PANTECH GLOBAL BERHAD

(Registration No. 202401009555 (1555405-U))
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 AUGUST 2026

PANTECH GLOBAL BERHAD
(Registration No. 202401009555 (1555405-U))
(Incorporated in Malaysia under the Companies Act 2016)

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

	Second Quarter		Cumulative Quarter	
	Current Quarter 31/08/2026 RM'000	Preceding Corresponding Quarter 31/08/2025 RM'000	Current Year To Date 31/08/2026 RM'000	Preceding Year To Date 31/08/2025 RM'000
Revenue	**173,707**	126,901	**333,385**	252,532
Operating expenses	(147,641)	(112,656)	(284,798)	(222,039)
Other operating income	946	1,217	1,909	2,918
Profit from operations	**27,012**	**15,462**	**50,496**	**33,411**
Finance cost	(2,316)	(1,939)	(4,199)	(4,005)
Profit before taxation	**24,696**	**13,523**	**46,297**	**29,406**
Taxation	(5,364)	(3,321)	(10,606)	(7,180)
Profit for the period	**19,332**	**10,202**	**35,691**	**22,226**
Other comprehensive income net of tax				
Realisation of revaluation reserve upon depreciation of revalued asset	(39)	45	6	90
Transfer of revaluation reserve to retained earnings	39	(45)	(6)	(90)
Total comprehensive income for the period	**19,332**	**10,202**	**35,691**	**22,226**
Earnings per share				
Basic and diluted earnings per ordinary share (sen)	**2.27**	**1.20**	**4.20**	**2.61**

Notes:

(1) The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 28 February 2026 and the accompanying explanatory notes attached to this interim financial report.

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

	31/08/2026 Unaudited RM'000	28/02/2026 Audited RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	**267,228**	271,582
Capital work-in-progress	**466**	199
	267,694	271,781
Current Assets		
Inventories	**247,816**	252,856
Trade and other receivables	**111,388**	78,535
Amount due from related companies	**16,200**	9,029
Tax recoverable	**1,775**	3,595
Cash and bank balances	**165,539**	105,312
	542,718	449,327
TOTAL ASSETS	**810,412**	721,108
EQUITY AND LIABILITIES		
EQUITY		
Share capital	**466,883**	466,883
Revaluation reserve	**242**	248
Retained earnings	**81,150**	62,453
TOTAL EQUITY	**548,275**	529,584
LIABILITIES		
Non-Current Liabilities		
Borrowings	**27,690**	7,471
Lease liabilities	**7,210**	7,209
Deferred tax liabilities	**16,469**	16,470
	51,369	31,150
Current Liabilities		
Trade and other payables	**27,874**	35,645
Borrowings	**177,479**	121,744
Lease liabilities	**3,086**	2,861
Amount due to a related company	**-**	1
Tax payable	**2,329**	123
	210,768	160,374
TOTAL LIABILITIES	**262,137**	191,524
TOTAL EQUITY AND LIABILITIES	**810,412**	721,108
NET ASSETS PER SHARE (RM)	**0.6450** (2)	0.6230 (2)

Notes:

(1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 28 February 2026 and the accompanying explanatory notes attached to this interim financial report.

(2) Computed based on total equity attributable to owners of the Company divided by the Company's total number of ordinary shares as at the end of the reporting period.

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

	← Attributable to Owners of the Company →			
	Non-Distributable		Distributable	
	Share Capital RM'000	**Revaluation Reserve RM'000**	**Retained Earnings RM'000**	**Total RM'000**
Balance at 1 March 2025	466,883	254	58,960	526,097
Transactions with owners:				
Interim dividend paid to shareholders	-	-	(17,000)	(17,000)
Special dividend paid to shareholders	-	-	(8,500)	(8,500)
Total transactions with owners	-	-	(25,500)	(25,500)
Profit for the period	-	-	22,226	22,226
Other comprehensive income for the period	-	(90)	90	-
Total comprehensive income for the period	-	(90)	22,316	22,226
Balance at 31 August 2025	**466,883**	**164**	**55,776**	**522,823**
Balance at 1 March 2026	466,883	248	62,453	529,584
Transactions with owners:				
Second interim dividend paid to shareholders	-	-	(17,000)	(17,000)
Total transactions with owners	-	-	(17,000)	(17,000)
Profit for the period	-	-	35,691	35,691
Other comprehensive income for the period	-	(6)	6	-
Total comprehensive income for the period	-	(6)	35,697	35,691
Balance at 31 August 2026	**466,883**	**242**	**81,150**	**548,275**

Notes:

(1) The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 28 February 2026 and the accompanying explanatory notes attached to this interim financial report.

