THREE-A RESOURCES BERHAD

Registration no. 199901006659 (481559-M)

(Incorporated in Malaysia)

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the Quarter Ended 30 June 2026
(The figures have not been audited)

	3 months ended 30 June		Cumulative quarter ended 30 June	
	2026	**2025**	**2026**	**2025**
	RM'000	RM'000	RM'000	RM'000
Revenue	130,359	131,392	243,234	265,332
Cost of sales	(99,689)	(104,802)	(186,801)	(213,315)
Gross Profit	30,670	26,590	56,433	52,017
Other income	2,172	448	4,246	1,165
Other operating expenses	(10,788)	(15,273)	(22,896)	(28,064)
Profit from Operations	22,054	11,765	37,783	25,118
Finance costs	-	(29)	-	(65)
Profit before Tax	22,054	11,736	37,783	25,053
Income tax	(5,698)	(3,188)	(9,825)	(6,544)
Profit net of tax	16,356	8,548	27,958	18,509
Total other comprehensive income, net of tax	-	-	-	-
Total comprehensive income for the year	16,356	8,548	27,958	18,509
Profit for the period attributable to:				
Owners of the parent	16,356	8,548	27,958	18,509
Non-controlling interest	-	-	-	-
	16,356	8,548	27,958	18,509
Total comprehensive income attributable to:				
Owners of the parent	16,356	8,548	27,958	18,509
Non-controlling interest	-	-	-	-
	16,356	8,548	27,958	18,509
Basic Earnings per Share (sen)	3.37	1.76	5.75	3.81

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements)

THREE-A RESOURCES BERHAD

Registration no. 199901006659 (481559-M)

(Incorporated in Malaysia)

Condensed Consolidated Statement of Changes in Equity
For the Quarter Ended 30 June 2026
(The figures have not been audited)

	Share Capital	Treasury Shares	Retained Earnings	Total
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
At 1 January 2025	149,087	(4,641)	333,413	477,859
Net Profit for the period	-	-	18,509	18,509
Transactions with owners				
Dividends	-	-	(4,860)	(4,860)
At 30 June 2025	149,087	(4,641)	347,062	491,508
At 1 January 2026	149,087	(4,641)	357,223	501,669
Net Profit for the period	-	-	27,958	27,958
Transactions with owners				
Dividends	-	-	(7,776)	(7,776)
At 30 June 2026	149,087	(4,641)	377,405	521,851

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements)

THREE-A RESOURCES BERHAD

Registration no. 199901006659 (481559-M)

(Incorporated in Malaysia)

Condensed Consolidated Statement of Financial Position
As at 30 June 2026
(The figures have not been audited)

	As at 30-Jun-26 RM'000	As at 31-Dec-25 RM'000
Non-current Assets		
Property, plant & equipment	179,253	181,134
Right-of-use assets	60,899	61,916
Total Non-current Assets	240,152	243,050
Current Assets		
Inventories	62,488	71,469
Trade and other receivables	115,438	108,408
Other Investments	1,020	-
Cash and bank balances	150,850	124,536
Total Current Assets	329,796	304,413
TOTAL ASSETS	569,948	547,463
EQUITY AND LIABILITIES		
Share capital	149,087	149,087
Reserves	372,764	352,582
Total Equity	521,851	501,669
Non-current Liabilities		
Deferred tax liabilities	17,692	17,004
Total Non-current Liabilities	17,692	17,004
Current Liabilities		
Trade and other payables	21,785	23,298
Income tax liabilities	8,620	5,492
Total Current Liabilities	30,405	28,790
TOTAL LIABILITIES	48,097	45,794
TOTAL EQUITY AND LIABILITIES	569,948	547,463
Net assets value per share (sen)	107.38	103.22

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2025 and and the accompanying explanatory notes attached to the interim financial statements)

THREE-A RESOURCES BERHAD

Registration no. 199901006659 (481559-M)

(Incorporated in Malaysia)

Condensed Consolidated Statement of Cash Flow
For the Quarter Ended 30 June 2026
(The figures have not been audited)

