

**KEIN HING INTERNATIONAL BERHAD**  
[Registration No. 200301013636 (616056-T)]

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
For the 2<sup>nd</sup> quarter and financial period ended 31 October 2025 – unaudited

<i>In thousands of RM</i>	Note	<b>3 Months Ended</b>		<b>Financial Period Ended</b>	
		<b>31 Oct 2025</b>	<b>31 Oct 2024</b>	<b>31 Oct 2025</b>	<b>31 Oct 2024</b>
<b>Revenue</b>		<b>82,488</b>	<b>83,129</b>	<b>165,778</b>	<b>171,946</b>
Operating profit		6,086	4,274	15,311	12,562
Finance income		254	340	505	714
Finance costs		(735)	(865)	(1,511)	(1,791)
<b>Profit before tax</b>		<b>5,605</b>	<b>3,749</b>	<b>14,305</b>	<b>11,485</b>
Tax expense	B6	(1,077)	(601)	(2,762)	(1,870)
<b>Profit for the period</b>	B5	<b>4,528</b>	<b>3,148</b>	<b>11,543</b>	<b>9,615</b>
<b>Other comprehensive expense, net of tax</b>					
<i>Items that may be reclassified subsequently to profit or loss</i>					
Foreign currency translation differences for foreign operations		(926)	(2,388)	(2,178)	(4,368)
<b>Total comprehensive income for the period</b>		<b>3,602</b>	<b>760</b>	<b>9,365</b>	<b>5,247</b>
<b>Profit attributable to:</b>					
Owners of the Company		<b>3,905</b>	<b>2,094</b>	<b>10,057</b>	<b>7,188</b>
Non-controlling interests		623	1,054	1,486	2,427
Profit for the period		<b>4,528</b>	<b>3,148</b>	<b>11,543</b>	<b>9,615</b>
<b>Total comprehensive income attributable to:</b>					
Owners of the Company		<b>3,192</b>	<b>303</b>	<b>8,443</b>	<b>3,912</b>
Non-controlling interests		410	457	922	1,335
<b>Total comprehensive income for the period</b>		<b>3,602</b>	<b>760</b>	<b>9,365</b>	<b>5,247</b>
<b>Earnings per ordinary share</b>					
<b>attributable to owners of the Company (sen):</b>					
Basic / Diluted	B11	<b>3.59</b>	<b>1.92</b>	<b>9.24</b>	<b>6.60</b>

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited consolidated financial statements for the year ended 30 April 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial statements.

**KEIN HING INTERNATIONAL BERHAD**  
 [Registration No. 200301013636 (616056-T)]

**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**As at 31 October 2025 – unaudited**

<i>In thousands of RM</i>	Note	As at 31 Oct 2025	As at 30 Apr 2025
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		93,420	90,149
Right-of-use assets		15,213	16,219
Investment properties		13,415	12,104
Other investments		532	532
		<u>122,580</u>	<u>119,004</u>
<b>Current assets</b>			
Inventories		29,521	34,638
Contract assets		1,749	4,478
Trade and other receivables		50,473	52,259
Current tax assets		102	278
Other investments		20,288	19,991
Cash and cash equivalents		64,351	60,443
		<u>166,484</u>	<u>172,087</u>
<b>TOTAL ASSETS</b>		<b><u>289,064</u></b>	<b><u>291,091</u></b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the Company</b>			
Share capital		54,450	54,450
Reserves		134,631	124,696
		<u>189,081</u>	<u>179,146</u>
Non-controlling interests		15,368	17,618
<b>Total equity</b>		<b><u>204,449</u></b>	<b><u>196,764</u></b>
<b>Non-current liabilities</b>			
Loans and borrowings	B8	13,424	15,460
Lease liabilities		96	105
Deferred tax liabilities		3,235	3,299
		<u>16,755</u>	<u>18,864</u>
<b>Current liabilities</b>			
Loans and borrowings	B8	26,910	25,888
Lease liabilities		543	767
Trade and other payables		38,544	48,532
Current tax liabilities		1,863	276
		<u>67,860</u>	<u>75,463</u>
<b>Total liabilities</b>		<b><u>84,615</u></b>	<b><u>94,327</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>289,064</u></b>	<b><u>291,091</u></b>
<b>Net assets per share attributable to owners of the Company (RM)</b>		<b><u>1.74</u></b>	<b><u>1.65</u></b>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited consolidated financial statements for the year ended 30 April 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial statements.

