SUMISAUJANA GROUP BERHAD

Registration No: 202101023259 (1423559 - T)

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT

FOR THE SECOND QUARTER ENDED 30 JUNE 2026

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 second quarter ended 30 June 2026.

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

Consolidated Statements of Profit or Loss and Other Comprehensive Income[1] for the Second Quarter Ended 30 June 2026

	Note	Individual Quarter Unaudited Current Quarter Ended 30.06.2026 RM '000	Individual Quarter Unaudited Corresponding Quarter Ended 30.06.2025 RM '000	Cumulative Quarter Unaudited Current Period Ended 30.06.2026 RM '000	Cumulative Quarter Unaudited Corresponding Period Ended 30.06.2025 RM '000
Revenue	A9	45,116	36,896	87,296	74,665
Cost of Sales		(29,356)	(23,712)	(60,459)	(49,981)
Gross Profit		15,760	13,184	26,837	24,684
Other Income		1,080	957	2,014	2,184
		16,840	14,141	28,851	26,868
Selling and Distribution Expenses		(2,690)	(2,209)	(5,129)	(4,496)
Administrative Expenses		(5,837)	(7,474)	(10,856)	(12,774)
Other Expenses		(1,181)	(2,000)	(1,774)	(3,463)
Finance Costs		(382)	(381)	(776)	(706)
Impairment Loss on Financial Assets		(229)	-	(229)	-
Profit Before Taxation	B13	6,521	2,077	10,087	5,429
Income Tax Expense	B5	(2,107)	(824)	(3,171)	(1,461)
Profit After Taxation		4,414	1,253	6,916	3,968
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		4,414	1,253	6,916	3,968
Profit After Taxation Attributable to:					
Owners of the Company		4,414	1,253	6,916	3,968
Total Comprehensive Income Attributable to:					
Owners of the Company		4,414	1,253	6,916	3,968
Earnings Per Share ("EPS") (sen)					
- Basic/diluted[2]	B12	0.31	0.09	0.48	0.27

Notes:

[1] The Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

[2] The basic/diluted earnings per share ("**EPS**") is calculated based on the total number of 1,443,601,600 ordinary shares in issue as at the end of the current financial quarter and financial period under review. 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.

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

Consolidated Statements of Financial Position[(1)]
as at 30 June 2026

	Unaudited As at 30.06.2026 RM '000	Audited As at 31.12.2025 RM '000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	73,212	45,728
Right-of-use assets	28,289	10,253
Intangible assets	173	193
Other investment	81	81
	101,755	56,255
CURRENT ASSETS		
Inventories	36,223	25,841
Trade receivables	49,592	62,189
Other receivables, deposits and prepayments	5,791	2,948
Contract assets	-	540
Current tax asset	3,009	3,767
Derivative assets	15	593
Fixed deposits with licensed banks	18,144	65,204
Cash and bank balances	25,624	30,067
	138,398	191,149
TOTAL ASSETS	240,153	247,404
EQUITY AND LIABILITIES		
EQUITY		
Share capital	142,862	142,862
Reorganisation deficit	(64,950)	(64,950)
Retained profits	94,173	90,144
TOTAL EQUITY	172,085	168,056
NON-CURRENT LIABILITIES		
Lease liabilities	273	453
Long-term borrowings	8,674	9,514
Government grant	2,253	2,356
Deferred tax liabilities	3,181	2,640
	14,381	14,963

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

Consolidated Statements of Financial Position[1]
as at 30 June 2026 (Cont'd)

	Unaudited As at 30.06.2026 RM '000	Audited As at 31.12.2025 RM '000
CURRENT LIABILITIES		
Trade payables	17,705	34,139
Contract liabilities	515	589
Other payables and accruals	7,305	5,454
Amount owing to a director	-	*[2]
Lease liabilities	261	581
Short-term borrowings	27,374	22,198
Government grant	205	205
Derivative liabilities	322	1,219
	53,687	64,385
TOTAL LIABILITIES	68,068	79,348
TOTAL EQUITY AND LIABILITIES	240,153	247,404
Net assets per share (RM)	0.12[3]	0.12[3]

Notes:
[1] The Unaudited Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

[2] Represent less than RM1,000.

