



For immediate release

QUARTERLY FINANCIAL REPORT

Second Quarter Ended 31 March 2026

The Directors are pleased to release the unaudited quarterly financial report for the quarter and six months ended 31 March 2026.

The contents of the financial report comprise the following attached unaudited condensed consolidated financial statements, explanatory notes and additional disclosures and these must be read in conjunction with the Group's audited financial statements for the financial year ended 30 September 2025:

- Schedule A : Unaudited Condensed Consolidated Income Statement
- Schedule B : Unaudited Condensed Consolidated Statement of Comprehensive Income
- Schedule C : Unaudited Condensed Consolidated Statement of Financial Position
- Schedule D : Unaudited Condensed Consolidated Statement of Cash Flows
- Schedule E : Unaudited Condensed Consolidated Statement of Changes in Equity
- Schedule F : Selected Explanatory Notes
- Schedule G : Additional Disclosures

The unaudited quarterly financial report has been prepared in accordance with the accounting standard on interim financial reporting issued by the Malaysian Accounting Standards Board and contains additional disclosures prescribed by the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. Unless specified otherwise, the same accounting policies and methods of computation applied to the Group's financial statements for the previous financial year had been followed throughout this quarterly financial report.

By Order of the Board
Shah Alam, Selangor
30 April 2026

Schedule A : Unaudited Condensed Consolidated Income Statement

For the quarter and six months ended 31 March 2026

RM'000	Individual 2nd quarter			Cumulative 2nd quarter		
	31/03/2026	31/03/2025	% chg	31/03/2026	31/03/2025	% chg
Revenue	1,232,439	1,334,120	-7.6%	2,535,883	2,723,861	-6.9%
Cost of sales	(853,712)	(905,617)		(1,734,450)	(1,840,822)	
Gross profit	378,727	428,503	-11.6%	801,433	883,039	-9.2%
Other income	6,577	6,835		12,866	35,863	
Net gain/(loss) on impairment of financial instruments	86	(446)		(270)	1	
Operating expenses	(235,282)	(243,101)		(482,904)	(484,153)	
Operating profit	150,108	191,791	-21.7%	331,125	434,750	-23.8%
Finance income	2,026	6,652		3,854	13,210	
Finance costs	(6,375)	(8,868)		(13,418)	(17,900)	
Share of profit of equity accounted joint venture, net of tax [#]	-	48		-	53	
Profit before tax	145,759	189,623	-23.1%	321,561	430,113	-25.2%
Tax expense (Schedule G, Note 5)	(51,120)	(49,600)		(114,603)	(119,705)	
Profit for the period	94,639	140,023	-32.4%	206,958	310,408	-33.3%
Profit for the period attributable to:						
Owners of the Company	96,275	140,339	-31.4%	208,464	309,357	-32.6%
Non-controlling interests	(1,636)	(316)		(1,506)	1,051	
Profit for the period	94,639	140,023	-32.4%	206,958	310,408	-33.3%
Basic earnings per ordinary share (sen) (Schedule G, Note 10)	26.3	38.3		56.9	84.5	
Diluted earnings per ordinary share (sen) (Schedule G, Note 10)	26.2	38.3		56.8	84.4	

[#] The share of results of a joint venture for Q2 and 1H FY2025 refers to Vacaron Company Sdn Bhd and was derived from its unaudited management accounts for the quarter and six months ended 31 March 2025.

This Statement should be read in conjunction with the selected explanatory notes on Schedule F & G of this Report and the Group's audited financial statements for the financial year ended 30 September 2025.

Schedule B : Unaudited Condensed Consolidated Statement of Comprehensive Income

For the quarter and six months ended 31 March 2026

RM'000	Individual 2nd quarter			Cumulative 2nd quarter		
	31/03/2026	31/03/2025	% chg	31/03/2026	31/03/2025	% chg
Profit for the period	94,639	140,023	-32.4%	206,958	310,408	-33.3%
Other comprehensive income, net of tax:						
<i>Item that is or may be reclassified subsequently to profit or loss:</i>						
Foreign currency translation differences for foreign operations	(47,276)	(4,314)		(45,136)	15,317	
Total comprehensive income for the period	47,363	135,709	-65.1%	161,822	325,725	-50.3%
Total comprehensive income attributable to:						
Owners of the Company	48,999	136,025	-64.0%	163,309	324,674	-49.7%
Non-controlling interests	(1,636)	(316)		(1,487)	1,051	
	47,363	135,709	-65.1%	161,822	325,725	-50.3%

Schedule C : Unaudited Condensed Consolidated Statement of Financial Position

As at 31 March 2026

RM'000	31/03/2026	30/09/2025
Non-current assets		
Property, plant and equipment	2,359,498	2,220,810
Right-of-use assets	431,249	440,889
Biological assets <i>(Schedule F, Note 17)</i>	99,100	45,209
Investment properties <i>(Schedule F, Note 17)</i>	63,000	63,000
Properties held for development	52,965	52,965
Intangible assets	421,104	423,767
Deferred tax assets	9,441	8,603
	<u>3,436,357</u>	<u>3,255,243</u>
Current assets		
Trade and other receivables	888,059	898,971
Inventories	767,369	744,138
Derivative financial assets <i>(Schedule F, Note 17)</i>	-	1,707
Cash and cash equivalents	606,125	625,861
	<u>2,261,553</u>	<u>2,270,677</u>
Asset held for sale *	87,865	87,865
	<u>2,349,418</u>	<u>2,358,542</u>
Total assets	<u>5,785,775</u>	<u>5,613,785</u>
Equity		
Share capital and reserves	3,901,071	3,863,266
Non-controlling interests	14,384	15,871
Total equity	<u>3,915,455</u>	<u>3,879,137</u>
Non-current liabilities		
Loans and borrowings <i>(Schedule F, Note 17 and Schedule G, Note 7)</i>	336,000	338,000
Lease liabilities	49,229	54,481
Employee benefits	38,973	39,313
Deferred tax liabilities	135,524	130,111
	<u>559,726</u>	<u>561,905</u>
Current liabilities		
Trade and other payables	856,489	763,041
Contract liabilities	122,511	87,187
Loans and borrowings <i>(Schedule F, Note 17 and Schedule G, Note 7)</i>	254,000	254,000
Lease liabilities	9,161	9,684
Current tax liabilities	68,424	58,831
Derivative financial liabilities <i>(Schedule F, Note 17)</i>	9	-
	<u>1,310,594</u>	<u>1,172,743</u>
Total liabilities	<u>1,870,320</u>	<u>1,734,648</u>
Total equity and liabilities	<u>5,785,775</u>	<u>5,613,785</u>
Net assets per share (RM) attributable to owners of the Company	<u>10.64</u>	<u>10.53</u>

* *Relates to proposed disposal of 50% equity interest in Vacaron Company Sdn Bhd, a joint venture company (Schedule F, Note 8)*

This Statement should be read in conjunction with the selected explanatory notes on Schedule F & G of this Report and the Group's audited financial statements for the financial year ended 30 September 2025.

