



**VESTLAND BERHAD**

Registration No. 202101037563 (1437863-M)

*(Incorporated in Malaysia)*

**INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 31 MARCH 2026**

**VESTLAND BERHAD**

Registration No. 202101037563 (1437863-M)

*(Incorporated in Malaysia)***UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup>**

	Note	Individual Quarter		Cumulative Quarter	
		31 March		31 March	
		2026	2025	2026	2025
		RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>		<b>199,477</b>	<b>157,400</b>	<b>199,477</b>	<b>157,400</b>
Cost of sales		(179,707)	(138,131)	(179,707)	(138,131)
<b>Gross profit</b>		<b>19,770</b>	<b>19,269</b>	<b>19,770</b>	<b>19,269</b>
Other income		257	296	257	296
Finance income		460	444	460	444
Administrative and operating expenses		(3,747)	(3,657)	(3,747)	(3,657)
Finance costs		(5,821)	(5,769)	(5,821)	(5,769)
<b>Profit before tax</b>	<i>B10</i>	<b>10,919</b>	<b>10,583</b>	<b>10,919</b>	<b>10,583</b>
Tax expense	<i>B5</i>	(2,840)	(2,770)	(2,840)	(2,770)
<b>Profit/Total comprehensive income for the financial period</b>		<b>8,079</b>	<b>7,813</b>	<b>8,079</b>	<b>7,813</b>
<b>Profit/Total comprehensive income for the financial period attributable to:</b>					
Owners of the Company		8,079	7,813	8,079	7,813
<b>Earnings per share:</b>					
Basic/Diluted (sen)	<i>B9</i>	0.86	0.83	0.86	0.83

**Note:**

- (1) The Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements of Vestland Berhad (“Vestland” or “the Company”) for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

**VESTLAND BERHAD**

Registration No. 202101037563 (1437863-M)

*(Incorporated in Malaysia)***UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT  
31 MARCH 2026 <sup>(1)</sup>**

	<b>(Unaudited)</b>	<b>(Audited)</b>
Note	<b>31 March 2026</b>	<b>31 December 2025</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	34,651	34,085
Right-of-use assets	2,608	2,925
Investment properties	4,848	4,874
Cash and cash equivalents	83,151	83,378
Total non-current assets	125,258	125,262
<b>Current assets</b>		
Trade receivables	522,842	501,945
Other receivables	114,759	94,160
Contract assets	178,820	171,735
Tax Recoverable	1	1
Cash and cash equivalents	20,670	15,026
Total current assets	837,092	782,867
<b>TOTAL ASSETS</b>	<b>962,350</b>	<b>908,129</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	100,598	100,598
Merger deficit	(44,709)	(44,709)
Retained earnings	179,210	171,131
Total equity	235,099	227,020
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Borrowings	22,883	15,393
Lease liabilities	1,948	2,081
Deferred tax liabilities	42	42
Total non-current liabilities	24,873	17,516

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*(Incorporated in Malaysia)***UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2026 <sup>(1)</sup> (CONT'D)**

	<b>(Unaudited)</b>	<b>(Audited)</b>
Note	<b>31 March 2026</b>	<b>31 December 2025</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>EQUITY AND LIABILITIES (CONT'D)</b>		
<b>LIABILITIES (CONT'D)</b>		
<b>Current liabilities</b>		
Trade payables	248,815	244,750
Other payables	24,604	29,829
Contract liabilities	30,109	32,191
Borrowings	393,761	351,573
Lease liabilities	745	869
Tax payable	4,344	4,381
	<hr/>	<hr/>
Total current liabilities	702,378	663,593
	<hr/>	<hr/>
Total liabilities	727,251	681,109
	<hr/>	<hr/>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>962,350</b>	<b>908,129</b>
	<hr/>	<hr/>
<b>Net assets per ordinary share (sen)</b>	<b>24.90</b>	<b>24.04</b>
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**Notes:**