**KEIN HING INTERNATIONAL BERHAD**  
[Registration No. 200301013636 (616056-T)]

**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
For the financial period ended 31 October 2025 – unaudited

**Attributable to Owners of the Company**

	Non-distributable Share capital	Translation reserve	Distributable Retained earnings	Total	Non- controlling interests	Total equity
<i>In thousands of RM</i>						
<b>At 1 May 2025</b>	54,450	(1,299)	125,995	179,146	17,618	196,764
Profit for the period	-	-	10,057	10,057	1,486	11,543
Other comprehensive expense for the period	-	(1,614)	-	(1,614)	(564)	(2,178)
Total comprehensive income for the period	-	(1,614)	10,057	8,443	922	9,365
Changes in ownership interests in subsidiaries	-	-	1,492	1,492	(3,172)	(1,680)
<b>At 31 Oct 2025</b>	<b>54,450</b>	<b>(2,913)</b>	<b>137,544</b>	<b>189,081</b>	<b>15,368</b>	<b>204,449</b>
<b>At 1 May 2024</b>	<b>54,450</b>	<b>3,731</b>	<b>116,585</b>	<b>174,766</b>	<b>13,719</b>	<b>188,485</b>
Profit for the period	-	-	7,188	7,188	2,427	9,615
Other comprehensive expense for the period	-	(3,276)	-	(3,276)	(1,092)	(4,368)
Total comprehensive income for the period	-	(3,276)	7,188	3,912	1,335	5,247
<b>At 31 Oct 2024</b>	<b>54,450</b>	<b>455</b>	<b>123,773</b>	<b>178,678</b>	<b>15,054</b>	<b>193,732</b>

*The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited consolidated financial statements for the year ended 30 April 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial statements.*

**KEIN HING INTERNATIONAL BERHAD**  
[Registration No. 200301013636 (616056-T)]

**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
For the financial period ended 31 October 2025 – unaudited

<i>In thousands of RM</i>	Financial Period Ended	
	31 Oct 2025	31 Oct 2024
<b>Cash flows from operating activities</b>		
Profit before tax	14,305	11,485
Adjustments for:		
Non-cash items	5,976	7,175
Non-operating items	1,006	1,077
Operating profit before changes in working capital	21,287	19,737
Changes in working capital:		
Inventories	4,537	(1,975)
Contract assets	2,646	1,587
Trade and other receivables	700	(9,682)
Trade and other payables	(9,021)	1,074
Cash generated from operations	20,149	10,741
Interest paid	(27)	(59)
Income tax paid	(1,055)	(2,430)
<b>Net cash from operating activities</b>	19,067	8,252
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(9,019)	(3,507)
Acquisition of investment properties	(1,397)	(2,501)
Acquisition of non-controlling interests	(1,680)	-
Placement of deposits with licensed banks	(340)	-
Proceeds from disposal of property, plant and equipment	241	26
Interest received	505	714
<b>Net cash used in investing activities</b>	(11,690)	(5,268)
<b>Cash flows from financing activities</b>		
Repayment of term loans	(2,059)	(2,384)
Proceeds from/(Repayment of) other borrowings	2,064	(1,800)
Repayment of hire purchase liabilities	(1,522)	(1,427)
Payment of lease liabilities	(467)	(510)
Interest paid	(1,484)	(1,732)
<b>Net cash used in financing activities</b>	(3,468)	(7,853)
<b>Net increase/(decrease) in cash and cash equivalents</b>	3,909	(4,869)
Effect of exchange rate fluctuations on cash held	(1)	(123)
<b>Cash and cash equivalents at beginning of financial year</b>	60,443	82,083
<b>Cash and cash equivalents at end of financial period</b>	64,351	77,091
<b>Cash and cash equivalents at end of financial period comprise:</b>		
Cash and bank balances	61,838	50,041
Deposits placed with licensed banks	2,513	27,050
	64,351	77,091

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited consolidated financial statements for the year ended 30 April 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial statements.

**PART A: NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

**A1. Basis of preparation**

The condensed consolidated interim financial statements of the Group are unaudited and have been prepared in accordance with the requirements of *MFRS 134: Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities’ Listing Requirements”).

