FRONTKEN

FRONTKEN CORPORATION BERHAD

(Co. No. 651020-T)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

(The figures have not been audited)

	Individual Period				Cumulative Period			
	Current Period Quarter 30 Sep 2026 RM '000	Preceding Period Corresponding Quarter 30 Sep 2025 RM '000	Changes RM'000	(%)	Current Period To-date 30 Sep 2026 RM '000	Preceding Corresponding Period 30 Sep 2025 RM '000	Changes RM'000	(%)
Revenue	181,039	161,872	19,167	12	557,758	450,863	106,895	24
Operating expenses	(107,976)	(95,505)	(12,471)	13	(358,065)	(286,272)	(71,793)	25
Profit before depreciation and finance costs	73,063	66,367	6,696	10	199,693	164,591	35,102	21
Depreciation	(5,209)	(5,488)			(15,667)	(16,139)		
Finance costs	(266)	(200)			(721)	(558)		
Other operating income	9,352	4,431			28,734	13,537		
Profit before tax	76,940	65,110	11,830	18	212,039	161,431	50,608	31
Taxation	(15,558)	(14,970)	(588)	4	(51,185)	(40,635)	(10,550)	26
Profit after tax	61,382	50,140	11,242	22	160,854	120,796	40,058	33
Profit after tax attributable to :								
Owners of the Company	57,254	45,833	11,421	25	147,331	110,389	36,942	33
Non-controlling interests	4,128	4,307			13,523	10,407		
Profit for the period	61,382	50,140			160,854	120,796		
Profit for the period	61,382	50,140			160,854	120,796		
Other comprehensive expense:								
Foreign currency translation	886	(29,074)			(4,870)	4,796		
Total comprehensive income for the period	62,268	21,066			155,984	125,592		
Total comprehensive income attributable to:								
Owners of the Company	58,113	18,664			142,786	114,550		
Non-controlling interests	4,155	2,402			13,198	11,042		
Total comprehensive income for the period	62,268	21,066			155,984	125,592		
Earnings per share attributable to equity holders of the company :								
Basic (sen)	**3.16**	**2.89**			**8.46**	**6.96**		
Diluted (sen)	**3.16**	**2.84**			**8.46**	**6.92**		

The condensed consolidated income statement is to be read in conjunction with the accompanying notes to the interim financial report.

The comparative figures are based on unaudited financial statements of the Company for the financial period ended 30 September 2025.

FRONTKEN

FRONTKEN CORPORATION BERHAD
(Co. No. 651020-T)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

(The figures have not been audited)

	Unaudited 30 Sep 2026 RM'000	Audited 31 Dec 2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	265,953	238,378
Right-of-use assets	31,386	30,785
Other receivables and prepaid expenses	747	827
Goodwill on consolidation	33,761	33,761
Deferred tax assets	3,010	3,033
Total non-current assets	334,857	306,784
Current assets		
Inventories	26,090	21,726
Trade receivables	178,914	120,203
Other receivables, deposits and prepaid expenses	34,453	11,761
Current tax assets	-	63
Short-term investments	935,215	293,489
Fixed deposits with licensed banks	243,214	181,483
Cash and bank balances	343,161	366,155
Total current assets	1,761,047	994,880
Total assets	2,095,904	1,301,664
EQUITY AND LIABILITIES		
Capital and reserve		
Share capital	1,086,449	449,666
Treasury shares	(10,124)	(9,661)
Reserves	700,995	596,075
Equity attributable to owners of the Company	1,777,320	1,036,080
Non-controlling interests	62,352	53,907
Total equity	1,839,672	1,089,987
Non-current liabilities		
Lease liabilities	28,088	26,062
Other payables	227	204
Deferred tax liabilities	1,565	1,504
Total non-current liabilities	29,880	27,770
Current liabilities		
Trade payables	39,467	19,291
Other payables and accrued expenses	157,666	130,145
Bank borrowing	2,000	15
Lease liabilities	2,374	2,829
Current tax liabilities	24,845	31,627
Total current liabilities	226,352	183,907
Total liabilities	256,232	211,677
Total equity and liabilities	2,095,904	1,301,664
Net assets per share attributable to owners of the parents (RM)	1.02	0.65

The condensed consolidated balance sheet is to be read in conjunction with the accompanying notes to the interim financial report.

