

**KIM LOONG RESOURCES BERHAD**

(Registration No. 197501000991 (22703-K))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER CURRENT YEAR QUARTER 31/07/2025 RM'000	INDIVIDUAL QUARTER PRECEDING YEAR CORRESPONDING QUARTER 31/07/2024 RM'000	CUMULATIVE QUARTER CURRENT YEAR TO-DATE 31/07/2025 RM'000	CUMULATIVE QUARTER PRECEDING YEAR CORRESPONDING PERIOD 31/07/2024 RM'000
Revenue	436,194	405,936	847,911	794,322
Cost of sales	(352,507)	(333,170)	(687,257)	(641,122)
Gross profit	83,687	72,766	160,654	153,200
Other income	7,500	3,812	14,530	11,668
Operating expenses	(14,287)	(13,046)	(27,337)	(24,412)
Finance costs	(1,919)	(578)	(3,884)	(1,171)
Profit before tax	74,981	62,954	143,963	139,285
Tax	(17,461)	(14,606)	(33,861)	(32,275)
<b>Profit for the period</b>	<b>57,520</b>	<b>48,348</b>	<b>110,102</b>	<b>107,010</b>
<b>Other comprehensive income:</b>				
Net movement on cash flow hedge	-	-	-	-
Tax relating to other comprehensive income	-	-	-	-
Other comprehensive income for the period, net of tax	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>57,520</b>	<b>48,348</b>	<b>110,102</b>	<b>107,010</b>
<b>Profit for the period attributable to:</b>				
Owners of the Company	47,306	39,504	89,226	89,020
Non-controlling interests	10,214	8,844	20,876	17,990
	<b>57,520</b>	<b>48,348</b>	<b>110,102</b>	<b>107,010</b>
<b>Total comprehensive income for the period attributable to:</b>				
Owners of the Company	47,306	39,504	89,226	89,020
Non-controlling interests	10,214	8,844	20,876	17,990
	<b>57,520</b>	<b>48,348</b>	<b>110,102</b>	<b>107,010</b>
<b>Earnings per share (sen):</b>				
- Basic	4.82	4.05	9.09	9.13
- Diluted	4.82	4.04	9.09	9.11
<b>Dividends per share (sen)</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

(The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2025)

**KIM LOONG RESOURCES BERHAD**

(Registration No. 197501000991 (22703-K))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	AS AT CURRENT QUARTER ENDED 31/07/2025 RM'000	AS AT PRECEDING FINANCIAL YEAR ENDED 31/01/2025 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	288,030	289,420
Bearer plants	134,010	132,769
Right-of-use assets	320,800	323,721
Deferred tax assets	863	549
Prepayments	2,399	2,440
	<b>746,102</b>	<b>748,899</b>
<b>Current assets</b>		
Inventories	47,243	38,591
Biological assets	6,328	6,201
Receivables	51,806	51,225
Prepayments	3,298	2,023
Tax recoverable	1,784	1,083
Derivatives	-	21
Short term funds	334,122	275,307
Cash and bank balances	254,202	248,934
	<b>698,783</b>	<b>623,385</b>
<b>TOTAL ASSETS</b>	<b>1,444,885</b>	<b>1,372,284</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Current liabilities</b>		
Payables and accruals	99,013	93,150
Loans and borrowings	35,296	25,146
Tax payable	23,631	20,641
	<b>157,940</b>	<b>138,937</b>
<b>Net current assets</b>	<b>540,843</b>	<b>484,448</b>
<b>Non-current liabilities</b>		
Loans and borrowings	120,196	135,344
Deferred tax liabilities	99,487	97,599
	<b>219,683</b>	<b>232,943</b>
<b>Total liabilities</b>	<b>377,623</b>	<b>371,880</b>
<b>Net assets</b>	<b>1,067,262</b>	<b>1,000,404</b>
<b>Equity attributable to owners of the Company</b>		
Share capital	395,101	386,799
Option reserve	4,841	3,192
Retained profits	533,980	492,936
Treasury shares	-	(917)
	<b>933,922</b>	<b>882,010</b>
<b>Non-controlling interests</b>	<b>133,340</b>	<b>118,394</b>
<b>Total equity</b>	<b>1,067,262</b>	<b>1,000,404</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,444,885</b>	<b>1,372,284</b>
<b>Net assets per share (RM)</b>	<b>0.95</b>	<b>0.90</b>

