

30 April 2026



AMTEL HOLDINGS BERHAD
[199601037096 (409449-A)]
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST FINANCIAL QUARTER ENDED
28 FEBRUARY 2026

AMTEL HOLDINGS BERHAD

[199601037096 (409449-A)]

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD 28 FEBRUARY 2026

(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
	CURRENT YEAR QUARTER 28-2-2026	PRECEDING YEAR CORRESPONDING QUARTER 28-2-2025	CURRENT PERIOD 28-2-2026	PRECEDING PERIOD 28-2-2025
	RM'000	RM'000	RM'000	RM'000
Revenue	18,766	17,311	18,766	17,311
Operating expenses	(17,410)	(15,356)	(17,410)	(15,356)
Other operating income	494	219	494	219
Profit from operations	1,850	2,174	1,850	2,174
Finance costs	(49)	(10)	(49)	(10)
Share of results of associates	35	31	35	31
Profit before tax	1,836	2,195	1,836	2,195
Income tax expense	(440)	(622)	(440)	(622)
Profit for the financial period	1,396	1,573	1,396	1,573
Other comprehensive income, net of tax				
<i>Items that may be reclassified</i>				
<i>subsequently to Profit or Loss:</i>				
Foreign currency translation	-	-	-	-
Total comprehensive income for the financial period	1,396	1,573	1,396	1,573
<u>Profit for the financial period attributable to:-</u>				
Owners of the Company	1,476	1,576	1,476	1,576
Non-controlling Interests	(80)	(3)	(80)	(3)
	1,396	1,573	1,396	1,573
<u>Total comprehensive income attributable to:-</u>				
Owners of the Company	1,476	1,576	1,476	1,576
Non-controlling Interests	(80)	(3)	(80)	(3)
	1,396	1,573	1,396	1,573
Earnings Per Share:-				
Basic (sen)	1.55	1.65	1.55	1.65
Diluted (sen)	N/A	N/A	N/A	N/A

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

AMTEL HOLDINGS BERHAD

[199601037096 (409449-A)]

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2026

(The figures have not been audited)

	<u>UNAUDITED</u> AS AT CURRENT FINANCIAL PERIOD ENDED 28/2/2026	<u>AUDITED</u> AS AT PRECEDING FINANCIAL YEAR ENDED 30/11/2025
Note	RM'000	RM'000
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	27,159	27,408
Investment Properties	4,055	4,069
Investments in Associates	1,225	1,209
Other Investments	250	250
Intangible Assets	2,347	2,561
Deferred Tax Assets	1,003	1,003
	<u>36,039</u>	<u>36,500</u>
Current Assets		
Inventories	6,050	6,826
Trade & Other Receivables, Deposits and Prepayments	11,714	7,817
Contract Assets	1,734	4,562
Other Investments	23,056	23,651
Cash Deposits with Licensed Banks	4,172	4,147
Cash and Bank Balances	16,558	16,963
	<u>63,284</u>	<u>63,966</u>
TOTAL ASSETS	<u>99,323</u>	<u>100,466</u>
EQUITY AND LIABILITIES		
Equity Attributable to Owners of the Company		
Share Capital	40,625	40,625
Treasury Shares	(1,858)	(1,858)
Reserves	45,057	43,581
Equity Attributable to Owners of the Parent	<u>83,824</u>	<u>82,348</u>
Non-controlling Interests ("NCI")	594	674
Total Equity	<u>84,418</u>	<u>83,022</u>
Non-Current Liabilities		
Lease Liabilities	307	331
Deferred Tax Liabilities	24	24
	<u>331</u>	<u>355</u>
Current Liabilities		
Trade & Other Payables and Accruals	12,726	13,529
Contract Liabilities	1,032	2,799
Short Term Borrowings	687	525
Tax Liabilities	34	142
Lease Liabilities	95	94
	<u>14,574</u>	<u>17,089</u>
Total Liabilities	<u>14,905</u>	<u>17,444</u>
TOTAL EQUITY AND LIABILITIES	<u>99,323</u>	<u>100,466</u>
Net Assets Per Share (RM)	(1) 0.8846	0.8700

Note:

(1) The net asset per share of the Company is calculated based on the net assets at the end of the reporting period of RM84.42 million (30.11.2025: RM83.02 million) divided by the number of shares in issue at the end of the reporting period of 95,432,857 (30.11.2025: 95,432,857), after deducting the treasury shares

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 28 FEBRUARY 2026 (The figures have not been audited)