	Year-To-Date 30-Jun-26 (RM'000)	Year-To-Date 30-Jun-25 (RM'000)
Cash flows from operating activities		
Profit before taxation	37,783	25,053
Adjustments for:		
Depreciation of property, plant and equipment	6,222	6,046
Depreciation of right-of-use assets	1,017	1,017
Interest expense	-	65
Interest income	(2,013)	(1,130)
Property, plant and equipment written off	-	236
Fair value gain on other investments	(185)	-
Reversal of impairment losses on trade receivables	(1,886)	-
Bad debts written off	1,035	-
Net unrealised foreign exchange (gain)/loss	(1,966)	1,524
Operating profit before working capital changes	40,007	32,811
Working capital changes:		
Inventories	8,982	6,762
Trade and other receivables	(4,945)	6,124
Trade and other payables	(1,596)	(6,779)
Cash generated from operations	42,448	38,918
Tax refunded	-	-
Tax paid	(6,009)	(7,602)
Net cash generated from operating activities	36,439	31,316
Cash flows from investing activities		
Interest received	2,013	1,130
Proceeds from disposal of property, plant and equipment	-	25
Purchase of property, plant and equipment	(4,341)	(10,010)
Net cash flows from deposits placed with maturity of over three (3) months	22,000	(13,000)
Net cash generated from/(used in) investing activities	19,672	(21,855)

THREE-A RESOURCES BERHAD

Registration no. 199901006659 (481559-M)
(Incorporated in Malaysia)

Condensed Consolidated Statement of Cash Flow
For the Quarter Ended 30 June 2026
(The figures have not been audited)

	Year-To-Date 30-Jun-26 (RM'000)	Year-To-Date 30-Jun-25 (RM'000)
Cash flows from financing activities		
Dividends paid	(7,776)	(4,860)
Interest paid	-	(65)
Repayment of term loans	-	(1,188)
Net cash used in financing activities	(7,776)	(6,113)
Net increase in cash and cash equivalents	48,335	3,348
Effect of exchange rate changes on cash and cash equivalents	(21)	(69)
Cash and cash equivalents at beginning of year	98,196	79,943
Cash and cash equivalents at end of the period	146,510	83,222
For the purpose of the consolidated statements of cash flows, cash and cash equivalents comprise the following:		
Cash and bank balances and deposits	150,850	100,562
Less:		
Deposits with maturity period of over three (3) months	(4,340)	(17,340)
Reported in statements of cash flows	146,510	83,222

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Financial Report for the year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements)

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED 30 JUNE 2026

(The figures have not been audited)

Explanatory Notes to the Interim Financial Statements Pursuant to MFRS 134

A1 Basis of Preparation

The unaudited condensed consolidated interim financial statements of the Group have been prepared in accordance with MFRS 134, Interim Financial Reporting in Malaysia and with IAS 34, Interim Financial Reporting and applicable disclosure provisions of the Listing Requirements of Bursa Malaysia Securities Berhad. They do not include all of the information required for full annual financial statement, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 31 December 2025.

The accounting policies are consistent with the recent audited financial statements for the year ended 31 December 2025.

These explanatory notes attached to the Interim Financial Report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial period ended 31 December 2025.

A2 Audit report of the preceding annual financial statements

The audited financial statements of the Group for the year ended 31 December 2025 were not subject to any qualification.

A3 Seasonal or cyclical factors of interim operations

There were no seasonal or cyclical factors affecting the results of the Group for the current interim period.

A4 Unusual items affecting assets, liabilities, equity, net income, or cash flows

There were no items affecting assets, liabilities, equity, net income, or cash flows that are unusual in nature, size or incidence for the current interim period and financial year-to-date.

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED 30 JUNE 2026

(The figures have not been audited)

Explanatory Notes to the Interim Financial Statements Pursuant to MFRS 134

A5 Material changes in estimates

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years that have a material effect for the current interim period.

A6 Issuances, cancellations, repurchases, resale and repayment of debt and equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current interim period.

