

**Y&G CORPORATION BHD.** [Registration No. : 196501000612 (6403-X)]

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

	----- INDIVIDUAL QUARTER -----		----- CUMULATIVE QUARTER -----	
	Current Year Quarter 30 Sep 2025	Preceding Year Corresponding Quarter 30 Sep 2024	Current Year To-date 30 Sep 2025	Preceding Year Corresponding Period 30 Sep 2024
	RM'000	RM'000	RM'000	RM'000
Revenue	14,366	4,120	27,766	15,528
Operating expenses	(14,237)	(7,167)	(30,794)	(19,280)
Other operating income	108	44	262	130
<b>Profit / (Loss) From Operations</b>	<b>237</b>	<b>(3,003)</b>	<b>(2,766)</b>	<b>(3,622)</b>
Interest income	194	502	323	1,312
Interest expenses	(135)	(82)	(274)	(252)
<b>Profit / (Loss) Before Tax</b>	<b>296</b>	<b>(2,583)</b>	<b>(2,717)</b>	<b>(2,562)</b>
Taxation	(55)	(3)	(78)	(870)
<b>Profit / (Loss) For The Period</b>	<b>241</b>	<b>(2,586)</b>	<b>(2,795)</b>	<b>(3,432)</b>
Other Comprehensive Income	-	-	-	-
<b>Total Comprehensive Income / (Loss)</b>	<b>241</b>	<b>(2,586)</b>	<b>(2,795)</b>	<b>(3,432)</b>
<b>Attributable to:</b>				
Equity holders of the parent	241	(2,586)	(2,795)	(3,432)
Non-controlling interests	*	*	*	*
	<b>241</b>	<b>(2,586)</b>	<b>(2,795)</b>	<b>(3,432)</b>
<b>Total Comprehensive Income / (Loss) attributable to equity holders of the parent :</b>				
Basic Earnings/(Loss) per share (Sen)	0.11	(1.18)	(1.28)	(1.57)

(\*) Less than RM1,000

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the Year Ended 31 Dec 2024 and the accompanying notes attached to the Interim Financial Statements.

**Y&G CORPORATION BHD.** [Registration No. : 196501000612 (6403-X)]

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025**

	As at end of Current Quarter 30 Sep 2025	As at Preceding Year Ended 31 Dec 2024
	RM'000	RM'000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	980	1,014
Investment property	19,493	19,703
Land held for property development	228,731	224,144
	<b>249,204</b>	<b>244,861</b>
<b>CURRENT ASSETS</b>		
Inventories	6,240	6,629
Property development expenditure	23,901	27,034
Contract assets	11,603	10,457
Trade receivables	17,580	6,510
Other receivables, deposits and prepayments	57,540	52,434
Current tax assets	467	190
Cash and cash equivalents	22,011	44,790
	<b>139,342</b>	<b>148,044</b>
<b>TOTAL ASSETS</b>	<b>388,546</b>	<b>392,905</b>
<b>EQUITY AND LIABILITIES</b>		
Equity attributable to equity holders of parent -		
Share capital	218,478	218,478
Retained earnings	97,499	100,294
	<b>315,977</b>	<b>318,772</b>
NON-CONTROLLING INTEREST	488	488
<b>TOTAL EQUITY</b>	<b>316,465</b>	<b>319,260</b>
<b>NON-CURRENT LIABILITIES</b>		
Obligation under finance leases (Long Term)	70	108
Bank borrowings (Long Term)	22,517	35,069
Deferred tax liabilities	8,034	8,038
	<b>30,621</b>	<b>43,215</b>
<b>CURRENT LIABILITIES</b>		
Trade payables	16,703	13,253
Other payables and accruals	3,289	4,401
Obligation under finance leases (Short Term)	68	139
Bank borrowings (Short Term)	21,348	12,066
Current tax liabilities	52	571
	<b>41,460</b>	<b>30,430</b>
<b>TOTAL LIABILITIES</b>	<b>72,081</b>	<b>73,645</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>388,546</b>	<b>392,905</b>
Net assets / share attributable to ordinary equity holders of the parent (RM)	1.45	1.46

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the Year Ended 31 Dec 2024 and the accompanying notes attached to the Interim Financial Statements.

