OXFORD INNOTECH BERHAD

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

INTERIM FINANCIAL REPORT

FOR THE SECOND QUARTER ENDED 30 JUNE 2026

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2026 [(1)]

	Note	Individual Quarter Current Year Quarter	Individual Quarter Preceding Year Corresponding Quarter	Cumulative Quarters Current Year-To-Date	Cumulative Quarters Preceding Year Corresponding Period
		30.6.2026 RM'000	**30.6.2025 RM'000**	**30.6.2026 RM'000**	**30.6.2025 RM'000**
Revenue	A13	24,547	17,087	42,374	36,613
Cost of sales		(16,775)	(12,149)	(28,092)	(24,875)
Gross profit ("GP")		7,772	4,938	14,282	11,738
Other operating income		759	454	1,394	760
Administrative and distribution expenses		(2,874)	(2,783)	(5,405)	(5,158)
Finance costs		(251)	(344)	(464)	(708)
Profit before tax ("PBT")	B10	5,406	2,265	9,807	6,632
Tax expense	B4	(1,251)	(682)	(2,399)	(1,806)
Profit after tax attributable to the owners of the parent ("PAT")		**4,155**	**1,583**	**7,408**	**4,826**
Other comprehensive income, net of tax		-	-	-	-
Total comprehensive income attributable to the owners of parent		**4,155**	**1,583**	**7,408**	**4,826**
Earnings per share ("EPS") attributable to the owners of the parent: -					
Basic/Diluted EPS[(2)] (sen)	B8	0.59	0.28	1.04	0.85

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.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026 [1]

	UNAUDITED As at 30.6.2026 RM'000	AUDITED As at 31.12.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	43,235	42,494
Right-of-use assets	17,276	17,475
Investment property	800	810
Intangible asset	4,147	5,057
Goodwill on consolidation	20,034	20,034
Prepayments	585	561
	86,077	86,431
Current assets		
Inventories	6,096	5,796
Trade and other receivables	29,395	17,227
Current tax assets	1,522	2,756
Short term funds	41,172	38,405
Cash and bank balances	7,867	17,361
	86,052	81,545
TOTAL ASSETS	**172,129**	**167,976**
EQUITY AND LIABILITIES		
Equity attributable to the owners of the parent		
Share capital	105,748	105,748
Reserves	25,403	21,545
TOTAL EQUITY	131,151	127,293
LIABILITIES		
Non-current liabilities		
Borrowings	20,868	23,354
Lease liabilities	2,011	2,241
Deferred tax liabilities	4,081	3,971
	26,960	29,566
Current liabilities		
Borrowings	1,332	1,448
Lease liabilities	1,140	956
Trade and other payables	11,546	8,713
	14,018	11,117
TOTAL LIABILITIES	40,978	40,683
TOTAL EQUITY AND LIABILITIES	**172,129**	**167,976**
Net assets	131,151	127,293
Net assets per ordinary share (RM)	0.18	0.18

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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OXFORD INNOTECH BERHAD

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 JUNE 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	-	-	7,408	7,408
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income	-	-	7,408	7,408
Payment of dividends			(3,550)	(3,550)
Balance as at 30 June 2026	**105,748**	**(14,577)**	**39,980**	**131,151**
Balance as at 1 January 2025	65,625	(14,577)	29,057	80,105
Profit for the financial period	-	-	4,826	4,826
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income	-	-	4,826	4,826
Balance as at 30 June 2025	**65,625**	**(14,577)**	**33,883**	**84,931**

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.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2026 (1)

	Current Year-To-Date 30.6.2026 RM'000	Preceding Year Corresponding Period 30.6.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
PBT	9,807	6,632
Adjustments for:		
Amortisation of intangible asset	910	910
Depreciation of:		
- property, plant and equipment	1,996	1,751
- right-of-use assets	646	618
- investment property	10	10
(Gain)/Loss on disposal of property, plant and equipment	(95)	12
Interest expense	464	708
Interest income	(266)	(273)
Operating profit before changes in working capital	13,472	10,368
Changes in working capital:		
Inventories	(300)	262
Trade and other receivables	(11,844)	8,944
Trade and other payables	2,449	(5,967)
Cash generated from operations	3,777	13,607
Interest received	266	273
Tax paid	(1,387)	(2,947)
Tax refunded	332	4
Net cash from operating activities	2.988	10,937
CASH FLOWS FROM INVESTING ACTIVITIES		
Government grant received	-	20
Deposits paid for purchase of property, plant and equipment	(348)	(42)
Proceeds from disposal of property, plant and equipment	196	35
Purchase of property, plant and equipment	(2,454)	(1,128)
Placement of fixed deposits pledged with a licensed bank	(1,300)	(107)
Net cash used in investing activities	(3,906)	(1,222)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(3,550)	(6,000)
Interest paid	(397)	(637)
Repayment of bank borrowings	(2,602)	(1,459)
Repayment of lease liabilities	(560)	(587)
Net cash used in financing activities	(7,109)	(8,683)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2026 (1) (Cont'd)

