SFP TECH HOLDINGS BERHAD
(Registration No. 202101004713 (1405012-M))
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2026[1]

	Note	Individual quarter		Cumulative quarter	
		Unaudited	Unaudited	Unaudited	Unaudited
		Current year quarter	Preceding year corresponding quarter	Current year-to-date	Preceding year corresponding year-to-date
		31.03.2026	31.03.2025	31.03.2026	31.03.2025
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	**26,283**	**20,654**	**26,283**	**20,654**
Cost of sales		(13,552)	(7,018)	(13,552)	(7,018)
Gross profit		**12,731**	**13,636**	**12,731**	**13,636**
Other income	B5	79	363	79	363
Selling and distribution expenses		(56)	(278)	(56)	(278)
General administrative expenses		(5,489)	(6,248)	(5,489)	(6,248)
Other losses		(2,628)	(437)	(2,628)	(437)
Operating profit		**4,637**	**7,036**	**4,637**	**7,036**
Finance costs		(818)	(834)	(818)	(834)
Finance income		39	47	39	47
Profit before tax ("PBT")	B15	**3,858**	**6,249**	**3,858**	**6,249**
Tax expense	B6	(1,857)	795	(1,857)	795
Profit for the financial period		**2,001**	**7,044**	**2,001**	**7,044**
Other comprehensive loss, net of tax:					
Item that may be subsequently reclassified to profit or loss:					
- Currency translation differences		(9)	(9)	(9)	(9)
Total comprehensive income for the financial period		**1,992**	**7,035**	**1,992**	**7,035**
Profit attributable to:					
Owners of the Company		2,001	7,044	2,001	7,044
		2,001	**7,044**	**2,001**	**7,044**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2026[1] (continued)

	Note	Individual quarter		Cumulative quarter	
		Unaudited Current year quarter 31.03.2026 RM'000	Unaudited Preceding year corresponding quarter 31.03.2025 RM'000	Unaudited Current year-to-date 31.03.2026 RM'000	Unaudited Preceding year corresponding year-to-date 31.03.2025 RM'000
Total comprehensive income attributable to:					
Owners of the Company		1,992	7,035	1,992	7,035
		1,992	**7,035**	**1,992**	**7,035**
Earnings per ordinary share attributable to owners of the Company:					
Basic earnings per share (sen) [2]	B14	0.08	0.29	0.08	0.29
Diluted earnings per share (sen) [3]	B14	0.08	0.29	0.08	0.29

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

(2) Basic earnings per share ("EPS") is calculated based on the profits attributable to owners of the Company divided by the total number of ordinary shares of SFP Tech ("Share(s)") in issue as at 31 March 2026.

(3) Diluted earnings per share is calculated based on the profits attributable to owners of the Company divided by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of potential ordinary shares.

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SFP TECH HOLDINGS BERHAD
(Registration No. 202101004713 (1405012-M))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026[1]

	Note	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
Non-current assets			
Property, plant and equipment		165,841	159,303
Right of use asset		1,332	1,582
Investment property		2,227	2,246
Intangible asset		75	78
Prepayments		6,098	6,098
Deferred tax assets		4	-
Total non-current assets		**175,577**	**169,307**
Current assets			
Inventories		60,688	55,436
Trade receivables		54,494	59,292
Other receivables, deposits and prepayments		23,886	20,649
Contract assets		2,204	1,049
Deposit, cash and bank balances		13,126	9,684
Total current assets		**154,398**	**146,110**
Total assets		**329,975**	**315,417**
Equity			
Share capital		119,489	119,489
Merger reserve		(53,077)	(53,077)
Employee share option scheme reserve		743	211
Currency translation reserve		(419)	(410)
Retained earnings		146,463	144,462
Total equity		**213,199**	**210,675**
Non-current liabilities			
Lease liabilities		350	608
Borrowings	B9	35,704	34,373
Total non-current liabilities		**36,054**	**34,981**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026[1] (continued)

