



PT RESOURCES HOLDINGS BERHAD

(Registration No.: 201901032139 (1341469-P))

(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 JULY 2025



UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 JULY 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

		Individual Quarter		Cumulative Quarter	
		Unaudited 31.07.2025	Unaudited 31.07.2024	Unaudited 31.07.2025	Unaudited 31.07.2024
	Note	RM'000	RM'000	RM'000	RM'000
Revenue	A9	118,756	165,157	118,756	165,157
Cost of sales		(106,017)	(148,999)	(106,017)	(148,999)
Gross profit		12,739	16,158	12,739	16,158
Other income		75	7	75	7
Administration expenses		(8,246)	(10,328)	(8,246)	(10,328)
Profit from operations		4,568	5,837	4,568	5,837
Finance income		119	272	119	272
Finance costs		(1,616)	(1,030)	(1,616)	(1,030)
Profit before tax		3,071	5,079	3,071	5,079
Tax expense	B4	(49)	(115)	(49)	(115)
Profit for the financial period	B11	3,022	4,964	3,022	4,964
<u>Other comprehensive income that may be reclassified subsequently to profit or loss</u>					
Foreign currency translation differences		(69)	(426)	(69)	(426)
Total comprehensive income for the financial period		2,953	4,538	2,953	4,538
Profit for the financial period attributable to:					
Owners of the Company		3,023	4,964	3,023	4,964
Minority Interest		(1)	-	(1)	-
		3,022	4,964	3,022	4,964
Total comprehensive income for the financial period attributable to:					
Owners of the Company		2,955	4,538	2,955	4,538
Minority Interest		(2)	-	(2)	-
		2,953	4,538	2,953	4,538
Earnings per share					
Basic/Diluted (sen) ⁽²⁾⁽³⁾	B10	0.57	0.93	0.57	0.93

Notes:

- (1) The Unaudited Condensed Consolidated Statement 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 and the accompanying explanatory notes attached to this unaudited interim financial report.
- (2) Computed based on the profit attributable to the owners of the Company divided by the weighted average number of ordinary shares as referred to in Note B10.
- (3) The diluted earnings per share ("EPS") for the current and cumulative quarters are the same as the basic EPS as the Company does not have any dilutive instruments for the financial period ended 31 July 2024 and 31 July 2025.



UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 JULY 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	Unaudited As at 31.07.2025 RM'000	Audited As at 30.04.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	52,879	49,491
Right-of-use assets	11,331	11,617
Fixed deposits with licensed banks	25,808	24,966
	90,018	86,074
Current assets		
Inventories	24,891	8,511
Trade receivables	205,964	176,156
Other receivables	4,075	30,922
Tax recoverable	1,153	1,153
Fixed deposits with licensed banks	1	1
Cash and bank balances	50,962	72,679
	287,046	289,422
TOTAL ASSETS	377,064	375,496
EQUITY AND LIABILITIES		
Equity		
Share capital	67,047	67,047
Merger deficit	(13,400)	(13,400)
Foreign currency translation reserve	(1,088)	(1,020)
Retained earnings	159,551	156,528
	212,110	209,155
Non-controlling interests	256	258
Total equity	212,366	209,413
Non-current liabilities		
Borrowings	4,380	4,570
Lease liabilities	7,928	7,807
Provision for restoration costs	2,061	2,039
	14,369	14,416
Current liabilities		
Trade payables	12,662	5,940
Other payables	6,608	6,685
Borrowings	129,539	137,486
Lease liabilities	1,520	1,550
Tax payable	-	6
	150,329	151,667
Total liabilities	164,698	166,083
TOTAL EQUITY AND LIABILITIES	377,064	375,496
Net assets per share attributable to owners of the company (RM) ⁽²⁾	0.40	0.39



UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 JULY 2025
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D) ⁽¹⁾

Notes:

- (1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this unaudited interim financial report.
- (2) Computed based on total equity divided by the number of ordinary shares of 535,020,000 as at 30 April 2025 and 31 July 2025.

