



HARTANAH KENYALANG BERHAD

Registration No. 202401034991 (1580838-V)

(Incorporated in Malaysia under the Companies Act 2016)

**INTERIM FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED 31 JULY 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 JULY 2025 ⁽¹⁾⁽²⁾

	Note	Individual Quarter		Cumulative Quarter	
		31 July		31 July	
		2025	2024 ⁽²⁾	2025	2024 ⁽²⁾
		RM'000	RM'000	RM'000	RM'000
Revenue	B1	25,618	N/A	100,480	N/A
Cost of sales		(23,195)	N/A	(87,481)	N/A
Gross profit		2,423	N/A	12,999	N/A
Other income		121	N/A	202	N/A
Administrative expenses		(3,858)	N/A	(9,263)	N/A
Finance costs		(428)	N/A	(1,089)	N/A
(Loss)/Profit before tax⁽³⁾	B11	(1,742)	N/A	2,849	N/A
Taxation	B5	39	N/A	(1,325)	N/A
(Loss)/Profit after tax					
/Total comprehensive (loss)/ income for the financial period		(1,703)	N/A	1,524	N/A
(Loss)/Profit after tax					
/Total comprehensive (loss)/ income for the financial period attributable to:					
Owners of the Company		(1,703)	N/A	1,524	N/A
(Loss)/Earnings per share :					
Basic/Diluted ⁽⁴⁾ (sen)	B10	(0.27)	N/A	0.25	N/A

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the prospectus dated 30 April 2025 issued by Hartanah Kenyalang Berhad ("Hartanah" or "Company") ("Prospectus") and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the preceding corresponding quarter and period as this is the first interim financial report for the third quarter ended 31 July 2025 announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("Listing Requirements").

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- (3) For illustrative purposes only, the financial performance after adjusting for one-off listing expenses incurred in conjunction with the Company's initial public offering ("IPO") is as follows:

	Individual Quarter		Cumulative Quarter	
	31 July		31 July	
	2025	2024	2025	2024
RM'000	RM'000	RM'000	RM'000	RM'000
(Loss)/Profit before tax	(1,742)	N/A	2,849	N/A
Add: Listing expenses	1,281	N/A	1,569	N/A
Adjusted (Loss)/Profit before tax	(461)	N/A	4,418	N/A

- (4) Basic (loss)/earnings per share is calculated based on the Company's ordinary shares of 620,000,000 after the Company's IPO. The diluted (loss)/earnings per share is equivalent to the basic (loss)/earnings per share as the Company does not have any convertible options as at the end of the current quarter and financial year to date under review.

N/A Not applicable

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 JULY 2025 ⁽¹⁾

Note	Unaudited	Audited
	31 July 2025	31 October 2024
	RM'000	RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	6,924	7,803
Investment properties	1,040	1,058
Right-of-use assets	8	142
Total non-current assets	7,972	9,003
Current assets		
Trade receivables	17,781	31,490
Other receivables, deposits and prepayments	2,901	4,564
Contract assets	41,566	35,291
Current tax assets	843	-
Fixed deposits with licensed banks	7,311	2,390
Cash and bank balances	17,593	7,292
Total current assets	87,995	81,027
TOTAL ASSETS	95,967	90,030
EQUITY AND LIABILITIES		
Equity		
Share capital	43,561	3,001
Merger reserve	(21,955)	-
Retained earnings	23,526	22,002
Total equity	45,132	25,003
LIABILITIES		
Non-current liabilities		
Lease liabilities	B8	-
Long-term borrowings	B8	775
Total non-current liabilities		775
		56
		3,605
		3,661

