



SumiSaujana

SUMISAUJANA GROUP BERHAD

Registration No: 202101023259 (1423559 - T)

(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

RHB Investment Bank Berhad (“**RHB Investment Bank**”), being the Sponsor, was responsible for the admission of Sumisaujana Group Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 9 April 2025. RHB Investment Bank assumes no responsibility for the contents of this unaudited interim financial report for the third quarter ended 30 September 2025.

SUMISAUJANA GROUP BERHAD

Registration No: 202101023259 (1423559 - T)
(Incorporated in Malaysia)

**Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income⁽¹⁾
for the Third Quarter and Period Ended 30 September 2025**

	Note	Individual Quarter		Cumulative Quarter	
		Unaudited		Unaudited	
		Current Quarter Ended	Corresponding Quarter Ended	Current Period Ended	Corresponding Period Ended
		30.9.2025	30.9.2024 ⁽²⁾	30.9.2025	30.9.2024 ⁽²⁾
		RM '000	RM '000	RM '000	RM '000
Revenue	A9	43,586	N/A	118,251	N/A
Cost of Sales		(34,792)	N/A	(84,773)	N/A
Gross Profit		8,794	N/A	33,478	N/A
Other Income		310	N/A	2,494	N/A
		9,104	N/A	35,972	N/A
Selling and Distribution Expenses		(2,398)	N/A	(6,894)	N/A
Administrative Expenses		(5,321)	N/A	(18,095)	N/A
Other Expenses		(658)	N/A	(4,121)	N/A
Finance Costs		(412)	N/A	(1,118)	N/A
Profit Before Taxation	B12	315	N/A	5,744	N/A
Income Tax Expense	B5	(209)	N/A	(1,670)	N/A
Profit After Taxation		106	N/A	4,074	N/A
Other Comprehensive Income		-	N/A	-	N/A
Total Comprehensive Income		106	N/A	4,074	N/A
Profit After Taxation Attributable to:					
Owners of the Company		106	N/A	4,074	N/A
Total Comprehensive Income Attributable to:					
Owners of the Company		106	N/A	4,074	N/A
Earnings Per Share ("EPS") (sen)					
- Basic/diluted ⁽³⁾	B11	* ⁽⁴⁾	N/A	0.28	N/A

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.
- (3) The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities at the end of the reporting period under review.
- (4) Represent less than 0.01 sen.

N/A - Not applicable.

SUMISAUJANA GROUP BERHAD

Registration No: 202101023259 (1423559 - T)
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Unaudited Consolidated Statements of Financial Position⁽¹⁾
as at 30 September 2025

	Unaudited As at 30.9.2025 RM '000	Audited As at 31.12.2024 RM '000
ASSETS		
NON-CURRENT ASSETS		
Plant and equipment	30,184	32,146
Right-of-use assets	1,688	2,084
Intangible assets	203	23
Other investment	81	46
	<u>32,156</u>	<u>34,299</u>
CURRENT ASSETS		
Inventories	24,776	25,458
Trade receivables	52,215	32,226
Other receivables, deposits and prepayments	24,166	4,003
Contract assets	540	2,808
Current tax asset	5,401	3,106
Derivative assets	-	264
Fixed deposits with licensed banks	72,340	7,731
Cash and bank balances	19,459	23,568
	<u>198,897</u>	<u>99,164</u>
TOTAL ASSETS	<u>231,053</u>	<u>133,463</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	142,862	*(5)
Reorganisation deficit	(64,950)	(64,950)
Retained profits	86,127	82,053
TOTAL EQUITY	<u>164,039</u>	<u>17,103</u>
NON-CURRENT LIABILITIES		
Lease liabilities	637	590
Long-term borrowings	8,776	9,650
Government grant	2,407	2,561
Deferred tax liabilities	2,254	2,709
	<u>14,074</u>	<u>15,510</u>

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**Unaudited Consolidated Statements of Financial Position⁽¹⁾
as at 30 September 2025 (Cont'd)**

