

KIM LOONG RESOURCES BERHAD

(Registration No. 197501000991 (22703-K))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 30/04/2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/04/2025 RM'000	CURRENT YEAR TO-DATE 30/04/2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/04/2025 RM'000
Revenue	449,660	411,717	449,660	411,717
Cost of sales	<u>(363,315)</u>	<u>(334,750)</u>	<u>(363,315)</u>	<u>(334,750)</u>
Gross profit	86,345	76,967	86,345	76,967
Other income	10,124	7,030	10,124	7,030
Operating expenses	(12,353)	(13,050)	(12,353)	(13,050)
Finance costs	<u>(1,549)</u>	<u>(1,965)</u>	<u>(1,549)</u>	<u>(1,965)</u>
Profit before tax	82,567	68,982	82,567	68,982
Tax	<u>(19,426)</u>	<u>(16,400)</u>	<u>(19,426)</u>	<u>(16,400)</u>
Profit for the period	<u>63,141</u>	<u>52,582</u>	<u>63,141</u>	<u>52,582</u>
Other comprehensive income:				
Net movement on cash flow hedge	-	-	-	-
Tax relating to other comprehensive income	-	-	-	-
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income for the period	<u>63,141</u>	<u>52,582</u>	<u>63,141</u>	<u>52,582</u>
Profit for the period attributable to:				
Owners of the Company	55,180	41,920	55,180	41,920
Non-controlling interests	<u>7,961</u>	<u>10,662</u>	<u>7,961</u>	<u>10,662</u>
	<u>63,141</u>	<u>52,582</u>	<u>63,141</u>	<u>52,582</u>
Total comprehensive income for the period attributable to:				
Owners of the Company	55,180	41,920	55,180	41,920
Non-controlling interests	<u>7,961</u>	<u>10,662</u>	<u>7,961</u>	<u>10,662</u>
	<u>63,141</u>	<u>52,582</u>	<u>63,141</u>	<u>52,582</u>
Earnings per share (sen):				
- Basic	5.61	4.28	5.61	4.28
- Diluted	5.60	4.28	5.60	4.28
Dividends per share (sen)	-	-	-	-

(The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2026)

KIM LOONG RESOURCES BERHAD

(Registration No. 197501000991 (22703-K))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT CURRENT QUARTER ENDED 30/04/2026 RM'000	AS AT PRECEDING FINANCIAL YEAR ENDED 31/01/2026 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	300,626	304,400
Bearer plants	137,608	136,515
Right-of-use assets	317,048	318,529
Deferred tax assets	515	1,209
Prepayments	5,202	4,760
	<u>760,999</u>	<u>765,413</u>
Current assets		
Inventories	40,544	64,838
Biological assets	6,146	5,403
Receivables	63,013	52,780
Prepayments	4,656	2,540
Tax recoverable	-	125
Derivatives	2,845	269
Short term funds	353,092	329,546
Cash and bank balances	268,771	264,303
	<u>739,067</u>	<u>719,804</u>
TOTAL ASSETS	<u><u>1,500,066</u></u>	<u><u>1,485,217</u></u>
EQUITY AND LIABILITIES		
Current liabilities		
Payables and accruals	98,051	112,416
Loans and borrowings	35,296	35,296
Lease liabilities	65	64
Derivatives	-	546
Dividend payable	59,075	29,505
Tax payable	20,420	26,097
	<u>212,907</u>	<u>203,924</u>
Net current assets	<u>526,160</u>	<u>515,880</u>
Non-current liabilities		
Loans and borrowings	102,549	105,048
Lease liabilities	445	437
Deferred tax liabilities	106,656	105,294
	<u>209,650</u>	<u>210,779</u>
Total liabilities	<u>422,557</u>	<u>414,703</u>
Net assets	<u>1,077,509</u>	<u>1,070,514</u>
Equity attributable to owners of the Company		
Share capital	400,813	398,010
Option reserve	6,874	6,748
Retained profits	530,798	534,693
	<u>938,485</u>	<u>939,451</u>
Non-controlling interests	139,024	131,063
Total equity	<u>1,077,509</u>	<u>1,070,514</u>
TOTAL EQUITY AND LIABILITIES	<u><u>1,500,066</u></u>	<u><u>1,485,217</u></u>
Net assets per share (RM)	0.95	0.96