Schedule D : Unaudited Condensed Consolidated Statement of Cash Flows

For the quarter and six months ended 31 March 2026

RM'000	Cumulative 2nd quarter	
	31/03/2026	31/03/2025
Cash flows from operating activities		
Profit before tax	321,561	430,113
Add/(less) non-cash items:		
- Changes in fair value of biological assets	1,024	-
- Depreciation of property, plant and equipment and amortisation of intangible assets	73,790	63,696
- Depreciation of right-of-use assets	9,244	8,818
- Depopulation of biological assets	3,137	-
- Employee share-based expense	2,968	3,303
- Finance income	(3,854)	(13,210)
- Finance costs	13,418	17,900
- Net gain on disposal of property, plant and equipment	118	26
- Net reversal of impairment loss on property, plant and equipment	(578)	(415)
- Property, plant and equipment written off	11	79
- Share of profit of equity-accounted joint venture, net of tax	-	(53)
- Others	793	(2,257)
Changes in working capital	130,273	(151,848)
Tax paid	(96,453)	(94,349)
Net cash from operating activities	455,452	261,803
Cash flows from investing activities		
Acquisition of intangible assets	(492)	(251)
Acquisition of new subsidiary under common control	-	(258)
Acquisition of property, plant and equipment	(235,072)	(285,460)
Additions in biological assets	(62,100)	(4,330)
Interest received	3,981	12,664
Proceeds from disposal of property, plant and equipment	306	280
Net cash used in investing activities	(293,377)	(277,355)
Cash flows from financing activities		
Dividend paid to owners of the Company	(128,372)	(121,037)
Interest paid	(19,179)	(18,200)
Payment of lease liabilities	(5,672)	(5,888)
Proceeds from loans and borrowings	410,000	-
Purchase of shares by Share Grant Plan ("SGP") Trust	-	(5,306)
Repayment of loans and borrowings	(412,000)	(2,000)
Net cash used in financing activities	(155,223)	(152,431)

Schedule D : Unaudited Condensed Consolidated Statement of Cash Flows (cont'd)

For the quarter and six months ended 31 March 2026

RM'000	Cumulative 2nd quarter	
	31/03/2026	31/03/2025
Net increase/(decrease) in cash and cash equivalents	6,852	(167,983)
Effects of exchange rate fluctuations on cash and cash equivalents	(26,588)	9,243
Cash and cash equivalents at 1 October 2025/2024	625,861	1,134,870
Cash and cash equivalents as at 31 March	606,125	976,130
Cash and bank balances	557,188	537,818
Short term deposits with licensed banks with a maturity period of 3 months or less	48,937	438,312
Cash and cash equivalents as at 31 March	606,125	976,130

Schedule E : Unaudited Condensed Consolidated Interim Statement of Changes in Equity

For the quarter and six months ended 31 March 2026

	<----- Attributable to owners of the Company ----->											
	<----- Non-distributable ----->										Distributable	
RM'000	Share capital	Shares held by SGP Trust (Note a)	Loss on purchase of SGP shares for (Note b)	Translation reserve	Share-based payment reserve	Legal reserve	Revaluation reserve	Merger reserve	Retained earnings	Total	Non-controlling interests	Total equity
At 1 October 2025	816,770	(12,826)	(9,787)	84,241	16,894	9,934	2,282	941	2,954,817	3,863,266	15,871	3,879,137
Total comprehensive income	-	-	-	(45,155)	-	-	-	-	208,464	163,309	(1,487)	161,822
Transaction with owners:												
Dividend to owners of the Company	-	-	-	-	-	-	-	-	(128,372)	(128,372)	-	(128,372)
Employee share-based expense	-	-	-	-	2,868	-	-	-	-	2,868	-	2,868
Total transactions with owners	-	-	-	-	2,868	-	-	-	(128,372)	(125,504)	-	(125,504)
At 31 March 2026	816,770	(12,826)	(9,787)	39,086	19,762	9,934	2,282	941	3,034,909	3,901,071	14,384	3,915,455
At 1 October 2024	816,770	(16,666)	(7,342)	71,430	18,781	9,934	2,282	-	2,680,820	3,576,009	10,841	3,586,850
Total comprehensive income	-	-	-	15,317	-	-	-	-	309,357	324,674	1,051	325,725
Transactions with owners:												
Dividend to owners of the Company	-	-	-	-	-	-	-	-	(121,037)	(121,037)	-	(121,037)
Employee share-based expense	-	-	-	-	3,170	-	-	-	-	3,170	-	3,170
Purchase of shares by SGP Trust	-	(5,306)	-	-	-	-	-	-	-	(5,306)	-	(5,306)
Acquisition of new subsidiary under common control	-	-	-	-	-	-	-	941	(896)	45	45	90
Total transactions with owners	-	(5,306)	-	-	3,170	-	-	941	(121,933)	(123,128)	45	(123,083)
At 31 March 2025	816,770	(21,972)	(7,342)	86,747	21,951	9,934	2,282	941	2,868,244	3,777,555	11,937	3,789,492

Note a: The "Shares held by SGP Trust" relates to shares purchased by the Company for the SGP.

Note b: Upon vesting of share awards, there will be a difference between total purchase price paid by SGP Trust to acquire the shares from the open market and the fair value of the share awards granted to employees of subsidiaries. This

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134

1. Corporate information

Fraser & Neave Holdings Bhd (“F&NHB” or “the Company”) is a public limited liability company incorporated and domiciled in Malaysia, and is listed on the Main Market of Bursa Malaysia Securities Berhad.

