



PIONEER HEAT HOLDINGS BERHAD

(Registration No. 201901008722 (1318050-M))
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE 1ST QUARTER ENDED 30 JUNE 2026**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE 1ST QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter 30/6/2026 Unaudited RM'000	Preceding Year Corresponding Quarter ⁽²⁾ 30/6/2025 Unaudited RM'000	Current Period-to-date 30/6/2026 Unaudited RM'000	Preceding Period-to-date ⁽²⁾ 30/6/2025 Unaudited RM'000
Revenue		29,649	N/A	29,649	N/A
Cost of sales		(22,330)	N/A	(22,330)	N/A
Gross profit		7,319	N/A	7,319	N/A
Other income		154	N/A	154	N/A
Administrative expenses		(3,179)	N/A	(3,179)	N/A
Other expenses		(1)	N/A	(1)	N/A
Reversal of impairment of financial assets		56	N/A	56	N/A
Profit from operations		4,349	N/A	4,349	N/A
Finance income		2	N/A	2	N/A
Finance costs		(242)	N/A	(242)	N/A
Profit before tax	B12	4,109	N/A	4,109	N/A
Tax expense	B5	(1,283)	N/A	(1,283)	N/A
Profit/Total comprehensive income for the period		2,826	N/A	2,826	N/A
Profit/Total comprehensive income attributable to:					
Owners of the Company		2,826	N/A	2,826	N/A
Earnings per share ("EPS")⁽³⁾	B11				
Basic (sen)		1.08	N/A	1.08	N/A
Diluted (sen)		1.08	N/A	1.08	N/A

Notes:

N/A Not applicable.

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the prospectus of the Company dated 12 August 2026 issued in relation to the initial public offering ("IPO") ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.

(2) No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**").

(3) Basic and diluted EPS is calculated based on the Company's enlarged issued share capital of 260,200,000 ordinary shares ("**Shares**") in issue. Diluted EPS is equivalent to the basic EPS as there were no potential dilutive securities in issue during the financial quarter under review (refer to Note B11).

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026⁽¹⁾

	Note	As at 30 June 2026 Unaudited RM'000	As at 31 March 2026 Audited RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		13,887	13,521
Investment property		414	417
Other receivable		57	57
Deferred tax assets		101	101
Total non-current assets		14,459	14,096
Current assets			
Trade receivables		14,681	14,404
Contract assets		19,318	10,500
Other receivables		1,093	1,983
Tax recoverable		436	372
Cash and bank balances		4,816	7,069
Total current assets		40,344	34,328
TOTAL ASSETS		54,803	48,424
EQUITY AND LIABILITIES			
Equity			
Share capital		200	200
Retained earnings		23,919	21,093
Total equity		24,119	21,293
Liabilities			
Non-current liabilities			
Loans and borrowings	B8	7,333	7,333
Lease liabilities		1,764	1,764
Deferred tax liabilities		218	218
Total non-current liabilities		9,315	9,315
Current liabilities			
Loans and borrowings	B8	5,683	5,657
Lease liabilities		652	883
Trade payables		7,536	4,288
Other payables		4,360	4,742
Tax payable		3,138	2,246
Total current liabilities		21,369	17,816
Total liabilities		30,684	27,131
TOTAL EQUITY AND LIABILITIES		54,803	48,424
Net assets per share attributable to owners of the Company (RM) ⁽²⁾			
		0.09	0.08

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Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) Calculated based on the Company's number of ordinary shares of 260,200,000 Shares before IPO as at 30 June 2026 (as at 31 March 2026: 260,200,000 Shares).

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PIONEER HEAT HOLDINGS BERHAD

Registration No. 201901008722 (1318050-M)

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Attributable to owners of the Company		Total equity RM'000
	Non-Distributable	Distributable	
	Share capital RM'000	Retained earnings RM'000	
At 1 April 2026	200	21,093	21,293
Profit/Total comprehensive income for the year	-	2,826	2,826
At 30 June 2026 (Unaudited)	200	23,919	24,119

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Non-Distributable Share capital RM'000	Distributable Retained earnings RM'000	Total equity RM'000
At 1 April 2025	200	12,879	13,079
Profit/Total comprehensive income for the year	-	8,214	8,214
At 31 March 2026	200	21,093	21,293

Note:

- ⁽¹⁾ The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE 1ST QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Current Period-to- date 30/6/2026 Unaudited RM'000	Preceding Period-to- date⁽²⁾ 30/6/2025 Unaudited RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	4,109	N/A
Adjustments for:		
Allowance for expected credit losses on:		
- contract assets	113	N/A
- trade receivables	1	N/A
Reversal of expected credit losses on:		
- contract assets	(109)	N/A
- trade receivables	(61)	N/A
Depreciation of property, plant and equipment as well as right-of-use assets	364	N/A
Depreciation of investment property	3	N/A
Interest income	(2)	N/A
Interest expenses	242	N/A
Operating profit before working capital changes	4,660	N/A
Changes in working capital:		
Receivables	721	N/A
Payables	2,866	N/A
Net contract balances	(8,870)	N/A
Cash generated from operations	(623)	N/A
Tax paid	(455)	N/A
Tax refund	-	N/A
Interest received	2	N/A
Interest paid	(79)	N/A
Net cash used in operating activities	(1,155)	N/A
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(730)	N/A
Net cash used in investing activities	(730)	N/A
CASH FLOW FROM FINANCING ACTIVITIES		
Drawdown of invoice financing	1,895	N/A
Repayment of invoice financing	(1,517)	N/A
Interest paid	(163)	N/A
Repayment of lease liabilities	(231)	N/A
Repayment of term loans	(251)	N/A
Net cash used in financing activities	(267)	N/A
Net decrease in cash and cash equivalents	(2,152)	N/A
Cash and cash equivalents at beginning of financial period	4,338	N/A
Cash and cash equivalents at end of financial period	2,186	N/A

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE 1ST QUARTER ENDED 30 JUNE 2026⁽¹⁾

	Current Period-to- date 30/6/2026 Unaudited RM'000	Preceding Period-to- date⁽²⁾ 30/6/2025 Unaudited RM'000
Cash and cash equivalents comprised of:		
Cash and bank balances	4,816	N/A
Bank overdraft	(2,630)	N/A
	2,186	N/A

Notes:

N/A Not applicable.

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

(2) No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.

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A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

The interim financial report of Pioneer Heat Holdings Berhad (“**Pioneer**” or “**the Company**”) and its subsidiaries (collectively known as “**the Group**”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (“**MFRS**”) 134: *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board (“**MASB**”) and Rule 9.22 and Appendix 9B of Listing Requirements of Bursa Securities. This interim financial report also complied with IAS 34: *Interim Financial Reporting* issued by the International Accounting Standard Board (“**IASB**”).

This interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Accountants Report as disclosed in the Prospectus except for the adoption of the following new MFRSs and amendments to MFRSs:

		Effective dates for financial periods beginning on or after
Amendments to MFRS 9 and MFRS 7	- Amendments to the Classification and Measurement to Financial Instruments - Contracts Referencing Nature – dependent Electricity	1 January 2026
Amendments to MFRS 1 Amendments to MFRS 7 Amendments to MFRS 9 Amendments to MFRS 10 Amendments to MFRS 107	Annual Improvements – Volume 11	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountabilities: Disclosures	1 January 2027
Amendments to MFRS 19	Subsidiaries without Public Accountabilities: Disclosures	1 January 2027
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING
(CONTINUED)**

A2. Significant Accounting Policies (continued)

The Group intends to adopt the above new and amendments to MFRSs when they become effective.

The initial applications of the above new and amendments to MFRSs are not expected to have any material impact on the financial statements of the Group.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification to the audited consolidated financial statements of the Group for the financial year ended 31 March 2026.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not materially affected by any unusual 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 during the current financial quarter under review.

A6. Material Changes in Estimates

There were no changes in estimates that have a material effect on the current financial quarter under review.

A7. Debt and Equity Securities

Save as disclosed in Note A11, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter under review.

A8. Dividend Paid

There was no dividend paid or declared by the Company during the current financial quarter under review.

A9. Segmental Reporting

The Group operates predominantly in 2 operating segments, namely the provision of mechanical engineering services and civil engineering projects.

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING
(CONTINUED)**

The Group's revenue is segmented as follows:

Revenue contribution by business segment

	<u>Quarter Ended</u>		<u>Period-to-Date Ended</u>	
	30/6/2026	30/6/2025⁽¹⁾	30/6/2026	30/6/2025⁽¹⁾
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Provision of mechanical engineering services	23,812	N/A	23,812	N/A
- Piping system engineering	22,850	N/A	22,850	N/A
- Specialised services	962	N/A	962	N/A
Civil engineering projects	5,837	N/A	5,837	N/A
Total	29,649	N/A	29,649	N/A

Notes:

N/A Not applicable.

- (1) No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.

The Group's activities are predominantly in Malaysia, hence no additional disclosure is made on contribution by geographical factors.

A10. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment in the current financial quarter under review.

A11. Material Events Subsequent to the End of Current Financial Period

Save as disclosed below, there were no other material events subsequent to the end of current financial quarter under review that have not been reflected in this interim financial report.