	Note	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
Current liabilities			
Trade payables		7,907	8,409
Other payables and accruals		22,889	21,640
Amount owing to director		6,850	-
Lease liabilities		1,007	991
Borrowings	B9	24,108	22,068
Current tax provision		17,961	16,653
Total current liabilities		**80,722**	**69,761**
Total liabilities		**116,776**	**104,742**
Total equity and liabilities		**329,975**	**315,417**
Net assets per share (RM)		0.09 [2]	0.09 [2]

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per share is calculated based on the total equity divided by the total number of ordinary shares in issue at the end of the reporting period.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2026[(1)]

	<------------------------- Attributable to owners of the parent ------------------------>					
	<------------------- Non-distributable ------------------->				Distributable	
	Share Capital RM'000	**Merger Reserves RM'000**	**ESOS[*] Reserves RM'000**	**Currency Translation Reserves RM'000**	**Retained Earnings RM'000**	**Total Equity RM'000**
Balance as at 1 January 2026	119,489	(53,077)	211	(410)	144,462	210,675
Total comprehensive income for the financial period	-	-	-	(9)	2,001	1,992
Transaction with owners:						
Share-based compensation pursuant to ESOS[*] granted	-	-	532	-	-	532
	-	-	532	-	-	532
Balance as at 31 March 2026	**119,489**	**(53,077)**	**743**	**(419)**	**146,463**	**213,199**
Balance as at 1 January 2025 (As restated)	119,489	(53,077)	225	(89)	140,390	206,938
Total comprehensive income for the financial period	-	-	-	(9)	7,044	7,035
Transaction with owners:						
Share-based compensation pursuant to ESOS[*] granted	-	-	85	-	-	85
	-	-	85	-	-	85
Balance as at 31 March 2025	**119,489**	**(53,077)**	**310**	**(98)**	**147,434**	**214,058**

[*] Employee Share Option Scheme ("ESOS").

Note:

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026[1]

	Unaudited Current year-to-date 31.03.2026 RM'000	Unaudited Preceding year-to-date 31.03.2025 RM'000
Cash flows from operating activities		
PBT	**3,858**	**6,249**
Adjustments for:		
Amortisation of intangible assets	3	294
Depreciation on right-of-use asset	250	83
Deferred income released	-	(156)
Depreciation of property, plant and equipment	4,112	3,461
Depreciation on investment property	19	19
Allowance for slow-moving and obsolete inventories	2,240	-
Interest expenses	818	834
Interest income	(39)	(47)
Share-based compensation expenses	532	85
Unrealised (gain)/loss on foreign exchange	(742)	480
Operating profit before working capital changes	**11,051**	**11,302**
Changes in working capital:		
Inventories	(7,492)	(19,097)
Trade and other receivables	2,041	22,459
Trade and other payables	936	(8,075)
Contract assets	(1,155)	-
Contract liabilities	-	4
Cash generated from operations	**5,381**	**6,593**
Income tax paid	(553)	(550)
Interest paid	(818)	(834)
Interest received	34	47
Net cash from operating activities	**4,044**	**5,256**
Cash flows from investing activities		
Purchase of property, plant and equipment	(10,649)	(72)
Net cash used in investing activities	**(10,649)**	**(72)**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026[1] (continued)

	Unaudited Current year-to-date 31.03.2026 RM'000	Unaudited Preceding year-to-date 31.03.2025 RM'000
Cash flows from financing activities		
Advances from director	6,850	-
Drawdown of hire-purchase	10,601	-
Repayment of lease liability	(242)	(76)
Repayment of hire purchase	(6,430)	(5,826)
Repayment of term loans	(800)	(1,112)
Net cash from/(used in) financing activities	**9,979**	**(7,014)**
Net increase/(decrease) in cash and cash equivalents	**3,374**	**(1,830)**
Effect of changes in foreign exchange rate	63	39
Cash and cash equivalents at beginning of financial period	**8,569**	**7,720**
Cash and cash equivalents at end of financial period	**12,006**	**5,929**
Cash and cash equivalents at the end of the financial period comprise:		
Fixed deposits with licensed banks	1,120	1,080
Cash and bank balances	12,006	5,929
Less: Fixed deposits pledged to licensed banks or maturity period more than 3 months	(1,120)	(1,080)
Cash and cash equivalents at the end of the financial period	**12,006**	**5,929**

Note:

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

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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134: INTERIM FINANCIAL REPORTING

A1. Basis of preparation

The interim financial report of SFP Tech Holdings Berhad ("**SFP Tech**" or "**Company**") and its subsidiaries ("**Group**") are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("**MASB**") and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**").

