

ETA GROUP BERHAD (formerly known as Rex Industry Berhad)

(Incorporated in Malaysia) Com. No. 199301027926 (282664-K)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 December 2025 (Unaudited)

	<i>As at</i> <i>31/12/2025</i> <i>RM'000</i>	<i>Audited</i> <i>As at</i> <i>30/06/2024</i> <i>RM'000</i>
ASSETS		
Non-current assets		
Property, plant and equipment	14,160	38,168
Right-of-use assets	246	415
Investment properties	-	5,194
Goodwill on consolidation	7,037	7,037
	<u>21,443</u>	<u>50,814</u>
Current assets		
Inventories	30,004	49,679
Trade and other receivables	98,960	25,720
Tax recoverable	-	814
Cash and cash equivalents	2,665	9,233
Assets held for sales	-	19,566
	<u>131,629</u>	<u>105,012</u>
Total assets	<u>153,072</u>	<u>155,826</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	113,717	113,717
Warrant reserve	2,093	2,093
Other reserve	(2,093)	(2,093)
Translation reserve	(11,242)	(4,780)
Accumulated losses	(7,077)	(12,576)
Total equity	<u>95,398</u>	<u>96,361</u>
Non-current liabilities		
Borrowings	-	6,389
Deferred tax liabilities	1,445	1,463
Lease liabilities	78	228
	<u>1,523</u>	<u>8,080</u>
Current Liabilities		
Borrowings	11,171	18,460
Trade and other payables	44,891	29,297
Rebate liability	-	3,536
Lease liabilities	74	92
Tax payable	15	-
	<u>56,151</u>	<u>51,385</u>
Total liabilities	<u>57,674</u>	<u>59,465</u>
Total equity and liabilities	<u>153,072</u>	<u>155,826</u>
Net assets per share (RM)	0.15	0.15
	-	-

As announced on 4 June 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025.

The condensed consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements and audited financial statements for the year ended 30 June 2024.

ETA GROUP BERHAD (formerly known as Rex Industry Berhad)

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CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD 31 December 2025 (Unaudited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	6th Quarter		6th Quarter	
	31/12/2025	31/12/2024	31/12/2025	31/12/2024
	RM'000	RM'000	RM'000	RM'000
Continuing operations				
Revenue	52,166	-	157,519	-
Operating profit	1,245	-	6,793	-
Interest expense	(176)	-	(918)	-
Profit before tax	1,069	-	5,875	-
Income tax expense	(502)	-	(1,205)	-
Profit from continuing operations	567	-	4,670	-
Profit from discontinued operations	485	-	5,744	-
Loss on disposal of subsidiaries	(5,226)	-	(5,226)	-
Profit/(loss) for the period	(4,174)	-	5,188	-
Other comprehensive income/(loss), net of tax				
<i>Items that may be reclassified subsequently to profit or loss</i>				
Foreign currency translation	(1,596)	-	(6,462)	-
Defined benefit plan actuarial gain/(loss)	(195)	-	311	-
Total other comprehensive loss for the period	(1,791)	-	(6,151)	-
Total comprehensive loss for the period	(5,965)	-	(963)	-
Profit/(loss) for the period attributable to :				
Owners of the parent	(4,174)	-	5,188	-
Total comprehensive loss attributable to :				
Owners of the parent	(5,965)	-	(963)	-
Basic and diluted earning per ordinary share (sen)	(0.63)	-	0.79	-

As announced on 4 June 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there is no comparative financial information available for the preceding year corresponding period.

The condensed consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements and audited financial statements for the year ended 30 June 2024.

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD 31 December 2025 (Unaudited)

	Share capital	Non- distributable Translation reserve	Warrant reserve	Other reserve	Retained profits /(Accumulated losses)	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 July 2023	113,717	(1,569)	2,093	(2,093)	(8,586)	103,562
Foreign currency translation difference for foreign operations	-	(3,211)	-	-	-	(3,211)
Defined benefit plan actuarial gain	-	-	-	-	177	177
Total other comprehensive (loss)/income for the year	-	(3,211)	-	-	177	(3,034)
Loss for the financial year	-	-	-	-	(4,167)	(4,167)
Total comprehensive loss for the year	-	(3,211)	-	-	(3,990)	(7,201)
At 30 June 2024	113,717	(4,780)	2,093	(2,093)	(12,576)	96,361
At 1 July 2024	113,717	(4,780)	2,093	(2,093)	(12,576)	96,361
Foreign currency translation difference for foreign operations	-	(6,462)	-	-	-	(6,462)
Defined benefit plan actuarial gain	-	-	-	-	311	311
Total other comprehensive (loss)/income for the period	-	(6,462)	-	-	311	(6,151)
Profit for the financial period	-	-	-	-	5,188	5,188
Total comprehensive income/(loss) for the period	-	(6,462)	-	-	5,499	(963)
At 31 December 2025	113,717	(11,242)	2,093	(2,093)	(7,077)	95,398

The condensed consolidated statement of changes in equity should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements and audited financial statements for the year ended 30 June 2024.

