DIALOG GROUP BERHAD

198901001388 (178694-V)
(Incorporated in Malaysia)

Interim Financial Statements For The Financial Period Ended 30 September 2026

INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	NOTE	INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 3 MONTHS ENDED	
		30/09/2026 RM'000	30/09/2025 RM'000	30/09/2026 RM'000	30/09/2025 RM'000
Revenue		787,044	656,996	787,044	656,996
Operating expenses		(681,724)	(561,037)	(681,724)	(561,037)
Other operating income		19,236	17,159	19,236	17,159
Share of profit of joint ventures and associates, net of tax		80,993	61,206	80,993	61,206
Finance costs		(13,704)	(13,323)	(13,704)	(13,323)
Profit before tax		191,845	161,001	191,845	161,001
Tax expense		(21,679)	(14,835)	(21,679)	(14,835)
Profit for the period		170,166	146,166	170,166	146,166
Profit for the period attributable to:					
Owners of the parent		165,079	140,016	165,079	140,016
Non-controlling interests		5,087	6,150	5,087	6,150
		170,166	146,166	170,166	146,166
Basic earnings per ordinary share (sen)	B13	2.93	2.48	2.93	2.48
Diluted earnings per ordinary share (sen)	B13	2.92	2.48	2.92	2.48

(The Condensed Consolidated Statement of Profit or Loss should be read in conjunction with the audited financial statements for the year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.)

CONDENSED CONSOLIDATED STATEMENTS OF OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	NOTE	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		3 MONTHS ENDED		3 MONTHS ENDED	
		30/09/2026 RM'000	30/09/2025 RM'000	30/09/2026 RM'000	30/09/2025 RM'000
Profit for the period	B14	170,166	146,166	170,166	146,166
Other comprehensive income					
Items that may not be reclassified subsequently to profit or loss					
Fair value gain on other investment		505	19,621	505	19,621
Items that may be reclassified subsequently to profit or loss					
Foreign currency translation		15,513	(25,353)	15,513	(25,353)
Fair value gain on cash flow hedge		124	761	124	761
Share of other comprehensive gain/(loss) of joint ventures and associates		25,928	(13,552)	25,928	(13,552)
Other comprehensive income/(loss) for the period		42,070	(18,523)	42,070	(18,523)
Total comprehensive income for the period		212,236	127,643	212,236	127,643
Total comprehensive income attributable to:					
Owners of the parent		207,403	121,362	207,403	121,362
Non-controlling interests		4,833	6,281	4,833	6,281
		212,236	127,643	212,236	127,643

(The Condensed Consolidated Statement of Other Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.)

INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	NOTE	30/09/2026 RM'000	30/06/2026 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment		2,785,590	2,713,507
Development of tank terminals		750,472	745,530
Intangible assets		1,394,125	1,290,579
Investments in joint ventures and associates	B12	1,809,522	1,707,701
Inventories	A16	160,203	159,095
Other investments		8,423	23,684
Deferred tax assets		56,934	57,743
		6,965,269	6,697,839
CURRENT ASSETS			
Inventories	A16	194,179	209,566
Trade and other receivables	A17	837,650	751,177
Current tax assets		9,297	6,155
Other investment		47	55
Cash and cash equivalents	A18	1,629,233	1,837,339
		2,670,406	2,804,292
TOTAL ASSETS		9,635,675	9,502,131
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital		1,698,645	1,698,645
Treasury shares		(3,625)	(3,625)
Reserves		4,488,941	4,286,768
		6,183,961	5,981,788
Perpetual Sukuk Wakalah	B8	498,940	498,940
Non-controlling interests		26,840	22,007
TOTAL EQUITY		6,709,741	6,502,735
NON-CURRENT LIABILITIES			
Bank borrowings	B7	830,937	818,163
Senior Sukuk Wakalah	B8	1,000,000	1,000,000
Lease liabilities		17,496	20,318
Deferred tax liabilities		7,470	6,599
		1,855,903	1,845,080
CURRENT LIABILITIES			
Trade and other payables	A19	908,935	999,259
Bank borrowings	B7	125,790	123,093
Lease liabilities		12,614	12,268
Current tax liabilities		22,692	19,696
		1,070,031	1,154,316
TOTAL LIABILITIES		2,925,934	2,999,396
TOTAL EQUITY AND LIABILITIES		9,635,675	9,502,131
Net assets per share attributable to owners of the parent (sen)		109.5	106.0

