BETAMEK BERHAD
Registration No: 202101041577 (1441877-P)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED 30 JUNE 2026

BETAMEK BERHAD
Registration No.: 202101041577 (1441877-P)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME (1) FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 JUNE 2026

		3 months ended		3 months ended	
		Current Year	Preceding Year	Current Year	Preceding Year
		Quarter	Corresponding Quarter	Year-To-Date	Corresponding Year-To-Date
		30.06.2026	30.06.2025	30.06.2026	30.06.2025
		RM'000	RM'000	RM'000	RM'000
Revenue		79,815	56,876	79,815	56,876
Cost of sales		(63,498)	(46,413)	(63,498)	(46,413)
Gross profit ("GP")		16,317	10,463	16,317	10,463
Other income		1,020	52	1,020	52
Administrative expenses		(5,176)	(3,435)	(5,176)	(3,435)
Selling and distribution expenses		(32)	(37)	(32)	(37)
Other operating expenses		(1,232)	(159)	(1,232)	(159)
Operating profit		10,897	6,884	10,897	6,884
Finance income		338	285	338	285
Finance costs		(22)	(5)	(22)	(5)
Profit before taxation ("PBT")		11,213	7,164	11,213	7,164
Taxation	B5	(2,968)	(1,777)	(2,968)	(1,777)
Net profit/ Total comprehensive income for the period		8,245	5,387	8,245	5,387
Net profit/ Total comprehensive income for the period attributable to:					
Owners of the Company		8,253	5,387	8,253	5,387
Non-controlling interest		(8)	-	(8)	-
		8,245	5,387	8,245	5,387
Basic earnings per share ("**EPS**") (sen) (2)	B10	1.82	1.20	1.82	1.20
Diluted earnings per share ("**EPS**") (sen) (3)	B10	1.82	1.20	1.82	1.20

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME (1)
FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 JUNE 2026 (continued)

Notes:-

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

(2) Basic EPS is calculated by dividing profit after tax attributable to the owners of the Company by the weighted average number of ordinary shares in issue during the respective current and preceding financial quarters and financial year-to-date under review.

(3) Diluted EPS is calculated based on the profit after tax attributable to the owners of the Company divided by the weighted average number of ordinary shares outstanding during the respective current and preceding financial quarters and financial year-to-date under review adjusted for the effects of potential ordinary shares.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION [(1)]
AS AT 30 JUNE 2026

	Unaudited As at 30.06.2026 RM'000	Unaudited As at 31.03.2026 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	46,834	46,285
Right-of-use assets	11,732	12,235
Intangible assets	9,034	9,019
	67,600	**67,539**
Current assets		
Inventories	56,667	54,832
Trade receivables	22,139	17,699
Other receivables, deposits and prepayments	7,253	7,821
Other investments	*[(2)]	*[(2)]
Derivative financial asset	71	157
Contract assets	-	257
Tax recoverable	34	19
Cash and bank balances	71,856	67,372
Total current assets	**158,020**	**148,157**
TOTAL ASSETS	**225,620**	**215,696**
EQUITY AND LIABILITIES		
EQUITY		
Share capital	129,879	129,004
Merger deficit	(85,789)	(85,789)
Employee share option scheme reserve	100	249
Retained earnings	119,215	116,658
Equity attributable to owners of the parent	**163,405**	**160,122**
Non-controlling interest	74	82
Total equity	**163,479**	**160,204**
LIABILITIES		
Non-current liabilities		
Borrowings	7,441	9,912
Lease liabilities	155	180
Deferred tax liabilities	5,074	4,947
Total non-current liabilities	**12,670**	**15,039**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION [1] FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 JUNE 2026 (continued)

	Unaudited As at 30.06.2026 RM'000	Unaudited As at 31.03.2026 RM'000
EQUITY AND LIABILITIES (continued)		
LIABILITIES (continued)		
Current liabilities		
Trade payables	29,996	23,917
Other payables and accruals	14,762	12,836
Contract liabilities	-	70
Borrowings	1,537	1,648
Lease liabilities	96	95
Tax payable	3,080	1,887
Total current liabilities	**49,471**	**40,453**
Total liabilities	**62,141**	**55,492**
TOTAL EQUITY AND LIABILITIES	**225,620**	**215,696**
Net assets per ordinary share attributable to owners of the Company (RM) [3]	0.36	0.35

Notes:-

(1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 31 March 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

(2) * Denotes less than RM1,000.

