



SSF HOME GROUP BERHAD

Registration No: 201501016707 (1142041-X)
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE QUARTER ENDED
30 APRIL 2026**

SSF HOME

SSF HOME GROUP BERHAD

(Registration No. 201501016707 (1142041-X))
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FOURTH (4TH) QUARTER ENDED 30 APRIL 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME⁽¹⁾

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30.4.2026 Unaudited RM'000	Preceding Year Corresponding Quarter 30.4.2025 Unaudited RM'000	Current Period- to-date 30.4.2026 Unaudited RM'000	Preceding Year Corresponding Period-to-date 30.4.2025 Audited RM'000
Revenue	58,564	50,938	167,639	152,505
Cost of sales	(26,098)	(23,101)	(77,006)	(70,772)
Gross profit	32,466	27,837	90,633	81,733
Other income	804	772	3,393	2,866
Administrative and other operating expenses	(22,848)	(19,905)	(77,476)	(74,735)
Profit from operations	10,422	8,704	16,550	9,864
Finance costs	(1,003)	(522)	(4,077)	(1,269)
Profit before tax	9,419	8,182	12,473	8,595
Tax expense	(2,519)	(2,314)	(3,282)	(2,694)
Profit for the financial period	6,900	5,868	9,191	5,901
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss:				
Foreign currency translation differences for foreign operation	-	-	(2)	-
Total comprehensive income for the financial period	6,900	5,868	9,189	5,901
Total comprehensive income attributable to:				
Owners of the Group	6,900	5,868	9,189	5,901
Basic earnings per share (sen)	0.86	0.73	1.15	0.74
Diluted earnings per share (sen)	0.86	0.73	1.15	0.74

Note:

⁽¹⁾ The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements of SSF Home Group Berhad ("**SHG**" or the "**Company**") and its subsidiaries ("**SHG Group**" or the "**Group**") for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	As at 30.4.2026 Unaudited RM'000	As at 30.4.2025 Audited RM'000
Non-current assets		
Property, plant and equipment	18,169	19,492
Right-of-use assets	89,879	86,210
Intangible assets	11	13
Other investments	15,513	5,494
Deferred tax assets	3,734	3,556
Other receivables	6,891	6,212
Total non-current assets	134,197	120,977
Current assets		
Inventories	62,465	68,022
Trade receivables	397	788
Other receivables	4,142	3,242
Tax recoverable	66	237
Short term investments	53,882	38,735
Fixed deposits with licensed banks	8,845	19,841
Cash and bank balances	11,668	13,733
Total current assets	141,465	144,598
Total assets	275,662	265,575
Equity and liabilities		
Equity		
Share capital	122,239	122,239
Reorganisation deficit	(70,036)	(70,036)
Retained earnings	119,077	113,886
Reserves	(2)	-
Total equity	171,278	166,089
Liabilities		
Non-current liabilities		
Provision for restoration costs	2,017	1,739
Lease liabilities	78,004	78,434
Deferred tax liabilities	186	208
Total non-current liabilities	80,207	80,381

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)⁽¹⁾

	As at 30.4.2026 Unaudited RM'000	As at 30.4.2025 Audited RM'000
Current liabilities		
Trade payables	1,377	5,011
Other payables	2,438	3,072
Provision for restoration costs	236	375
Contract liabilities	1,841	1,324
Lease liabilities	13,906	8,354
Bank borrowings	2,468	-
Tax payable	1,911	969
Total current liabilities	24,177	19,105
Total liabilities	104,384	99,486
Total equity and liabilities	275,662	265,575
Net asset per share (in RM)⁽²⁾	0.21	0.21

Notes:

- ⁽¹⁾ The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Company for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this interim financial report.
- ⁽²⁾ Net assets per ordinary share is calculated based on the Company's number of ordinary shares of 800,000,000 ordinary shares at the end of the reporting period.