IPO

On 12 August 2026, the Company issued the Prospectus for the IPO in conjunction with the Company's listing on the ACE Market of Bursa Securities ("**Listing**"), the Company undertook an IPO at an issue price of RM0.25 per share, comprising:

- (1) Public issue of 86,700,000 new ordinary shares in the Company at an issue price of RM0.25 per share in the following manner:
- 17,345,000 new ordinary shares in the Company made available for application by the Malaysian public;

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING
(CONTINUED)**

- 10,407,000 new ordinary shares in the Company made available for application by the eligible directors and employees as well as persons who have contributed to the success of the Group; and
 - 58,948,000 new ordinary shares in the Company made available by way of private placement to selected investors.
- (2) Offer for sale of 17,345,000 existing shares by way of private placement to selected investors.

The Company is expected to be admitted to the Official List of Bursa Securities on 17 September 2026 with an enlarged issued share capital of 346,900,000 shares to be listed and quoted on the ACE Market of Bursa Securities.

A12. Changes in the Composition of the Group

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

A13. Changes in Contingent Liabilities and Contingent Assets

There were no contingent liabilities and assets of the Group as at the end of the current financial quarter under review.

A14. Capital Commitments

Save as disclosed in the utilisation of proceeds from the IPO in Note B7, there were no other material capital commitments as at the end of the current financial quarter under review.

A15. Significant Related Party Transactions

The Group has not carried out any transactions with any related parties during the financial period.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of the Group's Performance

	Individual Quarter		Cumulative Quarter	
	30/6/2026	30/6/2025⁽¹⁾	30/6/2026	30/6/2025⁽¹⁾
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Revenue	29,649	N/A	29,649	N/A
Profit before tax	4,109	N/A	4,109	N/A

Notes:

N/A Not applicable.

⁽¹⁾ No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.

The Group recorded a revenue of RM29.65 million for the current financial quarter and financial period-to-date ended 30 June 2026 respectively. The Group's revenue was wholly derived in Malaysia.

The Group recognised a profit before tax of RM4.11 million for the current financial quarter and financial period-to-date ended 30 June 2026 after deducting expenses which were mainly attributed to staff costs and directors' remuneration, depreciation as well as upkeep and maintenance of office.

Comparison between current quarter and preceding corresponding quarter

There are no comparative figures for the preceding corresponding quarter as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.

The Group recorded a total revenue of RM29.65 million for the current financial quarter ended 30 June 2026, which was mainly derived from provision of mechanical engineering services. Accordingly, the Group's profit before tax stood at RM4.11 million for the current financial quarter ended 30 June 2026.

B2. Comparison with Immediate Preceding Quarter Results

There are no comparative figures for the immediate preceding quarter as this is the first interim financial report on the unaudited condensed consolidated financial results announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.

B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B3. Commentary on Prospects

The Group remains cautiously optimistic on its prospects for the remaining financial year. The Group continues to pursue opportunities in the oil and gas, petrochemical and utility industries, which are its key target industries. The Group's diversified range of mechanical engineering and related specialised services enables it to support customers throughout the lifecycle of their industrial plants, including new plant construction, maintenance, plant turnarounds, modifications and refurbishment works.

As disclosed in the Prospectus, the Group will implement its growth strategies, which includes the expansion of its business operations through the establishment of the New Sendayan HQ, the expansion of its market presence in East Malaysia through the establishment of a new office and workshop in Sarawak, as well as the acquisition of machinery and equipment to support its mechanical engineering capabilities and future projects.

The Group believes that its expanded presence and capabilities will strengthen its ability to pursue larger and more diverse project opportunities. In particular, the Group's subsidiaries have obtained PETROS Vendor Registration Certificates with the relevant Petroleum Sarawak Licence & Work Category codes, which enable the Group to participate in quotation and tender opportunities with PETROS and its related corporations within the approved scope of work.

Nevertheless, the Group remains mindful of potential challenges, including fluctuations in project demand, competition, material and labour costs, as well as broader economic and geopolitical uncertainties.

Barring any unforeseen circumstances, the Board remains optimistic about the Group's prospects and the ability to achieve satisfactory financial performance for the next financial year.

B4. Profit Forecast

No profit forecast has been issued by the Group previously in any public document.

B5. Tax Expense

	Individual Quarter		Cumulative Quarter	
	30/6/2026	30/6/2025⁽¹⁾	30/6/2026	30/6/2025⁽¹⁾
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Current tax	1,283	N/A	1,283	N/A
Deferred tax	-	N/A	-	N/A
Total	1,283	N/A	1,283	N/A

Notes:

N/A Not applicable.