**Y&G CORPORATION BHD.** [Registration No. : 196501000612 (6403-X)]

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

	Share capital	Retained earnings	Non - controlling interest	TOTAL EQUITY
	RM'000	RM'000	RM'000	RM'000
<b>Current Quarter</b>				
Balance as at 1 January 2025	218,478	100,294	488	319,260
Profit / (Loss) after tax	-	(2,795)	-	(2,795)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Loss	-	(2,795)	-	(2,795)
Transaction with owners :				
Dividend paid	-	-	-	-
Total transactions with owners	-	-	-	-
<b>Balance as at 30 Sep 2025</b>	<b>218,478</b>	<b>97,499</b>	<b>488</b>	<b>316,465</b>
<b>Preceding Year's Corresponding Quarter</b>				
Balance as at 1 January 2024	218,478	99,988	481	318,947
Profit / (Loss) after tax	-	(3,432)	-	(3,432)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Loss	-	(3,432)	-	(3,432)
Transaction with owners :				
Dividend paid	-	-	-	-
Total transactions with owners	-	-	-	-
<b>Balance as at 30 Sep 2024</b>	<b>218,478</b>	<b>96,556</b>	<b>481</b>	<b>315,515</b>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the Year Ended 31 Dec 2024 and the accompanying notes attached to the Interim Financial Statements.

**Y&G CORPORATION BHD.** [Registration No. : 196501000612 (6403-X)]

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

	<b>Current Quarter Ended 30 Sep 2025</b>	<b>Preceding Year Quarter 30 Sep 2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>LOSS BEFORE TAX</b>	<b>(2,717)</b>	<b>(2,562)</b>
Depreciation on property, plant and equipment	165	199
Amortisation of investment property	210	174
Interest on obligation under finance leases	7	14
Bank borrowings' interest	267	238
Interest income	(323)	(1,312)
Loss/(gain) on unrealised foreign exchange	502	1,016
<b>Operating Loss Before Working Capital Changes</b>	<b>(1,889)</b>	<b>(2,233)</b>
<b>CHANGES IN WORKING CAPITAL :</b>		
Inventories	389	6,746
Property development costs	3,133	13,755
Contract assets/ (liabilities)	(1,146)	(7,478)
Trade and other receivables	(16,176)	13,074
Trade and other payables	2,338	5,142
Cash Flows (Used In) / Generated From Operations	(13,351)	29,006
Taxes paid	(878)	(1,352)
<b>Net Cash Flows (Used In) / Generated From Operating Activities</b>	<b>(14,229)</b>	<b>27,654</b>
<b>INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(131)	(59)
Addition of land held for property development	(4,587)	(28,298)
Interest income	323	1,312
<b>Net Cash Flows Used In Investing Activities</b>	<b>(4,395)</b>	<b>(27,045)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of obligation under finance lease	(109)	(164)
Repayment of bank borrowings	(3,270)	(4,732)
Interest on obligation under finance leases	(7)	(14)
Bank borrowings' interest	(267)	(238)
<b>Net Cash Flows Used In Financing Activities</b>	<b>(3,653)</b>	<b>(5,148)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>(22,277)</b>	<b>(4,539)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>44,790</b>	<b>68,686</b>
Effects of exchange rate changes on cash and cash equivalents	(502)	(1,016)
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>22,011</b>	<b>63,131</b>

**Y&G CORPORATION BHD.** [Registration No. : 196501000612 (6403-X)]

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

	<b>Current Quarter Ended 30 Sep 2025</b>	<b>Preceding Year Quarter 30 Sep 2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b><u>Cash and cash equivalents comprise the followings :</u></b>		
Cash and bank balances	13,990	17,988
Fixed deposits with licensed banks (*)	8,021	45,143
	<b>22,011</b>	<b>63,131</b>

(\*) : Included in the fixed deposits with licensed banks are deposits amounting to RM7.985M (2024 : RM6.506M) pledged to licensed banks as securities for banking facilities granted to certain subsidiaries

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements for the Year Ended 31 Dec 2024 and the accompanying notes attached to the Interim Financial Statements)

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

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**1. BASIS OF PREPARATION**

The Interim Financial Statements for the third quarter ended 30 September 2025 are unaudited and have been prepared in accordance with the requirements of MFRS 134 – "Interim Financial Reporting" issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities"). The Interim Financial Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2024.

These explanatory notes attached to the Interim Financial Statements provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2024.

**2. CHANGES IN ACCOUNTING POLICIES**

The accounting policies and methods of computation adopted by the Group in preparing this Interim Financial Statements are consistent with those adopted in the Audited Financial Statements for the year ended 31 December 2024.