The comparative figures are based on audited financial statements of the Company for the financial year ended 31 December 2025.

FRONTKEN

FRONTKEN CORPORATION BERHAD
(Co. No. 651020-T)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2026

(The figures have not been audited)

	<---------- Non-distributable ---------->					Distributable			
	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Statutory reserve RM'000	Share application money RM'000	Retained earnings RM'000	Attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total RM'000
Balance at 1 January 2026	449,666	(9,661)	(27,049)	68,608	-	554,516	1,036,080	53,907	1,089,987
Other comprehensive (expenses)/income recognised for the period:									
Foreign currency translation	-	-	(4,545)	-	-	-	(4,545)	(325)	(4,870)
Profit for the period	-	-	-	-	-	147,331	147,331	13,523	160,854
Total comprehensive income for the period	-	-	(4,545)	-	-	147,331	142,786	13,198	155,984
Dividend									
- by the Company	-	-	-	-	-	(36,258)	(36,258)	-	(36,258)
- by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	(3,329)	(3,329)
Exercise of warrants	636,783	-	-	-	-	-	636,783	-	636,783
Purchase of treasury shares	-	(463)	-	-	-	-	(463)	-	(463)
Transfer to statutory reserve	-	-	-	14,396	-	(14,396)	-	-	-
Changes in ownership interests in a subsidiary that do not result in loss of control	-	-	-	-	-	(1,608)	(1,608)	(1,424)	(3,032)
Balance at 30 September 2026	**1,086,449**	**(10,124)**	**(31,594)**	**83,004**	**-**	**649,585**	**1,777,320**	**62,352**	**1,839,672**

CORRESPONDING YEAR CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	<---------- Non-distributable ---------->					Distributable			
	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Statutory reserve RM'000	Share application money RM'000	Retained earnings RM'000	Attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total RM'000
Balance at 1 January 2025	155,607	(3,739)	12,327	56,140	16,108	484,121	720,564	52,343	772,907
Other comprehensive (expense)/income recognised for the period:									
Foreign currency translation	-	-	4,161	-	-	-	4,161	635	4,796
Profit for the period	-	-	-	-	-	110,389	110,389	10,407	120,796
Total comprehensive income for the period	-	-	4,161	-	-	110,389	114,550	11,042	125,592
Dividend									
- by the Company	-	-	-	-	-	(63,576)	(63,576)	-	(63,576)
- by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	(2,145)	(2,145)
Exercise of warrants	57,633	-	-	-	(16,108)	-	41,525	-	41,525
Purchase of treasury shares	-	(5,940)	-	-	-	-	(5,940)	-	(5,940)
Treasury shares sold	-	18	-	-	-	48	66	-	66
Shares pending allotment	-	-	-	-	80	-	80	-	80
Transfer to statutory reserve	-	-	-	12,586	-	(12,586)	-	-	-
Changes in ownership interests in a subsidiary that do not result in loss of control	-	-	-	-	-	(7,793)	(7,793)	(5,537)	(13,330)
Balance at 30 September 2025	**213,240**	**(9,661)**	**16,488**	**68,726**	**80**	**510,603**	**799,476**	**55,703**	**855,179**

The condensed consolidated statement of changes in equity is to be read in conjunction with the accompanying notes to the interim financial report.

FRONTKEN CORPORATION BERHAD
(Co. No. 651020-T)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

(The figures have not been audited)

