



Registration No. 199201013018 (244521-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31 DECEMBER 2025

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Registration No. 199201013018 (244521-A)
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CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾

	<u>INDIVIDUAL PERIOD</u>		<u>CUMULATIVE PERIOD</u>	
	31/12/2025 RM'000	31/12/2024 RM'000	31/12/2025 RM'000	31/12/2024 RM'000
CONTINUING OPERATIONS				
Revenue	15,259	15,310	44,701	47,299
Operating expenses	(12,827)	(12,962)	(40,180)	(39,698)
Other operating income	10	145	38	156
EBITDA	2,442	2,493	4,559	7,757
Depreciation and amortisation	(2,839)	(2,848)	(8,399)	(8,520)
Finance income	4	11	52	39
Finance costs	(1,152)	(1,262)	(3,809)	(4,157)
Loss before tax	(1,545)	(1,606)	(7,597)	(4,881)
Income tax expense	(556)	(652)	(654)	(660)
Net loss for the period	(2,101)	(2,258)	(8,251)	(5,541)
Other comprehensive (loss) / income for the period, net of tax:				
Items that may be reclassified subsequent to profit or loss:				
- Foreign currency translation differences on foreign operations	(247)	806	(785)	(699)
Total comprehensive loss for the period	(2,348)	(1,452)	(9,036)	(6,240)
Net loss attributable to:				
Owners of the Company	(2,101)	(2,305)	(8,103)	(5,615)
Non-controlling interests	-	47	(148)	74
	(2,101)	(2,258)	(8,251)	(5,541)
Total comprehensive loss attribute to:				
Owners of the Company	(2,348)	(1,499)	(8,888)	(6,314)
Non-controlling interests	-	47	(148)	74
	(2,348)	(1,452)	(9,036)	(6,240)
Basic (loss) / earnings per share (sen)	(0.148)	(0.203)	(0.631)	(0.495)
Diluted (loss) / earnings per share	N / A	N / A	N / A	N / A

Notes:

(1) The condensed consolidated statements of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.



Registration No. 199201013018 (244521-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2025 ⁽¹⁾

	Unaudited As at 31/12/2025 RM'000	Audited As at 31/3/2025 RM'000
ASSETS:		
Non-current assets		
Property, plant and equipment	168,934	174,113
Right-of-use assets	50,161	52,281
Investment properties	2,174	2,206
Inventories	43,421	43,421
Intangible asset	-	2
Total non-current assets	<u>264,690</u>	<u>272,023</u>
Current assets		
Inventories	63,245	65,544
Trade and other receivables	5,674	4,455
Prepayments	981	837
Current tax assets	1,588	1,222
Fixed deposits with licenced banks	605	640
Cash and bank balances	4,844	4,600
	<u>76,937</u>	<u>77,298</u>
Assets classified as held for sale	<u>11,697</u>	<u>11,794</u>
Total current assets	<u>88,634</u>	<u>89,092</u>
TOTAL ASSETS	<u>353,324</u>	<u>361,115</u>
EQUITY AND LIABILITIES:		
Equity attributable to owners of the Company		
Share capital	247,415	236,095
Other reserves	112,192	112,977
Accumulated losses	(142,938)	(134,835)
Attributable to owners of the Company	<u>216,669</u>	<u>214,237</u>
Non-controlling interests	<u>1,126</u>	<u>1,274</u>
TOTAL EQUITY	<u>217,795</u>	<u>215,511</u>
Non-current liabilities:		
Loans and borrowings	31,347	34,477
Deferred tax liabilities	37,144	37,144
Lease liabilities	-	320
Total non-current liabilities	<u>68,491</u>	<u>71,941</u>
Current liabilities		
Loans and borrowings	39,315	42,908
Trade and other payables	23,720	22,288
Current tax liabilities	644	1,540
Contract liabilities	2,340	4,420
Lease liabilities	1,019	2,507
Total current liabilities	<u>67,038</u>	<u>73,663</u>
TOTAL LIABILITIES	<u>135,529</u>	<u>145,604</u>
TOTAL EQUITY AND LIABILITIES	<u>353,324</u>	<u>361,115</u>

Notes:

(1) The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.



