EITA RESOURCES BERHAD
(Company No.: 199601026396 (398748-T))

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Financial Quarter Ended				Cumulative Financial Quarter Ended			
	30.06.2026	30.06.2025	Changes		30.06.2026	30.06.2025	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	105,347	103,352	1,995	1.9%	289,899	297,825	(7,926)	(2.7%)
Results from operating activities	9,228	(469)	9,697	2,067.6%	16,786	16,484	302	1.8%
Finance costs	(831)	(998)	167	16.7%	(2,424)	(2,746)	322	11.7%
Finance income	51	100	(49)	(49.0%)	179	308	(129)	(41.9%)
Net finance costs	(780)	(898)	118	13.1%	(2,245)	(2,438)	193	7.9%
Share of profit of equity-accounted joint venture, net of tax	104	123	(19)	(15.4%)	234	133	101	75.9%
Profit / (Loss) before tax	8,552	(1,244)	9,796	787.5%	14,775	14,179	596	4.2%
Tax expense	(2,550)	(1,043)	(1,507)	(144.5%)	(5,417)	(5,362)	(55)	(1.0%)
Profit / (Loss) for the period	6,002	(2,287)	8,289	362.4%	9,358	8,817	541	6.1%

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

(The figures have not been audited)

	Individual Financial Quarter Ended				Cumulative Financial Quarter Ended			
	30.06.2026	30.06.2025	Changes		30.06.2026	30.06.2025	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Other comprehensive income/ (expenses), net of tax								
Foreign currency translation differences for foreign operations	46	(3)	49	1,633.3%	(390)	284	(674)	(237.3%)
Total other comprehensive income / (expenses) for the period	46	(3)	49	1,633.3%	(390)	284	(674)	(237.3%)
Total comprehensive income / (expenses) for the period	6,048	(2,290)	8,338	364.1%	8,968	9,101	(133)	(1.5%)
Profit / (Loss) attributable to:								
Owners of the Company	7,211	(411)	7,622	1,854.5%	11,450	12,388	(938)	(7.6%)
Non-controlling interests	(1,209)	(1,876)	667	35.6%	(2,092)	(3,571)	1,479	41.4%
	6,002	(2,287)	8,289	362.4%	9,358	8,817	541	6.1%

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

(The figures have not been audited)

	Individual Financial Quarter Ended				Cumulative Financial Quarter Ended			
	30.06.2026	30.06.2025	Changes		30.06.2026	30.06.2025	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Total comprehensive income / (expenses) attributable to:								
Owners of the Company	7,257	(414)	7,671	1,852.9%	11,060	12,672	(1,612)	(12.7%)
Non-controlling interests	(1,209)	(1,876)	667	35.6%	(2,092)	(3,571)	1,479	41.4%
	6,048	(2,290)	8,338	364.1%	8,968	9,101	(133)	(1.5%)
Earnings per share:								
- Basic (sen)	2.39	(0.14)	2.53	1,807.1%	3.79	4.10	(0.31)	(7.6%)

(The unaudited Condensed Consolidated 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 September 2025 and the accompanying explanatory notes attached to these interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Financial Quarter Ended			
	30.06.2026	31.03.2026	Changes	
	RM'000	RM'000	RM'000	%
Revenue	105,347	94,437	10,910	11.6%
Results from operating activities	9,228	4,175	5,053	121.0%
Finance costs	(831)	(546)	(285)	(52.2%)
Finance income	51	6	45	750.0%
Net finance costs	(780)	(540)	(240)	(44.4%)
Share of profit of equity-accounted joint venture, net of tax	104	25	79	316.0%
Profit before tax	8,552	3,660	4,892	133.7%
Tax expense	(2,550)	(1,207)	(1,343)	(111.3%)
Profit for the period	6,002	2,453	3,549	144.7%
Other comprehensive expenses, net of tax				
Foreign currency translation differences for foreign operations	46	(128)	174	135.9%
Total comprehensive income for the period	6,048	2,325	3,723	160.1%
Profit / (Loss) attributable to:				
Owners of the Company	7,211	2,557	4,654	182.0%
Non-controlling interests	(1,209)	(104)	(1,105)	(1,062.5%)
	6,002	2,453	3,549	144.7%

