A1 A.K. KOH GROUP BERHAD
Company No: 201201039541 (1024019-T)
(Incorporated in Malaysia)

Unaudited Condensed Consolidated Financial Statements
for the Financial Year Ended 30 June 2026

A1 A.K. KOH GROUP BERHAD

(Company No. 201201039541 (1024019-T))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 Months Ended 30/06/2026 RM'000	3 Months Ended 30/06/2025 RM'000	12 Months Ended 30/06/2026 RM'000	12 Months Ended 30/06/2025 RM'000
Revenue	16,703	15,780	83,441	85,104
Cost of sales	(8,576)	(8,499)	(43,417)	(45,498)
Gross profit	8,127	7,281	40,024	39,606
Other income	453	620	2,003	1,614
Selling and distribution expenses	(5,626)	(4,134)	(16,371)	(18,475)
Administrative expenses (2)	(3,660)	(3,064)	(17,818)	(12,045)
Other operating expenses	-	(14)	(1)	(15)
Net impairment loss on receivables	(1)	(5)	(4)	42
Profit from operating activities	(707)	684	7,833	10,727
Finance income	98	19	535	72
Finance costs	(237)	(454)	(1,207)	(2,020)
Profit before tax ("PBT")	(846)	249	7,161	8,779
Tax expense	(802)	(129)	(4,732)	(2,763)
Profit after tax ("PAT")	(1,648)	120	2,429	6,016
Other comprehensive loss, net of tax:				
Foreign currency translation	49	(231)	(131)	(596)
Total comprehensive (loss)/income for the financial year	(1,599)	(111)	2,298	5,420
Earnings per share attributable to equity holders of the Company:				
Basic & Diluted (sen) (3)(4)	(0.20)	0.13	0.29	6.39

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 audited consolidated financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

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(2) Administrative expenses for the year ended 30 June 2026 include incidental expenses incurred by the Group for the IPO of RM4.4 million.

(3) Computed based on PAT attributable to equity holders of the Company over weighted average share capital of 837,008,219 ordinary shares for the financial year ended 30 June 2026 and 94,103,017 ordinary shares for the financial year ended 30 June 2025.

(4) The diluted Earnings Per Share ("EPS") of the Company is equivalent to the basic EPS as the Company does not have any convertible options at the end of the reporting period.

A1 A.K. KOH GROUP BERHAD
(Company No. 201201039541 (1024019-T))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	UNAUDITED As At 30/06/2026 RM'000	AUDITED As At 30/06/2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	13,650	14,320
Right-of use assets	9,328	2,419
Investment property	6,849	5,887
Intangible assets	66	84
Deferred tax assets	883	621
Other receivables	455	827
	31,231	24,158
Current assets		
Inventories	13,041	12,976
Trade and other receivables	15,346	22,750
Current tax assets	1,857	5,448
Other investments	16,744	-
Cash and bank balances	12,034	6,341
	59,022	47,515
TOTAL ASSETS	90,253	71,673
EQUITY AND LIABILITIES		
Equity attributable to Equity Holders of the Company		
Share capital	62,008	35,878
Reserves	3,219	2,433
Total equity	65,227	38,311
Non-current liabilities		
Lease liabilities	459	397
Borrowings	7,636	14,280
Deferred tax liabilities	182	182
	8,277	14,859
Current liabilities		
Lease liabilities	311	181
Borrowings	7,782	12,260
Trade and other payables	8,589	5,990
Current tax liabilities	67	72
	16,749	18,503
Total liabilities	25,026	33,362
TOTAL EQUITY AND LIABILITIES	90,253	71,673
Net assets per share attributable to ordinary equity holders of the Company (RM)	0.08 [2]	0.41 [3]

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026 (Continued)

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 audited consolidated financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per ordinary share is calculated based on the Company's weighted average share capital of 837,008,219 ordinary shares.

(3) Net assets per ordinary share is calculated based on the Company's weighted average share capital of 94,103,017 ordinary shares.

