

**UWC BERHAD**  
(Company No. 201801012223) (1274239-A)  
(Incorporated in Malaysia under the Companies Act 2016)

**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE  
INCOME FOR THE SECOND QUARTER ENDED 31 JANUARY 2026 <sup>(1)</sup>**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter ended 31 January 2026	Preceding Year Corresponding Quarter ended 31 January 2025	Current Year-to- date ended 31 January 2026	Preceding Year- to-date ended 31 January 2025
	RM'000	RM'000	RM'000	RM'000
Revenue	136,414	92,397	257,256	181,817
Other operating income	756	955	1,430	3,185
	<u>137,170</u>	<u>93,352</u>	<u>258,686</u>	<u>185,002</u>
Changes in inventories of finished goods and work-in-progress	13,857	3,485	23,510	7,663
Raw materials and consumables used	(67,128)	(36,178)	(117,393)	(71,975)
Staff costs	(30,934)	(25,853)	(60,087)	(52,892)
Depreciation expenses	(7,627)	(5,793)	(15,144)	(11,348)
(Impairment losses) in trade and other receivables	(563)	(1,403)	(419)	(1,811)
Other operating expenses	(30,371)	(13,504)	(50,764)	(32,051)
Profit from operations	<u>14,404</u>	<u>14,106</u>	<u>38,389</u>	<u>22,588</u>
Finance costs	(837)	(75)	(1,542)	(168)
Profit before tax	<u>13,567</u>	<u>14,031</u>	<u>36,847</u>	<u>22,420</u>
Taxation	(558)	(3,916)	(6,810)	(6,000)
Profit for the financial period	<u><u>13,009</u></u>	<u><u>10,115</u></u>	<u><u>30,037</u></u>	<u><u>16,420</u></u>
Other comprehensive income				
Item that maybe reclassified subsequently to profit or loss				
Foreign currency translation	169	58	(441)	340
Total comprehensive income	<u><u>13,178</u></u>	<u><u>10,173</u></u>	<u><u>29,596</u></u>	<u><u>16,760</u></u>
Profit attributable to:				
Owners of the parent	12,810	9,691	29,922	16,186
Non-controlling interest	199	424	115	234
	<u><u>13,009</u></u>	<u><u>10,115</u></u>	<u><u>30,037</u></u>	<u><u>16,420</u></u>
Total comprehensive income attributable to:				
Owners of the parent	13,014	9,644	29,653	16,515
Non-controlling interest	164	529	(57)	245
	<u><u>13,178</u></u>	<u><u>10,173</u></u>	<u><u>29,596</u></u>	<u><u>16,760</u></u>
Earnings per share attributable to owners of the parent:				
Basic <sup>(2)</sup> (sen)	1.16	0.88	2.71	1.47
Diluted <sup>(3)</sup> (sen)	<u><u>1.16</u></u>	<u><u>0.88</u></u>	<u><u>2.71</u></u>	<u><u>1.47</u></u>

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**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 31 JANUARY 2026 <sup>(1)</sup> (continued)**

**Notes:**

- (1) The Unaudited Consolidated 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 July 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Based on weighted average number of ordinary shares outstanding during the financial period under review.
- (3) Based on weighted average number of ordinary shares outstanding during the financial period under review adjusted for the effects of dilutive potential ordinary shares.

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**UWC BERHAD**  
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**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 JANUARY 2026 <sup>(1)</sup>**

	<b>Unaudited as at 31 January 2026 RM'000</b>	<b>Audited as at 31 July 2025 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	252,988	231,280
Right-of-use assets	50,426	51,481
Deferred tax asset	-	238
	303,414	282,999
<b>Current assets</b>		
Inventories	129,285	93,872
Trade and other receivables	218,722	183,002
Contract assets	77	127
Current tax assets	10,574	42,511
Other investment <sup>(2)</sup>	7,920	7,920
Cash and bank balances	33,243	26,738
	399,821	354,170
<b>TOTAL ASSETS</b>	703,235	637,169
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	122,522	122,522
Reserves	384,978	354,973
	507,500	477,495
Non-controlling interest	17,291	17,349
<b>TOTAL EQUITY</b>	524,791	494,844
<b>Non-current liabilities</b>		
Borrowings	-	10,438
Government grants	1,693	1,840
Lease liabilities	4,579	5,205
Deferred tax liabilities	10,889	5,283
	17,161	22,766