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

(The figures have not been audited)

	Individual Financial Quarter Ended			
	30.06.2026	31.03.2026	Changes	
	RM'000	RM'000	RM'000	%
Total comprehensive income / (expenses) attributable to:				
Owners of the Company	7,257	2,429	4,828	198.8%
Non-controlling interests	(1,209)	(104)	(1,105)	(1,062.5%)
	6,048	2,325	3,723	160.1%
Earnings per share:				
- Basic (sen)	2.39	0.85	1.54	181.2%

(The unaudited Condensed Consolidated 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 September 2025 and the accompanying explanatory notes attached to these interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	Note	30.06.2026 RM'000 (Unaudited)	30.09.2025 RM'000 (Audited)
ASSETS			
Non-current assets			
Property, plant and equipment		42,435	42,905
Right-of-use assets		8,206	7,334
Investment properties		10,087	11,230
Intangible assets		805	894
Investment in joint venture		1,417	1,183
Deferred tax assets		8,049	7,308
Total non-current assets		70,999	70,854
Current assets			
Inventories		57,040	55,932
Contract assets		101,416	122,041
Current tax assets		866	1,661
Trade and other receivables		87,136	86,330
Deposits and prepayments		18,217	10,022
Derivative financial assets		476	-
Other investments		1,224	1,207
Cash and cash equivalents		58,320	65,402
Total current assets		324,695	342,595
TOTAL ASSETS		395,694	413,449
EQUITY AND LIABILITIES			
Equity			
Share capital		98,570	98,570
Reserves		160,193	153,660
Total equity attributable to owners of the Company		258,763	252,230
Non-controlling interests		(13,427)	(11,335)
TOTAL EQUITY		245,336	240,895

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	Note	30.06.2026 RM'000 (Unaudited)	30.09.2025 RM'000 (Audited)
EQUITY AND LIABILITIES (continued)			
Non-current liabilities			
Loans and borrowings	B7	7,230	8,882
Lease liabilities		2,257	1,333
Deferred income		59	103
Deferred tax liabilities		720	321
Total non-current liabilities		10,266	10,639
Current liabilities			
Loans and borrowings	B7	34,718	49,134
Lease liabilities		2,307	1,765
Deferred income		59	59
Provision for warranties		280	154
Trade and other payables		64,179	77,511
Contract liabilities		36,769	31,818
Current tax payable		1,780	874
Derivative financial liabilities		-	600
Total current liabilities		140,092	161,915
TOTAL LIABILITIES		150,358	172,554
TOTAL EQUITY AND LIABILITIES		395,694	413,449
Net assets per share attributable to equity holders of the Company (RM)		0.86	0.84

(The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to these interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(The figures have not been audited)

	Attributable to owners of the Company					
	Non-Distributable		Distributable			
Period Ended 30 June 2026	**Share Capital RM'000**	**Translation Reserve RM'000**	**Retained Profits RM'000**	**Total RM'000**	**Non-Controlling Interests RM'000**	**Total Equity RM'000**
At 1 October 2025	98,570	1,630	152,030	**252,230**	(11,335)	**240,895**
Foreign currency translation differences for foreign operation	-	(390)	-	**(390)**	-	**(390)**
Profit / (Loss) for the period	-	-	11,450	**11,450**	(2,092)	**9,358**
Total comprehensive income /(expenses) for the period	-	(390)	11,450	**11,060**	(2,092)	**8,968**
Dividends to owners of the Company	-	-	(4,527)	**(4,527)**	-	**(4,527)**
Total transactions with owners of the Company	-	-	(4,527)	**(4,527)**	-	**(4,527)**
At 30 June 2026	98,570	1,240	158,953	**258,763**	(13,427)	**245,336**

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued)

(The figures have not been audited)