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A1 A.K. KOH GROUP BERHAD

(Company No. 201201039541 (1024019-T))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Attributable to Equity Holders of the Company				
	Non-Distributable			Distributable	
	Share Capital	Translation Reserve	Merger Deficit	Retained Profits	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000
(UNAUDITED)					
At 1 July 2025	35,878	(440)	(32,923)	35,796	**38,311**
Profit after tax	-	-	-	2,429	**2,429**
Other comprehensive loss for the financial year:					
- Foreign currency translation differences	-	(131)	-	-	**(131)**
Total comprehensive income for the financial year	-	(131)	-	2,429	**2,298**
Contributions by and distributions to owners of the Company:					
- Issuance of Ordinary Shares	27,300	-	-	-	**27,300**
- Share issuance expenses	(1,170)	-	-	-	**(1,170)**
- Dividend paid	-	-	-	(1,512)	**(1,512)**
- Merger Reserves	-	-	-	-	**-**
At 30 June 2026	62,008	(571)	(32,923)	36,713	**65,227**

	Attributable to Equity Holders of the Company				
	Non-Distributable			Distributable	
	Share Capital	Translation Reserve	Merger Reserve	Retained Profits	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000
(AUDITED)					
At 1 July 2024	2,955	155	-	31,806	**34,916**
Profit after tax	-	-	-	6,016	**6,016**
Other comprehensive loss for the financial year:					
- Foreign currency translation differences	-	(595)	-	-	**(595)**
Total comprehensive income for the financial year	-	(595)	-	6,016	**5,421**
Transactions with owners:					
- Issue of share capital in combining entities	35,878	-	(35,878)	-	**-**
- Adjustment on the acquisition of subsidiaries	(2,955)	-	2,955	-	**-**
- Dividends paid	-	-	-	(2,026)	**(2,026)**
Total transactions with owners	32,923	-	(32,923)	(2,026)	**(2,026)**
At 30 June 2025	35,878	(440)	(32,923)	35,796	**38,311**

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 audited consolidated financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached in the interim financial report.

A1 A.K. KOH GROUP BERHAD

(Company No. 201201039541 (1024019-T))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	UNAUDITED 12 Months Ended 30/06/2026 RM'000	AUDITED 12 Months Ended 30/06/2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	7,161	8,779
Adjustments for:		
Amortisation of intangible assets	76	51
Bad debts written off	4	-
Depreciation of plant and equipment	1,609	1,585
Depreciation of right-of-use assets	408	376
Gain on fair value of other investments	(44)	-
Interest expense	1,207	2,020
Interest income	(535)	(72)
Impairment on trade receivables, net	-	-
Reversal of impairment losses on trade receivables, net	-	(42)
Inventories written down, net	129	-
Reversal of Inventories written down, net	-	(205)
Unrealised loss on foreign exchange	38	-
Operating profit before working capital changes	10,053	12,540
Inventories	(216)	(1,487)
Trade and other receivables	2,427	3,397
Trade and other payables	2,642	(1,468)
Income tax paid	(3,776)	(3,476)
Income tax refunded	2,370	166
Net Operating Cash Flows	13,500	9,672
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(963)	(2,899)
Purchase of right-of-use assets	(17)	(6)
Investment properties additions	(962)	-
Intangible assets additions	(57)	(99)
Deposits for Land Acquisition	(1,705)	-
Deposits for renewal of lease term	-	(4,919)
Uplift/(Placement) of deposits pledged from/(with) licensed bank	-	1,286
Purchase of other investments	(16,700)	-
Interest received	535	72
Net Investing Cash Flows	(19,869)	(6,565)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (Continued)

	UNAUDITED 12 Months Ended 30/06/2026 RM'000	AUDITED 12 Months Ended 30/06/2025 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(1,512)	(2,026)
Drawdown of term loan	2,645	9,961
Drawdown of multi trade finance facilities	15,683	15,036
Interest expenses	(1,207)	(2,020)
Proceeds from issuance of shares	26,130	-
Repayment of lease liabilities	(314)	(355)
Repayment of term loan	(11,648)	(15,756)
Repayment of multi trade finance facilities	(16,750)	(11,430)
Net Financing Cash Flows	13,027	(6,590)
Net change in cash and cash equivalents	6,658	(3,483)
Effect of foreign exchange translation	(70)	(86)
Cash and cash equivalents at the beginning of the financial year	4,618	8,187
Cash and cash equivalents at the end of the financial year	11,206	4,618
Analysis of Cash and Cash Equivalents		
Cash and bank balances	12,034	6,341
Bank overdrafts	(828)	(1,723)
	11,206	4,618
Less: Fixed deposits pledged as security	-	-
Total	11,206	4,618

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 audited consolidated financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached in the interim financial report.