The interim financial statements should be read in conjunction with the accompanying notes attached to this interim financial report.

A2. Summary of accounting policies

The 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 annual audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report except for the adoption of the following amendments/ improvements to MFRSs that are mandatory for the current financial year.

Amendments to MFRS 9 'Financial Instruments' and MFRS 7 'Financial Instruments: Disclosures' on 'Amendments to the Classification and Measurement of Financial Instruments'

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

Annual improvements to MFRS Accounting Standards - Volume 11 for enhanced consistency

- *Amendments to MFRS 1 'First-time Adoption of Malaysian Financial Reporting Standards' on 'Hedge Accounting by a First-Time Adopter'*
- *Amendments to MFRS 7 'Financial Instruments Disclosures' on 'Gain or Loss on De-recognition'*
- *Amendments to Guidance on Implementing MFRS 7 'Financial Instruments: Disclosures'*
- *Amendments to MFRS 9 'Financial Instruments' on 'De-recognition of Lease Liabilities'*
- *Amendments to MFRS 10 'Consolidated Financial Statements' on 'Determination of a 'De Facto Agent'*
- *Amendments to MFRS 107 'Statement of Cash Flows' on 'Cost Method'*

The following are accounting standards that have been issued by the Malaysian Accounting Standards Board but not yet effective for the Group:

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' on 'Translation to a Hyperinflationary Presentation Currency'

Effective date yet to be confirmed
Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the above standard and amendments to MFRSs is not expected to have any material impact to the financial statements of the Group upon adoption.

A3. Auditors' report on preceding annual financial statements

The auditors' report for the preceding annual financial statement of the Group was not subject to any qualification.

A4. Seasonal or cyclical factors

The Group's operation was not significantly affected by any unusual seasonal or cyclical factors.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no extraordinary and exceptional items of unusual nature affecting the assets, liabilities, equity, net income or cash flows of the Group during the current quarter under review and year-to date.

A6. Changes in estimates

There were no material changes in the estimates that have a material effect to the Group during the current quarter under review and year-to-date.

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A7. Debt and equity securities

Saved as disclosed below, there were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial quarter under review and year-to-date.

On 15 December 2025, the Company granted options under its Employees' Share Option Scheme ("ESOS") (Grant 2) to eligible directors and employees of the Company and its subsidiaries (excluding dormant subsidiaries). A total of 26,100,000 share options were offered at an exercise price of RM0.1435 per share, compared with the closing market price of the Company's shares of RM0.145 on the date of the offer. The options granted are subject to a graded vesting schedule, whereby 25% of the options vest on each of these dates (15 January 2026, 15 April 2026, 15 July 2026, and 15 October 2026). Upon vesting, the options may be exercised up to 14 December 2026. The movements of the ESOS (Grant 2) are as follows:

	Weighted average of fair value at grant date	<------------- Number of share options ------------->			
		As at 01.01.2026	Granted/ Vested	Lapsed	As at 31.03.2026
		Units '000	Units '000	Units '000	Units '000
Granted and accepted on:					
15 December 2025	0.04180	26,100	-	-	26,100
Vested and exercisable upon:					
15 January 2026	0.04180	-	6,525	-	6,525

A8. Dividend Paid

There was no dividend proposed or declared during current financial quarter under review and year-to-date.

A9. Segmental information

The Group has two reportable segments which comprised its major business segments. The reportable segments are as follows:

(1)	Manufacturing	Sales of precision machined parts and components, fabricated metal products and mechanically assembled products.
(2)	Automation	Sales of automation equipment solutions and spare parts.