ETA GROUP BERHAD (formerly known as Rex Industry Berhad)

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD 31 December 2025 (Unaudited)

	Current Period Ended 31/12/2025 RM'000	Preceding Period Ended 31/12/2024 RM'000
Cash flows from operating activities		
Profit before tax		
Continuing operations	5,875	-
Discontinued operations	518	-
	<u>6,393</u>	-
Adjustments for :		
Allowance for obsolete and slow-moving inventories	3,325	-
Depreciation of property, plant and equipment	1,567	-
Depreciation of right-of-use assets	124	-
Depreciation of investment properties	9	-
Impairment loss on property, plant and equipment	4,859	-
Impairment loss on trade receivables	1,229	-
Interest expense	2,018	-
Interest income	(1,345)	-
Gain on disposal of:		
- Investment properties	(383)	-
- Asset held for sale	(15,168)	-
- Property, plant and equipment	(5)	-
Loss on disposal of subsidiaries	5,226	-
Unrealised gain on foreign exchange	(20)	-
	<u>7,829</u>	-
Operating period before changes in working capital		
Changes in working capital :		
Inventories	(179)	-
Receivables	(91,698)	-
Payables	<u>34,744</u>	-
Cash used in operations	<u>(49,304)</u>	-
Interest received	1,345	-
Interest paid	(2,018)	-
Tax paid	<u>(579)</u>	-
Net cash used in operating activities	<u>(50,556)</u>	-
Cash flows from investing activities		
Acquisition of property, plant and equipment	(1,958)	-
Net cash outflow on disposal of subsidiaries	(2,628)	-
Proceeds from disposal of:		
- Property, plant and equipment	9	-
- Investment properties	5,700	-
- Asset held for sale	<u>41,800</u>	-
Net cash from investing activities	<u>42,923</u>	-
Cash flows from financing activities		
Drawdown/(Repayment) of bank borrowings	3,258	-
Payment for the principal portion of lease liabilities	<u>(1,631)</u>	-
Net cash used in financing activities	<u>1,627</u>	-
Net increase in cash and cash equivalents	<u>(6,006)</u>	-
Cash and cash equivalents at the beginning of the financial period	<u>7,473</u>	-
Effect of exchange rate changes on cash and bank balances	<u>1,198</u>	-
Cash and cash equivalents at end of the financial period	<u>2,665</u>	-

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD 31 December 2025 (Unaudited)

Cash and cash equivalents comprise of the following:-

	31/12/2025 RM'000	31/12/2024 RM'000
Cash and bank balances	2,665	-
Fixed deposit with licensed bank	-	-
Money market fund	-	-
	2,665	-
Less: Bank overdrafts	-	-
	2,665	-

As announced on 4 June 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there is no comparative financial information available for the preceding year corresponding period.

The condensed consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements and audited financial statements for the year ended 30 June 2024.

ETA GROUP BERHAD (formerly known as Rex Industry Berhad)

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SELECTED EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD 31 December 2025 (Unaudited)

1. Basis of preparation

This condensed consolidated interim financial report is unaudited and has been prepared in compliance with Malaysian Financial Reporting Standard ("MFRS"), International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

The condensed consolidated interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2024. These explanatory notes attached to the interim financial report 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 June 2024. The condensed consolidated interim financial statements and notes do not include all of the information required for full set of financial statement prepared in accordance with MFRS.

The Group and the Company have also considered the new accounting pronouncements in the preparation of the financial statements.

a) Accounting pronouncements that are effective and adopted during the financial year

Amendments to MFRS 16	Lease Liability in a Sale and Leaseback
Amendments to MFRS 101	Non-current Liabilities with Covenants and Classification of Liabilities as Current or Non-current
Amendments to MFRS 107 and MFRS 7	Disclosures – Supplier Finance Arrangements
Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability

The adoption of the above did not have any significant effect on the financial statements of the Group and of the Company.

b) Accounting pronouncements that are issued but not yet effective and have not been early adopted

The Group and the Company have not adopted the following accounting pronouncements that have been issued as at the date of authorisation of these financial statements but are not yet effective for the Group and the Company:

Amendments to MFRS 9 and MFRS 7	Disclosures – Amendments to the Classification and Measurement of Financial Instruments	Effective Date after 1 January 2026
Annual Improvements to MFRS Accounting Standards	Volume 11	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability	1 January 2027
MFRS 101	Presentation of Financial Statements will be withdrawn on the application of MFRS 18	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between and Investor and its Associate or Joint Venture	Effective date to be announced

The Group and the Company will adopt the above accounting pronouncements when they become effective in the respective financial year. These accounting pronouncements are not expected to have any effect to the financial statements of the Group and of the Company upon their initial application.