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Attributable to owners of the parent							
	Share capital RM'000	Treasury shares RM'000	Other reserves RM'000	Retained earnings RM'000	Total RM'000	Perpetual Sukuk Wakalah RM'000	Non - controlling interests RM'000	Total equity RM'000
Balance as at 1 July 2026	1,698,645	(3,625)	66,859	4,219,909	5,981,788	498,940	22,007	6,502,735
Total comprehensive income for the period	-	-	42,324	165,079	207,403	-	4,833	212,236
Profit distribution payable to holders of Perpetual Sukuk Wakalah	-	-	-	(5,230)	(5,230)	-	-	(5,230)
Disposal of other investment recognised at fair value through other comprehensive income	-	-	(10,211)	10,211	-	-	-	-
Balance as at 30 September 2026	1,698,645	(3,625)	98,972	4,389,969	6,183,961	498,940	26,840	6,709,741
Balance as at 1 July 2025	1,698,645	(3,625)	223,106	3,823,178	5,741,304	498,940	3,486	6,243,730
Total comprehensive income for the period	-	-	(22,070)	143,432	121,362	-	6,281	127,643
Profit distribution payable to holders of Perpetual Sukuk Wakalah	-	-	-	(5,230)	(5,230)	-	-	(5,230)
Reclassification of subsidiary to associate	-	-	-	-	-	-	459	459
Balance as at 30 September 2025	1,698,645	(3,625)	201,036	3,961,380	5,857,436	498,940	10,226	6,366,602

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.)

INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	3 MONTHS ENDED	
	30/09/2026	30/09/2025
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	191,845	161,001
Adjustments for:		
Depreciation and amortisation	77,669	88,716
Net interest expense	1,969	977
Share of profit of joint ventures and associates	(80,993)	(61,206)
Other non-cash items	(1,941)	(553)
Operating profit before working capital changes	188,549	188,935
Changes in working capital :		
Net change in inventories and receivables	(76,051)	(23,036)
Net change in payables	(97,703)	(32,023)
Cash from operations	14,795	133,876
Dividends received	13,500	20,679
Interest received	11,147	12,169
Tax paid	(20,663)	(19,178)
Tax refunded	228	19
Net cash from operating activities	19,007	147,565
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions of intangible assets	(142,786)	(99,889)
Development of tank terminals	(4,942)	(6,005)
Investments in joint ventures and associates	(10,128)	(27,841)
Proceeds from disposal of property, plant and equipment	43	800
Proceeds from disposal of other investment	15,624	7,848
Purchase of property, plant and equipment	(81,643)	(59,740)
Other net changes in investing activities	42	(29)
Net cash used in investing activities	(223,790)	(184,856)

INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2026 (CONTINUED)

	3 MONTHS ENDED	
	30/09/2026	30/09/2025
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(13,116)	(13,146)
Net drawdown/(repayment) of bank borrowings	4,989	(81,324)
Net proceeds from issuance of Senior Sukuk Wakalah	-	500,000
Net cash (used in)/from financing activities	(8,127)	405,530
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(212,910)	368,239
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD		
As previously reported	1,836,256	1,668,922
Effects of exchange rate changes on cash and cash equivalents	4,844	(4,883)
	1,841,100	1,664,039
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD (Note A18)	1,628,190	2,032,278

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the audited financial statements for the year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.)

NOTES TO THE INTERIM FINANCIAL REPORT

A EXPLANATORY NOTES PURSUANT TO MFRS 134

A1 Basis of preparation

The unaudited condensed consolidated interim financial statements have been prepared in accordance with the reporting requirements of Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Malaysia"). These interim financial statements also comply with IAS 34: Interim Financial Reporting issued by the International Accounting Standards Board.

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 June 2026. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2026.

A2 Changes in accounting policies

The audited financial statements of the Group for the year ended 30 June 2026 were prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") framework issued by MASB. As per requirements under MFRS, the significant accounting policies adopted in preparing these interim financial statements are consistent with those of the audited financial statements for the year ended 30 June 2026 except as discussed below:

As of 1 July 2026, the Group has adopted the Amendments of MFRSs that have been issued by MASB as listed below:

Amendments to MFRSs

Title	Effective Date
Amendments to MFRS 9 and MFRS 7 *Amendments to the Classification and Measurement of Financial Instruments*	1 January 2026
Amendments to MFRS 9 and MFRS 7 *Contracts Referencing Nature-dependent Electricity*	1 January 2026
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The adoption of the above Amendments of MFRSs did not have any material impact to the condensed financial statements.

