



NATIONGATE HOLDINGS BERHAD

Registration No. 202101004230 (1404529-K)
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED
30 JUNE 2026**

NATIONGATE HOLDINGS BERHAD

Registration No. 202101004230 (1404529-K)

(Incorporated in Malaysia)

**Unaudited Condensed Consolidated Statements of Comprehensive Income⁽¹⁾
For the Second Quarter Ended 30 June 2026**

	Note	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
		Current Year	Preceding Year	Current	Preceding Year
		Quarter 30.06.2026 RM'000	Corresponding Quarter 30.06.2025 RM'000	Year-to-date 30.06.2026 RM'000	Corresponding Period 30.06.2025 RM'000
Revenue		1,768,930	2,604,737	3,488,869	5,442,962
Cost of sales		(1,710,535)	(2,531,011)	(3,402,200)	(5,268,179)
Gross profit		58,395	73,726	86,669	174,783
Other income		(18,596)	1,230	34,618	58,542
Administrative expenses		(21,607)	10,099	(99,570)	(70,787)
Operating profit		18,192	85,055	21,717	162,538
Finance costs		(12,724)	(17,174)	(27,526)	(39,039)
Finance income		2,603	15,410	5,433	34,256
Share of profit from an associate		1	1	2	2
Profit before tax	B11	8,072	83,292	(374)	157,757
Income tax	B5	2,981	(24,000)	3,687	(44,906)
Profit after tax		11,053	59,292	3,313	112,851
Profit attributable to:					
- Owners of the Company		10,904	52,153	11,416	106,034
- Non-controlling interest		150	7,139	(8,103)	6,817
		11,054	59,292	3,313	112,851
Total comprehensive profit attributable to:					
- Owners of the Company		10,903	52,153	11,416	106,034
- Non-controlling interest		150	7,139	(8,103)	6,817
		11,053	59,292	3,313	112,851
Earnings per share ("EPS") ⁽²⁾	B10				
- Basic (sen)		0.48	2.29	0.50	4.66
- Diluted (sen)		0.02	2.29	0.50	4.66

NOTES:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Comprehensive Income is detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.
- (2) EPS is calculated based on the Company's share capital of 2,262,644,810 shares in issue (30 June 2026: 2,276,679,510 ordinary shares). There are no dilutive instruments as at the end of the current quarter.

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Unaudited Condensed Consolidated Statements of Financial Position⁽¹⁾**As at 30 June 2026**

	Note	As at 30.06.2026 RM'000 (Unaudited)	As at 31.12.2025 RM'000 (Audited)
ASSETS			
Non-current assets			
Property, plant and equipment		450,183	386,114
Right-of-use assets		20,395	16,852
Investment properties		90,028	90,634
Goodwill		16,768	16,768
Investment in an associate		402	400
Deferred tax assets		19,801	11,539
		<u>597,577</u>	<u>522,307</u>
Current assets			
Inventories		684,116	1,141,397
Trade receivables		1,521,582	814,206
Other receivables, deposits and prepayments		103,301	53,538
Contract assets		7,835	11,433
Current tax assets		21,552	11,664
Investment securities		127	156
Cash and bank balances		321,067	417,512
		<u>2,659,580</u>	<u>2,449,906</u>
TOTAL ASSETS		<u>3,257,157</u>	<u>2,972,213</u>
EQUITY AND LIABILITIES			
Share capital		699,997	699,997
Treasury shares		(14,981)	(14,981)
Reserves		(130,970)	(130,970)
Non-controlling interest		38,918	47,021
Retained profits		435,197	457,721
Total equity		<u>1,028,161</u>	<u>1,058,788</u>
Non-current liabilities			
Borrowings	B7	142,639	106,677
Contract liabilities		26,379	21,943
Lease liabilities		12,285	12,256
Other payables		5,819	1,419
Deferred tax liabilities		4,511	3,089
		<u>191,633</u>	<u>145,384</u>
Current liabilities			
Trade payables		1,130,751	971,138
Contract liabilities		33,157	21,808
Other payables, accruals and provision		96,531	89,794
Derivatives financial liabilities		9,059	28,995
Borrowings	B7	759,301	633,914
Lease liabilities		8,519	4,834
Current tax liabilities		45	17,558
		<u>2,037,363</u>	<u>1,768,041</u>
Total liabilities		<u>2,228,996</u>	<u>1,913,425</u>
Total equity and liabilities		<u>3,257,157</u>	<u>2,972,213</u>
Net assets per share (sen) ⁽²⁾		<u>45.44</u>	<u>46.49</u>
Gearing ratio (times)		<u>0.88</u>	<u>0.70</u>