	CUMULATIVE QUARTER	
	Current Period To Date	Preceding Corresponding Period
	30 Sep 2026 RM'000	30 Sep 2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	212,039	161,431
Adjustments for:		
Depreciation of property, plant and equipment	13,184	13,677
Depreciation of right-of-use assets	2,483	2,462
Interest expense	721	558
Unrealised (gain)/loss on foreign exchange	(2,711)	13,383
Interest income	(17,535)	(7,395)
Gains on lease termination	(9)	(2)
Gain on disposal of property, plant and equipment	(1,479)	(25)
Property, plant and equipment written off	151	28
Fair value gain on short-term investments	(4,706)	(1,608)
Inventories written off	13	-
Inventories written down	74	50
Operating profit before working capital changes	202,225	182,559
Inventories	(4,722)	(5,027)
Trade receivables	(59,826)	(18,923)
Other receivables, deposits and prepaid expenses	(22,840)	1,894
Trade payables	20,269	(2,120)
Other payables and accrued expenses	28,596	(9,353)
Cash generated from operations	163,702	149,030
Taxes paid	(57,490)	(46,644)
Net cash from operating activities	106,212	102,386
CASH FLOWS FOR INVESTING ACTIVITIES		
Interest received	17,535	7,395
Additional investment in an existing subsidiary	(3,032)	(13,330)
Purchase of property, plant and equipment	(42,742)	(36,315)
Purchase of short-term investments	(643,536)	(31,556)
Proceeds from disposal of short-term investments	6,500	-
Proceeds from disposal of property, plant and equipment	2,381	25
Net withdrawal of fixed deposits with licensed banks	(12,296)	6,897
Net cash for investing activities	(675,190)	(66,884)

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2026 (CONT'D)

(The figures have not been audited)

	CUMULATIVE QUARTER	
	Current Period To Date	Preceding Corresponding Period
	30 Sep 2026 RM'000	30 Sep 2025 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(721)	(558)
Dividend paid by the Company	(36,259)	(31,711)
Dividend paid by subsidiaries to non-controlling interests	(3,329)	(2,145)
Drawdown of term loans	2,000	3,500
Repayment of bank borrowings	(15)	(526)
Payment of lease liabilities	(2,213)	(2,411)
Treasury shares acquired	(463)	(5,940)
Treasury shares sold	-	66
Proceeds from exercise of warrants	636,782	41,525
Proceeds from warrant holders	-	80
Net cash from financing activities	595,782	1,880
NET INCREASE IN CASH AND CASH EQUIVALENTS	26,804	37,382
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	534,206	469,112
EFFECT OF EXCHANGE DIFFERENCES	(249)	(8,460)
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	560,761	498,034
THE CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances	343,161	326,422
Fixed deposits with licensed banks	243,214	172,134
	586,375	498,556
Less: Fixed deposits pledged with banks	-	(522)
Less: Fixed deposits with maturity more than 3 months	(25,614)	-
Cash and cash equivalents	560,761	498,034

The condensed consolidated cash flow statement is to be read in conjunction with the accompanying notes to the interim financial report.

The comparative figures are based on unaudited financial statements of the Company for the financial period ended 30 September 2026.

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

A NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in the Malaysian Financial Reporting Standards ("MFRS") No.134 : Interim Financial Reporting, and Paragraph 9.22 of Bursa Malaysia Securities Berhad ("Bursa Securities") Main Market Listing Requirements and should be read in conjunction with the Company's audited financial statements for the financial year ended 31 December 2025.

The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of Frontken Corporation Berhad ("FCB" or "the Company") and its subsidiaries since the financial year ended 31 December 2025.

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 December 2025 except for those standards, amendments and interpretations which are effective from the annual period beginning 1 January 2026. The adoption of the MFRSs and Amendments do not have significant impact on the financial statements of the Group.

A2. Audit qualification

The auditors' report in respect of the audited consolidated financial statements of FCB for the financial year ended 31 December 2025 was not subjected to any qualification.

A3. Seasonality or cyclicality of interim operations

The Group's business operations were not materially affected by any seasonal or cyclical factors during the quarter under review.

A4. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no items or events that arose, which affected the assets, liabilities, equity, net income or cash flows, of the Group that are unusual by reason of their nature, size or incidence during the current quarter.

A5. Material changes in estimates

The Company has not issued any revenue or profit estimate, forecast or target.

A6. Issuance, cancellations, repurchases, resale and repayments of debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter.

As at 30 September 2026, the Company held 9,218,050 repurchased shares as treasury shares out of its total issued and paid-up share capital of 1,822,154,582 ordinary shares. Such treasury shares are held at a carrying amount of RM10,124,592.

