



AURELIUS TECHNOLOGIES BERHAD
(Registration No. 202101005015 (1405314-D))
(Incorporated in Malaysia under the Companies Act 2016)

**UNAUDITED CONDENSED
INTERIM FINANCIAL STATEMENT
FOR THE FIRST QUARTER ENDED
31 MARCH 2026**



UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	1st Quarter			Cumulative Quarter		
	31 March 2026	31 March 2025	Changes	31 March 2026	31 March 2025	Changes
	(a) RM	RM	%	(a) RM	RM	%
Revenue	130,418,431	147,853,367	(11.8)	130,418,431	147,853,367	(11.8)
Cost of sales	(114,813,620)	(125,308,764)	(8.4)	(114,813,620)	(125,308,764)	(8.4)
Gross profit	15,604,811	22,544,603	(30.8)	15,604,811	22,544,603	(30.8)
Other income	2,834,734	2,995,397	(5.4)	2,834,734	2,995,397	(5.4)
Administrative expenses	(6,331,489)	(5,101,999)	24.1	(6,331,489)	(5,101,999)	24.1
Selling and distribution expenses	(85,364)	(29,568)	188.7	(85,364)	(29,568)	188.7
Operating profit	12,022,692	20,408,433	(41.1)	12,022,692	20,408,433	(41.1)
Finance income	137,054	450,789	(69.6)	137,054	450,789	(69.6)
Finance costs	(115,417)	(44,837)	157.4	(115,417)	(44,837)	157.4
Profit before tax	12,044,329	20,814,385	(42.1)	12,044,329	20,814,385	(42.1)
Taxation	(2,867,484)	(4,716,692)	(39.2)	(2,867,484)	(4,716,692)	(39.2)
Profit for the financial period	9,176,845	16,097,693	(43.0)	9,176,845	16,097,693	(43.0)
Total other comprehensive income, net of tax						
<i>Items that will not be reclassified subsequently to profit or loss:</i>						
Transfer of revaluation surplus to retained profits	135,164	46,880	188.32	135,164	46,880	188.32
Realisation of revaluation surplus upon depreciation	(135,164)	(46,880)	188.32	(135,164)	(46,880)	188.32
Total comprehensive income for the financial period	9,176,845	16,097,693	(43.0)	9,176,845	16,097,693	(43.0)
Profit for the financial period attributable to:						
Owner of the Company	9,176,845	16,097,693	(43.0)	9,176,845	16,097,693	(43.0)
Total comprehensive income for the financial period attributable to:						
Owners of the Company	9,176,845	16,097,693	(43.0)	9,176,845	16,097,693	(43.0)
Earnings Per Share attributable to Owners of the Company						
Basic EPS (sen)	0.71 (d)	1.24 (b), (c)		0.71 (d)	1.24 (b), (c)	
Diluted EPS (sen)	0.71 (e)	1.24 (b), (c)		0.71 (e)	1.24 (b), (c)	

**UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME (cont'd)**

Notes:

- (a) *The Unaudited Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 ("FYE 2025") and the accompanying explanatory notes.*
- (b) *As at 31 March 2025, the basic earnings per share ("EPS") and diluted earnings per share ("DEPS") is calculated based on the profit attributable to owners of the Company divided by the weighted average number of ordinary shares issued and applicable ordinary shares of **433,477,022** and **433,682,022** respectively.*
- (c) *For comparative purpose, the EPS and DEPS as at 31 March 2025 had been adjusted based on the enlarged total number of weighted average number of ordinary shares issued and applicable ordinary shares of **1,300,431,066** and **1,301,046,066** respectively pursuant to the completion of the bonus issue of **867,049,600** new ordinary shares and **433,524,800** warrants on 24 June 2025 ("Bonus Issue").*
- (d) *As at 31 March 2026, the EPS is calculated based on the profit attributable to owners of the Company divided by the weighted average number of ordinary shares issued of **1,300,674,400** as disclosed in B12 (i).*
- (e) *As at 31 March 2026, the DEPS is calculated based on the profit attributable to owners of the Company divided by the weighted number of applicable ordinary shares of **1,300,899,400** as disclosed in B12 (ii).*