(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2026)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to owners of the Company					Non-controlling interests	Total equity
	Non-distributable		Distributable				
	Share capital	Option reserve	Retained profits	Treasury shares	Total		
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
3 months ended							
<u>30 April 2026</u>							
Balance as at 1 February 2026	398,010	6,748	534,693	-	939,451	131,063	1,070,514
Profit net of tax	-	-	55,180	-	55,180	7,961	63,141
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	55,180	-	55,180	7,961	63,141
Dividends	-	-	(59,075)	-	(59,075)	-	(59,075)
Issuance of options under ESOS	-	521	-	-	521	-	521
Issuance of shares arising from exercise of ESOS	2,803	(395)	-	-	2,408	-	2,408
Total for transactions with owners	2,803	126	(59,075)	-	(56,146)	-	(56,146)
Balance as at 30 April 2026	<u>400,813</u>	<u>6,874</u>	<u>530,798</u>	<u>-</u>	<u>938,485</u>	<u>139,024</u>	<u>1,077,509</u>

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to owners of the Company				Non-controlling interests	Total equity	
	Non-distributable		Distributable				
	Share capital	Option reserve	Retained profits	Treasury shares	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
3 months ended							
<u>30 April 2025</u>							
Balance as at 1 February 2025	386,799	3,192	492,936	(917)	882,010	118,394	1,000,404
Profit net of tax	-	-	41,920	-	41,920	10,662	52,582
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	41,920	-	41,920	10,662	52,582
Dividends	-	-	(49,117)	-	(49,117)	(480)	(49,597)
Fair value of options under ESOS	-	1,063	-	-	1,063	-	1,063
Issuance of shares arising from exercise of:							
- Warrants	4,411	-	(550)	-	3,861	-	3,861
- ESOS	3,738	(538)	-	-	3,200	-	3,200
Resale of treasury of shares	-	-	1,485	917	2,402	-	2,402
Total for transaction with owners	8,149	525	(48,182)	917	(38,591)	(480)	(39,071)
Balance as at 30 April 2025	<u>394,948</u>	<u>3,717</u>	<u>486,674</u>	<u>-</u>	<u>885,339</u>	<u>128,576</u>	<u>1,013,915</u>

(The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2026)

KIM LOONG RESOURCES BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	3 months ended 30/04/2026 RM'000	3 months ended 30/04/2025 RM'000
Operating activities		
Cash receipts from customers	435,255	407,690
Rental received	70	81
Interest received	2,214	2,473
Cash paid to suppliers and employees	(348,196)	(324,640)
Cash generated from operations	89,343	85,604
Interest paid	(1,561)	(2,006)
Tax paid	(22,922)	(23,382)
Net cash from operating activities	64,860	60,216
Investing activities		
Proceeds from disposal of property, plant and equipment	153	40
Acquisition of property, plant and equipment, bearer plants and right-of-use assets	(9,548)	(9,130)
Net proceeds from compulsory acquisition	-	575
Net investments in short term funds	(21,401)	(19,480)
Net cash used in investing activities	(30,796)	(27,995)
Financing activities		
Proceeds from issuance of shares	2,408	7,061
Net increase in pledged bank balances	(14)	(13)
Repayments of loans and borrowings	(2,499)	(2,499)
Dividends paid to shareholders of the Company	(29,505)	-
Dividends paid to non-controlling interests in subsidiary companies	-	(480)
Proceeds from disposal of treasury shares	-	2,402
Net cash (used in)/from financing activities	(29,610)	6,471
Net increase in cash and cash equivalents	4,454	38,692
Cash and cash equivalents at beginning of period	262,647	247,333
Cash and cash equivalents at end of period (Note a)	267,101	286,025
Note a : Cash and cash equivalents at end of period		
Cash on hand and cash in banks	158,721	145,521
Deposits with licensed banks	110,050	142,117
Cash and bank balances	268,771	287,638
Less: Pledged bank balances	(1,670)	(1,613)
Cash and cash equivalents	267,101	286,025

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 31 January 2026)

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EXPLANATORY NOTES

A1. Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 January 2026. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 January 2026.