(3) Net assets per share is calculated based on the Company's share capital of 456,613,400 and 454,583,400 ordinary shares at the end of the financial year.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY [(1)]
FOR THE YEAR-TO-DATE ENDED 30 JUNE 2026

	Attributable to owners of the parent						
	Non-Distributable			Distributable			
	Share Capital RM'000	Merger Deficit RM'000	ESOS Reserve RM'000	Retained Earnings RM'000	Total RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
<u>3 months ended 30 June 2026</u>							
At 1 April 2026 (Unaudited)	129,004	(85,789)	249	116,658	160,122	82	160,204
Profit/(Loss)/Total comprehensive income for the financial year	-	-	-	8,253	8,253	(8)	8,245
Transactions with owners							
Issuance of ordinary shares pursuant to exercise of ESOS	875	-	(143)	-	732	-	732
Reversal of option reserve pursuant to expiration of shares options	-	-	(6)	6	-	-	-
Dividend paid	-	-	-	(5,702)	(5,702)	-	(5,702)
Total transactions with owners	**875**	**-**	**(149)**	**(5,696)**	**(4,970)**	**-**	**(4,970)**
At 30 June 2026 (Unaudited)	129,879	(85,789)	100	119,215	163,405	74	163,479

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (1)
FOR THE YEAR-TO-DATE ENDED 30 JUNE 2026 (CONTINUED)

	Attributable to owners of the parent			
	Non-Distributable		Distributable	
	Share Capital RM'000	Merger Deficit RM'000	Retained Earnings RM'000	Total Equity RM'000
3 months ended 30 June 2025				
At 1 April 2025 (Audited)	127,029	(85,789)	108,307	149,547
Profit/Total comprehensive income	-	-	5,387	5,387
Transaction with owners				
Dividend paid	-	-	(4,500)	(4,500)
Total transaction with owners	**-**	**-**	**(4,500)**	**(4,500)**
At 30 June 2025 (Unaudited)	127,029	(85,789)	109,194	150,434

(1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Changes in Equity are detailed in Note A1 and should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 31 March 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS [1]
FOR THE YEAR-TO-DATE ENDED 30 JUNE 2026

	3 months ended	
	Current	Preceding Year Corresponding
	Year-To-Date	Year-To-Date
	30.06.2026	30.06.2025
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
PBT	11,213	7,164
Adjustments for:		
Amortisation of intangible assets	295	317
Depreciation of property, plant and equipment	1,026	912
Depreciation of right-of-use assets	204	197
Gain on disposal of property, plant and equipment	(8)	(4)
Interest expense	22	5
Interest income	(338)	(285)
Net loss on unrealised foreign exchanged	704	-
Operating profit before working capital changes	**13,118**	**8,306**
Changes in working capital:		
Inventories	(2,071)	(5,614)
Receivables	(3,929)	(5,283)
Payables	8,101	11,420
Trust receipt	-	399
Employee benefits	-	(111)
Contract assets/liabilities	187	-
Cash generated from operations	**15,406**	**9,117**
Interest paid	-	(1)
Income tax paid, net of refund	(1,661)	(1,463)
Net cash flows from operating activities	**13,745**	**7,653**
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	338	285
Development expenditure	(310)	(635)
Purchase of intangible assets	-	(7)
Purchase of property, plant and equipment	(1,276)	(237)
Proceeds from disposal of property, plant and equipment	8	5
Net cash flows used in investing activities	**(1,240)**	**(589)**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS [1] FOR THE YEAR-TO-DATE ENDED 30 JUNE 2026 (CONTINUED)

