



GLOMAC BERHAD

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

INTERIM FINANCIAL REPORT

FOR THE FINANCIAL PERIOD ENDED 31 JULY 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 JULY 2025

(The figures have not been audited)

	INDIVIDUAL PERIOD (3-month)		CUMULATIVE PERIOD (3-month)	
	CURRENT YEAR	PRECEDING YEAR	CURRENT YEAR TO-DATE	PRECEDING YEAR TO-DATE
	QUARTER 31/07/2025	CORRESPONDING QUARTER 31/07/2024	RM'000	RM'000
Revenue	26,054	73,287	26,054	73,287
Cost of sales	(17,127)	(50,668)	(17,127)	(50,668)
Gross profit	8,927	22,619	8,927	22,619
Finance income	750	1,171	750	1,171
Other operating income	567	332	567	332
Share of profit of associated companies	213	123	213	123
Marketing expenses	(3,071)	(2,022)	(3,071)	(2,022)
Administrative expenses	(5,111)	(4,691)	(5,111)	(4,691)
Other operating expenses	(1,490)	(1,264)	(1,490)	(1,264)
Fair value gain on investment property	276	-	276	-
Finance costs	(2,227)	(4,458)	(2,227)	(4,458)
(Loss)/Profit before tax	(1,166)	11,810	(1,166)	11,810
Taxation	(293)	(4,535)	(293)	(4,535)
(Loss)/Profit for the financial period	(1,459)	7,275	(1,459)	7,275
Other comprehensive (loss)/income:				
Foreign currency translation	(5)	(43)	(5)	(43)
Total comprehensive (loss)/income for the financial period	(1,464)	7,232	(1,464)	7,232

	INDIVIDUAL PERIOD (3-month)		CUMULATIVE PERIOD (3-month)	
	CURRENT YEAR	PRECEDING YEAR	CURRENT YEAR TO-DATE	PRECEDING YEAR TO-DATE
	QUARTER	CORRESPONDING QUARTER		
	31/07/2025	31/07/2024	31/07/2025	31/07/2024
	RM'000	RM'000	RM'000	RM'000
(Loss)/Profit attributable to:				
Owners of the Company	(1,422)	7,276	(1,422)	7,276
Non-controlling interests	(37)	(1)	(37)	(1)
	(1,459)	7,275	(1,459)	7,275
Total comprehensive (loss)/income attributable to:				
Owners of the Company	(1,427)	7,233	(1,427)	7,233
Non-controlling interests	(37)	(1)	(37)	(1)
	(1,464)	7,232	(1,464)	7,232
(Loss)/Earnings per share (sen)				
(i) Basic	(0.19)	0.95	(0.19)	0.95
(ii) Diluted	(0.19)	0.95	(0.19)	0.95

(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 JULY 2025
(The figures have not been audited)

	As at 31/07/2025 RM'000 (Unaudited)	As at 30/04/2025 RM'000 (Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	34,595	35,260
Right-of-use assets	2,855	2,778
Prepaid lease payments on leasehold land	23	24
Investment properties	339,219	338,943
Inventories - land held for property development	680,600	693,541
Associated companies	24,870	24,657
Other investments	4,000	4,000
Goodwill on consolidation	429	429
Deferred tax assets	80,778	79,156
Total Non-Current Assets	1,167,369	1,178,788
CURRENT ASSETS		
Inventories - completed units	90,664	91,137
Inventories - property development costs	149,515	133,873
Contract assets	6,203	19,338
Contract costs	3,288	4,519
Trade receivables	43,579	47,406
Other receivables	45,772	42,127
Tax recoverable	21,852	20,798
Fixed deposits and short term placements	61,649	59,506
Cash and bank balances	181,585	180,949
Total Current Assets	604,107	599,653
TOTAL ASSETS	1,771,476	1,778,441
EQUITY AND LIABILITIES		
EQUITY		
Issued capital	418,632	418,632
Capital reserve	300	300
Foreign currency translation reserve	609	614
Treasury shares	(14,460)	(14,460)
Retained earnings	794,710	796,132
Equity attributable to owners of the Company	1,199,791	1,201,218
Non-controlling interests	36,421	36,458
TOTAL EQUITY	1,236,212	1,237,676