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PT RESOURCES HOLDINGS BERHAD

(Registration No.: 201901032139 (1341469-P))



UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 JULY 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾

	Attributable to owners of the Company				Total equity attributable to owners of the Company	Non-controlling interests	Total equity
	Non-distributable		Foreign currency translation reserve	Distributable			
	Share capital	Merger deficit		Retained earnings			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 May 2024	67,047	(13,400)	(1)	149,577	203,223	299	203,522
<u>Transaction with owners:-</u>							
Total comprehensive income for the financial period	-	-	(426)	4,964	4,538	-	4,538
Balance as at 31 July 2024	67,047	(13,400)	(427)	154,541	207,761	299	208,060
Balance as at 1 May 2025	67,047	(13,400)	(1,020)	156,528	209,155	258	209,413
<u>Transaction with owners:-</u>							
Total comprehensive income for the financial period	-	-	(68)	3,023	2,955	(2)	2,953
Balance as at 31 July 2025	67,047	(13,400)	(1,088)	159,551	212,110	256	212,366

Note:

- (1) The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this unaudited interim financial report.



UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 JULY 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	Cumulative Quarter	
	Unaudited	Unaudited
	31.07.2025	31.07.2024
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	3,071	5,079
Adjustments for:		
Depreciation of property, plant and equipment	887	648
Depreciation of right-of-use assets	464	236
Interest expense	1,614	1,011
Interest income	(119)	(272)
Unrealised loss on foreign exchange	834	2,577
Operating profit before changes in working capital	6,751	9,279
Changes in working capital:		
Inventories	(16,379)	(24,102)
Receivables	(3,708)	20,342
Payables	6,603	(9,986)
Cash used in from operations	(6,733)	(4,467)
Interest paid	(1,401)	(771)
Interest received	14	51
Tax paid	(65)	(360)
Tax refund	13	120
Net cash (used in)/from operating activities	(8,172)	(5,427)
Cash flows from investing activities		
Interest received	105	221
Purchase of property, plant and equipment	(4,293)	(7,328)
Net cash used in investing activities	(4,188)	(7,107)
Cash flows from financing activities		
Interest paid	(192)	(217)
Repayment of term loans	(458)	(454)
Net change in lease liabilities	(98)	(299)
Net (repayment)/drawdown of trade financing facilities	(6,432)	6,368
Placement of fixed deposits pledged	(842)	(644)
Net cash used in financing activities	(8,022)	4,754
Net decrease in cash and cash equivalents	(20,382)	(7,780)
Cash and cash equivalents at the beginning of the financial period	71,433	57,054
Effect of foreign exchange difference	(87)	(512)
Cash and cash equivalents at the end of the financial period	50,964	48,762

Note:

- (1) The Unaudited Condensed Consolidated Statement of Cash Flows and should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this unaudited interim financial report.



A. NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT

A1. Basis of Preparation

This unaudited interim financial report of PT Resources Holdings Berhad (“**Company**”) and its subsidiaries (“**Group**”) is unaudited and has been prepared in accordance with the requirements of the Malaysian Financial Reporting Standard (“**MFRS**”) 134: Interim Financial Reporting and Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

This unaudited interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2025 and the accompanying notes attached to this unaudited interim financial report.

A2. Significant Change to Adoption of New Standards/Amendments/Improvements to MFRSs

At the beginning of the current financial year, the Group adopted new standards/amendments/improvements to MFRSs which are mandatory for the current financial periods.

The initial application of the new accounting standards/ amendments/ improvements to the standards did not have a material impact on the financial statements.

Amendments to MFRSs effective for the financial period beginning on or after 1 January 2025

Amendments to MFRS 121*	The effects of changes in foreign exchange rates: Lack of exchangeability
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* Not applicable to the Group’s operations

Standards Issued But Not Yet Effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Group’s and the Company’s financial statements are disclosed below. The Group and the Company intend to adopt these new and amended standards and interpretations, if applicable, when they become effective.

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A. NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A2. Significant Change to Adoption of New Standards/Amendments/Improvements to MFRSs (Cont'd)

Standards Issued But Not Yet Effective

Amendments to MFRSs effective for the financial period beginning on or after 1 January 2026:

Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments Disclosures: Amendments to the Classification and Measurement of Financial Instruments.
Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107	Amendments that are part of Annual Improvements – Volume 11
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature – Dependent Electricity

Amendments to MFRSs effective for the financial period beginning on or after 1 January 2027:

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19*	Subsidiaries Without Public Accountability: Disclosures

Amendments to MFRSs – Effective date deferred indefinitely:

Amendments to MFRS 10 and MFRS 128*	Sale or contribution of assets between an investor and its associate or joint venture
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MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:

- Improved comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, early adoption is applicable.