The Group has adopted the following new and amended Malaysian Financial Reporting Standards ("MFRSs") and Issues Committee ("IC") Interpretation mandatory for annual financial periods beginning on or after 1 January 2025 :

Amendment to MFRS 121	The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability
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The adoption of the new and amended MFRSs that came into effect during the financial quarter under review do not have any material effect on the financial performance or position of the Group.

The following Standards, Amendments and IC Interpretations have been issued by the MASB but have not been effective and have not been adopted by the Group :

Effective for the financial periods beginning on or after 1 January 2026

MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107	Annual Improvements to MFRS Accounting Standards - Volume 11
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments

Effective for the financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountabilities: Disclosures

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

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**2. CHANGES IN ACCOUNTING POLICIES (Cont'd)**

Effective date to be announced

Amendments to MFRS 10 and MFRS 128    Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

**3. AUDITORS' REPORT ON PRECEDING AUDITED FINANCIAL STATEMENTS**

The auditors' report on the Audited Financial Statements for the year ended 31 December 2024 was not subject to any qualification.

**4. SEASONAL OR CYCLICAL FACTORS**

The business operations of the Group for the current financial quarter and year-to-date were not subject to any seasonal or cyclical factors.

**5. UNUSUAL ITEMS**

There were no unusual items which have a material effect on the assets, liabilities, equity, net income or cash flow of the Group for the current financial quarter and year-to-date.

**6. CHANGES IN ESTIMATES**

There were no changes in estimates of amounts reported in prior financial years which may have a material effect in the current financial quarter.

**7. DEBT, EQUITY AND CONVERTIBLE SECURITIES**

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter.

**8. DIVIDEND PAID**

The Company did not make any payment of dividends during the current financial quarter.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025****9. PROFIT / (LOSS) BEFORE TAX**

The following items have been included in arriving at profit / (loss) before tax :

	---- Individual Quarter ----		---- Cumulative Quarter ----	
	30 Sep 2025	30 Sep 2024	30 Sep 2025	30 Sep 2024
	RM'000	RM'000	RM'000	RM'000
Depreciation on property, plant and equipment	56	66	165	199
Amortisation of investment property	70	58	210	174
Unrealised foreign exchange loss/(gain)	14	1,085	502	1,016

Save for the items disclosed in the Statement of Comprehensive Income and the note above, other items pursuant to Appendix 9B Note 16 of the MMLR are not applicable.

**10. SEGMENTAL INFORMATION**

The analysis of the Group's operations for the current financial year-to-date ended 30 September 2025 are as follows :

	Property <u>Investment &amp; Others</u> RM'000	Property <u>Development</u> RM'000	<b>GROUP</b> RM'000
Segment Revenue - External	588	27,178	27,766
Segment Results	(2,592)	(174)	(2,766)
Interest Income			323
Interest Expenses			(274)
<b>Loss Before Tax</b>			<b>(2,717)</b>
Taxation			(78)
<b>Loss for the Period</b>			<b>(2,795)</b>

**11. VALUATION OF PROPERTY, PLANT AND EQUIPMENT**

The valuation of property, plant and equipment has been brought forward without any amendments from the Audited Financial Statements for the year ended 31 December 2024.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

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**12. MATERIAL EVENTS DURING THE PERIOD UNDER REVIEW**

(a) On 11 August 2025, the Group announced the proposals to undertake the followings :

(i) acquisition by Nusa Wibawa Sdn Bhd, a wholly-owned subsidiary of Y&G Corporation Bhd, of 3 parcels of leasehold land held under the following land titles : -

- (a) PN113876, Lot No. 38082;
- (b) PN113877, Lot No. 38081; and
- (c) PN113878, Lot No. 7414

all located in Mukim of Labu, District of Sepang, Selangor, measuring in aggregate approximately 38.45 hectares (95.02 acres) from Nurani Saujana Sdn Bhd for a total cash consideration of RM206.0 million;

(ii) acquisition by Duta Asiana Sdn Bhd, a wholly-owned subsidiary of Y&G Corporation Bhd of a parcel of land measuring approximately 148.52 hectares (367 acres) held under master title of GRN 339968, Lot No. 22124, located in Mukim of Ujong Permatang, District of Kuala Selangor, Selangor, from Asian Regal Holdings Sdn Bhd for a total cash consideration of RM189.0 million; and

(iii) proposed acquisition by Y&G Corporation Bhd of 1,000,000 ordinary shares in Konsep Wawasan Sdn Bhd ("KWSB"), representing 100% equity interest in KWSB, for a total cash consideration of RM82.0 million.

