

TONG HERR RESOURCES BERHAD
Registration no. 199701016642 (432139-W)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025
(Financial Year Ending 31 December 2025)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	(Unaudited) Quarter Ended 31-Dec-25 RM'000	(Unaudited) Quarter Ended 31-Dec-24 RM'000	(Unaudited) Quarter Ended 31-Dec-25 RM'000	(Audited) Quarter Ended 31-Dec-24 RM'000
Revenue	120,583	134,765	560,763	536,380
Cost of goods sold	(114,931)	(130,659)	(527,308)	(506,925)
Gross Profit	<u>5,652</u>	<u>4,106</u>	<u>33,455</u>	<u>29,455</u>
Other income	1,795	1,183	7,499	5,726
Distribution costs	(2,746)	516	(8,539)	(8,470)
Administrative and general expenses	(4,867)	735	(19,258)	(15,370)
Finance costs	(545)	(254)	(2,946)	(889)
Impairment gains/(losses) on financial assets	0	65	0	65
Loss on derecognition of financial assets measured at amortised cost	(535)	(21)	(535)	(21)
(Loss)/Profit Before Tax	<u>(1,246)</u>	<u>6,330</u>	<u>9,676</u>	<u>10,496</u>
Tax expense	832	785	(965)	(2,873)
(Loss)/Profit For The Period	<u>(414)</u>	<u>7,115</u>	<u>8,711</u>	<u>7,623</u>
Other comprehensive income:				
Items that will not be reclassified to profit or loss:				
- Remeasurement of defined benefit liability	(357)	0	(357)	0
- Deferred tax effect thereof	71	0	71	0
Item that may be reclassified subsequently to profit or loss:				
- Currency translation differences for foreign operations	(3,850)	5,364	(4,538)	(7,726)
Other comprehensive income for the financial year	<u>(4,136)</u>	<u>5,364</u>	<u>(4,824)</u>	<u>(7,726)</u>
Comprehensive income for the period	<u>(4,550)</u>	<u>12,479</u>	<u>3,887</u>	<u>(103)</u>
(Loss)/Profit for the period attributable to:				
Owners of the Company	(1,290)	6,644	5,756	1,682
Non-controlling interests	876	471	2,955	5,941
	<u>(414)</u>	<u>7,115</u>	<u>8,711</u>	<u>7,623</u>
Comprehensive income for the period attributable to:				
Owners of the Company	(5,425)	12,008	932	(6,044)
Non-controlling interests	875	471	2,955	5,941
	<u>(4,550)</u>	<u>12,479</u>	<u>3,887</u>	<u>(103)</u>
Earnings per share:				
Basic, for profit for the period (sen)	<u>(0.84)</u>	<u>4.33</u>	<u>3.75</u>	<u>1.10</u>
Diluted, for profit for the period (sen)	<u>(0.84)</u>	<u>4.33</u>	<u>3.75</u>	<u>1.10</u>

(The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.)

TONG HERR RESOURCES BERHAD
Registration no. 199701016642 (432139-W)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025
(Financial Year Ending 31 December 2025)

	(Unaudited) 31 December 2025 RM'000	(Audited) 31 December 2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	116,789	122,067
Right-of-use assets	16,906	16,811
Other investment	0	1,532
Deferred tax assets	596	514
	134,291	140,924
Current assets		
Inventories	307,069	327,612
Receivables	43,534	55,055
Derivatives	0	472
Prepayments	9,066	28,238
Current tax assets	3,110	2,256
Cash and cash equivalents	157,362	129,797
	520,141	543,430
TOTAL ASSETS	654,432	684,354
 EQUITY AND LIABILITIES		
Share capital	185,930	185,930
Treasury shares	(8,190)	(8,190)
Statutory reserve	10,129	10,129
Currency translation reserve	35,446	39,984
Retained profits	309,224	308,820
Equity attributable to owners of the Company	532,539	536,673
Non-controlling interests	56,818	55,573
Total equity	589,357	592,246
Non-current liabilities		
Deferred tax liabilities	2,275	3,121
Lease liabilities	1,066	538
Retirement benefits	2,025	1,515
	5,366	5,174
Current Liabilities		
Derivatives	93	0
Payables	32,719	42,650
Loans and borrowings	26,287	41,177
Lease liabilities	282	112
Contract liabilities	123	2,004
Current tax liabilities	205	991
	59,709	86,934
TOTAL LIABILITIES	65,075	92,108
TOTAL EQUITY AND LIABILITIES	654,432	684,354
 Net assets per share attributable to owners of the Company (sen)	 347	 350

(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.)

