



GLOMAC BERHAD

[Registration No: 198301015139 (110532 - M)]
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT

FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025



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GLOMAC BERHAD

[Registration No: 198301015139 (110532 - M)]

(Incorporated in Malaysia)

CONDENSED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025

(The figures have not been audited)

	INDIVIDUAL PERIOD (3-month)		CUMULATIVE PERIOD (6-month)	
	CURRENT YEAR QUARTER 31/10/2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31/10/2024 RM'000	CURRENT YEAR TO-DATE 31/10/2025 RM'000	PRECEDING YEAR TO-DATE 31/10/2024 RM'000
Revenue	55,781	56,406	81,835	129,693
Cost of sales	(38,785)	(39,678)	(55,912)	(90,346)
Gross profit	16,996	16,728	25,923	39,347
Finance income	938	1,035	1,688	2,206
Other operating income	321	2,648	888	2,980
Share of profit/(losses) of associated companies	1,063	(26)	1,276	97
Marketing expenses	(2,700)	(2,578)	(5,771)	(4,600)
Administrative expenses	(5,453)	(5,037)	(10,564)	(9,728)
Other operating expenses	(2,440)	(2,393)	(3,930)	(3,657)
Fair value gain on investment property	-	-	276	-
Finance costs	(2,615)	(4,147)	(4,842)	(8,605)
Profit before tax	6,110	6,230	4,944	18,040
Taxation	(2,061)	(2,319)	(2,354)	(6,854)
Profit for the financial period	4,049	3,911	2,590	11,186
Other comprehensive income/(loss):				
Foreign currency translation	1	(39)	(4)	(82)
Total comprehensive income for the financial period	4,050	3,872	2,586	11,104

	INDIVIDUAL PERIOD (3-month)		CUMULATIVE PERIOD (6-month)	
	CURRENT YEAR	PRECEDING YEAR CORRESPONDING	CURRENT	PRECEDING
	QUARTER	QUARTER	YEAR TO-DATE	YEAR TO-DATE
	31/10/2025 RM'000	31/10/2024 RM'000	31/10/2025 RM'000	31/10/2024 RM'000
Profit/(Loss) attributable to:				
Owners of the Company	4,194	3,980	2,772	11,256
Non-controlling interests	(145)	(69)	(182)	(70)
	4,049	3,911	2,590	11,186
Total comprehensive income/(loss) attributable to:				
Owners of the Company	4,195	3,941	2,768	11,174
Non-controlling interests	(145)	(69)	(182)	(70)
	4,050	3,872	2,586	11,104
Earnings per share (sen)				
(i) Basic	0.55	0.52	0.36	1.47
(ii) Diluted	0.55	0.52	0.36	1.47

(This Unaudited Condensed Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 April 2025)



GLOMAC BERHAD
[Registration No: 198301015139 (110532 - M)]
(Incorporated in Malaysia)
CONDENSED STATEMENTS OF FINANCIAL POSITION
AS AT 31 OCTOBER 2025
(The figures have not been audited)

	As at 31/10/2025 RM'000 (Unaudited)	As at 30/04/2025 RM'000 (Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	33,923	35,260
Right-of-use assets	2,039	2,778
Prepaid lease payments on leasehold land	22	24
Investment properties	339,397	338,943
Inventories - land held for property development	677,553	693,541
Associated companies	25,933	24,657
Other investments	4,000	4,000
Goodwill on consolidation	429	429
Deferred tax assets	84,674	79,156
Total Non-Current Assets	1,167,970	1,178,788
CURRENT ASSETS		
Inventories - completed units	90,314	91,137
Inventories - property development costs	170,489	133,873
Contract assets	14,539	19,338
Contract costs	2,622	4,519
Trade receivables	48,408	47,406
Other receivables	48,744	42,127
Tax recoverable	18,308	20,798
Fixed deposits and short term placements	47,896	59,506
Cash and bank balances	180,839	180,949
Total Current Assets	622,159	599,653
TOTAL ASSETS	1,790,129	1,778,441
EQUITY AND LIABILITIES		
EQUITY		
Issued capital	418,632	418,632
Capital reserve	300	300
Foreign currency translation reserve	610	614
Treasury shares	(14,460)	(14,460)
Retained earnings	789,310	796,132
Equity attributable to owners of the Company	1,194,392	1,201,218
Non-controlling interests	36,276	36,458
TOTAL EQUITY	1,230,668	1,237,676