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 JULY 2025
 (CONT'D) ⁽¹⁾**

Note	Unaudited		Audited	
	31 July 2025	RM'000	31 October 2024	RM'000
Current liabilities				
Trade payables		31,621		39,388
Other payables and accruals		3,085		6,238
Amount owing to related parties		9		42
Lease liabilities	B8	8		88
Short-term borrowings	B8	15,337		14,751
Current tax liabilities		-		859
Total current liabilities		50,060		61,366
Total liabilities		50,835		65,027
TOTAL EQUITY AND LIABILITIES		95,967		90,030
Net assets per ordinary share⁽²⁾ (sen)		7.28		4.03

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share attributable to the owners of the Company is computed based on equity attributable to owners of the Company divided by the Company's ordinary shares of 620,000,000 after the IPO.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AS AT 31 JULY 2025
⁽¹⁾⁽²⁾

	Non-distributable			Distributable	
	Share capital RM'000	Invested capital RM'000	Merger reserve RM'000	Retained earnings RM'000	Total equity RM'000
Balance as at 1 November 2024	1	3,000	-	22,002	25,003
Profit after taxation/ Total comprehensive income for the financial period	-	-	-	1,524	1,524
Issuance of shares for the acquisition of a subsidiary	24,955	(3,000)	(21,955)	-	-
Issuance of shares ⁽³⁾	19,344	-	-	-	19,344
Listing expenses	(739)	-	-	-	(739)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Balance as at 31 July 2025	<u>43,561</u>	<u>-</u>	<u>(21,955)</u>	<u>23,526</u>	<u>45,132</u>

Notes:

- (1) The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the preceding corresponding period as this is the first interim financial report for the third quarter ended 31 July 2025 announced in compliance with the Listing Requirements.
- (3) Issuance of new shares pursuant to the Company's IPO.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 31
 JULY 2025 ⁽¹⁾⁽²⁾**

	9-month ended 31 July 2025	9-month ended 31 July 2024⁽²⁾
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	2,849	N/A
Adjustments for:-		
Depreciation and amortisation:		
- investment properties	18	N/A
- property, plant and equipment	1,031	N/A
- right-of-use assets	46	N/A
Interest income	(146)	N/A
Interest expense	1,089	N/A
Reversal of impairment loss on other receivables	(25)	N/A
Operating profit before changes in working capital	4,862	N/A
Decrease in trade and other receivables	15,397	N/A
Increase in contract cost assets	(6,275)	N/A
Decrease in amount owing to related parties	(33)	N/A
Decrease in trade and other payables	(3,546)	N/A
CASH FROM OPERATIONS	10,405	N/A
Interest paid	(1,089)	N/A
Income tax paid	(3,037)	N/A
Income tax refund	10	N/A
NET CASH FROM OPERATING ACTIVITIES	6,289	N/A
CASH FLOW FOR INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(150)	N/A
Increase in Escrow account-i	(497)	N/A
Interest income received	146	N/A
Addition of pledged fixed deposits	(4,922)	N/A
NET CASH FOR INVESTING ACTIVITIES	(5,423)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(4,000)	N/A
Proceeds from issuance of ordinary shares	19,344	
Drawdown of trade financing	56,909	N/A
Repayment of hire purchase payables	(1,581)	N/A
Repayment of lease liabilities	(50)	N/A
Repayment of term loans	(1,860)	N/A
Repayment of trade financing	(55,526)	N/A
Payment of IPO expenses	(4,113)	N/A
NET CASH FROM FINANCING ACTIVITIES	9,123	N/A

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 31 JULY 2025 (CONT'D) ⁽¹⁾⁽²⁾

	9-month ended 31 July 2025	9-month ended 31 July 2024⁽²⁾
	RM'000	RM'000
NET CHANGES IN CASH AND CASH EQUIVALENTS	9,989	N/A
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	<u>5,729</u>	<u>N/A</u>
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	<u>15,718</u>	<u>N/A</u>
 CASH AND CASH EQUIVALENTS		
Cash and bank balances	17,592	N/A
Fixed deposit with licensed banks	7,311	N/A
Bank overdrafts	<u>(4)</u>	<u>N/A</u>
	<u>24,899</u>	<u>N/A</u>
Less: Pledged deposits	<u>(9,181)</u>	<u>N/A</u>
	<u>15,718</u>	<u>N/A</u>

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) There are not comparative figures for the preceding corresponding period as this is the first interim financial report for the third quarter ended 31 July 2025 announced in compliance with the Listing Requirements.