- (1) The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

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*(Incorporated in Malaysia)***UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup>**

	<u>Non-distributable</u>		<u>Distributable</u>	<b>Total equity RM'000</b>
	<b>Share capital RM'000</b>	<b>Merger deficit RM'000</b>	<b>Retained earnings RM'000</b>	
Balance as at 1 January 2026	100,598	(44,709)	171,131	227,020
Total comprehensive income for the financial period	-	-	8,079	8,079
Balance as at 31 March 2026	<u>100,598</u>	<u>(44,709)</u>	<u>179,210</u>	<u>235,099</u>
Balance as at 1 January 2025	100,598	(44,709)	136,090	191,979
Total comprehensive income for the financial period	-	-	7,813	7,813
Balance as at 31 March 2025	<u>100,598</u>	<u>(44,709)</u>	<u>143,903</u>	<u>199,792</u>

**Note:**

- (1) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

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*(Incorporated in Malaysia)***UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup>**

	<b>3-month ended 31 March 2026 RM'000</b>	<b>3-month ended 31 March 2025 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	10,919	10,583
Adjustments for:-		
Amortisation of investment properties	26	23
Depreciation of property, plant and equipment	515	509
Depreciation of right-of-use assets	317	307
Finance costs	5,821	5,769
Finance income	(460)	(444)
Gain on disposal of property, plant and equipment	-	(8)
Property, plant and equipment written off	1	-
Operating profit before working capital changes	17,139	16,739
Changes in working capital:-		
Receivables	(41,496)	285
Payables	(2,059)	(44,669)
Contract assets	(7,084)	(34,755)
Contract liabilities	(2,083)	157
Cash used in operations	(35,583)	(62,243)
Tax paid	(2,877)	(2,699)
Net cash used in operating activities	(38,460)	(64,942)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	460	444
Purchase of property, plant and equipment	(182)	(263)
Proceeds from disposal of property, plant and equipment	-	15
Net cash from investing activities	278	196

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*(Incorporated in Malaysia)***UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026 <sup>(1)</sup> (CONT'D)**

	<b>3-month ended 31 March 2026 RM'000</b>	<b>3-month ended 31 March 2025 RM'000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(5,821)	(5,769)
Movement of fixed deposits pledged	2,701	(717)
Movement of bank balance pledged	(2,474)	(13,261)
Drawdown / (Repayment) of term loans	7,666	(470)
Repayment of lease liabilities	(258)	(228)
Drawdown of invoice financing	1,692	3,007
Drawdown of revolving credit	20,765	58,165
Drawdown of trust receipt	161	257
Drawdown of promissory note	9,244	3,405
Drawdown of overdraft against progress claim	5,249	1,801
	<hr/>	<hr/>
Net cash from financing activities	38,925	46,190
	<hr/>	<hr/>
Net changes in cash and cash equivalents	743	(18,556)
Cash and cash equivalents at beginning of financial period	15,026	39,881
	<hr/>	<hr/>
Cash and cash equivalents at end of financial period	15,769	21,325
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash and bank balances	64,727	58,147
Fixed deposits with licensed banks	39,094	39,102
	<hr/>	<hr/>
	103,821	97,249
Less: Bank overdraft	(4,901)	-
Less: Bank balance pledged with a licensed bank	(48,304)	(38,454)
Less: Fixed deposits pledged with licensed banks	(34,847)	(37,470)
	<hr/>	<hr/>
	15,769	21,325
	<hr/>	<hr/>

**Note:**

- (1) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

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*(Incorporated in Malaysia)***A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING****A1 Basis of Preparation**

The interim financial report of Vestland and its subsidiary (“the Group”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134, *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

**A2 Significant Accounting Policies**

The significant accounting policies and methods of computation applied in this interim financial report are consistent with those adopted in preparation of the audited financial statements of the Group for the financial year ended 31 December 2025 except for the following new MFRSs, interpretation and amendments to MFRSs that have been adopted by the Group for the financial year beginning on or after 1 January 2026:

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 9 and MFRS 7 <i>Financial Instruments and Financial Instruments: Disclosures: Amendments to the classification and measurement of financial instruments</i>	1 January 2026
Annual Improvements to MFRS Accounting Standards - Volume 11: Amendments to MFRS 1*, MFRS 7, MFRS 9, MFRS 10 and MFRS 107 <i>First-time Adoption of Malaysian Financial Reporting Standards, Financial Instruments: Disclosures, Financial Instruments, Consolidated Financial Statements and Statement of Cash Flows</i>	1 January 2026
Amendments to MFRS 9* and MFRS 7* <i>Financial Instruments and Financial Instruments: Disclosures: Contracts referencing nature-dependent electricity</i>	1 January 2026

\* Not applicable to the Group’s operation.

The adoption of the above did not have any significant effects on this interim financial report upon their initial application.

**A3 Auditors’ Report on Preceding Annual Financial Statements**

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2025.

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**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONT'D)**

**A4 Seasonal or Cyclical Factors**

The business operations of the Group were not affected by any seasonal or cyclical factors during the current quarter and financial period under review.

**A5 Material Unusual Items**

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

**A6 Material Change in Estimates**

There were no changes in estimates that have a material effect on the results for the current quarter and financial period under review.

**A7 Debt and Equity Securities**

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

**A8 Dividend**

There was no dividend paid during the current quarter and financial period under review.

**A9 Segmental Information**

The Group is principally involved in the building construction works.

Information on operating segment has not been reported as the Group's revenue, profit or loss, assets and liabilities are mainly confined to a single operating segment, namely building construction works. Information about geographical areas has also not been reported as the Group's principal market is only in Malaysia.

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*(Incorporated in Malaysia)***A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONT'D)****A10 Material Events Subsequent to the End of the Quarter**

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

**A11 Changes in Composition of the Group**

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

**A12 Contingent Liabilities and Contingent Assets**

There were no material contingent liabilities and contingent assets as at the end of current quarter and financial period under review.

**A13 Material Capital Commitment**

The Group does not have any material capital commitment as at the end of current quarter and financial period under review.

**A14 Significant Related Party Transactions**

The significant related party transactions of the Group are as shown below.

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	31 March		31 March	
	2026	2025	2026	2025
	RM'000	RM'000	RM'000	RM'000
<b>Transaction with companies in which a person connected to a Director has interest:</b>				
Rental expenses	1,947	261	1,947	261

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*(Incorporated in Malaysia)***B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS****B1 Review of Performance**

	<b>Individual Quarter</b>				<b>Cumulative Quarter</b>			
	<b>31 March</b>				<b>31 March</b>			
	<b>2026</b>		<b>2025</b>		<b>2026</b>		<b>2025</b>	
	<b>RM'000</b>	<b>%</b>	<b>RM'000</b>	<b>%</b>	<b>RM'000</b>	<b>%</b>	<b>RM'000</b>	<b>%</b>
<b>Building construction</b>								
Build segment	32,952	16.5	28,395	18.0	32,952	16.5	28,395	18.0
Design and build segment	155,808	78.1	120,042	76.3	155,808	78.1	120,042	76.3
	<u>188,760</u>	<u>94.6</u>	<u>148,437</u>	<u>94.3</u>	<u>188,760</u>	<u>94.6</u>	<u>148,437</u>	<u>94.3</u>
<b>Civil engineering works</b>	<u>10,717</u>	<u>5.4</u>	<u>8,963</u>	<u>5.7</u>	<u>10,717</u>	<u>5.4</u>	<u>8,963</u>	<u>5.7</u>
<b>Total revenue</b>	<u><b>199,477</b></u>	<u><b>100.0</b></u>	<u><b>157,400</b></u>	<u><b>100.0</b></u>	<u><b>199,477</b></u>	<u><b>100.0</b></u>	<u><b>157,400</b></u>	<u><b>100.0</b></u>

The Group recorded a total revenue of RM199.5 million for the current quarter and financial period ended 31 March 2026 which was RM42.1 million (26.7%) higher than revenue of RM157.4 million for the corresponding quarter and financial period of the preceding year.