The accounting policies and methods of computation adopted by the Group in these interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 January 2026 except for the adoption of the following amended MFRSs which are mandatory for annual financial periods beginning on or after 1 January 2026:

Amendments to MFRS 9 <i>Financial Instruments</i> and MFRS 7 <i>Financial Instruments: Disclosures</i> - Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Annual Improvements to MFRSs – Volume 11	1 January 2026
Amendments to MFRS 9 <i>Financial Instruments</i> and MFRS 7 <i>Financial Instruments: Disclosures</i> - Contracts Referencing Nature-dependent Electricity	1 January 2026

The adoption of the above Amendments and Annual Improvements to MFRSs did not have any material impact on the interim financial report of the Group.

The Group has not elected for early adoption of the following new and amended MFRSs, which have been issued but not yet effective for the financial year ending 31 January 2027:

	Effective for financial periods beginning on or after
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 121 <i>The Effects of Changes in Foreign Exchange Rates</i> - 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

The Group will adopt the new and amended MFRSs above, if applicable, when they become effective and the Group does not expect any material impact on the financial statements in the year of initial adoption except for MFRS 18 which the Group are currently assessing the impact of adoption.

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A2. Seasonal or cyclical factors

Oil palm fresh fruit bunches (“FFB”) production is generally seasonal. Based on observation of records for the past few years, the production of Fresh Fruit Bunches (“FFB”) from our mature estates is normally lower in the first half year and is expected to record a higher production in the second half of the financial year. However, crop production trend could be affected by severe weather conditions such as El-Nino and La Nina.

The Group’s FFB production for the current quarter was 64,500 MT which was 21% lower than the production recorded in the preceding quarter. The average FFB yield (MT/Ha) trend for the current quarter was broadly in line with the yield trend for Sabah state in which approximately 80% of the Group’s plantations landbank located.

A3. Unusual items

There were no unusual items that have material effects on the assets, liabilities, equity, net income or cash flows for the current financial year-to-date.

A4. Material changes in estimates

There were no changes in estimates that have had a material effect in the current quarter.

A5. Debt and equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the first quarter ended 30 April 2026 except for the issuance of 1,084,000 new ordinary shares under the Company’s Executives’ Share Option Scheme (“ESOS”).

As at 30 April 2026, there are no treasury shares held by the Company.

The outstanding unexercised number of ESOS options granted as at 30 April 2026 was 29,010,500.

A6. Dividends paid

The gross dividend paid during the current financial year-to-date was as follows:

- (i) A special single tier dividend of 3 sen per ordinary share in respect of the financial year 2026 paid on 10 February 2026.

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A7. Segmental information

Major segments by activity:-

	Revenue		Results	
	3 months ended		3 months ended	
	30/04/2026	30/04/2025	30/04/2026	30/04/2025
	RM'000	RM'000	RM'000	RM'000
Plantation operations	56,802	72,192	30,352	47,278
Milling operations	441,504	402,594	47,619	21,770
	498,306	474,786	77,971	69,048
Add/(Less):				
Inter-segment adjustments and eliminations	(48,646)	(63,069)	2,847	(546)
	<u>449,660</u>	<u>411,717</u>	80,818	68,502
Add/(Less):				
Unallocated expenses			(1,049)	(1,871)
Finance income			2,201	2,466
Finance costs			(1,549)	(1,965)
Other investment income			2,146	1,850
Profit before tax			82,567	68,982
Tax expenses			(19,426)	(16,400)
Profit net of tax			<u>63,141</u>	<u>52,582</u>

A8. Material subsequent events

As at 22 June 2026, there were no material subsequent events that have not been reflected in the financial statements for the current financial period.

A9. Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial year-to-date, including business combination, acquisition or disposal of subsidiaries and long-term investments, restructuring and discontinuing operations.

A10. Contingent liabilities or Contingent assets

There have been no material changes in contingent liabilities or contingent assets at Group level since the end of last annual reporting period at 31 January 2026.