	<----- Attributable to Owners of the Company ----->					Non-controlling	Total
	Share Capital RM'000	Treasury Shares RM'000	Fair Value Reserve RM'000	Retained Earnings RM'000	Sub-total RM'000	Interests RM'000	Equity RM'000
3 months ended 28 February 2026							
At 1 December 2025	40,625	(1,858)	159	43,422	82,348	674	83,022
Comprehensive Income:							
Profit/(Loss) for the financial period	-	-	-	1,476	1,476	(80)	1,396
Total comprehensive income for the financial period	-	-	-	1,476	1,476	(80)	1,396
At 28 February 2026	40,625	(1,858)	159	44,898	83,824	594	84,418
3 months ended 28 February 2025							
At 1 December 2024	40,625	(1,858)	159	38,221	77,147	787	77,934
Comprehensive Income:							
Profit/(Loss) for the financial period	-	-	-	1,576	1,576	(3)	1,573
Total comprehensive income for the financial period	-	-	-	1,576	1,576	(3)	1,573
At 28 February 2025	40,625	(1,858)	159	39,797	78,723	784	79,507

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**FOR THE FINANCIAL PERIOD 28 FEBRUARY 2026**

(The figures have not been audited)

	CURRENT FINANCIAL PERIOD ENDED 28/2/2026 RM'000	PRECEDING FINANCIAL PERIOD ENDED 28-2-2025 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	1,836	2,195
Adjustments for:-		
Non-cash items	256	338
Non-operating items	(292)	(176)
Share of results of associates	(35)	(31)
Operating profit before changes in working capital	1,765	2,326
Changes in working capital:-		
Inventories	776	503
Net changes in contract assets and liabilities	2,818	(333)
Net changes in current assets	(3,881)	(1,048)
Net changes in current liabilities	(2,464)	225
Cash generated from operations	(986)	1,673
Interest received	51	44
Dividend received	10	1
Interest paid	(49)	(10)
Net income tax paid	(654)	(665)
Net cash (used in)/generated from operating activities	(1,628)	1,043
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(58)	(216)
Proceeds from disposal of quoted equity securities	302	-
Acquisition of quoted equity securities	(211)	(218)
Placement of fixed income funds	924	(1,744)
Distribution income from income funds	142	146
Additions to intangible assets	-	(89)
Net (advances to)/repayment from associates	(15)	18
Net cash generated from/(used in) investing activities	1,084	(2,103)
CASH FLOW FROM FINANCING ACTIVITIES		
Net payments of finance lease	(23)	(9)
Net cash used in financing activities	(23)	(9)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(567)	(1,069)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	16,438	15,134
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	15,871	14,065
Cash and cash equivalents at end of the financial period comprise of:-		
Cash at banks and in hand	16,558	14,235
Cash deposits with licensed banks	4,172	4,066
Bank overdrafts	(687)	(170)
	20,043	18,131
Less: Cash deposits with licensed banks under lien	(4,172)	(4,066)
	15,871	14,065

Note:

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 30 November 2025 and the accompanying explanatory notes attached to the interim financial report.

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST FINANCIAL QUARTER ENDED 28 FEBRUARY 2026 (“Q1 FY2026”)

NOTES TO THE INTERIM FINANCIAL REPORT

PART (A): EXPLANATORY NOTES PURSUANT TO MFRS 134: *INTERIM FINANCIAL REPORTING*

1. Basis of Preparation

This interim financial report of Amtel Holdings Berhad (“AMTEL” or “Company”) and its subsidiaries (“AMTEL Group” or “the Group”) are unaudited and has been prepared in accordance with the reporting requirements as set out in Malaysian Financial Reporting Standards (“MFRS”) 134: *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The condensed consolidated interim financial report should be read in conjunction with the latest audited financial statements of AMTEL Group for the financial year ended 30 November 2025 (“FY2025”) and the accompanying explanatory notes attached to this interim financial report. These explanatory notes provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since FY2025.

2. Significant Accounting Policies

The accounting policies and methods of computation adopted by the Group in the preparation of this interim financial report are consistent with those used in the preparation of the Group’s audited financial statements for FY2025.

Our Group has not early adopted any new standards, amendments/improvements to MFRSs which are applicable to the Group that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the Group’s current financial period. Nevertheless, the Group and the Company expects that the initial application of the accounting standards, amendments or interpretations are not expected to have significant impact to the current period and prior period financial statements of the Group and the Company.

3. Audit Qualification

The audit report on the Group’s financial statements for FY2025 did not contain any qualification.

4. Seasonal or cyclical Factors

The Group’s operations are not affected by seasonal or cyclical factors during the financial quarter under review.