	Unaudited As at 30.9.2025 RM '000	Audited As at 31.12.2024 RM '000
CURRENT LIABILITIES		
Trade payables	26,234	11,041
Contract liabilities	148	1
Other payables and accruals	5,003	7,864 ⁽⁴⁾
Amount owing to holding company	-	67,308 ⁽⁴⁾
Amount owing to directors	-	*(5)
Lease liabilities	1,106	1,637
Short-term borrowings	19,593	12,701
Government grant	205	205
Derivative liabilities	651	93
	<u>52,940</u>	<u>100,850</u>
TOTAL LIABILITIES	<u>67,014</u>	<u>116,360</u>
TOTAL EQUITY AND LIABILITIES	<u>231,053</u>	<u>133,463</u>
 Net assets per share (RM)	 <u>0.11⁽²⁾</u>	 <u>3.12⁽³⁾</u>

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Computed based on the Company's enlarged share capital of 1,443,601,600 Sumisaujana Group Berhad ("SSGB Shares" or "Shares") upon completion of the listing of the Company on the ACE Market of Bursa Securities on 9 April 2025.
- (3) Computed based on the weighted average number of 5,482,474 ordinary shares in issue during the preceding financial year but before the completion of the Acquisition of Sumisaujana TCM Chemicals Sdn Bhd ("SSTCM") and the Initial Public Offering ("IPO") of the Company.
- (4) On 29 February 2024, the Company entered into a conditional Share Sale Agreement ("SSA") with the vendors of SSTCM to acquire the entire issued share capital of SSTCM comprising 5,900,000 ordinary shares for a purchase consideration of RM70.8 million. The SSA became unconditional upon the fulfilment of the conditions precedent of the SSA on 5 December 2024. In consequent thereof, SSTCM became a wholly-owned subsidiary of the Company and consolidated under the pre-IPO restructuring and the acquisition was completed on 7 February 2025. As part of this pre-IPO restructuring accounting treatment, the Company increased its issued and paid-up capital from RM100 to RM70.8 million by issuance of 1,133,600,000 new ordinary shares for a total consideration of RM70.8 million as full payment for the acquisition of the subsidiary, SSTCM. Hence, this gives rise to an amount owing to holding company of RM67.3 million and amount owing to the other payables (i.e. pre-IPO Investors) of RM3.5 million. The total amount of RM70.8 million has been capitalised under the equity of the Company during the financial quarter ended 31 March 2025.
- (5) Represent less than RM1,000.

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Unaudited Consolidated Statements of Changes in Equity⁽¹⁾
for the Financial Period Ended 30 September 2025

	Share Capital RM '000	Invested Equity RM '000	Non-distributable Reorganisation Deficit RM '000	Distributable Retained Profits RM '000	Total Equity RM '000
Balance as at 1 January 2024	⁽²⁾	5,900	-	64,916	70,816
Profit after taxation/Total comprehensive income for the financial year	-	-	-	17,137	17,137
Effect of internal reorganisation	⁽²⁾	(5,900)	(64,950)	-	(70,850)
Balance as at 31 December 2024/1 January 2025	⁽²⁾	-	(64,950)	82,053	17,103
Profit after taxation/Total comprehensive income for the financial period	-	-	-	4,074	4,074
Adjustments for acquisition of a subsidiary	70,850	-	-	-	70,850
Issuance of shares	74,400	-	-	-	74,400
Share issuance expenses	(2,388)	-	-	-	(2,388)
Balance as at 30 September 2025	142,862	-	(64,950)	86,127	164,039

Notes:

(1) The basis of preparation of the Unaudited Consolidated Statements of Changes in Equity are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

(2) Represent less than RM1,000.

