# DS Sigma Holdings Berhad

Registration No. 202101030362 (1430662-K)

Interim Financial Report
30 June 2026

17 August 2026

**DS Sigma Holdings Berhad**
**Registration No. 202101030362 (1430662-K)**

**Unaudited Condensed Consolidated Statements of Financial Position**
**As at 30 June 2026**

| | Unaudited As at 30.06.2026 RM'000 | Audited As at 30.06.2025 RM'000 |
|---|---|---|
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 38,682 | 40,153 |
| **Total non-current assets** | **38,682** | **40,153** |
| **Current assets** | | |
| Inventories | 1,998 | 1,795 |
| Trade receivables | 16,058 | 16,465 |
| Other receivables | 1,301 | 1,537 |
| Short term investments | 31,617 | 25,637 |
| Fixed deposits with licensed banks | 34,787 | 30,096 |
| Cash and bank balances | 14,465 | 17,364 |
| **Total current assets** | **100,226** | **92,894** |
| **TOTAL ASSETS** | **138,908** | **133,047** |
| **EQUITY AND LIABILITIES** | | |
| **Equity attributable to the owners of the Company** | | |
| Share capital | 77,550 | 77,550 |
| Merger deficit | (26,462) | (26,462) |
| Retained earnings | 73,224 | 69,173 |
| **Total equity** | **124,312** | **120,261** |
| **Non-current liabilities** | | |
| Lease liabilities | 166 | 335 |
| Deferred tax liabilities | 2,223 | 2,158 |
| **Total non-current liabilities** | **2,389** | **2,493** |
| **Current liabilities** | | |
| Trade payables | 7,749 | 6,434 |
| Other payables | 2,654 | 2,383 |
| Lease liabilities | 881 | 554 |
| Tax payables | 923 | 922 |
| **Total current liabilities** | **12,207** | **10,293** |
| **Total liabilities** | **14,596** | **12,786** |
| **TOTAL EQUITY AND LIABILITIES** | **138,908** | **133,047** |
| **Net assets per share (RM)** | **0.26** | **0.25** |

The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 as disclosed in the Company's Annual Report 2025 and the accompanying explanatory notes attached to this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

**DS Sigma Holdings Berhad**
**Registration No. 202101030362 (1430662-K)**

**Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income**
**For The Fourth Quarter Ended 30 June 2026**

| | | Individual Quarter | | Cumulative Quarter | |
|---|---|---|---|---|---|
| | | 30.06.2026 | 30.06.2025 | 30.06.2026 | 30.06.2025 |
| | Note | RM'000 | RM'000 | RM'000 | RM'000 |
| **Revenue** | **A9** | 22,843 | 23,656 | 87,685 | 89,405 |
| Cost of sales | | (17,019) | (16,257) | (63,812) | (62,390) |
| **Gross profit** | | 5,824 | 7,399 | 23,873 | 27,015 |
| Finance income | | 651 | 636 | 2,552 | 2,534 |
| Other income | | 162 | 224 | 430 | 317 |
| Selling and distribution expenses | | (179) | (201) | (784) | (724) |
| Administrative expenses [1] | | (3,482) | (3,404) | (13,644) | (14,239) |
| Other expenses | | (431) | (259) | (431) | (518) |
| Finance cost | | (12) | (21) | (60) | (96) |
| **Profit before tax** | **B12** | **2,533** | **4,374** | **11,936** | **14,289** |
| Tax expense | **B5** | (827) | (1,195) | (3,085) | (3,478) |
| **Total comprehensive income attributable to owners of the Company** | | **1,706** | **3,179** | **8,851** | **10,811** |
| **Earnings per share attributable to owners of the Company:-** | | | | | |
| - Basic earnings per share (sen)^ | **B13** | 0.36 | 0.66 | 1.84 | 2.25 |
| - Diluted earnings per share (sen)* | **B13** | 0.36 | 0.66 | 1.84 | 2.25 |

The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 as disclosed in the Company's Annual Report 2025 and the accompanying explanatory notes attached to this interim financial report.