A3 Auditors' report of preceding annual audited financial statements

The auditors' report on the preceding year's audited financial statements was not subject to any qualification.

A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED

A4 Seasonal or cyclical factors

The Group's operations are not affected by seasonal or cyclical factors.

A5 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current financial period ended 30 September 2026.

A6 Material changes in estimates

There were no changes in estimates of amounts reported in the prior financial year, which have a material effect in the current financial period.

A7 Debt and equity securities

There were no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial period.

A8 Dividends paid

There was no dividend paid by the Company during the current financial period.

A9 Property, plant and equipment

There was no revaluation of property, plant and equipment brought forward from the previous audited financial statements.

A10 Material events subsequent to the end of the financial period

There were no material events subsequent to the current financial period ended 30 September 2026 and up to the date of this report, which is likely to substantially affect the profits of the Group.

A EXPLANATORY NOTES PURSUANT TO MFRS 134 - CONTINUED

A11 Operating segments

The Group is principally involved in providing integrated technical services to the energy sectors in Malaysia and other areas of the world. Its operating segments are presented based on the geographical location of its customers. The performance of each segment is measured based on profit before tax as included in the internal management report reviewed by the chief operating decision maker.

The Group's operating segments for the financial period ended 30 September 2026 are as follows:

	Malaysia RM'000	Thailand RM'000	Other Asia RM'000	Australia & New Zealand RM'000	Other Countries RM'000	Total RM'000
Segment profits/(losses) before tax	172,324	17,661	(4,608)	5,552	916	191,845
Included in the measure of segment profits are:						
Revenue from external customers	*510,909*	*104,113*	*45,892*	*106,449*	*19,681*	787,044
Inter-segment revenue	*992*	*-*	*290*	*-*	*-*	1,282
Depreciation and amortisation	*71,492*	*1,202*	*829*	*3,213*	*933*	77,669
Interest expense	*12,776*	*44*	*101*	*195*	*-*	13,116
Interest income	*10,443*	*77*	*521*	*22*	*84*	11,147
Share of profit of joint ventures and associates	*69,501*	*11,492*	*-*	*-*	*-*	80,993
Segment assets	8,238,145	301,703	507,414	451,276	80,203	9,578,741
Deferred tax assets						56,934
Total assets						9,635,675
Included in the measure of segment assets are:						
Investments in joint ventures and associates	*1,627,631*	*181,891*	*-*	*-*	*-*	1,809,522
Changes to non-current assets:						
- Property, plant and equipment	*76,919*	*10*	*304*	*4,410*	*-*	81,643
- Intangible assets	*142,786*	*-*	*-*	*-*	*-*	142,786
- Development of tank terminals	*4,942*	*-*	*-*	*-*	*-*	4,942
- Joint ventures and associates	*10,128*	*-*	*-*	*-*	*-*	10,128
- Inventories	*-*	*-*	*-*	*809*	*-*	809
Segment liabilities	2,658,754	34,845	134,833	63,058	26,974	2,918,464
Deferred tax liabilities						7,470
Total liabilities						2,925,934

A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED

A12 Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial period.

A13 Commitments

		30/09/2026 RM'000
(a)	Capital expenditure in respect of property, plant and equipment:	
	- approved but not contracted for	40,530
	- contracted but not provided for	15,510
		56,040
(b)	Commitments of the Group in respect of upstream business	872,000

A14 Changes in contingent liabilities and contingent assets

(a) The Company provides corporate guarantees up to a total amount of RM912.2 million (as at 30.06.2026: RM918.0 million) to licensed banks for banking facilities granted to certain subsidiaries. The amount of the banking facilities utilised by the said subsidiaries totalled RM703.2 million as at 30.09.2026 (as at 30.06.2026: RM707.7 million).

(b) The Company also provides corporate guarantees up to a total amount of RM10.0 million (as at 30.06.2026: RM10.0 million) to licensed banks for banking facilities granted to an associate. The amount of the banking facilities utilised by the said associate totalled RM3.9 million as at 30.09.2026 (as at 30.06.2026: RM3.9 million).