	Attributable to owners of the Company					
	Non-Distributable		Distributable			
Period Ended 30 June 2025	**Share Capital RM'000**	**Translation Reserve RM'000**	**Retained Profits RM'000**	**Total RM'000**	**Non-Controlling Interests RM'000**	**Total Equity RM'000**
At 1 October 2024	98,570	1,483	144,987	**245,040**	(5,754)	**239,286**
Foreign currency translation differences for foreign operation	-	284	-	**284**	-	**284**
Profit / (Loss) for the period	-	-	12,388	**12,388**	(3,571)	**8,817**
Total comprehensive income /(expenses) for the period	-	284	12,388	**12,672**	(3,571)	**9,101**
Dividends to owners of the Company	-	-	(3,018)	**(3,018)**	-	**(3,018)**
Total transactions with owners of the Company	-	-	(3,018)	**(3,018)**	-	**(3,018)**
At 30 June 2025	98,570	1,767	154,357	**254,694**	(9,325)	**245,369**

(The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to these interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2026

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	9 Months Period Ended	
	30.06.2026 RM'000	30.06.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	14,775	14,179
Adjustments for:		
Amortisation of development costs	96	86
Amortisation of investment properties	155	210
Bad debts written off	199	462
Property, plant and equipment written off	7	110
Depreciation of property, plant and equipment	2,808	2,552
Depreciation of right-of-use assets	1,923	1,748
Fair value gain on forward exchange contracts, net	(1,076)	(5,015)
Finance costs	2,424	2,746
Finance income	(179)	(308)
Gain on modification of right-of-use assets	(4)	(4)
Gain on disposal of investment properties	(17)	-
Gain on disposal of property, plant and equipment	(7)	(179)
Inventories written down to net realisable value	1,406	1,847
Provision for impairment loss on receivables	4,153	287
(Reversal of) / Allowance for foreseeable losses	(832)	165
Provision for / (Reversal of) warranties, net	333	(53)
Provision for liquidated and ascertained damages	685	-
Share of gain of equity-accounted joint venture, net of tax	(234)	(133)
Unrealised foreign exchange loss / (gain)	5	(262)
Operating profit before changes in working capital	26,620	18,438
Changes in working capital:		
Inventories	(2,957)	1,964
Trade and other receivables, deposits and prepayments, including net of contract assets / liabilities	8,415	(18,729)
Trade and other payables	(8,528)	56
Cash generated from operating activities	23,550	1,729
Income taxes paid	(4,117)	(6,602)
Interest paid	(541)	(476)
Interest received	244	308
Net cash from / (used in) operating activities	**19,136**	**(5,041)**

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

(The figures have not been audited)

	9 Months Period Ended	
	30.06.2026	30.06.2025
	RM'000	RM'000
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of intangible assets	(6)	(531)
Acquisition of investment properties	(196)	(107)
Proceeds from disposal of investment properties	1,200	-
Proceeds from disposal of property, plant and equipment	56	180
Purchase of property, plant and equipment	(1,956)	(1,548)
Net cash used in investing activities	**(902)**	**(2,006)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid to owners of the company	(4,527)	(3,018)
Interest paid	(1,880)	(2,269)
(Repayment of)/ Proceeds from loans and borrowings, net	(15,792)	300
Repayment of lease liabilities, net	(1,751)	(1,616)
Net cash used in financing activities	**(23,950)**	**(6,603)**
Net decrease in cash and cash equivalents	**(5,716)**	**(13,650)**
Foreign exchange differences on cash held	**(1,366)**	**581**
Cash and cash equivalents at beginning of the financial year	**65,402**	**67,962**
Cash and cash equivalents at end of the financial period	**58,320**	**54,893**
Cash and cash equivalents included in the statements of cash flows comprise:		
Cash and bank balances	45,289	46,218
Liquid investments	13,031	9,193
Bank overdrafts	-	(518)
	58,320	**54,893**

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 ("MFRS 134")

A1. Basis of Preparation

The financial statements of the Group have been prepared in accordance with Malaysian Financial Reporting Standard 134 ("MFRS 134") : Interim Financial Reporting, International Accounting Standard 34 : Interim Financial Reporting, the requirements of paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and the requirements of the Companies Act 2016 in Malaysia, and should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025.

The following are accounting standards, interpretations and amendments of the MFRS Accounting Standards that have been issued by the Malaysian Accounting Standards Board ("MASB") and have been adopted by the Group:

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2025

- *Amendments to MFRS 121, The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability*

The adoption of the abovementioned accounting standards and amendments does not have any material impact on the financial statements of the Group.

A2. Auditors' Report on Preceding Annual Financial Statements

There was no qualification in the audit report of the preceding annual financial statements.