[3] Computed based on the total number of 1,443,601,600 ordinary shares.

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

Consolidated Statements of Changes in Equity[1]
for the Financial Period Ended 30 June 2026

		Non-distributable	*Distributable*	
	Share Capital RM '000	**Reorganisation Deficit RM '000**	**Retained Profits RM '000**	**Total Equity RM '000**
Balance as at 1 January 2025 (Audited)	***[2]**	**(64,950)**	**82,053**	**17,103**
Profit after taxation/Total comprehensive income for the financial year	-	-	8,091	8,091
Issuance of shares pursuant to acquisition of a subsidiary	70,850	-	-	70,850
Issuance of shares pursuant to public issue	74,400	-	-	74,400
Share issuance expenses for the public issue	(2,388)	-	-	(2,388)
Balance as at 31 December 2025/1 January 2026 (Audited)	**142,862**	**(64,950)**	**90,144**	**168,056**
Profit after taxation/Total comprehensive income for the financial period	-	-	6,916	6,916
Dividend paid	-	-	(2,887)	(2,887)
Balance as at 30 June 2026 (Unaudited)	**142,862**	**(64,950)**	**94,173**	**172,085**

Notes:

(1) The Unaudited Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) Represent less than RM1,000.

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

Consolidated Statements of Cash Flows[1]
for the Financial Period Ended 30 June 2026

	Unaudited	Unaudited
	30.06.2026	30.06.2025
	RM '000	RM '000
Cash Flows (for)/from Operating Activities		
Profit before taxation	10,087	5,429
Adjustments for:-		
Allowance for impairment losses on:		
- inventories	122	13
- trade receivables	229	30
Depreciation:		
- property, plant and equipment	2,120	1,713
- right-of-use assets	332	1,147
Interest expenses:		
- lease liabilities	20	65
- others	756	641
Written off:		
- inventories	37	37
- property, plant and equipment	234	-
Amortisation of:		
- government grant	(103)	(103)
- intangible assets	20	10
Interest income	(822)	(1,071)
Fair value loss/(gain) on derivative assets/liabilities	307	(419)
Loss on disposal of property, plant and equipment	2	1
Gain on modification of leases	(9)	(24)
Unrealised loss on foreign exchange	437	1,036
Operating profit before working capital changes	13,769	8,505
Changes in working capital:		
- (Increase)/Decrease in inventories	(10,541)	2,268
- Decrease/(Increase) in trade and other receivables	10,370	(7,676)
- (Decrease)/Increase in trade and other payables	(15,272)	1,534
- Decrease/(Increase) in contract assets/liabilities	466	(1)
Cash (for)/from Operations	(1,208)	4,630
Interest received	822	1,071
Interest paid	(776)	(706)
Income tax paid	(1,872)	(2,975)
Net Cash (for)/from Operating Activities	**(3,034)**	**2,020**

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

Consolidated Statements of Cash Flows[1]
for the Financial Period Ended 30 June 2026 (Cont'd)

	Unaudited 30.06.2026 RM '000	Unaudited 30.06.2025 RM '000
Cash Flows for Investing Activities		
Purchase of:		
- property, plant and equipment	(48,474)	(425)
- intangible assets	-	(200)
- other investment	-	(36)
Placement of fixed deposits pledged with a licensed bank	(84)	(2,073)
Proceeds from disposal of property, plant and equipment	*[2]	-
Net Cash for Investing Activities	**(48,558)**	**(2,734)**
Cash Flows from Financing Activities		
Proceeds from issuance of ordinary shares	-	74,400
Payment of listing expenses	-	(2,388)
Net drawdown/(repayment) of:		
- bankers' acceptances	5,278	6,392
- hire purchase payables	(399)	160
- lease liabilities	(226)	(1,195)
- term loans	(526)	(489)
Dividend paid	(2,887)	-
Repayment to a director	*[2]	*[2]
Net Cash from Financing Activities	**1,240**	**76,880**
Net (Decrease)/Increase in Cash and Cash Equivalents	(50,352)	76,166
Effects of Exchange Rate Changes	(1,235)	(333)
Cash and Cash Equivalents at Beginning of the Financial Period	90,467	28,568
Cash and Cash Equivalents at End of the Financial Period	**38,880**	**104,401**

Notes:

[1] The Unaudited Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

[2] Represent less than RM1,000.