The condensed consolidated interim financial statements should also be read in conjunction with the audited consolidated financial statements of the Group for the last financial year ended 30 April 2025. These explanatory notes attached to the condensed consolidated interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the last financial year ended 30 April 2025.

**A2. Changes in accounting policies**

The Group has adopted the MFRSs, Amendments to MFRSs and IC Interpretation (if applicable) which become effective during the current financial year. The adoption of these pronouncements did not have any material impact on the financial statements of the Group.

At the date of authorization of these interim financial statements, the following MFRSs, Amendments to MFRSs and IC Interpretation were issued but not yet effective and have not been applied by the Group:

***MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2026***

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Annual Improvements to MFRS Accounting Standards – Volume 11
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

***MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2027***

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*

***MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed***

- Amendments to MFRS 10, *Consolidated Financial Statements* and MFRS 128, *Investment in Associates and Joint Venture - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The initial applications of these MFRSs, Amendments and Interpretations, if applicable, are not expected to have material financial impacts to the current and prior periods' consolidated financial statements of the Group upon their first adoption. The MFRSs, Amendments and Interpretations which were issued but not yet effective have not been early adopted by the Group.

#### **A3. Seasonal and cyclical factors**

The Group's business operation results were not materially affected by any major seasonal and/or cyclical factors.

#### **A4. Unusual nature and amounts of items affecting assets, liabilities, equity, net income or cash flows**

There were no unusual nature and amounts of items affecting assets, liabilities, equity, net income or cash flows during the current 2<sup>nd</sup> quarter and financial period ended 31 October 2025.

#### **A5. Material changes in estimates**

There were no changes in estimates that have had material effect for the current 2<sup>nd</sup> quarter and financial period ended 31 October 2025.

#### **A6. Issuances and repayment of debt and equity securities**

There were no issuance, repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares or resale of treasury shares during the current 2<sup>nd</sup> quarter and financial period under review.

#### **A7. Dividend Paid**

No interim dividend was paid during the current 2<sup>nd</sup> quarter and financial period ended 31 October 2025 (2024: Nil).

#### **A8. Segmental information**

Segmental information is presented in respect of the Group's business segments as follows:-

##### ***Results for the financial period ended 31 October 2025***

	Investment				<b>Consolidated</b> RM'000
	<b>Manufacturing</b> RM'000	<b>Trading</b> RM'000	<b>Holding</b> RM'000	<b>Adjustment</b> RM'000	
Revenue from external customers	162,993	2,785	-	-	165,778
Inter-segment	17,360	84	-	(17,444)	-
<b>Total revenue</b>	<b>180,353</b>	<b>2,869</b>	<b>-</b>	<b>(17,444)</b>	<b>165,778</b>
 <b>Segment results</b>	 <b>15,507</b>	 <b>(163)</b>	 <b>(688)</b>	 <b>655</b>	 <b>15,311</b>
 Finance income					 505
Finance costs					(1,511)
<b>Profit before tax</b>					<b>14,305</b>
Tax expense					(2,762)
Profit for the period					 11,543

**A9. Material events subsequent to the end of the interim period**

There were no material events subsequent to the end of the current 2<sup>nd</sup> quarter and financial period under review.

**A10. Changes in the composition of the Group**

There were no changes in the composition of the Group during the current 2<sup>nd</sup> quarter and financial period ended 31 October 2025.

**A11. Changes in contingent liabilities**

There were no changes in contingent liabilities or contingent assets of a material nature since the last annual reporting period.

**A12. Capital commitments**

Capital commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at end of the reporting period were as follows:-

	As at 31 Oct 2025 RM'000
Total approved and contracted for	
- Property, plant and equipment	2,144
- Investment properties	6,717
	<hr/> <b>8,861</b> <hr/>

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### A13. Fair Value Information

The Group uses the following hierarchy for determining the fair value of financial instruments carried at fair value and amortised cost, the different levels have been identified as follows:

**Level 1** – Fair value is derived from quoted price (unadjusted) in active markets for identical financial assets or liabilities that the entity can access at the measurement date.

**Level 2** – Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for the financial assets or liabilities, either directly or indirectly.

