



OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)
(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT

FOR THE FIRST QUARTER ENDED 31 MARCH 2026

OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)

(Incorporated in Malaysia under the Companies Act, 2016)

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

	Note	Individual Quarter		Cumulative Quarters	
		Current Year Quarter 31.3.2026 RM'000	Preceding Year Corresponding Quarter 31.3.2025 RM'000	Current Year-To-Date 31.3.2026 RM'000	Preceding Year Corresponding Period 31.3.2025 RM'000
Revenue	A13	17,827	19,526	17,827	19,526
Cost of sales		(11,317)	(12,726)	(11,317)	(12,726)
Gross profit ("GP")		6,510	6,800	6,510	6,800
Other operating income		635	306	635	306
Administrative and distribution expenses		(2,531)	(2,375)	(2,531)	(2,375)
Finance costs		(213)	(364)	(213)	(364)
Profit before tax ("PBT")	B10	4,401	4,367	4,401	4,367
Tax expense	B4	(1,148)	(1,124)	(1,148)	(1,124)
Profit after tax attributable to the owners of the parent ("PAT")		3,253	3,243	3,253	3,243
Other comprehensive income, net of tax		-	-	-	-
Total comprehensive income attributable to the owners of parent		3,253	3,243	3,253	3,243
Earnings per share ("EPS") attributable to the owners of the parent: -					
Basic/Diluted EPS ⁽²⁾ (sen)	B8	0.46	0.57	0.46	0.57

Notes: -

- (1) *The basis of preparation of the Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 herein and should be read in conjunction with the audited financial statements as disclosed in the annual report of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.*
- (2) *The diluted earnings per share of the Group for the current quarter and cumulative quarter are equivalent to the basic earnings per share as the Company does not have any convertible securities as at the end of the reporting period of this interim financial report.*

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

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

	UNAUDITED As at 31.3.2026 RM'000	AUDITED As at 31.12.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	43,073	42,494
Right-of-use assets	17,262	17,475
Investment property	805	810
Intangible asset	4,602	5,057
Goodwill on consolidation	20,034	20,034
Prepayments	585	561
	<u>86,361</u>	<u>86,431</u>
Current assets		
Inventories	5,246	5,796
Trade and other receivables	18,324	17,227
Current tax assets	2,069	2,756
Short term funds	36,210	38,405
Cash and bank balances	20,055	17,361
	<u>81,904</u>	<u>81,545</u>
TOTAL ASSETS	<u>168,265</u>	<u>167,976</u>
EQUITY AND LIABILITIES		
Equity attributable to the owners of the parent		
Share capital	105,748	105,748
Reserves	24,798	21,545
TOTAL EQUITY	<u>130,546</u>	<u>127,293</u>
LIABILITIES		
Non-current liabilities		
Borrowings	20,911	23,354
Lease liabilities	2,032	2,241
Deferred tax liabilities	4,126	3,971
	<u>27,069</u>	<u>29,566</u>
Current liabilities		
Borrowings	1,543	1,448
Lease liabilities	1,031	956
Trade and other payables	8,076	8,713
	<u>10,650</u>	<u>11,117</u>
TOTAL LIABILITIES	<u>37,719</u>	<u>40,683</u>
TOTAL EQUITY AND LIABILITIES	<u>168,265</u>	<u>167,976</u>
Net assets	130,546	127,293
Net assets per ordinary share (RM)	0.18	0.18



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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

Note:-

- (1) *The basis of preparation of the Condensed Consolidated Statement of Financial Position is disclosed in Note A1 herein and should be read in conjunction with the audited financial statements as disclosed in the annual report of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.*

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2026

(1)

	Share capital	Merger reserve	Retained earnings	Total equity
	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2026	105,748	(14,577)	36,122	127,293
Profit for the financial period	-	-	3,253	3,253
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income	-	-	3,253	3,253
Balance as at 31 March 2026	105,748	(14,577)	39,375	130,546
Balance as at 1 January 2025	65,625	(14,577)	29,057	80,105
Profit for the financial period	-	-	3,243	3,243
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income	-	-	3,243	3,243
Balance as at 31 March 2025	65,625	(14,577)	32,300	83,348

