



RT PASTRY HOLDINGS BERHAD

Registration No: 201801014342 (1276358-V)
Incorporated in Malaysia

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED
31 MARCH 2026**

RT PASTRY HOLDINGS BERHAD
Registration No: 201801014342 (1276358-V)
Unaudited Interim Financial Report for the financial period ended 31 March 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026⁽¹⁾

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 ⁽²⁾ RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 ⁽²⁾ RM'000
Revenue		12,657	N/A	12,657	N/A
Cost of sales		8,957	N/A	8,957	N/A
Gross profit		3,700	N/A	3,700	N/A
Other income		177	N/A	177	N/A
Administrative expenses		3,025	N/A	3,025	N/A
Operating profit		852	N/A	852	N/A
Finance Cost		140	N/A	140	N/A
Profit before tax	B12	712	N/A	712	N/A
Income tax expense	B5	301	N/A	301	N/A
Profit for the financial period, representing total comprehensive income for the financial period		411	N/A	411	N/A
Profit for the financial period, attributable to:					
Owners of the Company		370	N/A	371	N/A
Non-controlling interests		41	N/A	41	N/A
		411	N/A	411	N/A
Earnings per share to Owners of the Company					
Basic/Diluted earnings per share (sen) ⁽³⁾⁽⁴⁾	B11	0.11	N/A	0.11	N/A

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026⁽¹⁾ (CONTINUED)

Notes:

1. The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Accountants' Report disclosed in Section 12 of the prospectus of RT Pastry Holdings Berhad ("**RT Pastry**" or the "**Company**") dated 5 June 2026 ("**Prospectus**") issued in relation to the initial public offering ("**IPO**") and the accompanying explanatory notes attached to this interim financial report.
 2. This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the ACE Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"). There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.
 3. The basic and diluted earnings per share of the Company are the same as the Company does not have any outstanding convertible securities as at the end of the current quarter and period under review.
 4. Basic and diluted earnings per share is computed based on the PAT attributable to owners of the Company divided by 339,042,000 ordinary shares in the Company upon listing of the Company on the ACE Market of Bursa Securities ("**Listing**") as disclosed in Note B11.
- N/A Not applicable.

(THE REST OF THE PAGE IS INTENTIONALLY LEFT BLANK)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026⁽¹⁾

	Note	Unaudited As at 31.03.2026 RM '000	Audited As at 31.12.2025 RM '000
ASSETS			
Non-current assets			
Property, plant and equipment		23,614	24,582
Investment Properties		655	659
Deferred tax assets		247	206
Other investments		516	460
Total non-current assets		25,032	25,907
Current assets			
Inventories		1,868	2,223
Current tax assets		728	653
Trade and other receivables		2,762	5,564
Cash and short-term deposits		15,586	16,616
Total current assets		20,944	25,056
TOTAL ASSETS		45,976	50,963
EQUITY AND LIABILITIES			
Equity attributable to owners of the Group			
Share capital		500	500
Merger reserve		2,338	2,338
Retained earnings		29,388	29,018
		32,226	31,856
Non-controlling interests		915	874
TOTAL EQUITY		33,141	32,730
Non-current liabilities			
Loans and borrowings	B8	4,944	9,166
Deferred tax liability		730	730
		5,674	9,896
Current liabilities			
Loans and borrowings	B8	3,066	2,677
Current tax liabilities		153	242
Trade and other payables		3,942	5,418
Total current liabilities		7,161	8,337
TOTAL LIABILITIES		12,835	18,233
TOTAL EQUITY AND LIABILITIES		45,976	50,963
Net assets per share (Sen) ⁽²⁾		9.51	9.40

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026⁽¹⁾
(CONTINUED)**

Notes:

1. The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report disclosed in Section 12 of the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.
2. Net assets per share is computed based on equity attributable to owners of the Group divided by the enlarged issued share capital of 339,042,000 shares after listing.