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**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 JANUARY 2026 <sup>(1)</sup>**  
**(continued)**

	<b>Unaudited as at 31 January 2026 RM'000</b>	<b>Audited as at 31 July 2025 RM'000</b>
<b>Current liabilities</b>		
Trade and other payables	77,872	77,583
Borrowings	77,192	32,145
Government grants	294	294
Lease liabilities	2,841	2,641
Current tax liabilities	3,084	6,896
	161,283	119,559
<b>TOTAL LIABILITIES</b>	178,444	142,325
<b>TOTAL EQUITY AND LIABILITIES</b>	703,235	637,169

**Note:**

- (1) The Unaudited Consolidated Statement of Financial Position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) The Group has recognised equity securities that are not held for trading at fair value through other comprehensive income. This is a strategic investment for which the Group consider the classification to be appropriate and relevant.

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**UWC BERHAD**  
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**UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 JANUARY 2026 <sup>(1)</sup>**

	← <u>Attributable to owners of the Company</u> →						Non-controlling Interest	Total Equity
	<u>Non-distributable</u>			<u>Distributable</u>		Total		
	Share capital	Reorganisation debit reserve	Exchange translation reserve	Retained earnings	Total			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
Balance as at 1 August 2025	122,522	(56,226)	(417)	411,616	477,495	17,349	494,844	
Profit/(Loss) for the financial year	-	-	-	29,922	29,922	115	30,037	
Foreign currency translations	-	-	(90)	173	83	(173)	(90)	
Total comprehensive income/(expenses)	-	-	(90)	30,095	30,005	(58)	29,947	
Balance as at 31 January 2026	122,522	(56,226)	(507)	441,711	507,500	17,291	524,791	

**Note:**

- (1) The Unaudited Consolidated Statement of Changes in Equity should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.

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**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 JANUARY 2026 <sup>(1)</sup>**

	<b>Current Year-to-date ended 31 January 2026 RM'000</b>	<b>Preceding Year-to-date ended 31 January 2025 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	36,847	22,420
Adjustments for:		
Amortisation of government grants	(147)	(315)
Impairment losses in trade and other receivables	419	1,811
Depreciation of property, plant and equipment	13,410	10,122
Depreciation of right-of-use assets	1,734	1,226
Gain on fair value adjustment on marketable securities	-	(303)
Finance costs	1,542	168
Interest income	(647)	(1,148)
(Gain)/Loss on disposal of property, plant and equipment	(47)	3
Gain on lease termination	-	(261)
Inventories written off	124	110
Share grant expenses	-	180
Unrealised loss on foreign exchange	12,032	2,141
Operating profit before changes in working capital	65,267	36,154
Increase in inventories	(35,537)	(23,344)
Increase in trade and other receivables	(48,935)	(36,686)
Decrease in contract assets	50	48
Increase in trade and other payables	1,298	14,069
Cash used in operations	(17,857)	(9,759)
Interest paid	(533)	-
Tax paid	(6,077)	(7,668)
Tax refunded	33,236	-
Net cash from/(used in) operating activities	8,769	(17,427)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	647	1,148
Proceeds from disposal of property, plant and equipment	473	1
Disposal of marketable securities	-	9,114
Purchase of property, plant and equipment	(35,316)	(40,447)
Net changes in deposits pledged with licensed bank	21	-
Additional investment of equity interest in a subsidiary	-	80
Net cash used in investing activities	(34,175)	(30,104)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of term loans	(2,286)	-
Proceeds from banker acceptance	8,000	8,000
Proceeds from term loans	38,429	-
Proceeds from revolving credits	25,546	-
Repayment of banker acceptance	(9,683)	-
Repayment of revolving credits	(26,206)	-
Payments of lease liabilities	(1,467)	(955)
Net cash from financing activities	32,333	7,045

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**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 JANUARY 2026 <sup>(1)</sup> (continued)**