The above proposed acquisitions are very substantial related party transactions and it is currently pending for :-

- (i) The shareholders approval in the EGM ;
- (ii) Approved by any other relevant authority if required.

(b) On 30 October 2025, the Company announced and proposed to seek its shareholders' approval for the Proposed New Shareholders' Mandate for Recurrent Related Party Transactions ("RRPT") of a Revenue or Trading Nature at a general meeting to be convened on a date to be announced.

**13. CHANGES IN COMPOSITION OF THE GROUP**

There was no material change in the composition of the Group for the current financial quarter and year to-date.

**14. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

There was no material contingent liabilities and/or contingent assets as at the date of this Quarterly Report.

**15. CAPITAL COMMITMENTS**

There was no material capital commitments which are not provided for in the Interim Financial Statements as at the date of this Quarterly Report.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025**

**16. FINANCIAL REVIEW**

(a)	Individual Quarter		Changes RM'000
	Current Year Current Quarter 30 Sep 2025 ("Q3FY25") RM'000	Preceding Year Corresponding Quarter 30 Sep 2024 ("Q3FY24") RM'000	
Revenue	14,366	4,120	10,246
Operating Profit/(Loss)	363	(2,878)	3,241
Profit/(Loss) Before Interest and Tax	431	(2,501)	2,932
Profit/(Loss) Before Tax ("PBT/(LBT)")	296	(2,583)	2,879
Profit/(Loss) After Tax ("PAT/(LAT)")	241	(2,586)	2,827
Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent	241	(2,586)	2,827

In Q3FY25, the Group's revenue rose to RM14.4 million or 248% as compared to Q3FY24, primarily due to the higher revenue recognised arising from the higher sale achieved and higher percentage of completion of the ongoing projects in Q3FY25.

On the back of the higher revenue, the Group's PAT turnaround to a profit of RM0.241 million compared to loss of RM 2.586 million in Q3FY24.

(b)	Cumulative Quarter (Year-To-Date)		Changes RM'000
	Current Year Current Year-To-Date 30 Sep 2025 ("YTD2025") RM'000	Preceding Year Corresponding Year-To-Date 30 Sep 2024 ("YTD2024") RM'000	
Revenue	27,766	15,528	12,238
Operating Loss	(2,391)	(3,249)	858
Loss Before Interest and Tax	(2,443)	(2,310)	(133)
Loss Before Tax ("LBT")	(2,717)	(2,562)	(155)
Loss After Tax ("LAT")	(2,795)	(3,432)	637
Loss Attributable to Ordinary Equity Holders of the Parent	(2,795)	(3,432)	637

The Group's YTD2025 revenue was higher by RM12.2 million compared to YTD2024, due to the reasons stated in item 16 (a) above.

On the back of the higher revenue, the Group's LAT was improved, with a decreased of RM0.6 million at RM2.8 million compared to YTD2024.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025****16. FINANCIAL REVIEW (Cont'd)**

(c)	Current Quarter 30 Sep 2025 ("Q3FY25") RM'000	Immediate Preceding Quarter 30 Jun 2025 ("Q2FY25") RM'000	Changes RM'000
Revenue	14,366	7,962	6,404
Operating Profit/(Loss)	363	(1,041)	1,404
Profit/(Loss) Before Interest and Tax	431	(1,121)	1,552
Profit/(Loss) Before Tax ("PBT/(LBT)")	296	(1,193)	1,489
Profit/(Loss) After Tax ("PAT/(LAT)")	241	(1,208)	1,449
Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent	241	(1,208)	1,449

The Group's revenue in Q3FY25 increased by RM6.4 million, mainly due to the higher revenue recognised resulting from a higher progressive percentage of completion of the ongoing projects, compared to Q2FY25.

On the back of the higher revenue, the Group turnaround to a PAT of RM0.2 million, approximately RM1.4 million higher compared to Q2FY25.

**17. PROSPECTS**

The Group adopts a view of cautious optimism for 2025. While demand for properties is expected to remain stable, we believe a new and more intense phase of a global trade war is a top risk to business in 2025. While global trade is forecast to grow in 2025 (Source: WTO Global Trade Outlook), globalisation remains threatened as geopolitical competition may drive the financial system's and supply chains' fragmentation. These trade tensions have the potential to impact a stagflation impulse to investment activities, boosting inflation and interest rates while dragging on business growth and profits.