A3. Seasonality or Cyclical Factors

Save for certain business activities which are project based, our Group does not experience any material seasonality.

A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

During the current financial quarter under review, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

A5. Nature and Amount of Changes in Estimates

There were no material changes in estimates during the financial quarter under review.

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 ("MFRS 134") (continued)

A6. Changes in debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayments of debt and equity securities during the current financial quarter under review.

A7. Dividends Paid and Distributed

On 18 May 2026, the Board of Directors ("Board") had declared and approved the payment of a first interim single-tier dividend of 1.0 sen per ordinary share in respect of the financial year ending 30 September 2026, which was paid on 8 July 2026.

A8. Segmental Information

Segmental information in respect of the Group's business activities for the financial period to date ended 30 June 2026.

	Revenue RM'000	Profit / (Loss) before Tax RM'000
Marketing and Distribution	73,892	8,333
Manufacturing	121,088	(1,909)
Services	41,352	12,512
High Voltage System	53,567	(4,161)
Reportable segments	289,899	14,775

A9. Subsequent Material Event

There was no material event subsequent to the end of the current financial quarter that has not been reflected in the financial statements.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review.

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 ("MFRS 134") (continued)

A11. Capital Commitments

The Group's outstanding capital commitments as at 30 June 2026 not provided for in the financial statements are as follows:

	RM'000
Balance purchase consideration for the acquisition of property, plant and equipment	1,281

A12. Changes in Contingent Liabilities

Corporate guarantee given by the Company to secure banking facilities granted to subsidiaries:

	RM'000
At 1 October 2025	469,231
Increase in banking facilities	-
At 30 June 2026	469,231

Performance guarantee given by subsidiaries for the performance of contracts issued to third parties:

	RM'000
At 1 October 2025	54,946
Upliftment, net	(7,183)
At 30 June 2026	47,763

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 ("MFRS 134") (continued)

A13. Significant Related Party Transactions

The Group has the following significant transactions with the related parties during the financial quarter under review:

Company	Relationship
CTL Automation Sdn Bhd	A company in which two (2) of the directors and substantial shareholders are the brother and sister-in-law of the Group Managing Director, Mr. Lim Joo Swee.
Sigriner Automation (MFG) Sdn Bhd	A 50% joint venture company of EITA-Schneider (Mfg) Sdn Bhd ("ESM") in which a director is the Executive Director of EITA, the holding company of ESM.
QL Figo (Johor) Sdn Bhd	A company in which a director and substantial shareholder is also the Non-Independent Non-Executive Director of EITA.
Boilermech Sdn Bhd ("BM")	Mr. Chia Seong Fatt, a substantial shareholder of EITA, is an Alternate Director of BM GreenTech Berhad.

	Cumulative Financial Quarter Ended	
	30.06.2026 RM'000	**30.06.2025 RM'000**
CTL Automation Sdn Bhd		
- Sales of electrical equipment	12	-
- Supply, install, testing and commissioning of electrical work and equipment	(5)	(9)
- Repairs and purchase of elevator parts	(630)	(1,135)
Sigriner Automation (MFG) Sdn Bhd		
- Provision of management services and rental	154	407
- Sales of elevator parts and components	40	628
- Purchase of elevator controllers	(4,752)	(2,858)
QL Figo (Johor) Sdn Bhd		
- Sales of electrical equipment	-	1,750
Boilermech Sdn Bhd		
- Sales of electrical equipment	1,298	947

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date

	Individual Financial Quarter Ended		%	Cumulative Financial Quarter Ended		%
	30.06.2026 RM'000	30.06.2025 RM'000	change	30.06.2026 RM'000	30.06.2025 RM'000	change
Revenue						
Marketing and Distribution	26,795	21,723	23.3%	73,892	69,540	6.3%
Manufacturing	51,570	41,105	25.5%	121,088	123,183	(1.7%)
Services	15,584	13,692	13.8%	41,352	41,776	(1.0%)
High Voltage System	11,398	26,832	(57.5%)	53,567	63,326	(15.4%)
Total	**105,347**	**103,352**	**1.9%**	**289,899**	**297,825**	**(2.7%)**
Profit / (Loss) before Tax						
Marketing and Distribution	3,744	2,358	58.8%	8,333	9,522	(12.5%)
Manufacturing	2,382	(2,968)	180.3%	(1,909)	127	(1,603.1%)
Services	4,801	3,828	25.4%	12,512	12,114	3.3%
High Voltage System	(2,375)	(4,462)	46.8%	(4,161)	(7,584)	45.1%
Total	**8,552**	**(1,244)**	**787.5%**	**14,775**	**14,179**	**4.2%**