2. Auditors' report on preceding annual financial statements

The auditors' report on the financial statements for the year ended 30 June 2024 was not qualified.

3. Seasonality of operations

The business of the Group was not affected by any significant seasonal or cyclical factors in the current quarter.

4. Unusual items due to their nature, size or incidence

Saved for the Disposal as disclosed in Note 20, there were no items affecting assets, liabilities, equity, net income or cash flows that were unusual because of their nature, size or incidence in the current quarter and the financial period-to-date.

5. Material changes in estimates

There were no significant changes in the nature and amount of estimates used in prior interim reporting or prior financial years that have a material effect on the current quarter and financial period-to-date.

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SELECTED EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD 31 December 2025 (Unaudited)

6. Issuances and repayment of debt and equity securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current quarter.

7. Dividends paid

No dividend was paid during the current quarter.

8. Segmental information

In presenting geographical information, segment revenue is based on the geographical location of customers. Segment assets are based on the geographical location of assets. The amounts of non-current assets do not include financial instruments and deferred tax assets.

Geographical information

	Revenue RM'000	Non-current assets RM'000
Period ended 31 December 2025		
Malaysia	43,921	7,037
America	84,075	-
Europe	25,439	-
Asia (Excludes Malaysia)	4,084	14,406
Consolidated	157,519	21,443

9. Carrying amount of revaluation assets

The valuation of property, plant and equipment have been brought forward without amendments from the financial statements for the year ended 30 June 2024.

10. Material events subsequent to the end of the reporting period

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

11. Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial period to-date other than the followings:-

(a) The Company had on 24 September 2025, incorporated ETA Trading Sdn Bhd ("ETSB"), ETA Development Sdn Bhd ("EDSB") and ETA Design & Build Sdn Bhd ("EDBSB") under the Companies Act 2016, as the subsidiaries of the Company. The details of ETSB, EDSB and EDBSB are as follows:-

Name of the Subsidiary	Issued share capital	Intended principal activity
ETSB	RM100 divided into 100 ordinary shares	Trading and distribution of construction materials.
EDSB	RM100 divided into 100 ordinary shares	Property development, property management and investment.
EDBSB	RM100 divided into 100 ordinary shares	Construction of industrial properties

(b) The Group had on 17 September 2025 entered into a share sale agreement with Darmendran Kunaretnam ("Purchaser") to dispose off the following:-

- 20,040 ordinary shares in Rex Canning Co. Sdn Bhd ("RCCSB"), representing 100% equity interest in RCCSB to the Purchaser; and
 - 1,000,000 ordinary shares in Rex Trading Sdn Bhd ("RTSB"), representing 100% equity interest in RTSB to the Purchaser,
- for a total disposal consideration of RM40.00 million to be satisfied entirely via cash. The disposal has obtained the approval of shareholders at Extraordinary General Meeting held on 18 November 2025 and completed on 8 December 2025.

(c) The Group had on 27 November 2025 received the Notice of Registration of New Name pursuant to Section 28 of the Companies Act 2016 dated 25 November 2025 issued by the Companies Commission of Malaysia. Accordingly, the name of the Company has been changed from "REX INDUSTRY BERHAD" to "ETA GROUP BERHAD" with effect from 25 November 2025.

12. Changes in contingent liabilities or contingent assets

	31/12/2025 RM'000
Corporate guarantees given to licensed banks for credit facilities granted to subsidiaries	11,171

13. Capital commitment

As at the date of this announcement, the Group has no material capital commitments.

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SELECTED EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD 31 December 2025 (Unaudited)

14. Significant related party transactions

The Group carried out the following significant transactions with the related parties during the current quarter:

	Individual Quarter Quarter Ended 31/12/2025 RM'000	Cumulative Quarter Period Ended 31/12/2025 RM'000
Services from related parties		
- Providing of vehicle fleet management services	-	137
- Transportation, freight handling services and warehouse management	991	5,743
- Purchase of tickets and tour arrangement	-	21

15. Review of earnings and / or revenue of the Company and its subsidiaries for current quarter and financial period-to-date

	3 months ended 31/12/2025 RM'000	3 months ended 31/12/2024 RM'000
Continuing operations		
Revenue	52,166	-
Profit before tax	1,069	-

As announced on 4 June 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there is no comparative financial information available for the corresponding period of the preceding financial year.

