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BRIGHT PACKAGING INDUSTRY BERHAD (161776 - W)
BURSA SECURITIES QUARTERLY REPORT - QUARTER 2

SUMMARY OF KEY FINANCIAL INFORMATION	28 FEBRUARY 2026			
	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER 28/02/2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 28/02/2025 RM'000	CURRENT YEAR TO DATE 28/02/2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 28/02/2025 RM'000
1 Revenue	13,243	13,381	28,184	26,844
2 Profit before tax	61	988	2,276	2,722
3 Profit for the period	60	987	2,274	2,720
4 Profit attributable to ordinary equity holders of the parent	60	987	2,274	2,720
5 Basic earning per share (Sen)	0.03	0.48	1.11	1.32
	AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.65		0.64	

ADDITIONAL INFORMATION				
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 28/02/2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 28/02/2025 RM'000	CURRENT YEAR TO DATE 28/02/2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 28/02/2025 RM'000
1 (Loss)/profit from operations	(293)	644	1,593	2,038
2 Gross interest income	354	344	683	684

BRIGHT PACKAGING INDUSTRY BERHAD (161776 - W)
(Incorporated in Malaysia)

QUARTERLY REPORT
ON THE CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 28 FEBRUARY 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	**PRECEDING YEAR CORRESPONDING QUARTER**	**CURRENT YEAR TO-DATE**	**PRECEDING YEAR CORRESPONDING PERIOD**
	28/02/2026 RM'000	**28/02/2025 RM'000**	**28/02/2026 RM'000**	**28/02/2025 RM'000**
			(Unaudited)	**(Audited)**
Revenue	13,243	13,381	28,184	26,844
Cost of sales	(9,874)	(11,069)	(20,728)	(22,465)
Gross profit	3,369	2,312	7,456	4,379
Other income	(345)	476	(457)	2,096
Operating expenses	(3,317)	(2,144)	(5,406)	(4,437)
(Loss)/Profit from operations	(293)	644	1,593	2,038
Interest income	354	344	683	684
Profit before tax	61	988	2,276	2,722
Income tax expense	(1)	(1)	(2)	(2)
Total comprehensive profit for the financial period	**60**	**987**	**2,274**	**2,720**
Profit attributable to:				
Owners of the Company	60	987	2,274	2,720
Non-controlling interest	-	-	-	-
	60	**987**	**2,274**	**2,720**
Earnings per share attributed to owners of the Company:				
Basic (Sen)	0.03	0.48	1.11	1.32

The above condensed consolidated statements of profit or loss should be read in conjunction with the audited financal statements for the year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 28/02/2026 RM'000 (Unaudited)	AS AT 31/08/2024 RM'000 (Audited)
Assets		
Property, plant and equipment	38,078	38,882
Other investment	13,700	13,700
Non-current asset	51,778	52,582
Inventories	11,836	10,586
Trade and other receivables	18,512	22,687
Cash and bank balances	57,044	54,328
Current assets	87,392	87,601
Total assets	**139,170**	**140,183**
Equity and liabilities		
Share capital	97,717	97,717
Treasury shares	(1)	(1)
Other reserves	-	-
Retained earnings	34,730	32,456
Equity attributable to owners of the Company	132,446	130,172
Non-controlling interest	322	377
Total equity	132,768	130,549
Deferred tax liabilities	1,947	973
Finance lease liabilities	-	-
Non-current liabilities	1,947	973
Trade and other payables	4,165	8,661
Finance lease liabilities	290	-
Current liabilities	4,455	8,661
Total liabilities	6,402	9,634
Total equity and liabilities	**139,170**	**140,183**
Net assets per share attributable to owners of the Company (RM)	**0.65**	**0.64**