A9. Segmental information (Cont'd)

The segmental information based on the nature of the business segments as well as by geographical location are as follows:

(a) Revenue contribution by business segments

	Individual quarter		Cumulative quarter	
	Unaudited	Unaudited	Unaudited	Unaudited
	Current year quarter 31.03.2026 RM'000	Preceding year quarter 31.03.2025 RM'000	Current year-to-date 31.03.2026 RM'000	Preceding year year-to-date 31.03.2025 RM'000
Revenue				
Manufacturing	22,142	18,104	22,142	18,104
Automation	4,141	2,550	4,141	2,550
Total	**26,283**	**20,654**	**26,283**	**20,654**

(b) Revenue contribution by geographical locations

	Individual quarter		Cumulative quarter	
	Unaudited	Unaudited	Unaudited	Unaudited
	Current year quarter 31.03.2026 RM'000	Preceding year quarter 31.03.2025 RM'000	Current year-to-date 31.03.2026 RM'000	Preceding year year-to-date 31.03.2025 RM'000
Malaysia	15,982	7,024	15,982	7,024
Foreign Markets				
USA	3,050	9,753	3,050	9,753
Singapore	1,568	2,427	1,568	2,427
Philippines	1,482	-	1,482	-
India	1,380	-	1,380	-
Others	2,821 (1)	1,450 (2)	2,821 (1)	1,450 (2)
	26,283	**20,654**	**26,283**	**20,654**

Notes:

(1) Others comprise of China, Vietnam, Thailand, Indonesia, Mexico and Netherland.

(2) Others comprise of China, Vietnam, Thailand and Europe.

A10. Valuation of property, plant and equipment

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

A11. Material events subsequent to the end of the current financial quarter

There were no significant events subsequent to the end of the current quarter under review.

A12. Changes in the composition of the Group

There were no other material changes to the composition of the Group during the current financial quarter under review.

A13. Contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets in the Group for the current financial quarter under review.

A14. Capital commitments

	Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
Authorised and contracted for		
- Property, plant and equipment	17,979	17,979
	17,979	**17,979**

A15. Related party transactions

There were no related party transactions during the current financial quarter under review.

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

B1. Review of performance - Comparison with previous year's corresponding quarter and financial year-to-date

	Unaudited Current year quarter 31.03.2026 RM'000	Unaudited Preceding year corresponding quarter 31.03.2025 RM'000	Unaudited Current year-to-date 31.03.2026 RM'000	Unaudited Preceding year corresponding year-to-date 31.03.2025 RM'000
Revenue	26,283	20,654	26,283	20,654
Gross Profit	12,731	13,636	12,731	13,636
Profit before interest and tax	4,637	7,036	4,637	7,036
PBT	3,858	6,249	3,858	6,249
Profit after tax	2,001	7,044	2,001	7,044
Profit attributed to owners of the company	**2,001**	**7,044**	**2,001**	**7,044**

The Group recorded revenue of RM26.28 million for the current quarter and year-to-date ended 31 March 2026 which represented an increase of RM5.63 million or 27.25% as compared to the revenue recorded of RM20.65 million for the preceding year corresponding quarter and corresponding year-to-date ended 31 March 2025 respectively.

The Group's revenue was principally derived from the Manufacturing segment which contributed RM22.14 million accounting for approximately 84.24% of the total revenue for the current quarter and year-to-date which represented an increase of RM4.04 million or 22.30% as compared to the revenue generated from the manufacturing segment in the preceding year corresponding quarter and corresponding year-to-date ended 31 March 2025 of RM18.10 million due to increase in manufacturing business segment.

The Group's revenue was mainly derived from customers in the Malaysia and USA which contributed in aggregate RM19.03 million accounting for approximately 72.41% of the Group's total revenue for the current quarter and year-to-date ended 31 March 2026 which represents a increase of RM2.26 million or 13.44% as compared to the revenue derived from customers in Malaysia and USA in the preceding year corresponding quarter and corresponding year-to-date ended 31 March 2025 of RM16.78 million which accounted for 81.23% of the Group's total revenue.