The condensed consolidated interim financial statements of the Group (“interim financial statements”) as at and for the six months ended 31 March 2026 comprise the Company and its subsidiaries (collectively referred to as the “Group”), and the Group’s interest in a joint venture.

These interim financial statements were approved by the Board of Directors on 30 April 2026.

2. Basis of preparation

These interim financial statements are unaudited and have been prepared in accordance with applicable disclosure provisions of the Listing Requirements of Bursa Malaysia Securities Berhad, MFRS 134 *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board and with IAS 34 *Interim Financial Reporting* issued by the International Accounting Standards Board.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 September 2025. These explanatory notes provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 September 2025.

The accounting policies and presentation applied by the Group in these interim financial statements are the same as those applied by the Group in its consolidated financial statements as at and for the financial year ended 30 September 2025.

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

3. Standards issued but not yet effective

The standards and interpretations that are issued but not yet effective up to the date of issuance of the Group's financial statements are disclosed below. The Group intends to adopt these standards, if applicable, when they become effective.

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures* - *Contracts Referencing Nature-dependent Electricity*
- 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*

MFRSs, 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*
- Amendments to MFRS 19, *Subsidiaries without Public Accountability: Disclosures*
- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency*

MFRSs, 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 adoption of the above standards, interpretations and amendments are not expected to have any material impact on the financial statements in the period of initial application.

4. Auditors' report

The auditors' report of the preceding annual financial statements of the Company and of the Group was not subject to any qualification.

5. Comment on seasonality or cyclical nature of operation

The Group's performance is normally not affected by seasonal or cyclical events on a year-to-year basis. However, on a quarter-to-quarter basis, the demand for certain products such as beverages, evaporated milk and rice cakes may be skewed towards major festivities and weather pattern.

6. Unusual items due to their nature, size and incidence

There were no other unusual items affecting assets, liabilities, equity, net income, or cash flows during the quarter.

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

7. Significant estimates and changes in estimates

There were no significant estimates or changes in estimates that have had any material effect on the results of the current quarter.

8. Investment in a joint venture

RM'000	<u>31/03/2026</u>	<u>30/09/2025</u>
Unquoted shares, at cost	-	129,620
Share of post-acquisition reserves	-	(24,757)
	-	104,863
Interest on shareholder's loan	-	38,294
	-	143,157
Less: Unrealised profit	-	(55,292)
Carrying amount before transfer	-	87,865
Transfer to non-current assets held-for-sale	-	(87,865)
Carrying amount after transfer	-	-

The summarised financial information of the joint venture is as follows:

RM'000	<u>31/03/2026</u>	<u>30/09/2025</u>
Total assets	-	286,502
Total liabilities	-	(76,795)

RM'000	Individual 2nd quarter		Cumulative 2nd quarter	
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
Revenue	-	-	-	-
Profit	-	95	-	106

Proposed disposal of 50% equity interest in Vacaron Company Sdn Bhd, a joint venture company

On 25 Sep 2025, the Company had entered into a conditional Heads of Agreement with Tan & Tan Development Berhad for the proposed disposal of its 50% equity interest in Vacaron Company Sdn Bhd, a joint venture company with Frasers Property Holdings (Malaysia) Pte Ltd. Consequently, the Group and the Company transferred the "investment in a joint venture" to "asset held for sale".

9. Issuance or repayments of debt/equity securities

There has been no issuance, cancellation, repurchases, resale and repayments of debt and equity securities in the current quarter except as disclosed in *Schedule G, Note 7*.

10. Dividends paid

The following dividends were declared and paid by the Company:

RM'000	<u>Date of payment</u>	<u>Sen per share</u>	<u>Total amount</u>
<u>Six months ended 31 March 2026</u>			
Final 2025 ordinary	10 February 2026	35.0	<u>128,372</u>
<u>Six months ended 31 March 2025</u>			
Final 2024 ordinary	10 February 2025	33.0	<u>121,037</u>

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

11. Segmental information

Segment results

For management purposes, the Group's operating businesses are organised according to products and services, namely Food and Beverages Malaysia ("F&B Malaysia"), Food and Beverages Indochina ("F&B Indochina"), Property and Others segments. F&B Indochina encompasses operations in Thailand and Cambodia. 'Others' segment includes subsidiaries whose principal activities are investment holding and provision of management, financial and treasury services. Segment performance is evaluated based on operating profit. Inter-segment transactions and pricing arrangements, where applicable, are determined on a commercial basis. The results by segments for the current, preceding and last year same quarter are as follows:

RM'000	Revenue				Total
	F&B Malaysia	F&B Indochina	Property	Others	
<u>2nd quarter - 31/03/2026</u>					
Total revenue	773,464	462,851	364	30,393	1,267,072
Inter-segment	-	(4,686)	(148)	(29,799)	(34,633)
External	773,464	458,165	216	594	1,232,439
<u>2nd quarter - 31/03/2025</u>					
Total revenue	781,640	556,309	652	29,064	1,367,665
Inter-segment	-	(4,692)	(447)	(28,406)	(33,545)
External	781,640	551,617	205	658	1,334,120
<u>1st quarter - 31/12/2025</u>					
Total revenue	812,419	495,267	383	30,232	1,338,301
Inter-segment	-	(5,073)	(167)	(29,617)	(34,857)
External	812,419	490,194	216	615	1,303,444
<u>Cumulative 2nd quarter - 31/03/2026</u>					
Total revenue	1,585,883	958,118	747	60,625	2,605,373
Inter-segment	-	(9,759)	(315)	(59,416)	(69,490)
External	1,585,883	948,359	432	1,209	2,535,883
<u>Cumulative 2nd quarter - 31/03/2025</u>					
Total revenue	1,550,971	1,180,619	1,299	59,403	2,792,292
Inter-segment	-	(9,447)	(909)	(58,075)	(68,431)
External	1,550,971	1,171,172	390	1,328	2,723,861

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

11. Segmental information (cont'd)

Segment results (cont'd)