Note: -

(1) *The basis of preparation of the Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 herein and should be read in conjunction with the audited financial statements as disclosed in the annual report of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.*

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

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

	Current Year- To-Date	Preceding Year Corresponding Period
	31.3.2026	31.3.2025
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
PBT	4,401	4,367
Adjustments for:		
Amortisation of intangible asset	455	455
Depreciation of:		
- property, plant and equipment	994	867
- right-of-use assets	321	323
- investment property	5	5
(Gain)/Loss on disposal of property, plant and equipment	(27)	16
Interest expense	213	364
Interest income	(132)	(58)
Operating profit before changes in working capital	6,230	6,339
Changes in working capital:		
Inventories	550	(432)
Trade and other receivables	(1,101)	10,189
Trade and other payables	(1,042)	(3,606)
Cash generated from operations	4,637	12,490
Interest received	132	58
Tax paid	(638)	(1,692)
Tax refunded	332	4
Net cash from operating activities	4,463	10,860
CASH FLOWS FROM INVESTING ACTIVITIES		
Government grant received	-	20
Deposits paid for purchase of property, plant and equipment	(20)	(42)
Proceeds from disposal of property, plant and equipment	51	12
Purchase of property, plant and equipment	(1,192)	(479)
Placement of fixed deposits pledged with a licensed bank	(1,300)	-
Net cash used in investing activities	(2,461)	(489)
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(178)	(327)
Repayment of bank borrowings	(2,348)	(463)
Repayment of lease liabilities	(277)	(364)
Net cash used in financing activities	(2,803)	(1,154)

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2026 (Cont'd)

	Current Year- To-Date	Preceding Year Corresponding Period
	31.3.2026	31.3.2025
	RM'000	RM'000
Net (decrease)/increase in cash and cash equivalents	(801)	9,217
Cash and cash equivalents at beginning of financial year	54,618	13,321
Cash and cash equivalents at end of financial period	53,817	22,538
Cash and cash equivalents comprise the following as at the end of the financial period:		
Cash and bank balances	17,407	5,499
Fixed deposits with licensed banks	2,648	6,041
Short term funds	36,210	12,039
As per statements of financial position	56,265	23,579
Less: Deposits with maturity more than three (3) months	(1,300)	-
Less: Deposits pledged with licensed banks	(1,148)	(1,041)
As per statements of cash flows	53,817	22,538

Note: -

- (1) *The basis of preparation of the Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 herein and should be read in conjunction with the audited financial statements as disclosed in the annual report of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.*

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART A – SELECTED EXPLANATORY NOTES PURSUANT TO THE MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134: INTERIM FINANCIAL REPORT

A1. Basis of Preparation

This interim financial report of Oxford Innotech Berhad (“Company”) and its subsidiaries (“Group”) which is unaudited, has been prepared in accordance with requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements (“Listing Requirements”) of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial report should be read in conjunction with the audited financial statements as disclosed in the annual report of the Company for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Basis of Accounting

The material accounting policies information and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the annual audited financial statements for the financial year ended 31 December 2025 except for the adoption of the following MFRSs:-

MFRS	Effective for annual periods beginning on or after
Amendments to MFRS 9 and MFRS 7 Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7 Contracts Referencing Nature-dependent Electricity	1 January 2026
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The initial application of the above MFRSs did not have any significant impacts on the financial statements.

The Group has not applied the following MFRSs which have been issued as at the end of reporting period but are not yet effective:-

MFRS (issued as at the end of the reporting period)	Effective for annual periods beginning on or after
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121 Translation to a Hyperinflationary Presentation Currency	1 January 2027

Management foresees that the initial application of the above MFRSs will not have any significant impacts on the financial statements, save as disclosed below:

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PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

MFRS 18 - Presentation and Disclosure in Financial Statements.

The new MFRS 18 will replace MFRS 101 - Presentation of Financial Statements while retaining many of the requirements in MFRS 101 with limited changes. MFRS 18 introduces new specified categories and defined subtotals in the statement of profit or loss, disclosures on management-defined performance measures that are reported outside an entity's financial statements in the notes to the financial statements, and enhanced principles on aggregation and disaggregation of information in the financial statements.