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ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Review of the performance of the Company and its principal subsidiaries

The Group achieved revenue and profit before tax (“PBT”) of RM449.66 million and RM82.57 million respectively for the current quarter ended 30 April 2026. With an 9% increase in revenue, the PBT was 20% higher as compared to RM68.98 million for the corresponding period last year. The improvement in PBT for the current financial year-to-date was mainly due to better processing margin from milling operations. The FFB production for the current year-to-date was 19% lower as compared to the corresponding period last year whilst the CPO production was 6% higher. Further information and statistics are tabulated below:

	Individual Period (1 st quarter)			Cumulative Period		
	Current Year Quarter	Preceding Year Quarter	Changes (%)	Current Year To-date	Preceding Corresponding Period	Changes (%)
	30/04/2026	30/04/2025		30/04/2026	30/04/2025	
(A) Financial Data:	RM'000	RM'000		RM'000	RM'000	
Revenue	449,660	411,717	9%	449,660	411,717	9%
Earnings before interest, tax, depreciation and amortisation (“EBITDA”)	94,949	81,924	16%	94,949	81,924	16%
Profit before interest and tax	84,116	70,947	19%	84,116	70,947	19%
Profit before tax	82,567	68,982	20%	82,567	68,982	20%
Profit after tax	63,141	52,582	20%	63,141	52,582	20%
Profit attributable to ordinary equity holders of the Company	55,180	41,920	32%	55,180	41,920	32%
(B) Statistics:						
Plantation						
FFB production (MT)	64,464	79,668	(19%)	64,464	79,668	(19%)
FFB yield per hectare (MT/Ha)	4.62	5.60	(18%)	4.62	5.60	(18%)
Average FFB selling price (RM/MT)	881	906	(3%)	881	906	(3%)
Palm Oil Milling						
CPO production (MT)	75,115	71,169	6%	75,115	71,169	6%
CPO sold (MT)	84,264	71,019	19%	84,264	71,019	19%
CPO extraction rate (%)	21.26	19.83	7%	21.26	19.83	7%
Average CPO selling price (RM/MT)	4,355	4,622	(6%)	4,355	4,622	(6%)

Note: CPO represents crude palm oil and is inclusive of palm oil production qualified under the International Sustainability and Carbon Certification (“ISCC”) and/or Italian National Scheme (“INS”).

As at 30 April 2026, the Group’s total planted area (excluding land for infrastructure, unplanted land and area under development) is 15,811 hectares. The age profile of planted area can be analysed as follows:

- a) < 3 years (Immature): 12%
- b) 3 – 6 years (Young mature): 15%
- c) 7 – 15 years (Prime mature): 31%
- d) 16 – 20 years (Old mature): 20%
- e) > 20 years (Pre-replanting): 22%

The Group has carried out replanting of 260 hectares during the current year-to-date.

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Performance analysis by segments (before inter-segments adjustments and eliminations):

	Individual Period (1 st quarter)			Cumulative Period		
	Current Year Quarter	Preceding Year Quarter	Changes (%)	Current Year To-date	Preceding Corresponding Period	Changes (%)
	30/04/2026	30/04/2025		30/04/2026	30/04/2025	
Revenue:	RM'000	RM'000		RM'000	RM'000	
Plantation	56,802	72,192	(21%)	56,802	72,192	(21%)
Milling	441,504	402,594	10%	441,504	402,594	10%
	498,306	474,786	5%	498,306	474,786	5%
Results:						
Plantation	30,352	47,278	(36%)	30,352	47,278	(36%)
Milling	47,619	21,770	119%	47,619	21,770	119%
	77,971	69,048	13%	77,971	69,048	13%

Plantation operations

The Group recorded lower revenue and profit for the current quarter as compared to the corresponding period last year mainly due to the 19% lower FFB production recorded for the current quarter.

The plantation operations did not face problems in selling FFB produce as most of the produce was supplied to mills within the Group.

Palm oil milling operations

The higher revenue from the milling operations for the current quarter was mainly contributed by the 19% higher CPO sales volume despite a 6% lower average CPO selling price. With higher sales volume and better processing efficiency, the milling operations recorded profits of RM47.62 million which was more than double the profit for the corresponding period last year.

The market condition and demand for the Group's milling products have been good and stable for the current year-to-date.

The revenue generated from supplying power to grids from our biogas plants for the current quarter was RM3.55 million which was 30% higher than RM2.73 million for the corresponding period last year.