**B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF
BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**

- (1) No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.
- (2) The Group's effective tax rate for the current financial quarter and period-to-date was higher than the statutory tax rate mainly due to expenses incurred which were non-deductible for tax purposes mainly comprising depreciation of non-qualifying assets.

B6. Status of Corporate Proposals

Save as disclosed in Note A11, there were no other corporate proposals pending completion as at the date of this interim financial report.

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**B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF
BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**

B7. Utilisation of Proceeds from the Public Issue

The gross proceeds of RM21.68 million to be raised from the Public Issue is intended to be utilised in the following manner:

Details of utilisation of proceeds	Proposed utilisation ⁽¹⁾		Actual utilisation ⁽²⁾	Balance to be utilised	Estimated timeframe for utilisation from Listing
	RM'000	%			
Setting up of new offices for our operations:					
(i) New Sendayan HQ	4,000	18.5	N/A	N/A	24 months
(ii) New Sarawak Office	2,069	9.5	N/A	N/A	61 months
Purchase of machinery and equipment	4,005	18.5	N/A	N/A	24 months
Working capital	7,901	36.4	N/A	N/A	24 months
Estimated listing expenses	3,700	17.1	N/A	N/A	1 month
Total	21,675	100.00	N/A	N/A	

Notes:

N/A Not applicable.

(1) The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus.

(2) As at the date of this interim financial report, the Listing of the Company is pending completion. Hence, no proceeds are being raised and utilised by the Group.

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**B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF
BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**

B8. Borrowings

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

	30/6/2026 Unaudited RM'000	31/3/2026 Audited RM'000
Non-current liabilities		
<u>Secured:</u>		
Term loans	7,333	7,333
Lease liabilities (under hire purchase arrangement)	1,602	1,602
	<u>8,935</u>	<u>8,935</u>
Current liabilities		
<u>Secured:</u>		
Term loans	720	971
Lease liabilities (under hire purchase arrangement)	581	790
Bank overdraft	2,630	2,731
Invoice financing	2,333	1,955
	<u>6,264</u>	<u>6,447</u>
Total borrowings	<u>15,199</u>	<u>15,382</u>

The bank borrowings are denominated in Ringgit Malaysia.

B9. Material Litigation

The Group is not engaged in any material litigation, claim or arbitration either as plaintiff or defendant and there is no proceeding pending or threatened or any fact likely to give rise to any proceeding which might materially or adversely affect its position or business as at the date of this interim financial report.

B10. Dividend

No dividend has been proposed or declared for the current financial quarter under review.

**B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF
BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**

B11. Earnings Per Share (“EPS”)

The basic and diluted EPS for the current financial quarter under review and financial period-to-date are computed as follows:

	Individual Quarter		Cumulative Quarter	
	30/6/2026	30/6/2025⁽¹⁾	30/6/2026	30/6/2025⁽¹⁾
	Unaudited	Unaudited	Unaudited	Unaudited
Profit attributable to owners of the Company (RM'000)	2,826	N/A	2,826	N/A
Weighted average number of shares in issue (Unit'000)	260,200	N/A	260,200	N/A
Basic EPS (sen) ⁽²⁾	1.08	N/A	1.08	N/A
Diluted EPS (sen) ⁽²⁾	1.08	N/A	1.08	N/A

Notes:

N/A Not applicable.

⁽¹⁾ No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.

⁽²⁾ Basic and diluted EPS is calculated based on the Company's enlarged share capital of 260,200,000 Shares before the IPO of the Company. Diluted EPS is equivalent to the basic EPS as there were no potential dilutive securities in issue during the financial quarter under review.

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**B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF
BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**

B12. Profit Before Tax

Profit before tax for the period has been arrived at after (crediting)/charging:

	Individual Quarter		Cumulative Quarter	
	30/6/2026	30/6/2025⁽¹⁾	30/6/2026	30/6/2025⁽¹⁾
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Allowance for expected credit losses on:				
- contract assets	113	N/A	113	N/A
- trade receivables	1	N/A	1	N/A
Reversal of expected credit losses on:				
- contract assets	(109)	N/A	(109)	N/A
- trade receivables	(61)	N/A	(61)	N/A
Depreciation of property, plant and equipment as well as right-of-use assets	364	N/A	364	N/A
Depreciation of investment properties	3	N/A	3	N/A
Interest expenses	242	N/A	242	N/A
Interest income	(2)	N/A	(2)	N/A

Notes:

N/A Not applicable.

⁽¹⁾ No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 June 2026 in compliance with the Listing Requirements.

B13. Authorisation for Issue

The interim financial report was authorised for issue by the Board of Directors on 14 September 2026.

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