	<b>Current Year-to-date ended 31 January 2026 RM'000</b>	<b>Preceding Year-to-date ended 31 January 2025 RM'000</b>
Net increase/(decrease) in cash and cash equivalents	6,927	(40,486)
Effects of exchange rate changes	(401)	(2,994)
Cash and cash equivalents at beginning of financial period	26,460	80,716
Cash and cash equivalents at end of financial period	<u>32,986</u>	<u>37,236</u>
<b>Cash and cash equivalents comprise the following as at financial period:</b>		
Cash and bank balances	32,986	37,236
Deposits pledged with licensed banks	257	271
	<u>33,243</u>	<u>37,507</u>
Less: Deposits pledged with licensed bank	(257)	(271)
	<u>32,986</u>	<u>37,236</u>

**Note:**

- (1) The Unaudited Consolidated Statement of Cash Flows should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.

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**A. NOTES TO THE INTERIM FINANCIAL REPORT**

**A1. Basis of preparation**

The interim financial report of UWC Berhad (“**UWC**” or the “**Company**”) and its subsidiaries (collectively, the “**Group**”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“**MFRS**”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”) and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Listing Requirements**”).

This interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 July 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 by the Group in these unaudited interim financial statements are consistent with those adopted in audited financial statements for the financial year ended 31 July 2025, except for the adoption of the following MFRSs and Amendment to MFRSs and IC Interpretation.

**(a) New MFRSs adopted during the financial period**

The Group and the Company adopted the following Standards of the MFRS Framework that were issued by the Malaysian Accounting Standards Board (“MASB”) for annual financial periods beginning on or after 1 January 2025:

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 121 <i>Lack of Exchangeability</i>	1 January 2025

The adoption of the above Standards did not have any material impact on the Group’s financial statements.

**(b) New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2026.**

The Standards that are issued but not in effect up to the date of issuance of the financial statements of the Group are disclosed below. The Group intends to adopt these Standards, if applicable, when they become effective.

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 9 and MFRS 7 <i>Amendments to the Classification and Measurement of Financial Instruments</i>	1 January 2026
<i>Annual improvements to MFRS Accounting Standard - Volume 11</i>	1 January 2026
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature - dependent Electricity</i>	1 January 2026
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027

**A2. Significant Accounting Policies (continued)**

**(b) New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2026. (continued)**

The Standards that are issued but not in effect up to the date of issuance of the financial statements of the Group are disclosed below. The Group intends to adopt these Standards, if applicable, when they become effective. (continued)

Title	Effective Date
Amendments to MFRS 121 <i>Translation to a Hyperinflationary Presentation Currency</i>	1 January 2027
Amendments to MFRS 10 and MFRS 128 <i>Sales or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The Group is in the process of assessing the impact of implementing these Standards and Amendments to the Standards, since the effects would only be observable for future financial years.

**A3. Auditors' Report**

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

**A4. Seasonal or Cyclical Factors**

The business operations of the Group are in general, subject to the cyclical trend of the semiconductor and electronics industries which are dependent on global economic and industry outlook.

**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 financial quarter and the financial period under review.

**A6. Material Changes in Estimates**

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

**A7. Debt and Equity Securities**

Save as disclosed in financial statements, there was no other issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial quarter and the financial period under review that have not been reflected in this interim financial report.

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**A8. Dividend Paid**

No dividend was paid during the current financial quarter under review.

**A9. Segmental Information**

The Group is principally involved in investment holding, provision of precision sheet metal fabrication, precision machined components, value-added assembly services and other related activities.

For management purposes, the Group is organised into business units based on its products and services, which comprise the following:

Segment I – Investment holding;

Segment II – Provision of precision sheet metal fabrication, precision machined components, value-added assembly services and other related activities.

Within Segment II, the Group's revenue are disaggregated and reported by industries as follows:

- (a) Semiconductor industry;
- (b) Life science and medical technology industry; and
- (c) Other industries.

