BRIGHT PACKAGING INDUSTRY BERHAD (161776 - W)
BURSA SECURITIES QUARTERLY REPORT - QUARTER 4

SUMMARY OF KEY FINANCIAL INFORMATION	31 AUGUST 2026			
	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER 31/08/2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31/08/2025 RM'000	CURRENT YEAR TO DATE 31/08/2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 31/08/2025 RM'000
1 Revenue	19,576	15,156	61,635	56,571
2 Profit before tax	3,891	1,632	9,229	6,108
3 Profit for the period	4,074	1,781	9,408	6,260
4 Profit attributable to ordinary equity holders of the parent	4,074	1,782	9,409	6,261
5 Basic earning per share (Sen)	1.98	0.87	4.58	3.05
	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)	**0.68**		**0.63**	

ADDITIONAL INFORMATION				
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 31/08/2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31/08/2025 RM'000	CURRENT YEAR TO DATE 31/08/2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 31/08/2025 RM'000
1 (Loss)/profit from operations	3,160	1,247	7,410	4,658
2 Gross interest income	731	385	1,819	1,450

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

QUARTERLY REPORT
ON THE CONSOLIDATED RESULTS FOR THE FOURTH QUARTER ENDED 31 AUGUST 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
	31/08/2026 RM'000	31/08/2025 RM'000	31/08/2026 RM'000	31/08/2025 RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue	19,576	15,156	61,635	56,571
Cost of sales	(15,094)	(12,208)	(46,186)	(45,532)
Gross profit	4,482	2,948	15,449	11,039
Other income	(153)	131	728	1,202
Operating expenses	(1,169)	(1,832)	(8,767)	(7,583)
(Loss)/Profit from operations	3,160	1,247	7,410	4,658
Interest income	731	385	1,819	1,450
Profit before tax	**3,891**	**1,632**	**9,229**	**6,108**
Income tax credit/(expense)	183	149	179	152
Total comprehensive Profit for the financial period	**4,074**	**1,781**	**9,408**	**6,260**
Total comprehensive profit attributed to:				
Owners of the Company	4,074	1,782	9,409	6,261
Non-controlling interest	-	(1)	(1)	(1)
	4,074	**1,781**	**9,408**	**6,260**
Earnings per share attributed to owners of the Company:				
Basic (Sen)	1.98	0.87	4.58	3.05

The above condensed consolidated statements of profit or loss 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.

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 31/08/2026 RM'000	AS AT 31/08/2025 RM'000
	(Unaudited)	(Audited)
Assets		
Property, plant and equipment	36,926	38,882
Other investment	13,700	13,700
Non-current asset	50,626	52,582
Inventories	12,756	10,586
Trade and other receivables	27,221	22,687
Cash and bank balances	59,290	54,328
Current assets	99,267	87,601
Total assets	**149,893**	**140,183**
Equity and liabilities		
Share capital	97,717	97,717
Treasury shares	(1)	(1)
Retained earnings	41,865	32,456
Equity attributable to owners of the Company	139,581	130,172
Non-controlling interest	377	377
Total equity	139,958	130,549
Deferred tax liabilities	365	973
Finance lease liabilities	-	-
Non-current liabilities	365	973
Trade and other payables	9,489	8,661
Tax payable	81	-
Current liabilities	**9,570**	**8,661**
Total liabilities	**9,935**	**9,634**
Total equity and liabilities	**149,893**	**140,183**
Net assets per share attributable to owners of the Company (RM)	**0.68**	**0.63**

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.

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Year Ended	
	31/08/2026 RM'000	31/08/2025 RM'000
	(Unaudited)	(Audited)
Cash flow from operating activities		
Profit before tax	9,229	6,108
Adjustments for:		
Depreciation of property, plant and equipment	1,998	2,550
Inventories written off	-	214
Unrealised loss/(gain) on foreign exchange	(524)	(1,083)
Finance income	(1,819)	(1,450)
Operating profit before working capital changes	8,884	6,339
(Increase)/Decrease in inventories	(2,170)	(3,466)
(Increase)/Decrease in receivables	(4,542)	(3,015)
Increase/(Decrease) in payables	828	4,181
Cash generated from operations	3,000	4,039
Tax paid	(339)	1
Net cash generated from operating activities	**2,661**	**4,040**
Cash flow from investing activities		
Purchase of property, plant and equipment	(42)	(27)
Other investment	-	(3,400)
Interest received	1,819	1,450
Net cash (used in)/from investing activities	**1,777**	**(1,977)**
Cash flow from financing activity		
Payment of finance lease liabilities	-	-
Net cash used in financing activity	**-**	**-**
Net increase in cash and cash equivalents	**4,438**	**2,063**
Effect of exchange translation difference	524	-
Cash and cash equivalents at beginning of period	54,328	52,265
Cash and cash equivalents at end of period	**59,290**	**54,328**
Cash and cash equivalents at end of period comprises:		
Cash and bank balances	59,290	54,328
	59,290	**54,328**

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.