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 the Malaysian Financial Reporting Standards (“**MFRSs**”) 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.

This interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The financial statements of the Group have been prepared in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board (“MFRS Accounting Standards”) and IFRS Accounting Standards as issued by the International Accounting Standards Board (“IFRS Accounting Standards”).

During the financial year, the Group has adopted the following interpretations and amendments issued by the Malaysian Accounting Standards Board (“MASB”), which became effective for annual periods beginning on or after 1 January 2026:

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Amendments that are part of Annual Improvements – Volume 11:
  - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards*
  - Amendments to MFRS 7, *Financial Instruments: Disclosures*
  - Amendments to MFRS 9, *Financial Instruments*
  - Amendments to MFRS 10, *Consolidated Financial Statements*
  - Amendments to MFRS 107, *Statement of Cash Flows*
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

The adoption of the above pronouncement did not have any material impact on the financial statements of the Group.

The following are accounting standards, interpretations and amendments to the MFRS Accounting Standards that have been issued by the Malaysian Accounting Standards Board (“MASB”) but have not been adopted by the Group:

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2027

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*
- MFRS 20, *Regulatory Assets and Regulatory Liabilities*
- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates – Translation to a Hyperinflationary Presentation Currency*

A2. Significant Accounting Policies (Cont’d)

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, *Consolidated Financial Statements* and MFRS 128, *Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The initial application of the abovementioned accounting standards, amendments and interpretations is not expected to have any material financial impacts to the current period and prior period financial statements of the Group other than MFRS 18 which may impact the presentation of the statement of profit or loss and other comprehensive income in the period of initial application.

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 2025.

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. Debt and Equity Securities

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

A8. Dividend Paid

The Company had on 22 May 2026 declared an interim single tier dividend of 0.20 sen per ordinary share amounting to RM2.89 million for the financial year ending 31 December 2026. The interim single tier dividends have been paid on 3 July 2026 to all holders of ordinary shares whose names appeared in the Record of Depositors at the close of business on 16 June 2026.

A9. Segmental Reporting

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

	Individual Quarter Unaudited		Cumulative Quarter Unaudited	
	Current Quarter Ended 30.06.2026 RM '000	Corresponding Quarter Ended 30.06.2025 RM '000	Current Period Ended 30.06.2026 RM '000	Corresponding Period Ended 30.06.2025 RM '000
Geographical segment				
Thailand	15,249	12,306	28,778	28,146
Malaysia	12,841	9,243	22,219	12,374
Indonesia	3,886	4,167	8,561	11,119
United States of America	5,346	3,864	9,350	6,109
Oman	3,237	1,403	5,704	1,403
Others[1]	4,557	5,913	12,684	15,514
	45,116	36,896	87,296	74,665

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.

Note:

[1] Others include Argentina, Australia, Azerbaijan, Brunei, China, Egypt, India, Kuwait, New Zealand, Nigeria, Pakistan, Papua New Guinea, Saudi Arabia, Singapore, South Korea, Turkey, the United Arab Emirates and Vietnam.

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 or contingent liabilities as at 30 June 2026.

A12. Capital Commitments

Save 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 30.06.2026 RM '000	Audited As at 31.12.2025 RM '000
Purchase of:		
- leasehold warehouse and office building [1]	-	23,900
- leasehold factory and office building [2]	-	16,300
- plant and equipment	519	3,505
Total	**519**	**43,705**

Notes:

[1] Refers to New Puncak Alam Corporate Office - Lot 41736

[2] Refers to New Puncak Alam Warehouse - Lot 41735

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.