(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2025)

**KIM LOONG RESOURCES BERHAD**

(Registration No. 197501000991 (22703-K))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Attributable to owners of the Company					Non-controlling interests RM'000	Total equity RM'000		
	Non-distributable		Distributable						
	Share capital RM'000	Option reserve RM'000	Retained profits RM'000	Treasury shares RM'000	Total RM'000				
<b>6 months ended <u>31 July 2025</u></b>									
<b>Balance as at 1 February 2025</b>	386,799	3,192	492,936	(917)	882,010	118,394	1,000,404		
Profit net of tax	-	-	89,226	-	89,226	20,876	110,102		
Other comprehensive income	-	-	-	-	-	-	-		
<b>Total comprehensive income for the period</b>	-	-	89,226	-	89,226	20,876	110,102		
Dividends	-	-	(49,117)	-	(49,117)	(5,930)	(55,047)		
Issuance of options under ESOS	-	2,209	-	-	2,209	-	2,209		
Issuance of shares arising from exercise of:									
- Warrants	4,411	-	(550)	-	3,861	-	3,861		
- ESOS	3,891	(560)	-	-	3,331	-	3,331		
Resale of treasury shares	-	-	1,485	917	2,402	-	2,402		
<b>Total for transactions with owners</b>	8,302	1,649	(48,182)	917	(37,314)	(5,930)	(43,244)		
<b>Balance as at 31 July 2025</b>	<u>395,101</u>	<u>4,841</u>	<u>533,980</u>	<u>-</u>	<u>933,922</u>	<u>133,340</u>	<u>1,067,262</u>		

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Attributable to owners of the Company					Non-controlling interests RM'000	Total equity RM'000		
	Non-distributable		Distributable						
	Share capital RM'000	Option reserve RM'000	Retained profits RM'000	Treasury shares RM'000	Total RM'000				
<b>6 months ended <u>31 July 2024</u></b>									
<b>Balance as at 1 February 2024</b>	380,892	-	485,149	(1,124)	864,917	115,507	980,424		
Profit net of tax	-	-	89,020	-	89,020	17,990	107,010		
Other comprehensive income	-	-	-	-	-	-	-		
<b>Total comprehensive income for the period</b>	-	-	89,020	-	89,020	17,990	107,010		
Dividends	-	-	(48,754)	-	(48,754)	(11,300)	(60,054)		
Issuance of shares arising from exercise of Warrants	3,181	-	(396)	-	2,785	-	2,785		
Acquisition from non-controlling interests	-	-	(6,865)	-	(6,865)	(2,162)	(9,027)		
<b>Total for transaction with owners</b>	3,181	-	(56,015)	-	(52,834)	(13,462)	(66,296)		
<b>Balance as at 31 July 2024</b>	<u>384,073</u>	<u>-</u>	<u>518,154</u>	<u>(1,124)</u>	<u>901,103</u>	<u>120,035</u>	<u>1,021,138</u>		

(The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2025)