	3 months ended	
	Current Year-To-Date 30.06.2026 RM'000	Preceding Year Corresponding Year-To-Date 30.06.2025 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(5,702)	(4,500)
Proceeds from exercise of ESOS	732	-
Interest paid	(22)	(4)
Repayment of lease liabilities	(23)	(17)
Net repayment of borrowings	(2,581)	(300)
Net cash flows used in financing activities	**(7,596)**	**(4,821)**
NET CHANGES IN CASH AND CASH EQUIVALENTS	4,909	2,243
CASH AND CASH EQUIVALENTS AT BEGINNING	67,044	59,380
EFFECT OF EXCHANGE RATE CHANGES	(97)	-
CASH AND CASH EQUIVALENTS AT END	71,856	61,623
Represented by:-		
Deposits with financial institutions	68,879	54,842
Cash and bank balances	2,977	6,781
	71,856	61,623

Note:-

(1) The above Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 31 March 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

The interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Rule 9.22 of ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the Group's Audited Financial Statements for the financial year ended 31 March 2025 as disclosed in the Annual Report. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 March 2025.

A2. Significant Accounting Policies

The significant 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 Audited Financial Statements for the financial year ended 31 March 2025 as disclosed in the Annual Report except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

MFRSs, Amendments to MFRSs and IC Interpretations		Effective for annual periods beginning on or after
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
Amendments to MFRS 19	Subsidiaries without Public Accountability - Disclosures	1 January 2027
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency	1 January 2027
MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Yet to be determined

The initial application of the above standards is not expected to have any material impacts to the financial statements of the Group upon adoption.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification on the Audited Financial Statements of the Group for the financial year ended 31 March 2025.

A4. Seasonal or Cyclical Factors

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

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income, or cash flows in the current quarter under review.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A6. Material Changes in Estimates

There were no material changes in estimates of amounts reported in prior interim periods or prior financial year that have a material effect in the current quarter under review.

A7. Debt and Equity Securities

Save as disclosed below, there were no significant 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 financial year-to-date.

During the current financial year-to-date, 2,030,000 new ordinary shares were issued under the Company Employees' Share Option Scheme at exercise price of RM0.361 per ordinary share.

A8. Dividend Paid

	3 months ended	
	Current Year Year-To-Date 30.06.2026 RM'000	**Preceeding Year Year-To-Date 30.06.2025 RM'000**
<u>In respect of the financial year ended 31 March 2025</u>		
Fourth interim single-tier dividend of 1.0 sen per ordinary share	-	4,500
<u>In respect of the financial year ended 31 March 2026</u>		
Fourth interim single-tier dividend of 1.25 sen per ordinary share	5,702	-
	5,702	4,500

The Board had on 21 May 2026 declared a fourth interim single-tier dividend of 1.25 sen per ordinary share in respect of the financial year ended 31 March 2026 with the entitlement date on 9 June 2026, which was paid to the shareholders on 19 June 2026.

Subsequently on 23 July 2026, the Board declared a first interim single-tier dividend of 1.25 sen per ordinary share in respect of the financial year ending 31 March 2027 with the entitlement date on 6 August 2026 and to be paid to the shareholders on 17 August 2026.

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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A9. Segmental Information

The management determines the business segments based on the reports reviewed and used by the management for strategic decisions making and resources allocation.

No segmental analysis by business segment is prepared as the Group operates predominantly in the electronic manufacturing services focusing on design, development and manufacturing of electronic products and components for automotive manufacturers, consumers and industrial instruments.