	Current Year-To-Date 30.6.2026 RM'000	**Preceding Year Corresponding Period 30.6.2025 RM'000**
Net (decrease)/increase in cash and cash equivalents	(8,027)	1,032
Cash and cash equivalents at beginning of financial year	54,618	13,321
Cash and cash equivalents at end of financial period	**46,591**	**14,353**
Cash and cash equivalents comprise the following as at the end of the financial period:		
Cash and bank balances	5,419	9,725
Fixed deposits with licensed banks	2,448	3,648
Short term funds	41,172	2,128
As per statements of financial position	49,039	15,501
Less: Deposits with maturity more than three (3) months	(1,300)	-
Less: Deposits pledged with licensed banks	(1,148)	(1,148)
As per statements of cash flows	**46,591**	**14,353**

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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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
MFRS 20 Regulatory Assets and Regulatory Liabilities	1 January 2029

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

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

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

The Company had on 20 April 2026 declared a final single-tier dividend of RM0.005 per ordinary share 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.

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

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 30 June 2026 were as follows: -

Property, plant and equipment	**RM'000**
Contracted but not provided for	31,107
Approved but not contracted	5,669

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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
	30.6.2026 RM'000	30.6.2025 RM'000	30.6.2026 RM'000	30.6.2025 RM'000
Domestic:				
Malaysia	15,523	15,898	28,281	34,719
International:				
Other Asian countries	8,234	810	12,225	1,078
North America	563	374	1,299	779
Europe	227	5	569	37
Total	**24,547**	**17,087**	**42,374**	**36,613**

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.

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

A14. Related Party Transactions ("RPTs")

	Individual Quarter		**Cumulative Quarters**	
	Current Year Quarter	**Preceding Year Corresponding Quarter**	**Current Year-To-Date**	**Preceding Year Corresponding Period**
Nature of transaction	**30.6.2026 RM'000**	**30.6.2025 RM'000**	**30.6.2026 RM'000**	**30.6.2025 RM'000**
Transactions with related parties:				
Rental paid	255	172	510	344

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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
	30.6.2026 RM'000	30.6.2025 RM'000	30.6.2026 RM'000	30.6.2025 RM'000
Revenue	24,547	17,087	42,374	36,613
GP	7,772	4,938	14,282	11,738
PBT	5,406	2,265	9,807	6,632
PAT	4,155	1,583	7,408	4,826

<u>Current financial quarter ended 30 June 2026</u>

For the current financial quarter under review, the Group recorded revenue of RM24.5 million, higher by RM7.5 million as compared with the corresponding quarter of the preceding financial year ("Q2 FY2025") of RM17.1 million, mainly attributable to increase in revenue from precision engineering components solutions amounting to RM11.0 million as well as automation and robotics solutions amounting to RM0.1 million, which was partially offset by decrease in revenue from mechanical assembly solutions amounting to RM3.7 million. The higher revenue was mainly due to increase in orders from customers in the data centre, semiconductor and electrical & electronics industries.

For the current financial quarter under review, 63.2% (Q2 FY2025: 93.0%) of the Group's revenue was mainly derived from Malaysia and the remaining 36.8% (Q2 FY2025: 7.0%) was derived from export sales.

The Group's PBT and PAT increased by RM3.1 million and RM2.6 million respectively in the current financial quarter under review, mainly due to higher GP achieved which is in line with the revenue growth, coupled with the absence of one-off listing expenses of approximately RM0.4 million incurred in the corresponding quarter of the preceding financial year in relation to the Company's listing exercise.

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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)

Current financial period ended 30 June 2026

For the cumulative quarters under review, the Group recorded revenue of RM42.4 million, higher by RM5.8 million as compared with the corresponding period of the preceding financial year ("6M FY2025") of RM36.6 million, mainly attributable to increase in revenue from the precision engineering components solutions amounting to RM16.3 million as well as automation and robotics solutions amounting to RM0.1 million, which was partially offset by decrease in revenue from mechanical assembly solutions amounting to RM10.6 million. The higher revenue was mainly due to increase in orders from customers in the data centre, semiconductor and electrical & electronics industries.

For the cumulative quarters under review, 66.7% (6M FY2025: 94.8%) of the Group's revenue was generated from the Malaysian, while the remaining 33.3% (6M FY2025: 5.2%) was derived from export sales.

The Group's PBT and PAT increased by RM3.2 million and RM2.6 million respectively in the cumulative quarters under review, mainly due to higher GP achieved which is in line with the revenue growth, increased other operating income and lower finance costs.

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

	Current Year Quarter 30.6.2026 RM'000	Immediate Preceding Quarter 31.3.2026 RM'000	Variance RM'000
Revenue	24,547	17,827	6,720
GP	7,772	6,510	1,262
PBT	5,406	4,401	1,005
PAT	4,155	3,253	902

The Group's revenue increased by RM6.7 million as compared to the immediate preceding quarter mainly due to the supply of precision steel and metal components for a data centre project, including data centre airflow management system. The increased in PBT was mainly due to higher GP achieved which was in line with the revenue growth as explained above. In tandem with the increase in production activities, operating costs especially staff related cost also increased during the quarter to support the higher production volume and business growth.

