

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

|                                                                                     | 3 months ended 31 March     |                             |      | 3 months ended 31 March     |                           |      |
|-------------------------------------------------------------------------------------|-----------------------------|-----------------------------|------|-----------------------------|---------------------------|------|
|                                                                                     | 2026<br>RM'000<br>Unaudited | 2025<br>RM'000<br>Unaudited | %    | 2026<br>RM'000<br>Unaudited | 2025<br>RM'000<br>Audited | %    |
| <b>Revenue</b>                                                                      | 16,686                      | 13,549                      | 23%  | 16,686                      | 13,549                    | 23%  |
| Cost of sales                                                                       | (11,189)                    | (9,723)                     |      | (11,189)                    | (9,723)                   |      |
| <b>Gross profit</b>                                                                 | 5,497                       | 3,826                       | 44%  | 5,497                       | 3,826                     | 44%  |
| Other income                                                                        | 215                         | 259                         |      | 215                         | 259                       |      |
| Administrative and other operating expenses                                         | (2,754)                     | (2,433)                     |      | (2,754)                     | (2,433)                   |      |
| Selling and distribution expenses                                                   | (1,185)                     | (912)                       |      | (1,185)                     | (912)                     |      |
| <b>Operating Profit</b>                                                             | 1,773                       | 740                         | 140% | 1,773                       | 740                       | 140% |
| Allowance for impairment                                                            | -                           | -                           |      | -                           | -                         |      |
| Finance costs                                                                       | (27)                        | (21)                        |      | (27)                        | (21)                      |      |
| <b>Profit before taxation</b>                                                       | 1,746                       | 719                         | 143% | 1,746                       | 719                       | 143% |
| Taxation                                                                            | (454)                       | (212)                       |      | (454)                       | (212)                     |      |
| <b>Profit/(Loss) for the year</b>                                                   | 1,292                       | 507                         | 155% | 1,292                       | 507                       | 155% |
| Other comprehensive (loss)/income                                                   | (1)                         | 8                           |      | (1)                         | 8                         |      |
| Total comprehensive income for the year                                             | 1,291                       | 515                         | 151% | 1,291                       | 515                       | 151% |
| <br>                                                                                |                             |                             |      |                             |                           |      |
| Profit/(Loss) after taxation attributable to the equity holders of the Company      | 1,292                       | 507                         |      | 1,292                       | 507                       |      |
| <br>                                                                                |                             |                             |      |                             |                           |      |
| Total comprehensive Profit/(Loss) attributable to the equity holders of the Company | 1,291                       | 515                         |      | 1,291                       | 515                       |      |
| <br>                                                                                |                             |                             |      |                             |                           |      |
| Weighted average no. of ordinary shares in issue ('000)                             | 141,160                     | 141,160                     |      | 141,160                     | 141,160                   |      |
| <br>                                                                                |                             |                             |      |                             |                           |      |
| Profit/(Loss) per share (sen):                                                      |                             |                             |      |                             |                           |      |
| - Basic                                                                             | 0.92                        | 0.36                        |      | 0.92                        | 0.36                      |      |
| - Diluted                                                                           | 0.92                        | 0.36                        |      | 0.92                        | 0.36                      |      |

Note:

1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended ("FYE") 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