* Not applicable to the Group's operations

A3. Auditors' Report on Preceding Annual Financial Statements

The Audited Financial Statements of the Group for the financial year ended 30 April 2025 was not subject to any qualification.

A4. Seasonal or Cyclical Factors

The Group's performance is subject to seasonal demand, whereby demand is higher prior to the commencement and during festive seasons such as Chinese New Year, Hari Raya, Deepavali and Christmas. In addition, the Group's business in the East Coast region of Peninsular Malaysia is also affected by the monsoon season especially when floods occur.



A. NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A5. Items or Incidence of an Unusual Nature

There were no unusual items affecting the assets, liabilities, equity, net income and cash flows of the Group during the current quarter and financial year-to-date ("YTD").

A6. Material Changes in Estimates

There were no changes in estimates that have a material effect on the Group for the current quarter and YTD.

A7. Debt and Equity Securities

There were no other issuance and repayment of debt and equity securities, share buy-backs, share cancellation and resale of treasury shares during the current quarter and YTD.

A8. Dividend Paid

There was no dividend paid for the current quarter and YTD.

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A. NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A9. Segmental Reporting

Revenue by business segments

The Group is principally involved in the processing and trading of frozen and dried seafood products, and retail trading of other products. The Group's revenue by business segments is as follows:

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.07.2025 RM'000	Unaudited 31.07.2024 RM'000	Unaudited 31.07.2025 RM'000	Unaudited 31.07.2024 RM'000
Processing and trading of frozen and dried seafood products	107,410	156,620	107,410	156,620
Trading of other products	11,346	8,537	11,346	8,537
Total	118,756	165,157	118,756	165,157

Revenue by geographical location

The Group sells its products locally in Malaysia and internationally. The Group's segmental revenue by geographical location is as follows:

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.07.2025 RM'000	Unaudited 31.07.2024 RM'000	Unaudited 31.07.2025 RM'000	Unaudited 31.07.2024 RM'000
Malaysia	96,050	80,533	96,050	80,533
Overseas				
Saudi Arabia	296	5,759	296	5,759
China	22,351	78,591	22,351	78,591
Others ⁽¹⁾	59	274	59	274
	22,706	84,624	22,706	84,624
Total	118,756	165,157	118,756	165,157

Note:

(1) Comprise South Korea, the United Arab Emirates, Singapore, Philippines and the Vietnam.



A. NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A10. Material Events Subsequent to the End of the Current Quarter

Save as disclosed below, there were no material events subsequent to the end of the current quarter which will materially affect the earnings of the Group:

On 8 September 2025, a fire incident occurred at the Group's coconut processing facility in Fuzhou City, Fujian Province, China. The fire incident did not cause any casualty and injury to any of the Group's staff.

As the Fire Department's investigations into the cause of the fire are on-going, the Group is unable to assess the extent of the damage to its processing facility and to determine the financial and operational impact due to the fire incident. To mitigate the operational impact, the Group is outsourcing its coconut processing operations to a manufacturer in the vicinity.

The Board wishes to reassure shareholders that the Group remains resilient, and that this fire incident does not materially affect the Group's ability to operate and meet its long-term strategic objectives. Further announcements will be made as and when there are material developments.

A11. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current quarter and YTD.

A12. Contingent Assets and Contingent Liabilities

There were no contingent assets and contingent liabilities as at the end of the reporting quarter.

A13. Capital Commitments

Save as disclosed below, there were no capital commitments as at the end of the reporting quarter:

	As at 31.07.2025 RM'000
Approved and contracted for:	
Setup of new cold storage warehouse in Kuantan, Pahang	6,282
Setup of a processing facility located in Fuzhou City, Fujian Province, China	17,115
Purchase of two units 3-storey shophouse in Kuantan, Pahang	1,404
	24,801

A14. Related Party Transactions

There were no related party transactions during the current quarter and YTD.

