

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

**For the 1<sup>st</sup> quarter and financial period ended 31 July 2025 – unaudited**

		3 Months Ended		Financial Period Ended	
		31 Jul 2025	31 Jul 2024	31 Jul 2025	31 Jul 2024
<i>In thousands of RM</i>	Note				
<b>Revenue</b>		<b>83,290</b>	<b>88,817</b>	<b>83,290</b>	<b>88,817</b>
Operating profit		9,225	8,288	9,225	8,288
Finance income		251	374	251	374
Finance costs		(776)	(926)	(776)	(926)
<b>Profit before tax</b>		<b>8,700</b>	<b>7,736</b>	<b>8,700</b>	<b>7,736</b>
Tax expense	B6	(1,685)	(1,269)	(1,685)	(1,269)
<b>Profit for the period</b>	B5	<b>7,015</b>	<b>6,467</b>	<b>7,015</b>	<b>6,467</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		(1,252)	(1,980)	(1,252)	(1,980)
<b>Total comprehensive income for the period</b>		<b>5,763</b>	<b>4,487</b>	<b>5,763</b>	<b>4,487</b>
<b>Profit attributable to:</b>					
Owners of the Company		<b>6,152</b>	<b>5,094</b>	<b>6,152</b>	<b>5,094</b>
Non-controlling interests		863	1,373	863	1,373
Profit for the period		<b>7,015</b>	<b>6,467</b>	<b>7,015</b>	<b>6,467</b>
<b>Total comprehensive income attributable to:</b>					
Owners of the Company		<b>5,251</b>	<b>3,609</b>	<b>5,251</b>	<b>3,609</b>
Non-controlling interests		512	878	512	878
Total comprehensive income for the period		<b>5,763</b>	<b>4,487</b>	<b>5,763</b>	<b>4,487</b>
<b>Earnings per ordinary share attributable to owners of the Company (sen):</b>					
Basic / Diluted	B11	<b>5.65</b>	<b>4.68</b>	<b>5.65</b>	<b>4.68</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 July 2025 – unaudited**

<i>In thousands of RM</i>		<b>As at 31 Jul 2025</b>	<b>As at 30 Apr 2025</b>
	Note		
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		91,591	90,149
Right-of-use assets		15,628	16,219
Investment properties		12,759	12,104
Other investments		532	532
		<u>120,510</u>	<u>119,004</u>
<b>Current assets</b>			
Inventories		32,595	34,638
Contract assets		7,016	4,478
Trade and other receivables		52,048	52,259
Current tax assets		102	278
Other investments		20,223	19,991
Cash and cash equivalents		60,040	60,443
		<u>172,024</u>	<u>172,087</u>
<b>TOTAL ASSETS</b>		<b><u>292,534</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		131,439	124,696
		<u>185,889</u>	<u>179,146</u>
Non-controlling interests		14,958	17,618
<b>Total equity</b>		<u>200,847</u>	<u>196,764</u>
<b>Non-current liabilities</b>			
Loans and borrowings	B8	14,258	15,460
Lease liabilities		58	105
Deferred tax liabilities		3,255	3,299
		<u>17,571</u>	<u>18,864</u>
<b>Current liabilities</b>			
Loans and borrowings	B8	29,262	25,888
Lease liabilities		662	767
Trade and other payables		42,600	48,532
Current tax liabilities		1,592	276
		<u>74,116</u>	<u>75,463</u>
<b>Total liabilities</b>		<u>91,687</u>	<u>94,327</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>292,534</u></b>	<b><u>291,091</u></b>
<b>Net assets per share attributable to owners of the Company (RM)</b>		<b><u>1.71</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.*