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 June 2026 are tabled below:

	Individual Quarter Unaudited		Cumulative Quarter Unaudited	
	Current Quarter Ended 30.06.2026 RM '000	Corresponding Quarter Ended 30.06.2025 RM '000	Current Period Ended 30.06.2026 RM '000	Corresponding Period Ended 30.06.2025 RM '000
Revenue	45,116	36,896	87,296	74,665
Gross profit **("GP")**	15,760	13,184	26,837	24,684
Profit before taxation **("PBT")**	6,521	2,077	10,087	5,429
GP margin	34.9%	35.7%	30.7%	33.1%
PBT margin	14.5%	5.6%	11.6%	7.3%

The Group's revenue increased by 22.3% to RM45.1 million in the current quarter as compared to RM36.9 million in the corresponding quarter. This growth was primarily driven by the higher sales from Malaysia, Thailand, Oman and the United States of America, which increased by RM3.6 million, RM2.9 million, RM1.8 million and RM1.5 million, respectively compared with the corresponding quarter. The increase in revenue was also attributable to higher average selling prices following pricing adjustments implemented during the current quarter.

However, GP margin was slightly lower in the current quarter as compared to the corresponding quarter, mainly due to product mix and rising cost of sales. Despite the lower GP margin, the Group's PBT margin improved significantly to 14.5% in the current quarter as compared to 5.6% in the corresponding quarter, primarily attributable to the net foreign exchange loss of RM2.0 million and one-off listing expenses of RM1.2 million recorded in the corresponding quarter.

For the current period under review, the Group's PBT margin also improved as compared to the corresponding period due to the absence of non-recurring expenses, foreign exchange impact (as highlighted above) and continued cost optimisation initiatives.

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

B2. Comparison with the Immediate Preceding Quarter's Result

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

	Unaudited Current Quarter Ended 30.06.2026 RM '000	**Unaudited Preceding Quarter Ended 31.03.2026 RM '000**
Revenue	45,116	42,180
GP	15,760	11,077
PBT	6,521	3,566
GP margin	34.9%	26.3%
PBT margin	14.5%	8.5%

For the current quarter under review, the Group recorded higher revenue of RM45.1 million, representing an increase of RM2.9 million or 7.0% compared with RM42.2 million in the preceding quarter. The increase in revenue was mainly attributable to higher average selling prices following pricing adjustments implemented during the current quarter.

In line with the higher revenue, the Group's GP increased to RM15.8 million from RM11.1 million in the preceding quarter, resulting in an improvement in GP margin to 34.9% from 26.3%. The improvement in GP margin was mainly driven by the product mix and pricing adjustments, which more than offset the impact of higher cost of sales.

Accordingly, the Group's PBT increased to RM6.5 million in the current quarter from RM3.6 million in the preceding quarter. The higher PBT was mainly attributable to the increase in GP arising from the pricing adjustments, coupled with the Group's continued focus on cost optimisation initiatives. Consequently, the Group's PBT margin in the current quarter improved to 14.5% from 8.5% in the preceding quarter.

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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

The Group remains cautiously optimistic regarding the outlook for the oil and gas sector for the remainder of 2026. While geopolitical developments and commodity price volatility continue to create uncertainty in the operating environment, sustained upstream activity, resilient energy demand across the Asia Pacific region, and ongoing capital expenditure by regional oil majors and national oil companies are expected to continue supporting the industry activities.

During the quarter under review, the Group's profitability improved as the benefits of its ongoing cost optimisation initiatives and operational efficiency measures began to materialise. Together with the progressive pricing adjustments implemented in response to higher input costs as well as the higher sales contribution from Malaysia and the United States market, these initiatives have contributed to improved margins in the second quarter of 2026 while enhancing the Group's operational resilience.

The Group will continue to monitor the geopolitical developments and fluctuations in raw material, energy and logistics costs, which may affect its operating costs and margins. The Group will also continue to focus on disciplined cost management, strategic procurement, operational excellence, and prudent working capital management to support margins and liquidity. At the same time, the Group remains committed to expanding its customer base, pursuing sustainable growth opportunities, and strengthening its market presence across its core business segments.

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.

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

B5. Income Tax Expense

	Individual Quarter Unaudited		Cumulative Quarter Unaudited	
	Current Quarter Ended 30.06.2026 RM '000	Corresponding Quarter Ended 30.06.2025 RM '000	Current Period Ended 30.06.2026 RM '000	Corresponding Period Ended 30.06.2025 RM '000
Current tax expense	1,883	824	2,631	2,090
Deferred tax expense/(income)	224	-	540	(629)
Total	**2,107**	**824**	**3,171**	**1,461**
Effective tax rate (%)[1]	**32.3**	**39.7**	**31.4**	**26.9**

Notes:

[1] Calculated based on income tax expense over PBT for the financial quarter/period.