	As at 31/10/2025 RM'000 (Unaudited)	As at 30/04/2025 RM'000 (Audited)
NON-CURRENT LIABILITIES		
Borrowings	161,589	169,141
Lease liabilities	191	198
Deferred tax liabilities	3	3
Total Non-Current Liabilities	161,783	169,342
CURRENT LIABILITIES		
Trade payables	66,128	84,819
Other payables and accrued expenses	93,904	70,861
Provisions	143,280	144,302
Contract liabilities	16,080	1,039
Borrowings	75,806	67,327
Lease liabilities	1,902	2,694
Tax liabilities	578	381
Total Current Liabilities	397,678	371,423
TOTAL LIABILITIES	559,461	540,765
TOTAL EQUITY AND LIABILITIES	1,790,129	1,778,441
Net assets per share attributable to owners of the Company - RM	1.56	1.57

(This Unaudited Condensed Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 April 2025)



GLOMAC BERHAD
[Registration No: 198301015139 (110532 - M)]
(Incorporated in Malaysia)
CONDENSED STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025
(The figures have not been audited)

	Attributable to owners of the Company							
	Non-distributable reserves		Distributable reserve					
	Issued capital RM'000	Capital reserve RM'000	Foreign currency translation reserve RM'000	Treasury shares RM'000	Retained earnings RM'000	Attributable to the owners of the Company RM'000	Non- controlling interest RM'000	Total equity RM'000
As at 1 May 2024	418,632	300	739	(14,460)	797,464	1,202,675	38,008	1,240,683
Profit/(Loss) for the financial year	-	-	-	-	15,937	15,937	(400)	15,537
Other comprehensive loss for the year	-	-	(125)	-	-	(125)	-	(125)
Total comprehensive income for the year	-	-	(125)	-	15,937	15,812	(400)	15,412
Dividend to owners of the Company	-	-	-	-	(17,269)	(17,269)	-	(17,269)
Dividend to non-controlling shareholders	-	-	-	-	-	-	(1,150)	(1,150)
As at 30 April/ 1 May 2025	418,632	300	614	(14,460)	796,132	1,201,218	36,458	1,237,676
Profit/(Loss) for the financial period	-	-	-	-	2,772	2,772	(182)	2,590
Other comprehensive loss for the period	-	-	(4)	-	-	(4)	-	(4)
Total comprehensive profit/(loss) for the period	-	-	(4)	-	2,772	2,768	(182)	2,586
Dividend to owners of the Company	-	-	-	-	(9,594)	(9,594)	-	(9,594)
As at 31 October 2025	418,632	300	610	(14,460)	789,310	1,194,392	36,276	1,230,668

(This Unaudited Condensed Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 April 2025)



GLOMAC BERHAD
[Registration No: 198301015139 (110532 - M)]
(Incorporated in Malaysia)
CONDENSED STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025
(The figures have not been audited)

	6-month Period Ended 31/10/2025 RM'000	6-month Period Ended 31/10/2024 RM'000
Operating Activities		
Profit before tax	4,944	18,040
Adjustments for non-cash and non-operating items	4,826	9,442
Operating profit before working capital changes	9,770	27,482
Net changes in working capital	(12,104)	23,412
Cash (used in)/generated from operations	(2,334)	50,894
Income tax paid, net of refund	(5,185)	(8,640)
Finance costs paid	(4,786)	(8,922)
Net cash (used in)/generated from operating activities	(12,305)	33,332
Investing Activities		
Purchase of property, plant and equipment	(36)	(94)
Withdrawal of deposits	8,177	1,671
Interest received	1,655	2,553
Net cash generated from investing activities	9,796	4,130
Financing Activities		
Drawdown/(Repayment) of bank borrowings and hire purchase	927	(130,061)
Payment of lease liabilities	(1,957)	(1,899)
Net cash used in financing activities	(1,030)	(131,960)
Net decrease in cash and cash equivalents	(3,539)	(94,498)
Cash and cash equivalents at beginning of financial period	196,883	292,253
Effect of currency translation	(4)	(82)
Cash and cash equivalents at end of the financial period	193,340	197,673
Cash and cash equivalents consist of:		
Cash in hand and at banks	180,839	160,407
Fixed and short term deposits	47,896	57,630
Cash and bank balances	228,735	218,037
Fixed deposits with maturity in excess of 90 days	(9,035)	(6,766)
Deposits pledged	(23,033)	(11,764)
Debt or finance service reserve and escrow accounts	(3,327)	(1,834)
	193,340	197,673