**^** Basic earnings per share ("**EPS**") is calculated based on the profit attributable to owners of the Company divided by the weighted average number of ordinary shares of 480,000,000 Shares as at 30 June 2026.

***** The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have any dilutive instruments as at the end of the financial year.

[1] Administration expenses for the financial year ended 30 June 2025 include one-off non-recurring transfer listing expenses of RM0.42 million. For illustration purposes only, the Company's normalised financial performance after adjusting for the one-off non-recurring listing expenses is as follows:-

| | Individual Quarter | | Cumulative Quarter | |
|---|---|---|---|---|
| | 30.06.2026 | 30.06.2025 | 30.06.2026 | 30.06.2025 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Profit before tax | 2,533 | 4,374 | 11,936 | 14,289 |
| Add: Transfer listing expenses | - | - | - | 416 |
| Adjusted profit before tax | 2,533 | 4,374 | 11,936 | 14,705 |

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

**DS Sigma Holdings Berhad**
**Registration No. 202101030362 (1430662-K)**

**Unaudited Condensed Consolidated Statements of Changes in Equity**
**For The Fourth Quarter Ended 30 June 2026**

| | ← Attributable to owners of the parent → | | | | |
|---|---|---|---|---|---|
| | ← Non-distributable → | | Distributable | | |
| | Share capital RM'000 | Merger deficit RM'000 | Retained earnings RM'000 | Total attributable to the owners of the parent RM'000 | Total equity RM'000 |
| **Balance at 1 July 2025** | **77,550** | **(26,462)** | **69,173** | **120,261** | **120,261** |
| **Transaction with owners of the Company:-** | | | | | |
| - Dividend | - | - | (4,800) | (4,800) | (4,800) |
| Total comprehensive income for the financial period | - | - | 8,851 | 8,851 | 8,851 |
| **Balance at 30 June 2026** | **77,550** | **(26,462)** | **73,224** | **124,312** | **124,312** |
| **Balance at 1 July 2024** | **77,550** | **(26,462)** | **63,163** | **114,251** | **114,251** |
| **Transaction with owners of the Company:-** | | | | | |
| - Dividend | - | - | (4,800) | (4,800) | (4,800) |
| Total comprehensive income for the financial period | - | - | 10,811 | 10,811 | 10,811 |
| **Balance at 30 June 2025** | **77,550** | **(26,462)** | **69,174** | **120,262** | **120,262** |

The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 as disclosed in the Company's Annual Report 2025 and the accompanying explanatory notes attached to this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