CONDENSED STATEMENT OF FINANCIAL POSITION

	Unaudited as at 31 March 2026 (a) RM	Audited as at 31 December 2025 RM
ASSETS		
Non-current asset		
Property, plant and equipment	222,378,023	224,511,528
Current assets		
Inventories	107,006,322	110,076,054
Trade receivables	123,238,654	146,853,400
Other receivables, deposits and prepayments	3,996,966	2,634,956
Contract assets	17,886,529	18,043,382
Short term investments	177,917,620	189,773,618
Cash and bank balances	22,143,398	26,615,105
	<u>452,189,489</u>	<u>493,996,515</u>
TOTAL ASSETS	<u>674,567,512</u>	<u>718,508,043</u>
EQUITY & LIABILITIES		
Share capital	390,829,620	390,829,621
Merger deficit	(38,486,932)	(38,486,932)
Revaluation reserve	20,708,571	20,843,736
ESS reserve	118,492	118,492
Retained profits	126,789,541	143,491,020
Total equity	<u>499,959,292</u>	<u>516,795,937</u>
Non-current liabilities		
Deferred tax liabilities	19,074,123	17,423,055
	<u>19,074,123</u>	<u>17,423,055</u>
Current liabilities		
Trade payables	111,213,261	113,832,778
Other payables & accruals	39,224,894	27,797,666
Borrowings	-	34,139,816
Refund liabilities	2,237,590	2,179,225
Provision of taxation	2,858,352	6,339,556
	<u>155,534,097</u>	<u>184,289,041</u>
Total Liabilities	<u>174,608,220</u>	<u>201,712,096</u>
TOTAL EQUITY AND LIABILITIES	<u>674,567,512</u>	<u>718,508,033</u>
Net Assets per share attributable to owner of the Company (RM) (b)	0.38	0.40

CONDENSED STATEMENT OF FINANCIAL POSITION (cont'd)

Notes:

- (a) *The condensed statement of financial position should be read in conjunction with the Group's audited financial statements for the FYE 2025 and the accompanying explanatory notes.*
- (b) *Net Assets per share attributable to the Company's equity owner is calculated based on total equity divided by the total number of ordinary shares outstanding of **1,300,674,400** shares issued.*

UNAUDITED CONDENSED STATEMENT OF CASH FLOWS

	Cumulative Quarter	
	31 March 2026 (a)	31 March 2025
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	12,044,329	20,814,385
Adjustments for:		
Depreciation of property, plant & equipment	3,833,510	3,658,547
Gain on disposal of property, plant & equipment	(98,000)	-
Interest expense	115,417	44,837
Interest income	(137,054)	(450,789)
Short term investments income	(1,656,938)	-
Unrealised (gain)/loss on foreign exchange	(1,936,166)	2,087,164
Fair value loss/(gain) on short term investments	969,938	(1,010,560)
Fair value change of derivatives	-	(64,195)
Operating profit before working capital changes	13,135,036	25,079,389
Changes in working capital:		
Inventories	2,641,799	10,249,861
Receivables	28,992,226	3,671,423
Contract assets	156,853	3,952,026
Payables	(9,703,694)	(32,919,809)
Net cash flows generated from operations	35,222,220	10,032,890
Interest paid	(115,417)	(44,837)
Income tax paid	(4,697,629)	(728,311)
Net cash flows generated from operating activities	30,409,174	9,259,742
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(1,700,005)	(444,089)
Proceeds from disposal of property, plant & equipment	98,000	-
Interest received	137,054	450,789
Short term investments income received	1,656,938	-
Net change of short term investments	10,886,863	(48,021,267)
Fixed deposits with licensed banks	-	18,796,414
Net cash generated from/(used in) investing activities	11,078,850	(29,218,153)
CASH FLOW FROM FINANCING ACTIVITIES		
Net repayment in bankers acceptances and OFCL	(34,284,935)	-
Net repayment of finance lease liabilities	-	(13,727)
Net repayment of term financing	-	(3,277,952)
Dividends paid	(12,356,407)	-
Net cash used in financing activities	(46,641,342)	(3,291,679)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,153,318)	(23,250,090)
Net Effect of changes in foreign exchange rate	682,414	(268,161)
CASH AND CASH EQUIVALENTS AT BEGINNING	26,616,760	140,951,489
CASH AND CASH EQUIVALENTS AT END	22,145,856	117,433,238