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B1. Review of performance - Comparison with previous year's corresponding quarter and financial year-to-date (Cont'd)

The Group recorded PBT of RM3.86 million for the current quarter ended and year-to-date ended 31 March 2026. As compared to the PBT generated by the Group for the preceding year corresponding quarter and year-to-date ended 31 March 2025, it represented a decrease of RM2.39 million or 38.26% mainly due to reversal of slow-moving and obsolete inventories, and reversal of inventories written down to net realisable value during the preceding year corresponding quarter.

B2. Review of performance - Comparison with Immediate Preceding Quarter's Results

	Quarter Ended			
	31.03.2026	31.12.2025	Variance	
	RM'000	RM'000	RM'000	%
Revenue	26,283	26,143	140	0.54
PBT	3,858	1,666	2,192	131.57

The Group recorded an increase in revenue of RM0.14 million or approximately 0.54% for the current quarter ended 31 March 2026 as compared to the preceding quarter ended 31 December 2025. The increase in revenue was primarily attributed to increase in manufacturing business segment.

The Group's PBT increase by RM2.19 million or approximately 131.57% for the current quarter ended 31 March 2026 as compared to the preceding quarter ended 31 December 2025 is mainly attributable to the margin improvement and lower operating expenses in the current quarter under review.

B3. Prospects of the Group

SFP Tech specialises in design, development and manufacturing of integrated factory and Automated Equipment Solutions for factory production lines and automation, inclusive of Semiconductor Front Of-Line Wafer processing equipment, supported by in-house Engineering Supporting Services manufacturing with production capability to customise and process complex precision CNC machined components and sheet metal fabrication, inclusive of module assembly.

The Group has in total 3 manufacturing plants located in Mainland Penang, with a diversified portfolio of Multinational Corporation ("MNC") customers across different existing industries such as semiconductor, both wafer Front-Of-Line ("FOL") and BackEnd, Electronic Manufacturing Services, Electrical and Electronic products, solar PV, automotive, healthcare, amongst others. The Group has received sizeable firm orders from few existing MNC customers in the semiconductor, medical and renewable energy industries with delivery starting Q2 this year. Additionally, there are also new potential MNC customers in new industries that the Group is now engaging, such as green energy, defense and aerospace industries with forecast delivery in coming future. Despite geo-politic tensions, the Group foresees business growth and is optimistic of the future performance trajectory.

B4. Variance of actual profits from forecast profits

The Group did not issue any profit forecast or profit guarantee in the current financial quarter under review.

B5. Other income

	Individual quarter		Cumulative quarter	
	Unaudited Current year quarter 31.03.2026 RM'000	**Unaudited Preceding year quarter 31.03.2025 RM'000**	**Unaudited Current year-to-date 31.03.2026 RM'000**	**Unaudited Preceding year year-to-date 31.03.2025 RM'000**
Government grant	-	156	-	156
Scrap income	72	171	72	171
Rental income	7	36	7	36
Total	**79**	**363**	**79**	**363**

B6. Tax expense

	Individual quarter		Cumulative quarter	
	Unaudited Current year quarter 31.03.2026 RM'000	**Unaudited Preceding year quarter 31.03.2025 RM'000**	**Unaudited Current year-to-date 31.03.2026 RM'000**	**Unaudited Preceding year year-to-date 31.03.2025 RM'000**
Current tax expense				
- Current	1,861	2,206	1,861	2,206
- Under accrual in prior year	-	-	-	-
Deferred tax expense				
- Current	(4)	-	(4)	-
- Over accrual in prior year	-	(3,001)	-	(3,001)
	1,857	(795)	1,857	(795)
Effective tax rate (%)	48.13	(12.72)	48.13	(12.72)
Statutory tax rate (%)	24.00	24.00	24.00	24.00

The effective tax rate of the Group of 48.13% and -12.72% for the current and corresponding quarter respectively mainly due to the reduction in capital allowances and increase in non-deductible expenses in the current quarter, and a reversal of prior over-accrued deferred tax in the corresponding quarter.