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INTERIM FINANCIAL REPORT FOR THE FOURTH (4TH) QUARTER ENDED 30 APRIL 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾

	Share capital RM'000	Foreign currency translation reserves RM'000	Distributable retained earnings RM'000	Reorganisation deficit RM'000	Total Equity RM'000
At 1 May 2025	122,239	-	113,886	(70,036)	166,089
Profit net of tax, representing total comprehensive income for the financial period	-	-	9,191	-	9,191
Dividends	-	-	(4,000)	-	(4,000)
Foreign currency translation differences	-	(2)	-	-	(2)
At 30 April 2026	122,239	(2)	119,077	(70,036)	171,278
At 1 May 2024	122,239	-	111,985	(70,036)	164,188
Profit net of tax, representing total comprehensive income for the financial period	-	-	5,901	-	5,901
Dividends	-	-	(4,000)	-	(4,000)
At 30 April 2025	122,239	-	113,886	(70,036)	166,089

Note:

- ⁽¹⁾ The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements of the Company for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this interim financial report.

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INTERIM FINANCIAL REPORT FOR THE FOURTH (4TH) QUARTER ENDED 30 APRIL 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	CUMULATIVE QUARTER	
	Current Period-to-date 30.4.2026 RM'000	Preceding Year Corresponding Period-to-date 30.4.2025 RM'000
Cash Flows From Operating Activities		
Profit before tax	12,473	8,595
Adjustments for:		
Amortisation of intangible assets	2	2
Depreciation of property, plant and equipment	3,505	3,636
Depreciation of right-of-use assets	14,822	12,652
Dividend income	(958)	(167)
Fair value gain on other investment	(18)	(18)
Interest expense:		
- Banker's acceptance	252	36
- Lease liabilities	3,825	1,234
Interest income	(740)	(1,222)
Investment income	(1,264)	(1,043)
Impairment loss on property, plant and equipment	-	263
Loss/(gain) on disposal of property, plant and equipment	3	(70)
Loss on lease modification	-	20
Provision of slow moving stocks	-	1,240
Reversal of provision of slow moving stocks	-	(1,608)
Addition of provision for restoration costs	85	229
Unrealised loss/(gain) on foreign exchange	5	(8)
Write off of deposits	3	3
Write off of inventories	789	956
Write off of property, plant and equipment	249	331
Operating profit before changes in working capital	33,033	25,061
Changes in working capital:		
Inventories	4,768	1,867
Receivables	(1,192)	(118)
Payables	(4,271)	(792)
Contract liabilities	516	(745)
Provision	(198)	(39)
Cash generated from operations	32,656	25,234
Income tax paid	(2,893)	(2,971)
Tax refunded	524	120
Interest received	740	1,222
Net cash from operating activities	31,027	23,605
Cash Flows From Investing Activities		
Purchase of property, plant and equipment	(2,435)	(2,683)
Investment income received	1,264	1,043
Dividend received	958	167
Addition of other investment	(10,000)	(5,000)
Proceeds from disposal of property, plant and equipment	1	109
Net cash used in investing activities	(10,212)	(6,364)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)⁽¹⁾

	CUMULATIVE QUARTER	
	Current Period-to-date 30.4.2026 RM'000	Preceding Year Corresponding Period-to-date 30.4.2025 RM'000
Cash Flows From Financing Activities		
Dividend paid	(4,000)	(4,000)
Interest paid:		
- Banker's acceptance	(252)	(36)
- Lease liabilities	(3,825)	(1,234)
Payment for principal portion of lease liabilities	(13,116)	(11,680)
Drawdown of bank borrowings, net	2,468	-
Net cash used in financing activities	(18,725)	(16,950)
Net increase in cash and cash equivalents	2,090	291
Effect of forex differences	(4)	-
Cash and cash equivalents at beginning of the financial period	72,309	72,018
Cash and cash equivalents at end of the financial period⁽²⁾	74,395	72,309

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 30 April 2025 and the accompanying explanatory notes attached to this condensed interim financial report.