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CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾

	Attributable to owners of the Company				Sub-total RM'000	Non-controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Foreign Currency Translation Reserve RM'000	Revaluation Reserve RM'000	Accumulated Losses RM'000			
<u>9 months ended 31 December 2025</u>							
At 1 April 2025	236,095	6,082	106,895	(134,835)	214,237	1,274	215,511
Issuance of ordinary shares	11,320	-	-	-	11,320	-	11,320
Loss for the financial period	-	-	-	(8,103)	(8,103)	(148)	(8,251)
Other comprehensive loss for the period	-	(785)	-	-	(785)	-	(785)
Total comprehensive loss	11,320	(785)	-	(8,103)	2,432	(148)	2,284
Balance at end of period	247,415	5,297	106,895	(142,938)	216,669	1,126	217,795
<u>9 months ended 31 December 2024</u>							
At 1 April 2024	236,095	6,805	112,260	(133,158)	222,002	3,406	225,408
Loss for the financial period	-	-	-	(5,615)	(5,615)	74	(5,541)
Other comprehensive loss for the period	-	(699)	-	-	(699)	-	(699)
Total comprehensive loss	-	(699)	-	(5,615)	(6,314)	74	(6,240)
Balance at end of period	236,095	6,106	112,260	(138,773)	215,688	3,480	219,168

Notes:

(1) The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.



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CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE QUARTER ENDED 31 DECEMBER 2025 ⁽¹⁾

	CURRENT PERIOD ENDED 31/12/2025 RM'000	PRECEDING PERIOD ENDED 31/12/2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(7,597)	(4,881)
Adjustments for :		
Non-cash items	8,399	8,510
Non-operating items (which are investing / financing)	3,807	4,118
Operating profit before changes in working capital	<u>4,609</u>	<u>7,747</u>
Changes in working capital :		
Net change in assets and receivables	936	274
Net change in current liabilities	(649)	(710)
Net cash from operations	4,896	7,311
Interest paid	(3,810)	(4,157)
Interest received	52	-
Net tax paid	(1,916)	(767)
Net cash (used in) / generated from operating activities	<u>(778)</u>	<u>2,387</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Other investment	-	39
Proceeds from disposal of investment properties	-	162
Proceeds from disposal of property, plant and equipment	100	-
Purchase of investment properties	(91)	(262)
Purchase of property, plant and equipment	(1,129)	(685)
Purchase of intangible assets	-	(11)
Net withdrawal of fixed deposit with licenced banks	35	12
Net change in cash held under sinking fund	(24)	2
Net cash used in investing activities	<u>(1,109)</u>	<u>(743)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of ordinary shares	11,320	-
Net bank borrowings	(6,770)	(3,184)
Net repayment of lease liabilities	(1,808)	(1,683)
Net cash generated from / (used in) financing activities	<u>2,742</u>	<u>(4,867)</u>
Net changes in cash & cash equivalents	855	(3,223)
Effects of exchange rate changes on cash & cash equivalents	(682)	(699)
Cash & cash equivalents at beginning of period	<u>(17,167)</u>	<u>(14,125)</u>
Cash & cash equivalents at end of period	<u>(16,994)</u>	<u>(18,047)</u>
Cash & cash equivalents comprise the following:		
Fixed and call deposits	605	645
Cash and bank balances	4,844	3,909
Less: Deposit pledged	(605)	(645)
Less: Cash held under sinking fund	(53)	(23)
Bank overdraft	(21,785)	(21,933)
	<u>(16,994)</u>	<u>(18,047)</u>

Notes:

(1) The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statement for the financial year ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial report.

A. NOTES TO THE INTERIM FINANCIAL REPORT

A1 Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134 Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the Group’s audited financial statements for the year ended 31 March 2025. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 March 2025.

The financial information presented herein has been prepared in accordance with the accounting policies to be used in preparing the annual consolidated financial statements for 31 March 2025 under the Malaysian Financial Reporting Standards (MFRSs) framework except for the adoption of the following MFRSs:

Effective for annual period beginning on or after 1 January 2024

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statements of Cash Flows

The adoption of the above standards did not have a significant financial impact to the Group.