5. Unusual Items

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

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6. Material Changes in Estimates of Amounts Reported

There were no changes in estimates of amounts reported in the prior financial year or changes in estimates of amount reported in prior financial periods that have a material effect in the current financial quarter ended 28 February 2026.

7. Dividend Paid

There was no dividend paid during the first financial quarter ended 28 February 2026.

8. Debt and Equity Securities

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

(1) Share Capital

The movement in the Company's issued and paid up share capital during the financial quarter is as follows:-

	Number of ordinary shares		<----- Amount ----->	
	Q1 FY2026 Units	Q1 FY2025 Units	Q1 FY2026 RM	Q1 FY2025 RM
At beginning and end of the financial quarter	98,285,757	98,285,757	40,624,488	40,624,488

(2) Treasury Shares

As at the current financial quarter ended 28 February 2026, the Company held 2,852,900 (Q1 FY2025: 2,852,900) treasury shares out of its 98,285,757 (Q1 FY2025: 98,285,757) issued and paid-up ordinary shares. Such treasury shares are held at a carrying amount of RM1,857,975 (Q1 FY2025: RM1,857,975).

No treasury shares were sold during the current financial quarter.

9. Changes in the Composition of the Group

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

10. Valuation of Property, Plant and Equipment

(1) Property, plant and equipment which are stated at cost have been brought forward without amendment from the previous annual financial statements.

(2) There was no material acquisition or disposal of property, plant and equipment by the Group during the financial quarter.

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11. Capital and Other Commitments

The Group has made commitment for the following:-

Group

Approved and contracted for:-

- Acquisition and development of software applications

As At
28/2/2026
RM'000

960

12. Segmental Reporting

The Group's segment information for the financial quarter ended 28 February 2026 is as follows:-

(i) Major Business Segments

The basis of segmentation and measurement of segment performance is consistent with the basis adopted in the last audited annual financial statements.

3 months ended 28 February 2026

GROUP	Information & Communication Technology ("ICT")	Telecommunications, Infrastructure & Services ("TIS")	Others	Elimination	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000
SEGMENT REVENUE					
External revenue	17,112	1,226	428	-	18,766
Inter-segment revenue	466	-	2,025	(2,491)	-
Total revenue	17,578	1,226	2,453	(2,491)	18,766

SEGMENT RESULTS	ICT	TIS	Others	Consolidated
	RM'000	RM'000	RM'000	RM'000
Profit from operations	1,454	148	248	1,850
Finance costs	(5)	(44)	-	(49)
Share of results of associates	37	(2)	-	35
Profit before tax	1,486	102	248	1,836
Income tax expense	(415)	(25)	-	(440)
Profit for the year	1,071	77	248	1,396

FINANCIAL POSITION	ICT	TIS	Others	Consolidated
As at 28 February 2026	RM'000	RM'000	RM'000	RM'000
Total segment assets	44,470	12,477	42,376	99,323
Total segment liabilities	9,891	4,290	724	14,905

Other segment information	ICT	TIS	Others	Consolidated
	RM'000	RM'000	RM'000	RM'000
Capital expenditure:				
- additions to property, plant and equipment	56	-	2	58
Depreciation of property, plant and equipment	160	42	105	307
Depreciation of investment properties	-	-	14	14

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12. Segmental Reporting (Cont'd) (i) Major Business Segments (Cont'd)

3 months ended 28 February 2025

GROUP	ICT RM'000	TIS RM'000	Others RM'000	Elimination RM'000	Consolidated RM'000
SEGMENT REVENUE					
External revenue	14,476	2,781	54	-	17,311
Inter-segment revenue	480	-	506	(986)	-
Total revenue	14,957	2,781	560	(986)	17,311
SEGMENT RESULTS					
	ICT RM'000	TIS RM'000	Others RM'000	Consolidated RM'000	
Profit/(Loss) from operations	1,949	459	(234)	2,174	
Finance costs	(2)	(7)	(1)	(10)	
Share of results of associates	33	(2)	-	31	
Profit/(Loss) before tax	1,980	450	(235)	2,195	
Income tax expense	(521)	(96)	(5)	(622)	
Profit/(Loss) for the year	1,459	354	(240)	1,573	
FINANCIAL POSITION					
As at 28 February 2025	ICT RM'000	TIS RM'000	Others RM'000	Consolidated RM'000	
Total segment assets	37,395	13,143	42,706	93,244	
Total segment liabilities	8,169	4,957	611	13,737	
Other segment information					
	ICT M'000	TIS RM'000	Others RM'000	Consolidated RM'000	
Capital expenditure:					
- additions to property, plant and equipment	20	3	193	216	
Depreciation of property, plant and equipment	128	50	121	299	
Depreciation of investment property	-	-	14	14	

(ii) Geographical Segments

The Group operates its business in Malaysia, hence no geographical segment is presented.

