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

Unaudited Condensed Consolidated Financial Statements
for the Three (3)-Month Financial Period Ended 30 September 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 PERIOD ENDED 30 SEPTEMBER 2026

	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 Months Ended 30/09/2026 RM'000	3 Months Ended 30/09/2025 RM'000	3 Months Ended 30/09/2026 RM'000	3 Months Ended 30/09/2025 RM'000
Revenue	23,046	20,940	23,046	20,940
Cost of sales	(11,635)	(10,128)	(11,635)	(10,128)
Gross profit	11,411	10,812	11,411	10,812
Other income	793	577	793	577
Selling and distribution expenses	(3,538)	(2,578)	(3,538)	(2,578)
Administrative expenses [2]	(3,072)	(7,439)	(3,072)	(7,439)
Other operating expenses	-	(1)	-	(1)
Net impairment loss on receivables	(3)	1	(3)	1
Profit from operating activities	5,591	1,372	5,591	1,372
Finance income	17	144	17	144
Finance costs	(254)	(414)	(254)	(414)
Profit before tax ("PBT")	5,354	1,102	5,354	1,102
Tax expense	(1,708)	(1,427)	(1,708)	(1,427)
Profit after tax ("PAT")	3,646	(325)	3,646	(325)
Other comprehensive loss, net of tax:				
Foreign currency translation	30	(27)	30	(27)
Total comprehensive (loss)/income for the financial year	3,676	(352)	3,676	(352)
Earnings per share attributable to equity holders of the Company:				
Basic & Diluted (sen) [3][4]	0.43	(0.04)	0.43	(0.04)

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 2026 and the accompanying explanatory notes attached to this interim financial report.

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(2) Administrative expenses for the financial period ended 30 September 2025 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 840,000,000 ordinary shares for the financial period ended 30 September 2026 and 828,130,435 ordinary shares for the financial period ended 30 September 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 SEPTEMBER 2026

	UNAUDITED As At 30/09/2026 RM'000	AUDITED As At 30/06/2026 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	13,442	13,650
Right-of use assets	9,201	9,328
Investment property	7,219	6,849
Intangible assets	48	65
Deferred tax assets	849	883
Other receivables	438	455
	31,197	31,230
Current assets		
Inventories	12,474	14,234
Trade and other receivables	20,016	14,897
Current tax assets	1,246	1,858
Other investments	16,174	16,744
Cash and bank balances	15,559	12,034
	65,469	59,767
TOTAL ASSETS	96,666	90,997
EQUITY AND LIABILITIES		
Equity attributable to Equity Holders of the Company		
Share capital	62,008	62,008
Reserves	6,890	3,214
Total equity	68,898	65,222
Non-current liabilities		
Lease liabilities	397	459
Borrowings	7,375	7,636
Deferred tax liabilities	182	182
	7,954	8,277
Current liabilities		
Lease liabilities	294	311
Borrowings	11,623	7,782
Trade and other payables	7,827	9,338
Current tax liabilities	70	67
	19,814	17,498
Total liabilities	27,768	25,775
TOTAL EQUITY AND LIABILITIES	96,666	90,997
Net assets per share attributable to ordinary equity holders of the Company (RM)	0.08 (2)	0.08 (3)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 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 2026 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 840,000,000 ordinary shares.

(3) Net assets per ordinary share is calculated based on the Company's weighted average share capital of 837,008,219 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 PERIOD ENDED 30 SEPTEMBER 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 2026	62,008	(576)	(32,923)	36,713	**65,222**
Profit after tax	-	-	-	3,646	**3,646**
Other comprehensive loss for the financial year:					
- Foreign currency translation differences	-	30	-	-	**30**
Total comprehensive income for the financial year	-	30	-	3,646	**3,676**
At 30 September 2026	62,008	(546)	(32,923)	40,359	**68,898**

	← 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 2025	35,878	(440)	(32,923)	35,796	**38,311**
- Adjustment on initial application of MFRS 9, net of tax	-	-		-	-
Profit after tax	-	-	-	2,429	**2,429**
Other comprehensive loss for the financial year:					
- Foreign currency translation differences	-	(136)	-	-	**(136)**
Total comprehensive income for the financial year	-	(136)	-	2,429	**2,293**
Transactions with owners:					
- Issuance of Ordinary Shares	27,300	-	-	-	**27,300**
- Share issuance expenses	(1,170)	-	-	-	**(1,170)**
- Dividends paid	-	-	-	(1,512)	**(1,512)**
Total transactions with owners	26,130	-	-	(1,512)	**24,618**
At 30 June 2026	62,008	(576)	(32,923)	36,713	**65,222**