Effective for annual period beginning on or after 1 January 2025

MFRS 121	The Effect of Changes in Foreign Exchange Rates
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Effective for annual period beginning on or after 1 January 2026

MFRS 9	Financial Instruments
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Effective for annual period beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
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Deferred

MFRS 10	Consolidated Financial Statements
MFRS 128	Investments in Associates and Joint Ventures

The Group will adopt the above MFRSs when they become effective in the respective financial periods. These MFRSs may have an impact on the amounts reported and disclosure made in the financial statements. However, it is not practicable to provide a reasonable estimate of the financial impacts of the above accounting standards until the Group performs the detailed review.

A2 Audit Report of Preceding Annual Financial Statement

The independent auditors reported the following material uncertainty related to going concern on the audited financial statements for the year ended 31 March 2025:

“As disclosed in Note 2.6 to the financial statements, which disclosed that the Group and the Company reported a net loss of RM8.84 million and RM20.63 million respectively during the financial year ended 31 March 2025 and recorded negative cash and cash equivalents of RM17.167 million and RM8.956 million respectively, thereby indicating the existence of a material uncertainty which may cast significant doubt about the Group’s and the Company’s ability to continue as a going concern. Our opinion is not modified in respect of this matter”.

A3 Seasonal or Cyclical Factors

The Group is principally engaged in the following business operations:

- a) Hotel
- b) Property
- c) Travel

The major festivities and school holidays generally affect the performance of Hotel and Travel Division. The performance of Property Division is affected by the sentiments of the property cycle, as the division’s profitability is dependent on the sale of its properties.

A4 Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group.

A5 Accounting Estimates

There were no changes in estimates of amounts reported in prior financial quarters of the current financial year or in prior financial years that have a material effect in the current financial quarter.

A6 Issuance or Repayment of Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current financial year to date.

Ordinary Shares	Financial period of 9 months ended 31 December 2025	
	Number of Shares Units ('000)	Amount (RM'000)
As at 1 April 2025	1,133,288	236,095
Issued on 8 August 2025	283,000	11,320
As at 31 December 2025	1,416,288	247,415

A7 Dividend Paid

There were no dividends paid during the year under review.

A8 Segmental Reporting

a) Revenue

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Continuing Operations				
Hotel	9,317	9,151	24,780	26,523
Property	2,861	3,039	10,520	9,690
Travel	3,081	3,120	9,401	11,086
Grand Total	15,259	15,310	44,701	47,299

b) Loss before tax

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Continuing Operations				
Hotel	170	(284)	(2,069)	(763)
Property	(58)	63	(593)	(93)
Travel	(89)	18	(65)	388
Holding Company & others	(1,568)	(1,403)	(4,870)	(4,413)
Grand Total	(1,545)	(1,606)	(7,597)	(4,881)

A9 Material Subsequent Events

There were no material events subsequent to the current financial period ended 31 December 2025 and up to the date of this report.

A10 Changes in the Composition of the Group

There were no changes in the composition of the Group for the current financial period ended 31 December 2025 and up to the date of this report.

A11 Significant related party transactions

There were no significant related party transactions for the current financial period ended 31 December 2025 and up to the date of this report.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD

B1 Review of Performance of the Company and its Principal Subsidiaries

	3 months ended		Changes	
	Current Year Quarter	Preceding Year Corresponding Quarter		
	31.12.2025	31.12.2024		
	(RM'000)	(RM'000)	(RM'000)	%
Revenue	15,259	15,310	(51)	(0.3%)
EBITDA	2,442	2,493	(51)	(2%)
Loss before taxation	(1,545)	(1,606)	61	4%

The Group recorded revenue, earnings before interest, tax, depreciation, and amortization (“EBITDA”) and loss before taxation of RM15.26 million, RM2.44 million and RM1.55 million respectively for the current financial quarter under review.

The Group’s revenue for the current quarter decreased marginally by 0.3% compared to the corresponding quarter of the previous financial year. Revenue from the Hotel Divisions increased by 2%, whilst Property and Travel Divisions declined of 6% and 1% respectively.