The Group's revenue for the current quarter increased by RM2.0 million or 1.9% as compared to the preceding year's corresponding quarter mainly due to higher revenue from the Manufacturing, Marketing and Distribution and Services segments, but partly offset by lower revenue from the High Voltage System segment.

Cumulatively, the Group's revenue decreased by RM7.9 million or 2.7% as compared to the preceding year's corresponding period mainly due to lower revenue from the High Voltage System, Manufacturing and Services segments. However, this was partly offset by higher revenue from the Marketing and Distribution segment.

The Group's profit before tax ("PBT") for the current quarter increased by RM9.8 million or 787.5% mainly due to higher profit from Manufacturing, Marketing and Distribution, lower LBT from High Voltage System segment and higher profit from Services segment.

Cumulatively, the Group's PBT increased by RM0.6 million or 4.2% mainly due to lower LBT from High Voltage System segment as well as higher PBT from Services segment. However, these were partly offset by the LBT in the Manufacturing segment and lower PBT from the Marketing and Distribution segment.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date (continued)

(i) Marketing and Distribution Segment

The Marketing and Distribution segment's revenue for the current quarter increased by RM5.1 million or 23.3% mainly due to higher revenue from the Power and Control businesses.

The Marketing and Distribution segment's cumulative revenue increased by RM4.4 million or 6.3% mainly due to higher revenue from the Power business. However, this was partly offset by lower revenue from Control and ELV businesses.

The Marketing and Distribution segment's PBT for the current quarter increased by RM1.4 million or 58.8% mainly due to lower provision for stock loss and lower distribution costs. However, this was partly offset by higher administrative expenses and higher net forex loss.

The Marketing and Distribution segment's cumulative PBT decreased by RM1.2 million or 12.5% mainly due to higher administrative expenses and higher provision for doubtful debts. However, these were partly mitigated by higher reversal of provision for stock loss.

(ii) Manufacturing Segment

The Manufacturing segment's revenue for the current quarter increased by RM10.5 million or 25.5% mainly due to higher revenue from the Elevator, Busduct and Ballast businesses.

The Manufacturing segment's cumulative revenue decreased by RM2.1 million or 1.7% due to lower revenue from Elevator business. However, this was partly mitigated by higher revenue from Busduct and Ballast businesses.

The Manufacturing segment's PBT for the current quarter increased by RM5.4 million or 180.3% as compared to a LBT of RM3.0 million for the preceding year's corresponding quarter mainly due to higher revenue, lower net forex loss and higher fair value gain in derivative. However, these were partly offset by higher administrative expenses.

The Manufacturing segment recorded a cumulative LBT of RM1.9 million for the current period as compared to a PBT of RM0.1 million for the preceding year's corresponding period, mainly due to lower revenue recorded, lower fair value gain on derivative and higher provision for doubtful debts. However, these were partly mitigated by the lower net loss on foreign exchange.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date (continued)

(ii) Services Segment

The Services segment's revenue for the current quarter increased by RM1.9 million or 13.8% mainly due to higher repair and maintenance sales. However, this was partly offset by lower sales from ELV and training businesses.

The Services segment's cumulative revenue decreased by RM0.4 million or 1.0 % mainly due to lower sales from ELV business. However, this was partly mitigated by higher sales from elevator maintenance contracts.

The Services segment's PBT for the current quarter increased by RM1.0 million or 25.4% mainly due to higher revenue. However, these were partly offset by higher distribution costs, higher administrative expenses and higher provision for stock loss.

The Services segment's cumulative PBT increased by RM0.4 million or 3.3% mainly due to higher gross profit recorded and reversal of provision for doubtful debts. However, these were partly offset by higher administrative expenses.

(iv) High Voltage System Segment

The High Voltage System segment's revenue for the current quarter decreased by RM15.4 million or 57.5% mainly due to lower execution of Transmission Sub-Station projects in Peninsular Malaysia.