Revenue segmented by products

	3 months ended		3 months ended	
	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Current Year Year-To-Date 30.06.2026 RM'000	Preceding Year Corresponding Year-To-Date 30.06.2025 RM'000
Automotive Product				
Vehicle audio and video products	45,338	38,906	45,338	38,906
Vehicle accessories	24,350	11,329	24,350	11,329
Connectivity modules	6,772	-	6,772	-
Non-automotive Product				
Consumer electronics	2,943	4,079	2,943	4,079
Industrial instruments	412	2,562	412	2,562
	79,815	**56,876**	**79,815**	**56,876**

Revenue segmented by geographical market

	3 months ended		3 months ended	
	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Current Year Year-To-Date 30.06.2026 RM'000	Preceding Year Corresponding Year-To-Date 30.06.2025 RM'000
Malaysia	65,766	55,298	65,766	55,298
Hong Kong	13,295	511	13,295	511
Japan	754	1,067	754	1,067
	79,815	**56,876**	**79,815**	**56,876**

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A10. Valuation of property, plant and equipment

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

A11. Material events subsequent to the end of the reporting period

There were no other material events subsequent to the end of the current financial quarter under review.

A12. Changes in composition of the Group

There were no material changes in the composition of the Group for the current financial quarter under review.

A13. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group since the end of the last reporting period as at 30 June 2026.

A14. Related Party Transactions Disclosures

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

A15. Capital Commitments

	Unaudited As at 30.06.2026 RM'000	Unaudited As at 31.03.2026 RM'000
Contracted but not provided for:		
Property, plant and equipment	1,514	1,454
Research and development	809	602
	2,323	2,056

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

B1. Review of Performance

	3 months ended		3 months ended	
	Current Year	Preceding Year Corresponding	Current Year	Preceding Year Corresponding
	Quarter	Quarter	Year-To-Date	Year-To-Date
	30.06.2026	30.06.2025	30.06.2026	30.06.2025
	RM'000	RM'000	RM'000	RM'000
Revenue	79,815	56,876	79,815	56,876
GP	16,317	10,463	16,317	10,463
Profit before interest and tax	10,897	6,884	10,897	6,884
PBT	11,213	7,164	11,213	7,164
Profit after tax	8,245	5,387	8,245	5,387
Profit attributable to owners of the Company	8,253	5,387	8,253	5,387

In the current quarter ended 30 June 2026 and financial year-to-date, the Group reported revenue of RM79.82 million. The Group's revenue was mainly attributed to the vehicle audio and video products segment which accounted for RM45.34 million, representing 56.80% of the Group's total revenue for the current quarter and financial year-to-date. The Group's revenue was predominantly derived from customers in Malaysia contributed for 82.40% of the Group's total revenue for the current quarter and financial year-to-date.

The Group recognised PBT of RM11.21 million for the current quarter and the financial year-to-date after deducting expenses which were mainly attributed to administrative and other operating expenses amounting to RM6.41 million for the current quarter and the financial year-to-date. The administrative expenses and other operating expenses mainly consisted of staff costs, depreciation, professional and licence fees and amortisation of intangible assets.

The PBT recorded an increase of 56.52% year-on-year due to higher sales volume from the major customers of the Group.

B2. Comparison with Immediate Preceding Quarter's Results

	3 months ended	
	Current Year	Current Year
	Current Quarter	Preceding Quarter
	30.06.2026	31.3.2026
	RM'000	RM'000
Revenue	79,815	66,028
GP	16,317	15,391
PBT	11,213	9,566

B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B2. Comparison with Immediate Preceding Quarter's Results (continued)

The Group's revenue for the current quarter under review increased by RM13.79 million, or 20.88%, to RM79.82 million from RM66.03 million in the preceding quarter. The increase was mainly attributable to higher production volume for the Group's automotive products, which contributed revenue of RM76.46 million compared with RM62.91 million in the preceding quarter. Vehicle audio and video products remained the Group's major revenue contributor, generating revenue of RM45.34 million compared with RM38.73 million in the preceding quarter. The vehicle accessories and connectivity modules segments also recorded positive growth, with revenue increasing to RM24.35 million and RM6.77 million, respectively, from RM21.48 million and RM2.70 million, respectively, in the preceding quarter.

However, the Group's GP margin decreased by 2.87 percentage points, from 23.31% in the preceding quarter to 20.44% for the current quarter under review. The decline was mainly attributable to a change in the Group's product mix, coupled with the depreciation of the Malaysian Ringgit against the US Dollar and Chinese Renminbi, the principal currencies used for sourcing raw materials during the quarter.