The new standard will redefine financial performance reporting by an entity through a new structure of the statement of profit or loss and additional disclosures for performance measures, but it will not impact the recognition and measurement of items in the financial statements of the entity.

A3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the Group's most recent annual audited financial statements for the financial year ended 31 December 2025 did not contain any modified opinion or material uncertainty related to going concern.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not affected by any notable seasonal or cyclical trend during the current financial quarter under review.

A5. Unusual Items

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter under review.

A6. Material Changes in Estimates

There were no material changes in estimates of amounts in the prior financial quarter/year that have a material impact on the Group in the current financial quarter under review.

A7. Debt and Equity Securities

There was no issuance, cancellation, repurchase, resale nor repayment of debts and equity securities during the current financial quarter under review.

A8. Dividend Paid/Declared

No dividends were declared nor paid during the current financial quarter under review.

Subsequent to the current financial quarter, the Company had on 20 April 2026 declared a final single-tier dividend for the financial year ended 31 December 2025 amounting to RM3.550 million and had paid out to the shareholders of the Company on 22 May 2026.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

A9. Material Events Subsequent to the End of the Current Financial Quarter

Save for the the payment of the final single-tier dividend as mentioned in Note A8 above, there were no material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

A10. Changes in the Composition of the Group

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

A11. Contingent Assets or Contingent Liabilities

There were no contingent assets and contingent liabilities during the current financial quarter under review.

A12. Material Capital Commitments

Save as disclosed below, there is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effect on the Group's financial position during the current financial quarter under review. Capital commitments as at 31 March 2026 were as follows: -

Property, plant and equipment	RM'000
Contracted but not provided for	2,147
Approved but not contracted	31,383

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PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

A13. Segment Reporting

The Group’s operations consist of manufacturing of jig and fixtures, general trading, machining, manufacturing, assembly and sub-assembly of precision plastic parts and components, manufacturing of machining parts, advanced factory automation machines and smart factory system, engaged as a manufacturer and dealer in metal precision products; which are collectively considered as single reportable segment. Accordingly, the operating revenue and results of the single reportable segment are as reflected in the Group’s consolidated statements of profit or loss and other comprehensive income. The segment assets and liabilities are as presented in the Group’s consolidated statements of financial position.

Revenue by geographical location

The breakdown of the Group’s revenue based on the geographical location of the customers is as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	31.3.2026 RM’000	31.3.2025 RM’000	31.3.2026 RM’000	31.3.2025 RM’000
Domestic:				
Malaysia	12,758	18,821	12,758	18,821
International:				
Other Asian countries	3,991	268	3,991	268
North America	736	405	736	405
Europe	342	32	342	32
Total	17,827	19,526	17,827	19,526

No geographical information of the Group’s non-current assets was included in this interim financial report as the entire entities of the Group are operating in Malaysia.



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PART A – SELECTED EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORT (CONT'D)

A14. Related Party Transactions (“RPTs”)

Nature of transaction	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 31.3.2026 RM'000	Preceding Year Corresponding Quarter 31.3.2025 RM'000	Current Year-To-Date 31.3.2026 RM'000	Preceding Year Corresponding Period 31.3.2025 RM'000
Transactions with related parties:				
Rental paid	255	172	255	172

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Review of Performance

Comparison of current financial quarter under review with the corresponding financial quarter in the preceding year

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	31.3.2026	31.3.2025	31.3.2026	31.3.2025
	RM'000	RM'000	RM'000	RM'000
Revenue	17,827	19,526	17,827	19,526
GP	6,510	6,800	6,510	6,800
PBT	4,401	4,367	4,401	4,367
PAT	3,253	3,243	3,253	3,243

For the current financial quarter under review, the Group recorded revenue of RM17.827 million, lower by RM1.699 million as compared to the corresponding quarter of the preceding year ("Q1 2025") of RM19.526 million, mainly attributable to decrease in revenue from precision engineering components solutions amounting to RM0.789 million and mechanical assembly solutions amounting to RM0.890 million. The lower revenue was mainly due to decrease in orders from customers in modular building systems and ergonomic furniture industries, which was partially offset by the increase in orders from customers in data centre and construction industries.

For the current financial quarter under review, 71.6% (Q1 2025: 96.4%) of the Group's revenue was mainly derived from Malaysia and the remaining 28.4% (Q1 2025: 3.6%) was derived from export sales.

