial year against corresponding financial year

	Cumulative quarter ended 30 June		
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	Variance %
Revenue	140,856	109,180	29.01
PBT	79,168	58,318	35.75

The Group reported revenue of RM140.86 million for the current financial period, as compared to RM109.18 million in the corresponding financial period, representing an increase of RM31.68 million or 29.01%.

The increase in revenue was mainly attributed to the increase in digital infrastructure solutions, as detailed below:

	Cumulative quarter ended 30 June		
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	Variance %
Revenue			
- Digital infrastructure solutions	111,319	76,981	44.61
- Supply, installation and maintenance services	27,671	30,632	(9.67)
- Trading revenue	639	462	38.31
Lease Revenue			
- Telecommunication and network infrastructure services	1,227	1,105	11.04
	140,856	109,180	

B2. Variation of results against immediate preceding financial quarter

	Unaudited Individual quarter ended 30 June 2026 RM'000	31 March 2026 RM'000	Variance %
Revenue	74,999	65,857	13.88
PBT	42,911	36,257	18.35

The Group's revenue increased from RM65.86 million to RM75.00 million, an increase of 13.88% and the Group's PBT increased from RM36.26 million to RM42.91 million, which was an increase of 18.35%.

The increase in Group's revenue and PBT for the current period was mainly due to the increase in revenue from digital infrastructure solutions and supply, installation and maintenance projects.

B3. Commentary on prospects

The Group is looking to continue its growth by expanding its service offerings and expanding into other geographical territories and segments.

While the Group continues to deliver on its ongoing project and plots its mid and long-term growth, inflationary pressures remain as threats to the local and global economy.

Nevertheless, the Board of Directors is cautiously optimistic that the Group's future prospects remain favourable.

B4. Profit forecast

Not applicable as the Group does not publish any profit forecast.

B5. Tax expense

Tax expense comprises the following:

	Individual quarter ended 30 June		Cumulative quarter ended 30 June	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Recognised in profit or loss				
Current tax expense				
Current financial period	6,065	7,545	15,469	13,848
Deferred tax expense				
Current financial period	4,966	(151)	4,336	208
	11,031	7,394	19,805	14,056
Effective tax rate	25.71%	23.87%	25.02%	24.10%

The effective tax rate of 25.02% for the period ended 30 June 2026 was higher than the statutory tax rate of 24% mainly due to the non-deductible expenses incurred.

Income tax expense in the form of provision is recognised based on management's estimate.

B6. Status of corporate proposals announced but not completed

On 22 April 2024, a 65% owned subsidiary, Southmax Sdn Bhd had entered into a memorandum of understanding with Jland Group Sdn Bhd for the purpose of exploring potential business opportunities.

Save for the above, there are no other corporate proposals announced but not completed for the current financial quarter under review.

B7. Loans and borrowings

Particulars of the Group's loans and borrowings are as follows:

	Note	Unaudited As at 30 June 2026 RM'000	Audited As at 31 December 2025 RM'000
Non-current			
Term loans – secured	B7.1	4,837	8,603
Hire purchase liabilities	B7.1 & B7.2	3,826	2,045
		8,663	10,648
Current			
Term loans – secured	B7.1	54,077	30,735
Hire purchase liabilities	B7.1 & B7.2	1,294	771
		55,371	31,506
		64,034	42,154

B7.1 Term loans and hire purchase liabilities

The term loans and hire purchase liabilities are secured by:

a) Guarantees executed by the Company.
b) Fixed deposits with licensed banks.

B7.2 Hire purchase liabilities

Hire purchase liabilities are payable as follows:

	Future minimum lease payments RM'000	Interest RM'000	Present value of minimum lease payments RM'000
Unaudited 30.06.2026			
Less than one year	1,485	191	1,294
Between one to five years	4,084	258	3,826
	5,569	449	5,120

B7. Loans and borrowings (continued)

B7.2 Hire purchase liabilities (continued)

	Future minimum lease payments RM'000	Interest RM'000	Present value of minimum lease payments RM'000
Audited 31.12.2025			
Less than one year	864	93	771
Between one to five years	2,188	143	2,045
	3,052	236	2,816

B8. Material litigation

There are no material litigations as at the date of this report.

B9. Dividends

The Board of Directors does not recommend any dividend for the current financial quarter under review.

B10. Earnings per ordinary share

The calculation of earnings per ordinary share at 30 June 2026 and 30 June 2025, was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares outstanding calculated as follows:

	Individual quarter ended 30 June		Cumulative quarter ended 30 June	
	2026 Unaudited	2025 Unaudited	2026 Unaudited	2025 Unaudited
Profit for the financial period attributable to owners of the Company (RM'000)	30,010	23,074	55,022	43,221
Basic earnings per ordinary share attributable to owners of the Company				
Based on weighted average number of ordinary shares ('000)	1,045,412	1,031,142	1,033,924	1,030,308
Effect of employee share option exercised ('000)[(i)]	2,338	2,976	1,794	2,649
Adjusted weighted average number of ordinary shares ('000)	1,047,750	1,034,118	1,035,718	1,032,957
Basic earnings per ordinary share (sen)	2.86	2.23	5.31	4.18

B10. Earnings per ordinary share (continued)

	Individual quarter ended 30 June		Cumulative quarter ended 30 June	
	2026 Unaudited	2025 Unaudited	2026 Unaudited	2025 Unaudited
Diluted earnings per ordinary share attributable to owners of the Company				
Based on weighted average number of ordinary shares ('000)	1,047,750	1,034,118	1,035,718	1,032,957
Effect of dilution arising from exercising of all employee share option scheme ('000)	22,345[(i)]	25,527[(i)]	22,345[(i)]	25,527[(i)]
Adjusted weighted average number of ordinary shares ('000)	1,070,095	1,059,645	1,058,063	1,058,484
Diluted earnings per ordinary share (sen)	2.80	2.18	5.20	4.08

(i) Effect of dilution includes the effect of forfeited employee share options due to employee resignations and remaining unexercised employee share options as at end of the financial period.

B11. Profit before tax

	Individual quarter ended 30 June		Cumulative quarter ended 30 June	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Material expenses/(income)				
Depreciation of property, plant and equipment	5,513	4,585	9,933	9,175
Depreciation of right-of-use assets	653	350	1,246	649
Amortisation of intangible assets	582	620	1,297	1,226
Personnel expenses (including key management personnel):				
- Contributions to state plans	1,101	600	1,909	1,179
- Wages, salaries and others	11,300	5,515	19,029	11,026
- Employee share option scheme	485	543	969	1,117
Realised foreign exchange gain	(259)	(388)	(433)	(470)
Unrealised foreign exchange loss/(gain)	629	(245)	441	11
Gain on disposal of plant and equipment	47	-	47	-
Net reversal on impairment of financial instruments and contract assets				
Financial assets at amortised cost	-	16	-	-