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

	Current Year To Date 31/08/2026 RM'000	Preceding Year To Date 31/08/2025 RM'000
OPERATING ACTIVITIES		
Profit before taxation	**46,297**	29,406
Adjustments for:		
Depreciation of property, plant and equipment	**7,010**	6,665
Depreciation of right-of-use assets	**1,079**	275
Interest expense	**3,257**	3,400
Interest income	**(1,769)**	(2,828)
Lease liabilities interest expense	**217**	64
Gain on disposal of property, plant and equipment	**(53)**	(64)
Net movement of inventories written down	**50**	(70)
Property, plant and equipment written off	**8**	8
Unrealised loss/(gain) on foreign exchange	**3,689**	(1,975)
Operating profit before changes in working capital	**59,785**	34,881
Changes in working capital:-		
Inventories	**4,990**	(22,211)
Receivables	**(32,853)**	5,382
Payables	**(11,460)**	(3,662)
Related companies	**(7,172)**	1,272
Cash generated from operations	**13,290**	15,662
Tax paid (net)	**(6,580)**	(8,210)
Net cash flows generated from operating activities	**6,710**	7,452
INVESTING ACTIVITIES		
Interest received	**1,769**	2,828
Purchase of property, plant and equipment	**(2,024)**	(90,321)
Proceeds from disposal of property, plant and equipment	**53**	158
Capital work-in-progress incurred	**(268)**	(71)
Net cash flows used in investing activities	**(470)**	(87,406)
FINANCING ACTIVITIES		
Dividend paid	**(17,000)**	(25,500)
Interest paid	**(3,257)**	(3,400)
Lease liabilities interest paid	**(217)**	(64)
Repayment of lease liabilities	**(1,492)**	(668)
Drawdown of short-term borrowings	**54,871**	8,761
Drawdown of term loan	**24,650**	-
Repayment of term loan	**(3,568)**	(17,831)
Proceeds from public issue received during the year	**-**	178,315
Net cash flows generated from financing activities	**53,987**	139,613

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 AUGUST 2026 [(1)] (CONTINUED)

	Current Year To Date 31/08/2026 RM'000	Preceding Year To Date 31/08/2025 RM'000
NET INCREASE IN CASH AND CASH EQUIVALENTS	**60,227**	59,659
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	**105,312**	105,625
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	**165,539**	165,284

Notes:

(1) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 28 February 2026 and the accompanying explanatory notes attached to this interim financial report.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING

A1 Basis of Preparation

The interim financial statements of Pantech Global Berhad ("Pantech Global" or the "Company") and its subsidiaries (the "Group") are unaudited and have been prepared in accordance with the requirements of MFRS No 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Malaysia Securites Berhad ("Bursa Securities").

This interim financial report should be read in conjunction with the audited financial statements for the financial year ended 28 February 2026 and the accompanying explanatory notes attached to this interim financial report.

A2 Significant Accounting Policies

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 28 February 2026, except for the adoption of the following new MFRS and amendments to MFRSs that have been issued by the MASB.

Standards issued but not yet effective

The new MFRSs and amendments to MFRSs that are issued, but not yet effective, up to the date of issuance of the Group's financial statements are disclosed below. The Group intends to adopt these new and amended standards and interpretations, if applicable, when they become effective in the respective financial periods.

(a) **Effective for period 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*
- Amendments to MFRS 128 Investments in Associates and Joint Ventures – Amendments to the Fair Value Option for Investments in Associates and Joint Ventures

(b) **Effective for financial period beginning on or after 1 January 2029**

- MFRS 20 Regulatory Assets and Regulatory Liabilities

(c) **Amendments effective for a 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*

* Not applicable to the Group's and the Company's operations

A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONTINUED)

A2 Significant Accounting Policies (continued)

Standards issued but not yet effective (continued)

The initial applications of the above new standards, amendments to MFRS are not expected to have any significant impact on the interim financial statements of the Group and the Company except as follows:

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:

- Improved comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, but companies can apply it earlier.