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

B2. Prospects

The global semiconductor market continues to experience strong growth, primarily driven by the expansion of the memory segment. According to the World Semiconductor Trade Statistics ("WSTS"), the market is projected to reach USD1.5 trillion, up 90% year-on-year, and further expand to USD1.9 trillion by 2027. This robust growth is driving higher manufacturing activity, with local precision engineering companies scaling up production to meet rising global demand.

As at 30 June 2026, the Group's order backlog stood at RM38.9 million, up from RM30.0 million as at 31 March 2026. This includes repeat orders from the data centre customer, reflecting the Group's strong project execution capabilities and successful delivery of earlier projects, which have strengthened customer confidence.

Between June and July 2026, the Group secured three purchase orders with an aggregate value of RM8.8 million from a United States-based semiconductor customer, marking the successful conversion of 12 months of qualification efforts into commercial orders. The Group will continue to deepen its relationship with this customer and remains optimistic about securing more orders going forward.

In early June 2026, the Group commenced construction of the Penang Science Park Factory 2 (Phase 2), which is targeted for completion in the second half of 2027. Upon completion, the expansion is expected to increase the Group's total manufacturing space to approximately 202,696 square feet, representing a 50.2% increase from the existing 134,974 square feet. Additionally, the Group is acquiring more machinery to support its growing order backlog. These strategic investments will enhance OXB's ability to capitalise on opportunities across key growth sectors, particularly the semiconductor and data centre industries.

Backed by favourable growth prospects and encouraging order inflows, the Board of Directors remains positive that the Group is well-positioned to deliver stronger financial performance in the remainder of the 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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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
	30.6.2026	30.6.2025	30.6.2026	30.6.2025
	RM'000	RM'000	RM'000	RM'000
Current tax expense	1,296	676	2,289	1,667
Deferred tax (income)/expense	(45)	6	110	139
Total tax expense	**1,251**	**682**	**2,399**	**1,806**
Effective tax rate (%)	**23.14**	**30.11**	**24.46**	**27.23**

The Group's effective tax rate for the current financial quarter under review was lower than the statutory tax rate of 24.00%, mainly due to fair value adjustments on short terms funds which is not taxable.

The Group's effective tax rate for the cumulative quarters under review was higher than the statutory tax rate 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	3,947
General working capital	Within 18 months	3,333	3,000
Estimated listing expenses	Within 1 month	4,000	4,000
Total		**41,603**	**10,947**

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 30 June 2026 are as follows: -

	Short Term (within 12 months) **RM'000**	**Long Term** (over 12 months) **RM'000**	**Total** **RM'000**
Secured			
Term loans	1,332	20,868	22,200
Lease liabilities owing to financial institutions	19	18	37
Unsecured			
Lease liabilities owing to non-financial institutions	1,121	1,993	3,114
Total	**2,472**	**22,879**	**25,351**

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

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 30.6.2026	**Preceding Year Corresponding Quarter 30.6.2025**	**Current Year-To-Date 30.6.2026**	**Preceding Year Corresponding Period 30.6.2025**
PAT attributable to owners of the parent (RM'000)	4,155	1,583	7,408	4,826
Weighted average number of ordinary shares in issue ('000) (1)	710,000	566,540	710,000	566,540
Basic/Diluted EPS(1) (sen)	**0.59**	**0.28**	**1.04**	**0.85**

Note: -

(1) The number of issued shares as at 30 June 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 30 June 2026 of 710,000,003 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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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	**Preceding Year Corresponding Quarter**	**Current Year-To-Date**	**Preceding Year Corresponding Period**
	30.6.2026 RM'000	**30.6.2025 RM'000**	**30.6.2026 RM'000**	**30.6.2025 RM'000**
PBT is stated after charging/ (crediting): -				
Amortisation of intangible asset	455	455	910	910
Depreciation of:				
- property, plant and equipment	1,002	884	1,996	1,751
- right-of-use assets	325	295	646	618
- investment property	5	5	10	10
Fair value adjustment on short term fund	(248)	(58)	(470)	(58)
(Gain)/Loss on derivatives	-	-	-	-
(Gain)/Loss on disposal of property, plant and equipment	(68)	(4)	(95)	12
(Gain)/Loss on disposal of quoted or unquoted investments or properties	-	-	-	-
Impairment of assets	-	-	-	-
Interest expense	251	344	464	708
Interest income	(134)	(215)	(266)	(273)
Property, plant and equipment written off	-	-	-	-
Loss/(Gain) on foreign exchange				
- Realised	91	5	261	13
- Unrealised	-	-	-	-
Provision for and write off of inventories	-	-	-	-
Provision for and write off of receivables	-	-	-	-

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 Year Quarter	Preceding Year Corresponding Quarter	Current Year-To-Date	Preceding Year Corresponding Period
	30.6.2026	30.6.2025	30.6.2026	30.6.2025
	RM'000	RM'000	RM'000	RM'000
PBT is stated after charging/ (crediting): -				
Rental income	(10)	(10)	(20)	(20)
Scrap sales	(292)	(133)	(485)	(345)

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

21 August 2026