COMPUGATES HOLDINGS BERHAD
Company No. 200401030779 (669287 - H)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 MARCH 2026

The actual results of Compugates Holdings Berhad and its subsidiaries ("the Group") for the period ended 31 March 2026 are as follows:-

	NOTE	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		CURRENT YEAR QUARTER ENDED 31 March 2026	CORRESPONDING QUARTER ENDED 31 March 2025	CURRENT YEAR TO DATE 31 March 2026	CORRESPONDING PERIOD ENDED 31 March 2025
		RM'000 (Unaudited)	RM'000 (Audited)	RM'000 (Unaudited)	RM'000 (Audited)
REVENUE		8,683	5,666	8,683	5,666
COST OF SALES		(7,202)	(5,527)	(7,202)	(5,527)
GROSS PROFIT		1,480	139	1,480	139
OTHER INCOME		423	28	423	28
SALES AND MARKETING EXPENSES		(41)	(43)	(41)	(43)
ADMINISTRATIVE EXPENSES		(1,544)	(2,229)	(1,544)	(2,229)
OTHER EXPENSES		(101)	(82)	(101)	(82)
FINANCE COSTS		(11)	(27)	(11)	(27)
PROFIT / (LOSS) FROM OPERATIONS		**206**	**(2,214)**	**206**	**(2,214)**
SHARE-BASED PAYMENT EXPENSES FOR ESOS *		**-**	**-**	**-**	**-**
PROFIT / (LOSS) BEFORE TAXATION		**206**	**(2,214)**	**206**	**(2,214)**
TAX EXPENSE		13	13	13	13
PROFIT / (LOSS) AFTER TAXATION		**219**	**(2,201)**	**219**	**(2,201)**
OTHER COMPREHENSIVE INCOME / (LOSS)					
Item that will not reclassified subsequently to profit or loss:					
- Revaluation of properties		-	-	-	-
Total other comprehensive (loss)/income, net of tax		-	-	-	-
TOTAL COMPREHENSIVE INCOME / (LOSS)		219	(2,201)	219	(2,201)
INCOME / (LOSS) ATTRIBUTABLE TO:					
Owners of the Parent		46	(2,018)	46	(2,018)
Non-controlling Interests		173	(182)	173	(182)
		219	(2,201)	219	(2,201)
TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:					
Owners of the Parent		46	(2,018)	46	(2,018)
Non-controlling Interests		173	(182)	173	(182)
		219	(2,201)	219	(2,201)
PROFIT / (LOSS) PER SHARE (SEN)	25	0.00	(0.04)	0.00	(0.04)

The unaudited 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 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

COMPUGATES HOLDINGS BERHAD
Company No. 200401030779 (669287 - H)
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Note	(Unaudited) AS AT END OF CURRENT YEAR QUARTER ENDED 31 March 2026 RM'000	(Audited) AS AT PRECEDING FINANCIAL YEAR ENDED 31 December 2025 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property and equipment		16,352	16,285
Plantation expenditure		2,695	2,656
Land held for property development		93,629	93,629
		112,677	112,571
CURRENT ASSETS			
Inventories		40,276	41,423
Receivables		1,654	2,049
Tax refundable		562	1
REPO		1,240	4,800
Deposits with licensed banks		4,156	4,155
Cash and cash equivalents		611	984
		48,499	53,412
TOTAL ASSETS		161,176	165,983
EQUITY AND LIABILITIES			
EQUITY			
Share capital		96,246	96,246
Revaluation reserve		32,448	32,492
ESOS reserve		9,076	9,076
Premium on acquisition of non-controlling interests		(2,100)	(2,100)
Retained Earning/(Accumulated losses)		(42,648)	(42,738)
Equity attributable to owners of the Parent		93,022	92,976
Non-controlling interests		31,836	31,662
TOTAL EQUITY		124,858	124,638
NON-CURRENT LIABILITIES			
Deferred tax liabilities		13,772	13,785
Other Payable		1,355	1,474
Long-term borrowings		-	-
		15,127	15,259
CURRENT LIABILITIES			
Payables		21,191	26,005
Tax Payable		-	81
		21,191	26,086
TOTAL LIABILITIES		36,318	41,345
TOTAL EQUITY AND LIABILITIES		161,176	165,983
Net Assets per share (RM)		0.02	0.02