|                                                                                  | <b>UNAUDITED<br/>As at<br/>31/3/2026<br/>RM'000</b> | <b>AUDITED<br/>As At<br/>31/12/2025<br/>RM'000</b> |
|----------------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|
| <b>ASSETS</b>                                                                    |                                                     |                                                    |
| <b>Non-current assets</b>                                                        |                                                     |                                                    |
| Property, plant and equipment                                                    | 4,795                                               | 4,923                                              |
| Investment properties                                                            | 527                                                 | 531                                                |
| Investment securities                                                            | 73                                                  | 75                                                 |
| Right of Use Assets                                                              | 1,283                                               | 788                                                |
|                                                                                  | <b>6,678</b>                                        | <b>6,317</b>                                       |
| <b>Current Assets</b>                                                            |                                                     |                                                    |
| Inventories                                                                      | 14,469                                              | 16,123                                             |
| Trade receivables                                                                | 12,071                                              | 11,713                                             |
| Other receivables, deposits and prepayments                                      | 328                                                 | 1,577                                              |
| Tax recoverable                                                                  | 634                                                 | 372                                                |
| Other investment                                                                 | 16,020                                              | 12,904                                             |
| Cash and bank balances                                                           | 5,694                                               | 6,650                                              |
|                                                                                  | <b>49,216</b>                                       | <b>49,339</b>                                      |
| <b>Total Assets</b>                                                              | <b>55,894</b>                                       | <b>55,656</b>                                      |
| <b>EQUITY AND LIABILITIES</b>                                                    |                                                     |                                                    |
| <b>Equity attributable to equity holders of the Company</b>                      |                                                     |                                                    |
| Share capital                                                                    | 24,079                                              | 24,079                                             |
| Reserves                                                                         | 25,949                                              | 26,069                                             |
| <b>Total equity</b>                                                              | <b>50,028</b>                                       | <b>50,148</b>                                      |
| <b>Non current liabilities</b>                                                   |                                                     |                                                    |
| Deferred tax liabilities                                                         | 174                                                 | 174                                                |
| Lease liabilities                                                                | 974                                                 | 573                                                |
|                                                                                  | <b>1,148</b>                                        | <b>747</b>                                         |
| <b>Current liabilities</b>                                                       |                                                     |                                                    |
| Trade payables                                                                   | 2,097                                               | 2,085                                              |
| Other payables, deposits and accruals                                            | 1,843                                               | 2,407                                              |
| Lease liabilities                                                                | 359                                                 | 269                                                |
| Tax payables                                                                     | 419                                                 | -                                                  |
|                                                                                  | <b>4,718</b>                                        | <b>4,761</b>                                       |
| <b>Total liabilities</b>                                                         | <b>5,866</b>                                        | <b>5,508</b>                                       |
| <b>TOTAL EQUITY AND LIABILITIES</b>                                              | <b>55,894</b>                                       | <b>55,656</b>                                      |
| Net assets per share attributable to ordinary equity owners of the Company (sen) | 35.44                                               | 35.53                                              |

Note:

- 1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

|                                                            | Non-Distributable          |                                               |                                                         | Distributable                 | Total Equity<br>RM'000 |
|------------------------------------------------------------|----------------------------|-----------------------------------------------|---------------------------------------------------------|-------------------------------|------------------------|
|                                                            | Share<br>Capital<br>RM'000 | Fair value<br>Adjustment<br>Reserve<br>RM'000 | Foreign<br>Currency<br>Translation<br>Reserve<br>RM'000 | Retained<br>Profits<br>RM'000 |                        |
| Balance as at 1.1.2025                                     | 24,079                     | 81                                            | (37)                                                    | 23,872                        | 47,995                 |
| Total comprehensive income for the financial period        | -                          | (16)                                          | 71                                                      | 3,509                         | 3,564                  |
| Dividends paid                                             | -                          | -                                             | -                                                       | (1,411)                       | (1,411)                |
| Balance as at 31.12.2025 ( <i>Audited</i> )                | 24,079                     | 65                                            | 34                                                      | 25,970                        | 50,148                 |
| Balance as at 1.1.2026                                     | 24,079                     | 65                                            | 34                                                      | 25,970                        | 50,148                 |
| Total comprehensive (loss)/income for the financial period | -                          | (3)                                           | 2                                                       | 1,292                         | 1,291                  |
| Dividend paid                                              | -                          | -                                             | -                                                       | (1,411)                       | (1,411)                |
| Balance as at 31.3.2026 ( <i>Unaudited</i> )               | 24,079                     | 62                                            | 36                                                      | 25,851                        | 50,028                 |

Note:

- 1) The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

|                                                                                | <b>3 months ended<br/>31/3/2026<br/>RM'000</b> | <b>12 months ended<br/>31/12/2025<br/>RM'000<br/>(Audited)</b> |
|--------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                    |                                                |                                                                |
| Profit before taxation                                                         | 1,746                                          | 4,831                                                          |
| Adjustments for                                                                |                                                |                                                                |
| - Depreciation and amortisation                                                | 269                                            | 987                                                            |
| - Dividend received                                                            | -                                              | (1)                                                            |
| - Gain/loss on disposal of property, plant and equipment                       | -                                              | (14)                                                           |
| - Gain/ loss on terminaton of lease contracts                                  | 136                                            | -                                                              |
| - Fair value gain on financial assets                                          | (117)                                          | (450)                                                          |
| - Impairment loss on trade receivables                                         | -                                              | 119                                                            |
| - Reversal of impairment losses on trade receivables                           | -                                              | (83)                                                           |
| - Provision for slow-moving inventories                                        | -                                              | 256                                                            |
| - Reversal of provision for slow-moving inventories                            | -                                              | (166)                                                          |
| - Interest expenses                                                            | 27                                             | 82                                                             |
| - Interest Income                                                              | (26)                                           | (97)                                                           |
| - Unrealised loss/(gain) on foreign exchange                                   | 44                                             | 143                                                            |
| Write-off of:-                                                                 |                                                |                                                                |
| - Other Receivables                                                            | -                                              | 4                                                              |
| - Inventories                                                                  | 4                                              | 341                                                            |
| - Property, plant and equipment                                                | -                                              | 12                                                             |
| <b>Operating profit before working capital changes</b>                         | <b>2,084</b>                                   | <b>5,964</b>                                                   |
| Changes in working capital                                                     |                                                |                                                                |
| Inventories                                                                    | 1,650                                          | (1,489)                                                        |
| Receivables                                                                    | 891                                            | 1,542                                                          |
| Payables                                                                       | (549)                                          | (805)                                                          |
| <b>Net cash generated from/(used in) operations</b>                            | <b>4,076</b>                                   | <b>5,212</b>                                                   |
| Interest expenses                                                              | (27)                                           | (82)                                                           |
| Taxation refund                                                                | 233                                            | 537                                                            |
| Taxation paid                                                                  | (508)                                          | (1,295)                                                        |
| <b>Net cash flows from/(used in) operating activities</b>                      | <b>3,774</b>                                   | <b>4,372</b>                                                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                    |                                                |                                                                |
| Net changes in other investments                                               | (3,000)                                        | (500)                                                          |
| Sales proceeds on disposal of property, plant and equipment                    | -                                              | 14                                                             |
| Dividend received                                                              | 0                                              | 1                                                              |
| Interest received                                                              | 26                                             | 97                                                             |
| Purchases of:                                                                  |                                                |                                                                |
| - property, plant and equipment                                                | (21)                                           | (286)                                                          |
| <b>Net cash flows (used in)/from investing activities</b>                      | <b>(2,995)</b>                                 | <b>(674)</b>                                                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                    |                                                |                                                                |
| Dividend Paid                                                                  | (1,412)                                        | (1,411)                                                        |
| Repayment of Financial Liabilities                                             | (251)                                          | (409)                                                          |
| <b>Net cash used in financing activities</b>                                   | <b>(1,662)</b>                                 | <b>(1,820)</b>                                                 |
| <b>Net Changes In Cash And Cash Equivalents</b>                                | <b>(884)</b>                                   | <b>1,878</b>                                                   |
| <b>Cash And Cash Equivalents At The Begining Of The Period</b>                 | <b>6,650</b>                                   | <b>4,871</b>                                                   |
| <b>Effect of exchange translation differences on cash and cash equivalents</b> | <b>(72)</b>                                    | <b>(99)</b>                                                    |
| <b>Cash And Cash Equivalents At The End Of The Period</b>                      | <b>5,694</b>                                   | <b>6,650</b>                                                   |
| <b>Analysis of Cash And Cash Equivalents</b>                                   |                                                |                                                                |
| Cash and bank balances                                                         | 5,694                                          | 6,650                                                          |
|                                                                                | <b>5,694</b>                                   | <b>6,650</b>                                                   |
| Less: Bank borrowings                                                          | -                                              | -                                                              |
|                                                                                | <b>5,694</b>                                   | <b>6,650</b>                                                   |

Note:

1) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**NOTES TO THE INTERIM REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026  
NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD 134 (MFRS 134): INTERIM  
FINANCIAL REPORTING**

**A1. Basis of reporting preparation**

The interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the Audited Financial Statements of the Company for the FYE 31 December 2025 and the accompanying explanatory notes attached to the interim financial report.

**A2. Summary of significant accounting policies**

The significant accounting policies adopted in the preparation of the interim financial statements are consistent with those used in the preparation of the Group's audited financial statements for the financial year ended 31 December 2025 except for the adoption of the pronouncements that become effective from 1 January 2026.

**MFRSs and amendments effective for annual period beginning on or after 1 January 2026:**

|                                    |                                                                              |
|------------------------------------|------------------------------------------------------------------------------|
| Amendments to MFRS 9<br>and MFRS 7 | Amendments to the Classification and Measurement<br>of Financial Instruments |
|------------------------------------|------------------------------------------------------------------------------|

The adoption of the above pronouncement did not have any material impact on the financial statements of the Group.

