VITROX CORPORATION BERHAD

(Incorporated in Malaysia)
Company No: 200401011463 (649966-K)

INTERIM FINANCIAL REPORT

FOR THE SECOND QUARTER
ENDED 30 JUNE 2026

VITROX CORPORATION BERHAD

(Incorporated in Malaysia)
Company No: 200401011463 (649966-K)

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VITROX CORPORATION BERHAD
(Incorporated in Malaysia)
Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2026
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

(The figures have not been audited)

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current quarter ended 30-Jun-26 RM'000	Corresponding preceding quarter ended 30-Jun-25 RM'000	Current period-to-date ended 30-Jun-26 RM'000	Corresponding preceding period-to-date ended 30-Jun-25 RM'000
Revenue		374,915	183,043	641,966	324,161
Other operating income		6,587	6,524	13,433	14,473
Operating expenses		(281,118)	(150,134)	(493,359)	(270,403)
Finance costs		(991)	(1,258)	(2,011)	(1,869)
Share of associate's profit/(loss)		553	(268)	1,576	(1,042)
Profit before tax	B12	99,946	37,907	161,605	65,320
Tax expense	B5	(15,451)	(10,100)	(26,327)	(13,607)
Profit for the financial period		84,495	27,807	135,278	51,713
Other comprehensive income for the financial period:- Item that may be reclassified subsequently to profit or loss:- - Currency translation differences for the foreign operations		706	(917)	861	(1,003)
Comprehensive income for the financial period		85,201	26,890	136,139	50,710
Profit/(loss) for the financial period attributable to:-					
- Owners of the Company		85,043	28,133	136,241	52,293
- Non-controlling interests		(548)	(326)	(963)	(580)
		84,495	27,807	135,278	51,713
Comprehensive income for the financial period attributable to:-					
- Owners of the Company		85,749	27,216	137,102	51,290
- Non-controlling interests		(548)	(326)	(963)	(580)
		85,201	26,890	136,139	50,710
Earnings per share attributable to owners of the Company (sen)	B10				
- Basic		4.49	1.49	7.19	2.76
- Diluted		4.46	1.48	7.15	2.75

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying explanatory notes and audited financial statements for the financial year ended 31 December 2025.

VITROX CORPORATION BERHAD
(Incorporated in Malaysia)
Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2026
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 30-Jun-26 RM'000 (Unaudited)	As at 31-Dec-25 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	278,965	246,115
Goodwill	3,257	3,257
Investment properties	61,400	61,400
Right-of-use assets	76,363	77,191
Development expenditure	4,762	5,458
Investment in associate	21,534	19,958
Investments in club memberships, at cost	91	91
Deferred tax assets	1,236	1,236
Receivables	1,011	752
	448,619	415,458
Current assets		
Inventories	429,334	299,233
Receivables	527,137	374,544
Derivatives	0	802
Prepayments	48,570	43,280
Current tax assets	1,074	1,404
Cash and cash equivalents	368,960	409,193
	1,375,075	1,128,456
TOTAL ASSETS	1,823,694	1,543,914
EQUITY AND LIABILITIES		
Equity		
Share capital	74,024	68,481
Reserves	1,175,044	1,063,771
Equity attributable to owners of the Company	1,249,068	1,132,252
Non-controlling interests	(4,830)	(3,867)
Total equity	1,244,238	1,128,385
Non-current liabilities		
Deferred tax liabilities	7,571	7,571
Loans and borrowings	60,733	71,104
Lease liabilities	224	342
Deferred income on government grants	3,646	4,647
Total non-current liabilities	72,174	83,664
Current liabilities		
Derivatives	4,013	0
Payables	362,301	256,170
Dividend payable	22,359	11,927
Loans and borrowings	21,505	21,513
Lease liabilities	236	231
Contract liabilities	77,223	32,156
Current tax liabilities	19,645	9,868
Total current liabilities	507,282	331,865
Total liabilities	579,456	415,529
TOTAL EQUITY AND LIABILITIES	1,823,694	1,543,914
Net assets per ordinary share attributable to owners of the Company (sen)	65.92	59.81

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes and audited financial statements for the financial year ended 31 December 2025.