NOTES:

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Financial Position is detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share is calculated based on the Company's number of ordinary shares in issue of 2,262,644,810 shares (31 December 2025: 2,277,644,810 shares).

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Unaudited Condensed Consolidated Statements of Changes in Equity⁽¹⁾**For the Second Quarter Ended 30 June 2026**

	Attributable to Owners of the Company								
	Non-distributable					Distributable			
	Share Capital	ESGP Reserve	Foreign Currency Translation Reserve	Treasury Shares	Merger Reserve	Retained Profit	Total	Non-controlling Interest	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<u>6 months ended 31 March 2026</u>									
At 1 January 2026 (Audited)	699,997	2,373	17	(14,981)	(133,360)	457,721	1,011,767	47,021	1,058,788
Total comprehensive income for the financial period	-	-	-	-	-	11,416	11,416	(8,103)	3,313
<u>Transactions with owners of the Company:</u>									
Dividends	-	-	-	-	-	(33,940)	(33,940)	-	(33,940)
At 30 June 2026 (Unaudited)	699,997	2,373	17	(14,981)	(133,360)	435,197	989,243	38,918	1,028,161

NOTES:

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Changes in Equity is detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 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 Statements of Cash Flows⁽¹⁾
For the Second Quarter Ended 30 June 2026**

	Current Year-to-date 30.06.2026 RM'000	Preceding Year Corresponding Period 30.06.2025 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/ Profit before tax	(374)	157,757
Adjustments for: -		
Accretion of interest on lease liabilities	505	95
(Reversal)/ Allowance for slow moving inventories	(3,827)	2,035
Depreciation of:		
- property, plant and equipment	28,370	23,506
- right-of-use assets	4,317	1,912
- investment properties	1,976	152
Fair value (gain)/ loss on derivative financial assets	(19,935)	16,668
Fair value loss on investment securities	29	3
Property, plant and equipment written off	-	32,117
Interest expense	27,021	38,944
Interest income	(5,433)	(34,256)
Share of profit from an associate	(2)	(2)
Unrealised loss/ (gain) on foreign exchange	45,439	(57,126)
Operating profit before working capital changes	78,086	181,805
Net changes in:		
Inventories	461,108	96,170
Receivables	(743,471)	(723,810)
Payables	144,598	(578,075)
Contract assets	3,598	85
Contract liabilities	15,785	(6,661)
Cash used in operation	(40,296)	(1,030,486)
Income tax paid	(30,553)	(14,139)
Interest paid	(27,021)	(38,944)
Net cash used in operating activities	(97,870)	(1,083,569)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	5,433	34,256
Proceeds from disposal of shareholding in subsidiary	-	1,620
Net changes in money market fund	-	2
Proceeds from disposal of property, plant and equipment	-	312
Purchase of property, plant and equipment	(93,808)	(96,516)
Net cash used in investing activities	(88,375)	(60,326)
CASH FLOW FROM FINANCING ACTIVITIES		
Dividends paid	(33,940)	(28,458)
Payment of lease liabilities	(4,651)	(2,049)
Drawdown/ (Repayment) of bankers' acceptance	69,390	(268,315)
Drawdown of term loans	33,568	36,146
Drawdown/ (Repayment) of revolving credit	20,000	(5,500)
Drawdown/ (Repayment) of hire purchase	5,433	(5,882)
Net cash from/ (used in) financing activities	89,800	(274,058)