RM'000	Operating profit/(loss)				Total
	F&B Malaysia	F&B Indochina	Property	Others	
<u>2nd quarter - 31/03/2026</u>					
Operating profit/(loss)	56,193	92,606	(276)	1,585	150,108
Finance income					2,026
Finance costs					(6,375)
Profit before tax					<u>145,759</u>
<u>2nd quarter - 31/03/2025</u>					
Operating profit/(loss)	73,255	120,247	-	(1,711)	191,791
Finance income					6,652
Finance costs					(8,868)
Share of results of a joint venture					48
Profit before tax					<u>189,623</u>
<u>1st quarter - 31/12/2025</u>					
Operating profit/(loss)	86,591	90,954	(244)	3,716	181,017
Finance income					1,828
Finance costs					(7,043)
Profit before tax					<u>175,802</u>
<u>Cumulative 2nd quarter - 31/03/2026</u>					
Operating profit/(loss)	142,784	183,560	(520)	5,301	331,125
Finance income					3,854
Finance costs					(13,418)
Share of results of a joint venture					-
Profit before tax					<u>321,561</u>
<u>Cumulative 2nd quarter - 31/03/2025</u>					
Operating profit/(loss)	174,683	253,562	(308)	6,813	434,750
Finance income					13,210
Finance costs					(17,900)
Share of results of a joint venture					53
Profit before tax					<u>430,113</u>

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

11. Segmental information (cont'd)

Segment assets

The total of segment assets is measured based on all assets excluding cash and cash equivalents.

RM'000	<u>31/03/2026</u>	<u>30/09/2025</u>
F&B Malaysia	3,956,552	3,736,081
F&B Indochina	972,847	950,575
Property	194,338	194,312
Others	<u>55,913</u>	<u>106,956</u>
	<u>5,179,650</u>	<u>4,987,924</u>

Segment liabilities

The total of segment liabilities is measured based on all liabilities excluding loans and borrowings.

RM'000	<u>31/03/2026</u>	<u>30/09/2025</u>
F&B Malaysia	903,123	771,617
F&B Indochina	346,329	349,365
Property	1,000	1,035
Others	<u>29,868</u>	<u>20,631</u>
	<u>1,280,320</u>	<u>1,142,648</u>

Group financing (including finance costs), cash and cash equivalents and loans and borrowings are managed on a group basis and are not allocated to operating segments.

12. Significant events during the quarter

There were no significant events that have not been reflected in the current quarter.

13. Subsequent events

There were no material events subsequent to the end of the quarter that have not been reflected in the current quarter.

14. Changes in the composition of the Group during the quarter

There were no changes in the composition of the Group during the quarter.

15. Contingent liabilities

There were no contingent liabilities of a material nature since the last annual reporting date.

16. Contingent assets

There were no contingent assets of a material nature since the last annual reporting date.

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

17. Fair value information

Financial instruments

The carrying amounts of cash and cash equivalents, short-term receivables and payables, and short-term loans and borrowings reasonably approximate their fair values due to the relatively short-term nature of these financial instruments. The carrying amount of floating long-term loans and borrowings approximate its fair value as it is floating rate instruments that are re-priced to market interest rates on or near the reporting date. The table below analyses financial instruments carried at fair value and those not carried at fair value for which fair value is disclosed, together with fair values and carrying amounts shown in the statements of financial position.

RM'000	Fair value of financial instruments carried at fair value Level 2	Fair value of financial instruments not carried at fair value Level 3	Total fair value	Carrying amount
31/03/2026				
<u>Financial liabilities</u>				
Derivative financial liabilities	9	-	9	9
Fixed-rate loans and borrowings	-	254,610	254,610	250,000
	<u>9</u>	<u>254,610</u>	<u>254,619</u>	<u>250,009</u>
30/09/2025				
<u>Financial asset</u>				
Derivative financial assets	1,707	-	1,707	1,707
<u>Financial liabilities</u>				
Fixed-rate loans and borrowings	-	252,313	252,313	250,000

There was no transfer between any levels of the fair value hierarchy and there was no change in the purpose of any financial asset that subsequently resulted in a different classification of that asset during the quarter.

Non-financial assets

As at the reporting date, the Group's biological assets and investment properties were measured at fair value under Level 3 of the fair value hierarchy based on significant unobservable inputs.

RM'000	Level 3	
	<u>31/03/2026</u>	<u>30/09/2025</u>
Biological assets	99,100	45,209
Investment properties	<u>63,000</u>	<u>63,000</u>

There were no transfers between levels during the period.

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

18. Capital commitments

The outstanding capital commitments are as follows:

RM'000	<u>31/03/2026</u>	<u>30/09/2025</u>
<u>Property, plant and equipment</u>		
Contracted but not provided for	<u>367,809</u>	<u>472,367</u>

19. Related party disclosures

Significant related party transactions

Related party transactions had been entered into in the ordinary course of business on normal commercial terms. The following are significant related party transactions:

RM'000	Individual 2nd quarter		Cumulative 2nd quarter	
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
<u>Fraser and Neave, Limited Group</u>				
Sales of goods	38,700	45,235	81,882	92,751
Purchases of goods	(40,870)	(49,192)	(86,778)	(110,960)
Royalties paid	(20,263)	(20,837)	(41,330)	(42,312)
Corporate service fees paid	(619)	(505)	(1,153)	(1,425)
Receipt of corporate service fees	562	627	1,143	1,261
<u>Thai Beverage Public Company Limited Group</u>				
Sales of goods	10,916	4,701	21,599	7,489
Purchases of goods	(670)	(712)	(1,599)	(1,765)
Marketing expenses	(4,061)	(7,405)	(7,417)	(10,953)
Logistic expenses	(5,090)	(3,558)	(10,530)	(7,857)
<u>Berli Jucker Public Company Limited Group</u>				
Sales of goods	14,259	15,514	32,112	33,562
Purchases of goods	(1,275)	(826)	(2,742)	(1,556)
<u>Fraser Property Limited Group</u>				
Rental expenses	(1,575)	(1,558)	(3,205)	(3,108)
<u>Other related parties</u>				
Purchases of goods	(11,384)	(10,621)	(21,405)	(27,753)
Insurance premium paid	(581)	(555)	(1,093)	(990)
Rental expenses	(568)	(562)	(1,145)	(1,036)
<u>Compensation</u>				
Compensation of key management personnel of the Group	(8,005)	(4,710)	(13,671)	(14,401)
Directors' fees and remuneration	(403)	(406)	(819)	(807)