The Group's PBT and PAT increased by RM0.034 million and RM0.010 million for current financial quarter under review respectively, mainly due to overall increase in other operating income and lower finance costs.

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PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B1. Review of Performance (Cont'd)

Comparison of Current Financial Quarter Under Review With the Immediate Preceding Financial Quarter

	Current Year Quarter 31.3.2026 RM'000	Immediate Preceding Quarter 31.12.2025 RM'000	Variance RM'000
Revenue	17,827	12,667	5,160
GP	6,510	3,947	2,563
PBT	4,401	1,265	3,136
PAT	3,253	1,012	2,241

The Group's revenue increased by RM5.160 million as compared to immediate preceding quarter mainly contributed by a customer in the data centre industry for the supply of precision steel and metal components for data centre airflow management system. The increased in PBT was mainly due to higher GP achieved and lower administrative and distribution expenses incurred during the current financial quarter under review.

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PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B2. Prospects

The artificial intelligence ("AI") boom continues to drive expansion across the global semiconductor industry, underpinned by rising demand for advanced computing and technology infrastructure worldwide. In response, semiconductor manufacturers are accelerating capacity expansion and increasing capital investments throughout the value chain. According to the Semiconductor Industry Association ("SIA"), global semiconductor sales rose 25% quarter-on-quarter to USD298.5 billion in the first quarter of 2026, reflecting continued strength across the sector.

Against this backdrop, Malaysia's precision engineering industry is scaling up production to support growing demand, with local players experiencing stronger activity across both front-end equipment and back-end supporting infrastructure.

Building on the First Article Inspection approvals secured last year, the Group entered 2026 with encouraging order momentum from semiconductor customers, particularly global memory players. In the data centre segment, the Group is making steady progress in project delivery for advanced data centre airflow management system in Malaysia, while continuing to pursue further opportunities within this segment. That said, contributions from these orders are expected to be progressively recognised over the remaining quarters, given the festive season and shorter operating period in the first quarter of 2026.

As at 31 March 2026, the Group's order backlog increased to RM30.0 million from RM21.0 million as at 31 December 2025. In addition, the Group remains actively engaged with customers on prospective orders, with current indications pointing towards healthy order visibility throughout the year. To support future growth and to support anticipated orders, the Group plans to commence construction of Phase 2 of its Penang Science Park Factory 2 in the second half of 2026, which, upon completion, is expected to increase the Group's manufacturing area by 50% to 202,696 square feet.

Barring unforeseen circumstances, the Board of Directors opines that the financial performance of the Group will be satisfactory for the remaining quarters of the current financial year.

B3. Profit Forecast or Profit Guarantee

The Group did not provide any profit forecast or profit guarantee in any public documents or any announcements made.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B4. Taxation

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	31.3.2026 RM'000	31.3.2025 RM'000	31.3.2026 RM'000	31.3.2025 RM'000
Current tax expense	993	991	993	991
Deferred tax expense	155	133	155	133
Total tax expense	1,148	1,124	1,148	1,124
Effective tax rate (%)	26.08	25.74	26.08	25.74

The Group's effective tax rate for the current financial quarter stood at 26.08%, which was higher than the statutory tax rate applicable in Malaysia of 24.00%, mainly due to non-tax deductible expenses.

B5. Status of Corporate Proposals

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

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PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B6. Utilisation of Proceeds

Pursuant to the Public Issue, which was completed upon listing of the Company on the ACE Market of Bursa Securities on 29 July 2025, the Company had raised gross proceeds amounting to RM41.60 million. The proposed utilisation of the said gross proceeds and the status of utilisation as at the date of this report are as follows: -

Details of utilisation	Estimated timeframe for utilisation from the date of listing	Proposed utilisation	Actual utilisation
		RM'000	RM'000
Construction of a new factory	Within 24 months	23,100	-
Purchase/refinancing of new machinery	Within 30 months	11,170	1,694
General working capital	Within 18 months	3,333	3,000
Estimated listing expenses	Within 1 month	4,000	4,000
Total		41,603	8,694

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 31 March 2026 are as follows: -

	Short Term (within 12 months) RM'000	Long Term (over 12 months) RM'000	Total RM'000
Secured			
Term loans	1,543	20,911	22,454
Lease liabilities owing to financial institutions	18	23	41
Unsecured			
Lease liabilities owing to non-financial institutions	1,013	2,009	3,022
Total	2,574	22,943	25,517

All of the Group's borrowings are denominated in Ringgit Malaysia ("RM").