The above condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

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BRIGHT PACKAGING INDUSTRY BERHAD (161776 - W)
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Year Ended	
	28/02/2026	**28/02/2025**
	RM'000	**RM'000**
	(Unaudited)	**(Audited)**
Cash flow from operating activities		
Profit/(Loss) before tax	2,274	(87)
Adjustments for:		
Depreciation of property, plant and equipment	805	1,801
Unrealised loss/(gain) on foreign exchange	430	(277)
Finance income	(354)	(314)
Operating profit before working capital changes	3,155	1,123
(Increase)/Decrease in inventories	(1,250)	6,402
Decrease in receivables	4,719	5,608
Decrease in payables	(4,494)	(7,175)
Cash generated from operations	2,130	5,958
Interest received	354	314
Tax paid	(2)	(2)
Net cash generated from operating activities	**2,482**	**6,270**
Cash flow from investing activities		
Purchase of property, plant and equipment	(1)	(1)
Other investment	-	-
Net cash used in investing activity	**(1)**	**(1)**
Cash flow from financing activity		
Payment of finance lease liabilities	290	(58)
Net cash used in financing activity	**290**	**(58)**
Net increase in cash and cash equivalents	**2,771**	**6,211**
Effect of exchange translation difference	-	-
Cash and cash equivalents at beginning of year	54,328	45,968
Cash and cash equivalents at end of year	**57,099**	**52,179**
Cash and cash equivalents at end of year comprises:		
Cash and bank balances	57,099	52,179
	57,099	52,179

The above condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements

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BRIGHT PACKAGING INDUSTRY BERHAD (161776 - W)
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to owners of the Company					
	Non-distributable			Distributable		
	Share capital	**Treasury Share**	**Other Reserves**	**Retained earnings**	**Non-controlling interest**	**Total equity**
	RM'000	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
At 1 September 2025	97,717	(1)	-	32,456	377	130,549
Total comprehensive profit for the period	-	-	-	2,274	(55)	2,219
At 31 AUGUST 2026	**97,717**	**(1)**	**-**	**34,730**	**322**	**132,768**
At 1 September 2024	97,717	(1)	-	26,195	378	124,289
Total comprehensive profit for the period	-	-	-	6,261	(1)	6,260
At 31 AUGUST 2025	**97,717**	**(1)**	**-**	**32,456**	**377**	**130,549**

The above condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 August 2025 and the accompanying explanatory notes attached to these interim financial statements.

1. NOTES TO THE INTERIM FINANCIAL STATEMENTS

1.01 Basis of Preparation

These interim financial statements have been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134 *Interim Financial Reporting* issued by Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

This interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 August 2025.

1.02 Changes in Accounting Policies

(a) Statement of compliance

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs"), International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia.

The initial application of the MFRSs, Amendments to MFRSs, Annual Improvements to MFRSs and IC Interpretations are not expected to have any significant impacts on the financial statements of the Group and of the Company except as mentioned below:

MFRS 16 Leases

MFRS 16, which upon the effective date will supersede MFRS 117 Leases, introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. Specifically, under MFRS 16, a lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. Accordingly, a lessee should recognise depreciation of the right-of-use asset and interest on the lease liability, and also classifies cash repayments of the lease liability into a principal portion and an interest portion and presents them in the statement of cash flows. Also, the right-of-use asset and the lease liability are initially measured on a present value basis. The measurement includes non-cancellable lease payments and also includes payments to be made in optional periods if the lessee is reasonably certain to exercise an option to extend the lease, or not to exercise an option to terminate the lease. This accounting treatment is significantly different from the lessee accounting for leases that are classified as operating leases under the predecessor standard, MFRS 117.

In respect of the lessor accounting, MFRS 16 substantially carries forward the lessor accounting requirements in MFRS 117. Accordingly, a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently.

The Group and the Company do not expect the application of MFRS 16 to have a significant effect on its consolidated financial statements.

1.03 Qualified Audit Report

The auditors' report on the financial statements for the year ended 31 August 2025 was qualified. The Group recognised other investment amounting to RM13,700,000 relating to its investment in a Joint Venture Agreement with Datai Plantations Sdn Bhd to develop an oil palm plantation and related facilities in Sarikei, Sarawak. The other investment is measured at fair value through profit or loss.

The auditors were unable to ascertain the fair value of the investment as at the reporting date 31 December 2025 and to determine whether any adjustments to the carrying amount of the other investment were necessary due to more recent financial information of the joint venture for the financial year ended 2024 was not available.

As at the date of this report, the latest audited financial statements of the joint venture for the year ended 31 December 2024 has been provided to the auditors.

1.04 Seasonality Or Cyclicality Of Operations

The business of the Group for the quarter under review has not been affected by any seasonality or cyclicality of operations.

1.05 Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no items affecting assets, liabilities, equity, net income or cash flows that unusual because of their nature, size or incidence during the financial period to date.

1.06 Changes In Estimates

There were no changes in estimates that have had any material effect during the current quarter and financial period to-date.