Schedule F : Selected Explanatory Notes Pursuant to MFRS 134 (cont'd)

19. Related party disclosures (cont'd)

Related party balances

The related party balances are shown below:

RM'000	<u>31/03/2026</u>	<u>30/09/2025</u>
<u>Amount due from related parties</u>		
Fraser and Neave, Limited Group	27,027	48,331
Frasers Property Limited Group	8	2
Vacaron Company Sdn Bhd	2,516	38,305
Thai Beverage Public Company Limited Group	5,934	2,034
Berli Jucker Public Company Limited Group	11,604	12,575
Other related parties	13	33
<u>Amount due to related parties</u>		
Fraser and Neave, Limited Group	(53,943)	(42,164)
Frasers Property Limited Group	(505)	(624)
Thai Beverage Public Company Limited Group	(6,619)	(11,859)
Berli Jucker Public Company Limited Group	(1,875)	(522)
Other related parties	(5,023)	(2,456)

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements

1. Operations review

Current quarter ("Q2") ended 31 March 2026 vs corresponding quarter ended 31 March 2025

Group

RM'000	Individual 2nd quarter		% chg
	31/03/2026	31/03/2025	
Revenue	1,232,439	1,334,120	-7.6%
Operating profit	150,108	191,791	-21.7%
Adjusted operating profit *	150,115	193,427	-22.4%
Profit before tax	145,759	189,623	-23.1%
Adjusted profit before tax *	145,766	191,259	-23.8%
Profit after tax	94,639	140,023	-32.4%
Adjusted profit after tax	94,645	141,098	-32.9%

* Adjustments for one-off non-operating items

Flood related item:

Reversal of accrued insurance income	5	12
Restructuring costs	2	1,624
	<u>7</u>	<u>1,636</u>

The Group revenue for Q2 FY2026 eased 7.6% to RM1,232.4 million (Q2 FY2025: RM1,334.1 million), mainly due to weaker performance in F&B Indochina, where revenue fell 16.9% amid softer market conditions and prolonged border closures, while F&B Malaysia recorded a marginal 1% decline. Core beverage and dairy businesses saw sustained demand in domestic markets despite ongoing global and regional geopolitical uncertainties and cautious consumer sentiment.

Group operating profit declined by 21.7% to RM150.1 million (Q2 FY2025: RM191.8 million), in tandem with lower revenue and higher operational costs for the integrated dairy farm as operations continue to scale up from pre-commercial stage. Excluding the dairy farm losses, Group operating profit declined by 12.6%.

Group profit after tax for Q2 FY2026 decreased by 32.4% to RM94.6 million (Q2 FY2025: RM140.0 million) attributed to lower profit from operations, lower finance income and a higher effective tax rate (driven by higher withholding tax and non-recognition of deferred tax assets in respect of the dairy farm losses).

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

1. Operations review (cont'd)

Current quarter ("Q2") ended 31 March 2026 vs corresponding quarter ended 31 March 2025 (cont'd)

• F&B Malaysia

RM'000	Individual 2nd quarter		% chg
	31/03/2026	31/03/2025	
Revenue	773,464	781,640	-1.0%
Operating profit	56,193	73,255	-23.3%
<u>Adjustments for one-off non-operating items</u>			
Flood related item:			
Reversal of accrued insurance income	5	12	
Restructuring costs	2	1,624	
	7	1,636	
Adjusted operating profit	56,200	74,891	-25.0%

F&B Malaysia's revenue in Q2 FY2026 remained broadly stable at RM773.5 million compared to RM781.6 million in the same quarter last year, reflecting sustained demand in its core dairy and beverage businesses despite cautious consumer spending and competitive market conditions.

F&B Malaysia's operating profit declined by 23.3% to RM56.2 million (Q2 FY2025: RM73.3 million) mainly due to higher operational costs for the integrated dairy farm as operations continue to scale up. Excluding the dairy farm losses, F&B Malaysia would have delivered operating profit at par with the corresponding quarter, supported by favourable input costs.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

1. Operations review (cont'd)

Current quarter ("Q2") ended 31 March 2026 vs corresponding quarter ended 31 March 2025 (cont'd)

• F&B Indochina

<u>RM'000</u>	Individual 2nd quarter		<u>% chg</u>
	<u>31/03/2026</u>	<u>31/03/2025</u>	
Revenue	458,165	551,617	-16.9%
Operating profit	92,606	120,247	-23.0%

F&B Indochina's revenue declined by 16.9% year-on-year to RM458.2 million (Q2 FY2025: RM551.6 million), mainly due to continued border closures between Thailand and Cambodia, which disrupted exports into Cambodia. These headwinds were partially mitigated by higher export sales and improvement in domestic sales in Thailand, supported by demand recovery in trade channels compared to corresponding quarter last year.

Correspondingly, F&B Indochina's operating profit declined by 23.0% to RM92.6 million (Q2 FY2025: RM120.2 million), attributable to lower revenue and higher overheads from the set-up of new manufacturing operations in Cambodia, partly offset by favourable input costs.

• Others

<u>RM'000</u>	Individual 2nd quarter		<u>% chg</u>
	<u>31/03/2026</u>	<u>31/03/2025</u>	
Revenue	594	658	-9.7%
Operating profit/(loss)	1,585	(1,711)	192.6%

Revenue in Others segment mainly relates to corporate service fees.

Others segment's operating profit for Q2 FY2026 increased to RM1.6 million (Q2 FY2025: operating loss of RM1.7 million) mainly due to higher inter-segment corporate service fees.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

1. Operations review (cont'd)

Half year ("1H") vs corresponding period last year

RM'000	Cumulative 2nd quarter		% chg
	31/03/2026	31/03/2025	
Revenue	2,535,883	2,723,861	-6.9%
Operating profit	331,125	434,750	-23.8%
Adjusted operating profit *	329,907	436,371	-24.4%
Profit before tax	321,561	430,113	-25.2%
Adjusted profit before tax *	320,343	431,734	-25.8%
Profit after tax	206,958	310,408	-33.3%
Adjusted profit after tax *	205,852	311,472	-33.9%
* <u>Adjustments for one-off non-operating items</u>			
Flood related item:			
Net (insurance claim received)/ reversal of accrued insurance income	(1,070)	12	
Net (reversal of restructuring costs)/ restructuring costs	(148)	1,609	
	<u>(1,218)</u>	<u>1,621</u>	

For 1H FY2026, Group revenue declined by 6.9% to RM2,535.9 million, amid regional and global geopolitical uncertainties and cautious consumer sentiment. F&B Malaysia achieved 2.3% revenue growth, which partially offset the 19.0% decline in F&B Indochina due to softer market conditions and prolonged border closures.