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**Unaudited Consolidated Statements of Cash Flows⁽¹⁾
for the Financial Period Ended 30 September 2025**

	Unaudited 30.9.2025 RM '000	Unaudited 30.9.2024 ⁽²⁾ RM '000
Cash Flows from Operating Activities		
Profit before taxation	5,744	N/A
Adjustments for:-		
Allowance for impairment losses:		
- inventories	27	N/A
- trade receivables	89	N/A
Depreciation:		
- plant and equipment	2,569	N/A
- right-of-use assets	1,692	N/A
Interest expenses:		
- lease liabilities	95	N/A
- others	1,023	N/A
Inventories written off	77	N/A
Loss on disposal of plant and equipment	1	N/A
Amortisation of:		
- government grant	(152)	N/A
- intangible assets	20	N/A
Interest income	(1,307)	N/A
Fair value loss on derivative assets/liabilities	651	N/A
Gain on modification of leases	(24)	N/A
Unrealised loss on foreign exchange	602	N/A
Operating profit before working capital changes	<u>11,107</u>	N/A
Changes in working capital:		
- inventories	578	N/A
- trade and other receivables	(21,001)	N/A
- trade and other payables	15,680	N/A
- contract assets/liabilities	2,415	N/A
Cash From Operations	<u>8,779</u>	N/A
Interest received	1,307	N/A
Interest paid	(1,120)	N/A
Income tax paid	(4,420)	N/A
Net Cash from Operating Activities	<u>4,546</u>	N/A
Cash Flows for Investing Activities		
Deposit paid for acquisition of property	(19,500)	N/A
Purchase of plant and equipment	(608)	N/A
Purchase of intangible assets	(200)	N/A
Purchase of other investment	(36)	N/A
Placement of fixed deposits pledged with a licensed bank	(2,073)	N/A
Net Cash for Investing Activities	<u>(22,417)</u>	N/A

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**Unaudited Consolidated Statements of Cash Flows⁽¹⁾
for the Financial Period Ended 30 September 2025 (Cont'd)**

	Unaudited 30.9.2025 RM '000	Unaudited 30.9.2024 ⁽²⁾ RM '000
Cash Flows from Financing Activities		
Proceeds from issuance of ordinary shares	74,400	N/A
Payment of listing expenses	(2,388)	N/A
Net drawdown/(repayment):		
- bankers' acceptances	6,340	N/A
- receivables factoring	499	N/A
- hire purchase payables	(28)	N/A
- lease liabilities	(1,757)	N/A
- term loans	(743)	N/A
Repayment to directors	*(3)	N/A
Net Cash from Financing Activities	76,323	N/A
Net Increase in Cash and Cash Equivalents	58,452	N/A
Effects of Exchange Rate Changes	(25)	N/A
Cash and Cash Equivalents at Beginning of the Financial Period	28,568	N/A
Cash and Cash Equivalents at End of the Financial Period	86,995	N/A

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Cash Flows are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the corresponding period as no interim financial report was prepared for the comparative financial period concerned.
- (3) Represent less than RM1,000.

N/A - Not applicable.

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PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRSs”) 134: INTERIM FINANCIAL REPORTING**A1. Basis of Preparation**

This interim financial report of Sumisaujana Group Berhad (the “**Company**”) and its subsidiary (the “**Group**”) is unaudited and has been prepared in accordance with the requirements of 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 the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

There are no comparative figures for the corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.

This interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2024 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 Group’s audited financial statements for the financial year ended 31 December 2024, except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

As at the date of authorisation of this interim financial report, the following Standards were issued but not yet effective and have not been adopted by the Group:

MFRSs and/or IC Interpretations (Including the Consequential Amendments)	Effective Date
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
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
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The initial application of the above Standards is not expected to have any material impact to the consolidated financial statements of the Group upon adoption.

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**PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS
("MFRSs") 134: INTERIM FINANCIAL REPORTING (CONT'D)**

A3. Auditors' Report on Preceding Annual Financial Statements

There were no qualifications on the audited financial statements of the Group for the financial year ended 31 December 2024.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not affected by any seasonal or cyclical trend other than the general economic environment in which the Group operates during the current financial quarter and financial period under review.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and financial period under review.

A6. Material Changes in Accounting Estimates

There were no changes in accounting estimates that have a material effect to the Group in the current financial quarter and financial period under review.

A7. Debts and Equity Securities

In conjunction with the Company's listing, the Company issued 310,000,000 new shares ("Issue Shares") at an issue price of RM0.24 per share via public issue.