The increase in revenue for the current quarter and financial period ended 31 March 2026 as compared to the corresponding period of the preceding year was mainly due to higher revenue generated from design and build segment, which mainly attributed to Pinnacle Subang Jaya SOHO Project, Pinnacle Ara Damansara Project and Shah Alam KGSAAS Project.

The Group recorded profit before tax of RM10.9 million for the current quarter and financial period ended 31 March 2026, which was increased by RM0.3 million (2.8%) as compared to profit before tax of RM10.6 million recorded for the corresponding quarter and financial period of the preceding year.

The higher profit before tax was mainly due to higher revenue and gross profit achieved during current quarter and financial period ended 31 March 2026. This was partially offset by higher administrative and operating expenses, mainly due to increased staff costs, and higher finance costs, which mainly comprised interest expenses on borrowing utilised for working capital purposes.

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*(Incorporated in Malaysia)***B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)****B2 Comparison with Immediate Preceding Quarter**

	Individual Quarter		Difference	
	Current	Preceding	RM'000	%
	31 March 2026	31 December 2025		
	RM'000	RM'000		
Revenue	199,477	198,348	1,129	0.6
Profit before tax	10,919	7,519	3,400	45.2

The Group achieved revenue of RM199.5 million for current quarter ended 31 March 2026, which was RM1.2 million or 0.6% higher than the Group's revenue of RM198.3 million for immediate preceding quarter. The higher revenue was mainly due to the increase in revenue from design and build segment, which mainly attributed to higher completion of work done of on-going projects.

The Group's profit before tax increased by RM3.4 million or 45.2% to RM10.9 million for the current quarter ended 31 March 2026 as compared to RM7.5 million for the immediate preceding quarter. The higher profit before tax was mainly due to higher gross profit of RM19.8 million for current quarter(immediate preceding quarter: RM16.9 million) and lower finance costs of RM5.8 million for current quarter (immediate preceding quarter: RM6.4 million).

**B3 Prospects of the Group**

The Malaysian economy expanded by 5.4% in the first quarter of 2026. The growth was primarily supported by continued household spending underpinned by firm labour market conditions, resilient private investment activities, as well as sustained exports growth driven by high demand for electrical and electronics products as well as travel and information and communication technology services. The construction sector continued to expand with growth of 7.7% in the first quarter of 2026 (10.9% in the fourth quarter of 2025) mainly supported by special trade and non-residential activities. *(Source: BNM Quarterly Bulletin 1Q 2026)*

The Group will continue to strengthen and leverage from its core competency in building construction as well as its expansion into design and build projects to support its business growth. With its design and build capabilities, the Group will continue to focus its efforts to explore opportunities in design and build projects for both residential and non-residential building sectors. The Group's earnings visibility in the coming years is sustainable with the total outstanding orderbook of approximately RM1.2 billion as of March 2026.

The Malaysian economy's growth is expected to be sustained in 2026, mainly driven by resilient domestic demand and sustained investment activities. The Group remains vigilant in seizing opportunities to expand its business growth under the current economic environment. The Group believes that its prospects in the construction industry are favourable in view of the current outlook of the construction industry and its competitive strengths.

Barring any unforeseen circumstances, the Board of Directors is cautiously optimistic about the prospects of the Group in 2026.

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*(Incorporated in Malaysia)***B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)****B4 Profit Forecast**

The Group did not issue any profit forecast or profit guarantee in any announcement or public document during current quarter and financial period under review.