**DS Sigma Holdings Berhad**
**Registration No. 202101030362 (1430662-K)**

**Unaudited Condensed Consolidated Statement of Cash Flows**
**For The Fourth Quarter Ended 30 June 2026**

| | Cumulative Quarter | |
|---|---|---|
| | **30.06.2026** | **30.06.2025** |
| | **RM'000** | **RM'000** |
| **Operating Activities** | | |
| Profit before tax | 11,936 | 14,289 |
| **Adjustments for:-** | | |
| Depreciation of property, plant and equipment | 4,124 | 3,727 |
| Gain on lease termination | (10) | (67) |
| Gain on disposal of property, plant and equipment | (70) | (103) |
| Property, plant and equipment written off | 431 | 15 |
| Impairment losses on trade receivable | - | 518 |
| Distribution income from short term investment | (84) | (94) |
| Interest income | (2,468) | (2,440) |
| Interest expense | 60 | 96 |
| **Operating profit before working capital changes** | **13,919** | **15,941** |
| **Changes in working capital:-** | | |
| Inventories | (203) | (149) |
| Receivables | 643 | 1,104 |
| Payables | 1,586 | (907) |
| **Cash generated from operations** | **15,945** | **15,989** |
| Interest received | 1,866 | 1,649 |
| Interest paid | (60) | (96) |
| Net tax paid | (3,019) | (3,183) |
| **Net cash generated from operating activities** | **14,732** | **14,359** |
| **Investing Activities** | | |
| Purchase of property, plant and equipment | (1,833) | (9,701) |
| Proceeds from disposal of property, plant and equipment | 131 | 341 |
| Distribution received from short term investment | 84 | 94 |
| Withdrawal/(placement) of fixed deposits with maturity of more than 3 months | (4,089) | (25,096) |
| **Net cash from/(used in) investing activities** | **(5,707)** | **(34,362)** |
| **Financing Activities** | | |
| Dividend paid | (4,800) | (4,800) |
| Repayments of lease liabilities | (1,144) | (1,210) |
| Repayments of borrowing | - | (1,749) |
| **Net cash used in financing activities** | **(5,944)** | **(7,759)** |
| **Cash and Cash Equivalents** | | |
| Net changes | 3,081 | (27,762) |
| At the beginning of financial year | 43,001 | 70,763 |
| At the end of financial year | **46,082** | **43,001** |
| **Cash and cash equivalents comprises the following:-** | | |
| Cash and bank balances | 14,465 | 17,364 |
| Deposits placed with licensed banks | 34,787 | 30,096 |
| Short term investments | 31,617 | 25,637 |
| | 80,869 | 73,097 |
| Less: Placement of fixed deposits with maturity of more than 3 months | (34,787) | (30,096) |
| | **46,082** | **43,001** |

The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 as disclosed in the Company's Annual Report 2025 and the accompanying explanatory notes attached to this interim financial report.

**DS Sigma Holdings Berhad**
**Registration No. 202101030362 (1430662-K)**

**Notes to the Interim Financial Report for Fourth Quarter Ended 30 June 2026**

## A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standards 134, Interim Financial Reporting

### A1. Basis of preparation

The interim financial statements of DS Sigma and its subsidiaries ("**Group**") are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards ("**MASB**") and Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 as disclosed in the Annual Report 2025 and the accompanying notes attached to this interim financial report.

The accounting policies adopted in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2025 as disclosed in the Annual Report 2025. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

### A2. Significant accounting policies

The new and amended standards that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these new and amended standards, if applicable, when they become effective:-

**MFRSs and Amendments to MFRS effective 1 January 2026:-**

Amendments to MFRS 9 and 7 - Financial Instruments and Financial Instruments: Disclosures - Classification and Measurement of Financial Instruments and Contracts Referencing Nature-Dependent Electricity

Amendments that are part of Annual Improvement - Volume 11

**MFRSs and Amendments to MFRS effective 1 January 2027:-**

MFRS 18 - Presentation and Disclosure in Financial Statements
MFRS 19***** - Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 121 - Fair Value Option for Investments in Associates and Joint Ventures

**MFRSs effective 1 January 2029:-**

MFRS 20* - Regulatory Assets and Regulatory Liabilities

**Amendments to MFRSs effective date deferred indefinitely:-**

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

***** *Not applicable to the Group's operations*

The initial application of the above standards and amendments are not expected to have any financial impact to the financial statements of the Group.

### A3. Auditors' report of preceding annual audited financial statements

The audited financial statements of the Group for the financial year ended 30 June 2025 was not subject to any qualification.

### A4. Seasonal or cyclical factors

The Group's operations are not significantly affected by seasonal or cyclical effects, albeit experiencing higher sales between July and October as our customers increase orders in conjunction with year-end and festive season sales. Generally, the Group's sales at the end of the year, in the month of November and December would decrease.

**Notes to the Interim Financial Report for Fourth Quarter Ended 30 June 2026**

**A5. Unusual items affecting assets, liabilities, equity, net income or cash flows**

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

**A6. Changes in estimates**

There were no material changes in the estimates that have a material effect to the Group during the current quarter and financial year under review.

**A7. Debts and equity securities**

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

**A8. Dividend**

The Company did not pay any dividend for the financial year ended 30 June 2026.

**A9. Segmental information**

The segmental information based on the business segments and geographical location are as follows:-

(a) Analysis of revenue by business segments

The Group is principally involved in manufacturing, supplying and trading in packaging materials and paper products.