A7. Dividends

During the financial period ended 30 September 2026, the Company paid the following dividend:

Single tier dividend on 17 September 2026, in respect of the financial year ending 31 December 2026, of 2.0 sen per ordinary share on 1,812,936,532 shares, amounting to RM36,258,731.

A8. Segmental information

The breakdown of the Group's revenue and results by geographical regions for the quarter ended 30 September 2026 are set out below. Revenue and results by geographical sales were based on the location of the Group's subsidiaries.

Current Quarter 30 September 2026	**Singapore**	**Malaysia**	**Philippines**	**Indonesia**	**Taiwan**	**Total**
	RM'000	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Segment Revenue						
External revenue	14,664	30,123	4,010	-	132,242	181,039
Inter-companies revenue	22	1,968	-	-	45	2,035
Total revenue	14,686	32,091	4,010	-	132,287	183,074
Segment Results						
Operating profit	2,625	3,695	863	(88)	61,428	68,523
Interest income						8,683
Finance cost						(266)
Profit before taxation						76,940
Current Year-to-date 30 September 2026						
Segment Revenue						
External revenue	42,102	137,527	12,005	-	366,124	557,758
Inter-companies revenue	65	4,837	58	-	72	5,032
Total revenue	42,167	142,364	12,063	-	366,196	562,790

Current Year-to-date 30 September 2026	**Singapore**	**Malaysia**	**Philippines**	**Indonesia**	**Taiwan**	**Elimination**	**Total**
	RM'000	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Segment Results							
Operating profit	8,111	12,424	2,571	981	171,138	-	195,225
Interest income							17,535
Finance cost							(721)
Profit before taxation							212,039
Assets							
Non-current assets							
- Property, plant and equipment	14,496	24,819	1,017	-	225,621	-	265,953
- Right-of-use assets	7,663	3,282	2,404	-	18,037	-	31,386
- Deferred tax assets	-	-	21	-	2,989	-	3,010
- Goodwill	-	9,172	-	-	24,589	-	33,761
- Other receivables	-	-	-	-	747	-	747
Current assets	56,712	1,007,072	23,937	34	682,182	(8,890)	1,761,047
Consolidated total assets							2,095,904
Liabilities							
Tax liabilities	1,956	2,594	465	-	21,395	-	26,410
Segment liabilities	18,092	42,909	3,475	5,553	174,279	(14,486)	229,822
Consolidated total liabilities							256,232

A9. Profit before tax

Profit before tax is arrived at after crediting/(charging) the following:

	Current Quarter 30 Sep 2026	Current Year-to-date 30 Sep 2026
	RM'000	RM'000
Fair value gain on short-term investments	372	4,706
Gain on disposal of property, plant and equipment	9	1,479
Interest income	8,683	17,535
Depreciation of property, plant and equipment	(4,402)	(13,184)
Depreciation of right-of-use assets	(807)	(2,483)
Interest expense	(266)	(721)
Inventories written down	19	(74)
Property, plant and equipment written off	(137)	(151)
Realised exchange loss	(294)	(1,249)
Unrealised exchange (loss)/gain	462	2,711

A10. Valuation of property, plant and equipment

There was no revaluation of property, plant and equipment during the quarter under review.

A11. Material events subsequent to the end of the quarter

There were no material events subsequent to the end of the current quarter under review up to the date of this report.

A12. Changes in the composition of the Group

Save as disclosed below, there were no changes in the composition of the Group for the current quarter under review.

In the month of September 2026, the Company acquired 70,204 ordinary shares of NT$10 each representing 0.2% of the issued and paid-up share capital of Ares Green Technology Corporation ("AGTC") for a total cash consideration of NT$23,728,952 (equivalent to RM3,032,284). Following the acquisition, the Group's interest in AGTC increased to 93.59%.

A13. Contingent liabilities

As at 30 September 2026, the Group has no contingent liabilities which, upon crystallisation would have a material impact on the financial position of the Group.