**B5 Tax Expense**

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>31 March</u>		<u>31 March</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
<b>Tax expense:</b>				
- current financial period	2,840	2,770	2,840	2,770
- over provision in prior financial year	-	-	-	-
	<u>2,840</u>	<u>2,770</u>	<u>2,840</u>	<u>2,770</u>
<b>Deferred tax:</b>				
- current financial period	-	-	-	-
- over provision in prior financial year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total tax expense</b>	<b><u>2,840</u></b>	<b><u>2,770</u></b>	<b><u>2,840</u></b>	<b><u>2,770</u></b>
Effective tax rate (%)	26	26	26	26
Statutory tax rate (%)	24	24	24	24

The effective tax rate of the Group for the financial period ended 31 March 2026 was higher than the statutory tax rate as certain expenses were not tax deductible, which include mainly amortisation and depreciation costs.

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*(Incorporated in Malaysia)***B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)****B6 Status of Corporate Proposals**

On 16 July 2024, the Company announced that its wholly-owned subsidiary, Vestland Resources Sdn. Bhd., had entered into six (6) Sale and Purchase Agreement all dated 16 July 2024 with Armani KPF2 Development Sdn. Bhd. for the acquisition of six (6) units of semidetached industrial warehouse/factory at the Armani Business Park situated in the locality of Kg. Malawa, Kota Kinabalu, Sabah, Malaysia for a total cash consideration of Ringgit Malaysia Eighteen Million (RM18,000,000.00). The acquisition is currently pending completion.

Save as disclosed above, there are no corporate proposals announced by the Company but not completed as at the date of this interim financial report.

**B7 Borrowings**

The details of the Group's borrowings are as follows:-

	<b>31 March 2026</b>	<b>31 December 2025</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Non-current</b>		
Term loans	22,883	15,393
Lease liabilities	1,948	2,081
	<u>24,831</u>	<u>17,474</u>
<b>Current</b>		
Term loans	1,364	1,189
Revolving credit	302,198	281,433
Invoice financing	25,872	24,179
Promissory note	29,504	20,260
Trust receipt	8,526	8,365
Overdraft against progress claim	21,396	16,147
Lease liabilities	523	517
Bank overdraft	4,901	-
	<u>394,284</u>	<u>352,090</u>
<b>Total</b>	<u>419,115</u>	<u>369,564</u>

All the borrowings are secured and denominated in Ringgit Malaysia.

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*(Incorporated in Malaysia)***B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)****B8 Material Litigation**

As at the date of this interim financial report, there was no material litigation or arbitration, and the Directors are not aware of any pending proceedings or any fact likely to give rise to any proceedings, which may materially and adversely affect the financial position or performance of the Group.

**B9 Earnings per Share (“EPS”)**

The basic and diluted EPS of the Group for the current quarter and financial period ended 31 March 2026 are as follows:-

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>31 March</u>		<u>31 March</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Profit attributable to the owners of Company	8,079	7,813	8,079	7,813
Weighted average number of ordinary shares ('000)	944,309	944,309	944,309	944,309
Basic/Diluted <sup>(1)</sup> EPS (sen)	<u>0.86</u>	<u>0.83</u>	<u>0.86</u>	<u>0.83</u>

**Note:**

- (1) Diluted EPS is equivalent to the basic EPS as the Group does not have any potential dilutive ordinary share in issue during and at the end of the financial period under review.

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*(Incorporated in Malaysia)***B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)****B10 Notes to the Statements of Profit or Loss and Other Comprehensive Income**

The Group's profit before tax has been arrived at after charging / (crediting):

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>31 March</u>		<u>31 March</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Amortisation of investment properties	26	23	26	23
Depreciation of:				
- property, plant and equipment	515	509	515	509
- right-of-use assets	317	307	317	307
Property, plant and equipment written off	1	-	1	-
Interest expense	5,821	5,769	5,821	5,769
Interest income	(460)	(444)	(460)	(444)
Gain on disposal of:				
- property, plant and equipment	-	(8)	-	(8)

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

**B11 Authorisation for Issue**

The interim financial report for the financial period ended 31 March 2026 was authorised for issuance by the Board of Directors on 22 May 2026.