Due to the interrelated nature of manufacturing, supplying and trading in packaging materials and paper products and similar operational characteristic of managing the same field, the management is of the view that it is overseeing a single reportable segment. Hence, the Group does not present its results by industry or product segment.

(b) Analysis of revenue by geographical location

The Group's business is operated entirely within Malaysia and as such, no segmental information based on geographical location is presented.

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

The Group has not carried out any valuation on its property, plant and equipment in the current quarter and financial year under review.

**A11. Material events subsequent to the end of the financial year**

There were no significant events subsequent to the end of the current quarter and financial year under review.

**A12. Changes in the composition of the Group**

There were no changes to the composition of the Group during the current quarter and financial year under review.

**A13. Contingent liabilities and contingent assets**

There were no contingent liabilities and contingent assets in the Group since the end of the last reporting year as at 30 June 2026.

**A14. Capital commitments**

There were no material capital commitments of the Group as at 30 June 2026.

**Notes to the Interim Financial Report for Fourth Quarter Ended 30 June 2026**

**A15. Related party transactions**

Save as disclosed below, there were no other significant related party transactions during the current quarter and financial year under review:-

| | Individual Quarter ended | | Cumulative Quarter ended | |
|---|---|---|---|---|
| | 30.06.2026 RM'000 | 30.06.2025 RM'000 | 30.06.2026 RM'000 | 30.06.2025 RM'000 |
| **Related companies** | | | | |
| Rental of premises | 20 | 18 | 80 | 72 |
| Provision of transport services | 40 | 39 | 156 | 152 |
| **Related parties** | | | | |
| Rental of premises | 149 | 123 | 596 | 492 |

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

**Notes to the Interim Financial Report for Fourth Quarter Ended 30 June 2026**

## B. Additional Information Required by Main Market Listing Requirements of Bursa Malaysia Securities Berhad

### B1. Review of performance – Comparison with previous year's corresponding quarter and financial year

| | Individual Quarter ended | | Cumulative Quarter ended | |
|---|---|---|---|---|
| | 30.06.2026 | 30.06.2025 | 30.06.2026 | 30.06.2025 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Revenue | 22,843 | 23,656 | 87,685 | 89,405 |
| Gross profit | 5,824 | 7,399 | 23,873 | 27,015 |
| Profit before tax | 2,533 | 4,374 | 11,936 | 14,289 |
| Profit after tax | 1,706 | 3,179 | 8,851 | 10,811 |

The Group recorded revenue of RM22.84 million for the current quarter and RM87.68 million for the financial year ended 30 June 2026, representing a decrease of RM0.81 million or 3.44% compared to the corresponding quarter of the preceding year and a decrease of RM1.72 million or 1.92% compared to the financial year ended 30 June 2025. The decrease in revenue was mainly attributable to the adverse impact of the ongoing Iran–US geopolitical conflict, which disrupted global supply chains and resulted in softer customer demand and more cautious ordering patterns during the quarter.

The Group recorded a profit before tax of RM2.53 million for the current quarter and RM8.85 million for the financial year ended 30 June 2026, representing a decrease of RM1.84 million or 42.09% compared to the corresponding quarter of the preceding year and a decrease of RM2.35 million or 16.47% compared to financial year ended 30 June 2025. The decrease was mainly driven by lower sales volume and reduced product mix from higher-margin customers during the current quarter.

### B2. Review of performance – Comparison with immediate preceding quarter's results

| | Individual Quarter ended | | | |
|---|---|---|---|---|
| | 30.06.2026 | 31.3.2026 | Changes | |
| | RM'000 | RM'000 | RM'000 | % |
| Revenue | 22,843 | 20,177 | 2,666 | 13.21 |
| Profit before tax | 2,533 | 1,946 | 587 | 30.16 |

The Group's revenue for the current quarter has increased by RM2.67 million or 13.21% to RM22.84 million as compared to the immediate preceding quarter. The quarter-on-quarter increase in sales reflects sales recovery as compared to last quarter, affected by the adverse impact of the ongoing Iran–US geopolitical conflict, which disrupted global supply chains and resulted in softer customer demand.