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**A9. Segmental Information (continued)**

The Group's segmental information for the current financial quarter and the financial period under review are as follows:

	Segment I	←	Segment II	→	Segment I & II					
Cumulative quarter ended 31 January 2026	Investment holding RM'000		Semiconductor RM'000		Life science and medical technology RM'000	Others RM'000	Total RM'000	Aggregate Total RM'000	Eliminations RM'000	Consolidated RM'000
<b>Results</b>										
Revenue from external customers	-		192,946		25,470	38,840	257,256	257,256	-	257,256
Inter-segment revenue	-		62,525		-	1,669	64,194	64,194	(64,194)	-
<b>Total revenue</b>	<b>-</b>		<b>255,471</b>		<b>25,470</b>	<b>40,509</b>	<b>321,450</b>	<b>321,450</b>	<b>(64,194)</b>	<b>257,256</b>
Interest income	81						566	647	-	647
Interest expense	-						(1,550)	(1,550)	8	(1,542)
<b>Net Interest income</b>	<b>81</b>						<b>(984)</b>	<b>(903)</b>	<b>8</b>	<b>(895)</b>
<b>Segment profit/(loss) before tax</b>	<b>(388)</b>						<b>32,797</b>	<b>32,409</b>	<b>4,438</b>	<b>36,847</b>

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**A10. Material Events Subsequent to the End of the Quarter**

There were no material events subsequent to the end of the current financial quarter and the financial period under review that have not been reflected in this interim financial report.

**A11. Changes in the Composition of the Group**

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

Subsequent to the end of the financial quarter, a wholly-owned subsidiary of the Company in Singapore, UW-C Pte. Ltd., was struck off on 15 February 2026. The subsidiary was dormant and the strike-off has no material financial impact on the Group.

**A12. Contingent Liabilities and Contingent Assets**

There were no material contingent liabilities or contingent assets as at the date of this interim financial report.

**A13. Material Capital Commitment**

Save as disclosed below, as at 31 January 2026, the Group does not have any other material capital commitment:

	<b>RM'000</b>
Capital expenditure in respect of purchase of property, plant and equipment	
- Approved and contracted for	11,929
- Approved but not contracted for	-
<b>Total</b>	<b>11,929</b>

**A14. Significant Related Party Transactions**

There were no significant related party transactions during the current financial quarter and the financial period under review.

**A15. Fair Value of Financial Liabilities**

There were no gains or losses arising from fair value changes of the Group's financial liabilities for the current financial quarter and the financial period under review.

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**B. EXPLANATORY NOTES PURSUANT TO PART A, APPENDIX 9B OF THE LISTING REQUIREMENTS**

**B1. Review of Performance**

**Comparison with the corresponding period in the previous financial year**

The Group recorded a revenue of RM136.4 million for the current financial quarter, an increase of RM44.0 million or 47.6% from RM92.4 million in the corresponding quarter of the previous financial year. The notable increase in revenue was primarily derived from strong recovery of the semiconductor industry.

Profit before tax (“PBT”) of the Group in the current financial quarter was RM13.6 million, decreased from RM14.0 million recorded in the corresponding quarter of the previous financial year. The decrease in PBT was mainly attributable to higher operating expenses arising from loss on foreign exchange following the strengthening of the Ringgit Malaysia against United States Dollar. The foreign currency impact partially offset the improvement in revenue, resulting in the slightly lower PBT compared to the corresponding quarter of the previous financial year.

**B2. Comparison with Immediate Preceding Quarter**

	Individual Quarter 3-months ended			
	31 January 2026	31 October 2025	Differences	
	(RM'000)	(RM'000)	RM'000	%
Revenue	136,414	120,842	15,572	12.9%
Profit before tax (“PBT”)	13,567	23,280	(9,713)	(41.7%)
Profit for the financial period	13,009	17,028	(4,019)	(23.6%)
Profit attributable to owners of the parent	12,810	17,112	(4,302)	(25.1%)

The Group’s revenue for the current financial quarter was RM136.4 million, increased from RM120.8 million recorded in the immediate preceding quarter. The higher revenue in the current financial quarter was from gradual recovery of the semiconductor industry where the Group operates in.

PBT of the Group in the current financial quarter was RM13.6 million, decreased from RM23.3 million recorded in the immediate preceding quarter. The decreased in PBT was mainly driven by the higher loss on foreign exchange due to strengthening of the Ringgit Malaysia against United States Dollar during the current financial quarter.