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Unaudited Condensed Consolidated Statements of Cash Flows⁽¹⁾
For the Second Quarter Ended 30 June 2026 (Cond't)

	Current Year-to-date 31.03.2026 RM'000	Preceding Year Corresponding Period 31.03.2025 RM'000
NET DECREASE IN CASH AND CASH EQUIVALENTS	(96,445)	(1,417,953)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	-	(14)
CASH AND CASH EQUIVALENTS AT BEGINNING	417,512	1,927,681
CASH AND CASH EQUIVALENTS AT END	321,067	509,714
Represented by:		
Cash and bank balances	321,067	509,704
Short term deposits with licensed banks	-	10
	321,067	509,714

NOTES:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Cash Flow is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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PART A – EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 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 Boards (“MASB”) and Paragraph 9.22 of Listing Requirements of Bursa Securities.

The interim financial statements should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 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 NGH and its subsidiaries and associated company (“Group”) since the financial year ended 31 December 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 December 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.

Effective for annual periods beginning on or after 1 January 2026

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity

Annual Improvements to MFRS Accounting Standards – Volume 11

Effective for annual periods beginning on or after 1 January 2027

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates: Translation to a Hyperinflationary Presentation Currency

Effective date yet to be confirmed

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.

The adoption of the above MFRSs and amendments to MFRSs are not expected to have any material impact on the financial statements of the Group upon initial application.

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 December 2025.

A4. SEASONAL OR CYCLICAL FACTORS

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

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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 during the current interim financial period.

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 financial year to date.

A7. DEBT AND EQUITY SECURITIES

There were no other issuances, cancellations, repurchases, resales or repayments of debt and equity securities during the current quarter under review.

A8. DIVIDEND PAID

The fourth single tier interim dividend of 0.25 sen per ordinary share amounting to RM5,656,611 in respect of the financial year ended 31 December 2025 that was declared on 25 February 2026 was paid on 26 March 2026.

A special single tier dividend of 1.00 sen per ordinary share amounting to RM22,626,448 in respect of the financial year ended 31 December 2025 that was declared on 25 February 2026 was paid on 17 April 2026.

The first single tier interim dividend of 0.25 sen per ordinary share amounting to RM5,656,611 for the financial year ended 31 December 2026 that was declared on 28 May 2026 was paid on 29 June 2026.

A9. SEGMENTAL INFORMATION

The Group is an electronic manufacturing services (“EMS”) provider focusing on the assembly and testing of electronic components and products to produce completed printed circuit boards (“PCB”), semi-finished sub-assemblies and fully-assembled electronic products, as well as semiconductor devices.

For management purposes, the Group is organised into business units based on their nature of businesses and customer segment as well as geographical sales contribution.

Segmental information is provided based on contribution by business units based on their nature of businesses and customer segment as well as by geographical factors.

(a) Contribution by customer segment

By customer segments	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Current Year-To- Date 30.06.2026 RM'000	Preceding Year Corresponding Period 30.06.2025 RM'000
Networking and telecommunications	164,557	134,289	274,938	255,263
Industrial instruments	36,054	24,343	60,807	54,960
Data computing	1,502,825	2,418,875	3,023,783	5,078,823
Consumer electronics	7,971	1,958	14,970	4,332
Automotive	47,385	12,851	96,888	24,887
Others ⁽¹⁾	10,138	12,421	17,483	24,697
Total	1,768,930	2,604,737	3,488,869	5,442,962

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(b) Contribution by geographical factors

Countries	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Current Year-To- Date 30.06.2026 RM'000	Preceding Year Corresponding Period 30.06.2025 RM'000
Malaysia	1,377,373	2,384,685	2,957,609	4,579,239
Singapore	10,471	22,499	28,071	605,387
USA	117,135	7,988	166,780	27,476
Germany	18,376	9,771	35,410	23,559
Australia	2,115	3,414	6,123	6,740
Other Asian countries ⁽²⁾	211,845	26,588	228,070	43,778
Other European countries ⁽³⁾	28,949	148,411	59,826	151,366
Other North American countries ⁽⁴⁾	701	1,381	2,301	5,417
Other African countries ⁽⁵⁾	1,965	-	4,679	-
Total	1,768,930	2,604,737	3,488,869	5,442,962