Saved as disclosed above, there were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial quarter and financial period under review.

A8. Dividends Paid

There were no dividends paid by the Company during the current financial quarter under review.

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**PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS
("MFRSs") 134: INTERIM FINANCIAL REPORTING (CONT'D)**

A9. Segmental Reporting

The geographical segments of the Group's revenue were as follows:

	Individual Quarter		Cumulative Quarter	
	Unaudited		Unaudited	
	Current Quarter	Corresponding Quarter	Current Period	Corresponding Period
	Ended	Ended	Ended	Ended
	30.9.2025	30.9.2024⁽¹⁾	30.9.2025	30.9.2024⁽¹⁾
	RM '000	RM '000	RM '000	RM '000

<u>Geographical segment</u>				
Thailand	7,417	N/A	35,563	N/A
Malaysia	22,269	N/A	34,643	N/A
Indonesia	5,246	N/A	16,365	N/A
United States of America	891	N/A	7,000	N/A
South Korea	8	N/A	4,865	N/A
Others ⁽²⁾	7,755	N/A	19,815	N/A
	43,586	N/A	118,251	N/A

No business segment information has been presented as the Group is mainly involved in the manufacturing of oil and gas specialty chemicals, trading of oil and gas specialty and industrial chemicals and provision of related support services which are substantially within a single business segment.

Notes:

- (1) There are no comparative figures for the corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.
- (2) Others include Australia, Azerbaijan, Brunei, China, Egypt, India, Kuwait, New Zealand, Nigeria, Oman, Pakistan, Papua New Guinea, Saudi Arabia, Turkey, United Arab Emirates and Vietnam.

N/A - Not applicable.

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**PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS
("MFRSs") 134: INTERIM FINANCIAL REPORTING (CONT'D)****A10. Changes in Composition of the Group**

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

A11. Contingent Assets and Contingent Liabilities

There were no contingent assets and contingent liabilities as at 30 September 2025.

A12. Capital Commitments

Saved as disclosed below, there were no other material capital commitments entered into and not provided for by the Group as at the date of this interim financial report.

	Unaudited As at 30.9.2025 RM '000	Unaudited As at 30.9.2024 ⁽¹⁾ RM '000
Purchase of:		
- leasehold warehouse and office building ⁽²⁾	23,900	N/A
- leasehold factory and office building ⁽³⁾	16,300	N/A
- lab equipment	381	N/A
Total	40,581	N/A

Notes:

⁽¹⁾ There are no comparative figures for the corresponding period as no interim financial report was prepared for the comparative financial period concerned.

⁽²⁾ Refers to New Puncak Alam Corporate Office - Lot 41736

⁽³⁾ Refers to New Puncak Alam Warehouse - Lot 41735

N/A - Not applicable

A13. Material Events Subsequent to the End of the Quarter

There were no material events subsequent to the end of the current financial quarter under review and up to the date of issuance of this report.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of the Group's Performance

The Group's performance for the current financial quarter and financial period ended 30 September 2025 are tabled below:

	Individual Quarter		Cumulative Quarter	
	Unaudited		Unaudited	
	Current Quarter	Corresponding Quarter	Current Period	Corresponding Period
	Ended	Ended	Ended	Ended
	30.9.2025	30.9.2024⁽¹⁾	30.9.2025	30.9.2024⁽¹⁾
	RM '000	RM '000	RM '000	RM '000

Revenue	43,586	N/A	118,251	N/A
Gross profit ("GP")	8,794	N/A	33,478	N/A
Profit before taxation ("PBT")	315	N/A	5,744	N/A
GP margin	20.2%	N/A	28.3%	N/A
PBT margin	0.7%	N/A	4.9%	N/A

Notes:

⁽¹⁾ There are no comparative figures for the corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.

N/A - Not applicable.