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

	Attributable to Owners of the Company					Total equity
	Share capital	Translation reserve	Retained earnings	Total	Non-controlling interests	
<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	-	-	6,152	6,152	863	7,015
Other comprehensive expense for the period	-	(901)	-	(901)	(351)	(1,252)
Total comprehensive income for the period	-	(901)	6,152	5,251	512	5,763
Changes in ownership interests in subsidiaries	-	-	1,492	1,492	(3,172)	(1,680)
<b>At 31 Jul 2025</b>	<b>54,450</b>	<b>(2,200)</b>	<b>133,639</b>	<b>185,889</b>	<b>14,958</b>	<b>200,847</b>
<b>At 1 May 2024</b>	54,450	3,731	116,585	174,766	13,719	188,485
Profit for the period	-	-	5,094	5,094	1,373	6,467
Other comprehensive expense for the period	-	(1,485)	-	(1,485)	(495)	(1,980)
Total comprehensive income for the period	-	(1,485)	5,094	3,609	878	4,487
<b>At 31 Jul 2024</b>	<b>54,450</b>	<b>2,246</b>	<b>121,679</b>	<b>178,375</b>	<b>14,597</b>	<b>192,972</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 July 2025 – unaudited

<i>In thousands of RM</i>	<b>Financial Period Ended</b>	
	<b>31 Jul 2025</b>	<b>31 Jul 2024</b>
<b>Cash flows from operating activities</b>		
Profit before tax	8,700	7,736
Adjustments for:		
Non-cash items	3,202	2,957
Non-operating items	525	552
Operating profit before changes in working capital	12,427	11,245
Changes in working capital:		
Inventories	1,705	(267)
Contract assets	(2,587)	(1,183)
Trade and other receivables	(454)	(9,575)
Trade and other payables	(5,284)	3,038
Cash generated from operations	5,807	3,258
Interest paid	(14)	(21)
Income tax paid	(232)	(1,301)
<b>Net cash from operating activities</b>	<b>5,561</b>	<b>1,936</b>
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(4,573)	(822)
Acquisition of investment properties	(699)	-
Acquisition of non-controlling interests	(1,680)	-
Placement of deposits with licensed banks	(277)	-
Proceeds from disposal of property, plant and equipment	4	21
Interest received	251	374
<b>Net cash used in investing activities</b>	<b>(6,974)</b>	<b>(427)</b>
<b>Cash flows from financing activities</b>		
Repayment of term loans	(1,043)	(1,238)
Proceeds from other borrowings	3,826	343
Repayment of hire purchase liabilities	(814)	(689)
Payment of lease liabilities	(232)	(262)
Interest paid	(762)	(905)
<b>Net cash from/(used in) financing activities</b>	<b>975</b>	<b>(2,751)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(438)</b>	<b>(1,242)</b>
Effect of exchange rate fluctuations on cash held	35	(56)
<b>Cash and cash equivalents at beginning of financial year</b>	<b>60,443</b>	<b>82,083</b>
<b>Cash and cash equivalents at end of financial period</b>	<b>60,040</b>	<b>80,785</b>
<b>Cash and cash equivalents at end of financial period comprise:</b>		
Cash and bank balances	58,799	56,556
Deposits placed with licensed banks (net of pledged deposits)	1,241	24,229
	<b>60,040</b>	<b>80,785</b>

*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 1<sup>st</sup> quarter and financial period ended 31 July 2025.

**A5. Material changes in estimates**

There were no changes in estimates that have had material effect for the current 1<sup>st</sup> quarter and financial period ended 31 July 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 1<sup>st</sup> quarter and financial period under review.

**A7. Dividend Paid**

No interim dividend was paid during the current 1<sup>st</sup> quarter and financial period ended 31 July 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 July 2025***

	<u>Manufacturing</u>	<u>Trading</u>	<u>Investment</u> <u>Holding</u>	<u>Adjustment</u>	<u>Consolidated</u>
	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue from external customers	81,706	1,584	-	-	83,290
Inter-segment	12,589	17	-	(12,606)	-
<b>Total revenue</b>	<b>94,295</b>	<b>1,601</b>	<b>-</b>	<b>(12,606)</b>	<b>83,290</b>
<b>Segment results</b>	<b>9,195</b>	<b>(36)</b>	<b>(274)</b>	<b>340</b>	<b>9,225</b>
Finance income					251
Finance costs					(776)
<b>Profit before tax</b>					<b>8,700</b>
Tax expense					(1,685)
<b>Profit for the period</b>					<b>7,015</b>

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

There were no material events subsequent to the end of the current 1<sup>st</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 1<sup>st</sup> quarter and financial period ended 31 July 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:-