**KIM LOONG RESOURCES BERHAD**

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>6 months ended 31/07/2025 RM'000</b>	<b>6 months ended 31/07/2024 RM'000</b>
<b>Operating activities</b>		
Cash receipts from customers	849,828	784,428
Rental received	113	108
Interest received	4,893	4,114
Cash paid to suppliers and employees	(689,851)	(635,738)
Cash generated from operations	164,983	152,912
Interest paid	(4,939)	(1,177)
Tax paid	(29,998)	(19,036)
Net cash from operating activities	130,046	132,699
<b>Investing activities</b>		
Additional investment in existing subsidiary company	-	(9,027)
Proceeds from disposal of property, plant and equipment	52	432
Acquisition of property, plant and equipment, bearer plants and right-of-use assets	(20,701)	(25,140)
Net proceeds from compulsory acquisition	575	-
Net (investments in)/withdrawal from short term funds	(53,436)	40,698
Net cash (used in)/from investing activities	(73,510)	6,963
<b>Financing activities</b>		
Proceeds from issuance of shares	7,192	2,785
Net increase in pledged bank balances	(27)	(9)
Repayments of loans and borrowings	(4,998)	(5,498)
Dividends paid to shareholders of the Company	(49,117)	(77,934)
Dividends paid to non-controlling interests in subsidiary companies	(6,746)	(12,092)
Proceeds from disposal of treasury shares	2,402	1,145
Net cash used in financing activities	(51,294)	(91,603)
<b>Net increase in cash and cash equivalents</b>	<b>5,242</b>	<b>48,059</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>247,333</b>	<b>174,355</b>
<b>Cash and cash equivalents at end of period (Note a)</b>	<b>252,575</b>	<b>222,414</b>
<b>Note a : Cash and cash equivalents at end of period</b>		
Cash on hand and cash in banks	136,021	135,806
Deposits with licensed banks	118,181	87,378
Cash and bank balances	254,202	223,184
Less: Bank overdrafts	-	(109)
Less: Pledged bank balances	(1,627)	(661)
Cash and cash equivalents	252,575	222,414

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2025)

# KIM LOONG RESOURCES BERHAD

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## EXPLANATORY NOTES

### A1. Basis of preparation

The interim financial report is unaudited and has 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 Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 January 2025. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 January 2025.

The accounting policies and methods of computation adopted by the Group in these interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 January 2025 except for the adoption of the following amended MFRSs which are mandatory for annual financial periods beginning on or after 1 January 2025:

Amendments to MFRS 121 *The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability*

1 January 2025

The adoption of this amended MFRS did not have any material impact on the interim financial report of the Group.

The Group has not elected for early adoption of the following new and amended MFRSs and Annual Improvements, which have been issued but not yet effective for the financial year ending 31 January 2026:

Effective for financial periods beginning on or after

Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures* - Amendments to the Classification and Measurement of Financial Instruments

1 January 2026  
1 January 2026

Annual Improvements to MFRSs – Volume 11

Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures* – Contracts Referencing Nature-dependent Electricity

1 January 2026  
1 January 2027  
1 January 2027

MFRS 18 *Presentation and Disclosure in Financial Statements*

MFRS 19 *Subsidiaries without Public Accountability: Disclosures*

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

Deferred

The Group will adopt these new and amended MFRSs and Annual Improvements above, if applicable, when they become effective and the Group does not expect any material impact on the financial statements in the year of initial adoption.

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### **A2. Seasonal or cyclical factors**

Oil palm fresh fruit bunches (“FFB”) production is generally seasonal. Based on observation of records for the past few years, the production of Fresh Fruit Bunches (“FFB”) from our mature estates is normally lower in the first half year and is expected to record a higher production in the second half of the financial year. However, crop production trend could be affected by severe weather conditions such as El-Nino and La Nina.

The Group’s FFB production for the current quarter was 86,900 MT which was 9% higher than the production recorded in the preceding quarter mainly due to the improvement in production from the Group’s estates in Sandakan, Sabah. The average FFB yield (MT/Ha) for the current quarter was 10% higher as compared the preceding quarter.

### **A3. Unusual items**

There were no unusual items that have material effects on the assets, liabilities, equity, net income or cash flows for the current financial year-to-date.

### **A4. Material changes in estimates**

There were no changes in estimates that have had a material effect in the current quarter.