	As at 31/07/2025 RM'000 (Unaudited)	As at 30/04/2025 RM'000 (Audited)
NON-CURRENT LIABILITIES		
Borrowings	163,122	169,141
Lease liabilities	166	198
Deferred tax liabilities	3	3
Total Non-Current Liabilities	163,291	169,342
CURRENT LIABILITIES		
Trade payables	73,207	84,819
Other payables and accrued expenses	78,280	70,861
Provisions	144,162	144,302
Contract liabilities	748	1,039
Borrowings	72,289	67,327
Lease liabilities	2,778	2,694
Tax liabilities	509	381
Total Current Liabilities	371,973	371,423
TOTAL LIABILITIES	535,264	540,765
TOTAL EQUITY AND LIABILITIES	1,771,476	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 JULY 2025

(The figures have not been audited)

	Attributable to owners of the Company							
	Non-distributable reserves			Distributable reserve			Attributable to the owners of the Company RM'000	Non-controlling interest RM'000
	Issued capital RM'000	Capital reserve RM'000	Foreign currency translation reserve RM'000	Treasury shares RM'000	Retained earnings 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
Loss for the financial year	-	-	-	-	(1,422)	(1,422)	(37)	(1,459)
Other comprehensive loss for the year	-	-	(5)	-	-	(5)	-	(5)
Total comprehensive loss for the year	-	-	(5)	-	(1,422)	(1,427)	(37)	(1,464)
As at 31 July 2025	418,632	300	609	(14,460)	794,710	1,199,791	36,421	1,236,212

(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 JULY 2025
(The figures have not been audited)

	3-month Period Ended 31/07/2025	3-month Period Ended 31/07/2024
	RM'000	RM'000
Operating Activities		
Profit before tax	(1,166)	11,810
Adjustments for non-cash and non-operating items	2,618	4,744
Operating profit before working capital changes	<u>1,452</u>	<u>16,554</u>
Net changes in working capital	7,557	1,091
Cash generated from operations	<u>9,009</u>	<u>17,645</u>
Income tax paid, net of refund	(2,841)	(4,538)
Finance costs paid	(2,058)	(4,873)
Net cash generated from operating activities	<u>4,110</u>	<u>8,234</u>
Investing Activities		
Purchase of property, plant and equipment	(27)	(49)
(Placement)/Withdrawal of deposits	(4,094)	1,858
Interest received	<u>750</u>	<u>1,596</u>
Net cash (used in)/generated from investing activities	<u>(3,371)</u>	<u>3,405</u>
Financing Activities		
Repayment of bank borrowings and hire purchase	(1,057)	(30,679)
Payment of lease liabilities	<u>(992)</u>	<u>(956)</u>
Net cash used in financing activities	<u>(2,049)</u>	<u>(31,635)</u>
Net decrease in cash and cash equivalents	(1,310)	(19,996)
Cash and cash equivalents at beginning of financial period	196,883	292,253
Effect of currency translation	<u>(5)</u>	<u>(43)</u>
Cash and cash equivalents at end of the financial period	<u>195,568</u>	<u>272,214</u>
Cash and cash equivalents consist of:		
Cash in hand and at banks	181,585	245,092
Fixed and short term deposits	61,649	47,299
Cash and bank balances	<u>243,234</u>	<u>292,391</u>
Fixed deposits with maturity in excess of 90 days	(9,035)	(6,766)
Deposits pledged	(34,985)	(11,113)
Debt or finance service reserve and escrow accounts	(3,646)	(2,298)
	<u>195,568</u>	<u>272,214</u>

(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 JULY 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 July 2025.