TONG HERR RESOURCES BERHAD
Registration no. 199701016642 (432139-W)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025
(Financial Year Ending 31 December 2025)

	Non-distributable			Distributable*				
	Share Capital (RM'000)	Treasury Shares (RM'000)	Statutory Reserve (RM'000)	Currency Translation Reserves (RM'000)	Retained profits (RM'000)	Equity attributable to owners of the Company (RM'000)	Non-controlling interests (RM'000)	Total Equity (RM'000)
At 1 January 2025	185,930	(8,190)	10,129	39,984	308,820	536,673	55,573	592,246
Remeasurement of defined benefit liability	-				(357)	(357)	0	(357)
Deferred tax effect thereof					71	71	0	71
Currency translation differences for foreign operation	0	0	0	(4,538)	0	(4,538)	0	(4,538)
Total other comprehensive income for the financial year	-	0	0	(4,538)	(286)	(4,824)	0	(4,824)
Profit for the financial year	0	0	0	-	5,756	5,756	2,955	8,711
Comprehensive income for the financial year	0	0	0	(4,538)	5,470	932	2,955	3,887
Dividends paid:-								
- Owners of the Company	0	0	0	0	(5,066)	(5,066)	0	(5,066)
- Non-controlling interests	0	0	0	0	0	0	(1,710)	(1,710)
At 31 December 2025	185,930	(8,190)	10,129	35,446	309,224	532,539	56,818	589,357
At 1 January 2024	185,930	(8,190)	10,129	47,710	318,652	554,231	54,772	609,003
Currency translation differences for foreign operation	0	0	0	(7,726)	0	(7,726)	0	(7,726)
Profit for the financial year	0	0	0	0	1,682	1,682	5,941	7,623
Total comprehensive income	0	0	0	(7,726)	1,682	(6,044)	5,941	(103)
Dividends paid:-								
- Owners of the Company	0	0	0	0	(11,514)	(11,514)	0	(11,514)
- Non-controlling interests	0	0	0	0	0	0	(5,140)	(5,140)
At 31 December 2024	185,930	(8,190)	10,129	39,984	308,820	536,673	55,573	592,246

(The Unaudited Condensed Consolidated Statements of Changes In Equity should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements)

TONG HERR RESOURCES BERHAD
Registration no. 199701016642 (432139-W)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025
(Financial Year Ending 31 December 2025)

	(Unaudited) Quarter Ended 31-Dec-25 RM'000	(Unaudited) Quarter Ended 31-Dec-24 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	9,676	10,496
Adjustments for:-		
Non-cash items	19,976	11,680
Non-operating items	1,854	(313)
	<u>31,506</u>	<u>21,863</u>
Changes in working capitals	39,155	(8,075)
	<u>70,661</u>	<u>13,788</u>
Cash generated from operations	70,661	13,788
Tax paid	(3,660)	(4,514)
Tax refunded	159	0
Interest and fund distributions received	0	3,609
Net cash generated from operating activities	<u>67,160</u>	<u>12,883</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipments	(10,712)	(9,245)
Proceeds from disposal of other asset	220	0
Interest received	170	0
Proceeds from disposal of property, plant and equipments	70	564
Net cash used in investing activities	<u>(10,252)</u>	<u>(8,681)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid to owners of the Company	(5,066)	(11,514)
Dividends paid to non-controlling interests	(1,710)	(5,140)
Interest paid	(2,946)	(844)
Net decrease in short-terms loans and borrowings	(14,196)	20,984
Payment of lease liabilities	(187)	(129)
Net cash used in financing activities	<u>(24,105)</u>	<u>3,357</u>
Currency translation differences	(5,238)	(5,494)
Net increase in cash and cash equivalents	27,565	2,065
Cash and cash equivalents brought forward	129,797	127,732
Cash and cash equivalents carried forward	<u>157,362</u>	<u>129,797</u>

Cash and cash equivalents at end of financial period comprise the following:

	As at 31-Dec-25 RM'000	As at 31-Dec-24 RM'000
Cash and bank balances	92,858	53,115
Short-term fund - at fair value	64,504	76,682
	<u>157,362</u>	<u>129,797</u>

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.)