**Level 3** – Fair value is estimated using unobservable inputs for the financial assets and liabilities.

	Fair value of financial instruments carried at fair value				Total fair value RM'000	Carrying amount RM'000
	Level 1 RM'000	Level 2 RM'000	Level 3 RM'000	Total RM'000		
<b>Financial assets</b>						
Other investments	219	532	-	751	751	751
	<b>219</b>	<b>532</b>	<b>-</b>	<b>751</b>	<b>751</b>	<b>751</b>
<b>Financial liabilities</b>						
Secured term loans	-	-	15,652	15,652	15,652	15,652
Hire purchase liabilities	-	-	4,086	4,086	4,086	3,877
	<b>-</b>	<b>-</b>	<b>19,738</b>	<b>19,738</b>	<b>19,738</b>	<b>19,529</b>

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**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1. Review of performance**

Financial review for the current 2<sup>nd</sup> Quarter and financial period ended 31 October 2025:

	<b>2nd Quarter Ended</b>	<b>Changes</b>	
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(In thousands of RM)	<b>31 Oct 2025</b>	<b>31 Oct 2024</b>		
<b>Revenue</b>	<b>82,488</b>	<b>83,129</b>	<b>(641)</b>	<b>-1%</b>
Operating Profit	6,086	4,274	1,812	42%
<b>Profit Before Tax ("PBT")</b>	<b>5,605</b>	<b>3,749</b>	<b>1,856</b>	<b>50%</b>
Profit After Tax	4,528	3,148	1,380	44%
<b>Profit Attributable to Owners of the Company</b>	<b>3,905</b>	<b>2,094</b>	<b>1,811</b>	<b>86%</b>

	<b>Financial Period Ended</b>	<b>Changes</b>	
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(In thousands of RM)	<b>31 Oct 2025</b>	<b>31 Oct 2024</b>		
<b>Revenue</b>	<b>165,778</b>	<b>171,946</b>	<b>(6,168)</b>	<b>-4%</b>
Operating Profit	15,311	12,562	2,749	22%
<b>Profit Before Tax ("PBT")</b>	<b>14,305</b>	<b>11,485</b>	<b>2,820</b>	<b>25%</b>
Profit After Tax	11,543	9,615	1,928	20%
<b>Profit Attributable to Owners of the Company</b>	<b>10,057</b>	<b>7,188</b>	<b>2,869</b>	<b>40%</b>

The changes in revenue contributed by Malaysia operation and Vietnam operation respectively for the current 2<sup>nd</sup> quarter and financial period under review are as follows:

	<b>2nd Quarter Ended</b>	<b>Changes</b>	
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(In thousands of RM)	<b>31 Oct 2025</b>	<b>31 Oct 2024</b>		
Malaysia Operation	36,074	36,908	(834)	-2%
Vietnam Operation	46,414	46,221	193	0.4%
<b>Total Revenue</b>	<b>82,488</b>	<b>83,129</b>	<b>(641)</b>	<b>-1%</b>

	<b>Financial Period Ended</b>	<b>Changes</b>	
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(In thousands of RM)	<b>31 Oct 2025</b>	<b>31 Oct 2024</b>		
Malaysia Operation	74,223	74,641	(418)	-1%
Vietnam Operation	91,555	97,305	(5,750)	-6%
<b>Total Revenue</b>	<b>165,778</b>	<b>171,946</b>	<b>(6,168)</b>	<b>-4%</b>

For the current 2<sup>nd</sup> quarter, the Group's revenue declined by RM0.6 million or -1% mainly due to lower revenue from Malaysia Operation as the sales of toolings changed depending on timing of new items awarded by customers. As for the financial period, the Group's revenue was mainly affected by Vietnam Operation as it experienced fluctuations in demand for parts used in printer products during the period under review.

Following the above, the ratios of revenue contributed by Malaysia Operation and Vietnam Operation for the 2<sup>nd</sup> quarter and financial period ended 31 October 2025 changed to 44% : 56% (Q2 FY2025 – 44% : 56%) and 45% : 55% (YTD FY2025 – 43% : 57%) respectively.

Despite lower revenue, the Group's PBT for the current 2<sup>nd</sup> quarter and financial period ended 31 October 2025 improved by RM1.8 million or 50% and RM2.8 million or 25% respectively mainly attributed to better contribution margin and fixed cost control measures implemented by the Group. The Group's PBT for the 2<sup>nd</sup> quarter and financial period were also distorted by recognition of foreign exchange losses as shown below:

	2nd Quarter Ended		Variance	
(In thousands of RM)	<u>31 Oct 2025</u>	<u>31 Oct 2024</u>		
Net foreign exchange loss	(136)	(1,556)	1,420	91%

  

	Financial Period Ended		Variance	
(In thousands of RM)	<u>31 Oct 2025</u>	<u>31 Oct 2024</u>		
Net foreign exchange loss	(444)	(1,927)	1,483	77%

The equity attributable to owners of the Group stood at RM189.1 million as at 31 October 2025 (As at 30.4.2025: RM179.1 million), among others, after the effect from the changes in ownership interests in subsidiaries amounting to RM1.492 million, which translated into Net Assets per share of RM1.74 (As at 30.4.2025: RM1.65).