(THE REST OF THE PAGE IS INTENTIONALLY LEFT BLANK)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026⁽¹⁾

	← Attributable to owners of the Group →					
	Share capital RM'000	Retained Earnings RM'000	Merger reserve RM'000	Sub-total RM'000	Non- controlling interests RM'000	Total equity RM'000
Balance as at 1 January 2026 (Audited)	500	29,018	2,338	31,856	874	32,730
Profit for the financial period, representing total comprehensive income for the financial period	-	370	-	370	41	411
Balance as at 31 March 2026 (Unaudited)	500	29,388	2,338	32,226	915	33,141

Note:

1. The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report disclosed in Section 12 of the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.

RT PASTRY HOLDINGS BERHAD
Registration No: 201801014342 (1276358-V)
Unaudited Interim Financial Report for the financial period ended 31 March 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 ⁽¹⁾

	Unaudited 31.03.2026 RM '000	Unaudited 31.03.2025⁽²⁾ RM '000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	712	N/A
Adjustments for:		
Depreciation of property, plant and equipment	1,071	N/A
Depreciation of investment properties	4	N/A
Property, plant and equipment written off	*	N/A
Fair value gain on other investment	(1)	N/A
Gain on lease modification	(14)	N/A
Fair value gain on other investments	-	N/A
Interest income	(56)	N/A
Finance cost	140	N/A
	<hr/>	<hr/>
Operating profit before changes in working capital	1,856	N/A
<u>Changes in working capital</u>		
Inventories	355	N/A
Trade and other receivables	2,802	N/A
Trade and other payables	(1,476)	N/A
	<hr/>	<hr/>
Net cash flows generated from operations	3,537	N/A
Income tax paid	(506)	N/A
Interest received	56	N/A
	<hr/>	<hr/>
Net cash from operating activities	3,087	N/A

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 ⁽¹⁾ (CONTINUED)

	Unaudited 31.03.2026 RM '000	Unaudited 31.03.2025⁽²⁾ RM '000
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property, plant and equipment	(89)	N/A
Purchases of other investments	(55)	N/A
Net cash used in investing activities	(144)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(140)	N/A
Repayment of term loans	(3,318)	N/A
Repayment of lease liabilities	(507)	N/A
Repayment of hire purchase payables	(8)	N/A
Net cash from financing activities	(3,973)	N/A
Net decrease in cash and cash equivalents	(1,030)	N/A
Cash and cash equivalents at the beginning of financial period	16,434	N/A
Effects of exchange rate changes on cash and cash equivalents	N/A	N/A
Cash and cash equivalents at the end of financial period	15,404	N/A

Notes:

- The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report disclosed in Section 12 of the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.
 - This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.
- N/A Not applicable.
- * Less than RM1,000.

PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

The interim financial report of RT Pastry and its subsidiaries (“**the Group**”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“**MFRS**”) 134: *Interim Financial Reporting* issued by the Malaysian Accounting Standards Boards (“**MASB**”) and Rule 9.22 and Appendix 9B of the Listing Requirements.

This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.

The interim financial report should be read in conjunction with the Accountants’ Report as disclosed in Section 12 of the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.

A2 . Basis of Accounting

The material accounting policy information and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Accountants’ Report as disclosed in the Prospectus 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.

The Group has adopted the following applicable amendments to MFRSs for the current financial period:

Amendments to MFRSs

MFRS 1	First-time Adoption of MFRSs
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 10	Consolidated Financial Statements
MFRS 107	Statement of Cash Flows

The adoption of the above amendments to MFRSs is not expected to have any significant effect on the financial statements of the Group and is not expected to result in significant changes to the Group’s existing accounting policies.

New MFRSs and amendments to MFRSs that have been issued, but yet to be effective

The Group has not adopted the following new MFRSs and amendments to MFRSs that have been issued, but yet to be effective:

	Effective Date
<u>New MFRSs</u>	
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
<u>Amendments to MFRSs</u>	
MFRS 10 Consolidated Financial Statements	Deferred
MFRS 121 The Effects of Changes in Foreign Exchange Rates	1 January 2027
MFRS 128 Investments in Associates and Joint Ventures	Deferred

The Group plans to adopt the above applicable new MFRSs and amendments to MFRSs when they become effective.