1.07 Dividend Paid

There was no dividend paid in the current financial period to date.

1.08 Segmental Information

The Group is principally engaged in the manufacturing segment within Malaysia. The other segments are not significant to be disclosed under the requirements of MFRS 8 - Operating Segments.

1.09 Subsequent Events

As at the date of this report, there are no material events subsequent to the balance sheet that have a material impact on the financial position of the Group.

1.10 Changes In The Composition Of The Group

There were no changes in the composition of the Group for the financial period under review.

1.11 Changes In Contingent Liabilities

There were no changes in other contingent liabilities since the last annual financial statements as at 31 August 2025.

2. NOTES AS REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD REQUIREMENTS

2.01 Review Of Performance

The Group for second quarter ended 28 February 2026 registered a total turnover of RM13.24 million, as compared to RM13.38 million in the second quarter of last financial year. The lower turnover was mainly due to lower customer demand from tobacco industry. The profit after tax and minority interest is RM0.06 million in second quarter ended 28 February 2026 as compared to profit after tax and minority interest of RM0.99 million in the second quarter of last financial year.

2.02 Comparison With Preceding Quarter's Results

During the current quarter, the Group registered total revenue of RM13.24 million as compared to the preceding quarter of RM14.94 million.

The Group has registered a profit after tax and minority interest of RM0.06 million as compared to preceding quarter profit after tax and minority interest of RM2.21 million.

2.03 Current Year Prospects

Barring unforeseen circumstances, the Directors are optimistic that the Group performance will remain positive towards the end of the year and excel in the following year.

2.04 Variance Of Actual Profit From Forecast Profit / Profit Guarantee

Not applicable.

2.05 Income Tax Expense

	Quarter Ended		Year Ended	
	28/02/2026 RM'000	28/02/2025 RM'000	28/02/2026 RM'000	28/02/2025 RM'000
Income tax	1	1	2	2
Deferred tax	-	-	-	-
	1	**1**	**2**	**2**

Income tax is calculated at the Malaysian statutory tax rate of 24% of the estimated assessable profit for the current and previous corresponding periods.

2.06 Profit Before Tax

	Quarter Ended		Year Ended	
	28/02/2026 RM'000	28/02/2025 RM'000	28/02/2026 RM'000	28/02/2025 RM'000
Net foreign exchange gain/(loss)				
- Realised	(1,544)	(468)	(2,090)	(1,267)
- Unrealised	(430)	446	(574)	2,037
Depreciation of property, plant And equipment	(805)	(715)	(1,318)	(1,464)
Finance income	354	344	683	683

2.07 Trade Receivables

	As at 28/02/2026 RM'000	As at 28/02/2025 RM'000
Trade receivables	18,257	17,214
Less: Allowable for impairment loss	-	-
	18,257	**17,214**

The ageing analysis of the Group's trade receivables is as follows:

	As at 28/02/2026 RM'000	As at 28/02/2025 RM'000
Not past due and no credit impaired	-	-
Past due and no credit impaired:		
< 30 days	3,285	5,253
31 – 60 days	5,039	4,972
61 – 90 days	2,805	1,515
91 – 120 days	7,128	5,474
Trade receivables (gross)	**18,257**	**17,214**

2.08 Profit On Sale Of Investment And / Or Properties

There were no sales of investment / or properties for the financial period under review.

2.09 Purchase Or Disposal Of Quoted Securities

There were no purchases and / or disposal of quoted securities for the financial period under review.

2.10 Status Of Corporate Proposals

There were no new corporate proposals for the financial period under review.

2.11 Group Borrowings and Debt Securities

The Group has no borrowing as at 28 February 2026.

2.12 Off Balance Sheet Financial Instruments

The Group has no off-balance sheet financial instruments as at the date of this announcement.

2.13 Dividend

No dividend was recommended for the quarter under review.

2.14 Earnings Per Share

a) Basic

	Quarter Ended		Year Ended	
	28/02/2026	**28/02/2025**	**28/02/2026**	**28/02/2025**
Earnings attributable to the owners of the Company (RM’000)	2,214	1,732	2,214	1,732
Weighted average number of ordinary shares issued (’000)	205,331	205,331	205,331	205,331
Basic earnings per share (Sen)	**0.03**	**0.48**	**1.11**	**1.32**

2.15 Authorised For Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Board of Directors.