The Group's cash and bank balances and placement of deposits with licensed banks increased from RM80.2 million as at 30 April 2025 to RM84.4 million as at 31 October 2025 mainly attributed to much higher net cash from operating activities during the financial period under review. The Group's prudent management always maintains sufficient cash and available funds through an adequate amount of committed credit facilities and cash reserves.

## B2. Variation of results against preceding quarter

Financial review for the current 2<sup>nd</sup> Quarter (compared with immediate preceding 1<sup>st</sup> Quarter of the financial year):

	Quarter Ended		Changes	
(In thousands of RM)	<u>31 Oct 2025</u>	<u>31 Jul 2025</u>		
<b>Revenue</b>	<b>82,488</b>	<b>83,290</b>	<b>(802)</b>	<b>-1%</b>
Operating Profit	6,086	9,225	(3,139)	-34%
<b>Profit Before Tax ("PBT")</b>	<b>5,605</b>	<b>8,700</b>	<b>(3,095)</b>	<b>-36%</b>
Profit After Tax	4,528	7,015	(2,487)	-35%
<b>Profit Attributable to Owners of the Company</b>	<b>3,905</b>	<b>6,152</b>	<b>(2,247)</b>	<b>-37%</b>

The revenue contributed by Malaysia operation and Vietnam operation respectively were as follows:

(In thousands of RM)	Quarter Ended		Changes	
	<u>31 Oct 2025</u>	<u>31 Jul 2025</u>		
Malaysia Operation	36,074	38,149	(2,075)	-5%
Vietnam Operation	46,414	45,141	1,273	3%
<b>Total Revenue</b>	<b><u>82,488</u></b>	<b><u>83,290</u></b>	<b>(802)</b>	<b>-1%</b>

The Group's revenue for the current 2<sup>nd</sup> quarter declined mainly due to changes in sales of toolings which timing of delivery fluctuated depending on mass production schedules of the new items awarded by the existing customers. The Group's PBT decreased by RM3.1 million or -36% mainly due to (i) lower tooling sales by Malaysia Operation; and (ii) decline in part sales from Vietnam Operation, mainly parts for printer products, despite overall increase in revenue from Vietnam Operation following the increase in tooling sales. However, the tooling sales yielded much lower contribution margin compared to part sales.

### B3. Prospects

According to the World Economic Outlook ("WEO") Update which was issued by the International Monetary Fund ("IMF") in October 2025, the global growth is projected at 3.2% for 2025 and 3.1% in 2026, an upward revision from the July 2025 WEO Update. This apparent resilience, however, seems to be largely attributable to temporary factors such as front-loading of trade and investment and inventory management strategies rather than to fundamental strength. Therefore, risks to the outlook remain tilted to the downside.

In view of economic uncertainty and downside risks, the Group may encounter some fluctuations in customer demand, thus affecting the growth in revenue for the financial year ending 30 April 2026.

### B4. Variance of actual and forecast profit

The Group did not provide any financial estimate, forecast or projection, or profit guarantee for the financial year ending 30 April 2026.

### B5. Profit for the period

Profit for the period is arrived at after charging/(crediting):-	2 <sup>nd</sup> Quarter Ended	Period Ended
	<b>31 Oct 2025</b>	<b>31 Oct 2025</b>
		<b>RM'000</b>
Depreciation and amortisation	2,948	5,836
Property, plant and equipment written off	12	13
Write-down of inventories	31	62
Net foreign exchange loss	137	444
Finance costs	735	1,511
Fair value gain on other investment	(22)	(5)
Gain on disposal of property, plant and equipment	(53)	(57)
Finance income	(254)	(505)

## B6. Income tax expense

	2 <sup>nd</sup> Quarter Ended 31 Oct 2025 RM'000	Period Ended 31 Oct 2025 RM'000
Current tax expense		
- <i>Malaysian income tax</i>	682	1,855
- <i>Foreign income tax</i>	398	935
- <i>Under provision in prior year</i>	17	36
	<hr/> 1,097	<hr/> 2,826
Deferred tax expense	(20)	(64)
<b>Total</b>	<b><u>1,077</u></b>	<b><u>2,762</u></b>

The effective tax rate of the Group for the financial period was lower than the statutory income tax rate of 24% mainly due to the tax incentive granted to foreign subsidiaries.