### **A5. Debt and equity securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the first half year ended 31 July 2025 except for the following:

- (i) issuance of 2,758,110 new ordinary shares pursuant to exercise of 2,758,110 Warrants;
- (ii) resale of 1,019,000 treasury shares; and
- (iii) issuance of 1,474,000 new ordinary shares under the Company’s Executives’ Share Option Scheme (“ESOS”).

As at 31 July 2025, there are no treasury shares held by the Company.

The Company’s unexercised 1,172,789 Warrants expired on 10 April 2025 and were removed from the Official List of Bursa Malaysia Securities Berhad on 11 April 2025.

The outstanding unexercised number of ESOS option granted as at 31 July 2025 was 29,278,500.

### **A6. Dividends paid**

The gross dividend paid during the current financial year-to-date was as follows:

- (i) Second interim single tier dividend of 5 sen per ordinary share in respect of the financial year 2025 paid on 15 May 2025.

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**A7. Segmental information**

Major segments by activity:-

	<b>Revenue</b>		<b>Results</b>	
	6 months ended		6 months ended	
	31/07/2025 RM'000	31/07/2024 RM'000	31/07/2025 RM'000	31/07/2024 RM'000
Plantation operations	141,216	122,117	85,741	67,712
Milling operations	830,308	776,437	56,402	66,403
	971,524	898,554	142,143	134,115
Add/(Less):				
Inter-segment adjustments and eliminations	(123,613)	(104,232)	(1,401)	847
	<u>847,911</u>	<u>794,322</u>	<u>140,742</u>	<u>134,962</u>
Add/(Less):				
Unallocated expenses			(3,082)	(1,049)
Finance income			4,809	4,109
Finance costs			(3,884)	(1,171)
Other investment income			5,378	2,434
Profit before tax			143,963	139,285
Tax expenses			(33,861)	(32,275)
Profit for the period			<u>110,102</u>	<u>107,010</u>

**A8. Material subsequent events**

As at 23 September 2025, there were no material subsequent events that have not been reflected in the financial statements for the current financial period.

**A9. Changes in the composition of the Group**

There were no changes in the composition of the Group during the current financial year-to-date, including business combination, acquisition or disposal of subsidiaries and long-term investments, restructuring and discontinuing operations.

**A10. Contingent liabilities or Contingent assets**

There have been no material changes in contingent liabilities or contingent assets at Group level since the end of last annual reporting period at 31 January 2025.

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## ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA SECURITIES

### B1. Review of the performance of the Company and its principal subsidiaries

The Group recorded a remarkable revenue and profit before tax (“PBT”) of RM847.91 million and RM143.96 million respectively for the current half year ended 31 July 2025, which were 7% and 3% higher as compared to RM794.32 million and RM139.29 million respectively for the corresponding period last year. The good performance was mainly due to higher production and average selling prices. The FFB production for the current year-to-date was 5% higher as compared to the corresponding period last year whilst the CPO production was marginally higher by 2%. Further information and statistics are tabulated below:

	Individual Period (2 <sup>nd</sup> quarter)			Cumulative Period		
	Current Year Quarter	Preceding Year Quarter	Changes (%)	Current Year To-date	Preceding Corresponding Period	Changes (%)
	31/07/2025	31/07/2024		31/07/2025	31/07/2024	
<b>(A) Financial Data:</b>	RM'000	RM'000		RM'000	RM'000	
Revenue	436,194	405,936	7%	847,911	794,322	7%
Earnings before interest, tax, depreciation and amortisation (“EBITDA”)	87,837	74,153	18%	169,761	161,783	5%
Profit before interest and tax	76,900	63,532	21%	147,847	140,456	5%
Profit before tax	74,981	62,954	19%	143,963	139,285	3%
Profit after tax	57,520	48,348	19%	110,102	107,010	3%
Profit attributable to ordinary equity holders of the Company	47,306	39,504	20%	89,226	89,020	0%
<b>(B) Statistics:</b>						
<b>Plantation</b>						
FFB production (MT)	86,942	81,894	6%	166,610	159,211	5%
FFB yield per hectare (MT/Ha)	6.18	5.39	15%	11.78	10.40	13%
Average FFB selling price (RM/MT)	794	748	6%	848	767	11%
<b>Palm Oil Milling</b>						
CPO production (MT)	88,256	81,406	8%	159,425	157,032	2%
CPO sold (MT)	86,192	82,812	4%	157,211	160,713	(2%)
CPO extraction rate (%)	20.90	20.00	4%	20.41	20.28	1%
Average CPO selling price (RM/MT)	4,012	3,999	0%	4,288	4,087	5%