VITROX CORPORATION BERHAD
(Incorporated in Malaysia)
Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2026
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(The figures have not been audited)

	Non-distributable					Distributable			
	Share capital RM'000	Revaluation reserve RM'000	Capital reserve* RM'000	Share option reserve RM'000	Share grant reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
Period ended 30 June 2026										
Balance at 1 January 2026	68,481	14,160	761	0	6,865	(1,697)	1,043,682	1,132,252	(3,867)	1,128,385
Share-based payments	0	0	0	0	2,073	0	0	2,073	0	2,073
Issue of shares pursuant to Share Grant Scheme	5,543	0	0	0	(5,543)	0	0	0	0	0
Dividends	0	0	0	0	0	0	(22,359)	(22,359)	0	(22,359)
Total transactions with owners	5,543	0	0	0	(3,470)	0	(22,359)	(20,286)	0	(20,286)
Currency translation differences for foreign operations (representing other comprehensive income for the financial period)	0	0	0	0	0	861	0	861	0	861
Profit/(loss) for the financial period	0	0	0	0	0	0	136,241	136,241	(963)	135,278
Comprehensive income for the financial period	0	0	0	0	0	861	136,241	137,102	(963)	136,139
Transfer to capital reserve	0	0	218	0	0	0	(218)	0	0	0
Balance at 30 June 2026	74,024	14,160	979	0	3,395	(836)	1,157,346	1,249,068	(4,830)	1,244,238

** This represents the cumulative amount transferred from the retained profits of a subsidiary under the statutory requirements of the People's Republic of China.*

VITROX CORPORATION BERHAD
(Incorporated in Malaysia)
Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2026
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (cont'd)

(The figures have not been audited)

	Non-distributable					Distributable			
	Share capital RM'000	Revaluation reserve RM'000	Capital reserve* RM'000	Share option reserve RM'000	Share grant reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
Period ended 30 June 2025										
Balance at 1 January 2025	63,587	14,160	761	0	7,593	(293)	935,677	1,021,485	(2,408)	1,019,077
Share-based payments	0	0	0	0	1,978	0	0	1,978	0	1,978
Issue of shares pursuant to Share Grant Scheme	4,561	0	0	0	(4,561)	0	0	0	0	0
Dividends	0	0	0	0	0	0	(13,252)	(13,252)	0	(13,252)
Total transactions with owners	4,561	0	0	0	(2,583)	0	(13,252)	(11,274)	0	(11,274)
Currency translation differences for foreign operations (representing other comprehensive income for the financial period)	0	0	0	0	0	(1,003)	0	(1,003)	0	(1,003)
Profit/(loss) for the financial period	0	0	0	0	0	0	52,293	52,293	(580)	51,713
Comprehensive income for the financial period	0	0	0	0	0	(1,003)	52,293	51,290	(580)	50,710
Balance at 30 June 2025	68,148	14,160	761	0	5,010	(1,296)	974,718	1,061,501	(2,988)	1,058,513

** This represents the cumulative amount transferred from the retained profits of a subsidiary under the statutory requirements of the People's Republic of China.*

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes and audited financial statements for the financial year ended 31 December 2025.

VITROX CORPORATION BERHAD
(Incorporated in Malaysia)
Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2026
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	Current period-to-date ended 30-Jun-26 RM'000	Corresponding preceding period-to-date ended 30-Jun-25 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	161,605	65,320
Adjustments for:-		
Amortisation of deferred income	(1,001)	(703)
Amortisation of development expenditure	696	0
Depreciation	7,894	7,556
Fair value losses/(gains) on financial instruments	3,639	(859)
Impairment (gains)/losses on financial assets	(63)	229
Interest expense	2,012	1,869
Interest income	(6,385)	(6,196)
Inventories written down	29,511	27,786
Gain on disposal of property, plant and equipment	(1)	(5)
Property, plant and equipment written-off	9	16
Reversal of inventories written down	(27,876)	(25,418)
Share of associate's (profit)/loss	(1,576)	1,042
Share-based payments	2,073	1,978
Unrealised (gain)/loss on foreign exchange	(5,429)	1,725
Operating profit before working capital changes	165,108	74,340
Changes in:-		
Inventories	(131,735)	(16,852)
Receivables	(145,012)	(11,240)
Derivatives	802	(2,212)
Prepayments	(5,290)	(2,155)
Payables	104,685	25,966
Contract liabilities	45,066	5,163
Cash generated from operations	33,624	73,010
Interest and fund distributions received	6,759	6,564
Tax paid	(16,220)	(5,391)
Tax refunded	0	7
Net cash from operating activities	24,163	74,190
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(39,929)	(12,427)
Grant received	0	5,764
Proceeds from disposal of property, plant and equipment	1	5
Net cash used in investing activities	(39,928)	(6,658)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(11,927)	(9,459)
Drawdown of term loans	0	73,145
Interest paid	(2,102)	(1,648)
Issue of shares	0	0
Payment of lease liabilities	(114)	(124)
Repayment of term loans	(11,495)	(8,019)
Net cash (used in)/from financing activities	(25,638)	53,895