A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED

A15 Significant related party transactions

Significant related party transactions which were entered into on agreed terms and prices for the financial period ended 30 September 2026 are set out below. The relationship of the related parties are disclosed in the audited financial statements for the financial year ended 30 June 2026.

	3 MONTHS ENDED 30/09/2026 RM'000
Transaction with joint ventures and associates:	
Dividend income	13,500
Subcontract works received	142,287
Transaction with a related party:	
Provision of IT system and related services	4,373

A16 Inventories

	30/09/2026 RM'000
Non-current assets:	
Land held for development	160,203
Current assets:	
Construction materials	2,621
Trading inventories	98,037
Property development costs	93,521
	194,179
	354,382

A17 Trade and other receivables

	30/09/2026 RM'000
Trade receivables	439,308
Amounts due from customers for contract works	194,906
Amounts due from joint ventures and associates	162,808
Other receivables, deposits and prepayments	40,306
Hedge derivative assets	322
	837,650

A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED

A18 Cash and cash equivalents

	30/09/2026 RM'000
Bank balances, short term funds and deposits with licensed banks	1,629,233
Less: Bank balances and deposits pledged to licensed banks	(1,043)
	1,628,190

A19 Trade and other payables

	30/09/2026 RM'000
Trade payables	714,590
Amounts due to customers for contract works	30,260
Accruals and other payables	164,085
	908,935

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA

B1 Performance analysis

For the first quarter ended 30 September 2026, the Group delivered a commendable financial performance, with revenue higher by 19.8% to RM787.0 million from RM657.0 million reported in the corresponding quarter of the previous financial year. Net profit after tax also reached a new high of RM170.2 million, representing a 16.4% increase from RM146.2 million recorded in the same period last year.

This achievement was underpinned by strong contributions across the Group's businesses, particularly from its Malaysian operations, reflecting the resilience of its business model and continued execution excellence.

The Group's Malaysia operations remained active across the downstream, midstream and upstream businesses, resulting in stronger overall profit contribution for the current quarter. The downstream business performance improved on higher contributions from various ongoing engineering, procurement, construction and commissioning projects. The midstream business recorded higher revenue and earnings following the commencement of 150,000 m^3 renewable product storage facility at DIALOG Terminals Langsat (3) on 1 September 2026, supported by healthy tank storage occupancies in the quarter. The upstream operations benefited from higher realised oil prices, although total contributions for the current quarter were lower due to maintenance activities.

On the international front, the Group recorded higher sales of specialised products and services across various countries during the financial quarter under review. However, profit contributions from its international operations were lower compared to the corresponding period, primarily due to reduced engineering, construction and maintenance activities, which resulted in the under-recovery of operating costs.

Profit contributions from joint ventures and associates for the current quarter were higher on the back of better operating results achieved.

B2 Variation of results against preceding quarter

The Group's revenue for the current financial quarter of RM787.0 million was 1.6% higher than the preceding quarter. However, profit before tax declined by 6.0% to RM191.8 million from RM204.1 million in the preceding quarter, mainly due to lower other operating income recorded in the current financial quarter.

Group profit after tax for the current quarter was higher by 1.5% due to higher profit contributions from joint ventures and associates.

B3 Prospects

As a leading integrated technical services provider with diversified operations across the upstream, midstream, and downstream businesses, DIALOG remains focused on executing its key long-term strategies. Supported by our dedicated management team, we are confident that our business model is well structured to navigate against headwinds arising from economic uncertainty, oil price volatility and currency movements, and the ongoing geopolitical conflict in the Middle East.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED

B3 Prospects – continued

In the upstream business, the Group continues to expand its footprint through field development and rejuvenation. The Cendramas PSC, an existing producing field, became effective in September 2026 for a 20-year term and has successfully commenced production and operations. A key milestone was also achieved with PETRONAS's approval of the field development and abandonment plan for RAJA Cluster Small Field Asset Production Sharing Contract ("SFA PSC") in September 2026, marking the project's final investment decision ("FID"). The development of the Salbiah gas field as part of the Baram Junior Cluster SFA PSC was successfully completed with first commercial production in October 2026, representing a significant milestone for DIALOG. FID was also achieved for the Fatimah Gas Field, the second field development under the Baram Junior Cluster SFA PSC, involving an additional investment of USD211 million. The pre-development studies for Mutiara Cluster SFA PSCs are underway. Furthermore, Pan Orient Energy (Siam) Ltd has been recently awarded concession rights and operatorship for the onshore L8/66 block by the Government of Thailand. These developments further strengthen the Group's upstream business portfolio and create synergistic opportunities for our Integrated Technical Services team across the entire field development life cycle.