Note: CPO represents crude palm oil and is inclusive of palm oil production qualified under the International Sustainability and Carbon Certification (“ISCC”) and/or Italian National Scheme (“INS”).

As at 31 July 2025, the Group’s total planted area (excluding land for infrastructure, unplantable land and area under development) is 15,877 hectares. The age profile of planted area can be analysed as follows:

- a) < 3 years (Immature): 12%
- b) 3 – 6 years (Young mature): 19%
- c) 7 – 15 years (Prime mature): 27%
- d) 16 – 20 years (Old mature): 20%
- e) > 20 years (Pre-replanting): 22%

The Group has carried out replanting of 290 hectares during the current year to-date.

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Performance analysis by segments (before inter-segments adjustments and eliminations):

	Individual Period (2 <sup>nd</sup> quarter)			Cumulative Period		
	Current Year Quarter	Preceding Year Quarter	Changes (%)	Current Year To-date	Preceding Corresponding Period	Changes (%)
	31/07/2025	31/07/2024		31/07/2025	31/07/2024	
<b>Revenue:</b>	RM'000	RM'000		RM'000	RM'000	
Plantation	69,024	61,278	13%	141,216	122,117	16%
Milling	427,714	395,995	8%	830,308	776,437	7%
	<b>496,738</b>	<b>457,273</b>	<b>9%</b>	<b>971,524</b>	<b>898,554</b>	<b>8%</b>
<b>Results:</b>						
Plantation	38,463	32,790	17%	85,741	67,712	27%
Milling	34,632	27,666	25%	56,402	66,403	(15%)
	<b>73,095</b>	<b>60,456</b>	<b>21%</b>	<b>142,143</b>	<b>134,115</b>	<b>6%</b>

### Plantation operations

The Group recorded a higher revenue and profit for the current quarter and year-to-date as compared to the corresponding periods last year mainly due to higher FFB production and increase in the average FFB selling price for the current quarter and year-to-date.

The plantation operations did not face problems in selling FFB produce as most of the produce was supplied to mills within the Group.

### Palm oil milling operations

The higher revenue from the milling operations for the current quarter was mainly due to 4% increase in the quantity of CPO sold whilst the 25% increase in profit was mainly due to higher oil extraction rate achieved.

For the current year-to-date, revenue was 7% higher as compared to the corresponding period last year as a result of higher average palm oil prices. However, profit from the milling operations for the current year-to-date was 15% lower as compared to the corresponding period last year. The drop in the profit performance was mainly due to the significantly lower profit achieved in the first quarter due to lower processing margin resulted from the lower oil extraction rate achieved.

The market condition and demand for the Group's milling products has been good and stable for the current year-to-date.

The revenue generated from supplying power to grids from our biogas plants for the current quarter and year-to-date was RM3.25 million and RM5.98 million respectively which were 22% and 9% higher as compared to the revenue achieve in the corresponding periods last year.

## B2. Comparison of profit before tax for the quarter reported on with the immediate preceding quarter

The PBT for the current quarter was RM74.98 million which was 9% higher than RM68.98 million achieved in the preceding quarter ended 30 April 2025.