Notes:

- (1) Mainly consists of manufacturers of medical devices, Internet of Things, household electronic products, analytical instrumentation devices and warehousing and storage services.
- (2) Other Asian countries include Taiwan, China, Hong Kong, Vietnam, Thailand and India.
- (3) Other European countries include France, United Kingdom, Denmark, Ireland, Norway, Turkey, Hungary, Czech Republic and Slovakia.
- (4) Other North America countries include Canada and Mexico.
- (5) Other African country includes Tunisia.

A10. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE REPORTING PERIOD

There were no other material events subsequent to the end of the current financial period under review that have not been reflected in this interim financial report.

A11. CHANGES IN COMPOSITION OF THE GROUP

During the financial period, the Group undertook an internal reorganisation involving the transfer of the equity interest in NationGate TT (M) Sdn. Bhd. ("NTT") from NationGate Computing Sdn. Bhd. to NationGate System Sdn. Bhd. The reorganisation did not result in any change in the Group's effective ownership or control of NTT and had no material impact on the Group's financial position or financial performance.

Saved as disclosed above, there were no material changes in the composition of the Group during the current financial quarter under review.

A12. CONTINGENT LIABILITIES OR CONTINGENT ASSETS

There were no contingent liabilities or contingent assets in the Group since the date of the last annual statement of financial position.

A13. RELATED PARTY TRANSACTIONS DISCLOSURES

The following companies are related parties as they relate to companies in which one of the directors of the Group has substantial financial interest.

- VS Solution Services Sdn Bhd ("VS")

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- SkyGate Integration Sdn Bhd (“SI”)
- SkyGate Sciences Sdn Bhd (“SC”)
- SkyGate Precision Sdn Bhd (“SP”)
- Nation Robo Sdn Bhd (“NR”)

Type of transactions	Related parties	Individual Quarter		Cumulative Period	
		Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
		30.06.2026	30.06.2025	30.06.2026	30.06.2025
		RM'000	RM'000	RM'000	RM'000
Enhancement on manufacturing facilities to support operational requirements.	NR	2,421	-	2,421	-
Purchase and installation of metal racking systems and machinery	VS	17	35	692	776
Purchase of spare parts and consumables for theGroup’s manufacturing activities	VS	219	119	324	197
Purchase of spare parts for maintenance of building and office equipment	VS	55	179	209	329
Purchase of spare parts and consumables for theGroup’s manufacturing activities	SP	2	3	28	4
Purchase of direct materials	SI	859	-	859	-
Rental Expenses	SC	1,161	1,024	2,254	2,048
Rental Expenses	SP	314	-	784	-
Rental Expenses	NR	1,117	-	2,248	-

A14. CAPITAL COMMITMENTS

	As at 30.06.2026 RM'000	As at 30.06.2025 RM'000
Approved and contracted for:		
- Property, Plant and Equipment	362,799	98,466
	362,799	98,466

A15. FINANCIAL DERIVATIVES

The Group enters into forward exchange contracts to manage its exposure to purchases that are denominated in USD.

The notional value of foreign currency forward contracts as at financial period under review is as follow.

	As at 30.06.2026 RM'000
Foreign currency hedging contracts	
Notional value of contracts*	2,238,202
*Equivalent to USD 548million.	

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PART B – ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. REVIEW OF PERFORMANCE**

	Current Year	Preceding Year	Current Year-	Preceding Year
	Quarter	Corresponding	To-Date	Corresponding
	30.06.2026	30.06.2025	30.06.2026	30.06.2025
	RM'000	RM'000	RM'000	RM'000
Revenue	1,768,930	2,604,737	3,488,869	5,442,962
Gross Profit	58,395	73,726	86,669	174,783
Profit before interest and tax	18,192	85,055	21,717	162,538
Profit/ (Loss) before tax	8,072	83,292	(374)	157,757
Profit after tax	11,053	59,292	3,313	112,851
Profit attributable to owners of the Company	10,904	52,153	11,416	106,034

Comparison with preceding year corresponding quarter

The Group recorded RM1.8 billion revenue, representing a decrease of RM0.8 billion from RM2.6 billion revenue recorded in the preceding year corresponding quarter. The decline was primarily driven by lower revenue contributions from the Data Computing segment. Consequently, gross profit decreased by RM15.3 million.