B2. Comparison of profit before tax for the quarter reported on with the immediate preceding quarter

The PBT for the current quarter was RM82.57 million which was 40% higher than RM58.78 million achieved in the preceding quarter ended 31 January 2026.

The profit from plantation operations decreased by 4% or RM1.15 million to RM30.35 million as compared to RM31.50 million in the preceding quarter, mainly due to 21% drop in the FFB production but cushioned by a 9% higher FFB selling price.

Despite a 24% drop in CPO production, the profit for the palm oil milling operations for the current quarter surged by 22% to RM47.62 million as compared to RM38.90 million recorded for the preceding quarter. The increase was mainly due to higher palm oil prices in the current quarter which has resulted increase in gain on derivatives of RM3.5 million as well as the gain from selling 9,100 MT of CPO stock brought forward at lower cost due to lower FFB price in the preceding quarter.

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Total FFB processed in the current quarter decreased by 23% to 353,000 MT as compared to 460,000 MT in the preceding quarter.

Further information and statistics are tabulated below:

	Current Quarter	Immediate Preceding Quarter	Changes (%)
	30/04/2026	31/01/2026	
(A) Financial Data:	RM'000	RM'000	
Revenue	449,660	506,920	(11%)
Earnings before interest, tax, depreciation and amortisation ("EBITDA")	94,949	71,076	34%
Profit before interest and tax	84,116	60,441	39%
Profit before tax	82,567	58,778	40%
Profit after tax	63,141	43,761	44%
Profit attributable to ordinary equity holders of the Company	55,180	35,397	56%
(B) Statistics:			
Plantation			
FFB production (MT)	64,464	81,730	(21%)
FFB yield per hectare (MT/Ha)	4.62	5.89	(22%)
Average FFB selling price (RM/MT)	881	808	9%
Palm Oil Milling			
CPO production (MT)	75,115	98,390	(24%)
CPO sold (MT)	84,264	97,681	(14%)
CPO extraction rate (%)	21.26	21.39	(1%)
Average CPO selling price (RM/MT)	4,355	4,107	6%

B3. Current financial year prospects

Despite a lower-than-expected FFB production achieved in the first quarter, the Management maintains its target for a 5% growth in FFB production for the financial year ending 31 January 2027, after taking into account the improved age profile of young productive palms and on-going replanting program. The Group targets to replant about 700 hectares in the financial year 2027.

As for palm oil milling operations, the Management expects to achieve an optimum processing throughput of 1.6 million MT of FFB for the financial year 2027.

In terms of CPO price prospects, the Management expects the average CPO price for the financial year 2027 to stay in the range of RM4,000 - RM4,500 per MT.

Based on the above, we expect the Group to perform satisfactorily for the financial year 2027.

B4. Variance of actual profit from forecast profit and shortfall in profit guarantee

This is not applicable.

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B5. Income tax

	Current Quarter Ended 30/04/2026 RM'000	Financial Year-to-date Ended 30/04/2026 RM'000
Malaysian Income Tax		
- Current year	17,370	17,370
Deferred tax		
- Current year	2,056	2,056
	19,426	19,426

B6. Status of corporate proposals

There is no outstanding corporate proposal as at 22 June 2026.

B7. Group borrowings and debt securities

The Group's loans and borrowings, which are denominated in Ringgit Malaysia, are as follows:

	As at 30/04/2026 RM'000	As at 30/04/2025 RM'000
<u>Current liabilities:</u>		
Secured:		
Revolving credit	5,000	5,000
Term loans	9,996	9,996
	14,996	14,996
Unsecured:		
Medium Term Notes	20,300	10,150
	35,296	25,146
<u>Non-current liabilities:</u>		
Secured:		
Term loans	12,999	22,995
Unsecured:		
Medium Term Notes	89,550	109,850
	102,549	132,845
Total loans and borrowings	137,845	157,991

- (a) The movements in term loans and Medium Term Notes were due to repayments.
- (b) The weighted average interest rate of borrowings as at 30 April 2026 was 4.54% per annum. There are no borrowings with fixed interest rate.

B8. Material litigation

As at 22 June 2026, there were no material litigations against the Group.