The Group is cognisant of these risks and challenges and shall continue to adopt the necessary measures towards ensuring the continued effective execution of its business model to achieve financial and business objectives and to sustain value creation for stakeholders.

The growth hinges on navigating economic uncertainties, embracing sustainability and adapting to evolving market dynamics. These will cumulatively enable the Group to remain resilient and maintain a growth trajectory in facing the potential challenges. Underpinned by the unbilled sales of RM128.37 million in Q3FY25 and another upcoming launch in Q4FY25, the Group remains positive, though cautious concerning the outlook in 2025.

**18. PROFIT FORECAST AND PROFIT GUARANTEE**

Not applicable as the Company did not issue any profit forecast and/or profit guarantee.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025****19. TAXATION**

The taxation charge for the Group are as follows :

	Current Quarter RM'000	Current Year-To-Date RM'000
<b>Income tax expense :-</b>		
Estimated current year tax	(55)	(81)
Under provision in prior year	(1)	(1)
	<b>(56)</b>	<b>(82)</b>
<b>Deferred tax :-</b>		
Reversal of deferred tax liabilities	1	4
Recognition of deferred tax assets	-	-
	<b>1</b>	<b>4</b>
	<b>(55)</b>	<b>(78)</b>

The Group's effective tax rates for both the current financial quarter and year-to-date are higher than the Malaysian statutory tax rate of 24% primarily due to the progressive amortization (through charging out as part of development costs) of the development projects' revaluation surplus, which are not deductible for tax purposes coupled with the non-group tax relief to the Group.

**20. SALE OF UNQUOTED INVESTMENTS AND PROPERTIES**

There was no sale of unquoted investments and/or properties for the current financial quarter and year-to-date.

**21. QUOTED SECURITIES**

There was no purchase or disposal of quoted securities for the current financial quarter and year-to-date.

**22. TRADE RECEIVABLES**

	----- <b>GROUP</b> -----	
	As At 30 Sep 2025 RM'000	As At 31 Dec 2024 RM'000
Property Development	17,580	6,510

Trade receivables comprise receivables from property development.

The trade receivables from property development comprises progress billings receivable from on-going development projects and received retention sums of completed development projects held by the solicitors as stakeholder in pursuant to the sale and purchase agreements. The progress billings are due within 21 days while, the retention sums are due upon the expiry of the defect liability period of 12 to 24 months. Other credit terms are assessed and approved on a case-to-case basis.

The trade receivables from the progress billings are creditworthy debtors with mainly good payment records and have obtained and/or in the process of obtaining end financing to fund their purchase of the Group's development properties.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025****23. GROUP BORROWINGS AND DEBT SECURITIES**

The Group's borrowings and debts securities as at 30 September 2025 are analysed as follows :

<u>Secured</u>	<u>Short Term</u> RM'000	<u>Long Term</u> RM'000	<u>TOTAL</u> RM'000
Term Loan	17,626	22,517	40,143
Bank Overdrafts	3,722	-	3,722
Hire Purchase	68	70	138
<b>TOTAL BORROWINGS</b>	<b>21,416</b>	<b>22,587</b>	<b>44,003</b>

**24. OFF BALANCE SHEET FINANCIAL INSTRUMENTS**

There was no financial instrument with off balance sheet risk as at the date of this Quarterly Report.

**25. MATERIAL LITIGATION**

There was no material litigation as at the date of this Quarterly Report.

**26. DIVIDEND**

The Board of Directors does not recommend any dividend for the current financial quarter and year-to-date.

**27. EARNINGS / (LOSS) PER SHARE**

Basic earnings / (loss) per share is calculated by dividing the comprehensive income / (loss) attributable to equity holders of the parent for the current financial quarter and year-to-date by the weighted average of ordinary shares in issue during the said quarter and year-to-date.

	<u>Individual Quarter</u>	<u>Cumulative Quarter</u>
Total comprehensive income / (loss) attributable to equity holders of the parent (RM'000)	241	(2,795)
Weighted average number of ordinary share in issue (RM'000)	218,478	218,478
Earnings / (Loss) per share (sen)	0.11	(1.28)

By Order of the Board

Jeremy Tai Yung Wei (MAICSA 7065447)  
Secretary  
Kuala Lumpur

Date : 27 November 2025