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 30 JUNE 2026

The actual results of Compugates Holdings Berhad and its subsidiaries ("the Group") for the period ended 30 June 2026 are as follows:-

	NOTE	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		CURRENT YEAR QUARTER ENDED	CORRESPONDING QUARTER ENDED	CURRENT YEAR TO DATE	CORRESPONDING PERIOD ENDED
		30 June 2026	30 June 2025	30 June 2026	30 June 2025
		RM'000 (Unaudited)	RM'000 (Audited)	RM'000 (Unaudited)	RM'000 (Audited)
REVENUE		11,706	12,669	20,389	18,335
COST OF SALES		(9,265)	(7,983)	(16,467)	(13,511)
GROSS PROFIT		**2,442**	**4,686**	**3,922**	**4,824**
OTHER INCOME		43	30	465	59
SALES AND MARKETING EXPENSES		(50)	(52)	(91)	(95)
ADMINISTRATIVE EXPENSES		(1,857)	(2,130)	(3,401)	(4,358)
OTHER EXPENSES		(102)	(90)	(203)	(171)
FINANCE COSTS		-	(22)	(11)	(49)
PROFIT / (LOSS) BEFORE TAXATION		**476**	**2,423**	**682**	**209**
TAX EXPENSE		13	13	26	26
PROFIT / (LOSS) AFTER TAXATION		**488**	**2,436**	**708**	**235**
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)		488	2,436	708	235
INCOME / (LOSS) ATTRIBUTABLE TO:					
Owners of the Parent		139	1,148	185	(871)
Non-controlling Interests		350	1,288	523	1,106
		488	2,436	708	235
TOTAL COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:					
Owners of the Parent		139	1,148	185	(871)
Non-controlling Interests		350	1,288	523	1,106
		488	2,436	708	235
PROFIT / (LOSS) PER SHARE (SEN)	25	0.00	0.02	0.00	(0.01)

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 30 JUNE 2026

	Note	(Unaudited) AS AT END OF CURRENT YEAR QUARTER ENDED 30 June 2026 RM'000	(Audited) AS AT PRECEDING FINANCIAL YEAR ENDED 31 December 2025 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property and equipment		16,268	16,285
Plantation expenditure		2,732	2,656
Land held for property development		93,629	93,629
		112,629	112,571
CURRENT ASSETS			
Inventories		36,849	41,423
Receivables		6,630	2,049
Tax refundable		774	1
REPO		700	4,800
Deposits with licensed banks		3,656	4,155
Cash and cash equivalents		819	984
		49,427	53,412
TOTAL ASSETS		162,056	165,983
EQUITY AND LIABILITIES			
EQUITY			
Share capital		96,246	96,246
Revaluation reserve		32,403	32,492
ESOS reserve		9,076	9,076
Premium on acquisition of non-controlling interests		(2,100)	(2,100)
Retained Earning/(Accumulated losses)		(42,464)	(42,738)
Equity attributable to owners of the Parent		93,161	92,976
Non-controlling interests		32,185	31,662
TOTAL EQUITY		125,346	124,638
NON-CURRENT LIABILITIES			
Deferred tax liabilities		13,759	13,785
Other Payable		1,355	1,474
Long-term borrowings		-	-
		15,114	15,259
CURRENT LIABILITIES			
Payables		21,596	26,005
Tax Payable		-	81
		21,596	26,086
TOTAL LIABILITIES		36,710	41,345
TOTAL EQUITY AND LIABILITIES		162,056	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 30 JUNE 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		-	-	-	-	185	185	522	708
Share-based Payment Reserve		-	-	-	-	-	-	-	-
Acquisition of non-controlling interest		-	-	-	-	-	-	-	-
Crystallisation of revaluation surplus		-	(89)	-	-	89	-	-	-
Balance as at 30 June 2026		96,246	32,403	9,076	(2,100)	(42,464)	93,161	32,185	125,346

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 30 JUNE 2026

	CURRENT YEAR TO DATE 30 June 2026 RM'000 (Unaudited)	CORRESPONDING PERIOD ENDED 30 June 2025 RM'000 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit /(Loss) before taxation	682	209
Adjustments for:-		
Depreciation of property and equipment	203	171
Unrealised (gain)/loss on foreign exchange	0	0
Interest expense	11	27
Interest Income	66	28
Operating profit/(loss) before working capital changes	961	436
Decrease/(Increase) in inventories	4,575	2,626
Decrease/(Increase) in receivables	(4,581)	(4,274)
(Decrease)/Increase in payables	(4,528)	35
Cash used in operations	(3,573)	(1,177)
Interest paid	(11)	(27)
Net income tax (paid)/refunded	(854)	2
NET CASH FROM /(USED IN) OPERATING ACTIVITIES	(4,438)	(1,202)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	(66)	(28)
Purchase of property and equipment	(186)	(120)
Increase in plantation expenditure	(75)	(70)
NET CASH USED IN INVESTING ACTIVITIES	(327)	(219)
CASH FLOWS FROM FINANCING ACTIVITIES		
Placement of FD with licensed banks	500	744
Issurance of new share capital	-	-
NET CASH (USED IN)/FROM FINANCING ACTIVITIES	500	744
NET CHANGE IN CASH AND CASH EQUIVALENTS	(4,265)	(677)
EFFECTS OF FOREIGN EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(0)	1
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	5,784	1,753
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	1,519	1,078
NOTE:		
Cash and cash equivalents comprise:		
Deposits placed with licensed banks	3,656	4,156
REPO	700	380
Cash and bank balances	819	698
	5,175	5,234
Less : Fixed deposits pledged with licensed banks	(3,656)	(4,156)
	1,519	1,078

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.