N/A Not applicable

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING

A1 Basis of Preparation

The interim financial report of Hartanah and its subsidiary (collectively, the “Group”) is unaudited and has been prepared in accordance with MFRS 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board and Rule 9.22 and Appendix 9B of the Listing Requirements.

This is the first interim financial report on the Company’s unaudited condensed consolidated financial results for the third quarter ended 31 July 2025 announced in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year’s corresponding period.

The interim financial report should be read in conjunction with the Prospectus and the accompanying explanatory notes attached to this interim financial report.

A2 Significant Accounting Policies

The significant accounting policies and methods of computation applied in this interim financial report are consistent with those adopted in preparation of the audited financial statements of the Company for the financial year ended 31 October 2024 except for the following new MFRSs and amendments to MFRSs that have been issued by the Malaysian Accounting Standards Board.

Adoption of amended standards

The Group has adopted the following amendments to standards that are applicable for current financial period.

Amendments to MFRS 16	Lease liability in a sale and leaseback
Amendments to MFRS 101	Non-current liability with covenants
Amendments to MFRS 7 and MFRS 107	Supplier finance arrangements

The adoption of the abovementioned amendments to standards did not have any significant impact on the financial statements of the Group, and did not result in significant changes to the Group’s existing accounting policies.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (CONT'D)

A2 Significant Accounting Policies (Cont'd)

Standards issued but not effective

<u>Effective dates for financial periods beginning on or after</u>		
Amendments to MFRS 121	Lack of Exchangeability	1 January 2025
Amendments to MFRS 7 and MFRS 9	Amendments to Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 7 and MFRS 9	Contracts Referencing Nature-dependent Electricity	1 January 2026
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	Sales or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

The Group intend to adopt the above new standards and amendments to standards when they become effective. The initial application of the abovementioned new standards and amendments to standards are not expected to have any significant impacts on the financial statements of the Group.

A3 Auditors' Report and Preceding Annual Financial Statements

Hartanah was incorporated on 21 August 2024 under the Companies Act 2016. The Company completed the acquisition of Hartanah Construction Sdn Bhd ("HCSB") on 6 March 2025.

The auditor's report for the financial year ended 31 October 2024 was not subjected to any qualification. The preceding audited financial statements are prepared based on combination or aggregation of the audited financial statements of the subsidiary of the Company.

A4 Seasonal or Cyclical Factors

The business operations of the Group were not affected by any seasonal or cyclical factors during the current quarter and financial period under review.

A5 Material Unusual Items

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group during the current quarter and financial period under review.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (CONT'D)

A6 Material Change in Estimates

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

A7 Debt and Equity Securities

Save as disclosed in Note A12, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter and financial period under review.

A8 Dividend

Prior to the acquisition of HCSB by Hartanah, on 13 September 2024, the board of directors of HCSB declared an interim dividend of RM5,000,000 in respect of the financial year ended 31 October 2024. Of the RM5,000,000, RM1,000,000 was paid during the financial year ended 31 October 2024 whilst the remaining RM4,000,000 was paid during the financial period ended 31 January 2025.

Save as disclosed above, there were no other dividends declared or paid during the current quarter and financial period under review.

A9 Segmental Information

The Group is principally involved in the following:

- (i) **building construction services**, with a focus on institutional buildings such as schools and other public buildings, and other non-residential buildings; and
- (ii) **infrastructure construction services**, with a focus on bridges and roads.

Please refer to Note B1 for further information on the revenue segmentation of the Group.

Information about geographical areas has not been reported as the Group's principal market is only in East Malaysia.