A7 Dividends

The first interim single tier dividend of 1.6 sen per ordinary share amounting to RM7.776 million for financial year ending 31 December 2026 was paid on 25 June 2026. (2025: 1.0 sen)

A8 Segmental information

The Group's activities are predominantly in the manufacturing industry segment.
The following presents revenue regarding the Group's geographical segment:

	RM'000	
Malaysia	122,553	50%
Singapore	27,285	11%
Other countries	93,396	39%
	243,234	

The Group's assets and liabilities are mainly located in Malaysia.

A9 Valuations of Property, Plant & Equipment

The valuations of Property, Plant and Equipment of the Group have been brought forward without amendment from the previous annual financial statements.

A10 Material events subsequent to the end of the interim period

There were no material events subsequent to the end of the interim period that have not been reflected in the financial statements for the current interim period.

THREE-A RESOURCES BERHAD

Registration no. 199901006659 (481559-M)

(Incorporated in Malaysia)

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED 30 JUNE 2026

(The figures have not been audited)

Explanatory Notes to the Interim Financial Statements Pursuant to MFRS 134

A11 Related party transactions

The following table provides information on the transactions that are significant which have been entered into with related parties during the interim period and financial year todate ended 30 June 2026:

	3 months ended 30 June		Cumulative quarter ended 30 June	
	2026	**2025**	**2026**	**2025**
	RM'000	RM'000	RM'000	RM'000
Sales of products to:				
Seong Chan Sauce & Foodstuff Sdn. Bhd. (A company in which the major shareholders of the Company are deemed to have interests)	245	256	467	462

A12 Changes in the composition of the Group

There were no changes in the composition of the Group during the interim period including business combinations, acquisitions or disposal of subsidiaries and long-term investments, restructurings, and discontinuing operations.

A13 Changes in contingent liabilities and contingent assets

There is no material contingent liabilities and contingent assets as at the end of the current interim period.

A14 Capital Commitment

The approved and contracted for commitment for the purchase of property, plant and equipment as at the end of the current interim period is RM6.447 million.

THREE-A RESOURCES BERHAD

Registration no. 199901006659 (481559-M)

(Incorporated in Malaysia)

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED 30 JUNE 2026

(The figures have not been audited)

Additional Information Required By The Bursa Malaysia Listing Requirements

B1 **Review of Performance**

	2nd Quarter Ended 30-Jun-26 RM'000	2nd Quarter Ended 30-Jun-25 RM'000	*Variance %*	Year to date Ended 30-Jun-26 RM'000	Year to date Ended 30-Jun-25 RM'000	*Variance %*
Revenue	130,359	131,392	*-0.8%*	243,234	265,332	*-8.3%*
Profit before Tax	22,054	11,736	*87.9%*	37,783	25,053	*50.8%*

The revenue of the Group for the current quarter of RM130.359 million was marginally lower than RM131.392 million recorded in the corresponding quarter in the preceding year and was mainly due to lower average products selling prices. However, the Group's profit before tax increased by 87.9% to RM22.054 million from RM11.736 million and was mainly a result of foreign exchange losses recorded in the corresponding quarter in the preceding year.

The Group recorded 8.3% lower revenue of RM243.234 million for the six months ended 30 June 2026 as compared to RM265.332 million recorded for the same period last year on lower average products selling prices. Meanwhile, the profit before tax for the six months ended 30 June 2026 increased by 50.8% to RM37.783 million from RM25.053 million recorded for the corresponsding period last year and was mainly a result of foreign exchange losses recorded in the corresponding period in the preceding year.

B2 **Material changes in profit before taxation for the current quarter as compared with the immediate preceding quarter**

The comparison of results between the current quarter and the immediate preceding quarter are as follows:-

	2nd Quarter Ended 30-Jun-26 RM'000	1st Quarter Ended 31-Mar-26 RM'000	*Variance %*
Revenue	130,359	112,875	*15.5%*
Profit before taxation	22,054	15,728	*40.2%*

The Group's revenue for the current quarter of RM130.359 million was 15.5% higher as compared to RM112.875 million recorded in the immediate preceding quarter and was mainly due to higher quantities of products sold. Profit before taxation for the current quarter of RM22.054 million was 40.2% higher than that recorded in the immediate preceding quarter of RM15.728 million and was mainly a result of higher quantities of products sold in the current quarter under review.