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 2026 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 PERIOD ENDED 30 SEPTEMBER 2026

	UNAUDITED 3 Months Ended 30/09/2026 RM'000	UNAUDITED 3 Months Ended 30/09/2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	5,354	1,102
Adjustments for:		
Amortisation of intangible assets	18	20
Depreciation of plant and equipment	382	429
Depreciation of right-of-use assets	147	94
Gain on fair value of other investments	(130)	-
Interest expense	254	414
Interest income	(17)	(144)
Impairment on trade receivables, net	3	-
Reversal of impairment losses on trade receivables, net	-	(1)
Inventories written down, net	28	11
Unrealised gain on foreign exchange	(49)	(3)
Operating profit before working capital changes	5,990	1,922
Inventories	1,743	1,954
Trade and other receivables	(5,194)	1,970
Trade and other payables	(1,406)	(1,596)
Income tax paid	(1,087)	(604)
Income tax refunded	26	-
Net Operating Cash Flows	72	3,646
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(126)	(90)
Purchase of right-of-use assets	-	(13)
Investment properties additions	(370)	(448)
Intangible assets additions	-	(14)
Withdrawal of other investments	700	-
Interest received	17	144
Net Investing Cash Flows	221	(421)

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

	UNAUDITED 3 Months Ended 30/09/2026 RM'000	UNAUDITED 3 Months Ended 30/09/2025 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	-	-
Drawdown of term loan	-	-
Drawdown of multi trade finance facilities	6,798	3,082
Interest expenses	(254)	(414)
Proceeds from issuance of shares	-	26,130
Repayment of lease liabilities	(83)	(68)
Repayment of term loan	(566)	(5,111)
Repayment of multi trade finance facilities	(1,857)	(5,453)
Net Financing Cash Flows	4,038	18,166
Net change in cash and cash equivalents	4,331	21,391
Effect of foreign exchange translation	22	(14)
Cash and cash equivalents at the beginning of the financial year	11,206	4,618
Cash and cash equivalents at the end of the financial year	15,559	25,995
Analysis of Cash and Cash Equivalents		
Cash and bank balances	15,543	28,182
Fixed Deposit	16	-
Bank overdrafts	-	(2,187)
	15,559	25,995
Less: Fixed deposits pledged as security	-	-
Total	15,559	25,995

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 2026 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 2026 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
- Amendments to MFRS 128, Investments in Associates and Joint Ventures – Amendments to the Fair Value Option for Investment in Associates and Joint Ventures

Effective for financial period beginning on or after 1 January 2029:-

- MFRS 20, Regulatory Assets and Regulatory Liabilities

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.

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

A3. AUDIT REPORT

The auditors issued an unqualified audit opinion on the financial statements of the Group for the financial year ended 30 June 2026.

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 period under review.

A6. CHANGES IN ESTIMATES

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

A7. DEBT AND EQUITY SECURITIES

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

A8. DIVIDEND PAID

There was no payment of dividend in the current quarter.

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 RM23.05 million for the current quarter which is segmentised by geographical location as follows:

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
Revenue	**3 Months Ended 30/09/2026 RM'000**	**3 Months Ended 30/09/2025 RM'000**	**3 Months Ended 30/09/2026 RM'000**	**3 Months Ended 30/09/2025 RM'000**
Local				
Malaysia	17,448	17,256	17,448	17,256
Overseas				
Singapore	2,930	2,202	2,930	2,202
Vietnam	1,630	667	1,630	667
People's Republic of China	656	122	656	122
Brunei	-	114	-	114
USA	39	-	39	-
Other [(1)]	343	579	343	579
	23,046	20,940	23,046	20,940

Note:

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

A10. SIGNIFICANT SUBSEQUENT EVENT

There were no other material events subsequent to the end of the financial quarter, except as disclosed in Notes B10 and B14.

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.

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

A13. GAINS OR LOSSES ARISING FROM FINANCIAL INSTRUMENTS

	3 Months Ended		3 Months Ended	
	30/09/2026 RM'000	30/09/2025 RM'000	30/09/2026 RM'000	30/09/2025 RM'000
Fair value gain on other investments	130	N/A	130	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.