The Group recorded a profit before tax of RM2.53 million in the current quarter, an increase of RM0.59 million or 30.16% compared to the profit before tax of RM1.95 million in the preceding quarter ended 31 March 2026. The increase was mainly due to recovery of sales during the current quarter.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

## B3. Prospects of the Group

The Group expects the packaging industry in Malaysia to remain stable over the longer term, supported by resilient domestic demand and continued industrial activities. During the recent quarters, segment performance was mixed — demand from the consumer electronics segment was softer amid cautious global sentiment arising from the ongoing Iran–US geopolitical conflict, while the renewables and semiconductor segments continued to show encouraging momentum. This divergence reflects differing customer trends across end-markets, which the Group is well-positioned to navigate given its diversified customer base.

Supported by this diversification and the successful onboarding of new projects across multiple segments in previous quarters, sales remained stable compared with the corresponding quarter of the preceding financial year, helping to cushion the impact of near-term softness in selected segments. The Group continues to monitor external developments including geopolitical tensions, regulatory shifts, global trade developments and economic conditions in major economies. While the ongoing Iran–US conflict and recent U.S. tariff measures on selected imports may contribute to near-term market volatility, the Group's diversified segment exposure provides resilience against uneven demand

Moving forward, the Group remains focused on maintaining lean operations, prudent inventory management and operational agility. At the same time, the Group is actively pursuing its long-term growth strategy through value chain expansion, product differentiation and strengthening its presence in higher-value segments such as industrial E&E, renewables, semiconductors and medical packaging - areas which continue to present meaningful growth opportunities. The established packaging design and innovation centre also continues to drive eco-friendly initiatives in line with the Group's commitment towards Environmental, Social and Governance ("ESG") practices and sustainable growth.

Based on the above, the Board of Directors ("Board") remains optimistic about the Group's upcoming performance in financial year 2027 and believes that the Group's ongoing expansion and strategic initiatives, supported by its diversified customer base and growing presence in higher value segments, will contribute positively to its financial performance.

## B4. Variance of actual profits from forecast profits

The Group did not issue any profit forecast or profit guarantee in the current quarter and financial year under review.

## B5. Tax expense

| | Individual Quarter ended | | Cumulative Quarter ended | |
|---|---|---|---|---|
| | 30.06.2026 RM'000 | 30.06.2025 RM'000 | 30.06.2026 RM'000 | 30.06.2025 RM'000 |
| Current income tax expense | 730 | 1,196 | 2,988 | 3,548 |
| Overprovision in prior years | - | - | 32 | (69) |
| Total income tax expense | 730 | 1,196 | 3,020 | 3,479 |
| Deferred tax expense | 65 | (1) | 65 | (1) |
| | 795 | 1,195 | 3,085 | 3,478 |
| Effective tax rate (%) | 31.39 | 27.32 | 25.85 [1] | 24.34 [1] |
| Statutory tax rate (%) | 24.00 | 24.00 | 24.00 | 24.00 |

[1] The Group's effective tax rate for the financial year ended 30 June 2026 and 30 June 2025 are higher than the statutory tax rate due to non-deductible expenses.

## B6. Status of corporate proposals

There were no corporate proposals announced by the Company but not completed as at the date of this interim financial report.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