The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

COMPUGATES HOLDINGS BERHAD
Company No. 200401030779 (669287 - H)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 MARCH 2026

		Attributable to Owners of the Company							
		Non-distributable							
	Note	Share Capital	Revaluation Reserve	ESOS Reserve	Premium on Acquisition of Non-controlling Interests	Retained Earning / (Accumulated Losses)	Total	Non-controlling Interests	Total Equity
		RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2025		96,246	32,671	-	(2,100)	(21,595)	105,221	33,617	138,839
Total comprehensive loss		-	-	-	-	(21,322)	(21,322)	(1,955)	(23,277)
Share-based Payment Reserve		-	-	9,076	-	-	9,076	-	9,076
Acquisition of non-controlling interest		-	-	-	-	-	-	-	-
Realisation of revaluation surplus		-	(178)	-	-	178	-	-	-
Balance as at 31 December 2025		96,246	32,492	9,076	(2,100)	(42,738)	92,976	31,662	124,638
Balance as at 1 January 2026		96,246	32,492	9,076	(2,100)	(42,738)	92,976	31,663	124,638
Total comprehensive loss		-	-	-	-	46	46	173	219
Share-based Payment Reserve		-	-	-	-	-	-	-	-
Acquisition of non-controlling interest		-	-	-	-	-	-	-	-
Crystallisation of revaluation surplus		-	(45)	-	-	45	-	-	-
Balance as at 31 March 2026		96,246	32,448	9,076	(2,100)	(42,648)	93,022	31,836	124,858

The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

Company No. 200401030779 (669287 - H)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 31 MARCH 2026

	CURRENT YEAR TO DATE 31 March 2026 RM'000 (Unaudited)	CORRESPONDING PERIOD ENDED 31 March 2025 RM'000 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit /(Loss) before taxation	206	(2,214)
Adjustments for:-		
Depreciation of property and equipment	101	82
Unrealised (gain)/loss on foreign exchange	0	0
Interest expense	11	27
Interest Income	27	28
Operating profit/(loss) before working capital changes	345	(2,076)
Decrease/(Increase) in inventories	1,147	0
Decrease/(Increase) in receivables	394	(215)
(Decrease)/Increase in payables	(4,933)	2,613
Cash used in operations	(3,046)	321
Interest paid	(11)	(27)
Net income tax (paid)/refunded	(642)	0
NET CASH FROM /(USED IN) OPERATING ACTIVITIES	(3,699)	295
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	(27)	(28)
Purchase of property and equipment	(168)	(51)
Increase in plantation expenditure	(39)	(34)
NET CASH USED IN INVESTING ACTIVITIES	(234)	(113)
CASH FLOWS FROM FINANCING ACTIVITIES		
Placement of FD with licensed banks	(0)	1,000
Issurance of new share capital	-	-
NET CASH (USED IN)/FROM FINANCING ACTIVITIES	(0)	1,000
NET CHANGE IN CASH AND CASH EQUIVALENTS	(3,933)	1,182
EFFECTS OF FOREIGN EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(0)	(0)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	5,784	1,753
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	1,851	2,935
NOTE:		
Cash and cash equivalents comprise:		
Deposits placed with licensed banks	4,156	3,900
REPO	1,240	2,170
Cash and bank balances	611	765
	6,007	6,835
Less : Fixed deposits pledged with licensed banks	(4,156)	(3,900)
	1,851	2,935

The unaudited Condensed Consolidated Statements of Cash Flow should be read in conjunction with the audited financial tatements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.