UNAUDITED CONDENSED STATEMENT OF CASH FLOWS (*cont'd*)

	Cumulative Quarter	
	31 March 2026 (a)	31 March 2025
	RM	RM
Cash and cash equivalents included in the statement of cash flows comprise the following balance sheet amounts:		
Short term funds with licensed financial institution and/or established asset management firm	177,917,620	96,742,648
Short term money market deposits	13,898,958	15,750,228
Cash and bank balances	<u>8,244,440</u>	<u>4,940,362</u>
	200,061,018	117,433,238
Less: Short term funds with licensed financial institution and/or established asset management firm	<u>(177,915,162)</u>	-
CASH AND CASH EQUIVALENTS AT END	<u>22,145,856</u>	<u>117,433,238</u>

Notes:

(a) *The unaudited condensed statement of cash flows should be read in conjunction with the Group's audited financial statements for the FYE 2025 and the accompanying explanatory notes.*



UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY

	Attributable to Owners of the Company				Distributable Retained Profits RM	Total Equity RM
	Share Capital RM	ESS Reserve RM	Merger Deficit RM	Revaluation Reserve RM		
Period ended 31 March 2026						
Balance as at 1 January 2026	390,829,620	118,492	(38,486,932)	20,843,735	143,491,020	516,795,935
ESS reserve	-	-	-	-	-	-
Profit after taxation	-	-	-	-	9,176,845	9,176,845
Total comprehensive income/(loss)	-	-	-	(135,164)	135,164	-
Dividends paid / payable	-	-	-	-	(26,013,488)	(26,013,488)
Balance as at 31 March 2026	390,829,620	118,492	(38,486,932)	20,708,571	126,789,541	499,959,292
Period ended 31 March 2025						
Balance as at 1 January 2025	390,985,101	402,874	(38,486,932)	5,828,767	129,602,498	488,332,308
ESS reserve	78,995	(78,995)	-	-	-	-
Profit after taxation	-	-	-	-	16,097,693	16,097,693
Total comprehensive income/(loss)	-	-	-	(46,880)	46,880	-
Dividends paid / payable	-	-	-	-	-	-
Balance as at 31 March 2025	391,064,096	323,879	(38,486,932)	5,781,887	145,747,071	504,430,001

Notes:

(a) *The Unaudited Condensed Statement of Changes in Equity should be read in conjunction with the Group's audited financial statement for the FYE 2025 and the accompanying explanatory notes attached to this financial report.*

NOTES TO THE UNAUDITED CONDENSED FINANCIAL STATEMENTS

EXPLANATORY NOTES TO THE UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2026

A1. Basis of Preparation

The financial statements of Aurelius Technologies Berhad (“ATech” or “Company”) and BCM Electronics Corporation Sdn. Bhd. (“BCM Electronics”), the Company’s sole subsidiary (collectively, “the Group”), are unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards (“MFRS”) 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 and Appendix 9B of the Main Market Listing Requirement of Bursa Malaysia Securities Berhad (“Main LR”).

The accounting policies and methods of computation adopted by the Group in these unaudited condensed financial statements are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2025. The financial statements should be read in conjunction with the consolidated financial information and the audited financial statements of the Group for the financial year ended 31 December 2025.

A2. Changes in Accounting Policies

The accounting policies adopted by the Group and by the Company are consistent with those of the previous financial years except for the following new accounting standards/amendments to MFRSs that have been issued by the MASB but are not yet effective for the current financial year:

Effective for annual periods beginning on or after 1 January 2027

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendment to MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates: Translation to a Hyperinflationary Presentation Currency

Effective date yet to be confirmed

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

The initial application of the above standards and amendments to MFRSs is not expected to have any material impacts to the financial statements of the Group and of the Company upon adoption, except for MFRS 18 Presentation and Disclosure in Financial Statements.