A3. Auditors’ Report on Preceding Annual Financial Statements

The audited financial statements of the Group for the financial year ended 31 December 2025 was not subject to any audit qualification.

PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A4. Seasonal or Cyclicity of Operations

The business operations of the Group during the current quarter have not been materially affected by any seasonal or cyclical factors.

A5. Items of Unusual Nature, Size or Incidence

There were no unusual items affecting the assets, liabilities, equity, net income and cash flows during the current quarter.

A6. Material changes in Accounting Estimates

There were no material changes in accounting estimates during the current quarter and period under review.

A7. Debt and Equity Securities

There were no issuances, cancellation, repurchases, resales and repayment of debts and equity securities during the current quarter and period under review.

A8. Dividends Paid

There was no dividend declared or paid during the current quarter and period under review.

A9. Segmental Information

The Group’s revenue is segmented as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 31.03.2026 RM’000	Unaudited 31.03.2025 ⁽¹⁾ RM’000	Unaudited 31.03.2026 RM’000	Unaudited 31.03.2025 ⁽¹⁾ RM’000
Retail model				
- Network of outlets	12,208	N/A	12,208	N/A
- Online platform	24	N/A	24	N/A
	12,232	N/A	12,232	N/A
Wholesale model				
	425	N/A	425	N/A
	12,657	N/A	12,657	N/A

The Group operates predominantly in Malaysia and hence, no geographical segment is presented.

Notes:

- This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable.

**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (‘MFRS’)
 134, INTERIM FINANCIAL REPORTING (CONTINUED)**

A10. Valuation of Property, Plant and Equipment

There was no valuation of property, plant and equipment and investment properties during the current quarter and period under review.

A11. Material Subsequent Events

Save as disclosed below, there is no other material event subsequent to the end of the current quarter which has not been reflected in this interim financial report.

In conjunction with the Listing, the Company had on 5 June 2026 issued the Prospectus for its IPO which entailed the public issue of 91,542,000 new ordinary shares in RT Pastry (“**Issue Shares**”), representing approximately 27.00% of the enlarged share capital of RT Pastry at an IPO price of RM0.18 per IPO Share, in the following manner:

- (i) 16,960,000 Issue Shares, representing approximately 5.00% of the enlarged number of issued Shares, will be made available for application by the Malaysian Public through a balloting process, of which 8,480,000 Issue Shares have been set aside for application by Bumiputera investors including individuals, companies, cooperatives, societies and institutions;
- (ii) 6,780,900 Issue Shares, representing approximately 2.00% of the enlarged number of issued Shares, will be made available for application by Eligible Persons of the Group;
- (iii) 42,381,000 Issue Shares, representing approximately 12.50% of the enlarged number of issued Shares, will be made available by way of private placement to identified Bumiputera investors approved by the MITI; and
- (iv) 25,420,100 Issue Shares, representing approximately 7.50% of the enlarged number of issued Shares, will be made available for application by way of private placement to the institutional and selected investors.

Upon completion of the IPO, the Company is expected to be admitted to the Official List of Bursa Securities and the Company’s entire enlarged issued share capital of 339,042,000 Shares shall be listed and quoted on the ACE Market of Bursa Securities on 29 June 2026.

A12. Changes in the Composition of The Group

Save as disclosed in Note A11, there were no other material changes in the composition of the Group during the current quarter.