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B9. Dividend

No dividend has been declared or proposed for the current financial period ended 30 April 2026 and previous year corresponding period ended 30 April 2025.

B10. Earnings per share

Basic earnings per share (“Basic EPS”)

The Basic EPS is calculated by dividing the profit attributable to the owners of the Company for the current quarter and the first 3 months by the weighted average number of ordinary shares in issue during the current quarter and the first 3 months respectively, excluding treasury shares held by the Company:

		Current Quarter Ended 30/04/2026	Financial Year-to-date Ended 30/04/2026
Net profit for the period	(RM'000)	55,180	55,180
Weighted average number of ordinary shares in issue	('000)	983,707	983,707
Basic EPS	(sen)	5.61	5.61

Diluted earnings per share (“Diluted EPS”)

The Diluted EPS is calculated by dividing the profit attributable to the owners of the Company for the current quarter and the first 3 months by the weighted average number of ordinary shares in issue during the current quarter and the first 3 months respectively, which has been adjusted for the number of ordinary shares that could have been issued upon exercise of options under ESOS of the Company.

Shares that are anti-dilutive are ignored in the computation of Diluted EPS.

		Current Quarter Ended 30/04/2026	Financial Year-to-date Ended 30/04/2026
Net profit for the period	(RM'000)	55,180	55,180
Weighted average number of ordinary shares in issue	('000)	983,707	983,707
Adjustment for dilutive effect of options under ESOS	('000)	1,159	1,159
Adjusted weighted average number of shares for Diluted EPS	('000)	984,866	984,866
Diluted EPS	(sen)	5.60	5.60

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B11. Audit qualification

The auditors' report of the preceding annual financial statements of the Group did not contain any qualification.

B12. Profit before tax

Profit before tax is arrived at after charging/(crediting) the following items:

	Current Quarter Ended 30/04/2026 RM'000	Financial Year-to-date Ended 30/04/2026 RM'000
(a) Interest income	(2,201)	(2,201)
(b) Other income including investment income	(2,879)	(2,879)
(c) Interest expense	1,549	1,549
(d) Depreciation and amortization	10,833	10,833
(e) Provision for and write off of receivables	-	-
(f) Provision for and write off of inventories	-	-
(g) (Gain) or loss on disposal of investment properties	-	-
(h) Provision for/(Reversal of) impairment of assets	-	-
(i) Foreign exchange (gain)/loss	-	-
(j) (Gain) or loss on derivatives	(4,307)	(4,307)
(k) Net loss/(gain) arising from changes in fair value of biological assets	(743)	(743)
(l) Exceptional items	-	-

B13. Derivatives

As at 30 April 2026, the outstanding derivatives contracts entered by the Group are as follows:

<u>Type of Derivatives</u>	Contractual/ Notional Value as at 30/04/2026 RM'000	Fair Value Assets as at 30/04/2026 RM'000
CPO Futures contracts		
- Less than 1 year	16,932	1,431
CPO SWAP contracts		
- Less than 1 year	17,032	1,414
	<u>33,964</u>	<u>2,845</u>

The outstanding CPO Futures and SWAP contracts were entered for the purpose of hedging the purchases of raw material under the milling operations.

There is no change in risks, cash requirements and policies associated with the derivatives since the preceding financial year.

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B14. Gains/losses arising from fair value changes of financial liabilities

	Current Quarter Ended 30/04/2026 RM'000	Financial Year-to-date Ended 30/04/2026 RM'000
<u>(Gains)/losses arising from fair value changes of financial liabilities:</u>		
- CPO Futures contracts	<u>(546)</u>	<u>(546)</u>

- (a) The fair value (gains)/losses were arising from the transactions under the CPO Futures contracts.
- (b) The fair value (gains)/losses were due to movements in CPO prices in commodity derivatives market.
- (c) The fair values changes are derived based on:
- (i) the difference of contract value upon closure or settlement of contracts; and
 - (ii) the difference in value of outstanding contracts by reference to mark-to-market value and/or closing price quoted at the end of the reporting period.

B15. Additional Information

- (a) Receivables

Total receivables as at 30 April 2026 is RM63.01 million of which RM55.16 million is trade in nature with normal trade credit terms of less than 60 days.