The Group's effective tax rate for the current financial quarter is at 32.3%, which is higher than the statutory tax rate of 24%, mainly due to certain expenses being non-deductible for tax purposes.

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B6. Status Update on Memorandum of Understanding ("MOU")

(i) MOU between SumiSaujana TCM Chemicals Sdn Bhd ("**SSTCM**") and Zhangjiagang CoolisT Life Technology Co., Ltd. ("**CoolisT**")

On 10 December 2025, SSTCM entered into a MOU with CoolisT on a collaboration to jointly develop and commercialise bio-based polyols derived from renewable vegetable oils for use in polyurethane-based products in CoolisT's furniture and bedding products, on a non-binding basis.

The development of the bio-polyols products with a China based manufacturer CoolisT is progressing as planned and manufacturing trials are continuing in accordance with the project timelines.

Save for the ongoing activities as described above, there has been no material development since the announcement on 10 December 2025.

(ii) MOU between SSTCM, PT Kilang Pertamina Internasional ("**KPI**"), SPCI HELM Malaysia Sdn Bhd ("**SPCI HELM**") and TOPSOE A/S ("**TOPSOE**")

On 19 December 2025, SSTCM entered into a MOU with KPI, SPCI HELM and TOPSOE on a collaboration to jointly explore and evaluate the potential business development of a Wet Gas Sulphuric Acid ("**WSA**") Project utilising the Build-Own-Operate-(Transfer) ("**BOO(T)**") concept at KPI's Refinery Unit in Indonesia, as detailed in the MOU, on a non-binding and non-exclusive basis.

The initial evaluation phase is currently underway and progressing in accordance with the agreed timeline. In parallel, discussions are ongoing towards formalising a Heads of Agreement ("**HOA**") in relation to the next phase of the project.

Save for the ongoing activities as described above, there has been no material development since the announcement on 19 December 2025.

(iii) MOU between SSTCM and TOPSOE

On 27 April 2026, SSTCM entered into a MOU with TOPSOE on a collaboration to the development of projects involving the conversion of sulfur-containing process streams into sulfuric acid via WSA technology, based on a BOO(T) concept, on a non-binding and non-exclusive basis.

The exploration and development opportunities for the application of WSA technology in Malaysia and Indonesia, including evaluating the technical and commercial feasibility of projects involving the conversion of sulfur-containing streams into sulfuric acid phase is currently underway and progressing in accordance with the Company's plan.

Save for the ongoing activities as described above, there has been no material development since the announcement on 27 April 2026.

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

B7. Status of Corporate Proposals

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

B8. Utilisation of Proceeds from the IPO

As at 30 June 2026, the status of utilisation of proceeds amounting to RM74.4 million are as follows:

Detail of utilisation	Proposed Utilisation	Percentage of Utilisation	Actual Utilisation	Balance yet to be Utilised	Estimated timeframe for utilisation from the date of listing[(1)]
	RM '000	%	RM '000	RM '000	
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	1,864	216	Within 24 months
Expansion of research and development division	7,620	10.3	2,040	5,580	Within 36 months
Estimated listing expenses	5,600	7.5	5,602	-	Within 1 month
	74,400	100.0	68,606	5,796	

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.

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

B9. Borrowings

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

	Unaudited As at 30.06.2026 RM '000	Audited As at 31.12.2025 RM '000
Current		
Secured		
Hire purchase payables	757	779
Term loans	874	936
Bankers' acceptances	25,743	20,483
	27,374	**22,198**
Non-Current		
Secured		
Hire purchase payables	1,746	2,122
Term loans	6,928	7,392
	8,674	**9,514**
Total	**36,048**	**31,712**

The currency exposure profile of the borrowings are as follows:

	Unaudited 30.06.2026 RM '000	Audited 31.12.2025 RM '000
Ringgit Malaysia	22,849	17,093
United States Dollar	13,199	14,619
	36,048	31,712

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

B10. Material Litigation

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

B11. Dividend Declared

The Company had on 22 May 2026 declared an interim single tier dividend of 0.20 sen per ordinary share amounting to RM2.89 million for the financial year ending 31 December 2026. The interim single tier dividends have been paid on 3 July 2026 to all holders of ordinary shares whose names appeared in the Record of Depositors at the close of business on 16 June 2026.