⁽²⁾ Cash and cash equivalents at the end of the financial period comprised:

	Current Period-to-date 30.4.2026 RM'000	Preceding Year Corresponding Period-to-date 30.4.2025 RM'000
Short term investments	53,882	38,735
Fixed deposits with licensed banks	8,845	19,841
Cash and bank balances	11,668	13,733
	74,395	72,309

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INTERIM FINANCIAL REPORT FOR THE FOURTH (4TH) QUARTER ENDED 30 APRIL 2026

NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The condensed interim financial report of the Group is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRSs") 134 – *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board ("MASB"), International Financial Reporting Standards ("IFRSs"), requirements of the Companies Act, 2016 in Malaysia, Rule 9.22 and Appendix 9B of the Listing Requirements.

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 April 2025 as disclosed in the Annual Report 2025 and the accompanying notes attached to this condensed interim financial report.

On 31 March 2026, The Board of Directors of the Group has approved the change of the financial year end from 30 April to 30 June. The next set of audited financial statements shall cover a period of 14 months from 1 May 2025 to 30 June 2026.

A2. Significant Accounting Policies

The significant accounting policies adopted in the preparation of this Condensed Report are consistent with those adopted as disclosed in the audited financial statements of the Group for the financial year ended 30 April 2025, except for the adoption of the following new MFRS and Amendments to MFRSs.

Adoption of new MFRS and amendments to MFRSs

The adoption of the following new MFRS and amendments to MFRSs that are mandatory effective for an accounting period beginning on or after 1 January 2025:

Amendments to MFRS 121

Lack of Exchangeability

The adoption of the above new MFRS and amendments to MFRSs do not have any material impact on condensed consolidated financial statements.

At the date of authorisation for issue of these condensed consolidated interim financial statements, the amendments to MFRSs, which were in issue and have not been early adopted by the Group are as follows:

Effective for annual financial periods beginning on or after 1 January 2026

Amendments to MFRS 1

First-time Adoption of Malaysian Financial Reporting Standards
Financial Instruments: Disclosures

Amendments to MFRS 7

Classification and Measurement of Financial Instruments and
Contracts Referencing Nature-dependent Electricity

Amendments to MFRS 9 and MFRS 7

Amendments to MFRS 10

Consolidated Financial Statements

Amendments to MFRS 107

Statement of Cash Flows

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INTERIM FINANCIAL REPORT FOR THE FOURTH (4TH) QUARTER ENDED 30 APRIL 2026

NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A2. Significant Accounting Policies (Cont'd)

Adoption of new MFRS and amendments to MFRSs (Cont'd)

Effective for annual financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency

Effective date to be announced

Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
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The Group will adopt the above amendments to MFRSs when they become effective in the respective financial periods. These amendments to MFRSs are not expected to have material impact to the financial statements of the Group upon their initial applications.

A3. Audited Report of Preceding Annual Financial Statements

The audited consolidated financial statements for the financial year ended 30 April 2025 was not subject to any qualification.

A4. Seasonal or Cyclical Factors

The Group's business is exposed to seasonal effects of the retail industry. The Group's sales are generally higher during festive seasons such as Chinese New Year, Hari Raya Aidilfitri and Christmas.

A5. 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 because of their nature in size or incidence during the current financial quarter and financial year under review.

A6. Material Changes in Estimates

There were no material changes in the estimates of amounts reported that have material effect on the results for the current financial quarter under review.

A7. Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayment of debts and equity during the current financial quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A8. Dividend Paid

There was no dividend paid during the current financial quarter under review.

A9. Segmental Information

The Group's revenue is principally generated from the retail of home furnishing products. The Group's principal market is Malaysia as all of its revenue are generated locally.

A10. 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 under review that have not been reflected in this interim financial report.

A11. Changes in The Composition of The Group

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

A12. Contingent Liabilities and Contingent Assets

There were no other material contingent liabilities and contingent assets of the Group as at the end of the current financial quarter under review.

A13. Significant Related Party Transactions

Significant transactions between the Group and related party are as follows:

	Current Period Quarter 30.4.2026	Current Period-to-date 30.4.2026
	RM'000	RM'000
Rental of retail outlets and office paid to related parties	1,339	5,065

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INTERIM FINANCIAL REPORT FOR THE FOURTH (4TH) QUARTER ENDED 30 APRIL 2026

NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A14. Capital Commitments

Other than as disclosed below, there are no other material capital commitments as at the end of the current financial quarter under review.