QUARTERLY REPORT ON RESULTS FOR THE SECOND QUARTER ENDED 30 JUNE 2026
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (cont'd)

(The figures have not been audited)

	Current period-to-date ended 30-Jun-26 RM'000	Corresponding preceding period-to-date ended 30-Jun-25 RM'000
Currency translation differences	1,170	(1,435)
Net (decrease)/increase in cash and cash equivalents	(40,233)	119,992
Cash and cash equivalents at beginning of the period	409,193	340,134
Cash and cash equivalents at end of the period	368,960	460,126
Cash and cash equivalents consist of:-		
Highly liquid investments	528	19,328
Term deposits	222,971	186,656
Cash and bank balances	145,461	254,142
	368,960	460,126

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the accompanying explanatory notes and audited financial statements for the financial year ended 31 December 2025.

A1 Basis of preparation of Interim Financial Report

The interim financial report is unaudited and has been prepared in compliance with *Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting* issued by the Malaysian Accounting Standards Board, Paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

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

The significant accounting policies and method of computation adopted in the interim financial report are consistent with those adopted in the annual financial statements for the financial year ended 31 December 2025 except for the adoption of the following MFRSs:-

MFRS	Effective for annual periods beginning on or after
Amendments to MFRS 9 and MFRS 7 *Amendments to the Classification and Measurement of Financial Instruments*	1 January 2026
Amendments to MFRS 9 and MFRS 7 *Contracts Referencing Nature-dependent Electricity*	1 January 2026
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The initial application of the above MFRSs did not have any significant impacts on the financial statements.

The Group has not applied the following MFRSs which have been issued as at the end of reporting period but are not yet effective:-

MFRS (issued as at the end of the reporting period)	Effective for annual periods beginning on or after
MFRS 18 *Presentation and Disclosure in Financial Statements*	1 January 2027
MFRS 19 *Subsidiaries without Public Accountability: Disclosures*	1 January 2027
Amendments to MFRS 10 and MFRS 128 *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*	Deferred
Amendments to MFRS 121 *Translation to a Hyperinflationary Presentation Currency*	1 January 2027

Management foresees that the initial application of the above MFRSs will not have any significant impacts on the financial statements.

A2 Seasonal or cyclical of operations

The Group's operation is dependent on the cyclical trend of the semiconductors and electronics industries.

A3 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current interim period.

A4 Material changes in estimates

There were no changes in estimates of amounts reported in prior interim period of the current financial year or changes in estimate of amounts reported in prior financial year.

A5 Debts and equity securities

During the current quarter, the Company issued 1,123,800, 172,400 and 285,800 new ordinary shares at issued prices of RM3.4628, RM3.7937 and RM3.4921 respectively pursuant to the Employee Shares Grant Scheme ("SGS").

Save as disclosed above, there were no other issuances, cancellations, repurchases, resale or repayments of debts and equity securities during the current quarter under review.

A6 Dividend paid

During the financial period, the Company paid an interim tax exempt dividend of 0.63 sen per share amounting to RM11,927,401 for the financial year ended 31 December 2025, paid on 16 January 2026.

A7 Segment reporting

No segment reporting has been prepared as the Group is principally engaged in development and production of vision inspection systems and printed circuit board assemblies for microprocessor applications.

A8 Material events subsequent to the end of the quarter

There were no material events subsequent to the end of the current reporting period that have not been reflected in the interim financial report.