PART A – EXPLANATORY NOTES AS PER FINANCIAL REPORTING STANDARD ("FRS") 134 INTERIM FINANCIAL REPORTING

A1. BASIS OF PREPARATION

The interim financial report of A1AKK and its subsidiaries (the "**Group**") is unaudited and has been prepared in accordance with the requirements of MFRS 134 - Interim Financial Reporting issued by Malaysian Accounting Standards Board and the Rule 9.22 and Appendix 9B of Listing Requirements.

The interim financial report should be read in conjunction with the audited consolidated financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial report.

A2. MFRS

The accounting policies adopted by the Group in the interim financial statements are consistent with those adopted in the preparation of the Consolidated Financial Statements for FYE 30 June 2025, except for the following new MFRSs, and amendments to MFRSs that have been issued by the MASB but not yet effective for the Group:

Effective for financial period beginning on or after 1 January 2027:-
- MFRS 18, Presentation and Disclosures 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

Deferred to a date to be determined by MASB:-
- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sales or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the above applicable standards and amendments are not expected to have material financial impact to the financial statements of the Group except as following:-

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:-

- Improve comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, but companies can apply it earlier.

The Group is currently working to identify all impacts the amendments will have on the financial statements and notes to the financial statements.

A3. AUDIT REPORT

The auditors issued an unqualified audit opinion on the financial statements of the Group for the financial year ended 30 June 2025.

A4. SEASONAL OR CYCLICAL FACTORS

The Group’s processed food and beverage (“F&B”) products typically experience higher order and sales revenue before or during festive periods such as Chinese New Year and Hari Raya Aidilfitri. This increase is driven by heightened promotional efforts and marketing activities, as well as the tradition of cooking elaborate meals and purchasing gift packs (e.g canned seafoods) for gifting during these celebrations.

A5. UNUSUAL SIGNIFICANT ITEMS

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the financial year under review.

A6. CHANGES IN ESTIMATES

There were no major changes in estimates that have a material effect for the current quarter ended 30 June 2026.

A7. DEBT AND EQUITY SECURITIES

There were no other issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the financial year under review.

A8. DIVIDEND PAID

On 19 November 2025, the Company declared an interim single-tier dividend of 0.18 sen per ordinary share amounting to approximately RM1.51 million in respect of financial year ending 30 June 2026. It was paid on 9 January 2026 to shareholders of the Company whose name appeared in the Record of Depositors of the company on 10 December 2025.

Save as disclosed above, there was no dividend paid during the current financial quarter under review.

A9. SEGMENTAL REPORTING

Operating Segments

The Group is principally involved in manufacturing, trading, marketing and distribution of processed F&B products.

Due to the interrelated nature of manufacturing, trading, marketing and distribution of processed F&B products and similar operation characteristics of managing the same field, management is of the view that it is overseeing a single reportable segment. Hence, the Group does not present its results by industry or product segment.

A9. SEGMENTAL REPORTING (Continued)

Geographical Segments

The Group registered revenue of RM16.97 million for the current quarter which is segmentised by geographical location as follows:

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
Revenue	**3 Months Ended 30/06/2026 RM’000**	**3 Months Ended 30/06/2025 RM’000**	**12 Months Ended 30/06/2026 RM’000**	**12 Months Ended 30/06/2025 RM’000**
Local				
Malaysia	13,120	13,161	69,436	67,811
Overseas				
Singapore	2,410	1,491	8,344	10,854
Vietnam	619	473	2,565	3,984
People's Republic of China	(5)	273	1,063	625
Brunei	243	93	605	278
USA	16	55	40	99
Other (1)	300	234	1,388	1,453
	16,703	15,780	83,441	85,104

Note:

(1) Comprises sales generated from Australia, Taiwan, Canada, Korea, New Zealand, United Kingdom, Cambodia, Hong Kong and Phillipines.