**B3. Prospects**

Bank Negara Malaysia (“BNM”) projects brighter global outlook for 2026, as the global growth for 2025 turned out higher than expected, due to lower-than-anticipated tariff rates and impact, stronger fiscal stimulus, and AI-led technology spending. The Malaysian economy growth projection for 2026 is expected to be within the range of 4%–4.5%. This will be driven by resilient domestic demand and exports. Headline inflation is expected to remain moderate in 2026 amid the continued easing in global cost conditions. Core inflation is expected to remain broadly stable and close to its long-term average in 2026, reflecting continued expansion in economic activity and the absence of excessive demand pressures.

**B3. Prospects (continued)**

Based on the latest forecast by World Semiconductor Trade Statistics, the global semiconductor market outlook for 2026 is projected to grow by more than 25%. Growth is expected across all regions and product categories. Memory and Logic are again projected to lead, both increasing by over 30% year over year. Regionally, all major markets are expected to expand, with the Americas and Asia Pacific remaining as the strongest contributors.

The Group still maintains an optimistic outlook towards both its business and industries in which it operates in for the coming years while currently observing signs of recovery. The Group continues to focus on commencing new projects, acquiring new customers and strategise long-term growth plan to optimise potential business opportunities.

**Capacity expansion**

The Group has consistently received enquiries regarding front-end semiconductor, life science and 5G test equipment related supply. The Group undertakes production capacity expansion and new construction projects to cater for its existing core business as well as new front-end semiconductor engineering businesses. In addition, the Group has new construction projects for clean room to cater for more front-end semiconductor businesses. With a robust pipeline of new building projects and focus on capital expenditure, the Group will be well positioned for substantial growth and long-term value creation of the front-end semiconductor business.

**Semiconductor**

The Group has ventured into the front-end semiconductor equipment related businesses by securing several modules from the industry while working on more project transfers and new product developments in the coming years. The back-end semiconductor segment is expected to show improvement in 2026, supported by new projects. The Group has won multiple projects and orders from the front-end customers. The orders are being progressively loaded and executed. As these projects ramp up, the Group anticipates benefiting from improved economies of scale, which are expected to contribute positively to profitability margins. Nonetheless, the impact of unfavourable foreign currency movements is expected to persist in the near term before these cost impacts can be fully passed on.

Furthermore, the significant growth of artificial intelligence is driving unprecedented demand for high-performance AI chips. To meet this demand, next-generation manufacturing equipment is essential. The Group is poised to become a leading provider of cutting-edge front-end equipment specifically designed for AI chip production.

The Group continues to see improving momentum in both front-end and back-end semiconductor activities, supported by increasing demand for advanced computing and artificial intelligence-related applications. The rapid adoption of AI across data centres, cloud infrastructure and high-performance computing is driving demand for more complex and higher-precision semiconductor manufacturing equipment.

Leveraging its integrated engineering, precision manufacturing and system integration capabilities, the Group is well positioned to support customers involved in advanced logic, memory and AI-enabled semiconductor platforms through module assembly and sub-system manufacturing. Ongoing investments in cleanroom readiness, automation and quality systems further enhance the Group's ability to meet increasingly stringent customer requirements.

**B3. Prospects (continued)**

**Life science and medical technology**

The Group's involvement in the life science and medical technology industry is beneficial in the long run with the success of new technology that opens up possibilities for developing vaccines for cancer and therapeutic treatments. The Group continues to maintain virus extraction machines, DNA analysers and cell electroporation instruments in its product pipeline as part of future business direction. Leveraging its expertise, the Group engages in various project transfers with new customers to secure more box-build jobs. The Group has secured customers for life science and medical technology equipment module assembly. The Group had also successfully become a preferred supplier of manufacturing safe patient handling, mobility products parts, surgical workflow and precision positioning items for its customers. The segment growth, which has been strong, is expected to continue this year.

**Organisational Readiness and Talent Development**

The Group continued to invest in workforce training, skills development and operational readiness to support expanding customer requirements. These initiatives enhance execution capability while maintaining quality, delivery and compliance standards across its manufacturing operations.

**Responsible Manufacturing and Sustainability**

Responsible manufacturing practices, workplace safety and regulatory compliance remain integral to the Group's operations. These considerations continue to support the Group's long-term sustainability agenda and its commitment to meeting customer and regulatory expectations.