A9 Changes in the composition of the Group

The Company had on 1 April 2026 incorporated a wholly-owned subsidiary namely, ViTrox Technical Academy Sdn. Bhd. ("VTA") by way of subscribing 10 ordinary shares in VTA for a total cash consideration of RM10. Its intended principal activity is providing Technical and Vocational Education and Training (TVET) dedicated to establishing industrial mastery centers that deliver specialised training, competency-based assessments, and industry-recognised certifications in high-tech manufacturing and digital skills.

Save as disclosed above, there were no material changes in the composition of the Group during the current quarter under review.

A10 Contingencies

There were no contingent assets or liabilities for the Group since 31 December 2025 up to 30 June 2026.

A11 Contractual commitments

	30-Jun-26 RM'000	30-Jun-25 RM'000
Acquisition of property, plant and equipment	50,416	46,610

A12 Significant related party transactions

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

A13 Financial instruments

i) Derivatives

As at 30 June 2026, the Group's outstanding derivatives are as follows:-

	RM'000
Forward exchange contracts - at fair value	
- Current liabilities	4,013

Derivatives consist of forward exchange contracts which are used to hedge the exposure to currency risk. The Group does not apply hedge accounting. As at 30 June 2026, the Group had contracts with financial institutions due within 1 year to buy RM188,750,000 and sell USD47,400,000 at contractual forward rates.

The fair values of forward exchange contracts were quoted by the financial institutions, which normally measured the fair values using present value technique by discounting the differences between contractual forward prices and observable current market forward prices using risk-free interest rate (i.e. Level 2).

ii) Gains/(Losses) arising from fair value changes of financial liabilities

There were no gains/(losses) arising from fair value changes of financial liabilities for the current quarter and period ended 30 June 2026.

iii) Fair value

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

The inputs to valuation techniques used to measure fair value are categorised into the following levels of fair value hierarchy:-

(i) Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
(ii) Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
(iii) Level 3 - unobservable inputs for the asset or liability.

As at end of the current quarter under review, the carrying amounts of receivables, cash and cash equivalents and payables which are short-term in nature or repayable on demand are reasonable approximations of fair values.

The fair value of long term loans are measured using present value technique by discounting the expected future cash flows using observable current market interest rates for similar liabilities (i.e. Level 2). The fair values measured are considered to be reasonably close to the carrying amount reported as the observable current market interest rates also approximate to the effective interest rates of term loans.

The fair value of forward exchange contracts were quoted by the financial institutions, which normally measured the fair values using present value technique by discounting the differences between contractual forward prices and observable current market forward prices using risk-free interest rate (i.e. Level 2).

There were no transfers between levels of fair value hierarchy during the current quarter under review.

B1 Review of performance

	Current quarter ended 30-Jun-26 RM'000	Corresponding preceding quarter ended 30-Jun-25 RM'000	Changes RM'000	Changes %
Revenue	374,915	183,043	191,872	104.8%
Profit before tax	99,946	37,907	62,039	163.7%
Profit for the financial period	84,495	27,807	56,688	203.9%
Profit attributable to owners of the Company	85,043	28,133	56,910	202.3%

The Group's revenue for the quarter under review achieved a stellar expansion of 104.8% or RM191.9 million, surging from RM183.0 million in the corresponding preceding quarter to RM374.9 million. This remarkable top-line performance was primarily driven by explosive Artificial Intelligence ("AI") infrastructure demand, our strategic focus into high-value, resilient markets like automotive, and consumer electronics and accelerated global supply chain restructuring which has deepened customer engagements. Our focus on advanced packaging and high-precision inspection solutions directly addresses the increasing complexities of AI accelerators and High Bandwidth Memory (“HBM”) mirroring the strong momentum seen in the broader semiconductors and electronics manufacturing sector and enabling us to expand our output far beyond the previous year's low baseline.

Profit before tax (“PBT”) for the individual quarter surged by 163.7% or RM62.0 million, soaring to RM99.9 million from RM37.9 million due to structural manufacturing scale and a highly favourable product mix. Profit after tax (“PAT”) rose by 203.9% or RM56.7 million, increasing from RM27.8 million to RM84.5 million. This bottom-line outperformance reflects exceptional operational optimization across the facilities alongside the sustained positive impact of income tax exemption enjoyed by the key subsidiary ViTrox Technologies Sdn. Bhd. (“VTSB”).