B12. Basic/Diluted Earnings per Share

	Individual Quarter Unaudited		Cumulative Quarter Unaudited	
	Current Quarter Ended 30.06.2026 RM '000	**Corresponding Quarter Ended 30.06.2025 RM '000**	**Current Period Ended 30.06.2026 RM '000**	**Corresponding Period Ended 30.06.2025 RM '000**
Profit attributable to owners of the Company	4,414	1,253	6,916	3,968
Weighted average number of ordinary shares in issue ('000)	1,443,602	1,443,602	1,443,602	1,443,602
Basic/diluted EPS (sen) [(1)]	0.31	0.09	0.48	0.27

Notes:

[(1)] The basic/diluted EPS as at the end of the current and corresponding financial quarter and financial period under review is calculated based on the total number of 1,443,601,600 ordinary shares in issue. The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities at the end of the current and corresponding financial quarter and financial period under review.

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

B13. Profit Before Taxation

	Individual Quarter Unaudited		Cumulative Quarter Unaudited	
	Current Quarter Ended 30.06.2026 RM '000	Corresponding Quarter Ended 30.06.2025 RM '000	Current Period Ended 30.06.2026 RM '000	Corresponding Period Ended 30.06.2025 RM '000
Profit before taxation is arrived at after charging/(crediting):-				
Auditors' remuneration	54	79	77	102
Depreciation:				
- property, plant and equipment	1,159	858	2,120	1,713
- right-of-use assets	158	576	332	1,147
Directors' remuneration	1,507	1,697	2,797	3,355
Allowance for impairment losses on:				
- inventories	131	30	122	13
- trade receivables	229	30	229	30
Interest expense on financial liabilities not at fair value through profit or loss:				
- bank overdrafts	-	-	-	2
- hire purchase payables	34	45	72	85
- term loans	112	128	228	261
- others	228	175	456	293
Interest expense on lease liabilities	8	33	20	65
Written off:				
- inventories	-	37	37	37
- property, plant and equipment	198	-	234	-
Lease expenses:				
- low-value assets	25	23	49	46
- short-term leases	319	288	669	506
(Gain)/Loss on foreign exchange:				
- realised	(1,504)	1,131	(1,015)	1,547
- unrealised	1,316	841	437	1,036
Loss on disposal of property, plant and equipment	2	1	2	1
Staff costs (including other key management personnel):				
- salaries, wages, bonuses and allowances	5,964	5,119	11,103	10,308
- defined contribution benefits	646	536	1,188	1,052
- other benefits	853	615	1,106	893
Amortisation of:				
- government grant	(52)	(52)	(103)	(103)
- intangible asset	10	10	20	10

B13. Profit Before Taxation (Cont'd)

	Individual Quarter Unaudited		Cumulative Quarter Unaudited	
	Current Quarter Ended 30.06.2026 RM '000	**Corresponding Quarter Ended 30.06.2025 RM '000**	**Current Period Ended 30.06.2026 RM '000**	**Corresponding Period Ended 30.06.2025 RM '000**
Profit before taxation is arrived at after charging/(crediting):- (Cont'd)				
Fair value loss/(gain) on derivative assets/liabilities	107	(212)	307	(419)
Gain on modification of leases	(5)	(22)	(9)	(24)
Interest income	(358)	(808)	(822)	(1,071)

B14. Derivative Financial Instruments

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

	Contract/Notional Amount		Fair Value	
	Unaudited As at 30.06.2026 RM '000	**Audited As at 31.12.2025 RM '000**	**Unaudited As at 30.06.2026 RM '000**	**Audited As at 31.12.2025 RM '000**
Derivative assets				
Forward currency contracts	1,239	21,638	15	593
Derivative liabilities				
Forward currency contracts	13,248	22,511	(322)	(1,219)

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 4 months after the end of the financial period.

BY ORDER OF THE BOARD
SUMISAUJANA GROUP BERHAD
26 AUGUST 2026