The Group and the Company are currently assessing the impact of this MFRS 18 to determine the impact they will have on the Group's and the Company's financial statements disclosures.

A3 Audit Report of Preceding Annual Financial Statement

There were no qualifications on the audited financial statements of the Group for the financial year ended 28 February 2026.

A4 Seasonal or Cyclical Factors

The Group's business operations were not affected by any seasonal or cyclical factors.

A5 Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no items or events that arose, which affected the assets, liabilities, equity, net income or cash flows of the Group, that are unusual by reason of their nature, size or incidence for the financial quarter under review.

A6 Material Changes in Estimates

There were no changes in estimates that have a material effect during the quarter under review.

A7 Debt and Equity Securities

There were no issuance, cancellation, repurchases, resale and repayments of debt and equity securities during the quarter under review.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONTINUED)

A8 Dividend Paid

	Current Year To Date 31/08/2026 RM'000	Preceding Year To Date 31/08/2025 RM'000
Dividend in respect of financial year ended 28 February 2025, paid on 13 June 2025		
Interim single tier dividend of 2.0 sen per ordinary share	-	17,000
Special single tier dividend of 1.0 sen per ordinary share	-	8,500
Second interim dividend in respect of financial year ended 28 February 2026, paid on 19 June 2026		
Single tier dividend of 2.0 sen per ordinary share	17,000	-
	17,000	25,500

A9 Segment Information

The Group is principally involved in the manufacture of butt weld pipe fittings and welded pipes.

Information on operating segment has not been reported as the Group's revenue, profit or loss, assets and liabilities are mainly confined to a single operating segment, namely manufacturing.

A10 Valuation of Property, Plant and Equipment

Property, plant and equipment of the Group are stated at cost or valuation less accumulated depreciation and any accumulated impairment losses.

A11 Significant Events Subsequent to the End of the Interim Financial Period

Save for the Proposed Disposal as disclosed in Note B6, there were no other material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial

A12 Changes in the Composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONTINUED)

A13 Contingent Assets and Contingent Liabilities

As at the date of this announcement, there were no material contingent liabilities incurred by the Group which, upon crystallisation would have a material impact on the financial position and business of the Group.

The Company has provided the following corporate guarantees to financial institutions for credit facilities granted to its subsidiaries: -

	31/08/2026 RM'000
Corporate guarantees	356,201

A14 Fair Value of Financial Instruments

There was no gain or loss arising from fair value changes of financial assets and liabilities for the current financial quarter under review.

A15 Capital Commitments

The Group has made commitments for the capital expenditures of property, plant and equipment as follow:

	31/08/2026 RM'000
Approved and contracted for	19,352

A16 Significant Related Party Transactions

The significant related party transactions of the Group are as shown below:

	Individual Quarter		Cumulative Quarter	
	Current Quarter 31/08/2026 RM'000	Preceding Corresponding Quarter 31/08/2025 RM'000	Current Year To Date 31/08/2026 RM'000	Preceding Year To Date 31/08/2025 RM'000
Transactions with related companies:				
- Sales	16,245	14,244	31,891	21,969
- Purchases	(1)	(41)	(134)	(57)
- Rental expenses	(309)	(309)	(618)	(650)
- Rental income	-	8	-	17

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1 Review of Performance

	Individual Quarter		Cumulative Quarter	
	Current Quarter 31/08/2026 RM'000	Preceding Corresponding Quarter 31/08/2025 RM'000	Current Year To Date 31/08/2026 RM'000	Preceding Year To Date 31/08/2025 RM'000
Revenue	173,707	126,901	333,385	252,532
Profit from operations	27,012	15,462	50,496	33,411
Profit before taxation	24,696	13,523	46,297	29,406
Profit for the period	19,332	10,202	35,691	22,226

Individual quarter ended 31 August 2026

For the current quarter ended 31 August 2026 ("Q2 FY2027"), the Group recorded a revenue of RM173.71 million, representing an increase of RM46.81 million or 36.88% compared with RM126.90 million recorded in the corresponding quarter ended 31 Aug 2025 ("Q2 FY2026"). The increase was mainly attributable to higher sales volume and improved average selling prices.