A14. Cash and cash equivalents

	As at 30 Sep 2026
	RM'000
Cash at bank	343,108
Cash on hand	53
Fixed deposits with licensed banks	243,214
	586,375
Less: Fixed deposits with maturity more than 3 months	(25,614)
	560,761

A15. Significant related party transactions

	Current Quarter 30 Sep 2026	Current Year-to-date 30 Sep 2026
	RM'000	RM'000
Sales to AMT	4	12
Purchase from AMT	-	16
Sales to TTM	3	3
Purchase from TTM	49	106
Rental payable to AMT	36	108
Rental payable to a director of a subsidiary	30	90

Name of Related Parties	Relationship
AMT	Sia Chiok Meng, a Director of FEM, is also a director and substantial shareholder of AMT.
A&I	Sia Chiok Meng, a director of FEM, is also a director and substantial shareholder of A&I.
TTM	Mohd Shukri Bin Hitam and Fauziah Binti Hamlawi, directors and shareholders of TTES, are also directors and shareholders of TTM.

Abbreviations:

AMT	*AMT Engineering Sdn Bhd*	*FEM*	*Frontken (East Malaysia) Sdn Bhd*
A&I	*A&I Engine Rebuilders Sdn Bhd*	*TTM*	*Tenaga-Tech (M) Sdn Bhd*
TTES	*TTES Frontken Integrated Services Sdn. Bhd.*		

A16. Capital commitments

Capital expenditure of the Group approved by the Directors but not provided for in the condensed financial statements are as follows:

	As at 30 Sep 2026
	RM'000
Plant and equipment	13,780
Land and property	100,150
	113,930

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Analysis of performance

Current quarter's performance against the quarter ended 30 September 2025

The Group's revenue for the current quarter ended 30 September 2026 increased by approximately 12% compared to the preceding year corresponding quarter mainly due to higher contributions from our subsidiaries in Taiwan, Malaysia and Singapore.

The revenue for our Malaysia subsidiaries increased by 18% compared to previous corresponding period mainly due to higher sales contribution from supply-related activities in the oil and gas business. Our Singapore unit benefitted from the overall pick-up in volume in the semiconductor space. The revenue for our Taiwan subsidiary increased by 11% compared to the previous corresponding period. However, if we look at it on a like-for like basis based on New Taiwan Dollar, revenue from our Taiwan subsidiary would have reflected an even stronger growth of 24%. Volume in the semi-conductor space increased mainly due to higher demand and strong orders from our customers in Taiwan.

Against the same period last year, the Group's profit after tax ("PAT") increased by 22% or RM11.2 million primarily due to overall better performance from the Group's core business and effective costs control. If the foreign exchange rates used to translate the results of our foreign subsidiaries remain the same as that in 2025, the current quarter's PAT would have been RM66.8 million or an increase of 33%.

Current 9 months period's performance against the 9 months period ended 30 September 2025

The Group's revenue of RM557.8 million for the current period ended 30 September 2026 was RM106.9 million or 24% higher than that achieved in the previous corresponding period. This is mainly due to better contributions from our Taiwan, Malaysia and Singapore subsidiaries. The revenue for our Taiwan subsidiary increased by 10% compared to previous corresponding period. However, if we look at it on a like-for like basis based on New Taiwan Dollar, revenue from our Taiwan subsidiary would have reflected an even stronger growth of 21%.

Against the same period last year, the PAT for the Group increased by 33% or RM40.1 million as a result of improved revenue and continual efforts to improve our efficiency across the Group. Again, if we were to use the same exchange rate as that for 2025, our 9 months' PAT would have increased by 45% or RM54.6 million.

B2. Comparison with immediate preceding quarter

	3rd Quarter 30 Sep 2026	2nd Quarter 30 Jun 2026
	RM'000	RM'000
Revenue	181,039	186,906
Profit before tax	76,940	73,813
Profit after tax	61,382	52,460
Profit attributable to owners of the Company	57,254	47,723

The Group's revenue decreased by 3% mainly due to lower sales contribution from supply-related activities in the oil and gas business from our Malaysia's subsidiary. PAT increased by 17% mainly due to higher margin contribution from our semiconductor business.

B3. Prospects

The Group remains committed to sustaining operational resilience and ensuring supply chain stability. While ongoing geopolitical developments may influence the availability and pricing of certain raw materials, the Group continues to monitor market developments closely and manage procurement and supply planning to mitigate potential disruptions.