The Group's PBT margin correspondingly recorded a slight decrease to 14.05% for the current quarter under review as compared to 14.49% for the preceding quarter, which inline with the GP margin of the Group.

B3. Prospects of the Group

The Malaysian economy continued to expand at a healthy pace into 2026, supported by resilient domestic demand, with Bank Negara Malaysia projecting full-year growth of between 4% and 5%. The automotive sector, a key pillar of the Group's business, has also remained broadly stable, with industry volumes for the first half of the year tracking close to historical highs and the Group's key customer, Perodua, continuing to hold a leading position in the passenger vehicle segment.

The Group is encouraged by its performance for the quarter under review, supported by continued demand across its core automotive product lines and early contributions from its newer connectivity modules offering and expanding customer base in Hong Kong. These developments are consistent with the Group's ongoing efforts to broaden its product range and diversify its customer and geographical base, and drive future growth across its emerging business segments.

The Group continues to strengthen its technology and operational capabilities as a foundation for long-term competitiveness. The Group's wholly-owned subsidiary, Betamek Electronics (M) Sdn Bhd, was recognised with Level 4 status under the Industry4WRD Smart Manufacturing Assessment programme, reflecting its continued investment in digitalisation, process automation and smart manufacturing practices across its operations. This achievement is expected to support greater agility and efficiency as customer requirements in automotive electronics become increasingly sophisticated. In parallel, the Group's research and development initiatives continue to progress steadily, with the SafeSync360 infotainment project undertaken with Institute of Technology Petronas Sdn Bhd ("ITPSB") having reached Technology Readiness Level 6 during the quarter, with both parties now working towards its commercialisation, while ongoing collaborations with Jiangsu Yibang New Energy Technology Co. Ltd. ("Jiangsu Yibang") and Pecca Aviation Services Sdn. Bhd. ("PASSB") reflect the Group's longer-term efforts to build new technology-driven growth opportunities.

Looking ahead, while the Group remains mindful of external uncertainties including global trade dynamics and cost pressures, the Board believes the Group is well positioned to navigate these conditions, supported by a healthy balance sheet, ongoing investment in smart manufacturing and technology capabilities, and a disciplined approach to cost and operational management. The Group will continue to focus on strengthening its core automotive business while progressing its diversification and innovation initiatives to build a more resilient platform for sustainable growth.

B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

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. Taxation

	3 months ended		3 months ended	
	Current Year Quarter 30.06.2026	Preceding Year Corresponding Quarter 30.06.2025	Current Year Year-To-Date 30.06.2026	Preceding Year Corresponding Year-To-Date 30.06.2025
Income tax expense (RM'000)	2,968	1,777	2,968	1,777
Effective tax rate (%)	26.47	24.80	26.47	24.80
Statutory tax rate (%)	24.00	24.00	24.00	24.00

The Group's effective tax rate for the current financial quarter under review is higher than statutory tax rate due to higher provision of deferred tax resulting from the difference between the net book value and tax written down value of the Group's property, plant and equipment.

B6. Status of Corporate Proposals

Save for the disclosed below, there were no corporate proposals announced but not yet implemented as at the date of this interim financial report:-

(i) Research Collaboration Agreement ("RCA") entered into between Betamek Research Sdn. Bhd. ("BRSB") and ITPSB

The Board had on 3 September 2024 announced that BRSB has been appointed to carry out research and such related obligations under an RCA with ITPSB to collaborate on the knowledge and expertise to develop products in relation to "SafeSync360: Next-Gen Infotainment with Child Guard Technology" (the "Project"). The project was completed on 12 May 2026, achieving Technology Readiness Level 6 (TRL6).

As at the date of this report, both parties are in active discussion to work towards the commercialisation of the CPD Technology for deployment in both Malaysia's Electric Vehicle and Internal Combustion Engine automotive segments.

(ii) Memorandum of Understanding ("MOU") entered into between BRSB and Jiangsu Yibang

The Board had on 1 October 2025 announced that BRSB had entered into a MOU with Jiangsu Yibang to explore potential collaboration in the area of electric vehicle communication converter and supply equipment communication converter products.