A10. SIGNIFICANT SUBSEQUENT EVENT

There were no other material events subsequent to the end of the financial quarter, except as disclosed in Note B10.

A11. CHANGES IN COMPOSITION OF THE GROUP

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

A12. CHANGES IN CONTINGENT LIABILITIES

There were no contingent liabilities as at the date of this interim financial report, except as disclosed in Note B14.

A13. GAINS OR LOSSES ARISING FROM FINANCIAL INSTRUMENTS

	3 Months Ended		12 Months Ended	
	30/06/2026 RM’000	30/06/2025 RM’000	30/06/2026 RM’000	30/06/2025 RM’000
Fair value gain on other investments	44	N/A	44	N/A

A14. CAPITAL COMMITMENTS

Saved as disclosed below, there are no other material capital commitments as at the end of the current quarter under review.

	30/06/2026 RM’000
Approved and Contracted for:	
Property, plant and Equipment	124

A15. SIGNIFICANT RELATED PARTY TRANSACTIONS

(a) Identity of related parties:
The Company has related party relationship with:

(i) an entity controlled by certain key management personnel; and
(ii) the directors and certain members of senior management of the Company who are the key management personnel.

(b) The Group carried out the following significant transactions with its related parties during the financial year under review:-

	3 Months Ended		12 Months Ended	
	30/06/2026 RM’000	30/06/2025 RM’000	30/06/2026 RM’000	30/06/2025 RM’000
Related Parties				
Sale of goods	-	-	-	32
Purchase of plant, property and equipment	-	-	-	131
Secretarial fee charged by	3	-	9	-
Rental expenses	25	-	107	1
Directors				
- Fees	60	60	240	60
- Non-fee emoluments	494	456	1,855	1,836

PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. REVIEW OF FINANCIAL PERFORMANCE

	INDIVIDUAL PERIOD				CUMULATIVE PERIOD			
	3 Months Ended 30/06/2026	3 Months Ended 30/06/2025	Changes		12 Months Ended 30/06/2026	12 Months Ended 30/06/2025	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	16,703	15,780	923	5.8%	83,441	85,104	(1,663)	-2.0%
PBT	(846)	249	(1,095)	-439.8%	7,161	8,779	(1,618)	-18.4%
PAT	(1,648)	120	(1,768)	-1473.3%	2,429	6,016	(3,587)	-59.6%

Individual quarter ended 30 June 2026

For the current quarter under review, the Group recorded revenue of RM16.70 million, which was higher by RM0.92 million or 5.8% as compared to corresponding quarter in the financial year ended 30 June 2025 (FYE 2025). The increase was mainly attributable to the recovery in distributor's orders, which had been reduced in the corresponding quarter of the preceding year as a precautionary measure in response to macro-economic pressure.

The Group recorded a Loss Before Tax (LBT) of RM0.85 million for the current quarter, compared to a PBT of RM0.25 million in the previous year's corresponding quarter, mainly due to increased sales and promotion expenditure. Coupled with a higher effective tax rate arising from non-deductible expenses and tax under-provisions from prior years, Loss After Tax (LAT) for the current quarter stood at RM1.65 million.

Cumulative quarter ended 30 June 2026

The Group recorded revenue of RM83.44 million for FYE 2026, slightly decreased by RM1.66 million or 2.0% as compared to FYE 2025.

The Group recorded PBT of RM7.16 million for FYE 2026, decreased by RM1.62 million or 18.4% as compared to FYE 2025. Excluding listing expenses of RM4.41 million, the Group' PBT stood at RM11.57 million, which is higher by RM2.79 million or 31.8% as compared to FYE 2025 due to better profit margin and lower selling and distribution expenses incurred during FYE 2026.

The Group recorded PAT of RM2.43 million for FYE 2026, decreased by RM3.59 million or 59.6% as compared to FYE 2025. Excluding listing expenses of RM4.41 million, the Group' PAT stood at RM6.84 million, which is higher by RM0.82 million or 13.6% as compared to preceding year. The increase was in line with the higher PBT recorded, though the increase was partially offset by a higher effective tax rate; this elevated rate was primarily attributable to non-deductible expenses and adjustments regarding under-provision of taxes in prior years.