(The Unaudited Condensed Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 April 2025)



NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025

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

A1. Accounting Policies and Methods of Computation

The unaudited interim financial report has been prepared in accordance with *MFRS 134 “Interim Financial Reporting”, Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad* and the *Companies Act 2016* in Malaysia, where applicable.

The unaudited interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 30 April 2025.

The explanatory notes attached to the unaudited interim financial report 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 30 April 2025.

The accounting policies and methods of computation adopted for the interim financial statements are consistent with those adopted in the financial statements for the year ended 30 April 2025, except for the amendment to MFRS effective for annual financial periods beginning on or after 1 May 2025 as listed below:

Amendments to MFRS 121	Lack of Exchangeability
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The adoption of the amendments to MFRS did not have any material impact on the interim financial report of the Group.

At the date of the unaudited interim financial statements, the new and revised standards and amendments which were in issue but not yet effective and not early adopted by the Group are as listed below:

Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments ¹
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature-dependent Electricity ¹
Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10, and MFRS 107	Annual Improvements to MFRS Accounting Standards – Volume 11 ¹
MFRS 18	Presentation and Disclosure in Financial Statements ²
MFRS 19	Subsidiaries without Public Accountability: Disclosure ²
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ³

¹ Effective for annual period beginning on or after 1 January 2026, with earlier application permitted.

² Effective for annual period beginning on or after 1 January 2027, with earlier application permitted.

³ Effective date deferred to a date to be determined and announced by MASB, with earlier application permitted.



A1. Accounting Policies and Methods of Computation (continued)

The abovementioned new standards and amendments to MFRSs will be adopted in the annual financial statements of the Group when they become effective and the Directors anticipate that the adoption of these new standards and amendments to MFRSs will have no material impact on the financial statements of the Group and the Company in the period of initial application, except as further discussed below:

MFRS 18 Presentation and Disclosure in Financial Statements

The MFRS 18 Presentation and Disclosure in Financial Statements replaces MFRS 101, carrying forward many of the requirements in MFRS 101 unchanged and complementing them with new requirements. MFRS 18 introduces new requirements to improve companies reporting of financial performance:

- present specified categories and defined subtotals in the statement of profit or loss
- provide disclosures on management-defined performance measures in the notes to financial statements
- improve aggregation and disaggregation

An entity is required to apply MFRS 18 for annual periods beginning on or after 1 January 2027, with earlier application permitted. MFRS 18 requires retrospective application with specific transition provisions. The adoption of MFRS 18 may have impact on the financial statements of the Group and of the Company in the period of initial application. However, it's not practicable to provide a reasonable estimate of these effect of the adoption of the said MFRS 18 until the Group and the Company undertake a detailed review.

A2. Audit Qualification

There were no audit qualifications on the annual financial statements for the financial year ended 30 April 2025.

A3. Seasonal or Cyclical of Operations

There were no material seasonal or cyclical factors affecting the performance of the Group during the financial period under review.

A4. Unusual Items

There were no items of unusual nature, size or incidence which materially affecting assets, liabilities, equity, net income, or cash flows of the Group for the financial period under review.

A5. Material Changes in Estimates

There were no material changes in estimates of amounts reported in current financial period under review.



A6. Debt and Equity Securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial period under review.