A3. Auditors' Report on Preceding Annual Financial Statements

The auditors' reports to the respective members of ATech and BCM Electronics on the financial statements for the FYE 2025 were not subject to any qualification.

A4. Seasonal or Cyclical Factors

The Group's revenues are typically lower in the first half of financial year arising from customer planning and orders cycle. For the first quarter of the year ending 2026 ("Q1"), the Group's revenue decline was mainly attributable to (a) customary seasonal slowdowns, (b) selective supply chain disruptions, and (c) slower orderbook replenishment.

A5. Unusual Items

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

A6. Material Changes in Estimates

There was no change in the estimate of amounts reported that have a material effect in the financial quarter under review.

A7. Debt and Equity Securities

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

A8. Segmental Reporting

The management determines the business segments based on the reports reviewed and used by the management for strategic decision-making and resource allocation.

No segmental analysis by business segment is prepared as the Group operates predominantly in the electronic manufacturing services ("EMS") sector focusing on industrial electronic products, namely communications and IoT products, electronics devices, semiconductor components and the new inclusion of electronic components for automotive industry – which the Group is currently undertaking various new product initiatives ("NPI").

Revenue segmented by products

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31 March 2026 RM	31 March 2025 RM	31 March 2026 RM	31 March 2025 RM
Communications and IoT products	112,615,726	124,565,566	112,615,726	124,565,566
Electronics devices	8,987,795	15,233,120	8,987,795	15,233,120
Electronic components for automotive industry	3,567,639	-	3,567,639	-
Semiconductor components	5,247,271	8,054,681	5,247,271	8,054,681
	<u>130,418,431</u>	<u>147,853,367</u>	<u>130,418,431</u>	<u>147,853,367</u>

Revenue segmented by geographical markets

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31 March 2026 RM	31 March 2025 RM	31 March 2026 RM	31 March 2025 RM
MALAYSIA	28,505,189	33,270,421	28,505,189	33,270,421
AMERICAS	83,040,756	88,139,185	83,040,756	88,139,185
ASIA PACIFIC (excluding Malaysia)	11,435,181	17,553,624	11,435,181	17,553,624
EUROPE	7,437,305	8,890,137	7,437,305	8,890,137
	<u>130,418,431</u>	<u>147,853,367</u>	<u>130,418,431</u>	<u>147,853,367</u>

A9. Dividends Paid

The third interim single-tier dividend of 0.95 sen per ordinary share for the FYE 2025 amounting to RM12.35 million was declared on 28 November 2025 and paid on 8 January 2026.

The fourth and final special single-tier dividend of 2.0 sen per ordinary share for the FYE 2025 amounting to RM26.0 million was declared on 27 February 2026 and paid on 7 April 2026.

Save as disclosed above, there was no other dividend paid during the current financial quarter under review.

A10. Property, Plant and Equipment

The Group did not carry out any revaluation of its property, plant and equipment in the current quarter under review.

A11. Capital Commitments

	Unaudited As at 31 March 2026 RM	Audited As at 31 December 2025 RM
Contracted but not provided for:		
- Property, plant and equipment	1,608,467	2,097,193
Approved but not provided for:		
- Property, plant and equipment	13,832,175	15,510,327
	<u>15,440,642</u>	<u>17,607,520</u>

A12. Changes in the Composition of the Group

There was no change in the composition of the Group during the financial quarter under review.

A13. Contingent Liabilities

	Unaudited as at 31 March 2026 RM	Audited as at 31 December 2025 RM
Corporate guarantees issued to financial institutions for banking facilities granted to a subsidiary		
- Limit	178,497,190	182,590,245
- Maximum exposure	1,444,041	34,345,516

Save as disclosed above, there were no other contingent liabilities during the financial quarter under review.

A14. Significant Related Party Transactions

There was no related party transaction during the financial quarter under review.