	As at 30.4.2026	As at 30.4.2025
	Unaudited	Audited
	RM'000	RM'000
Approved and contracted for		
- Purchase of property, plant and equipment	1,245	831

A15. Valuation of Property, Plant and Equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter under review.

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INTERIM FINANCIAL REPORT FOR THE FOURTH (4TH) QUARTER ENDED 30 APRIL 2026

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30.4.2026 RM'000	Preceding Year Corresponding Quarter 30.4.2025 RM'000	Current Period-to- date 30.4.2026 RM'000	Preceding Year Corresponding Period-to-date 30.4.2025 RM'000
Revenue	58,564	50,938	167,639	152,505
Profit before tax (" PBT ")	9,419	8,182	12,473	8,595
Profit after tax (" PAT ")	6,900	5,868	9,191	5,901

For the current quarter ended 30 April 2026, the Group's revenue rose by 15.0% or RM7.63 million compared to the preceding year corresponding quarter, supported by the effectiveness of our targeted marketing initiatives. Throughout the period, the Group intensified promotional campaigns and enhanced customer engagement activities, which successfully increased footfall and improved sales conversion.

The Group's PBT improved by 15.1% or RM1.24 million, increased from RM8.18 million to RM9.42 million as compared with the preceding year corresponding quarter. The higher profit for the quarter was mainly driven by stronger sales.

For the current period-to-date, the Group recorded revenue of RM167.64 million, representing an increase of RM15.13 million or 9.9% compared to the same period of the preceding year. This was accompanied by an increase of 45.1% or RM3.88 million in PBT to RM12.47 million from RM8.60 million in the previous year. The increase in profit was primarily driven by stronger sales.

B2. Comparison with the Immediate Preceding Quarter's Result

	Current Quarter 30.4.2026 RM'000	Immediate Preceding Quarter 31.1.2026 RM'000	Variance	
			RM'000	%
Revenue	58,564	43,079	15,485	35.9
PBT	9,419	2,164	7,255	335.3
PAT	6,900	1,619	5,281	326.2

Revenue for the current quarter under review rose by approximately RM15.49 million (35.9%), while PBT increased by approximately RM7.26 million (335.3%), as compared to the immediate preceding quarter mainly arising from higher sales during festive seasons such as Chinese New Year and Hari Raya Aidilfitri.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B3. Group's Prospects

Despite prevailing external headwinds, including higher production and logistics costs driven by rising oil prices, inflationary pressures and weaker global growth arising from geopolitical uncertainties, the Group remains confident in its ability to adapt through strategic pricing, cost efficiency initiatives and resilient supply chain partnerships, while continuing to strengthen its position in the domestic home and living retail segment.

The Group remains committed to strengthening its retail positioning through value-for-money offerings, strategic pricing, and product innovation that align with evolving consumer preferences. In line with our rebranding efforts, SSF is focused on delivering affordable and practical home living solutions, supported by refreshed store formats and enhanced customer experience. Recent store openings reflect our continued expansion into key urban centres with right-sized outlets to improve accessibility and operational efficiency. The Group expects to open additional stores in the near future as part of its continued efforts to strengthen its retail footprint and market presence.

B4. Variance of Profit Forecast

The Group did not issue any profit forecast for the current financial quarter.

B5. Income Tax Expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter	Preceding Year Corresponding Quarter	Current Period- to-date	Preceding Year Corresponding Period-to-date
	30.4.2026	30.4.2025	30.4.2026	30.4.2025
	RM'000	RM'000	RM'000	RM'000
Current tax	1,224	2,213	3,482	3,405
Deferred tax	1,295	101	(200)	(711)
Total	2,519	2,314	3,282	2,694

The effective tax rate for the current quarter was 26.7%, slightly higher than the statutory tax rate of 24% mainly due to certain expenses being disallowed for tax purposes.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B6. Profit Before Tax