A8. Segmental Reporting

The segmental reporting for the financial period ended 31 July 2025 (3-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 July 2025:						
REVENUE						
External	19,174	-	6,551	329	-	26,054
Inter-segment	-	10,916	923	3,774	(15,613)	-
Total revenue	<u>19,174</u>	<u>10,916</u>	<u>7,474</u>	<u>4,103</u>	<u>(15,613)</u>	<u>26,054</u>
RESULTS						
Operating profit/(loss)	1,620	761	979	(1,197)	(2,341)	(178)
Fair value gain on investment properties	(202)	478	-	-	-	276
Finance costs	(2,198)	(49)	(2,966)	(2,903)	5,889	(2,227)
Finance income	2,797	103	2,169	4,951	(9,270)	750
Share of profit of associated companies	-	-	-	213	-	213
Taxation	(747)	-	(116)	(685)	1,255	<u>(293)</u>
Loss for the period						<u>(1,459)</u>
ASSETS						
Segment assets	1,310,777	35,036	347,746	53,047	-	1,746,606
Investment in associated companies	-	-	-	24,870	-	24,870
Consolidated total assets						<u>1,771,476</u>

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 July 2024 (3-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 July 2024:						
REVENUE						
External	66,691	-	6,333	263	-	73,287
Inter-segment	-	4,130	486	3,279	(7,895)	-
Total revenue	<u>66,691</u>	<u>4,130</u>	<u>6,819</u>	<u>3,542</u>	<u>(7,895)</u>	<u>73,287</u>
RESULTS						
Operating profit/(loss)	14,343	(383)	435	(526)	1,105	14,974
Finance costs	(3,348)	(29)	(3,667)	(4,212)	6,798	(4,458)
Finance income	2,898	124	2,612	5,520	(9,983)	1,171
Share of profit of associated companies	-	-	-	123	-	123
Taxation	(3,074)	-	(927)	(895)	361	<u>(4,535)</u>
Profit for the year						<u>7,275</u>
ASSETS						
Segment assets	1,469,679	33,120	351,001	56,942	-	1,910,742
Investment in associated companies	-	-	-	25,501	-	<u>25,501</u>
Consolidated total assets						<u>1,936,243</u>

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 3-month	
Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To- Date	Preceding Year To- Date		
31/07/2025	31/07/2024	31/07/2025	31/07/2024	RM'000	RM'000
Revenue comprise the following:					
Revenue from contracts with customers	19,503	66,954	19,503	66,954	
Revenue from other sources	6,551	6,333	6,551	6,333	
	26,054	73,287	26,054	73,287	
Timing of revenue recognition:					
- over time	18,970	44,385	18,970	44,385	
- at a point in time	533	22,569	533	22,569	
- others	6,551	6,333	6,551	6,333	
	26,054	73,287	26,054	73,287	

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 July 2025.



A13. Related Party Transactions

Rental expenses paid or payable to companies in which certain directors of the Company have direct interest and are also directors of the companies

Individual Period		Cumulative Period	
3-month		3-month	
Current Year	Preceding Year	Current Year To-Date	Preceding Year To-Date
Quarter	Corresponding Quarter	31/07/2025	31/07/2024
31/07/2025	31/07/2024	31/07/2025	31/07/2024
RM'000	RM'000	RM'000	RM'000
		65	65



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

B1. Review of Group Performance

The Group registered a lower revenue of RM26.1million (Q1FY25: RM73.3 million) in the current quarter, representing a decrease of RM47.2 million as compared to the corresponding quarter in the preceding year. The decrease was mainly due to lower contribution from the Property Development segment, hence resulting in a lower gross profit for the quarter under review.

Correspondingly, the Group recorded a loss before tax of RM1.2 million (Q1FY25: profit before tax of RM11.8 million).

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

Property Development

Revenue from property development segment for the current quarter decreased by RM47.5 million (Q1FY26: RM19.2 million, Q1FY25: RM66.7 million), mainly due to the lesser development activities as current ongoing phases are still in the early phase of recognition.

Property Investment

Revenue from the property investment segment, which primarily consists of rental income from investment properties and carparks, increased by 3%, from RM6.3 million to RM6.5 million in the current period.

Other Operation

Revenue for the segment mainly comprises of property management services.