The Hotel Division recorded a revenue increase of RM0.17 million (2%), mainly supported by improved business volume. In contrast, the Travel Division registered a marginal revenue decline of RM0.04 million as there was no revenue generated from the Group’s Singapore subsidiaries following the cessation of our travel operations in Singapore since November 2024 (FY2025 Q3: RM0.09 million). Meanwhile, the Property Division did not record any land or property sales during the current quarter (FY2025 Q3: RM0.5 million progress billings from the sales of bungalow lands and condominium units).

The Group’s EBITDA for the current quarter was RM2.44 million compared to RM2.49 million in corresponding quarter of the previous financial year. EBITDA from the Hotel Divisions increased by 15%, whilst Property and Travel Divisions declined of 18% and 300% respectively.

As there were no land and property sales during the current quarter, no contribution from sales to EBITDA for this quarter (FY2025 Q3: EBITDA of RM0.2 million from the sales of bungalow lands and condominium units). Similarly, the Group’s Singapore subsidiaries recorded no contribution from their revenue to EBITDA for Travel Division for this quarter following the cessation of the Singapore travel business since November 2024 (FY2025 Q3: EBITDA of RM0.05 million from the Group’s Singapore subsidiaries).

B2 Material Changes in the Quarterly Results as compared to the Preceding quarter

	3 months ended		Changes	
	Current Quarter	Preceding Quarter	(RM'000)	%
	31.12.2025	30.09.2025		
	(RM'000)	(RM'000)		
Revenue	15,259	12,569	2,690	21%
EBITDA	2,442	772	1,670	216%
Loss before taxation	(1,545)	(3,309)	1,764	53%

Revenue of the Group for the current quarter recorded at RM15.26 million, increased of 21% as compared to the preceding quarter of RM12.57 million. Revenue from the Hotel, Property and Travel Divisions, increased by 10%, 17% and 90% respectively.

The EBITDA of the Group increased by 216% compared with the preceding quarter. The EBITDA from the Hotel, Property, Travel and Support Division increased by 35%, 245%, 56% and 17% respectively.

The Group recorded a significant increase in revenue and EBITDA in Q3 FY2026 as compared to the preceding quarter, primarily due to the peak season, school holidays, and a higher volume of leisure travel.

B3 Variance from Profit Forecast

Not applicable.

B4 Commentary on Prospect

The Group's immediate plan is to focus on stabilizing current operations by increasing hotel yield, controlling and scheduling capital expenditure for upgrades and maintenance and optimizing operating costs.

In the medium and long term, we plan to monetize our non-revenue-generating assets through disposal, organic development and partnerships. Our aim is to drive business forward by leveraging our assets acquired and built over the years.

Barring unforeseen circumstances, the Group is expected to improve its performance in the foreseeable future.

B5 Loss before tax

Loss before tax is derived after charging / (credited) of the following:

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Interest income	(4)	(11)	(52)	(39)
Rental income	-	(21)	-	(63)

B6 Taxation

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
a. Income Tax				
i) Current year	28	584	126	592
ii) Under provision in prior year	528	68	528	68
Total	556	652	654	660

The Group tax rate is higher than the statutory tax rate applicable due to the provision of taxation on profit by certain subsidiary companies.

B7 Status of Corporate Proposals

(a) Previous Private Placement

On 17 October 2019, the Company announced the proposed listing and quotation of up to 188,881,350 Placement Shares and an issuance of up to 566,644,050 free warrants on the basis of one Warrant for every two ordinary shares of the Company held on an entitlement date to be determined by the Board and announced at a later date.

In June 2021, the Company had placed out 2,083,334 Placement Shares at RM0.12 each and listed on the Main Market of Bursa Securities on 21 June 2021. The Company had further placed out 96,333,330 Placement Shares at RM0.12 each and 90,464,686 Placement Shares at RM0.12 each in August and November 2021 respectively, of which such Placement Shares were listed on the Main Market of Bursa Securities on 24 August and 19 November 2021 respectively.

On 26 May 2025, the Company had submitted the listing application to Bursa Securities to vary and reallocate the unutilised proceeds, which had been earmarked for the asset enhancement and refurbishment programme for the repayment of the Company's bank borrowings and working capital requirements. At the same time, the Company extended the timeframe for the use of such proceeds of up to 6 months from the date of shareholders' approval. This application had approved by Bursa Securities on 8 July 2025.