Group operating profit and profit before tax for 1H FY2026 decreased by 23.8% and 25.2% respectively, due to lower revenue, unfavourable foreign exchange ("forex") impact of RM26.6 million (1H FY2026: forex loss RM8.1 million, 1H FY2025: forex gain of RM18.5 million) and higher operational costs for the integrated dairy farm as operations continued to scale up from pre-commercial stage. Excluding the dairy farm losses and unfavourable forex impact, Group operating profit declined by 12.0%.

Group profit after tax for 1H FY2026 declined by 33.3% year-on-year attributed to lower profit from operations, reduced net finance income and a higher effective tax rate (driven by higher withholding tax and non-recognition of deferred tax assets in respect of the dairy farm losses).

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

1. Operations review (cont'd)

Half year ("1H") vs corresponding period last year (cont'd)

• F&B Malaysia

RM'000	Cumulative 2nd quarter		% chg
	31/03/2026	31/03/2025	
Revenue	<u>1,585,883</u>	<u>1,550,971</u>	2.3%
Operating profit	142,784	174,683	-18.3%
* <u>Adjustments for one-off non-operating items</u>			
Flood related item:			
Net (insurance claim received)/ reversal of accrued insurance income	(1,070)	12	
Net (reversal of restructuring costs)/ restructuring costs	<u>(148)</u>	<u>1,609</u>	
	<u>(1,218)</u>	<u>1,621</u>	
Adjusted operating profit	<u>141,566</u>	<u>176,304</u>	-19.7%

F&B Malaysia recorded revenue growth of 2.3%, driven by improved sales momentum in East Malaysia market and stronger export demand. Core beverage and dairy business saw sustained demand in domestic markets and higher local dairy sales under the School Milk Programme, together with wider distribution across hotel, restaurants and catering ("HORECA") segment, further contributed to sales earnings during the half-year period.

Despite higher revenue, F&B Malaysia's operating profit for 1H FY2026 declined by 18.3% to RM142.8 million (1H FY2025: RM174.7 million) mainly due to higher operational costs for the integrated dairy farm as operations continue to scale up. Operating profit was also further impacted by unfavourable forex impact of RM15.9 million (1H FY2026: forex loss of RM5.7 million; 1H FY2025: forex gain of RM10.2 million). Excluding the dairy farm losses and unfavourable forex impact, F&B Malaysia operating profit grew by 5.7%.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

1. Operations review (cont'd)

Half year ("1H") vs corresponding period last year (cont'd)

• F&B Indochina

<u>RM'000</u>	Cumulative 2nd quarter		<u>% chg</u>
	<u>31/03/2026</u>	<u>31/03/2025</u>	
Revenue	948,359	1,171,172	-19.0%
Operating profit	183,560	253,562	-27.6%

F&B Indochina's revenue declined by 19.0% year-on-year to RM948.4 million (1H FY2025: RM1,171.2 million), amid subdued economic environment and continued border closures. These headwinds were partially mitigated by higher export sales and improved domestic sales momentum in Thailand in Q2 FY2026, supported by demand recovery in trade channels.

Correspondingly, F&B Indochina's operating profit for 1H FY2026 decreased by 27.6% to RM183.6 million (1H FY2025: RM253.6 million), attributable to lower revenue, unfavourable forex impact of RM5.4 million (1H FY2026: forex loss of RM2.1 million; 1H FY2025: forex gain of RM3.3 million) and higher overheads from the set-up of new manufacturing operations in Cambodia.

• Others

<u>RM'000</u>	Cumulative 2nd quarter		<u>% chg</u>
	<u>31/03/2026</u>	<u>31/03/2025</u>	
Revenue	1,209	1,328	-9.0%
Operating profit	5,301	6,813	-22.2%

Revenue in Others segment mainly relates to corporate service fees.

Others segment's operating profit for 1H FY2026 reduced to RM5.3 million (1H FY2025: RM6.8 million) mainly due to unfavourable forex impact of RM5.3 million (1H FY2026: forex loss of RM0.3 million, 1H FY2025: forex gain of RM5.0 million). Excluding this, Others segment's operating profit improved due to higher inter-segment corporate service fees.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

2. Comment on material change in Group profit before tax for the quarter ended 31 March 2026 vs preceding 1st quarter ("Q1") ended 31 December 2025

Group

RM'000	Individual quarter		% chg
	31/03/2026	31/12/2025	
Revenue	1,232,439	1,303,444	-5.4%
Operating profit	150,108	181,017	-17.1%
Adjusted operating profit *	150,115	179,792	-16.5%
Profit before tax	145,759	175,802	-17.1%
Adjusted profit before tax *	145,766	174,577	-16.5%
<u>* Adjustments for one-off non-operating items</u>			
Net reversal of accrued insurance income/ (insurance claim received)	5	(1,075)	
Net restructuring costs/(reversal of restructuring costs)	2	(150)	
	<u>7</u>	<u>(1,225)</u>	

The Group's revenue for Q2 FY2026 declined by 5.4% to RM1,232.4 million compared to preceding 1st quarter (Q1 FY2026: RM1,303.4 million). F&B Malaysia revenue in Q2 FY2026 was marginally lower by 1% mainly impacted by cautious consumer spending, competitive pricing and weaker export sales amid geopolitical tensions in West Asia. F&B Indochina's revenue was 16.9% lower compared to Q1 FY2026 mainly due to higher consumer spending in Thailand in Q1 FY2026 driven by the government co-payment stimulus program.

The Group's operating profit decreased by 17.1% to RM150.1 million (Q1 FY2026: RM181.0 million) in line with lower revenue and higher operational costs for the integrated dairy farm as operations continued to scale up.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

3. Prospects

The Group recorded a softer performance for 1H FY2026, reflecting near-term pressures across F&B Malaysia and F&B Indochina. Core beverage and dairy businesses saw sustained demand in domestic markets despite ongoing global and regional geopolitical uncertainties and cautious consumer sentiment. Overall Group profitability was weighed down by dairy farm losses, unfavourable forex impact and lower Indochina sales.