B2. Review of Current Quarter Performance against Immediate Preceding Quarter

	Current Quarter	Immediate Preceding Quarter
	31/07/2025	30/04/2025
	RM'000	RM'000
Revenue	26,054	74,943
(Loss)/Profit before tax	(1,166)	13,625

The Group reported revenue of RM26.1 million in the current quarter, representing a decrease of RM48.8 million compared to the immediate preceding quarter, primarily due to the lower property development activities. This has resulted the Group to record a loss before tax of RM1.2 million for the period.



B3. Prospects

Amid geopolitical uncertainties and the expanded sales and service tax in Malaysia, the Directors remain cautious, closely monitoring construction costs and market sentiment that could affect the Group's performance.

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		Cumulative Period	
	3-month		Current Year To-Date	Preceding Year To- Date
	Current Year Quarter	Preceding Year Corresponding Quarter		
	31/07/2025	31/07/2024	31/07/2025	31/07/2024
	RM'000	RM'000	RM'000	RM'000
Income taxation	1,549	3,933	1,549	3,933
Deferred taxation	(1,256)	602	(1,256)	602
	<u>293</u>	<u>4,535</u>	<u>293</u>	<u>4,535</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 July 2025 were as follows:

	Due within 12 months RM'000	Due after 12 months RM'000	Total as at 31/07/2025 RM'000	Total as at 30/04/2025 RM'000
<u>Secured</u>				
Hire-Purchase and Lease Borrowings	155	1,022	1,177	1,224
Bank Borrowings	<u>19,884</u>	<u>162,100</u>	<u>181,984</u>	<u>187,994</u>
	<u>20,039</u>	<u>163,122</u>	<u>183,161</u>	<u>189,218</u>
<u>Unsecured</u>				
Bank Borrowings	52,250	-	52,250	47,250
	<u>72,289</u>	<u>163,122</u>	<u>235,411</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, Glomac has won the case wherein the High Court dismissed the Plaintiff's claims, citing a failure to prove the case against Glomac on the balance of probabilities. The High Court ordered the Plaintiff to pay cost of RM80,000 to Glomac subject to Allocator fees.

On 13 December 2023, the Company's solicitor received Notice of Appeal filed by the Plaintiff at the COA. The initial hearing date was vacated and rescheduled for case management, during which the Court fixed 19 November 2025 as the new hearing date and confirmed that no further case management will be held.

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, subject to shareholders' approval at the forthcoming Annual General Meeting. Upon approval by the shareholders, the proposed dividend will be paid on 18 December 2025 to all outstanding ordinary shares in issue.



B10. (Loss)/Earnings Per Share

a) Basic (Loss)/Earnings Per Share

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

	Individual Period 3-month		Cumulative Period 3-month	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current	Preceding
			Year To- Date	Year To- Date
	31/07/2025	31/07/2024	31/07/2025	31/07/2024
(Loss)/Profit attributable to owners of the Company (RM'000)	(1,422)	7,276	(1,422)	7,276
Weighted average number of ordinary shares in issue ('000)	767,494	767,494	767,494	767,494
(Loss)/Basic earnings per share (sen)	(0.19)	0.95	(0.19)	0.95

b) Diluted Earnings Per Share

There is no dilution effect to the (loss)/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:

Type of Financial Assistance	31/07/2025	30/4/2025
	Limit of Amount RM'000	Limit of Amount RM'000
Corporate Guarantee for Equipment Leasing Facilities	2,200	2,200

As at 31 July 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 3-month	
	Current Year Quarter 31/07/2025	Corresponding Quarter 31/07/2024	Preceding Year	Current Year To- Date RM'000
			31/07/2025 RM'000	31/07/2024 RM'000
Finance income	750	1,171	750	1,171
Other income including investment income	567	332	567	332
Finance costs	2,227	4,458	2,227	4,458
Depreciation and amortisation	1,628	1,579	1,628	1,579
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	-	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 July 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 RM14,000 (Q1FY25: nett fair value gain of RM59,000).