	30/09/2026 RM'000
Approved and Contracted for:	
Property, plant and Equipment	15,028

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		3 Months Ended	
	30/09/2026 RM'000	30/09/2025 RM'000	30/09/2026 RM'000	30/09/2025 RM'000
Related Parties				
Secretarial fee charged by	11	-	11	-
Rental expenses	35	20	35	20
Directors				
- Fees	60	60	60	60
- Non-fee emoluments	471	463	471	463

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 30/09/2026 RM'000	3 Months Ended 30/09/2025 RM'000	Changes RM'000	Changes %	3 Months Ended 30/09/2026 RM'000	3 Months Ended 30/09/2025 RM'000	Changes RM'000	Changes %
Revenue	23,046	20,940	2,106	10.1%	23,046	20,940	2,106	10.1%
PBT	5,354	1,102	4,252	385.9%	5,354	1,102	4,252	385.9%
PAT	3,646	(325)	3,971	1221.5%	3,646	(325)	3,971	1221.5%

Individual quarter ended 30 September 2026

For the current quarter under review, the Group recorded revenue of RM23.05 million, which was higher by RM2.11 million or 10.1% as compared to corresponding quarter in the financial year ended 30 September 2025. The increase was mainly attributable to the introduction of new trading products into the Vietnamese market and the launch of new products, including Plums and Hot Pot Seasonings.

The Group recorded a Profit Before Tax (PBT) of RM5.35 million and Profit After Tax (PAT) of RM3.65 million for the current quarter, which was higher by RM4.25 million or 385.9% and RM3.97 million or 1221.5% respectively, as compared to the previous year's corresponding quarter. The improvements were mainly attributable to higher revenue in the current quarter and the absence of one-off IPO expenses of RM4.39 million incurred in the corresponding quarter of the preceding financial year, partially offset by higher sales and promotional expenses.

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

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

	INDIVIDUAL PERIOD			
	3 Months Ended 30/09/2026 RM'000	3 Months Ended 30/06/2026 RM'000	Changes	
			RM'000	%
Revenue	23,046	16,703	6,343	38.0%
PBT	5,354	(846)	6,200	732.9%
PAT	3,646	(1,648)	5,294	321.2%

The Group recorded revenue of RM23.05 million for the current quarter under review, representing an increase of RM6.34 million or 38.0% as compared to immediate preceding quarter. The increase in revenue was mainly due to the recovery in sales following the seasonal off-peak period, the introduction of new trading products into the Vietnamese market, sales contributions from new products (e.g. Plums and Hot Pot Seasonings), and the restructuring of sales channels.

The Group recorded a PBT of RM5.35 million and PAT of RM3.65 million for the current quarter, which was higher by RM6.20 million or 732.9% and RM5.29 million or 321.2% respectively, as compared to the previous year's corresponding quarter. The increase was mainly due to higher revenue and lower sales and promotion expenditure.

B3. COMMENTARY ON PROSPECTS

Malaysia's economy expanded by 5.5% in the third quarter of 2026, bringing growth for the first nine months of the year to 5.6%, compared with 4.8% in the corresponding period of 2025. The services sector remained the main driver of economic growth, expanding by 5.8%, supported by continued domestic demand, with wholesale and retail trade among the key contributors. Looking ahead, Budget 2027 raises the combined allocation for Sumbangan Tunai Rahmah ("STR") and Sumbangan Asas Rahmah ("SARA") to RM16.0 billion, with all STR recipients eligible for SARA assistance of up to RM150 a month. The monthly minimum wage will also rise to RM2,000 from the current RM1,700 effective June 2027. These measures are expected to support household spending power and sustain demand for essential F&B products, including the Group's noodles, seasonings, beverages and canned food ranges, which are approved SARA purchase categories.

The Group continues to build on the products launched in FY2026, including A1 brown rice vermicelli, A1 hot pot seasoning, Oppaku seaweed snacks, Kariku spice products and Kofikuu instant coffee. Its priority is to widen the product availability at high-footfall retail outlets and convert initial trials into repeat purchases. Product quality continues to receive external recognition, with A1 Laksa Hot Pot Seasoning Mix and A1 Vegetarian Laksa Hot Pot Seasoning Mix receiving the Superior Taste Awards from the International Taste Institute. Digital and social media campaigns with selected content creators will continue to enhance visibility among younger consumers.