B3 **Prospects**

The Group is cautiously optimistic that its business operations would be sustainable and its business plans would contribute positively going forward. The Group remained focus on efficiency initiatives through economies of scale, cost optimization and efforts to increase productivity and deliver good quality products.

The Group continues to face numerous key challenges, mainly from the increase of competition in the business environment, volatility in raw materials costs from the ongoing geopolitical events and uncertain global economic landscape.

Barring unforeseen circumstances, the Group anticipates to achieve a satisfactory performance for the financial year 2026.

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED 30 JUNE 2026
(The figures have not been audited)

Additional Information Required By The Bursa Malaysia Listing Requirements

B4 **Forecast of profit after tax**
Not applicable as no forecast was disclosed in any public document.

B5 **Tax expenses**

	Current quarter up to 30-Jun-26 RM'000	Cumulative quarter up to 30-Jun-26 RM'000
Income tax expense		
- current period	5,672	9,137
Deferred Taxation		
- current year	26	774
- overprovision in the prior year	-	(86)
	5,698	9,825

Income tax expense is recognised in each interim period based on the best estimate of the weighted average annual income tax rate expected for the full financial year. The effective tax rate for the current quarter and the period ended 30 June 2026 were higher than the statutory income tax rate and were mainly due to certain expenses not allowable for tax deduction.

B6 **Status of Corporate Proposals**
There were no corporate proposals announced but not completed as at 18 August 2026 for the current quarter and financial year-to-date.

B7 **Group borrowings and debt securities**
The Group does not have any borrowings as at the end of the current quarter and financial year-to-date.

B8 **Off Balance Sheet financial instruments**
The Group had not entered into any contracts involving off balance sheet financial instruments with off balance sheet risk as at 18 August 2026.

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QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED 30 JUNE 2026

(The figures have not been audited)

Additional Information Required By The Bursa Malaysia Listing Requirements

B9 **Changes in material litigation**

There was no material litigation pending for the current financial period to-date and up to 18 August 2026.

B10 **Dividend**

On 18 August 2026, the Board of Directors declared a second interim single tier dividend of 2.1 sen per ordinary share amounting to RM10.206 million in respect of financial year ending 31 December 2026. (2025: 1.2 sen)

The entitlement date for the dividend is fixed on 4 September 2026 and payment will be made on 24 September 2026.

The cumulative interim dividends declared as of todate for the current financial year ending 31 December 2026 is 3.7 sen per ordinary share amounting to RM17.982 million. (2025: 2.2 sen)

B11 **Disclosure of nature of outstanding derivatives**

There were no outstanding derivatives as at the end of the reporting period.

B12 **Additional disclosures**

Profit for the period is arrived at after (crediting)/charging:

	Current Period		Cumulative Period	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	RM'000	RM'000	RM'000	RM'000
Interest income	(1,103)	(616)	(2,013)	(1,130)
Depreciation of property, plant and equipment	3,152	2,996	6,222	6,046
Depreciation of right-of-use assets	512	504	1,017	1,017
Reversal of impairment loss on trade receivables	(2)	-	(1,886)	-
Bad debts (recovered)/written off	(14)	-	1,035	-
Fair value loss/(gain) on other investments	93	-	(185)	-
Realised foreign exchange (gain)/loss	(1,019)	2,369	982	2,559
Unrealised foreign exchange loss/(gain)	62	970	(1,966)	1,524

B13 **Earnings per share**

Basic earnings per share amounts are calculated by dividing profit for the period, net of tax, attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the period, excluding treasury shares held by the Company.

	Current Quarter		Cumulative Quarter	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
Net profit (RM'000)	16,356	8,548	27,958	18,509
Weighted average number of ordinary shares in issue ('000)	486,000	486,000	486,000	486,000
EPS (sen) - Basic and Diluted	3.37	1.76	5.75	3.81