In the current financial quarter and financial period under review, the Group recorded revenue of RM43.6 million and RM118.3 million, respectively. This was mainly attributed to sales in Malaysia, Thailand and Indonesia, which accounted for RM22.3 million, RM7.4 million and RM5.2 million in the current financial quarter, representing 51.1%, 17.0% and 12.0% of the Group's total revenue, respectively. For the current financial period, sales to Thailand, Malaysia and Indonesia were also the main contributors, generating RM35.6 million, RM34.6 million and RM16.4 million, and representing 30.1%, 29.3% and 13.8% of the Group's total revenue, respectively.

The Group recorded a PBT of RM0.3 million for the current financial quarter, reflecting sustained operational performance within a challenging market environment. The modest profitability was primarily impacted by softer demand across all market segments due to slower economic activities. Meanwhile, the Group recorded a PBT of RM5.7 million for the current financial period, after deducting net foreign exchange loss and one-off listing expenses of RM2.3 million and RM1.4 million, respectively. Excluding the net foreign exchange loss and one-off listing expenses, the Group would have recorded a PBT of RM9.4 million for the current financial period.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS**B2. Comparison with the Preceding Quarter's Result**

The Group's performance for the current financial quarter and preceding quarter are tabled below:

	Unaudited	
	Current Quarter Ended	Preceding Quarter Ended
	30.9.2025	30.6.2025
Revenue	43,586	36,896
GP	8,794	13,184
PBT	315	2,077
GP margin	20.2%	35.7%
PBT margin	0.7%	5.6%

The Group recorded a revenue of RM43.6 million for the current financial quarter ended 30 September 2025, of which RM22.3 million was derived in Malaysia, whilst RM7.4 million and RM5.2 million were derived from Thailand and Indonesia, and RM8.7 million came from the other countries, such as Indonesia, Oman, Kuwait, Saudi Arabia, United States of America, and etc.

Revenue for the current quarter increased by approximately RM6.7 million or 18.2% from RM36.9 million in the preceding financial quarter as compared to RM43.6 million in the current financial quarter. This growth was primarily driven by the partial delivery of a secured contract, which contributed RM19.8 million in revenue during the current financial quarter. Despite higher revenue, gross margin declined due to a less favourable product mix.

As a result, the Group's PBT for the current financial quarter stood at RM0.3 million as compared to RM2.1 million in the preceding quarter. The lower PBT was mainly attributable to less favourable product mix and the impact of a stronger Malaysian Ringgit during the current financial quarter on the Group's US dollar-denominated business.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**B3. Prospects of the Group**

Despite the ongoing concerns over global tariff changes, economic uncertainties and geopolitical conflicts in Eastern Europe and the Middle East, the Group expects the outlook for the oil and gas sector to remain broadly stable. The oil and gas sector has, however, seen a slight decline in active drilling rigs in major markets such as the Middle East and the United States. In Asia, drilling activity remains stable, and the Group anticipates selective growth opportunities in line with its expanding portfolio.

During the quarter, the Group via its wholly-owned subsidiary, SSTCM, enhanced its product and service offerings, with several newly introduced products receiving approvals from key customers. Besides the introduction of new products, the Group successfully produced its first batch of emulsifiers in the United States via a toll-manufacturing arrangement, marking a key milestone in the Group's international expansion. The Group expects the range of US-manufactured products to grow progressively, further broadening its market presence and customer base in North America. During the quarter, the Group also secured its first order in Indonesia for the supply of drilling base oil and water-based oilfield chemicals.

In addition to these commercial developments, the Group has been continuously implementing cost-optimisation initiatives to improve operational efficiency and reduce overall expenditure. Collectively, these developments are expected to contribute positively to the Group's revenue and profitability going forward.

Despite the geopolitical headwinds, the Group continues to adapt by expanding its portfolio, strengthening market reach, and maintaining a strong commitment to research and development. Leveraging its established capabilities and reputation across the upstream, midstream, and downstream segments, the Group remains focused on sustaining long-term growth and creating value for its shareholders and business partners.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**B4. Profit Forecast or Profit Guarantee**

The Group has not provided any profit estimate, forecast, projection or internal targets in any public document during the current financial quarter under review.