## B7. Utilisation of proceeds

The gross proceeds raised from the Initial Public Offering ("**IPO**") amounting to RM50.15 million is intended to be utilised in the following manner:-

| Purpose | Proposed utilisation RM'000 | Actual utilised RM'000 | Re-allocation RM'000 | Unutilised amount RM'000 | Estimated timeframe for utilisation upon listing^ |
|---|---|---|---|---|---|
| (i) Expansion of operational facilities^ | 17,200 | - | (16,000) | 1,200 | Within 54 months* |
| (ii) Purchase of new machinery and equipment | 16,000 | (4,596) | - | 11,404 | Within 54 months* |
| (iii) Establish packaging design and innovation centre | 1,140 | (1,140) | - | - | Within 24 months |
| (iv) Repayment of bank borrowings | 6,000 | (6,000) | - | - | Within 12 months |
| (v) Working capital | 5,409 | (5,409) | - | - | Within 12 months |
| (vi) Estimated listing expenses | 4,400 | (4,400) | - | - | Within 3 months |
| (vii) Acquisition of vacant industrial land^ | - | (10,000) | 10,000 | - | Within 48 months |
| (viii) Construction of Serendah Factory^ | - | - | 6,000 | 6,000 | Within 60 months* |
| **Total** | **50,149** | **(31,545)** | **-** | **18,604** | |

The utilisation of proceeds as disclosed above should be read in conjunction with the corporate proposal announced on 25 June 2025.

^ The unutilised balance of RM16.00 million for the expansion of operational facilities has been re-allocated to the acquisition of vacant industrial land and construction of Serendah Factory.

* The revised timeframe for the expansion of operational facilities and the purchase of new machinery and equipment has been extended by an additional 24 months, and the construction of Serendah Factory has been extended by an additional 12 months, from the initial approved timeframe.

## B8. Derivative financial instruments

As at 30 June 2026, the Group does not have any derivative financial instruments.

## B9. Fair value of financial liabilities

There was no gain or loss arising from fair value changes of financial liabilities for the current quarter and financial year under review as the Group did not have any financial liabilities measured at fair value.

## B10. Material litigation

As at the date of this report, the Group is not involved in any litigations or arbitrations either as a defendant or plaintiff and the Board is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

## B11. Dividend

No dividend has been proposed or declared for payment by the Board of the Company during the current financial quarter and financial year under review.

[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

## B12. Profit before tax

Profit for the period was derived after taking into consideration of the following:-

| | Individual Quarter ended | | Cumulative Quarter ended | |
|---|---|---|---|---|
| | 30.06.2026 RM'000 | 30.06.2025 RM'000 | 30.06.2026 RM'000 | 30.06.2025 RM'000 |
| After (crediting)/charging:- | | | | |
| Finance income | (651) | (636) | (2,552) | (2,534) |
| Sales of waste paper | (24) | (47) | (106) | (132) |
| Gain on lease termination | - | - | (10) | - |
| Gain on disposal of property, plant and equipment | (21) | (110) | (70) | (110) |
| Depreciation of property, plant and equipment | 1,038 | 1,026 | 4,124 | 3,735 |
| Property, plant and equipment written off | 431 | 15 | 431 | 15 |
| Impairment losses on financial asset | - | 259 | - | 518 |
| Interest expenses | 12 | 21 | 60 | 96 |

Save as disclosed above, the other disclosure items as required under Note 16 of Appendix 9B of the Listing Requirements are not applicable.

## B13. Earnings per share ("EPS")

The basic and diluted earnings per share for the current quarter and financial year are calculated as follows:-

| | Individual Quarter ended | | Cumulative Quarter ended | |
|---|---|---|---|---|
| | 30.06.2026 | 30.06.2025 | 30.06.2026 | 30.06.2025 |
| Profit attributable to owners of the Company (RM'000) | 1,706 | 3,179 | 8,851 | 10,811 |
| Weighted average number of ordinary shares in issue ('000) | 480,000 | 480,000 | 480,000 | 480,000 |
| Basic EPS^ (sen) | 0.36 | 0.66 | 1.84 | 2.25 |
| Diluted EPS* (sen) | 0.36 | 0.66 | 1.84 | 2.25 |

**^** Basic EPS is calculated based on the profits attributable to owners of the Company divided by the weighted average number of ordinary shares of 480,000,000 Shares as at 30 June 2026.

***** The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have any dilutive instruments as at the end of the financial year.

**BY ORDER OF THE BOARD**
**DS SIGMA HOLDINGS BERHAD**
**17 August 2026**