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PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B8. Earnings Per Share ("EPS")

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 31.3.2026	Preceding Year Corresponding Quarter 31.3.2025	Current Year-To-Date 31.3.2026	Preceding Year Corresponding Period 31.3.2025
PAT attributable to owners of the parent (RM'000)	3,253	3,243	3,253	3,243
Weighted average number of ordinary shares in issue ('000)	710,000	566,540	710,000	566,540
Basic/Diluted EPS⁽¹⁾ (sen)	0.46	0.57	0.46	0.57

Note: -

(1) *The number of issued shares as at 31 March 2025 of 566,540,003 ordinary shares is based on the number of issued shares before Public Issue. The number of issued shares as at 31 March 2026 of 710,00,003 ordinary shares is based on the number of issued shares after Public Issue of 143,460,000 ordinary shares which was completed on 25 July 2025.*

Basic/Diluted EPS is calculated based on PAT attributable to owners of the parent divided by weighted average number of ordinary shares in issue. The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities as at the end of the current financial quarter under review.

B9. Material Litigation

As at the date of this report, there is no litigation or arbitration which has a material effect on the financial position of the Group; and the Board of Directors of the Company is not aware of any proceedings pending or threatened or of any fact likely to give rise to any proceedings.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B10. Disclosure on Selected (Income)/Expense Items

Included in profit before tax comprised the following (income)/expense items:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 31.3.2026 RM'000	Preceding Year Corresponding Quarter 31.3.2025 RM'000	Current Year-To-Date 31.3.2026 RM'000	Preceding Year Corresponding Period 31.3.2025 RM'000
PBT is stated after charging/ (crediting): -				
Amortisation of intangible asset	455	455	455	455
Depreciation of:				
- property, plant and equipment	994	867	994	867
- right-of-use assets	321	323	321	323
- investment property	5	5	5	5
Fair value adjustment on short term fund	(222)	-	(222)	-
(Gain)/Loss on derivatives	-	-	-	-
(Gain)/Loss on disposal of property, plant and equipment	(27)	16	(27)	16
(Gain)/Loss on disposal of quoted or unquoted investments or properties	-	-	-	-
Impairment of assets	-	-	-	-
Interest expense	213	364	213	364
Interest income	(132)	(58)	(132)	(58)
Property, plant and equipment written off	-	-	-	-
Loss/(Gain) on foreign exchange				
- Realised	170	8	170	8
- Unrealised	-	-	-	-
Provision for and write off of inventories	-	-	-	-
Provision for and write off of receivables	-	-	-	-



OXFORD INNOTECH BERHAD

Registration No.: 202101035217 (1435517-T)
(Incorporated in Malaysia under the Companies Act, 2016)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

PART B : EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

B10. Disclosure on Selected (Income)/Expense Items (Cont'd)

Included in profit before tax comprised the following (income)/expense items:

	Individual Quarter		Cumulative Quarters	
	Current	Preceding	Current	Preceding
	Year	Year	Year-To-Date	Year
	Quarter	Corresponding		Corresponding
	31.3.2026	Quarter	31.3.2026	Period
	RM'000	31.3.2025	RM'000	31.3.2025
		RM'000		RM'000
PBT is stated after charging/ (crediting): -				
Rental income	(10)	(10)	(10)	(10)
Scrap sales	(193)	(212)	(193)	(212)

Save as disclosed above, there were no other exceptional items during the current financial quarter under review.

B11. Financial Instruments

Derivatives

The Group does not have any derivative financial instruments for the current financial quarter under review.

Disclosures of Gain/Losses arising from Fair Value Changes of Financial Liabilities

There were no gains/losses arising from fair value changes of the financial liabilities reported by the Group for the current financial quarter and cumulative quarters under review.

By Order of the Board
OXFORD INNOTECH BERHAD

22 May 2026