The Group has not applied the following new MFRSs, new interpretations and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group:

**Effective for financial periods beginning on or after 1 January 2027**

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

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

|                                                                                                                            |                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Amendments to MFRS 10 Consolidated<br>Financial Statements and MFRS 128<br>Investments in Associates and Joint<br>Ventures | Sale or Contribution of Assets between an Investor<br>and its Associate or Joint Venture |
|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|

The Group intends to adopt the new MFRSs and amendment to MFRSs, if applicable, when they become effective.

The initial application of the accounting standards or amendments is not expected to have any material financial impacts to the current period and prior period financial statements of the Group.

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**A3. Auditors' report**

There was no qualification on the audited financial statements of the Group for the FYE 31 December 2025.

**A4. Seasonal or cyclical factors**

The operations of the Group were not significantly affected by seasonal or cyclical factors during the current quarter and current year to date under review.

**A5. Items of unusual nature and amount**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current quarter and current year to date under review.

**A6. Material changes in estimates**

There were no changes in the estimates that had a material effect in the current quarter and period to date results.

**A7. Issuances, cancellations, repurchase, resale and repayments of debt and equity securities**

There was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities for the current quarter and current year to date under review.

**A8. Dividends paid**

A single tier tax exempt dividend of 1 sen per ordinary share amounting to RM1,411,601.40 in respect of the FYE 31 December 2025 was paid on 27 March 2026.

QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

**A9. Segmental information**

Segmental information of the Group's revenue is as follows:

|                                                                       | 3 months ended      |                     | 3 months ended      |                     |
|-----------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                                       | 31/3/2026<br>RM'000 | 31/3/2025<br>RM'000 | 31/3/2026<br>RM'000 | 31/3/2025<br>RM'000 |
| <b>Profit</b>                                                         |                     |                     |                     |                     |
| Reportable segment profit                                             | 1,292               | 507                 | 1,292               | 507                 |
| <i>Included in the measure of segment profit are:</i>                 |                     |                     |                     |                     |
| Revenue - Animal Health Products                                      | 9,083               | 8,008               | 9,083               | 8,008               |
| - Foodservice Equipment                                               | 6,214               | 5,521               | 6,214               | 5,521               |
| - Food Supplies                                                       | 1,390               | 20                  | 1,390               | 20                  |
|                                                                       | 16,686              | 13,549              | 16,686              | 13,549              |
| Add: Inter-segment sales                                              | 1,087               | 728                 | 1,087               | 728                 |
| Total revenue before eliminating inter company transaction            | 17,773              | 14,277              | 17,773              | 14,277              |
| Depreciation of property, plant and equipment                         | (148)               | (144)               | (148)               | (144)               |
| <b>Reconciliation of reportable segment profit and revenue profit</b> |                     |                     |                     |                     |
| Reportable segment revenue                                            | 16,686              | 13,549              | 16,686              | 13,549              |
| Unallocated expenses                                                  | (14,939)            | (12,836)            | (14,939)            | (12,836)            |
| Finance cost                                                          | (27)                | (21)                | (27)                | (21)                |
| Finance income                                                        | 26                  | 27                  | 26                  | 27                  |
| Taxation                                                              | (454)               | (212)               | (454)               | (212)               |
| Consolidated profit after tax                                         | 1,292               | 507                 | 1,292               | 507                 |
| <b>Revenue</b>                                                        |                     |                     |                     |                     |
| Reported segment                                                      | 16,686              | 13,549              | 16,686              | 13,549              |
| Non-reportable segment                                                | -                   | -                   | -                   | -                   |
| Consolidated revenue                                                  | 16,686              | 13,549              | 16,686              | 13,549              |

No segmental information is provided on a geographical basis as the Group's activities are carried out predominantly in Malaysia. Revenue from subsidiary in Cambodia has been consolidated in the reported revenue of the Foodservice Equipment and Food Supplies segments.

**Segment assets**

Segment assets information is not presented regularly to Board of Directors and hence, no disclosure is made on segment assets.

**Segment liabilities**

Segment liabilities information is not presented regularly to Board of Directors and hence, no disclosure is made on segment liabilities.

The comments on page 5 apply to operating segments.