Profit from operations increased by RM11.55 million or 74.70% to RM27.01 million (Q2 FY2026: RM15.46 million), while profit before taxation ("PBT") increased by RM11.17 million or 82.62% to RM24.70 million (Q2 FY2026: RM13.52 million). Consequently, profit for the period increased by RM9.13 million or 89.49% to RM19.33 million compared with RM10.20 million in Q2 FY2026.

The improvement in profitability was supported by the Group's ability to factor the impact of tariffs, higher raw material costs and rising energy costs into selling prices, complemented by a more favourable product mix and improved operating leverage.

Cumulative quarter ended 31 August 2026

For the six-month financial period ended 31 August 2026 ("6M FY2027"), the Group recorded cumulative revenue of RM333.39 million, representing an increase of RM80.85 million or 32.02% compared with RM252.53 million in the corresponding period ended 31 August 2025 ("6M FY2026"). The growth reflected higher sales volume and improved average selling prices throughout the period.

Profit from operations grew by RM17.09 million or 51.14% to RM50.50 million (6M FY2026: RM33.41 million) and PBT increased by RM16.89 million or 57.44% to RM46.30 million (6M FY2026: RM29.41 million). Profit for the period strengthened by RM13.47 million or 60.58% to RM35.69 million (6M FY2026: RM22.23 million).

The stronger cumulative profitability was supported by economies of scale from higher sales volume, a more favourable product mix and more stable foreign exchange rates. The Group's pricing measures also helped to mitigate the impact of tariffs, higher raw material and energy costs.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B2 Comparison with Immediate Preceding Quarter Results

The Group recorded revenue of RM173.71 million for the current quarter ended 31 August 2026, representing an increase of RM14.03 million or 8.79% compared with RM159.68 million in the immediate preceding quarter ended 31 May 2026 ("Q1 FY2027"). The increase in revenue was mainly attributable to improved average selling price.

Profit from operations increased by RM3.53 million or 15.02% to RM27.01 million, while PBT rose by RM 3.10 million or 14.33% to RM24.70 million (Q1 FY2027: RM23.48 million and RM21.60 million). Profit for the period also increased by RM2.97 million or 18.17% to RM19.33 million (Q1 FY2027: RM16.36 million).

The sequential increase in profitability was attributable to stronger operating performance, supported by greater operating efficiency and a more favourable product mix.

B3 Prospects

Pantech Global Berhad, together with its subsidiaries ("the Group"), remains committed to strengthening its position as a leading manufacturer and exporter of carbon steel and stainless steel butt weld pipe fittings, as well as stainless steel welded pipes.

Following the stronger revenue and profitability recorded in the first half of FY2027, the Group will continue to focus on sustaining its business momentum in the remaining period of the financial year. Demand across the Group's key end-user industries is expected to remain resilient, supported by ongoing industrial activities and infrastructure investments.

The Group will continue to maintain pricing discipline to manage the impact of changes in tariffs, raw material and energy costs, while focusing on operating efficiency and prudent cost management to support profitability. Nevertheless, the group remains mindful of uncertainties arising from geopolitical developments, evolving trade policies and fluctuations in raw material prices, which may affect market demand and profit margins.

Barring any unforeseen circumstances, the Group expects to deliver stronger performance in the second half of FY2027 compared with the first half, supported by its business resilience.

B4 Profit Forecast

The Group did not issue any profit forecast or guarantee during the current financial quarter under review.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B5 Taxation

	Individual Quarter		Cumulative Quarter	
	Current Quarter 31/08/2026 RM'000	Preceding Corresponding Quarter 31/08/2025 RM'000	Current Year To Date 31/08/2026 RM'000	Preceding Year To Date 31/08/2025 RM'000
Current taxation	6,080	3,334	11,338	7,211
Over provision in prior year	(730)	-	(730)	-
Realisation of deferred tax upon depreciation of revalued assets	14	(13)	(2)	(31)
	5,364	3,321	10,606	7,180

The Group's effective tax rates for the current quarter and the financial period-to-date were 21.72% and 22.91% respectively, lower than the statutory tax rate of 24.0%, mainly due to an over-provision of income tax of RM0.73 million in respect of the prior financial year, arising from the approval of a tax incentive.