The Group further expanded its portfolio with the launch of Golden Fan cooking oil in August 2026, targeting mainly the HORECA and general trade channels, and Pedas Shiok Konjac Noodles in October 2026, which are now available in modern and general trade, with wider retail distribution to follow in the coming months.

B3. COMMENTARY ON PROSPECTS (Continued)

On the distribution front, the Group continues to strengthen its multi-channel network through closer collaboration with retailers and distributors, with a focus on widening product availability at high-footfall retail touchpoints. The Group is also expanding its presence in the Hotel, Restaurant and Café/Catering ("HORECA") channel through bulk and food-service formats. Following its participation in the Malaysia International Halal Showcase ("MIHAS") 2026 in September 2026, the Group is following up on business-to-business leads to expand into Halal markets in ASEAN and beyond. Meanwhile, the Visit Malaysia branding on selected A1 products, now extended to the end of 2027, gives the products continued shelf visibility among both domestic consumers and tourists.

Management will continue to exercise disciplined procurement, pricing and cost management to protect margins. Barring any unforeseen circumstances, the Board remains cautiously optimistic about the Group's prospects and expects its growth initiatives to support performance for the financial year ending 30 June 2027.

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		3 Months Ended	
	30/09/2026 RM'000	30/09/2025 RM'000	30/09/2026 RM'000	30/09/2025 RM'000
Current tax	1,708	1,427	1,708	1,427
Effective tax rate (%)	31.9%	129.5%	31.9%	129.5%

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.

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:

	30/09/2026 RM'000	30/9/2025 RM'000
Secured:		
Short Term		
Term loans	1,841	2,260
Multi trade finance facilities	9,782	4,694
Bank overdrafts	-	828
	11,623	7,782
Long Term		
Term loans	7,375	7,636
Total borrowings	18,998	15,418
Comprising:		
Amount repayable within one year	11,623	7,782
Amount repayable after one year	7,375	7,636
	18,998	15,418

	30/09/2026 RM'000	30/9/2025 RM'000
Group borrowing breakdown by currencies:		
Denominated in:		
Ringgit Malaysia	16,082	12,467
United States Dollar	1,428	1,538
Vietnam Dong	1,488	1,413
	18,998	15,418

B10. STATUS OF CORPORATE PROPOSALS

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.

B10. STATUS OF CORPORATE PROPOSALS (Continued)

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.

Subsequently, the Acquisition has been completed following the payment of the Balance Purchase Consideration to the Vendor on 14 October 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	3,360,204	4,639,796	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**	**15,860,204**	**11,439,796**	

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 RM1,000,000 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.

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

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.

On 19 October 2026, the subsidiary had received the Amended Writ of Summons and Statement of Claim. For completeness, the amended claim includes interest at 5% per annum from 11 July 2025 until full settlement; general damages; interest on any sum awarded; and costs. The first case management was held on 20 October 2026. The Statement of Defence was filed on 10 November 2026. The next case management will be held on 18 December 2026.

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 30/09/2026	3 Months Ended 30/09/2025	3 Months Ended 30/09/2026	3 Months Ended 30/09/2025
Net profit attributable to ordinary equity holders of the Company (RM'000)	3,646	(325)	3,646	(325)
Number of ordinary shares in issue ('000)	840,000	828,130	840,000	828,130
Basic earnings per share (sen)	0.43	(0.04)	0.43	(0.04)

Notes:

(1) Basic EPS is calculated based on the Company's weighted average share capital of 840,000,000 ordinary shares for the financial period ended 30 September 2026 and 828,130,435 ordinary shares for the financial period ended 30 September 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.

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

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		3 Months Ended	
	30/09/2026 RM'000	30/09/2025 RM'000	30/09/2026 RM'000	30/09/2025 RM'000
Bad debt written off	-	-	-	-
Depreciation and amortisation	547	544	547	544
Finance costs	254	414	254	414
Finance income	(17)	(144)	(17)	(144)
Fair value gain from other investments	(130)	-	(130)	544
Net Impairment on trade receivables	3	(1)	3	(1)
Foreign exchange gain or loss	76	6	76	6
Unrealised gain or loss on foreign exchange	(49)	(2)	(49)	(2)
Inventories written down	28	11	28	11

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 19 November 2026.

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