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	← Attributable to owners of the Company →					
	← Non-distributable →			Distributable		
	Share capital RM'000	**Treasury Share RM'000**	**Other Reserves RM'000**	**Retained earnings RM'000**	**Non-controlling interest RM'000**	**Total equity RM'000**
At 1 September 2025	**97,717**	**(1)**	**-**	**32,456**	**377**	**130,549**
Total comprehensive profit for the period	-	-	-	9,409	-	9,409
At 31 AUGUST 2026	**97,717**	**(1)**	**-**	**41,865**	**377**	**139,958**
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 accounting policies and methods of computation adopted in these interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 August 2025, except for the adoption of the following amendments to MFRSs issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for the current financial year:

Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability

The adoption of the above amendments did not have any material impact on the interim financial statements of the Group and of the Company.

Standards issued but not yet effective

The Group and the Company have not applied the following new standards and amendments to standards that have been issued by the MASB but are not yet effective for the Group and for the Company:

Standards / Amendments	Title	Effective for financial periods beginning on or after
Amendments to MFRS 7 and MFRS 9	Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107	Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026
Amendments to MFRS 7 and MFRS 9	Contracts Referencing Nature-dependent Electricity	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 and Amendments to MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency	1 January 2027
MFRS 20	Regulatory Assets and Regulatory Liabilities	1 January 2029
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

The Group and the Company will adopt the above standards and amendments when they become effective. The initial application of these standards and amendments is not expected to have any material impact on the financial statements of the Group and of the Company, except for MFRS 18 Presentation and Disclosure in Financial Statements, which will change the presentation of the statement of profit or loss and introduce new disclosures. The potential impact of MFRS 18 on the financial statements of the Group and of the Company has yet to be assessed.

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 of 31 August 2025, and to determine whether any adjustments to its carrying amount were necessary, as the latest audited financial statements of the joint venture made available to them were for the financial year ended 31 December 2023.

As at the date of this report, the audited financial statements of the joint venture for the financial year ended 31 December 2024 have been provided to the auditors, while the audited financial statements for the financial year ended 31 December 2025 are pending.

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. Markmas Pak-Print Sdn Bhd, a 99.9%-owned subsidiary, ceased operations and distributed its retained profits to the Company in May 2026. An application to strike off the subsidiary will be submitted to the Companies Commission of Malaysia once the eligibility requirements are met. The cessation has no material impact on the Group's results.

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 the fourth quarter ended 31 August 2026 registered a total turnover of RM19.58 million, as compared to RM15.16 million in the fourth quarter of last financial year. The profit after tax and minority interest is RM4.07 million in the fourth quarter ended 31 August 2026 as compared to RM1.78 million in the fourth quarter of last financial year. For the financial year ended 31 August 2026, the Group registered revenue of RM61.63 million (FY2025: RM56.57 million) and profit after tax and minority interest of RM9.41 million (FY2025: RM6.26 million). The higher turnover and profit were mainly due to higher order quotas from Philip Morris.

2.02 Comparison With Preceding Quarter's Results

During the current quarter, the Group registered total revenue of RM19.58 million as compared to the preceding quarter of RM13.88 million.

The Group has registered a profit after tax and minority interest of RM4.07 million as compared to preceding quarter profit after tax and minority interest of RM3.07 million. The higher revenue and profit were mainly due to higher order quotas from Philip Morris.

2.03 Current Year Prospects

Despite softer revenue in the third quarter, the Group closed the financial year ended 31 August 2026 with improved results, supported by higher order quotas from Philip Morris in the fourth quarter. Barring unforeseen circumstances, the Directors expect the Group's performance to remain positive for the financial year ending 31 August 2027.

2.04 Variance Of Actual Profit From Forecast Profit / Profit Guarantee

Not applicable.

2.05 Income Tax Expense

	Quarter Ended		Year Ended	
	31/08/2026 RM'000	**31/08/2025 RM'000**	**31/08/2026 RM'000**	**31/08/2025 RM'000**
Income tax	(425)	2	(429)	(3)
Deferred tax	608	147	608	155
	183	**149**	**179**	**152**

Income tax is calculated at the Malaysian statutory tax rate of 24% of the estimated assessable profit for the current and previous corresponding periods. The deferred tax credit for the current quarter and financial year mainly arises from the reversal of deferred tax liabilities of a subsidiary of RM0.61 million following the recomputation of its temporary differences at year end.

2.06 Profit Before Tax

	Quarter Ended		Year Ended	
	31/08/2026 RM'000	**31/08/2025 RM'000**	**31/08/2026 RM'000**	**31/08/2025 RM'000**
Net foreign exchange gain/(loss)				
- Realised	720	(253)	(2,012)	(1,413)
- Unrealised	(184)	102	524	1,083
Depreciation of property, plant And equipment	(506)	(642)	(1,998)	(2,547)
Finance income	731	315	1,819	1,450

2.07 Trade Receivables

	As at 31/08/2026 RM'000	As at 31/08/2025 RM'000
Trade receivables	27,012	22,514
Less: Allowance for impairment loss	-	-
	27,012	**22,514**

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

	As at 31/08/2026 RM'000	As at 31/08/2025 RM'000
Not past due	21,667	22,006
Past due: - less than 30 days	5,349	722
Past due: - more than 30 days	(4)	(214)
Trade receivables (gross)	**27,012**	**22,514**

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 31 August 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	
	31/08/2026	31/08/2025	31/08/2026	31/08/2025
Earnings attributable to owners of the Company (RM'000)	4,074	1,782	9,409	6,261
Weighted average number of ordinary shares issued ('000)	205,331	205,331	205,331	205,331
Basic earnings per share (Sen)	**1.98**	**0.87**	**4.58**	**3.05**

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.