## B7. Status of corporate proposal announced

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

## B8. Group loans and borrowings (secured)

The Group's loans and borrowings as at 31 October 2025 (compared with that of the last financial year ended 30 April 2025) were as follows:

	As at 31 October 2025					
	Long Term (Secured)		Short Term (Secured)		Total Borrowings (Secured)	
	Foreign	RM	Foreign	RM	Foreign	RM
	Denomination	Denomination	Denomination	Denomination	Denomination	Denomination
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Term loans	11,933	-	3,719	-	15,652	-
Hire purchase	-	1,491	-	2,386	-	3,877
Bankers' acceptance	-	-	-	4,520	-	4,520
Bills payable	-	-	16,085	200	16,085	200
Bank overdrafts	-	-	-	-	-	-
<b>Total</b>	<b><u>11,933</u></b>	<b><u>1,491</u></b>	<b><u>19,804</u></b>	<b><u>7,106</u></b>	<b><u>31,737</u></b>	<b><u>8,597</u></b>
<b>Grand Total</b>	<b><u>13,424</u></b>		<b><u>26,910</u></b>		<b><u>40,334</u></b>	

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As at 30 April 2025					
Long Term (Secured)		Short Term (Secured)		Total Borrowings (Secured)	
Foreign	RM	Foreign	RM	Foreign	RM
Denomination	Denomination	Denomination	Denomination	Denomination	Denomination
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Term loans	14,131	-	4,232	-	18,363
Hire purchase	-	1,329	-	2,467	-
Bankers' acceptance	-	-	-	3,184	-
Bills payable	-	-	15,705	300	15,705
Bank overdrafts	-	-	-	-	-
Total	14,131	1,329	19,937	5,951	34,068
<b>Grand Total</b>	<b>15,460</b>		<b>25,888</b>		<b>41,348</b>

The Group's loans and borrowings are denominated in Ringgit Malaysia except for certain term loans and bills payable amounting to approximately RM12.5 million (as at 30 April 2025: RM9.4 million) and RM19.2 million (as at 30 April 2025: RM24.7 million) which are denominated in US Dollar and Vietnam Dong respectively. The repayment of these foreign denomination loans and borrowings will be funded by the net cash generated from operating activities in their own foreign denomination respectively.

#### **B9. Changes in material litigation**

Neither the Company nor any of its subsidiaries is engaged in any litigation or arbitration, either as plaintiff or defendant, which has a material effect on the financial position of the Company or any of its subsidiaries and the Board is not aware of any proceedings pending or threatened, or of any fact likely to give rise to any proceedings, which might materially and adversely affect the position or business of the Company or any of its subsidiaries.

#### **B10. Dividend payable**

No interim dividend was declared during the current 2<sup>nd</sup> quarter and financial period ended 31 October 2025 (2024: NIL).

#### **B11. Basic earnings per ordinary share**

The basic earnings per ordinary share is calculated by dividing profit attributable to owners of the Company for the period by the weighted average number of ordinary shares in issue during the current 2<sup>nd</sup> quarter under review as follows:-

	2 <sup>nd</sup> Quarter Ended 31 Oct 2025 RM'000	2 <sup>nd</sup> Quarter Ended 31 Oct 2024 RM'000
Earnings		
Profit attributable to Owners of the Company	<u>3,905</u>	<u>2,094</u>
Weighted average number of ordinary shares in issue ('000)	<u>108,900</u>	<u>108,900</u>
<b>Basic earnings per ordinary share (sen)</b>	<u>3.59</u>	<u>1.92</u>

**B12. Auditors' report on preceding annual financial statements**

The independent auditors' report on the audited annual financial statements of the Group and of the Company for the last financial year ended 30 April 2025 was unmodified.

**B13. Authorisation for issue**

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 10 December 2025.

By Order of the Board,

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**Yap Toon Choy**  
Group Managing Director  
10 December 2025