A15. Financial Instruments

The table below provides an analysis of financial instruments categorized as amortized cost (“AC”) and fair value through profit or loss (“FVTPL”).

	Carrying amount RM	AC RM	FVTPL RM
Unaudited as at 31 March 2026:			
Financial assets			
Trade and other receivables excluding prepayments	123,360,770	123,360,770	-
Short term investments	177,917,620	-	177,917,620
Cash and bank balances	22,143,398	22,143,398	-
	323,421,788	145,504,168	177,917,620
Financial liabilities			
Trade and other payables	150,438,155	150,438,155	-
	150,438,155	150,438,155	-
Audited as at 31 December 2025:			
Financial assets			
Trade and other receivables excluding prepayments	146,971,462	146,971,462	-
Short term investments	189,773,618	-	189,773,618
Cash and bank balances	26,615,105	26,615,105	-
	363,360,185	173,586,567	189,773,618
Financial liabilities			
Trade and other payables	141,630,444	141,630,444	-
Borrowings	34,139,816	34,139,816	-
	175,770,260	175,770,260	-

A16. Material Events Subsequent to the end of the Quarter

There was no material event subsequent to the end of the financial quarter under review.

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES

B1. Review of Performance

	Individual Period (a)		Changes (Amount/%)	Cumulative Period (b)		Changes (Amount/%)
	(1st quarter)			Current Year To- date	Preceding Year Corresponding Period	
	Current Year Quarter	Preceding Year Corresponding Quarter				
	31 March 2026	31 March 2025		31 March 2025		
Revenue	130,418,431	147,853,367	-11.8	130,418,431	147,853,367	-11.8
Gross Profit	15,604,811	22,544,603	-30.8	15,604,811	22,544,603	-30.8
Profit Before Interest and Tax	12,022,692	20,408,433	-41.1	12,022,692	20,408,433	-41.1
Profit Before Tax	12,044,329	20,814,385	-42.1	12,044,329	20,814,385	-42.1
Profit After Tax	9,176,845	16,097,693	-43.0	9,176,845	16,097,693	-43.0
Profit Attributable to Ordinary Equity Holder of the Parent	9,176,845	16,097,693	-43.0	9,176,845	16,097,693	-43.0

(a) Results for the current financial quarter and financial year-to-date

For the current financial quarter under review, the Group recorded a revenue of RM130.4 million, representing a decrease of 11.8% as compared to the corresponding financial quarter of the preceding year. The communication and IoT products contributed RM112.6 million (86.4%), whilst the electronics devices and semiconductor components contributed RM9.0 million (6.9%) and RM5.2 million (4.0%) respectively. The Group disclosed the new electronic components for automotive industry having contributed RM3.6 million (2.7%). In the preceding year's corresponding financial quarter, the Group recorded a revenue of RM147.9 million. Communication and IoT products contributed RM124.5 million (84.2%), electronics devices contributed RM15.2 million (10.3%) and semiconductor components contributed the balance of RM8.1 million (5.5%).

The Group recorded a gross profit and profit before tax ("PBT") of RM15.6 million and RM12.0 million in the current financial quarter as compared to the gross profit and PBT of RM22.5 million and RM20.8 million respectively for the corresponding financial quarter of the preceding year. The Group registered a relatively lower gross profit margin and PBT compared to the corresponding financial quarter of preceding year – mainly due to the weakening of United States dollar ("USD") against Ringgit Malaysia ("RM").

B2. Comparison with Immediate Preceding Quarter's Results

	Current Quarter 31 March 2026	Immediate Preceding Quarter 31 December 2025	Changes (Amount/%)
Revenue	130,418,431	164,831,635	-20.9
Gross Profit	15,604,811	25,701,735	-39.3
Profit Before Interest and Tax	12,022,692	21,665,123	-44.5
Profit Before Tax	12,044,329	21,678,311	-44.4
Profit After Tax	9,176,845	16,591,714	-44.7
Profit Attributable to Ordinary Equity Holder of the Parent	9,176,845	16,591,714	-44.7

The Group recorded a revenue and profit after tax (“PAT”) of RM130.4 million and RM9.2 million in the current financial quarter as compared to the revenue and PAT of RM164.8 million and RM16.6 million respectively for the immediate preceding financial quarter.