13. Significant Event Subsequent to the End of the Interim Period

There was no significant event subsequent to the end of the reporting financial period ended 28 February 2026 that has not been reflected in the financial statements or to be disclosed as at the date of issue of this quarterly report.

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14. Changes in Contingent Liabilities and Contingent assets

There were no changes in contingent liabilities or contingent assets since the last reporting date as at 30 November 2025, except for the following:-

	As At 28/2/2026 (Unaudited) RM'000	As At 30/11/2025 (Audited) RM'000
Company		
<u>Financial guarantees – Secured</u>		
The maximum exposure to credit risk amounts representing the outstanding credit facilities of the subsidiaries guaranteed by the Company	687	525
Group		
<u>Financial guarantees – Secured*</u>		
Bank guarantees	496	1,211

* The bank guarantees are secured against the fixed deposits of the subsidiaries.

At the reporting date, there was no indication that these subsidiaries would default on their repayments during the guarantee period.

15. Related Party Transactions

The recurrent related party transactions between the Company and the Group with Milan Utama Sdn Bhd ("MUSB"), an associate company in which a director and shareholder of AMTEL has a financial interest, are summarised as follows:-

	Current Quarter 28/2/2026 RM'000	Current Period 28/2/2026 RM'000
Group		
Income		
1. Rental income from MUSB	27	103
Expenses		
2. Purchases from MUSB	863	3,559

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST FINANCIAL QUARTER ENDED 28 FEBRUARY 2026 ("Q1 FY2026")

PART (B): ADDITIONAL INFORMATION PURSUANT TO BURSA SECURITIES MAIN MARKET LISTING REQUIREMENTS

1. Review of Performance

For Q1 FY2026, AMTEL Group registered revenue of RM18.77 million and profit after tax ("PAT") of RM1.40 million, compared to RM17.31 million and RM1.57 million respectively in the preceding year's corresponding quarter ("Q1 FY2025").

The revenue increase was primarily driven by sales from the vehicle manufacturing and assembly business within the ICT segment, which partially offset lower contributions from the TIS segment. Group profitability, however, was moderated by higher operating expenses and start-up costs associated with the new business, which are expected to stabilise as operations progress.

The details of the financial performance of the respective business segment are summarised as follows:-

ICT Segment

The financial performance of ICT segment is summarised as per the table below:-

	Q1 FY2026	Q1 FY2025	
	28/2/2026	28/2/2025	Changes
	RM'000	RM'000	%
Segment revenue	17,112	14,476	18.2
Segment profit after tax	1,071	1,459	-26.6

ICT operations continued to dominate AMTEL Group's revenue mix, accounting for 91.2% compared to 83.6% in Q1 FY2025, and were the key contributor to overall Group's PAT.

The current quarter's revenue growth was attributable to the sales in the new vehicle manufacturing and assembly division. Despite this increase, profitability was reduced due to the start-up costs and operating expenses, which are expected to normalised as the business matures.

TIS Segment

The financial performance of TIS segment is summarised as per the table below:-

	Q1 FY2026	Q1 FY2025	
	28/2/2026	28/2/2025	Changes
	RM'000	RM'000	%
Segment revenue	1,226	2,781	-55.9
Segment profit after tax	77	354	-78.2

The lower performance of the TIS segment this financial quarter was mainly the result of reduced progress billings from its ongoing civil infrastructure projects.

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1. Review of Performance (Cont'd)

Others Segment

The financial performance of Others segment is summarised as per the table below:-

	Q1 FY2026	Q1 FY2025	
	28/2/2026	28/2/2025	Changes
	RM'000	RM'000	%
Segment revenue	428	54	>100.0
Segment Profit/(loss) after tax	248	(240)	>100.0

The improved performance in the Others' segment during the quarter was primarily attributable to earnings from trading activities and fair value appreciation of other investments.

2. Material Changes in the Profit After Tax for the Quarter Reported as Compared with the Immediate Preceding Quarter.

The Group's performance in the current financial quarter and the immediate preceding quarter are summarised as follows:-

	Q1 FY2026	Q4 FY2025	Changes
	28/2/2026	28/2/2025	
	RM'000	RM'000	%
Total revenue	18,766	17,716	5.9
Profit before tax	1,836	969	89.5
Profit after tax	1,396	451	>100.0

The Group recorded revenue and profit growth this quarter, while the previous quarter's reduced profit was mainly due to project losses in the TIS segment.