A7. Dividend Paid

There was no payment of dividend during current financial period ended 31 October 2025.



A8. Segmental Reporting

The segmental reporting for the financial period ended 31 October 2025 (6-month) was as follows:

Analysis by Activity

	Property Development RM'000	Construction RM'000	Property Investment RM'000	Other Operation RM'000	Eliminations RM'000	Consolidated RM'000
31 October 2025:						
REVENUE						
External	67,711	-	13,441	683	-	81,835
Inter-segment	-	26,041	1,571	11,328	(38,940)	-
Total revenue	67,711	26,041	15,012	12,011	(38,940)	81,835
RESULTS						
Operating profit/(loss)	9,710	992	1,417	1,393	(6,966)	6,546
Fair value gain on investment properties	(202)	478	-	-	-	276
Finance costs	(5,343)	(103)	(5,871)	(5,611)	12,086	(4,842)
Finance income	6,185	227	4,357	9,869	(18,950)	1,688
Share of profit of associated companies	-	-	-	1,276	-	1,276
Taxation	(2,880)	-	(238)	(1,374)	2,138	(2,354)
Profit for the period						2,590
ASSETS						
Segment assets	1,315,919	32,165	348,703	67,409	-	1,764,196
Investment in associated companies	-	-	-	25,933	-	25,933
Consolidated total assets						1,790,129

Note: The financial information by geographical location was not presented as the Group's activities are primarily conducted in Malaysia.



A8. Segmental Reporting (continued)

The segmental analysis for the financial period ended 31 October 2024 (6-month) was as follows:

Analysis by Activity

	Property Development RM'000	Construction RM'000	Property Investment RM'000	Other Operations RM'000	Eliminations RM'000	Consolidated RM'000
31 October 2024:						
REVENUE						
External	117,185	-	11,829	679	-	129,693
Inter-segment	-	10,350	1,244	14,985	(26,579)	-
Total revenue	117,185	10,350	13,073	15,664	(26,579)	129,693
RESULTS						
Operating profit/(loss)	27,361	2	1,078	5,999	(10,098)	24,342
Finance costs	(6,658)	(64)	(7,375)	(8,250)	13,742	(8,605)
Finance income	5,791	206	5,468	10,552	(19,811)	2,206
Share of profit of associated companies	-	-	-	97	-	97
Taxation	(5,849)	-	(1,053)	(1,811)	1,859	(6,854)
Profit for the year						11,186
ASSETS						
Segment assets	1,347,673	34,317	349,631	55,087	-	1,786,708
Investment in associated companies	-	-	-	25,475	-	25,475
Consolidated total assets						1,812,183

Note: The financial information by geographical location was not presented as the Group's activities are primarily conducted in Malaysia.



A8. Segmental Reporting (continued)

	Individual Period 3-month		Cumulative Period 6-month	
	Current Year Quarter 31/10/2025 RM'000	Preceding Year Corresponding Quarter 31/10/2024 RM'000	Current Year To- Date 31/10/2025 RM'000	Preceding Year To- Date 31/10/2024 RM'000
Revenue comprise the following:				
Revenue from contracts with customers	48,891	50,910	68,394	117,864
Revenue from other sources	6,890	5,496	13,441	11,829
	55,781	56,406	81,835	129,693
Timing of revenue recognition:				
- over time	48,375	41,275	67,345	85,660
- at a point in time	516	9,635	1,049	32,204
- others	6,890	5,496	13,441	11,829
	55,781	56,406	81,835	129,693

A9. Material Events Subsequent to the End of the Financial Period

There were no material events subsequent to the end of the financial period reported.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group for the financial period under review.

A11. Contingent Liabilities

Save as disclosed in the material litigation, there were no contingent liabilities in respect of the Group for the financial period under review.

A12. Capital Commitments

The were no outstanding capital commitments for the Group as at 31 October 2025.