The proposed variation was duly passed by the shareholders of the Company at the Extraordinary General Meeting held on 29 July 2025.

The status of utilization of proceeds raised from the aforementioned Placement Shares as at 31 December 2025 were as follows:

Details of Utilisation	Circular Date on 3 Dec 2019	Proceed Raised	Approved Revised	Amount Utilised	Amount Unutilised	Proposed Variation	Amount Utilised After Proposed Variation	Amount Unutilised After Proposed Variation	Revised Time Frame for Utilisation
	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	
Repayment of bank borrowings	6,000	6,000	4,889	4,889	-	2,000	-	2,000	6 Months
Asset enhancement & refurbishment programme	10,000	10,000	5,611	2,599	3,012	(3,012)	-	-	-
Part funding of Desa Impian Project	3,000	3,000	3,000	3,000	-	-	-	-	-
General working capital	7,093	3,316	8,816	8,816	-	1,012	(1,012)	-	6 Months
Estimated expenses	350	350	350	350	-	-	-	-	-
Total	26,443	22,666	22,666	19,654	3,012	-	(1,012)	2,000	

B7 Status of Corporate Proposals (Continued)

(b) New Private Placement

On 16th May 2025, the Company announced the proposed listing and quotation of up to 283,322,100 Placement Shares at issue price to be determined and fixed by the Board and announced at a later date.

The Company had submitted the listing application to Bursa Securities on 26 May 2025 and approved by Bursa Securities on 8 July 2025. The Proposed Private Placement was duly passed by the shareholders of the Company at the Extraordinary General Meeting on 29 July 2025.

The Company had issued and allocated the private placement of 283,000,000 new ordinary shares at an issue price of RM0.04 per share to raise a gross proceed of RM11,320,000 on 8 August 2025.

The status of utilisation of proceeds raised from the aforementioned Placement Shares as at 31 December 2025 were as follows: -

Details of Utilisation	Circular Date on 14 July 2025	Proceed Raised	Amount Utilised	Amount Unutilised	Intended Timeframe for Utilisation
	(RM'000)	(RM'000)	(RM'000)	(RM'000)	
Refurbishment and maintenance of hotel	4,000	4,000	548	3,452	Within 24 months
Repayment of bank borrowings	3,000	3,000	3,000	-	Within 12 months
Working capital requirements	2,983	3,820	3,820	-	Within 12 months
Estimated expenses	500	500	372	128	Within 1 month
Total	10,483	11,320	7,740	3,580	

B8 Group Borrowings

a) Banking Facilities

	As at 31.12.2025 Secured (RM'000)	As at 31.12.2024 Secured (RM'000)
a) Short term borrowings		
i) Overdraft	21,785	21,933
ii) Revolving Credit	5,000	5,000
iii) Long term loans repayable within 12 months	12,530	8,280
Total	39,315	35,213
b) Long term borrowings		
i) Long term loans	43,877	50,937
Less: portion payable within 12 months	(12,530)	(8,280)
Total	31,347	42,657
 Total borrowings	70,662	77,870

Foreign currency borrowings included in the above in Ringgit Malaysia equivalent as at 31 December 2025 was RM0.485 million (HKD0.930 million) and as at 31 December 2024 was RM0.542 million (HKD0.943 million).

B9 Derivative Financial Instruments

The Group is not a party to any financial instruments, which may have an effect to the derivative financial instruments at the date of this report.

B10 Material Litigation

There was no material litigation pending as at the date of this announcement.

B11 (Loss) / Earnings Per Share

a) Basic

Basic loss per share is calculated by dividing the net loss attributable to the shareholders for the current financial period ended 31 December 2025 as follows:

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
Net loss attributable to owner of the Company (RM'000)	(2,101)	(2,305)	(8,103)	(5,615)
Weighted average number of ordinary shares in issue ('000)	1,416,288	1,133,288	1,283,535	1,133,288
Basic loss per share (sen)	(0.148)	(0.203)	(0.631)	(0.495)

b) Diluted

Diluted (loss) / earnings per share were not computed as the Company does not have any dilutive potential ordinary shares in issue as at the end of the current financial period ended 31 December 2025.

B12 Authorisation for Issue

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 24 February 2026.