The profit from plantation operations dropped by 19% or RM8.82 million to RM38.46 million as compared to RM47.28 million in the preceding quarter, mainly due to 12% drop in the average FFB selling price, despite a 9% increase in the FFB production in the current quarter.

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For the milling operations, despite the lower average CPO selling price in the current quarter, the profit from milling operations for the current quarter was up by 59% to RM34.63 million as compared to RM21.77 million recorded for the preceding quarter due to 21% increase in CPO sold.

Total FFB processed in the current quarter increased by 18% to 422,000 MT as compared to 359,000 MT in the preceding quarter.

Further information and statistics are tabulated below:

	Current Quarter	Immediate Preceding Quarter	Changes (%)
	31/07/2025	30/04/2025	
<b>(A) Financial Data:</b>	RM'000	RM'000	
Revenue	436,194	411,717	6%
Earnings before interest, tax, depreciation and amortisation (“EBITDA”)	87,837	81,924	7%
Profit before interest and tax	76,900	70,947	8%
Profit before tax	74,981	68,982	9%
Profit after tax	57,520	52,582	9%
Profit attributable to ordinary equity holders of the Company	47,306	41,920	13%
<b>(B) Statistics:</b>			
<b>Plantation</b>			
FFB production (MT)	86,942	79,668	9%
FFB yield per hectare (MT/Ha)	6.18	5.60	10%
Average FFB selling price (RM/MT)	794	906	(12%)
<b>Palm Oil Milling</b>			
CPO production (MT)	88,256	71,169	24%
CPO sold (MT)	86,192	71,019	21%
CPO extraction rate (%)	20.90	19.83	5%
Average CPO selling price (RM/MT)	4,012	4,622	(13%)

### **B3. Current financial year prospects**

The Management targets to achieve a 5% - 10% increase in FFB production for the current financial year ending 31 January 2026, after taking into account the improved age profile of young productive palms and on-going replanting program. The Group targets to replant about 300 - 500 hectares in the financial year 2026.

As for palm oil milling operations, the Management expects to achieve a total processing throughput of 1.6 million MT of FFB for the current financial year.

In terms of CPO price prospects, the Management expects the average CPO price for the financial year 2026 to stay above RM4,000 per MT.

Based on the above, we expect the Group to perform satisfactorily for the financial year 2026.

### **B4. Variance of actual profit from forecast profit and shortfall in profit guarantee**

This is not applicable.

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**B5. Income tax**

	Current Quarter Ended	Financial Year-to-date Ended
	31/07/2025	31/07/2025
	RM'000	RM'000
<b>Malaysian Income Tax</b>		
- Current year	16,515	32,287
<b>Deferred tax</b>		
- Current year	946	1,574
	<u>17,461</u>	<u>33,861</u>

**B6. Status of corporate proposals**

There is no outstanding corporate proposal as at 23 September 2025.

**B7. Group borrowings and debt securities**

The Group's loans and borrowings, which are denominated in Ringgit Malaysia, are as follows:

	As at 31/07/2025 RM'000	As at 31/07/2024 RM'000
<b>Current liabilities:</b>		
Secured:		
Overdrafts	-	109
Revolving credit	5,000	5,000
Term loans	9,996	9,996
	<u>14,996</u>	<u>15,105</u>
Unsecured:		
Medium Term Notes	20,300	-
	<u>35,296</u>	<u>15,105</u>
<b>Non-current liabilities:</b>		
Secured:		
Term loans	20,496	30,492
Unsecured:		
Medium Term Notes	99,700	-
	<u>120,196</u>	<u>30,492</u>
Total loans and borrowings	<u>155,492</u>	<u>45,597</u>

- (a) The movements in term loans were due to repayments. The Company issued unrated Medium Term Notes of RM120 million in the fourth quarter of the previous financial year.
- (b) The weighted average interest rate of borrowings as at 31 July 2025 was 4.54% per annum. There are no borrowings with fixed interest rate.