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**A10. Valuation of property, plant and equipment**

There was no valuation of property, plant and equipment in the current quarter under review.

**A11. Capital commitments**

As at the balance sheet date, there was no outstanding capital commitments not provided for in the interim financial report.

**A12. Material subsequent event**

There was no material subsequent event.

**A13. Changes in the composition of the Group**

There was no change in the composition of the Group for the current quarter under review.

**A14. Contingent liabilities and contingent assets**

There were no contingent liabilities and contingent assets, which upon becoming enforceable may have a material effect on the net assets, profits or financial position of the Group for the current quarter and current year to date under review since the last annual balance sheet date.

**A15. Significant related party transactions**

Saved as disclosed in the Audited Financial Statements for the FYE 31 December 2025, there were no other significant related party transactions for the current quarter under review.

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS**

**B1. Review of performance**

The comparison of the current year first quarter revenue against previous year first quarter revenue is set out below:

|                                | 3 months ended 31 March |           |        | 3 months ended 31 March |           |        |
|--------------------------------|-------------------------|-----------|--------|-------------------------|-----------|--------|
|                                | 31/3/2026               | 31/3/2025 | Change | 31/3/2026               | 31/3/2025 | Change |
|                                | RM'000                  | RM'000    | %      | RM'000                  | RM'000    | %      |
| Revenue                        | 16,686                  | 13,549    | 23%    | 16,686                  | 13,549    | 23%    |
| Cost of sales                  | (11,189)                | (9,723)   | 15%    | (11,189)                | (9,723)   | 15%    |
| Gross profit                   | 5,497                   | 3,826     | 44%    | 5,497                   | 3,826     | 44%    |
| Profit before interest and tax | 1,773                   | 740       | 140%   | 1,773                   | 740       | 140%   |
| Profit before tax              | 1,746                   | 719       | 143%   | 1,746                   | 719       | 143%   |
| Profit/(Loss) after tax        | 1,292                   | 507       | 155%   | 1,292                   | 507       | 155%   |

**Quarter Ended 31 March 2026 compared to Quarter Ended 31 March 2025**

The Group's revenue for the current quarter ended 31 March 2026 increase to RM16.686 million, compared to RM13.549 million in the corresponding quarter of the previous year. The increase was mainly due to the reasons as explained below:

During the current quarter ended 31 March 2026, the Animal Health Product Division recorded revenue of RM9.083 million, compared to RM8.008 million in the corresponding quarter ended 31 March 2025. The increase of approximately 13.42% was primarily due to the increase in demand by customers.

During the current quarter ended 31 March 2026, the Foodservice Equipment Division recorded revenue of RM6.214 million, compared to RM5.521 million in the corresponding quarter ended 31 March 2025. This represents a 12.55% increase in sales, mainly driven by higher sales of foodservice equipment to key customers.

Among all divisions, the Food Supplies Division achieved the most significant growth during the current quarter. However, the improvement was mainly supported by overseas orders, and the Group has yet to establish a consistent order flow from these customers.

The improvement in sales margin was mainly attributable to better profit margins achieved across different product mix.

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**B2. Material changes in the profit before taxation for the current quarter as compared to the immediate preceding quarter**

|                                | 3 months ended |            |        |
|--------------------------------|----------------|------------|--------|
|                                | 31/3/2026      | 31/12/2025 | Change |
|                                | RM'000         | RM'000     | %      |
| Revenue                        | 16,686         | 15,477     | 8%     |
| Operating profit               | 1,773          | 446        | 298%   |
| Profit before interest and tax | 1,773          | 409        | 333%   |
| Profit before tax              | 1,746          | 390        | 348%   |
| Profit after tax               | 1,292          | 577        | 124%   |

For current quarter ended 31 March 2026, the Group recorded a profit before tax of approximately RM1.746 million as compared to profit before tax of RM0.39 million in the immediately preceding quarter ended 31 December 2025. The increase in profit before tax was mainly due to improved gross profit margins and lower administrative expenses compared to the previous quarter, which included higher year-end expense adjustments.

**B3. Prospects**

The Group remains optimistic about its outlook as livestock farming continues to play an important role in Malaysia's agricultural sector. Sustained demand for animal health products is expected to contribute positively to the Group's revenue.

Additionally, the Group remains cautious on the market outlook especially ongoing geopolitical uncertainties, which have contributed to the recent increase in oil prices. Rising fuel and transportation costs may continue to exert pressure on the Group's operating expenses. Nevertheless, the Group will continue to closely monitor market developments and implement appropriate cost management and operational strategies to mitigate the impact of such challenges.