Looking ahead, the Group is proactively managing cost pressures and supply chain disruptions arising from heightened global and regional geopolitical uncertainties, including conflict in West Asia, which have led to elevated input costs. Key cost drivers include packaging materials and key ingredients, alongside elevated energy costs such as liquefied petroleum gas (LPG), diesel and natural gas. These cost pressures are being addressed through enhanced operational efficiencies, supply chain optimisation and disciplined cost management initiatives.

While internal mitigation measures remain the primary focus, any price adjustments, if necessary, will be implemented gradually and undertaken only as a last resort, taking into cognisance prevailing market conditions and economic constraints on household spending.

The Group remains confident in its ability to navigate these challenges in stride through operational resilience and a balanced approach to risk management, while remaining focused on its key priorities, including scaling up operations at F&N AgriValley, strengthening its dairy and liquid milk portfolio, driving new product innovations, leveraging milk produced from its integrated farm, and expanding distribution across key channels.

4. Profit forecast or profit guarantee

The Group did not issue any profit forecast or profit guarantee for the current quarter in a public document.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

5. Tax expense

The details of the tax expense are as follows:

RM'000	Individual 2nd quarter		Cumulative 2nd quarter	
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
Current income tax	49,728	45,472	109,936	108,673
Deferred tax – origination and reversal of temporary differences	983	7,331	3,670	16,149
Under/(Over) provision in respect of previous years				
- Income tax	568	(3,297)	568	(3,428)
- Deferred tax	(159)	94	429	(1,689)
	<u>51,120</u>	<u>49,600</u>	<u>114,603</u>	<u>119,705</u>

A reconciliation of income tax expense applicable to profit before tax at the statutory income tax rate to income tax expense at the effective income tax rate of the Group is as follows:

RM'000	Individual 2nd quarter		Cumulative 2nd quarter	
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
Profit before tax	<u>145,759</u>	<u>189,623</u>	<u>321,561</u>	<u>430,113</u>
Tax at Malaysian statutory tax rate of 24% (FY2025: 24%)	34,983	45,509	77,175	103,227
Effect of tax rates in foreign jurisdictions	(3,829)	(4,996)	(7,620)	(10,596)
Tax exempt income	(1,969)	(970)	(3,844)	(3,337)
Non-deductible expenses	3,258	6,091	7,006	10,483
Utilisation of previously unrecognised reinvestment allowance	6	-	6	-
Deferred tax assets not recognised	7,983	-	12,090	-
Under/(Over) provision of income and deferred tax in prior years	409	(3,203)	997	(5,117)
Foreign withholding tax	10,273	7,181	28,787	25,058
Others	6	(12)	6	(13)
Total income tax expense	<u>51,120</u>	<u>49,600</u>	<u>114,603</u>	<u>119,705</u>
Effective income tax rate	<u>35.1%</u>	<u>26.2%</u>	<u>35.6%</u>	<u>27.8%</u>

The effective income tax rate for 1H FY2026 was higher at 35.6% (1H FY2025: 27.8%), primarily due to deferred tax assets not recognised in respect of dairy farm losses and higher foreign withholding tax on dividends received from a Thailand subsidiary. Excluding these items, the effective income tax rate for 1H FY2026 is relatively consistent at 23.1% (1H FY2025: 22.1%).

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

6. Status of corporate proposals

There were no outstanding corporate proposals or announcements made in the current quarter.

7. Loans and borrowings

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

RM'000	Currency	31/03/2026	30/09/2025
<u>Non-current (unsecured)</u>			
Islamic Medium Term Notes	RM	250,000	250,000
Term loan	RM	86,000	88,000
		<u>336,000</u>	<u>338,000</u>
<u>Current (unsecured)</u>			
Islamic Commercial Papers	RM	250,000	-
Islamic Medium Term Notes	RM	-	250,000
Term loan	RM	4,000	4,000
		<u>254,000</u>	<u>254,000</u>
Total loans and borrowings		<u>590,000</u>	<u>592,000</u>

Islamic Commercial Papers ("ICP") and Islamic Medium Term Notes ("IMTN") programmes of RM3,000,000,000

A subsidiary of the Company, F&N Capital Sdn Bhd ("the Issuer"), had established an Islamic Commercial Papers ("ICP") Programme ("ICP Programme") and an Islamic Medium Term Notes ("IMTN") Programme ("IMTN Programme") both based on the Shariah principle of Murabahah (via a Tawarruq arrangement) with a combined limit of up to RM3,000,000,000 in nominal value and guaranteed by the Company. The ICP Programme has a tenure of seven years from the first issue date (30 August 2021) whilst the tenure of the IMTN Programme is perpetual.

The proceeds from the ICP Programme and the IMTN Programme shall be advanced to companies within the F&NHB Group for Shariah-compliant general corporate purposes of the Group and the refinancing of any existing borrowings/financings/corporate bonds/Sukuk issues and/or future Sukuk issues/Shariah-compliant financings of the Group. The utilisation of proceeds of these programmes shall at all times be for Shariah-compliant purposes.

On 5 October 2022, the Issuer had issued the third and fourth tranche of IMTN of RM250,000,000 each with a tenure of three and five years from the issued date and profit rates of 4.21% and 4.68% per annum, respectively. The proceeds from issuance of the IMTNs were used to partially finance the acquisition of the entire equity interest in Cocoland Holdings Berhad not already owned by the Company and for working capital purposes. The third tranche of IMTN amounting to RM250,000,000 was fully settled in the previous quarter.

On 1 October 2025, the Issuer had issued the second tranche of ICP amounting to RM160,000,000 with a tenure of 3 months from the issue date and a profit rate of 3.33%. The proceeds from this ICP were used for working capital purposes. This ICP was fully settled in the previous quarter.

On 30 December 2025, the Issuer had issued the third tranche of ICP amounting to RM160,000,000 with a tenure of 6 months from the issue date and a profit rate of 3.36%. The proceeds from this ICP were used for working capital purposes.