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### **B8. Material litigation**

As at 23 September 2025, there were no material litigations against the Group.

### **B9. Dividend**

The Board is pleased to declare an interim single tier dividend of 5 sen per share in respect of the financial year ending 31 January 2026.

- (a) (i) amount per share: 5 sen single tier;
  - (ii) previous corresponding period: 5 sen single tier per share;
  - (iii) date of payment: 13 November 2025; and
  - (iv) in respect of deposited securities, entitlement to dividends will be determined on the basis of the record of the depositors as at 23 October 2025; and
- (b) total dividend for the current financial year: 5 sen single tier per share.

### **B10. Earnings per share**

#### **Basic earnings per share (“Basic EPS”)**

The Basic EPS is calculated by dividing the profit attributable to the owners of the Company for the current quarter and the first half year by the weighted average number of ordinary shares in issue during the current quarter and the first half year respectively, excluding treasury shares held by the Company:

	Current Quarter Ended 31/07/2025	Financial Year-to-date Ended 31/07/2025
Net profit for the period	(RM'000) 47,306	89,226
Weighted average number of ordinary shares in issue	('000) 982,357	981,119
Basic EPS	(sen) 4.82	9.09

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## Diluted earnings per share (“Diluted EPS”)

The Diluted EPS is calculated by dividing the profit attributable to the owners of the Company for the current quarter and the first half year by the weighted average number of ordinary shares in issue during the current quarter and the first half year respectively, which has been adjusted for the number of ordinary shares that could have been issued upon exercise of options under ESOS of the Company.

Shares that are anti-dilutive are ignored in the computation of Diluted EPS.

	Current Quarter Ended 31/07/2025	Financial Year-to-date Ended 31/07/2025
Net profit for the period	(RM'000) 47,306	89,226
Weighted average number of ordinary shares in issue	('000) 982,357	981,119
Adjustment for dilutive effect of options under ESOS	('000) 54	54
Adjusted weighted average number of shares for Diluted EPS	('000) 982,411	981,173
Diluted EPS	(sen) 4.82	9.09

## B11. Audit qualification

The auditors’ report of the preceding annual financial statements of the Group did not contain any qualification.

## B12. Profit before tax

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

	Current Quarter Ended 31/07/2025	Financial Year-to-date Ended 31/07/2025
	RM'000	RM'000
(a) Interest income	(2,343)	(4,809)
(b) Other income including investment income	(4,556)	(7,071)
(c) Interest expense	1,919	3,884
(d) Depreciation and amortization	10,937	21,914
(e) Provision for and write off of receivables	3	3
(f) Provision for and write off of inventories	-	-
(g) (Gain) or loss on disposal of investment properties	-	-
(h) Provision for/(Reversal of) impairment of assets	-	-
(i) Foreign exchange (gain)/loss	-	-
(j) (Gain) or loss on derivatives	(1,257)	(2,535)
(k) Net loss/(gain) arising from changes in fair value of biological assets	649	(127)
(l) Exceptional items	-	-

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**B13. Derivatives**

As at 31 July 2025, there is no outstanding derivative contract.

There is no change in risks, cash requirements and policies associated with the derivatives since the preceding financial year.

**B14. Gains/losses arising from fair value changes of financial liabilities**

- (a) There were no gains or losses arising from fair value changes of financial liabilities during the current quarter and financial year-to-date.
- (b) The fair values changes are derived based on:
  - (i) the difference of contract value upon closure or settlement of contracts; and
  - (ii) the difference in value of outstanding contracts by reference to mark-to-market value and/or closing price quoted at the end of the reporting period.

**B15. Additional Information**

- (a) Receivables

Total receivables as at 31 July 2025 is RM51.81 million of which RM44.58 million is trade in nature with normal trade credit terms of less than 60 days.