	<b>As at 31 Jul 2025 RM'000</b>
Total approved and contracted for	
- Property, plant and equipment	4,341
- Investment properties	7,416
	<hr/> <b>11,757</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	197	532	-	729	729	729
	<b>197</b>	<b>532</b>	<b>-</b>	<b>729</b>	<b>729</b>	<b>729</b>

	Fair value of financial instruments not 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 liabilities</b>						
Secured term loans	-	-	16,926	16,926	16,926	16,926
Hire purchase liabilities	-	-	3,855	3,855	3,855	3,644
	<b>-</b>	<b>-</b>	<b>20,781</b>	<b>20,781</b>	<b>20,781</b>	<b>20,570</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 1<sup>st</sup> Quarter and financial period ended 31 July 2025:

	1st Quarter Ended		Changes	
(In thousands of RM)	31 Jul 2025	31 Jul 2024		
<b>Revenue</b>	<b>83,290</b>	<b>88,817</b>	<b>(5,527)</b>	<b>-6%</b>
Operating Profit	9,225	8,288	937	11%
<b>Profit Before Tax ("PBT")</b>	<b>8,700</b>	<b>7,736</b>	<b>964</b>	<b>12%</b>
Profit After Tax	7,015	6,467	548	8%
<b>Profit Attributable to Owners of the Company</b>	<b>6,152</b>	<b>5,094</b>	<b>1,058</b>	<b>21%</b>

The changes in revenue contributed by Malaysia operation and Vietnam operation respectively for the current 1<sup>st</sup> quarter and financial period under review are as follows:

	1st Quarter Ended		Changes	
(In thousands of RM)	31 Jul 2025	31 Jul 2024		
Malaysia Operation	38,149	37,733	416	1%
Vietnam Operation	45,141	51,084	(5,943)	-12%
<b>Total Revenue</b>	<b>83,290</b>	<b>88,817</b>	<b>(5,527)</b>	<b>-6%</b>

For the current 1<sup>st</sup> quarter, the Group's revenue declined by RM5.5 million or -6% mainly due to lower revenue from Vietnam Operation as the sales of parts used in printer products experienced some fluctuations in demand.

Following the above, the ratios of revenue contributed by Malaysia Operation and Vietnam Operation for the 1<sup>st</sup> quarter and financial period ended 31 July 2025 changed to 46% : 54% (Q1 FY2025 – 42% : 58%).

Despite lower revenue, the Group's PBT for the current 1<sup>st</sup> quarter improved by RM964,000 or 12% mainly attributed to better contribution margin and fixed cost control measures implemented by the Group. The Group's PBT for the 1<sup>st</sup> quarter was also distorted by the recognition of foreign exchange losses as shown below:

	1st Quarter Ended		Variance	
(In thousands of RM)	31 Jul 2025	31 Jul 2024		
Net foreign exchange loss	(307)	(371)	64	17%

The equity attributable to owners of the Group stood at RM185.9 million as at 31 July 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 RM1.71 (As at 30.4.2025: RM1.65).

The Group's cash and bank balances and placement of deposits with licensed banks slightly decreased from RM80.2 million as at 30 April 2025 to RM80.1 million as at 31 July 2025 mainly due to the acquisitions of property, plant and equipment, investment properties and non-controlling interests totaling approximately RM7.0 million during the 1<sup>st</sup> quarter under review. The Group 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 1<sup>st</sup> Quarter (compared with immediate preceding 4<sup>th</sup> Quarter of the last financial year):

	Quarter Ended		Changes	
(In thousands of RM)	31 Jul 2025	30 Apr 2025		
<b>Revenue</b>	<b>83,290</b>	<b>81,140</b>	<b>2,150</b>	<b>3%</b>
Operating Profit	9,225	4,783	4,442	93%
<b>Profit Before Tax ("PBT")</b>	<b>8,700</b>	<b>4,316</b>	<b>4,384</b>	<b>102%</b>
Profit After Tax	7,015	2,541	4,474	176%
<b>Profit Attributable to Owners of the Company</b>	<b>6,152</b>	<b>1,952</b>	<b>4,200</b>	<b>215%</b>