B7. Status of corporate proposals

There are no other corporate proposals announced by the Company but not completed as at the date of this interim report.

B8. Utilisation of Proceeds from the Initial Public Offering ("IPO")

The Group has fully utilised the proceed from the IPO according to the revised timeline.

B9. Borrowings

As at 31 March 2026, the Group has total borrowings of RM59.81 million as follows:

	Unaudited As at 31.03.2026 RM'000	**Audited As at 31.12.2025 RM'000**
Non-current liabilities (secured)		
Term loans	23,190	23,975
Hire purchase	12,514	10,398
	35,704	34,373
Current liabilities (secured)		
Term loans	3,210	3,225
Hire purchase	20,898	18,843
	24,108	22,068
Total borrowings		
Term loans	26,400	27,200
Hire purchase	33,412	29,241
	59,812	56,441

The currency of borrowing is as follows:

	Unaudited As at 31.03.2026 RM'000	**Audited As at 31.12.2025 RM'000**
Ringgit Malaysia	55,616	52,117
United States Dollar	4,196	4,324
	59,812	56,441

B10. Derivative financial instruments

As at 31 March 2026, the Group does not have any derivative financial instruments.

B11. Fair value of financial liabilities

The Group did not have any financial liabilities measured at fair value for the current quarter under review and year-to-date.

B12. Material litigation

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

B13. Dividend

There was no dividend proposed or declared during the quarter under review save as disclosed in Note A8.

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B14. Earnings per share ("EPS")

	Individual quarter		Cumulative quarter	
	Unaudited Current year quarter 31.03.2026	**Unaudited Preceding year quarter 31.03.2025**	**Unaudited Current year-to-date 31.03.2026**	**Unaudited Preceding year year-to-date 31.03.2025**
Profit attributable to owners of the Company (RM'000)	2,001	7,044	2,001	7,044
Number of ordinary shares in issue ('000)	2,400,000	2,400,000	2,400,000	2,400,000
Weighted average number of ordinary shares in issue ('000)	2,408,854	2,401,367	2,408,854	2,401,367
Basic EPS (sen) (1)	0.08	0.29	0.08	0.29
Diluted EPS (sen) (2)	0.08	0.29	0.08	0.29

Notes:

(1) Basic EPS is calculated based on the profits attributable to owners of the Company divided by the total number of ordinary shares in issue as at 31 March 2026. Diluted EPS is similar to Basic EPS as the Company does not have any potential dilutive ordinary shares.

(2) Diluted earnings per share is calculated based on the profits attributable to owners of the Company divided by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of potential ordinary shares.

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B15. Notes to the Condensed Consolidated Statement of Profit and Other Comprehensive Income

Profit for the period was derived after taking into consideration of the following:-

	Individual quarter		Cumulative quarter	
	Unaudited Current year quarter 31.03.2026 RM'000	**Unaudited Preceding year quarter 31.03.2025 RM'000**	**Unaudited Current year-to-date 31.03.2026 RM'000**	**Unaudited Preceding year year-to-date 31.03.2025 RM'000**
After charging/(crediting) :				
Amortisation of intangible assets	3	294	3	294
Deferred income released	-	(156)	-	(156)
Depreciation on				
- Property, plant and equipment	4,112	3,461	4,112	3,461
- Investment property	19	19	19	19
- Right-of-use asset	250	83	250	83
Interest income	(39)	(47)	(39)	(47)
Interest expense	818	834	818	834
Loss/(Gain) on foreign exchange				
- realised	1,130	(43)	1,130	(43)
- unrealised	(742)	480	(742)	480

Save for the above, the other disclosure items as required under Rule 16, Part A of Appendix 9B of the Listing Requirements are not applicable.

B16. Review by the Company's External Auditors

These financial statements have been completed with a limited review by the Company's external auditors in accordance with the International Standard on Review Engagement, which applies to a review of historical consolidated financial information performed by the independent auditor of the entity.

BY ORDER OF THE BOARD
SFP TECH HOLDINGS BERHAD
22 MAY 2026