The Group recorded a profit before tax of RM8.1 million, compared to a profit before tax of RM83.3 million in the preceding year corresponding quarter, representing a decline of RM75.2 million, which was predominantly attributable to the significant reduction in sales besides less favourable foreign exchange movements.

Comparison with preceding year corresponding year-to-date

The Group recorded RM3.5 billion revenue, representing a decreased of RM1.9 billion from RM5.4 billion revenue recorded in the preceding financial year-to-date. This was mainly caused by the lower revenue contributions from the Data Computing segment.

Consequently, both gross profit and profit before tax decreased by 50.4% and 100.2% respectively.

B2. COMPARISON WITH IMMEDIATE-PRECEDING QUARTER'S RESULTS

	Current Year	Immediate-Preceding
	Quarter	Quarter
	30.06.2026	31.03.2026
	RM'000	RM'000
Revenue	1,768,930	1,719,939
Gross Profit	58,395	28,274
Profit before interest and tax	18,192	3,525
Profit/ (Loss) before tax	8,072	(8,446)
Profit/ (Loss) after tax	11,053	(7,740)
Profit attributable to owners of the Company	10,904	512

The Group's revenue for the quarter under review has increased by 2.8% to RM1,768.9 million compared to RM1,719.9 million in preceding quarter. Increase in revenue was mainly attributed to the increase in revenue generated from Networking & Telecommunication segments which increased by RM54.2 million.

The Group recorded a 106.5% increase in gross profit to RM58.4 million, with profit before tax rising to RM8.1 million. The growth was primarily attributable to stronger revenue contributions from the Networking and Telecommunication segments, complemented by enhanced performance in the Data Computing segment.

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B3. PROSPECTS OF THE GROUP

The Group is well-positioned to benefit from the continued adoption of artificial intelligence ("AI"), cloud computing and digital infrastructure, which are driving demand for server-related manufacturing and advanced technology solutions. The rapid growth of AI workloads is also increasing the need for high-speed data transmission and optical connectivity, providing opportunities across related technology segments, including photonics.

Leveraging Malaysia's established Electrical & Electronics ("E&E") ecosystem, the Group remains focused on strengthening its manufacturing capabilities and expanding its participation in higher-value technology segments. The Group continues to advance its photonics-related initiatives, with the related facilities expected to be completed by the fourth quarter of 2026.

While global economic and geopolitical uncertainties persist, the Board remains cautiously optimistic about the Group's prospects for the financial year ending 31 December 2026 and will continue to focus on operational excellence, execution discipline and sustainable long-term growth.

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

	<u>Individual Quarter</u>		<u>Cumulative Period</u>	
	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Current Year- To-Date 30.06.2026 RM'000	Preceding Year Corresponding Period 30.06.2025 RM'000
In respect of current period:				
Current tax	(1,906)	29,486	3,153	37,730
Deferred tax	(1,075)	(5,486)	(6,840)	7,176
	<u>(2,981)</u>	<u>24,000</u>	<u>(3,687)</u>	<u>44,906</u>
Effective tax rate (%)	(36.9)	28.8	(985.8)	28.5
Statutory tax rate (%)	24.0	24.0	24.0	24.0

The Group recorded a tax credit during the quarter under reviewed, mainly driven by adjustments to tax provisions from the preceding quarter and the recognition of deferred tax assets arising from temporary differences recognised by certain subsidiaries.

B6. STATUS OF CORPORATE PROPOSALS

There were no corporate proposals announced but not completed as at the date of this interim financial report.