In the semiconductor segment, activity levels are expected to remain strong, supported by long-term structural demand driven by artificial intelligence, agentic and generative AI, high-performance computing, automotive electronics and advanced manufacturing. The Group is enhancing its operational capabilities and undertaking selective capacity expansion to capture emerging growth opportunities. By strengthening collaboration across the supply chain and deepening customer relationships, the Group is well positioned to participate in the sector's longer-term growth. Looking ahead, the Group maintains a positive outlook for the semiconductor sector, while remaining attentive to evolving supply-demand dynamics.

In the oil and gas segment, industry activity remains supported by continued requirements for asset reliability, maintenance and operational efficiency, creating opportunities for specialised service providers. Against this backdrop, the Group has delivered encouraging results, supported by project activity and demand for engineering and maintenance services. The Group maintains a cautiously optimistic outlook for the remainder of 2026, underpinned by continued requirements for engineering, maintenance and asset-support services.

Amid ongoing uncertainties, the Group remains resilient and focused, and will continue to prioritise operational efficiency and selective capacity expansion while maintaining disciplined margin management to strengthen long-term competitiveness and sustainable value creation.

B4. Variance in profit forecast

Not applicable as no profit forecast or profit guarantee has been announced or disclosed in a public document previously.

B5. Taxation

	Current Quarter 30 Sep 2026	Current Year-to-date 30 Sep 2026
	RM'000	RM'000
Income tax	15,464	45,241
Deferred tax	94	64
Withholding tax	-	5,880
	15,558	51,185

Excluding the withholding tax paid for the dividend received from our Taiwan subsidiary, the Group's effective tax rate for the year under review is lower than the statutory tax rate principally due to relatively lower statutory tax rate of overseas subsidiaries.

B6. Status of corporate proposals

There were no corporate proposals that were announced but not completed.

B7. Group borrowings

The Group's borrowings as at 30 September 2026 are as follows:

	As at 30 Sep 2026		As at 30 Sep 2025	
	Foreign currencies RM'000	RM'000	Foreign currencies RM'000	RM'000
Short-term				
Hire Purchase Payables				
- Ringgit Malaysia	-	-	-	23
Short-term Loan				
- Ringgit Malaysia		2,000		3,000
		2,000		3,023

The Group's borrowings are denominated in functional currency.

B8. Material litigations

The Group is not engaged in any material litigation, claim or arbitration, either as plaintiff or defendant and the Board does not know of any proceedings pending or threatened, or of any fact likely to give rise to any proceedings, which might materially affect the financial position or business of the Group as at 6 November 2026.

B9. Earnings per share ("EPS")

(a) Basic EPS

The calculation of the basic EPS is based on the net profit for the financial period under review divided by the weighted average number of ordinary shares in issue after deducting treasury shares.

	Current Quarter	Preceding Corres-ponding Quarter	Current Year-to-date	Preceding Corres-ponding Year-to-date
Profit attributable to owners of the Company (RM'000)	57,254	45,833	147,331	110,389
Weighted average number of shares in issue ('000)	1,812,937	1,588,402	1,741,049	1,586,458
Basic EPS (sen)	3.16	2.89	8.46	6.96

b) Diluted EPS

The calculation of the diluted EPS is based on the net profit for the financial period under review divided by the weighted average number of ordinary shares in issue, adjusted for treasury shares and the effects of dilutive potential ordinary shares resulting from conversion of warrants.

	Current Quarter	Preceding Corres-ponding Quarter	Current Year-to-date	Preceding Corres-ponding Year-to-date
Profit attributable to owners of the Company (RM'000)	57,254	45,833	147,331	110,389
Weighted average number of shares in issue (Basic) ['000]	1,812,937	1,588,402	1,741,049	1,586,458
Effect of dilution - warrants	-	24,611	-	9,502
Weighted average number of shares in issue and issuable (Diluted) ['000]	1,812,937	1,613,013	1,741,049	1,595,960
Diluted EPS (sen)	3.16	2.84	8.46	6.92

The diluted earnings per share is equal to the basic earnings per share because there were no potential ordinary shares as at the end of the period ended 30 September 2026.

B10. Dividends

No dividend was declared for the current quarter ended 30 September 2026.

This report has been approved by the Board of Directors on 6 November 2026.