Profit from operations is derived after charging/(crediting) the following:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30.4.2026 RM'000	Preceding Year Corresponding Quarter 30.4.2025 RM'000	Current Period- to-date 30.4.2026 RM'000	Preceding Year Corresponding Period-to-date 30.4.2025 RM'000
Amortisation of intangible assets	-	-	2	2
Depreciation of property, plant and equipment	889	917	3,505	3,636
Depreciation of right-of-use assets	3,807	3,783	14,822	12,652
Fair value gain on other investment	-	-	(18)	(18)
Loss/(gain) on disposal of property, plant and equipment	-	5	3	(70)
Loss on lease modification	-	-	-	20
Interest expense:				
- Banker's acceptance	66	18	252	36
- Lease liabilities	938	505	3,825	1,234
Interest income:				
- Fixed deposits from licensed banks	(66)	(176)	(528)	(984)
- Short-term placement	(66)	(64)	(212)	(238)
Investment income	(360)	(291)	(1,264)	(1,043)
Dividend income	(250)	(167)	(958)	(167)
Impairment loss on property, plant and equipment	-	263	-	263
Provision for slow-moving inventories	-	1,240	-	1,240
Reversal of provision of slow moving stocks	-	(1,608)	-	(1,608)
Provision for restoration costs	34	56	85	229
Realised gain on foreign exchange	-	(26)	(92)	(55)
Unrealised loss/(gain) on foreign exchange	10	(6)	5	(8)
Write off of deposits	-	-	3	3
Write off of inventories	151	306	789	956
Write off of property, plant and equipment	27	300	249	331

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B7. Utilisation of Proceeds Raised from the Initial Public Offering ("IPO")

The gross proceeds raised from the IPO of RM50.00 million are intended to be utilised in the following manner:

Utilisation of proceeds ⁽¹⁾	Proposed utilisation RM'000	Reallocation ⁽²⁾ RM'000	Actual utilisation RM'000	Balance unutilised RM'000	Estimated timeframe for utilisation
Set-up new retail outlets					
• Capital expenditure	14,220	(3,499)	(4,139)	6,582	Within 36 months
• Start-up costs	20,970	-	(14,900)	6,070	Within 48 months
Repayment of bank borrowings	5,000	-	(5,000)	-	Within 3 months
Marketing activities	1,500	-	(1,500)	-	Within 24 months
General working capital	4,010	3,499	(7,509)	-	Within 12 months
Estimated listing expenses	4,300	-	(4,300)	-	Immediately
	50,000	-	(37,348)	12,652	

Notes:

- (1) The utilisation of proceeds as disclosed above should be read in conjunction with the Company's Prospectus dated 8 September 2023.
- (2) As per our prospectus, the actual cost to set-up our new retail outlets is lower than the amount budgeted, the excess is allocated for general working capital requirements.

B8. Group Borrowings and Debt Securities

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

	As At 30.4.2026 Unaudited RM'000	As At 30.4.2025 Audited RM'000
Current		
<u>Secured and guaranteed</u>		
Bankers' acceptance	2,468	-

B9. Material Litigation

The Group is not engaged in any material litigation either as plaintiff or defendant, and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

B10. Dividend

The Board does not recommend the payment of any interim dividend for the financial quarter under review.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B11. Earnings Per Share ("EPS")

The basic and diluted EPS for the current financial quarter and period-to-date are as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30.4.2026	Preceding Year Corresponding Quarter 30.4.2025	Current Period- to-date 30.4.2026	Preceding Year Corresponding Period-to-date 30.4.2025
Profit attributable to Owners of the Company (RM'000)	6,900	5,868	9,191	5,901
Weighted average number of the ordinary shares in issue ⁽¹⁾ ('000)	800,000	800,000	800,000	800,000
Basic EPS (sen)	0.86	0.73	1.15	0.74
Diluted EPS ⁽²⁾ (sen)	0.86	0.73	1.15	0.74

Notes:

⁽¹⁾ Based on the weighted average number of ordinary shares in issue for the period under review.

⁽²⁾ The diluted EPS of the Group for the current financial quarter and financial period-to-date ended 30 April 2026 is equivalent to the basic EPS as the Group does not have any convertible options at the end of the reporting period.

B12. Authorisation for Issue

The interim financial report was authorised for issue by the Board of Directors on 24 June 2026.