B6 Status of Corporate Proposals

Save as disclosed below, there are no corporate proposals announced but not yet completed as at the date of this interim financial report.

On 13 October 2026, the Company announced that its wholly-owned subsidiary, Pantech Steel Industries Sdn Bhd, had entered into a sale and purchase agreement with Veltrix Land Sdn Bhd (formerly known as Aconnex Sdn Bhd) for the proposed disposal of a parcel of freehold land situated at Geran 45734, Lot 6078, in the Mukim of Kapar, District of Klang, State of Selangor, measuring approximately 10.01 acres for a total disposal consideration of RM31.73 million. As at the date of this report, the proposed disposal has yet to be completed ("Proposed Disposal").

B7 Utilisation of Proceeds from the Public Issue

The utilisation of proceeds from the Public Issue amounting to RM178.32 million as of 31 August 2026 is as follows:

Details of use of proceeds	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance Unutilised RM'000	Estimated Timeframe From The Date of Listing For Utilisation
Business expansion	67,320	38,094	29,226	Within 36 months
Capital expenditure	64,680	58,753	5,927	Within 36 months
Repayment of bank borrowings	15,000	15,000	-	Within 6 months
Working capital	22,715	22,715	-	Within 12 months
Estimated listing expenses	8,600	8,600	-	Within 3 months
	178,315	**143,162**	**35,153**	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 10 February 2025.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B8 Group Borrowings and Lease Liabilities

The Group's borrowings as at the end of the reporting quarter are as follows:-

	Current RM'000	Non-current RM'000
Borrowings		
Unsecured: -		
- Term loans	4,997	27,690
- Bankers' acceptance, trust receipts and other short term loan	70,020	-
- Foreign currency loan	102,462	-
	177,479	27,690

Foreign currency borrowings included above:

	Foreign Currency '000	RM Equivalent '000
US Dollar	25,183	102,462

	Current RM'000	Non-current RM'000
Lease Liabilities		
Lease liabilities	3,086	7,210

B9 Material Litigations

As at the date of this report, the Group is not engaged in any material litigation.

B10 Proposed Dividend

The Board of Directors has approved and declared a first interim single tier dividend of 2.2 sen per ordinary share in respect of the financial year ending 28 February 2027. The interim dividend will be paid on 16 December 2026 to shareholders whose names appear on the Company's Record of Depositors on 30 November 2026.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B11 Earnings per Share ("EPS")

The basic and diluted EPS for the current quarter and financial year under review is computed as follows:

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31/08/2026 RM'000	31/08/2025 RM'000	31/08/2026 RM'000	31/08/2025 RM'000
Net profit attributable to owners of the Company	19,332	10,202	35,691	22,226
Weighted average number of ordinary shares in issue ('000)	850,000	850,000	850,000	850,000
Basic EPS (sen)[(1)]	2.27	1.20	4.20	2.61
Diluted EPS (sen)[(2)]	2.27	1.20	4.20	2.61

Notes:

(1) Computed based on profit attributable to owners of Pantech Global Berhad ("the Company") divided by the weighted average number of ordinary shares.

(2) The diluted earnings per share of the Company is equivalent to the basic EPS as the Company does not have convertible options at the end of the reporting period.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B12 Notes to the Statement of Comprehensive Income

	Current Quarter 31/08/2026 RM'000	Current Year To Date 31/08/2026 RM'000
Interest income	883	1,769
Other income including investment income	N/A	N/A
Interest expense	(1,377)	(3,257)
Interest expense on lease liabilities	(109)	(217)
Depreciation and amortisation	(4,041)	(8,089)
Allowance for impairment and write off receivables	N/A	N/A
Allowance for slow moving inventories (net)	(37)	(50)
Gain/(loss) on disposal of quoted or unquoted investments or properties	N/A	N/A
Gain on disposal of property, plant and equipment	-	53
Gain or loss on derivatives	N/A	N/A
Impairment of assets	N/A	N/A
Property, plant and equipment written off	(2)	(8)
Realised gain on foreign exchange	2,686	4,359
Unrealised loss on foreign exchange	(2,633)	(3,689)

N/A Not applicable.

B13 Authorisation for Issue

The interim financial report was authorised for issue by Board of Directors on 21 October 2026.