B5. Income Tax Expenses

	Individual Quarter		Cumulative Quarter	
	Unaudited		Unaudited	
	Current Quarter	Corresponding Quarter	Current Period	Corresponding Period
	Quarter Ended	Ended	Period Ended	Period Ended
	30.9.2025	30.9.2024⁽¹⁾	30.9.2025	30.9.2024⁽¹⁾
	RM '000	RM '000	RM '000	RM '000
Current tax expenses	35	N/A	2,125	N/A
Deferred tax expenses/(income)	174	N/A	(455)	N/A
Total	209	N/A	1,670	N/A
Effective tax rate (%)⁽²⁾	66.3	N/A	29.1	N/A

Notes:

(1) There are no comparative figures for the corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.

(2) Calculated based on income tax expense over PBT for the financial period.

N/A - Not applicable.

In the current financial quarter, the Group has recorded an income tax expense of RM0.2 million. The effective tax rate for the current financial quarter of 66.3% was higher than the statutory tax rate of 24%, primarily attributable to provision of deferred tax and certain expenses not being deductible for tax purposes.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**B6. Status of Corporate Proposals**

There was no corporate proposals announced but not completed as at the date of this interim financial report.

B7. Utilisation of Proceeds from the IPO

As at 30 September 2025, the status of utilisation of proceeds amounting to RM74.4 million are as follows:

Detail of utilisation	Proposed Utilisation RM '000	Percentage of Utilisation %	Actual Utilisation RM '000	Balance yet to be Unutilised RM '000	Estimated timeframe for utilisation from the date of listing⁽¹⁾
Acquisition of the New Puncak Alam					
Warehouse and New Puncak Alam Corporate Office	40,200	54.0	-	40,200	Within 12 months
Acquisition of the existing Puncak Alam Factory	18,900	25.4	18,900	-	Within 12 months
Capital expenditure					
- Installation of solar photovoltaic system at the existing Puncak Alam Factory and purchase and installation of IT infrastructure for the New Puncak Alam Corporate Office	2,080	2.8	-	2,080	Within 24 months
Expansion of research and development division	7,620	10.3	163	7,457	Within 36 months
Estimated listing expenses	5,600	7.5	5,600	-	Within 1 month
	74,400	100.0	24,663	49,737	

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

Note:

⁽¹⁾ From the date of listing of the Company on the ACE Market of Bursa Securities on 9 April 2025.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**B8. Borrowings**

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

	Unaudited As at 30.9.2025 RM '000	Audited As at 31.12.2024 RM '000
<u>Current Liabilities</u>		
<u>Secured</u>		
Hire purchase payables	805	698
Term loans	991	995
Bankers' acceptances	17,797	11,008
	<u>19,593</u>	<u>12,701</u>

Non-current Liabilities

<u>Secured</u>		
Hire purchase payables	2,212	2,347
Term loans	6,564	7,303
	<u>8,776</u>	<u>9,650</u>
Total	<u>28,369</u>	<u>22,351</u>

The currency exposure profile of the borrowings are as follows:

	Unaudited 30.9.2025 RM '000	Audited 31.12.2024 RM '000
Ringgit Malaysia	19,443	19,095
United States Dollar	8,926	3,256
	<u>28,369</u>	<u>22,351</u>

The borrowings denominated in foreign currency are classified as short-term.

B9. Material Litigation

There were no material litigations by or against the Group as at the date of this interim financial report.

B10. Dividends

No dividend was declared or recommended for payment by the Board of Directors of the Company during the current financial quarter under review.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B11. Basic/Diluted Earnings per Share

	Individual Quarter		Cumulative Quarter	
	Unaudited		Unaudited	
	Current	Corresponding	Current	Corresponding
	Quarter	Quarter	Period	Period
Ended	Ended	Ended	Ended	Ended
30.9.2025	30.9.2024 ⁽¹⁾	30.9.2025	30.9.2025	30.9.2024 ⁽¹⁾
RM '000	RM '000	RM '000	RM '000	RM '000

Profit attributable to owners of the Company	106	N/A	4,074	N/A
Weighted average number of ordinary shares in issue ('000)	1,443,602	N/A	1,443,602	N/A
Basic/diluted EPS (sen) ⁽²⁾	* ⁽³⁾	N/A	0.28	N/A

Notes:

- (1) There are no comparative figures for the corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.
- (2) Basic EPS is calculated based on the Company's share capital of 1,443,601,600 ordinary shares that was listed on the ACE Market of Bursa Securities. The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities at the end of the current financial quarter and financial period under review.
- (3) Represent less than 0.01 sen.