A13. Related Party Transactions

	Individual Period 3-month		Cumulative Period 6-month	
	Current Year Quarter 31/10/2025 RM'000	Preceding Year Corresponding Quarter 31/10/2024 RM'000	Current Year To- Date 31/10/2025 RM'000	Preceding Year To- Date 31/10/2024 RM'000
Rental expenses paid or payable to companies in which certain directors of the Company have direct interest and are also directors of the companies	64	60	129	125



B. ADDITIONAL INFORMATION PURSUANT TO APPENDIX 9B OF MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Performance

The Group recorded a revenue of RM55.8 million in the current quarter, marginally lower than RM56.4 million reported in the corresponding quarter of the preceding year. For the cumulative six-month period, revenue was recorded at RM81.8 million.

At the profit level, the Group registered a profit before tax ("PBT") of RM6.1 million in the current quarter, consistent with the corresponding quarter of the preceding year of RM6.2 million. For the cumulative six-month period, the Group's PBT stood at RM4.9 million.

Analysis of the results of each business segment are as follows:

Property Development

Revenue from the property development segment for the current quarter recorded at RM48.5 million (Q2FY25: RM50.5 million). For the cumulative six-month period, revenue stood at RM67.7 million.

Property Investment

Revenue from the property investment segment, which primarily consists of rental income from investment properties and carparks, increased to RM6.9 million in the current quarter (Q2FY25: RM5.5 million) and to RM13.4 million for the cumulative period (Q2FY25: RM11.8 million), supported by better occupancy of investment properties.

Other Operation

Revenue for the segment mainly comprises of property management services.

B2. Review of Current Quarter Performance against Immediate Preceding Quarter

	Current Quarter 31/10/2025 RM'000	Immediate Preceding Quarter 31/07/2025 RM'000
Revenue	55,781	26,054
Profit/(Loss) before tax	6,110	(1,166)

The Group reported a higher revenue of RM55.8million in the current quarter, representing an increase of RM29.7 million compared to the immediate preceding quarter, primarily due to the higher property development activities.



B3. Prospects

Amid ongoing geopolitical developments, adjustments to the sales and service tax, and fluctuations in construction and labour costs, the Directors and senior management will proactively monitor market conditions and manage development costs prudently. Based on current information, the Group expects its performance for the financial year to remain broadly consistent with prior financial periods.

B4. Financial Forecast and Profit Guarantee

The Group has not provided any financial forecast or profit guarantee for the financial period under review.

B5. Taxation

The taxation for the current quarter and financial year to-date include the followings:

	Individual Period 3-month		Cumulative Period 6-month	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To-Date	Preceding Year To- Date
	31/10/2025 RM'000	31/10/2024 RM'000	31/10/2025 RM'000	31/10/2024 RM'000
Income taxation	6,322	2,138	7,871	6,071
Deferred taxation	(4,261)	181	(5,517)	783
	<u>2,061</u>	<u>2,319</u>	<u>2,354</u>	<u>6,854</u>

The Group's effective tax rate is higher than the statutory tax rate by the Inland Revenue Board mainly due to the effect of non-recognition of deferred tax assets on certain loss-making companies.

B6. Status of Corporate Proposals

There were no corporate proposals for the financial period under review.

B7. Group Borrowings and Debt Securities

The Group borrowings as at 31 October 2025 were as follows:

	Due within 12 months RM'000	Due after 12 months RM'000	Total as at 31/10/2025 RM'000	Total as at 30/04/2025 RM'000
<u>Secured</u>				
Hire-Purchase and Lease Borrowings	117	1,012	1,129	1,224
Bank Borrowings	<u>15,439</u>	<u>160,577</u>	<u>176,016</u>	<u>187,994</u>
	<u>15,556</u>	<u>161,589</u>	<u>177,145</u>	<u>189,218</u>
<u>Unsecured</u>				
Bank Borrowings	<u>60,250</u>	-	<u>60,250</u>	<u>47,250</u>
	<u>75,806</u>	<u>161,589</u>	<u>237,395</u>	<u>236,468</u>



B8. Material Litigation

Soon Hoe Chuan v Glomac Berhad

On 9 December 2020, the High Court allowed Glomac's request to strike out the case, ordering the Plaintiff to pay RM7,000 in costs. The Plaintiff's request for Summary Judgment was dismissed.