The Food Manufacturing Division will continue to actively engage with overseas customers to reinforce relationships and maintain stability in international markets. Building on the encouraging performance in the previous financial year, the Group anticipates further progress in the coming periods.

The Board of Directors remains committed to navigating evolving market dynamics, with a strong emphasis on business innovation to drive sustainable profitability. The Group continues to prioritise financial discipline, responsiveness to market needs, and value creation for stakeholders. These collective efforts aim to ensure the Group's resilience and long-term success amid ongoing challenges.

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**B4. Profit forecast**

No profit forecast has been issued by the Group previously in any public document.

**B5. Taxation**

|                                                                | 3 months ended      |                     | 3 months ended      |                     |
|----------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                                | 31/3/2026<br>RM'000 | 31/3/2025<br>RM'000 | 31/3/2026<br>RM'000 | 31/3/2025<br>RM'000 |
| Income tax:                                                    |                     |                     |                     |                     |
| - current year                                                 | 454                 | 212                 | 454                 | 212                 |
| - under/(over) provision of tax in prior year                  | -                   | -                   | -                   | -                   |
|                                                                | 454                 | 212                 | 454                 | 212                 |
| Deferred tax                                                   |                     |                     |                     |                     |
| - Relating to origination and reversal of temporary difference | -                   | -                   | -                   | -                   |
| - Over provision of tax in prior year                          | -                   | -                   | -                   | -                   |
|                                                                | 454                 | 212                 | 454                 | 212                 |

The Group's effective tax rate for the current year to date ended 31 March 2026 was approximately 26.0% which is higher than the statutory tax rate of 24.0% mainly due to certain non-tax deductible expenses and losses generated by some subsidiaries.

**B6. Status of corporate proposal**

There is no corporate proposal announced but not completed at a date not earlier than 7 days from the date of this quarterly report.

**B7. Group borrowings and debt securities**

The Group has no borrowings as at 31 March 2026.

QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

**B8. Trade Receivables**

|                                                       | <b>Financial<br/>year<br/>period<br/>31/3/2026<br/>RM'000</b> | <b>Immediate<br/>preceding<br/>financial year<br/>ended<br/>31/12/2025<br/>RM'000</b> |
|-------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Trade receivables                                     |                                                               |                                                                                       |
| Third party                                           | 12,300                                                        | 11,942                                                                                |
| Less: Impairment losses                               |                                                               |                                                                                       |
| - brought forward                                     | (229)                                                         | (193)                                                                                 |
| - reversal of impairment loss for bad debts recovered | -                                                             | 83                                                                                    |
| - impaired during the year                            | -                                                             | (119)                                                                                 |
|                                                       | (229)                                                         | (229)                                                                                 |
|                                                       | 12,071                                                        | 11,713                                                                                |

The Groups' normal trade credits range from 30 to 90 days. Other credit terms are assessed and approved on a case-by-case basis. The credit period varies from customers to customers after taking into consideration their payment track record, financial background, length of business relationship and size of transactions.

The Group has no significant concentration of credit risk that may arise from exposure to a single receivable or to groups of receivables.

**Ageing analysis of trade receivables is as follow:**

|                                                       | <b>Financial<br/>year<br/>period<br/>31/3/2026<br/>RM'000</b> | <b>Immediate<br/>preceding<br/>financial year<br/>ended<br/>31/12/2025<br/>RM'000</b> |
|-------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Neither past due nor impaired                         | 8,681                                                         | 7,076                                                                                 |
| Up to 90 days past due not impaired                   | 2,538                                                         | 4,433                                                                                 |
| More than 90 days past due not impaired               | 1,081                                                         | 433                                                                                   |
|                                                       | 3,620                                                         | 4,866                                                                                 |
| Impaired                                              |                                                               |                                                                                       |
| - brought forward                                     | (229)                                                         | (193)                                                                                 |
| - reversal of impairment loss for bad debts recovered | -                                                             | 83                                                                                    |
| - impaired during the year                            | -                                                             | (119)                                                                                 |
|                                                       | (229)                                                         | (229)                                                                                 |
|                                                       | 12,071                                                        | 11,713                                                                                |

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**B8. Trade Receivables (Cont'd)**

**Commentaries for the recoverability of trade receivables which exceed the average credit terms granted:**

All trade receivables which exceeded the average credit terms are closely monitored by the credit control committee.