N/A - Not applicable.

B12. Profit Before Taxation

	Individual Quarter		Cumulative Quarter	
	Unaudited		Unaudited	
	Current	Corresponding	Current	Corresponding
	Quarter	Quarter	Period	Period
Ended	Ended	Ended	Ended	Ended
30.9.2025	30.9.2024 ⁽¹⁾	30.9.2025	30.9.2025	30.9.2024 ⁽¹⁾
RM '000	RM '000	RM '000	RM '000	RM '000

Profit before taxation is arrived at after charging/(crediting):-				
Auditors' remuneration	20	N/A	122	N/A
Depreciation:				
- plant and equipment	856	N/A	2,569	N/A
- right-of-use assets	545	N/A	1,692	N/A
Directors' remuneration	1,063	N/A	4,418	N/A

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B12. Profit Before Taxation (Cont'd)

	Individual Quarter		Cumulative Quarter	
	Unaudited		Unaudited	
	Current	Corresponding	Current	Corresponding
	Quarter	Quarter	Period	Period
	Ended	Ended	Ended	Ended
	30.9.2025	30.9.2024 ⁽¹⁾	30.9.2025	30.9.2024 ⁽¹⁾
	RM '000	RM '000	RM '000	RM '000
Profit before taxation is arrived at after charging/(crediting):- (Cont'd)				
Impairment losses on				
- inventories	14	N/A	27	N/A
- trade receivables	59	N/A	89	N/A
Interest expense on financial liabilities not at fair value through profit or loss:				
- bank overdrafts	-	N/A	2	N/A
- hire purchase payables	42	N/A	127	N/A
- term loans	120	N/A	381	N/A
- others	220	N/A	513	N/A
Interest expense on lease liabilities	30	N/A	95	N/A
Inventories written off	40	N/A	77	N/A
Lease expenses:				
- low-value assets	23	N/A	69	N/A
- short-term leases	95	N/A	601	N/A
Loss/(Gain) on foreign exchange:				
- realised	167	N/A	1,714	N/A
- unrealised	(434)	N/A	602	N/A
Loss on disposal of plant and equipment	*(2)	N/A	1	N/A
Staff costs (including other key management personnel):				
- salaries, wages, bonuses and allowances	5,774	N/A	16,082	N/A
- defined contribution benefits	615	N/A	1,667	N/A
- other benefits	384	N/A	1,277	N/A
Amortisation of:				
- government grant	(49)	N/A	(152)	N/A
- intangible asset	10	N/A	20	N/A
Fair value loss on derivative assets/liabilities	1,070	N/A	651	N/A
Gain on modification of leases	-	N/A	(24)	N/A
Interest income	(236)	N/A	(1,307)	N/A

Notes:

(1) There are no comparative figures for the corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.

(2) Represent less than RM1,000.

N/A - Not applicable.

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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)
B13. Derivative Financial Instruments

The details of the Group's derivative financial instruments are as follows: -

	Contract/Notional Amount		Fair Value	
	As at	As at	As at	As at
	30.9.2025	31.12.2024	30.9.2025	31.12.2024
	RM '000	RM '000	RM '000	RM '000
Derivative assets				
Forward currency contracts	-	15,400	-	264
Derivative liabilities				
Forward currency contracts	49,151	3,350	651	(93)

Forward currency contracts are used to hedge the Group's purchases denominated in Euro ("EUR") and sales denominated in United States Dollar ("USD"), for which firm commitments existed at the end of the financial period. The settlement dates of the forward currency contracts range between 1 to 6 months after the end of the financial period.

BY ORDER OF THE BOARD
SUMISAUJANA GROUP BERHAD
25 NOVEMBER 2025