3. Commentary on the Group's Prospects

We anticipate a demanding operating landscape this year, shaped by geopolitical conflicts, exchange rate volatility, tariff-related concern and risks, raw material price swings, and supply chain pressures.

Our Group is actively monitoring global trade dynamics and adopting proactive strategies to minimise any possible adverse effects. By exercising caution in our investment decisions and approach and driving operational productivity and efficiency enhancements, we are committed to sustaining resilience and long-term value creation. While mindful of potential uncertainties, the Board is optimistic about the Group's outlook for the financial year ahead.

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4. Income Tax Expense

The movement in income tax expense for the Group for the current financial quarter under review is summarised as follows:-

	Q1 FY2026 28/2/2026 RM'000	Q1 FY2025 28/2/2025 RM'000
<u>Current tax expense:</u>		
Based on results for the financial quarter	(440)	(622)

The Group's effective tax rate is higher than the statutory rate due to the non-recognition of deferred tax assets on unutilised tax losses of certain subsidiaries and certain expenses which are not allowed for tax deduction purposes.

5. Variances of Actual Profit from Forecast Profit

Not applicable.

6. Group Borrowings and Debt Securities

The Group's total borrowings (all denominated in Ringgit Malaysia) as at 28 February 2026 are as follows:-

Group	As at 28/2/2026 (Unaudited) RM'000	As at 30/11/2025 (Audited) RM'000
(1) <u>Short Term Borrowings:-</u>		
- <u>Secured</u>		
Overdrafts	687	525
- Lease payables within the next 12 months	95	94
(2) <u>Long Term Borrowings:-</u>		
- Lease payables after the next 12 months	307	331

The Group does not have borrowing denominated in foreign currency and there was no debt security issued.

7. Material Litigation

The Group is not engaged in any material litigation, claims or arbitration, either as plaintiff or defendant as at the date of issue of this quarterly report.

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8. Status of Corporate Proposals

There is no corporate proposal announced, but yet to be completed as at the date of issue of this quarterly report other than as mentioned below.

Long-Term Incentive Plan ("LTIP")

The LTIP which comprises the Employees Share Option Scheme ("ESOS") and the Share Grant Plan ("SGP") of up to fifteen per centum (15%) of the total number of issued shares in the Company (excluding treasury shares of the Company, if any) for the eligible person(s) during the LTIP period, approved by the shareholders at the Extraordinary General Meeting of the Company held on 25 May 2022 was implemented on 3 October 2022. The LTIP shall be in force for a period of five (5) years until 2 October 2027.

During the financial quarter ended 28 February 2026, no options were granted under the ESOS and no shares were granted under the SGP.

9. Notes to the Condensed Consolidated Statement of Comprehensive Income

Total comprehensive income is arrived at after charging/(crediting) the following items:-

Group	Q1 FY2026	Q1 FY2025
	28/2/2026	28/2/2025
	RM'000	RM'000
1. Interest income	(51)	(44)
2. Dividend income	(10)	(1)
3. Distribution income from income funds	(142)	(146)
4. Rental income	-	-
5. Other income excluding interest and dividend income	(7)	(7)
6. Interest expense	49	10
7. Depreciation of property, plant & equipment	307	299
8. Depreciation of investment properties	14	14
9. Gain on disposal of other investments	12	-
10. Inventories written off	-	146
11. Inventories written down	-	28
12. Net foreign exchange loss/(gain)	268	(1)
13. Net provision of warranty costs	237	108
14. Fair value (gain)/loss on other investments	(267)	26

10. Dividend

The Board of Directors does not recommend any payment of dividends for the current financial quarter ended 28 February 2026.

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11. Earnings Per Share

(1) Basic earnings per share

The basic earnings per share of the Group are calculated based on the consolidated profit attributable to owners of the Company divided by the weighted average number of ordinary shares in issue during the financial quarter, excluding treasury shares held by the Company as shown below:-

	Q1 FY2026 28/2/2026	Q1 FY2025 28/2/2025
Profit for the financial quarter attributable to owners of the Company (RM'000)	1,476	1,576
Weighted average number of shares (unit)	95,432,857	95,432,857
Basic earnings per share (sen)	1.55	1.65

(2) Diluted earnings per share

No diluted earnings per share is presented as there are no dilutive potential ordinary shares.

By Order of the Board

CHIN MUN YEE (SSM PC No. 201908002785) (MAICSA 7019243)

HOH YIT FOONG (SSM PC No. 201908000074) (LS0018)

Company Secretaries

30 April 2026