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

	Quarter Ended		Changes	
(In thousands of RM)	31 Jul 2025	30 Apr 2025		
Malaysia Operation	38,149	33,630	4,519	13%
Vietnam Operation	45,141	47,510	(2,369)	-5%
<b>Total Revenue</b>	<b>83,290</b>	<b>81,140</b>	<b>2,150</b>	<b>3%</b>

The Group's revenue for the current 1<sup>st</sup> quarter improved by RM2.2 million or 3% mainly attributed to the increase in revenue from Malaysia Operation particularly from the sales of parts used in screen display or television products. The Group's PBT increased by RM4.4 million or 102% mainly attributed to higher revenue and better contribution margin achieved during the current quarter under review. The Group's PBT was also distorted by the foreign exchange loss recognised in the current 4<sup>th</sup> quarter as detailed below:

	Quarter Ended		Variance	
(In thousands of RM)	31 Jul 2025	30 Apr 2025		
Net foreign exchange loss	(307)	(880)	573	65%

### B3. Prospects

According to the World Economic Outlook (“WEO”) Update which was issued by the International Monetary Fund (“IMF”) in July 2025, the global growth is projected at 3.0% for 2025 and 3.1% in 2026, an upward revision from the April 2025 WEO. This reflects front-loading ahead of tariff, lower effective tariff rates, better financial conditions, and fiscal expansion in some major jurisdictions. However, downside risks from potentially higher tariffs, elevated uncertainty, and geopolitical tensions persist.

In view of economic uncertainty and downside risks mainly due to the US trade tariff, 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

	<b>1<sup>st</sup> Quarter Ended 31 Jul 2025 RM'000</b>	<b>Period Ended 31 Jul 2025 RM'000</b>
Profit for the period is arrived at after charging/(crediting):-		
Depreciation and amortisation	2,888	2,888
Property, plant and equipment written off	1	1
Write-down of inventories	31	31
Net foreign exchange loss	307	307
Fair value loss on other investment	17	17
Finance costs	776	776
Gain on disposal of property, plant and equipment	(4)	(4)
Finance income	(251)	(251)

### B6. Income tax expense

	<b>1<sup>st</sup> Quarter Ended 31 Jul 2025 RM'000</b>	<b>Period Ended 31 Jul 2025 RM'000</b>
Current tax expense		
- <i>Malaysian income tax</i>	1,173	1,173
- <i>Foreign income tax</i>	537	537
- <i>Under provision in prior year</i>	19	19
	<u>1,729</u>	<u>1,729</u>
Deferred tax expense	<u>(44)</u>	<u>(44)</u>
<b>Total</b>	<u><u>1,685</u></u>	<u><u>1,685</u></u>

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 July 2025 (compared with that of the last financial year ended 30 April 2024) were as follows:

As at 31 July 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	12,973	-	3,953	-	16,926
Hire purchase	-	1,285	-	2,359	-
Bankers' acceptance	-	-	-	5,254	-
Bills payable	-	-	17,496	200	17,496
Bank overdrafts	-	-	-	-	-
Total	12,973	1,285	21,449	7,813	34,422
Grand Total		<u>14,258</u>		<u>29,262</u>	<u>43,520</u>

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
Grand Total		<u>15,460</u>		<u>25,888</u>	<u>41,348</u>

The Group's loans and borrowings are denominated in Ringgit Malaysia except for certain term loans and bills payable amounting to approximately RM10.8 million (as at 30 April 2025: RM9.4 million) and RM23.6 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 1<sup>st</sup> quarter and financial period ended 31 July 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 1<sup>st</sup> quarter under review as follows:-

	<b>1<sup>st</sup> Quarter Ended 31 Jul 2025 RM'000</b>	<b>1<sup>st</sup> Quarter Ended 31 Jul 2024 RM'000</b>
Earnings		
Profit attributable to Owners of the Company	<u>6,152</u>	<u>5,094</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>5.65</u>	<u>4.68</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 29 September 2025.

By Order of the Board,

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**Yap Toon Choy**  
Group Managing Director  
29 September 2025