A15. Derivative Financial Instruments

As at 31 July 2025, the Group does not have any derivative financial instruments.



A16. Fair Value of Financial Liabilities

There were no gains or losses arising from fair value changes of the Group's financial liabilities for the current quarter and YTD.

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

B1. Performance Review

Comparison with the Corresponding Quarter (1QFY2026 vs 1QFY2025)

The Group recorded a revenue of RM118.8 million in 1QFY2026, representing a decrease of RM46.4 million or 28.1% compared to RM165.2 million in 1QFY2025. The lower revenue was mainly attributable to softer overseas demand by RM61.9 million, particularly from China and Saudi Arabia, amidst the impact of the strengthen of the Ringgit Malaysia against the US Dollar, which reduced the Group's export competitiveness. However, this was partially offset by an increase in domestic demand by RM15.5 million following amongst others, the Group's promotional campaigns.

Gross profit ("GP") for 1QFY2026 stood at RM12.7 million as compared to RM16.2 million in 1QFY2025. The corresponding gross profit margin("GPM") was 10.7% in 1QFY2026 as compared to 9.8% in 1QFY2025. The slight improvement in GPM was primarily due to a better sales mix, with a higher proportion of local sales and improved procurement efficiency.

Administrative expenses decreased to RM8.2 million in 1QFY2026 as compared to RM10.3 million in 1QFY2025. The decrease was mainly due to lower realised and unrealised losses on foreign exchange of RM3.0 million as compared to 1QFY2025. This was partially offset by an increase in marketing and advertising expenses of RM0.7 million.

As a result, the Group achieved a profit before tax ("PBT") of RM3.1 million in 1QFY2026 as compared to RM5.1 million in 1QFY2025.

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

B1. Performance Review (Cont'd)

Comparison with the Immediate Preceding Quarter (1QFY2026 vs 4QFY2025)

The Group recorded a revenue of RM118.8 million in 1QFY2026, representing a decrease of RM53.7 million or 31.1% compared to RM172.5 million in 4QFY2025. The decline was mainly attributable to the absence of festive-driven demand that boosted sales in the preceding quarter, as well as lower overseas sales contribution during the current quarter.

GP amounted to RM12.7 million in 1QFY2026 as compared to RM18.9 million in 4QFY2025, reflecting a decrease of RM6.2 million or 32.8%, in line with the drop in sales. Correspondingly, GPM narrowed slightly to 10.7% in 1QFY2026 from 10.9% in 4QFY2025.

Administrative expenses decreased to RM8.2 million in 1QFY2026 as compared to RM12.6 million in 4QFY2025, representing a reduction of RM4.4 million or 34.5%. The decrease was mainly due to lower selling and distribution costs of approximately RM3.9 million, following the tapering of overseas sales during the current quarter.

As a result, the Group recorded a PBT of RM3.1 million in 1QFY2026 as compared to RM4.2 million in 4QFY2025. Despite the decrease in PBT, the PBT margin slightly improved to 2.6% in 1QFY2026 as compared to 2.4% in 4QFY2025, which demonstrated the Group's effective cost management despite lower sales and underscoring the resilience of its operating model in a softer quarter.

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

B2. Group's Prospects

Despite the continued challenges in the global macroeconomic environment — including geopolitical uncertainties, currency volatility, and protectionist trade measures — the Group remains resilient and agile in navigating these external headwinds. The Board is closely monitoring global developments and will continue to adjust strategies to mitigate risks while capitalising on emerging opportunities.

On the international front, the Group continues to strengthen its global presence through its recent achievement of obtaining European Union (EU) certification for its seafood products, which will further enhance its brand visibility and open up access to one of the world's largest and premium consumer markets. This milestone not only broadens the Group's export reach but also reinforces its reputation for quality and compliance with stringent international standards.

Domestically, the Group remains focused on expanding and strengthening its sales channels to capture rising demand, supported by promotional campaigns and customer engagement initiatives that have proven effective in sustaining local sales momentum.

Looking ahead, the Group remains optimistic about the long-term prospects of its seafood processing and trading business. The Group is also committed to strengthening its future growth prospects through diversification. This includes tapping into high-growth segments such as coconut-based products to complement its seafood business. At the same time, the Group will continue to explore strategic investments, partnerships, and acquisition opportunities that enhance shareholder value, broaden its market reach, and reinforce its earnings resilience.