The revenue and PAT for the financial quarter under review was lower than the preceding quarter. This can be attributed to a combination of factors, including (a) customary seasonal slowdowns, (b) various festive celebration and public holidays, and (c) the further weakening of USD against RM, which collectively diluted the Group’s overall profitability.

Save as disclosed above, the Group did not record any other business transactions that resulted in the material disposal of investment or properties, one-off gain or loss, or revaluation gain or loss in the financial quarter under review.

B3. Prospects for the Group

In line with the global EMS industry, the Group continues to face persistent challenges from disruptions to global rules-based order, global economic uncertainties, geopolitical tensions, supply chain and market volatilities.

The prolonged Iran war and restrictions of Strait of Hormuz may put further strain on the supply chain of the EMS industry.

On the domestic front, the Group is being further challenged by a concurrent combination of (a) declining revenue from the weaker USD against RM and (b) higher operational cost due to inflationary adjustments whilst the Group continues to work closely with its customers to optimise pricing and services as we align towards preserving sustainable margins and long-term business resilience.

Amid these headwinds, the Group continues to adopt a prudent and cautious approach, with continued emphasis on maintaining a lean organisation and implementing just-in-time inventory management, while increasing its focus on strategic investments to enhance and strengthen its technological infrastructures and capabilities to enable the new growth opportunities with both (a) existing long-term customers and (b) potential new customers.

Looking ahead, the Group remains focused on executing its long-term growth strategies, including (a) the roll-out of NPI activities involving advanced IoT, electronic components for automotive industry, and AI related products and (b) ongoing efforts to secure new customers and diversify the customer base, particularly for the P5, are progressing in line with the Group’s strategic plans.

In complementing the Group’s advanced IoT and AI related products offerings, the Group plans to add precision plastic solutions to enhance its overall solutions offerings to customers.

In addition, the Group continues to prioritise disciplined cost management, operational efficiency enhancement, and prudent capital structure optimisation to strengthen financial resilience of the Group and maximise long-term shareholders’ value despite the prevailing market uncertainties.

The Group’s order book is approximately RM450.9 million as of 11 May 2026.

Barring any unforeseen circumstances in executing our existing orders, onboarding of potential new customers, NPI commercialisations, rising global economic uncertainties, further volatility of foreign exchange, potential escalation of global trade wars and potential escalation of geopolitical conflicts, we maintain a cautiously optimistic outlook on the Group’s performance for the financial year ended 31 December 2026.



B4. Note to the Statement of Profit and Loss & Other Comprehensive Income

	Current quarter ended		Cumulative quarter ended	
	31 March 2026 RM	31 March 2025 RM	31 March 2026 RM	31 March 2025 RM
After Charging:				
Depreciation of property, plant and equipment	3,833,510	3,658,547	3,833,510	3,658,547
Employee benefits expenses	12,080,746	13,486,594	12,080,746	13,486,594
Expenses relating to lease of low value assets	2,932	11,716	2,932	11,716
Expenses relating to short-term leases	9,000	9,000	9,000	9,000
Fair value loss on short term investment	969,938	-	969,938	-
Interest expenses on:				
- Finance lease	-	1,611	-	1,611
- Term financing	-	43,226	-	43,226
- Bankers acceptances and OFCL	115,417	-	115,417	-
Loss on foreign exchange:				
- Realised	3,591,502	-	3,591,502	-
- Unrealised	-	2,087,164	-	2,087,164
And crediting:				
Gain on disposal of property, plant and equipment	98,000	-	98,000	-
Gain on foreign exchange:				
- Realised	-	1,877,156	-	1,877,156
- Unrealised	1,936,166	-	1,936,166	-
Fair value gain on short term investments *	-	1,010,560	-	1,010,560
Short term investments income	1,656,938	-	1,656,938	-
Interest income	137,054	450,789	137,054	450,789
<i>*Included in Other Income</i>				

Save as disclosed above, there is no other provision for and/or write-off of receivables, and impairment of assets, for the financial quarter under review.