B2. MATERIAL CHANGES IN CURRENT QUARTER'S RESULT AS COMPARED TO IMMEDIATE PRECEDING QUARTER RESULT

	INDIVIDUAL PERIOD			
	3 Months Ended 30/06/2026 RM'000	3 Months Ended 31/03/2026 RM'000	Changes RM'000	%
Revenue	16,703	22,521	(5,818)	-25.8%
PBT	(846)	3,130	(3,976)	-127.0%
PAT	(1,648)	1,917	(3,565)	-186.0%

The Group recorded revenue of RM16.70 million for the current quarter under review, decreased by RM5.82 million or 25.8% as compared to immediate preceding quarter. The decrease in revenue was mainly due to the better sales performance during the Chinese New Year festival period in preceding quarter.

The Group recorded a LBT of RM0.85 million for the current quarter under review, compared to a PBT of RM3.13 million in the immediate preceding quarter, mainly due to lower revenue and increased sales and promotion expenditure. Coupled with a higher effective tax rate arising from non-deductible expenses and tax under-provisions from prior years, LAT for the current quarter stood at RM1.65 million.

B3. COMMENTARY ON PROSPECTS

Malaysia's economy recorded growth of 5.4% in the first quarter of 2026, supported by resilient domestic demand and a stable labour market. Consumer spending on essential food and beverage ("F&B") products is expected to remain well-supported in this environment, and the Group is well-positioned to capture market demand, leveraging its established brand equity, diversified product portfolio, and extensive distribution network across Malaysia and key export markets.

Building on the momentum from the recent bowl series launches — including Curry Laksa Noodle and SJ Crab Vermicelli in White Soup — the Group will continue to innovate and expand its offerings. The Group will be launching several new exciting products targeting younger demographics and the growing Halal market, complementing the existing portfolio and aligning with evolving consumer preferences. Digital and social media marketing initiatives will be further strengthened through targeted online campaigns and platform collaborations to deepen brand engagement among younger consumers.

The Group continues to benefit from the Sumbangan Asas Rahmah ("SARA") programme, which supports demand for its essential food product range. On the distribution front, the Group is advancing its multi-channel strategy through closer collaboration with retailers and distributors, while selectively pursuing overseas growth opportunities. The Group is also actively developing its Hotel, Restaurant and Café/Catering ("HORECA") channel for premade pastes and spice premixes products in bulk and food-service formats, broadening product usage beyond household consumption. In parallel, the Group is leveraging its Visit Malaysia 2026 product branding approvals to enhance shelf visibility and position selected products as authentic Malaysian food offerings for both domestic consumers and tourists.

Notwithstanding the initiatives above, the operating environment remains competitive and subject to macroeconomic headwind, including volatility in key raw material input costs, fluctuating freight charges, and currency movements.

B3. COMMENTARY ON PROSPECTS (Continued)

To mitigate these risks, Management remains focused on operational efficiency, prudent procurement strategies, and disciplined cost control to preserve operating margins. coupled with targeted marketing execution and multichannel expansion, the Board maintains a cautious yet positive outlook on the Group's underlying resilience and long-term prospects.

B4. STATEMENT OF THE BOARD OF DIRECTORS' OPINION ON ACHIEVEABILITY OF FINANCIAL ESTIMATE, FORECAST, PROJECTION AND INTERNAL TARGETS PREVIOUSLY ANNOUNCED

This is not applicable to the Group, as the Group did not issue any profit forecast or profit guarantee during the current quarter and financial year-to-date.

B5. FINANCIAL ESTIMATE, FORECAST OR PROJECTION / PROFIT GUARANTEE

There was no financial estimate, forecast or projection and profit guarantee issued by the Group.