A13. Contingent Assets and Contingent Liabilities

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A14. Capital Commitments

Save as disclosed below, our Group does not have any other material capital commitments:

	As at 31.03.2026 RM ‘000
Approved and contracted for	
- Property, plant and equipment	961
Approved but not contracted for	
- Property, plant and equipment	895

**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ('MFRS')
134, INTERIM FINANCIAL REPORTING (CONTINUED)**

A15. Significant Related Party Transactions

Save as disclosed below, there were no other significant related party transactions during the current quarter and period under review:

	Unaudited 31.03.2026 RM'000	INDIVIDUAL QUARTER Unaudited 31.03.2025⁽¹⁾ RM'000	Unaudited 31.03.2026 RM'000	CUMULATIVE QUARTER Unaudited 31.03.2025⁽¹⁾ RM'000
A Director and substantial shareholder				
- Purchase of insurance policies from Hong Leong Assurance Berhad through a director and substantial shareholder (as the licensed insurance agent)	59	N/A	59	N/A

Notes:

- This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable.

(THE REST OF THE PAGE IS INTENTIONALLY LEFT BLANK)

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

B1. Review of Performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 31.03.2026	Unaudited 31.03.2025⁽¹⁾	Unaudited 31.03.2026	Unaudited 31.03.2025⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	12,657	N/A	12,657	N/A
Gross profit	3,700	N/A	3,700	N/A
Profit before tax	712	N/A	712	N/A
Profit after tax	411	N/A	411	N/A
Gross profit margin (%)	29.23%	N/A	29.23%	N/A
PBT margin (%)	5.63%	N/A	5.63%	N/A
PAT margin (%)	3.25%	N/A	3.25%	N/A

The group recorded revenue of RM12.66 million for the current financial quarter ended 31 March 2026, primarily contributed by network of outlets which accounted for RM12.21 million and 96.45% of the Group's total revenue.

During the financial quarter ended 31 March 2026, The Group recorded a profit before tax of RM0.71 million and profit after tax of RM0.41 million.

Notes:

1. This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable.

B2. Comparison with immediate preceding quarter's results

This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.

B3. Prospects and Outlook for the Current Financial Year

The recent 2026 US-Iran war has led to a disruption in supply of oil and an increase in oil prices globally and may continue to impact economic conditions, consumer sentiment and supply chain stability. The Group is maintaining optimistic view on domestic consumption demand and believe bakery products remain one of the most resilient products categories.

Also, the Group will continue to strengthen its wholesale distribution operations and expanding market coverage to enhance sustainable business growth and achieve better overall operational and cost efficiency.

B4. Variance of Actual Profit Forecast Profit

The Group did not issue any profit forecast or profit estimation in any announcement or public document.

PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B5. Income Tax Expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025⁽¹⁾ RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025⁽¹⁾ RM'000
In respect of current quarter:				
Current income tax:				
- Current income tax charge	343	N/A	343	N/A
Deferred tax				
- Origination of temporary differences	(42)	N/A	(42)	N/A
Income tax expense recognised in profit or loss	<u>301</u>	<u>N/A</u>	<u>301</u>	<u>N/A</u>
Effective tax rate (%)	42.28	N/A	42.28	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A

The Group's effective tax rate for the current quarter and period-to-date was higher than statutory tax rate mainly due to certain expenses that are not deductible for tax purposes.

Notes:

- No comparative figures for the preceding year corresponding quarter and cumulative quarter are presented as this is the first interim report on the combined results for the first quarter ended 31 March 2026 announced by the Company following the listing of RT Pastry on the ACE Market of Bursa Securities on 29 June 2026.

N/A Not applicable.

B6. Status of Corporate Proposals

Save for the IPO as disclosed in Note A11, there were no other corporate proposals announced but not implemented as at the date of this interim financial report.

(THE REST OF THE PAGE IS INTENTIONALLY LEFT BLANK)

PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B7. Utilisation of Proceeds from IPO

The gross proceeds of approximately RM16.48 million from the IPO are intended to be utilised in the following manner:

Details of utilisation	Proposed Utilisation		Actual Utilisation	Balance to be utilised	Estimated timeframe
	RM'000	%	RM'000	RM'000	
(a) Opening of new outlets	7,630	46.30	-	-	Within 36 months
(b) Purchase of New Machinery & Equipment	895	5.43	-	-	Within 36 months
(c) Repayment of bank borrowings	3,824	23.21	-	-	Within 6 months
(d) Estimated listing expenses	4,129	25.06	-	-	Within 3 months
Total	16,478	100.00	-	-	

Notes:

- (1) From the date of listing of the Company on the ACE Market of Bursa Securities. The utilisation of proceeds disclosed above should be read in conjunction with the Prospectus of the Company. As at the date of this interim report, the IPO is pending completion.
- (2) As at the date of this interim financial report, the IPO is pending completion and hence there is no utilisation of IPO proceeds.