A10 Material Events Subsequent to the End of the Quarter

Save as disclosed in Note A11, there were no material events subsequent to the end of the current quarter and financial period under review.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (CONT'D)

A11 Material Events Subsequent to the End of the Reporting Period

There were no material events subsequent to the end of the current financial quarter that have not been reflected in the financial statements for the said period as at the date of this report.

A12 Changes in Composition of the Group

(i) Acquisition of a subsidiary

On 6 March 2024, the Company completed the acquisition of the entire equity interest of HCSB for a purchase consideration of RM24,954,950 which was fully satisfied via the issuance of 499,099,000 new shares in the Company at an issue price of RM0.05 each.

Upon the completion of the IPO on 9 June 2025, the Company's share capital had increased to 620,000,000 shares pursuant to the public issuance of 120,900,000 new shares at an issue price of RM0.16 per share. The issued shares rank pari passu in all respects with the existing shares except that it shall not be entitled to any dividend declared or paid by reference to record date which is before the issuance of the shares.

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

(ii) Incorporation of a subsidiary

On 27 August 2025, the Company had subscribed to 60.0% equity interest in Hartanah Kenari Sdn Bhd, a newly incorporated subsidiary, to undertake construction activities in West Malaysia.

A13 Contingent Liabilities and Contingent Assets

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

A. EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (CONT'D)

A14 Material Capital Commitment

The capital commitments of the Group as at the financial period ended 31 July 2025 are as follows:

Approved but not contracted for:	31 July 2025
	RM'000
Purchase of six new excavators	2,700
IT related hardware and software	273
	<hr/>
	2,973

The capital commitments above will be fully financed by IPO proceeds.

Save as disclosed above, the Group does not have any other material capital commitment as at the date of this interim financial report.

A15 Significant Related Party Transactions

The Group does not have any significant related party transaction as at the date of this interim financial report.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1 Review of Performance

	Individual Quarter				Cumulative Quarter			
	31 July		31 July		31 July		31 July	
	2025	2024 ⁽¹⁾	2025	2024 ⁽¹⁾	2025	2024 ⁽¹⁾	2025	2024 ⁽¹⁾
	RM'000	%	RM'000	%	RM'000	%	RM'000	%
Building construction services	14,748	58	N/A	N/A	68,492	68	N/A	N/A
Infrastructure construction services	10,870	42	N/A	N/A	31,988	32	N/A	N/A
Total revenue	25,618	100	N/A	N/A	100,480	100	N/A	N/A

Notes:

- (1) There are no comparative figures for the preceding corresponding quarter and period as this is the first interim financial report for the third quarter ended 31 July 2025 announced in compliance with the Listing Requirements.

N/A Not applicable

The Group recorded total revenue of RM25.6 million for the current quarter under review and loss before tax of RM1.7 million during the same period.

The Group's revenue for the current quarter under review is mainly attributable to its building construction services segment which contributed RM14.7 million (or 58%) of the Group's total revenue. The revenue attributable to building construction services segment mainly consists of revenue recognised from the State Archive Project, Yayasan International School Sibu Project, Yayasan International School Kuching Project, Sekolah Daif Tambay Project and Sekolah Daif Tebedu Project.

The Group recognised loss before tax of RM1.7 million for the current quarter under review after deducting expenses which were mainly attributable to higher administrative and operating expenses of RM3.9 million, which mainly consists of staff costs, directors' remuneration, bank commission for performance guarantee, and listing expenses in conjunction with the Company's IPO.