For the midstream business, DIALOG is one of the largest independent terminal owner-cum-operator in Southeast Asia, with a current operating capacity of 5.5 million m^3. Our expansion plans include:

- DIALOG Terminals Langsat (3): Expansion for third phase of 100,000 m^3 of storage capacity for petroleum products, with completion expected by mid-2029.

- Pengerang Deepwater Terminals (PDT):

  (i) Pengerang Terminals (Two) Sdn Bhd: The 272,000 m^3 storage capacity expansion for the Pengerang Biorefinery Sdn Bhd with a total investment of approximately USD330 million aligns with the low-carbon economy transition under our Climate Change Strategy, with completion expected in first half of 2028;

  (ii) PDT Phase 3: Following the fulfilment of conditions precedent for the conditional long-term service agreement with BP Singapore Pte Ltd, we are adding 614,000 m^3 of storage capacity, with completion expected in mid-2028;

  (iii) Investment into an LNG-driven Air Separation Unit, a strategic partnership with PETRONAS Gas Berhad, targeted for completion in December 2026; and

  (iv) Ongoing development of the remaining more than 500 acres of land within PDT into one of the largest petroleum and petrochemical hubs for the Asia Pacific region.

Consequently, our engineering and construction activities are expected to increase, primarily in support of internal midstream expansion projects and upstream field developments, leveraging on our established strengths and track record in integrated technical services. In line with this, our engineering, procurement, construction, and commissioning division is actively executing the relevant works for these terminals.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED

B3 Prospects – continued

DIALOG remains focused on diversifying across the energy sector to navigate economic and oil price cycles, consistent with the Group's strategy of generating long-term recurring income. We will continue strengthening our capabilities by investing in our workforce and in digital transformation to enhance efficiency and competitiveness, positioning the Group for sustained growth and resilience.

Barring any unforeseen circumstances, the Group is optimistic of its positive performance in the financial year ending 30 June 2027.

B4 Profit forecast and profit guarantee

The Group did not announce any profit forecast nor profit guarantee for the current financial period.

B5 Taxation

	INDIVIDUAL PERIOD	CUMULATIVE PERIOD
	3 MONTHS ENDED 30/09/2026 RM'000	3 MONTHS ENDED 30/09/2026 RM'000
Current tax	14,986	14,986
Deferred tax	1,945	1,945
Under provision in prior years	4,748	4,748
Total tax expense	21,679	21,679
Effective tax rate on profit before tax excluding share of profit of joint ventures and associates	19.6%	19.6%

The Group's effective tax rate for the financial period ended 30 September 2026 was lower than the statutory tax rate of 24% primarily due to utilisation of tax losses and non-taxable income.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED

B6 Status of corporate proposals

There are no corporate proposals announced but not completed as at date of this report.

B7 Borrowings and debt securities

As at 30 September 2026, the Group's bank borrowings were denominated in the following currencies:

	Foreign Currency '000	RM'000
Short term borrowings:		
Secured:		
Ringgit Malaysia	-	20,000
Singapore Dollar	8,841	28,290
Unsecured:		
Ringgit Malaysia	-	7,100
Singapore Dollar	22,000	70,400
		125,790
Long term borrowings:		
Secured:		
Ringgit Malaysia	-	223,141
Singapore Dollar	180,688	578,203
Unsecured:		
Ringgit Malaysia	-	29,593
		830,937
		956,727

Included in the bank borrowings of the Group is RM472.0 million (30.06.2026: RM457.6 million) obtained under Islamic financing facilities.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED

B8 Sukuk Programme

In September 2020, the Company had obtained approval for an Islamic notes issuance programme of up to an aggregate amount of RM3.0 billion in nominal value based on the Shariah principle of *Wakalah Bi Al-Istithmar* ("Sukuk Programme") with the Securities Commission Malaysia. The Sukuk Programme, which has a perpetual programme tenure, provides the Company the flexibility to issue, from time to time, senior Islamic medium term notes ("Senior Sukuk Wakalah") and/or subordinated perpetual Islamic notes ("Perpetual Sukuk Wakalah") subject to the aggregate outstanding nominal amount not exceeding RM3.0 billion at any point in time.