**B9. Fair value information**

The carrying amounts of cash and cash equivalents, short term receivables and payables and short-term borrowings reasonably approximate their fair values due to the relatively short-term nature of these financial instruments. Fair value of quoted equity instrument is determined directly by reference to their published market bid price at the reporting date.

There have been no transfers between Level 1 and Level 2 during the financial year. The table below analyses financial instruments carried at fair value shown in the statement of financial position.

| <b>As at 31.3.2026</b>                                           |                |                |                |               |
|------------------------------------------------------------------|----------------|----------------|----------------|---------------|
| <b>Fair value of financial instruments carried at fair value</b> |                |                |                |               |
|                                                                  | <b>Level 1</b> | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>  |
|                                                                  | <b>RM'000</b>  | <b>RM'000</b>  | <b>RM'000</b>  | <b>RM'000</b> |
| <b>Financial assets</b>                                          |                |                |                |               |
| Investment securities                                            | 73             | -              | -              | 73            |
| Other investment                                                 | 16,020         | -              | -              | 16,020        |
|                                                                  | 16,093         | -              | -              | 16,093        |

| <b>As at 31.12.2025</b>                                          |                |                |                |               |
|------------------------------------------------------------------|----------------|----------------|----------------|---------------|
| <b>Fair value of financial instruments carried at fair value</b> |                |                |                |               |
|                                                                  | <b>Level 1</b> | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>  |
|                                                                  | <b>RM'000</b>  | <b>RM'000</b>  | <b>RM'000</b>  | <b>RM'000</b> |
| <b>Financial assets</b>                                          |                |                |                |               |
| Investment securities                                            | 75             | -              | -              | 75            |
| Other investment                                                 | 12,904         | -              | -              | 12,904        |
|                                                                  | 12,979         | -              | -              | 12,979        |

**B10. Material litigation**

There are no material litigations during the current quarter under review.

**B11. Dividend**

- (a) The directors declared a single tier interim dividend of 1 sen per ordinary share amounting to RM1,411,601.40 in respect of the FYE 31 December 2025.
- (b) The entitlement date was 13 March 2026 and the date of payment for the single tier tax exempt interim dividend in respect of the FYE 31 December 2025 was 27 March 2026.

**QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**B12. Earnings per share**

The basic and diluted earnings per share is calculated based on the Group's profit after tax attributable to equity holders of the Company divided by the weighted average number of ordinary shares as follows:

|                                                                                            | 3 months ended 31 March |                | 3 months ended 31 March |                |
|--------------------------------------------------------------------------------------------|-------------------------|----------------|-------------------------|----------------|
|                                                                                            | 2026<br>RM'000          | 2025<br>RM'000 | 2026<br>RM'000          | 2025<br>RM'000 |
| Group's profit/(loss) after tax attributable to ordinary equity holders of the parent (RM) | 1,292                   | 507            | 1,292                   | 507            |
| Weighted average number of ordinary shares                                                 | 141,160                 | 141,160        | 141,160                 | 141,160        |
| Earnings per share (sen)                                                                   | 0.92                    | 0.36           | 0.92                    | 0.36           |

**B13. Profit for the year**

Profit for the current quarter ended 31 March 2026 was arrived at after crediting / (charging) the following:

|                                                                        | 3 months ended 31 March |                | 3 months ended 31 March |                |
|------------------------------------------------------------------------|-------------------------|----------------|-------------------------|----------------|
|                                                                        | 2026<br>RM'000          | 2025<br>RM'000 | 2026<br>RM'000          | 2025<br>RM'000 |
| <b>Profit for the period is arrived at after charging/(crediting):</b> |                         |                |                         |                |
| Interest income                                                        | 26                      | 27             | 26                      | 27             |
| Inventories written off                                                | (4)                     | (76)           | (4)                     | (76)           |
| Fair value gain on financial assets                                    | 117                     | 105            | 117                     | 105            |
| Depreciation and amortization                                          | (269)                   | (253)          | (269)                   | (253)          |

**B14. Authorisation for issue**

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the Directors on 22 May 2026.

By order of the Board  
SCC Holdings Berhad

Thong Pui Yee (MAICSA 7067416)  
Company Secretary  
Kuala Lumpur  
Date: 22 May 2026