By excluding the one-off listing expenses amounting to RM1.3 million for the current quarter ended 31 July 2025, the adjusted loss before tax for the current quarter ended 31 July 2025 would have been RM0.4 million.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)

B2 Comparison with Immediate Preceding Quarter

	Unaudited			
	Current Quarter	Immediate Preceding Quarter		Changes
		31 July 2025	30 April 2025	
		RM'000	RM'000	RM'000
Revenue		25,618	30,089	(4,471)
(Loss) / Profit before tax		(1,742)	1,986	(3,728)

The Group achieved a revenue of RM25.6 million for the current quarter ended 31 July 2025, which was RM4.5 million or 15% lower than the Group's revenue of RM30.1 million for the immediate preceding quarter. The lower revenue was mainly due to the completion of Sekolah Daif: Tambay Project on 4 April 2025 and Yayasan International School Sibu Project on 19 June 2025 and the near completion of Sekolah Daif: Tebedu Project.

The Group's profit before tax decreased by RM3.7 million or 188% to a loss before tax of RM1.7 million for the current quarter ended 31 July 2025 as compared to profit before tax of RM2.0 million for the immediate preceding quarter. The loss before tax was mainly due to the lower gross profit of RM2.4 million for the current quarter (immediate preceding quarter: RM4.8 million) and higher administrative and operating expenses of RM3.9 million incurred during the current quarter (immediate preceding quarter: RM2.4 million), which mainly consists of staff costs, directors' remuneration, bank commission for performance guarantee, and listing expenses in conjunction with the Company's IPO.

By excluding the one-off listing expenses amounting to RM1.3 million for the current quarter ended 31 July 2025, the adjusted loss before tax for the current quarter ended 31 July 2025 would have been RM0.4 million.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)

B3 Prospects of the Group

As disclosed in Sections 7.3.1 and 7.3.3 of the Prospectus issued in conjunction with the IPO, the Group has the following future plans:

- To further grow its building and infrastructure construction activities in Sarawak; and
- To secure design and build projects from prospective clients.

The Group believes that its prospects are favourable in view of the outlook of the construction industry in Sarawak as set out in Section 8 of the Prospectus, its competitive strengths as set out in Section 7.2 of the Prospectus and its business strategies and future plans as set out in Section 7.3 of the Prospectus.

Barring any unforeseen circumstances, the board of directors of Hartanah are optimistic about the future prospects of the Group.

B4 Profit Forecast

The Group did not issue any profit forecast or profit guarantee in any announcement or public document during current quarter and financial period under review.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)

B5 Taxation

	Individual Quarter		Cumulative Quarter	
	31 July		31 July	
	2025	2024 ⁽¹⁾	2025	2024 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Tax (credit)/expense:				
- current tax	(38)	N/A	1,325	N/A
- deferred tax	-	N/A	-	N/A
Total tax (credit)/expense	(38)	N/A	1,325	N/A
Effective tax rate (%)	(2)	N/A	47	N/A
Statutory tax rate (%)	24	N/A	24	N/A

Notes:

(1) There are no comparative figures for the preceding corresponding quarter and period as this is the first interim financial report for the third quarter ended 31 July 2025 announced in compliance with the Listing Requirements.

N/A Not applicable

The effective tax rate of the Group for the financial period ended 30 April 2025 were higher than the statutory tax rate as certain expenses were not tax deductible, which includes professional fees for the IPO exercise and interest expense for term loan.

B6 Status of Corporate Proposals

There are no other corporate proposals announced by the Company but not completed as at the date of this interim financial report.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)

B7 Utilisation of Proceeds from Public Issue

The gross proceeds of approximately RM19.34 million raised from the IPO is intended to be utilised in the following manner:

Use of proceeds	Estimated timeframe for use from the date of Listing	Proposed utilisation		Actual utilisation	Balance to be utilised
		RM'000	%		
Purchase of machineries and IT related hardware and software	Within 24 months	3,000	15.5	27	2,973
Project working capital	Within 18 months	10,494	54.2	5,180	5,314
Repayment of borrowings	Within six months	2,100	10.9	1,862	238
Defray fees and expenses relating to the Listing	Within two months	3,750	19.4	3,750	-
Total		19,344	100.0	10,819	8,525

The use of proceeds as disclosed above should be read in conjunction with the Prospectus.