B7. GROUP BORROWINGS AND DEBTS SECURITIES

	Long Term RM'000	Short Term RM'000	Total Borrowings RM'000
As at 30 June 2026			
<u>Secured</u>			
Bankers' acceptance	-	710,429	710,429
Finance leases	5,166	4,657	9,823
Term loans	137,473	10,215	147,687
Revolving credit	-	34,000	34,000
Total	<u>142,639</u>	<u>759,301</u>	<u>901,940</u>

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The bank borrowings are secured and denominated in both Ringgit Malaysia and US Dollar.

The currency profile of borrowing is as follows:

Currency Profile

	USD'000	RM'000
US Dollar	159,787	650,332
Ringgit Malaysia	N/A	251,608
Total	159,787	901,940

B8. MATERIAL LITIGATION

There was no material litigation against the Group for the financial period under review.

B9. DIVIDENDS

On 25 February 2026, the Company proposed an interim single tier dividend of 0.25 sen per ordinary share in respect of the financial year ended 31 December 2025. The entitlement date and payment date are on 13 March 2026 and 26 March 2026 respectively.

On 25 February 2026, the Company proposed a special single tier interim dividend of 1.00 sen per ordinary share in respect of the financial year ended 31 December 2025. The entitlement date and payment date are on 3 April 2026 and 17 April 2026 respectively.

On 28 May 2026, the Company proposed an interim single tier dividend of 0.25 sen per ordinary share in respect of the financial year ended 31 December 2026. The entitlement date and payment date are on 16 June 2026 and 29 June 2026 respectively.

On 21 August 2026, the Company proposed an interim single tier dividend of 0.25 sen per ordinary share in respect of the financial year ended 31 December 2026. The entitlement date and payment date are on 9 September 2026 and 22 September 2026 respectively.

B10. EARNINGS PER SHARE ("EPS")

	<u>Individual Quarter</u>		<u>Cumulative Period</u>	
	Current Year Quarter 30.06.2026	Preceding Year Corresponding Quarter 30.06.2025	Current Year-To-Date 30.06.2026	Preceding Year Corresponding Period 30.06.2025
Profit attributable to the Owners of the Company (RM'000)	10,904	52,153	11,416	106,034
Number of ordinary shares in issue ('000)	2,262,645	2,276,680	2,262,645	2,276,680
Basic EPS (sen)	0.48	2.29	0.50	4.66
Diluted EPS (sen)	0.02	2.29	0.50	4.66

NATIONGATE HOLDINGS BERHAD

Registration No. 202101004230 (1404529-K)

(Incorporated in Malaysia)

B11. NOTES TO THE CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Profit for the period was derived after taking into consideration of the following:

	<u>Individual Quarter</u>		<u>Cumulative Period</u>	
	Current Year	Preceding Year	Current Year-To-	Preceding Year
	Quarter	Corresponding	Date	Corresponding
	30.06.2026	30.06.2025	30.06.2026	30.06.2025
	RM'000	RM'000	RM'000	RM'000
After charging:				
Depreciation of investment property	1,096	76	1,976	152
Depreciation of property, plant and equipment	15,396	10,882	28,370	23,506
Depreciation on right-of-use ("ROU") assets	2,163	956	4,317	1,912
Fair value loss on investment securities	11	19	29	3
Property, plant and equipment written off	-	-	-	32,117
Interest expense	12,724	17,174	27,526	39,039
Lease payment for:				
- Low value assets	11	20	44	40
- Short term leases	584	122	1,163	224
Unrealised (gain)/ loss on foreign exchange	(7,009)	(478)	45,439	(57,126)
And crediting:				
Interest income	2,603	15,410	5,433	34,256
Rental income	2,650	425	5,058	834
Realised (loss)/ gain on foreign exchange	(22,910)	27,954	3,598	(4,789)
Reversal/ (Allowance) for slow moving inventories	5,896	81	3,827	(2,035)
Fair value (loss)/ gain on derivative financial assets	(1,754)	(776)	19,935	(16,668)

B12. 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 21 Aug 2026.

BY ORDER OF THE BOARD
NATIONGATE HOLDINGS BERHAD