**Others**

The Group remains committed to its involvement in the 5G network equipment, autonomous vehicle-related chip testers, and EV battery testers businesses, maintaining a steady and reliable position in these sectors.

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**B4. Profit Forecast**

The Group did not issue any revenue or profit estimate, forecast, projection or internal targets in any public document.

**B5. Taxation**

	<b>Current Year-to-date ended 31 January 2026 RM'000</b>	<b>Preceding Year-to-date ended 31 January 2025 RM'000</b>
Income tax		
• Current year provision	3,466	5,757
• Over provision in prior year	(2,500)	-
Deferred tax		
• Relating to origination and reversal of temporary differences	5,869	200
• (Over)/Under provision in prior years	(25)	43
<b>Tax expenses</b>	<b>6,810</b>	<b>6,000</b>
Effective tax rate (%)	18.5	26.8
Statutory tax rate (%)	24.0	24.0

The Group's effective tax rate is lower than the statutory tax rate mainly due to over provision of tax expense in prior year as a result of the recognition of pioneer status incentive granted to a subsidiary.

**B6. Status of Corporate Proposals**

There were no corporate proposals announced and not completed as at the date of this interim financial report.

**B7. Group Borrowings and Debt Securities**

The details of the Group's borrowing is as follows:

	<b>Unaudited as at 31 Jan 2026 (RM'000)</b>	<b>Audited as at 31 July 2025 (RM'000)</b>
<b>Current liabilities</b>		
Banker acceptance	8,000	9,683
Revolving credit	19,520	20,179
Term loan	49,672	12,721
<b>Total borrowings</b>	<b>77,192</b>	<b>42,583</b>

All the Group's borrowings are denominated in RM, secured and interest-bearing.

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**B8. Material Litigation**

As at the date of this interim financial report, the Group is not engaged in any material litigation or arbitration proceedings, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which may materially and adversely affect the financial position or business performance of the Group.

**B9. Dividend**

No dividend was declared for the current financial quarter ended 31 January 2026.

**B10. Earnings Per Share (“EPS”)**

The basic and diluted EPS for the current financial quarter and the financial period are computed as follows:

**(a) Basic EPS**

	<b>Current Year-to-date ended 31 January 2026</b>	<b>Preceding Year-to-date ended 31 January 2025</b>
Profit after tax attributable to the owners of the parent (RM'000)	29,922	16,186
Weighted average number of ordinary shares in issue ('000)	1,102,887	1,102,028
Basic EPS <sup>(1)</sup> (sen)	2.71	1.47

**(b) Diluted EPS**

	<b>Current Year-to-date ended 31 January 2026</b>	<b>Preceding Year-to-date ended 31 January 2025</b>
Profit after tax attributable to the owners of the parent (RM'000)	29,922	16,186
Weighted average number of ordinary shares in issue ('000)	1,102,887	1,102,028
Effect of dilution due to share grant scheme ('000)	1,811	885
Adjusted weighted average number of ordinary shares applicable to diluted EPS ('000)	1,104,698	1,102,913
Diluted EPS <sup>(2)</sup> (sen)	2.71	1.47

**Notes:**

- (1) Basic EPS is calculated by dividing the profit attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the financial period under review.
- (2) Diluted EPS is calculated by dividing the profit attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the financial period under review adjusted for the effects of dilutive potential ordinary shares.

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**B11. Profit Before Tax**

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

	<b>Current Year-to-date ended 31 January 2026 RM'000</b>	<b>Preceding Year-to-date ended 31 January 2025 RM'000</b>
Interest income	(647)	(1,148)
Other income including investment income	(695)	(961)
Interest expense	1,542	168
Depreciation of property, plant and equipment	13,410	10,122
Depreciation of right-of-use assets	1,734	1,226
Amortisation of government grants	(147)	(315)
Impairment losses in trade and other receivables	419	1,811
Loss on foreign exchange		
- realised	3,173	1,243
- unrealised	12,032	2,141
Gain on fair value adjustment on marketable securities	-	(303)
(Gain)/Loss on disposal of PPE	(47)	3
Inventories written off	124	110

**Note:**

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

**BY ORDER OF THE BOARD**  
**25 March 2026**