The Plaintiff appealed to the Court of Appeal ("COA"), which dismissed his appeal on the Summary Judgment but allowed the appeal against the strike-out, sending the case back to the High Court for a full trial.

On 17 November 2023, the High Court dismissed the Plaintiff's claims for failure to prove the case on a balance of probabilities and ordered the Plaintiff to pay Glomac RM80,000 in costs, subject to Allocator fees.

The Plaintiff subsequently filed a Notice of Appeal on 13 December 2023. After several case management sessions, the COA fixed the hearing on 19 November 2025, on which date both parties proceeded with their submissions. Upon deliberation, the COA dismissed the Plaintiff's appeal and awarded costs of RM50,000 in favour of Glomac.

B9. Dividend

The Board of Directors has on 24 June 2025 declared a single-tier final dividend of 1.25 sen per ordinary share in respect of financial year ended 30 April 2025, which has been approved in the Annual General Meeting on 23 October 2025. The approved dividend will be paid on 18 December 2025 to all outstanding ordinary shares in issue.

B10. Earnings Per Share

a) Basic Earnings Per Share

The basic earnings per share is calculated by dividing the net profit for the period and the weighted average number of ordinary shares in issue during the period.

	Individual Period 3-month		Cumulative Period 6-month	
	Current Year Quarter 31/10/2025	Preceding Year Corresponding Quarter 31/10/2024	Current Year To- Date 31/10/2025	Preceding Year To- Date 31/10/2024
Profit attributable to owners of the Company (RM'000)	4,194	3,980	2,772	11,256
Weighted average number of ordinary shares in issue ('000)	767,494	767,494	767,494	767,494
Basic earnings per share (sen)	<u>0.55</u>	<u>0.52</u>	<u>0.36</u>	<u>1.47</u>



B10. Earnings Per Share (continued)

b) Diluted Earnings Per Share

There is no dilution effect to the earnings per share for current financial period under review.

B11. Provision of Financial Assistance

- a) There has been no additional financial assistance provided pursuant to Paragraph 8.23 of the Main Market Listing Requirement during the current quarter.
- b) The aggregate amount of financial assistance provided during the current quarter was as follows:

	31/10/2025	30/4/2025
	Limit of	Limit of
	Amount	Amount
	RM'000	RM'000
<u>Type of Financial Assistance</u>		
Corporate Guarantee for Equipment Leasing Facilities	2,200	2,200

As at 31 October 2025, no amounts remained outstanding in respect of the above guarantee.

There was no financial significant impact on the Group arising from the financial assistance provided.



B12. Notes to the Statement of Profit or Loss and Other Comprehensive Income

Notes to the Statement of Profit or Loss and Other Comprehensive Income comprises of the followings:

	Individual Period 3-month		Cumulative Period 6-month	
	Current Year Quarter 31/10/2025 RM'000	Preceding Year Corresponding Quarter 31/10/2024 RM'000	Current Year To- Date 31/10/2025 RM'000	Preceding Year To- Date 31/10/2024 RM'000
Finance income	938	1,035	1,688	2,206
Other income including investment income	321	2,648	888	2,980
Finance costs	2,615	4,147	4,842	8,605
Depreciation and amortisation	1,594	1,558	3,222	3,137
Provision for and write-off of receivables	-	-	-	-
Reversal of allowance for impairment losses on receivables	-	-	-	-
Provision for and write-off of inventories	-	-	-	-
Fair value gain on investment property	-	-	276	-
Gain or loss on disposal of quoted or unquoted investments or properties	-	-	-	-
Foreign exchange gain/(loss)	-	-	-	-
Other material items	-	-	-	-

B13. Derivatives Financial Instrument

The Group does not have any derivatives financial instruments as at 31 October 2025.

B14. Fair Value Changes of Financial Liabilities

The fair value changes arising from discounting future retention sum payables to present value for the current year under review has been accounted accordingly. The net fair value loss for the year-to-date financial year amounted to approximately RM4,000 (Q2FY25: nett fair value gain of RM102,000).