As at the date of this report, initial exploratory meetings have progressed into the foundational planning stage and both parties are currently addressing preliminary administrative arrangements.

B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B6. Status of Corporate Proposals (contoinued)

Save for the disclosed below, there were no corporate proposals announced but not yet implemented as at the date of this interim financial report:- (continued)

(iii) MOU entered into between BRSB and PASSB

The Board had on 8 October 2025 announced that BRSB had entered into a MOU with PASSB to explore a collaboration for joint efforts on research, design, development, production, and commercialization of In-Flight Entertainment and In-Train Entertainment systems for Asia Pacific region.

Both parties have continued active discussions and working-level engagements to evaluate strategic collaboration opportunities. Recent efforts have primarily focused on assessing market opportunities and customer requirements within the aviation segment for In-Flight Entertainment systems, alongside preliminary assessments in the rail sector. Both parties will continue to evaluate the feasibility and commercial viability of these initiatives.

As at the date of this report, there has been no change since the last announcement made on 6 July 2026.

B7. Group borrowings and debts securities

	Long Term RM'000	Short Term RM'000	Total Borrowings RM'000
As at 30.06.2026			
Secured			
Term loan	7,441	1,537	8,978
Finance lease	155	96	251
Total	7,596	1,633	9,229

B8. Material Litigation

There was no material litigation by/against the Group as at 31 March 2026.

B9. Dividends

The Board declared a first interim single-tier dividend of 1.25 sen per ordinary share in respect of the financial year ending 31 March 2027 with the entitlement date on 6 August 2026 and to be paid to the shareholders on 17 August 2026.

B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B10. Earnings Per Share ("EPS")

The EPS for the current quarter and financial year-to-date are computed as follows:-

	3 months ended		3 months ended	
	Current Year Quarter 30.06.2026	Preceding Year Corresponding Quarter 30.06.2025	Current Year Year-To-Date 30.06.2026	Preceding Year Corresponding Year-To-Date 30.06.2025
Profit attributable to owners of the Company (RM'000)	8,253	5,387	8,253	5,387
Weighted average number of ordinary shares in issue ('000)	452,667	450,000	452,667	450,000
Effect of dilution of share options ('000)	1,448	-	1,448	-
Weighted average number of ordinary shares in issue (Diluted) ('000)	454,115	450,000	454,115	450,000
Basic EPS (sen)	1.82	1.20	1.82	1.20
Diluted EPS (sen)	1.82	1.20	1.82	1.20

B11. Notes to Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

Profit for the quarter and year-to-date was derived after taking into consideration the following:-

	3 months ended		3 months ended	
	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Current Year Year-To-Date 30.06.2026 RM'000	Preceding Year Corresponding Year-To-Date 30.06.2025 RM'000
After charging:				
Auditors' remuneration	44	45	44	45
Amortisation of intangible assets	295	317	295	317
Directors' fee	64	59	64	59
Depreciation of property, plant and equipment	1,026	912	1,026	912
Depreciation of right-of-use asset	204	197	204	197
Interest expense on:				
- Term loan	19	2	19	2
- Trade financing	-	1	-	1
- Hire purchase	3	2	3	2
Realised loss on foreign exchange	139	-	139	-
Unrealised loss on foreign exchange	798	-	798	-

B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B11. Notes to Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income (continued)

Profit for the quarter and year-to-date was derived after taking into consideration the following:- (continued)

	3 months ended		3 months ended	
	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Current Year Year-To-Date 30.06.2026 RM'000	Preceding Year Corresponding Year-To-Date 30.06.2025 RM'000
And crediting:				
Gain on disposal of property, plant and equipment	(8)	(4)	(8)	(4)
Interest income	(338)	(285)	(338)	(285)
Realised gain on foreign exchange	(847)	(158)	(847)	(158)
Unrealised gain on foreign exchange	(94)	-	(94)	-

BY ORDER OF THE BOARD
BETAMEK BERHAD
23/07/2026