On 4 February 2026, the Issuer had issued the fourth tranche of ICP amounting to RM90,000,000 with a tenure of 6 months from the issue date and a profit rate of 3.38%. The proceeds from this ICP were used for working capital purposes.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

7. Loans and borrowings (cont'd)

Islamic Commercial Papers ("ICP") and Islamic Medium Term Notes ("IMTN") programmes of RM3,000,000,000 (cont'd)

As at 31 March 2026, the outstanding IMTN and ICP amounted to RM500,000,000 (2025: RM500,000,000).

As at 31 March 2026, the unutilised ICP Programme and IMTN Programme available for use amounted to RM2,500,000,000 (2025: RM2,500,000,000).

Term loan of RM100,000,000

On 25 July 2022, a subsidiary of the Company, DSSB was granted a term loan of RM100,000,000 with a tenure of up to seven years from the date of the first drawdown of the facility. DSSB had made full drawdown of the term loan on 22 August 2022. The proceeds from this term loan were used to partially finance the acquisition of Ladang Permai Damai Sdn Bhd. The term loan is subject to floating interest rates ranging from 4.96% to 5.04% (2025: 5.23% to 5.33%) per annum. As at 31 March 2026, the outstanding term loan amounted to RM90,000,000 (2025: RM92,000,000).

8. Material litigation

There is no material litigation to be disclosed in these interim financial statements.

9. Dividend declared subsequent to 31 March 2026

The Directors are pleased to declare an interim single tier dividend of 30.0 sen per share (2025: 30.0 sen) for the financial year ending 30 September 2026. This dividend amounting to approximately RM110.0 million (2025: RM110.0 million) will be paid on 3 June 2026.

The entitlement date for the above dividend shall be 18 May 2026 and a depositor shall qualify for entitlement to the dividend only in respect of:

- (a) Shares transferred into the depositor's securities account before 5.00pm on 18 May 2026 in respect of ordinary transfer; and
- (b) Shares bought on BURSA MALAYSIA SECURITIES BERHAD on a cum entitlement basis according to the Rules of the BURSA MALAYSIA SECURITIES BERHAD.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

10. Earnings per ordinary share (EPS)

- (a) The calculation of basic earnings per ordinary share at 31 March 2026 was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares outstanding, calculated as follows:

	Individual 2nd quarter		Cumulative 2nd quarter	
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
Profit for the period attributed to owners of the Company (RM'000)	<u>96,275</u>	<u>140,339</u>	<u>208,464</u>	<u>309,357</u>
Weighted average number of ordinary shares net of treasury shares and shares held by SGP Trust ('000)	<u>366,335</u>	<u>366,284</u>	<u>366,335</u>	<u>366,270</u>
Basic earnings per ordinary share (sen)	<u>26.3</u>	<u>38.3</u>	<u>56.9</u>	<u>84.5</u>

- (b) The calculation of diluted earnings per ordinary share at 31 March 2026 was based on profit attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding after adjustment for the effects of all dilutive potential ordinary shares, calculated as follows:

	Individual 2nd quarter		Cumulative 2nd quarter	
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
Profit for the period attributed to owners of the Company (RM'000)	<u>96,275</u>	<u>140,339</u>	<u>208,464</u>	<u>309,357</u>
Weighted average number of ordinary shares net of treasury shares and shares held by SGP Trust ('000)	<u>366,335</u>	<u>366,284</u>	<u>366,335</u>	<u>366,270</u>
Adjustments pursuant to the SGP ('000)	<u>745</u>	<u>456</u>	<u>745</u>	<u>456</u>
Adjusted weighted average number of ordinary shares net of treasury shares and shares held by SGP Trust ('000)	<u>367,080</u>	<u>366,740</u>	<u>367,080</u>	<u>366,726</u>
Diluted earnings per ordinary share (sen)	<u>26.2</u>	<u>38.3</u>	<u>56.8</u>	<u>84.4</u>

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

11. Notes to the Condensed Consolidated Income Statement

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

RM'000	Individual 2nd quarter		Cumulative 2nd quarter	
	<u>31/03/2026</u>	<u>31/03/2025</u>	<u>31/03/2026</u>	<u>31/03/2025</u>
(a) Bad debts recovered	(7)	(3)	(10)	(9)
(b) Changes in fair value of biological assets	1,024	-	1,024	-
(c) Depreciation of property, plant and equipment and amortisation of intangible assets	37,896	32,122	73,790	63,696
(d) Depreciation of right-of-use assets	4,542	4,366	9,244	8,818
(e) Insurance claim received/(reversal of accrued insurance income)	5	12	(1,070)	12
(f) Inventories written off	4,003	2,626	6,598	6,229
(g) Depopulation of biological assets	2,260	-	3,137	-
(h) Net fair value (gain)/loss on derivatives	(157)	(22)	1,716	(1,852)
(i) Net reversal of impairment loss on property, plant and equipment	(196)	(208)	(578)	(415)
(j) Net (reversal of impairment loss)/impairment loss on receivables	(86)	446	270	(1)
(k) Net inventories written down/(reversal of inventories written down)	1,411	(741)	637	207
(l) Net loss on disposal/write-offs of property, plant and equipment	54	22	129	105
(m) Net loss/(gain) on foreign exchange	545	322	6,420	(16,632)

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

12. Outstanding derivatives

- (a) Outstanding derivatives consist of foreign exchange contracts which are measured at fair value together with their corresponding notional value amounts as follows:

	31/03/2026		30/09/2025	
	Notional value	Fair value	Notional value	Fair value
	RM'000		RM'000	
Forward foreign exchange contracts (less than 1 year)				
USD ('000)	-	-	500	40
AUD ('000)	930	(9)	1,007	13
THB ('000)	-	-	720,000	1,654
		(9)		1,707

There is no significant change for the financial derivatives in respect of the following since the financial year ended 30 September 2025:

- (i) The credit risk, market risk and liquidity risk associated with these financial derivatives;
 - (ii) The cash requirements of the financial derivatives;
 - (iii) The policy in place for mitigating or controlling the risks associated with these financial derivatives; and
 - (iv) The related accounting policies.
- (b) Disclosure of gains/loss arising from fair value changes of derivative financial instruments

During the current period, the Group recognised a total net loss of RM1,716,000 (2025: net gain of RM1,852,000) in the consolidated income statement arising from the fair value changes on the foreign exchange contracts which are marked-to-market as at 31 March 2026.