The High Voltage System segment's cumulative revenue decreased by RM9.8 million or 15.4% due to lower execution of Transmission Sub-Station projects in Peninsular Malaysia.

The High Voltage System segment LBT decreased by RM2.1mil or 46.8% compared to preceding year's corresponding quarter were mainly due to higher gross profit and lower administrative expenses. However, this was partly offset by provision for LAD.

The High Voltage System segment's cumulative LBT decreased by RM3.4 million or 45.1% for the same reasons.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B2. Review of Current Financial Quarter Performance against Preceding Quarter

	Individual Financial Quarter Ended		%
	30.06.2026 RM'000	31.03.2026 RM'000	change
Revenue			
Marketing and Distribution	26,795	22,488	19.2%
Manufacturing	51,570	30,898	66.9%
Services	15,584	12,373	26.0%
High Voltage System	11,398	28,678	(60.3%)
Total	**105,347**	**94,437**	**11.6%**
Profit / (Loss) before Tax			
Marketing and Distribution	3,744	2,210	69.4%
Manufacturing	2,382	(2,109)	212.9%
Services	4,801	3,501	37.1%
High Voltage System	(2,375)	58	(4,194.8%)
Total	**8,552**	**3,660**	**133.7%**

The Group's revenue for the current quarter increased by RM10.9 million or 11.6% against the preceding quarter mainly due to higher revenue from the Manufacturing, Services and Marketing and Distribution segments. However, this was partly offset by lower revenue from the High Voltage System segment.

The Group's PBT for the current quarter increased by RM4.9 million or 133.7% as compared to the preceding quarter mainly due to higher PBT recorded from the Manufacturing, Marketing and Distribution and Services segments. However, this was partly offset by LBT recorded for the High Voltage System segment.

(i) Marketing and Distribution Segment

The Marketing and Distribution segment's revenue for the current quarter increased by RM4.3 million or 19.2% mainly due to the higher sales from Control and Power businesses.

The Marketing and Distribution segment's PBT for the current quarter increased by RM1.5 million or 69.4% mainly due to higher revenue and gross profit recorded, and lower provision for stock loss.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B2. Review of Current Financial Quarter Performance against Preceding Quarter (continued)

(ii) Manufacturing Segment

The Manufacturing segment's revenue for the current quarter increased by RM20.7 million or 66.9% mainly due to higher revenue from the Elevator and Busduct businesses. However, this was partly offset by lower revenue from the Ballast business.

The Manufacturing segment's PBT increased by RM4.5 million or 212.9% mainly due to higher revenue and higher fair value gain in derivative. However, this was partly offset by higher provision for doubtful debts.

(iii) Services Segment

The Services segment's revenue for the current quarter increased by RM3.2 million or 26.0% mainly due to higher repair and maintenance sales and higher execution in ELV projects.

The Services segment's PBT for the current quarter increased by RM1.3 million or 37.1% mainly due to higher revenue. However, this was partly offset by higher provision for stock loss.

(iv) High Voltage System Segment

The High Voltage System segment's revenue for the current quarter decreased by RM17.3 million or 60.3% mainly due to lower execution of Transmission Sub-Station projects in Peninsular Malaysia.

The High Voltage System segment recorded LBT of RM2.4 million as compared to a PBT of RM0.1 million in preceding quarter mainly due to lower revenue and provision for LAD.

B3. Commentary on Prospects

The ongoing conflict in the Middle East, coupled with global uncertainties, has contributed to higher energy prices and supply chain disruptions, resulting in inflationary pressures, as well as rising raw material and logistics costs. As the Group has minimal exposure to the Middle East markets, the direct impact of the conflict is expected to be manageable. Nevertheless, the Group will continue to closely monitor cost developments and implement appropriate measures to mitigate the impact of rising costs.

The Group remains vigilant to changes in the external environment and is committed to strengthening its operational capabilities to navigate challenges and capitalise on new opportunities. The Group has also achieved encouraging progress by securing sizeable busduct projects for data centres and elevator projects during the current financial period. With the current order book and on-going projects in hand, barring any unforeseen circumstances, the Board is cautiously optimistic of the Group's financial performance for the financial year ending 30 September 2026.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B4. Profit Forecast

No profit forecast was published during the period under review.