B6. TAXATION

Taxation comprises the following:

	3 Months Ended		12 Months Ended	
	30/06/2026 RM'000	30/06/2025 RM'000	30/06/2026 RM'000	30/06/2025 RM'000
Current tax	802	129	4,732	2,763
Effective tax rate (%)	N/A	51.8%	66.1%	31.5%

For both individual and cumulative quarter under review, the Group's effective tax rate was higher than the statutory tax rates of the country which the Group operates in, i.e. Malaysia (24.0%), Singapore (17.0%) and Vietnam (17.0%). This was mainly due to non-deductible expenditure and adjustment for under provision of previous year.

B7. SALES OF UNQUOTED INVESTMENTS AND/OR PROPERTIES

There were no disposals of unquoted investments and/or properties held by the Group as at the date of this interim financial report.

B8. PURCHASE AND/OR DISPOSAL OF QUOTED SECURITIES

There were no purchase or disposal of quoted securities by the Group during the current quarter under review.

B9. BORROWINGS

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

	30/06/2026 RM'000	30/6/2025 RM'000
Secured:		
Short Term		
Term loans	2,260	6,397
Multi trade finance facilities	4,694	4,140
Bank overdrafts	828	1,723
	7,782	12,260
Long Term		
Term loans	7,636	14,280
Total borrowings	15,418	26,540
Comprising:		
Amount repayable within one year	7,782	12,260
Amount repayable after one year	7,636	14,280
	15,418	26,540

	30/06/2026 RM'000	30/6/2025 RM'000
Group borrowing breakdown by currencies:		
Denominated in:		
Ringgit Malaysia	12,467	22,659
United States Dollar	1,538	2,115
Vietnam Dong	1,413	1,766
	15,418	26,540

B10. STATUS OF CORPORATE PROPOSALS

On 18 June 2025, the Company issued its Prospectus in relation to the IPO in conjunction with the listing of its enlarged share capital of 840,000,000 ordinary shares on the ACE Market of Bursa Securities ("Listing"). The IPO entailed:

(i) Public issue of 109,200,000 new ordinary shares in the Company ("**Public Issue**") allocated in the following manner:-
- Up to 42,000,000 new Shares available for application by the Malaysian public via balloting;
- Up to 8,400,000 new Shares available for application by eligible directors, employees and business associates of the Group who have contributed to the success of the Group;
- Up to 58,800,000 new Shares available for application by way of private placement to institutional and selected investors.

(ii) Offer for sale of 109,200,000 existing shares by way of private placement in the following manner:-
- Up to 105,000,000 Offer Shares to identified Bumiputra investors approved by the Ministry of Investment Trade and Industry;
- Up to 4,200,000 Offer Shares to institutional and selected investors;

B10. STATUS OF CORPORATE PROPOSALS (Continued)

At an issue price of RM0.25 per Share. The Company's shares were listed on ACE Market of Bursa Securities on 11 July 2025.

On 20 April 2026, A.K. Koh Enterprise Sdn. Bhd., an wholly-owned subsidiary of A1AKK, had on 20 April 2026 entered into a sale and purchase agreement ("SPA") with Qualitypack Properties Sdn. Bhd. for the proposed acquisition of a parcel of 99-year leasehold land measuring approximately 1.01 acres held under title HSD 243851, PT 976 in Pekan Puchong Jaya, Daerah Petaling, Selangor for a purchase consideration of RM16,728,740 to be satisfied entirely via cash. ("Proposed Acquisition"). The SPA is subject to the following conditions precedent:

- Obtaining the approval from A1AKK shareholders for the acquisition of the said Property at an extraordinary general meeting;
- Obtaining the written approval from the State Authority for the transfer of the said Property in favour of the Purchaser; and
- Obtaining the written approval from the State Authority for the creation of legal charge over the said Property in favour of the Purchaser's Financier.

Subsequently, the approval of the shareholders was obtained at the Extraordinary General Meeting of the Group held on 29 July 2026 and the said SPA became unconditional on 6 August 2026.