B3. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee during the current quarter and YTD.

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

B4. Tax Expense

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.07.2025	Unaudited 31.07.2024	Unaudited 31.07.2025	Unaudited 31.07.2024
	RM'000	RM'000	RM'000	RM'000
Income tax	49	115	49	115
Effective tax rate (%)	1.6	2.3	1.6	2.3
Statutory tax rate (%)	24.0	24.0	24.0	24.0

The Group's effective tax rates were lower than the statutory tax rate of 24%, which was mainly attributable to the income tax exemption granted by the Malaysian Investment Development Authority (MIDA) to MHC Coldstorage Sdn Bhd ("MHC"), a wholly-owned subsidiary of the Company, for a period of 10 years commencing from the year of assessment 2018. This has allowed MHC to enjoy 100% income tax exemption for its income earned from processing of frozen seafood products during the said period, which is conditional upon MHC operating in the Kuantan Integrated Fish Processing Park Processing Facility.

B5. Status of Corporate Proposals

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

B6. Use of Proceeds Raised from Corporate Proposals

The Company had raised gross proceeds of RM48.6 million from its IPO. As at 31 July 2025, the utilisation of the IPO proceeds are as follows:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance Unutilised RM'000	Intended timeframe for utilisation from the date of listing
Capital expenditure for new cold storage warehouse	17,635	13,921	3,714	Within 36 months
Working capital	27,175	27,175	-	Within 12 months
Estimated listing expenses	3,790	3,790	-	Within 3 months
Total	48,600	39,656	3,714	

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

B7. Borrowings

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

	Unaudited 31.07.2025 RM'000	Audited 30.04.2025 RM'000
Non-current		
<i>Secured</i>		
Term loans	4,380	4,570
	<u>4,380</u>	<u>4,570</u>
Current		
<i>Secured</i>		
Bank overdrafts	-	1,247
Term loans	1,602	1,871
Bankers' acceptance	79,076	79,912
Invoice financing	37,861	39,456
Revolving financing	11,000	15,000
	<u>129,539</u>	<u>137,486</u>
Total	<u>133,919</u>	<u>142,056</u>

All the borrowings are denominated in Ringgit Malaysia.

B8. Material Litigation

As at the date of this report, the Group is not engaged in any litigation which has a material effect on the financial position or business of the Group.

B9. Dividend

No dividend was declared or recommended for payment by the Board for the current quarter.

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

B10. Basic and Diluted EPS

The basic and diluted EPS for the current quarter and YTD are computed as follows:

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.07.2025	Unaudited 31.07.2024	Unaudited 31.07.2025	Unaudited 31.07.2024
Profit attributable to owners of the Company (RM'000)	3,023	4,964	3,023	4,964
Weighted average number of shares ('000)	535,020	535,020	535,020	535,020
Basic/Diluted EPS (sen) ⁽¹⁾⁽²⁾	0.57	0.93	0.57	0.93

Notes:

- (1) Computed based on the profit attributable to the owners of the Company divided by the weighted average number of ordinary shares of 535,020,000 for the individual and cumulative quarters ended 31 July 2024 and 31 July 2025.
- (2) The diluted EPS for the current and cumulative quarters are the same as the basic EPS as the Company does not have any dilutive instruments for the financial period ended 31 July 2024 and 31 July 2025.

B11. Notes to the Condensed Consolidated Statement of Profit and Other Comprehensive Income

Profit for the financial period was derived after taking into consideration the following:

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.07.2025 RM'000	Unaudited 31.07.2024 RM'000	Unaudited 31.07.2025 RM'000	Unaudited 31.07.2024 RM'000
Interest income	119	272	119	272
Interest expense	(1,614)	(1,011)	(1,614)	(1,011)
Depreciation of property, plant and equipment	(887)	(648)	(887)	(648)
Depreciation of right-of-use assets	(464)	(236)	(464)	(236)
Realised loss on foreign exchange	(130)	(1,391)	(130)	(1,391)
Unrealised loss on foreign exchange	(834)	(2,577)	(834)	(2,577)