For the quarter under review, excluding discontinued operations, the Group recorded revenue of RM52.2 million for the 6th quarter ended 31 December 2025, primarily contributed by new business from the property and construction division.

The Group achieved a profit before tax of RM1.1 million mainly attributable to profit from new business and Indonesia subsidiary after deducting one-off expenses related to the corporate exercise of disposal of subsidiaries.

16. Material change in Profit/(Loss) Before Taxation reported on as compared with the immediate preceding quarter

	3 months ended 31/12/2025 RM'000	3 months ended 30/9/2025 RM'000
Continuing operations		
Revenue	52,166	19,627
Profit/ before tax	1,069	468

For the quarter under review, excluding discontinued operations, the Group recorded significant increase in revenue to RM52.2 million for the 6th quarter ended 31 December 2025, mainly attributable to new business in the property and construction division.

The Group recorded a profit before tax of RM1.1 million as compared to RM0.5 million in the preceding quarter. The improvement in profitability was mainly attributable to profit from new business of property and construction division.

17. Current year prospects

The Group have executed certain business strategies with the aim of improving the overall financial performance of the Group moving forward, to reduce reliance on the F&B Business and to progressively rebalance the Group's earnings mix towards the Property and Construction Business.

The Proposed Diversification exercise to include the property and construction business provides the opportunity to broaden the income base, improve earnings visibility and enhance long-term shareholder value.

The Group is cautiously optimistic about the Group's future prospects and is of the view that the business strategies implemented thus far may contribute positively to the Group's long-term growth.

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SELECTED EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD 31 December 2025 (Unaudited)

18. Variance of actual and forecast profit

Not applicable as no profit forecast was published.

19. Tax expense

	Individual Quarter Quarter Ended 31/12/2025 RM'000	Cumulative Quarter Period Ended 31/12/2025 RM'000
Current income tax		
Malaysia	(93)	(93)
Overseas	(337)	(1,056)
	<u>(430)</u>	<u>(1,149)</u>
Deferred tax		
Reversal of temporary differences	(72)	(56)
	<u>(502)</u>	<u>(1,205)</u>

The disproportionate tax charge in relation to the results of the Group for the current financial period to date was mainly due to no Group tax relief for losses incurred by certain subsidiaries.

20. Status of corporate proposals announced

There were no other corporate proposals that have been announced by the Company as at the date of this announcement other than the followings:-

(a) The Group had on 17 September 2025 announced that the Group entered into a conditional share sale agreement ("SSA") with Darmendran Kunaretnam ("Purchaser") for the following:-

- the proposed disposal of 20,040 ordinary shares in Rex Canning Co. Sdn Bhd ("RCCSB"), representing 100% equity interest in RCCSB to the Purchaser; and
- the proposed disposal of 1,000,000 ordinary shares in Rex Trading Sdn Bhd ("RTSB"), representing 100% equity interest in RTSB to the Purchaser, for a total disposal consideration of RM40.00 million to be satisfied entirely via cash ("Proposed Disposal").

The Proposed Disposal received shareholders approval at Extraordinary General Meeting held on 18 November 2025.

Subsequently, the Balance Disposal Consideration was paid in full by the Purchaser and the Disposal was deemed completed on 8 December 2025.

(b) The Group had on 30 January 2026 announced that the Group intends to undertake the proposed diversification of the existing business of ETA Group Berhad ("ETA") and its subsidiaries to include the business of property development, property management, and property investment, as well as construction and construction-related activities including the trading and supply of construction materials ("Proposed Diversification").

The Proposed Diversification is subject to the followings approvals being obtained:-

- the approval of shareholders of ETA at an EGM to be convened; and
- Any other relevant authorities and/or parties, if required.

21. Utilisation of proceeds raised from corporate proposals

- a) The Company had on 30 August 2022 completed a Renounceable Rights Issue of 164,417,645 new ordinary shares on the basis of 1 Rights Shares for every 3 existing Rex Shares held together with 54,805,881 free detachable Warrants on the basis of 1 Warrant for every 3 Rights Shares subscribed on the main board of Bursa Securities. The Renounceable Rights Issue with warrants had raised a gross proceeds of RM16.44 million. Status of utilisation of proceeds derived from the corporate proposal by the company as at the end of the reporting period is as follows:-