B5. Tax Expense

	Individual Financial Quarter Ended 30.06.2026 RM'000	Cumulative Financial Quarter Ended 30.06.2026 RM'000
Current tax expense		
- current period	3,528	5,942
- prior period	(59)	(12)
	3,469	5,930
Deferred tax expense		
Reversal of temporary differences		
- current period	(172)	(7)
- prior period	(747)	(506)
	(919)	(513)
Total current tax recognised in profit or loss	2,550	5,417
Share of tax of equity-accounted joint venture	-	-
Total tax expense	**2,550**	**5,417**

The effective tax rate of the Group for the cumulative financial quarter under review is 37%, higher than the statutory tax rate of 24%. The higher effective tax rate was primarily due to the non-recognition of deferred tax assets on losses from the High Voltage System segment and the losses cannot be set off against the taxable profits made by the other business segments. Additionally, certain expenses incurred during the period were not deductible for tax purposes.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B6. Status of Corporate Proposals Announced

There were no corporate proposals announced as at the date of this report.

B7. Group Borrowings

The Group's borrowings are as follows:

	As at 30.06.2026		
	Long Term RM'000	**Short Term RM'000**	**Total Borrowings RM'000**
Secured			
Finance lease liabilities	179	154	333
Term loans	7,051	1,512	8,563
Unsecured			
Banker's acceptance	-	14,052	14,052
Revolving credit	-	19,000	19,000
	7,230	34,718	41,948

	As at 30.09.2025		
	Long Term RM'000	**Short Term RM'000**	**Total Borrowings RM'000**
Secured			
Finance lease liabilities	86	309	395
Term loans	8,796	1,494	10,290
Unsecured			
Banker's acceptance	-	26,831	26,831
Revolving credit	-	20,500	20,500
	8,882	49,134	58,016

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B8. Change in Material Litigations

There were no outstanding material litigations as at the date of this report.

B9. Proposed Dividend

No dividend was proposed for the quarter under review.

B10. Earnings per Ordinary Share

Basic earnings per ordinary share ("EPS")

The calculation of EPS was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares in issue during the financial period.

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	30.06.2026	30.06.2025	30.06.2026	30.06.2025
Profit / (Loss) for the period attributable to owners (RM'000)	7,211	(411)	11,450	12,388
Weighted average number of ordinary shares in issue ('000)	301,810	301,810	301,810	301,810
Basic EPS (sen)	2.39	(0.14)	3.79	4.10

The Group has no dilution in its earnings per ordinary shares as at 30 June 2026 and 30 June 2025.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B11. Financial Instruments

Outstanding derivatives as at 30 June 2026 are as follow:

	Contract / Notional Value RM'000	Net Derivative Financial Assets RM'000
Type of derivatives		
Less than 1 year:		
Forward exchange contract	53,191	476

There are no changes to policies related to financial instruments since the last financial year.

B12. Notes to Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	30.06.2026 RM'000	30.06.2025 RM'000	30.06.2026 RM'000	30.06.2025 RM'000
Profit for the period is arrived after charging / (crediting):				
Bad debts written off	127	-	199	462
Depreciation and amortisation	1,030	932	3,059	2,848
Depreciation for right-of-use assets	767	600	1,923	1,748
Fair value gain on forward exchange contracts, net	(1,352)	(759)	(1,076)	(5,015)
Foreign exchange loss, net	694	3,333	1,235	5,007
Gain on disposal of investment properties	-	-	(17)	-
Gain on disposal of property, plant and equipment	-	(53)	(7)	(179)
Interest expense on lease liabilities	41	37	97	108
Inventories written down to net realisable value	437	753	1,406	1,847
Provision for impairment loss on receivables	1,491	735	4,153	287
Property, plant and equipment written off	6	110	7	110
(Reversal of)/Allowance for foreseeable loss	(982)	602	(832)	165
Provision for/ (Reversal of) warranties, net	272	67	333	(53)
Provision for liquidated and ascertained damages	685	-	685	-

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B13. Authority for Issue

The interim financial statements were authorised for issue by the Board in accordance with a resolution of the Directors dated 18 August 2026.