The utilisation of proceeds disclosed above should be read in conjunction with the Prospectus dated 5 June 2026. As at the date of this interim financial report, the IPO is pending for completion and hence save as disclosed in Note 2, there is no other utilisation of the IPO proceeds.

B8. Borrowings

		Unaudited As at 31.03.2026 RM'000	Audited As at 31.12.2025 RM'000
Non-Current			
Term loans	Secured	4,124	7,466
Lease liabilities	Unsecured	691	1,564
Hire purchase payables	Secured	129	136
		4,944	9,166
Current			
Term loans	Secured	792	768
Lease liabilities	Unsecured	2,243	1,878
Hire purchase payables	Secured	31	31
		3,066	2,677
Total Loans and Borrowings		8,010	11,843

The loans and borrowings are denominated in Ringgit Malaysia.

B9. Material Litigations

There were no material litigation involving the Group in the current quarter and period under review.

PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B10. Dividends

There was no dividend declared or paid during the current quarter and period under review.

B11. Earnings per Share (“EPS”)

The earnings per share of the current quarter and period under review are calculated as follows,

	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025⁽¹⁾ RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025⁽¹⁾ RM'000
Profit attributable to the Owners of the company	370	N/A	370	N/A
Number of ordinary shares ('000) ⁽²⁾	339,042	N/A	339,042	N/A
Basic/ Diluted EPS (sen) ⁽³⁾	0.11	N/A	0.11	N/A

Notes:

1. No comparative figures for the preceding year corresponding quarter and cumulative quarter are presented as this is the first interim report on the combined results for the first quarter ended 31 March 2026 announced by the Company following the listing of RT Pastry on the ACE Market of Bursa Securities on 29 June 2026.
 2. Company's enlarged issued share capital upon listing.
 3. Basic and Diluted EPS is calculated based on the Company's enlarged issued share capital of 339,042,000 ordinary shares upon Listing.
- N/A Not applicable.

(THE REST OF THE PAGE IS INTENTIONALLY LEFT BLANK)

PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B12. Notes to the Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

Profit before tax is arrived at:

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 ⁽¹⁾ RM'000	Unaudited 31.03.2026 RM'000	Unaudited 31.03.2025 ⁽¹⁾ RM'000
After charging/(crediting):				
Depreciation of investment properties	4	N/A	4	N/A
Depreciation of property, plant and equipment	1,071	N/A	1,071	N/A
Expenses relating to short-term lease	6	N/A	6	N/A
Expenses relating to lease of low value assets	4	N/A	4	N/A
Employee benefits expense	4,706	N/A	4,706	N/A
Fair value gain on other investment	(1)	N/A	(1)	N/A
Finance cost	140	N/A	140	N/A
Gain on lease modification	(14)	N/A	(14)	N/A
Interest income	(56)	N/A	(56)	N/A
Property, plant and equipment written off	*	N/A	*	N/A
Rental income	(21)	N/A	(21)	N/A

Notes:

1. This is the first interim financial report for the first quarter ended 31 March 2026 being announced by the Company in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter and period under review as the Company will only be listed on 29 June 2026 and as such no interim financial report was prepared for the comparative financial period concerned.

N/A Not applicable.

* Less than RM1,000

B13. Authorisation for issue

The interim financial report was authorised for issue by the Board of Directors of the Company in accordance with a resolution passed by the Board of Directors on 23 June 2026.

**BY ORDER OF THE BOARD
RT PASTRY HOLDINGS BERHAD**