Details of utilisation	Proposed utilisation RM'000	Actual utilisation RM'000	Unutilised proceeds RM'000	Timeframe for utilisation after extension of time
Business expansion	10,000	(7,418)	2,582	within 42 months
Working capital	5,882	(5,882)	-	
Expenses for corporate exercise	560	(560)	-	
	<u>16,442</u>	<u>(13,860)</u>	<u>2,582</u>	

- b) The Company had on 30 September 2024 completed the disposal of the land and buildings located at plot 125 and plot 126, Jalan Perindustrian Bukit Minyak 5, Taman Perindustrian Bukit Minyak, 14100 Simpang Ampat, Seberang Perai, Pulau Pinang for a total disposal consideration of RM41.80 million ("Disposal"). The proceeds from the Disposal has been fully utilised in accordance with the proposed utilisation plan.

- c) The Group had on 17 September 2025 announced that the Group entered into a conditional share sale agreement ("SSA") with Darmendran Kunaretnam for disposal of the entire equity interest in Rex Canning Co. Sdn Bhd and Rex Trading Sdn Bhd for a total disposal consideration of RM40.00 million ("Disposal"). Status of utilisation of proceeds derived from the Disposal as at the end of the reporting period is as follows:-

Details of utilisation	Proposed utilisation RM'000	Actual utilisation RM'000	Unutilised proceeds RM'000	Timeframe for utilisation
Working capital	39,700	-	39,700	within 24 months
Expenses for corporate exercise	300	(300)	-	
	<u>40,000</u>	<u>(300)</u>	<u>39,700</u>	

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SELECTED EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD 31 December 2025 (Unaudited)

22. Group borrowings

The Group's borrowings as at the end of the reporting period are as follows :-

	Payable within 12 months RM'000	Payable after 12 months RM'000
As at 31 December 2025		
Denominated in RM		
Bank overdraft	-	-
Bankers' acceptance	-	-
Term loans	-	-
Denominated in USD		
Bankers' acceptance	11,171	-
	<u>11,171</u>	<u>-</u>
As at 30 June 2024		
Denominated in RM		
Bank overdraft	1,760	-
Bankers' acceptance	7,950	-
Revolving credit	-	-
Term loans	1,515	6,389
Denominated in USD		
Bankers' acceptance	7,235	-
	<u>18,460</u>	<u>6,389</u>

23. Changes in material litigation

There were no material litigations at the date of this interim financial report.

24. Dividends

The Board of directors did not recommend any dividend in respect of the financial period ended 31 December 2025.

25. Profit/(Loss) before tax

	Individual Quarter Quarter Ended 31/12/2025 RM'000	Cumulative Quarter Period Ended 31/12/2025 RM'000
Profit/(Loss) before tax is arrived at after charging/(crediting):		
Continuing operations		
Depreciation of property, plant and equipment	47	464
Depreciation of right-of-use assets	31	114
Interest expense	176	918
Interest income	-	(2)
Realised (gain)/loss on foreign exchange	55	442
Unrealised (gain)/loss on foreign exchange	24	(37)
Discontinued operations		
Allowance for obsolete and low-moving inventories	-	3,325
Depreciation of property, plant and equipment	(252)	1,103
Depreciation of right-of-use assets	-	10
Depreciation of investment properties	-	9
Impairment loss on property, plant and equipment	4,859	4,859
Impairment loss on trade receivables	-	1,229
Interest expense	121	1,100
Interest income	(211)	(1,343)
Gain on disposal of:		
-Investment properties	-	(383)
-Asset held for sale	(163)	(15,168)
-Property, plant and equipment	(4)	(5)
Loss on disposal of subsidiaries	5,226	5,226
Provision of staff termination benefits	(875)	-
Realised (gain)/loss on foreign exchange	22	(42)
Unrealised (gain)/loss on foreign exchange	-	17

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SELECTED EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD 31 December 2025 (Unaudited)

26. Earnings per ordinary share

The earnings per share was computed based on the net profit/(loss) attributable to ordinary shareholders divided by the weighted average number of ordinary shares.

	Individual Quarter Quarter Ended 31/12/2025	Cumulative Quarter Period Ended 31/12/2025
Basic earning/(loss) per share:		
Profit/(Loss) after tax attributable to owners of the Company (RM'000)	(4,174)	5,188
Weighted average number of shares in issue ('000)	657,671	657,671
Basic earning/(loss) per share (sen)	(0.63)	0.79

As announced on 4 June 2025, the financial year end of the Group has been changed from 30 June 2025 to 31 December 2025. As such, there is no comparative financial information available for the preceding year corresponding period.

The diluted earning/(loss) per share of the Group is similar to the basic earning/(loss) per share as the Group does not have any material potential dilutive ordinary shares in issue.