	CUMULATIVE QUARTER			
	Current period-to-date ended 30-Jun-26 RM'000	Corresponding preceding period-to-date ended 30-Jun-25 RM'000	Changes RM'000	Changes %
Revenue	641,966	324,161	317,805	98.0%
Profit before tax	161,605	65,320	96,285	147.4%
Profit for the financial period	135,278	51,713	83,565	161.6%
Profit attributable to owners of the Company	136,241	52,293	83,948	160.5%

The Group cumulative revenue achieved a robust expansion of 98.0% to RM642.0 million, a result of our steadfast commitment to disciplined execution and long-term value creation. We have successfully seized the momentum from strong AI infrastructure demands, alongside growing needs in the automotive and consumer electronics sectors. By leveraging our deep and broad customer base spanning over 30 countries, we continue to deliver advanced Automated Board Inspection (“ABI”) and Machine Vision System (“MVS”) solutions that meet the evolving requirements of our global partners with humility and focus.

In tandem with this growth, cumulative PBT rose by 147.4% to RM161.6 million, while PAT climbed 161.6% to RM135.3 million. These results underscore our commitment to operational excellence and disciplined cost management, securing our strong financial position as we scale.

B2 Variation of results against immediate preceding quarter

	Current quarter ended 30-Jun-26 RM'000	Immediate preceding quarter ended 31-Mar-26 RM'000	Changes RM'000	Changes %
Revenue	374,915	267,051	107,864	40.4%
Profit before tax	99,946	61,659	38,287	62.1%
Profit for the financial period	84,495	50,782	33,713	66.4%
Profit attributable to owners of the Company	85,043	51,197	33,846	66.1%

On a sequential basis, the Group's revenue expanded by 40.4% or RM107.9 million, ascending from RM267.1 million in the immediate preceding quarter to RM374.9 million. This strong top-line improvement was fundamentally propelled by accelerating shipment deliveries and robust customer pull-ins within both our ABI and MVS segments. This decisive sequential growth emphasizes superior production execution and signals a powerful close to the traditional post-peak transition phase.

PBT grew sequentially by 62.1% or RM38.3 million, rising to RM99.9 million from RM61.7 million in the previous quarter, driven by economies of scale and product innovation. In addition, PAT recorded an increase of 66.4% or RM33.7 million, rising from RM50.8 million in the immediate preceding quarter to RM84.5 million. This sequential earnings acceleration was predominantly supported by the continued positive impact of the statutory income tax exemption received by the subsidiary, VTSB.

B3 Prospect

The Group anticipates a favourable business environment heading into the second half of 2026, supported by continued investments in AI and data centre infrastructure. According to Gartner's updated June 2026 forecast, worldwide semiconductor revenue is projected to reach a record US$1.56 trillion in 2026, representing year-on-year growth of 92.2%, driven primarily by strong demand for memory, AI accelerators and networking semiconductors. Memory revenue is forecast to exceed US$830 billion and account for more than half of total semiconductor revenue.

Against this backdrop, the Group continues to prioritise its advanced packaging and high-precision inspection and testing solutions to address the increasing complexity of AI accelerators, HBM and advanced packaging technologies. The Group remains focused on developing next-generation, high-resolution machine vision solutions to meet the increasingly stringent quality and process-control requirements of semiconductor manufacturers, positioning itself to capture emerging opportunities arising from the industry's continued expansion.

While remaining optimistic about the long-term prospects of its automated inspection business, the Group will continue to exercise prudent cost management and operational discipline to mitigate potential risks arising from foreign exchange volatility and geopolitical uncertainties. These initiatives are intended to strengthen the Group's operational resilience while enabling it to capitalise on favourable industry trends and evolving customer demand.

B4 Profit forecast, profit guarantee and internal targets

The Group did not provide any profit forecast, profit guarantee and internal targets in any public document or any announcements made.

B5 Tax expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current quarter ended 30-Jun-26 RM'000	Corresponding preceding quarter ended 30-Jun-25 RM'000	Current period-to-date ended 30-Jun-26 RM'000	Corresponding preceding period-to-date ended 30-Jun-25 RM'000
Current tax	15,451	10,100	26,327	13,607

The effective tax rate of the Group for the current financial period is lower than the statutory tax rate of 24%. This was mainly due to tax incentives enjoyed by its wholly-owned subsidiary, VTSB. The current provision of income tax is in respect of certain non-business income and non-tax exempted income generated from non-pioneer products and services.