In November 2020, the Company completed the first issuance of RM500 million Perpetual Sukuk Wakalah in nominal value with tenure of perpetual non-callable 7 years with a periodic distribution rate 4.15% per annum. The net nominal value after transaction costs is RM498.9 million.

In January 2022, the Company issued RM500 million Senior Sukuk Wakalah in nominal value with tenure of 10 years with a periodic distribution rate 4.53% per annum.

In August 2025, the Company issued an additional RM500 million Senior Sukuk Wakalah in nominal value with tenure of 10 years with a periodic distribution rate 3.81% per annum.

B9 Material litigation

The Group is not engaged in any material litigation and is not aware of any legal proceeding that might materially affect the financial position or business of the Group.

B10 Dividends

The Board of Directors, pursuant to the Company's Constitution, recommends a final cash dividend of 3.00 sen (previous corresponding year: 1.80 sen) per ordinary share in respect of the previous financial year for approval of the shareholders at the forthcoming Annual General Meeting.

Subject to the approval, the entitlement of the final dividend will be determined based on the shareholders registered in the record of depositors as at 3 December 2026 and the date of payment will be on 18 December 2026.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED

B11 Derivative financial instruments

As at 30 September 2026, the Group has the following outstanding derivatives:

	Contract/Notional Value		
	Foreign Currency		Net fair value (losses)/gain
Forward foreign exchange contracts	**'000**	**RM'000**	**RM'000**
With maturity less than 1 year:			
Australian Dollar	2,100	5,953	(32)
Euro	2,391	11,264	(195)
New Zealand Dollar	34	79	-
Singapore Dollar	4,986	15,946	(5)
Japanese Yen	22,578	590	(3)
United States Dollar	9,706	39,044	556

There has been no significant changes to the financial derivatives in respect of the following since the last financial year ended 30 June 2026:

a) the credit risk, market risk, and liquidity risk associated with these financial derivatives;

b) the cash requirement of the financial derivatives; and

c) the policy in place for mitigating or controlling the risk associated with these financial derivatives.

The basis of fair value measurement is the difference between the contracted rates and the market forward rates. This resulted in the Group recording a gain when the rates moved in its favour and recording a loss when the rates moved unfavourably against the Group.

B12 Investments in joint ventures and associates

The Company provides corporate guarantees to an associate as disclosed in A14.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED

B13 Earnings per share

The basic and diluted earnings per ordinary share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares after deducting treasury shares.

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	3 MONTHS ENDED		3 MONTHS ENDED	
	30/09/2026	30/09/2025	30/09/2026	30/09/2025
Profit for the financial period attributable to owners of the Company (RM'000)	165,079	140,016	165,079	140,016
Weighted average number of ordinary shares in issue ('000)	5,642,685	5,642,685	5,642,685	5,642,685

Diluted earnings per ordinary share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares. The adjusted weighted average number of ordinary shares in issue and issuable has been arrived at based on the assumption that ESOS are exercised at the beginning of the financial period. The ordinary shares to be issued under ESOS are based on the assumed proceeds on the difference between average share price for the financial period and exercise price.

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	3 MONTHS ENDED		3 MONTHS ENDED	
	30/09/2026	30/09/2025	30/09/2026	30/09/2025
Profit for the financial period attributable to owners of the Company (RM'000)	165,079	140,016	165,079	140,016
Weighted average number of ordinary shares in issue ('000)	5,642,685	5,642,685	5,642,685	5,642,685
Effect of dilution due to:				
- ESOS ('000)	4,706	-	4,706	-
Adjusted weighted average number of ordinary shares applicable to diluted earnings per share ('000)	5,647,391	5,642,685	5,647,391	5,642,685

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED

B14 Profit for the period

	INDIVIDUAL PERIOD	CUMULATIVE PERIOD
	3 MONTHS ENDED 30/09/2026 RM'000	3 MONTHS ENDED 30/09/2026 RM'000
This is arrived at after crediting / (charging):		
Depreciation and amortisation	(77,669)	(77,669)
Dividend income	468	468
Fair value loss of other investment	(9)	(9)
Foreign exchange gain	4,930	4,930
Gain on disposal of property, plant and equipment	29	29
Interest expense	(13,116)	(13,116)
Interest income	11,147	11,147
Property, plant and equipment written off	(120)	(120)
Rental income	2,424	2,424
Other miscellaneous income	367	367

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements of Bursa Malaysia are not applicable.

Date: 17 November 2026