B8 Borrowings

The details of the Group's borrowings are as follows:-

	31 July 2025	31 October 2024
	RM'000	RM'000
Non-current		
Hire purchase payables	775	2,323
Term loans	-	1,282
	775	3,605
Current		
Bank overdrafts	4	190
Hire purchase payables	934	968
Term loans	96	674
Trade financing	14,303	12,919
	15,337	14,751
Total	16,112	18,356

All the borrowings are secured and denominated in Ringgit Malaysia.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)

B9 Material Litigation

As at the date of this interim financial report, there was no material litigation or arbitration, and the directors are not aware of any pending proceedings or any fact likely to give rise to any proceedings, which may materially and adversely affect the financial position or performance of the Group.

B10 (Loss)/Earnings per Share

The basic and diluted (loss)/earnings per share of the Group for the current quarter and financial period under review are as follows:-

	Individual Quarter		Cumulative Quarter	
	31 July		31 July	
	2025	2024 ⁽¹⁾	2025	2024 ⁽¹⁾
(Loss)/Profit attributable to the owners of the Company	(1,704)	N/A	1,524	N/A
Number of ordinary shares ('000)	620,000	N/A	620,000	N/A
Basic/Diluted ⁽²⁾ (loss)/earnings per share (sen)	(0.27)	N/A	0.25	N/A

Notes:

- (1) There are no comparative figures for the preceding corresponding quarter and period as this is the first interim financial report for the third quarter ended 31 July 2025 announced in compliance with the Listing Requirements.
- (2) Basic (loss)/earnings per share is calculated based on the Company's share capital of 620,000,000 ordinary shares after the IPO. The diluted (loss)/earnings per share is equivalent to the basic (loss)/earnings per share as the Company does not have any convertible options as at the end of the current quarter and financial period under review.

N/A Not applicable

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)

B11 Notes to the Statement of Profit or Loss and Other Comprehensive Income

The Group's profit before tax has been arrived at after charging/(crediting):

	Individual Quarter		Cumulative Quarter	
	31 July		31 July	
	2025 RM'000	2024 ⁽¹⁾ RM'000	2025 RM'000	2024 ⁽¹⁾ RM'000
Depreciation and amortisation				
- investment properties	6	N/A	18	N/A
- property, plant and equipment	268	N/A	640	N/A
Directors' remuneration:				
- fees	198	N/A	608	N/A
- salaries and bonuses	405	N/A	1,439	N/A
- E.P.F. contribution	49	N/A	168	N/A
- E.I.S. contribution	*	N/A	*	N/A
- SOCSO contribution	1	N/A	3	N/A
Interest expenses:				
- bank overdraft interest	27	N/A	59	N/A
- hire purchase interest	33	N/A	123	N/A
- lease interest	*	N/A	1	N/A
- term loan interest	21	N/A	74	N/A
- trade financing interest	347	N/A	832	N/A
Lease expenses:				
- low value assets	6	N/A	19	N/A
Legal and professional fees	92	N/A	127	N/A
Listing expenses	1,281	N/A	1,569	N/A
Staff costs:				
- salaries, bonuses and allowances	672	N/A	2,145	N/A
- E.P.F. contribution	84	N/A	267	N/A
- E.I.S. contribution	1	N/A	3	N/A
- SOCSO contribution	15	N/A	43	N/A
Wages	(4)	N/A	(3)	N/A
Interest income	(105)	N/A	(146)	N/A
Lease income	(13)	N/A	(47)	N/A
Reversal of impairment loss on trade and other receivables	-	N/A	(25)	N/A

Notes:

- (1) There are no comparative figures for the preceding corresponding quarter and period as this is the first interim financial report for the third quarter ended 31 July 2025 announced in compliance with the Listing Requirements.

N/A Not applicable

* Negligible

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

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS (CONT'D)

B12 Authorisation for Issue

The interim financial report for the financial period ended 31 July 2025 was authorised for issuance by the board of directors of Hartanah on 29 September 2025.