VTSB has been granted an income tax exemption by the Malaysian Investment Development Authority ("MIDA") for a period of five years, extendable for a further five years, for activities related to the development and production of 4D Advanced Industrial Automation Systems, Machines, Equipment, and related modules integrated with self-healing capabilities for semiconductor advanced packaging and AI Smart Factories.

B6 Status of corporate proposals announced

There was no corporate proposal announced and not completed as at the date of this report.

B7 Group borrowings

	As at 30-Jun-26 RM'000	As at 30-Jun-26 USD'000	As at 30-Jun-25 RM'000	As at 30-Jun-25 USD'000
Term loans - secured				
Short-term borrowings	21,505	5,284	22,417	5,313
Long-term borrowings	60,733	14,922	84,878	20,130
	82,238	20,206	107,295	25,443
Exchange rate		4.07		4.22

The higher term loan balance as at 30 June 2025 was attributable to the drawdown of an additional term loan to finance the construction of Campus 3.0 in Batu Kawan.

The effective interest rates for the current period ended ranged from 4.73% to 4.77% as compared to 5.32% to 5.35% for the corresponding preceding period.

B8 Material litigation

As of the date of this announcement, the Group is not engaged in any material litigation and the Board of Directors does not have any knowledge of any proceedings pending or threatened against the Group.

B9 Dividend

The Company proposed a final dividend of 1.18 sen per share exempt from income tax for the year ended 31 December 2025 on 29 April 2026. The shareholders had on 4 June 2026 approved the final dividend amounting to RM22,358,880 which was paid to all holders of ordinary shares on 15 July 2026 whose name appeared in the Record of Depositors at the close of business for 30 June 2026.

B10 Earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current quarter ended 30-Jun-26	Corresponding preceding quarter ended 30-Jun-25	Current period-to-date ended 30-Jun-26	Corresponding preceding period-to-date ended 30-Jun-25
Profit attributable to owners of the Company (RM'000)	85,045	28,133	136,242	52,293
Weighted average number of shares for computing basic earnings per share ('000)	1,894,300	1,892,711	1,894,300	1,892,711
Basic earnings per share (sen)	4.49	1.49	7.19	2.76
Weighted average number of shares for computing diluted earnings per share ('000)	1,905,850	1,898,506	1,905,850	1,898,506
Diluted earnings per share (sen)	4.46	1.48	7.15	2.75

B11 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements for the year ended 31 December 2025 was not subject to any qualification.

B12 Profit before tax

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current quarter ended 30-Jun-26 RM'000	Corresponding preceding quarter ended 30-Jun-25 RM'000	Current period-to-date ended 30-Jun-26 RM'000	Corresponding preceding period-to-date ended 30-Jun-25 RM'000
Profit before tax is arrived at after charging/(crediting):-				
Amortisation and depreciation	4,459	3,755	8,590	7,556
Fair value losses/(gains) on financial instruments mandatorily measured at fair value through profit or loss:-				
- realised	3,263	(1,245)	2,939	(1,969)
- unrealised	(2,476)	(98)	4,013	(483)
Loss/(Gain) on foreign exchange:-				
- realised	3,581	7,805	5,313	9,835
- unrealised	(6,077)	1,325	(5,429)	1,725
Impairment (gain)/loss on financial assets	(10)	158	(63)	229
Interest expense	992	1,258	2,012	1,869
Inventories written down	29,511	27,786	29,511	27,786
Property, plant and equipment written off	9	0	9	16
Gain on disposal of property, plant and equipment	0	(5)	(1)	(5)
Amortisation of deferred income	(485)	(462)	(1,001)	(703)
Interest income	(3,060)	(3,303)	(6,385)	(6,196)
Reversal of inventories written down	(28,950)	(26,419)	(27,876)	(25,418)

Save as disclosed above, the other items as required under Appendix 9B, Part A (16) of the Bursa Securities Main Market Listing Requirements are not applicable.

B13 Authorisation for issue

The interim financial statements are authorised for issue by the Board of Directors on 30 July 2026.