B11. UTILISATION OF PROCEEDS FROM THE PUBLIC ISSUE

The gross proceeds of RM27.30 million from the Public Issue is intended to be utilised in the following manner:

Use of Proceeds	Proposed Amount RM	Actual Utilisation RM	Balance Unutilised RM	Estimated timeframe from use of proceeds from the Listing
Construction of a new factory	5,000,000	-	5,000,000	Within 36 months
Upgrading of existing manufacturing facility at PLO 81	1,800,000	-	1,800,000	Within 24 months
Marketing expenses and promotional activities	8,000,000	2,664,004	5,335,996	Within 36 months
Repayment of bank borrowings	4,000,000	4,000,000	-	Within 3 months
General working capital	4,000,000	4,000,000	-	Within 12 months
Estimated listing expenses	4,500,000	4,500,000	-	Within a month
TOTAL	**27,300,000**	**15,164,004**	**12,135,996**	

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

B12. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There were no off-balance sheet financial instruments as at the date of this interim financial report.

B13. DERIVATIVES FINANCIAL INSTRUMENTS

The Group entered forward foreign exchange contracts during the current quarter under review. The total notional amount of the forward foreign exchange contracts is RM2,000,000 and the maturity periods are less than 1 year.

Forward foreign exchange contracts are entered into with locally incorporated licensed banks to hedge certain portion of the Group's purchases from exchange rate movements. As the exchange rates are predetermined under such contracts, in the event of exchange rate movement, exposure to opportunity gain/(loss) is expected. Given that the contracts are entered into with locally incorporated licensed banks, we are of the view that credit risk and the counterparty risk are minimal. Apart from a small fee payable to the banks, there are no cash requirements for the forward contracts.

It is the Group's policy not to enter into hedging contracts which, in the aggregate, relate to volumes that exceed the expected commercial requirements for imports.

B14. MATERIAL LITIGATION

On 17 April 2026, the Company's wholly owned subsidiary A. K. Koh Enterprise Sdn. Bhd. ("AKKE") received a letter of demand dated 14 April 2026 from Messrs Haris Ibrahim Kandiah Partnership, acting for Mavens Fourmi Sdn. Bhd. (formerly known as 1Advisory Sdn. Bhd.) ("MFSB"), demanding payment for an incentive fee amounting to RM540,000 (inclusive of applicable taxes) in respect of co-sourcing services pursuant to an appointment letter dated 19 June 2023 which was subsequently terminated by AKKE vide its letter dated 9 January 2025.

The Board had sought legal advice and the solicitors had opined that there are reasonably good prospects to dispute the claim.

B15. PROPOSED DIVIDEND

There was no dividend that has been declared or recommended for payment by the Board during the financial period under review.

B16. EARNINGS PER SHARE

The basic earnings per share have been calculated by dividing the net profit for the financial period attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares in issue.

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 Months Ended 30/06/2026	3 Months Ended 30/06/2025	12 Months Ended 30/06/2026	12 Months Ended 30/06/2025
Net profit attributable to ordinary equity holders of the Company (RM'000)	(1,648)	120	2,429	6,016
Number of ordinary shares in issue ('000)	837,008	94,103	837,008	94,103
Basic earnings per share (sen)	(0.20)	0.13	0.29	6.39

B16. EARNINGS PER SHARE (Continued)

Notes:

(1) Basic EPS is calculated based on the Company's weighted average share capital of 837,008,219 ordinary shares for the financial year ended 30 June 2026 and 94,103,017 ordinary shares for the financial year ended 30 June 2025.

(2) The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have convertible options at the end of the reporting period.

B17. NOTES TO THE CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

Total comprehensive income for the financial year was derived after charging/(crediting) the following items:

	3 Months Ended		**12 Months Ended**	
	30/06/2026 RM'000	**30/06/2025 RM'000**	**30/06/2026 RM'000**	**30/06/2025 RM'000**
Bad debt written off	4	-	4	-
Depreciation and amortisation	539	429	2,093	2,013
Finance costs	237	454	1,207	2,020
Finance income	(98)	(19)	(535)	(72)
Fair value gain from other investments	(44)	-	(44)	-
Net Impairment on trade receivables	(3)	5	-	(42)
Foreign exchange gain or loss	675	76	367	374
Unrealised gain or loss on foreign exchange	16	-	38	-
Inventories written down	60	(238)	129	(207)

Other than as disclosed above, the Group does not have any material items that were recognised as profit/ loss in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

B18. AUTHORISATION FOR ISSUE

The interim financial statements were authorised for release in accordance with a resolution of the Board of Directors on 27 August 2026.

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