B5. Taxation

	Current Quarter ended		Cumulative quarter ended	
	31 March 2026 RM	31 March 2025 RM	31 March 2026 RM	31 March 2025 RM
Current period income tax	1,216,416	5,410,378	1,216,416	5,410,378
Deferred tax	1,651,068	(693,686)	1,651,068	(693,686)
	<u>2,867,484</u>	<u>4,716,692</u>	<u>2,867,484</u>	<u>4,716,692</u>

The Group's effective tax rate for the current financial quarter and cumulative financial quarter under review was marginally lower than the statutory tax rate. This was mainly attributable to a combination of utilisation of deferred tax assets and non-taxable income for tax purposes during the current financial quarter.

B6. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee in respect of any corporate proposals.

B7. Status of Corporate Proposals

There was no corporate proposal announced by the Company in the financial quarter under review.

B8. Group's Borrowings and Debts Securities

The details of the Group's borrowings as at 31 March 2026 are as follows:

	As at 1st quarter FYE 31 December 2026					
	Long term		Short term		Total borrowing	
	Foreign denomination	RM denomination	Foreign denomination	RM denomination	Foreign denomination	RM denomination
Secured: Finance lease	-	-	-	-	-	-
Total	-	-	-	-	-	-

	As at 1st quarter FYE 31 December 2025					
	Long term		Short term		Total borrowing	
	Foreign denomination	RM denomination	Foreign denomination	RM denomination	Foreign denomination	RM denomination
Secured: Finance lease	-	94,053	-	56,377	-	150,430
Total	-	94,053	-	56,377	-	150,430

There were no outstanding foreign currency denominated facilities as at 31 March 2026.

The Group did not enter into any other new borrowing/financing facilities and financial hedging instruments as at the date of this quarterly report.

There was no significant change in the total borrowing/financing facilities as compared to the preceding quarter.

Save as disclosed above, there was no unsecured borrowing/financing facilities during the financial quarter under review.

B9. Material Litigation

There was no material litigation by the Company during the financial quarter under review.

B10. Dividend

The first interim single-tier dividend of 0.65 sen per ordinary share for the FYE 2026 amounting to RM8.5 million was declared on 29 May 2026 and to be paid on 7 July 2026.

Save as disclosed above, there was no other dividend declared during the current financial quarter under review.

B11. Earning Per Shares (“EPS”)

The basic EPS for the current financial quarter and financial year-to-date is computed as follows:

The calculation of earnings per ordinary share is calculated based on the profit attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding at the respective individual financial quarters as follows:

	Individual Quarter		Cumulative Quarter	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
(i) Basic EPS				
Profit attributable to ordinary equity owners of the Company (RM)	9,176,845	16,097,693	9,176,845	16,097,693
Earnings per ordinary share attributable to owners of the Company				
Weighted average number of ordinary shares	1,300,674,400	1,300,431,066	1,300,674,400	1,300,431,066
Earnings per ordinary share (sen)	<u>0.71</u>	<u>1.24 (a)</u>	<u>0.71</u>	<u>1.24 (a)</u>
(ii) Diluted EPS				
Profit attributable to ordinary equity owners of the Company (RM)	9,176,845	16,097,693	9,176,845	16,097,693
Earnings per ordinary share attributable to owners of the Company				
Weighted average number of ordinary shares	1,300,899,400	1,301,046,066	1,300,899,400	1,301,046,066
Earnings per ordinary share (sen)	<u>0.71</u>	<u>1.24 (a)</u>	<u>0.71</u>	<u>1.24 (a)</u>

(a) For comparative purposes, the basic EPS and diluted EPS per share for the financial quarter and cumulative financial quarter for the FYE 2025 had been adjusted to reflect the completion of Bonus Issue.

B12. Fair Value of Financial Liabilities

Save as disclosed in A15, there was no other gain or loss arising from fair value changes of financial liabilities for the current financial quarter under review as the Group did not have any financial liabilities measured at fair value.