



**FACB INDUSTRIES INCORPORATED BERHAD**  
**197901004632 (48850-K)**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME For The Fourth Quarter Ended 30 June 2025**  
*(The figures have not been audited)*

	Current Quarter Ended 30/06/2025 RM'000	Comparative Quarter Ended 30/06/2024 RM'000	Current Year Ended 30/06/2025 RM'000	Comparative Year Ended 30/06/2024 RM'000
Revenue	7,751	9,311	33,524	45,737
Cost of sales	(4,799)	(4,998)	(20,692)	(26,834)
Gross profit	2,952	4,313	12,832	18,903
Other income	1,823	1,963	7,462	6,953
Operating expenses	(4,019)	(3,778)	(16,230)	(18,091)
Finance costs	(32)	(25)	(105)	(100)
Share of results of associates, net of tax	750	1,235	1,726	2,482
Profit before tax	1,474	3,708	5,685	10,147
Tax expense	(443)	(522)	(1,389)	(2,029)
Net profit for the period	1,031	3,186	4,296	8,118
<b>Other comprehensive (loss)/ income:</b>				
Foreign currency translation	(668)	(153)	(3,023)	182
Fair value adjustment of: - financial assets at fair value through other comprehensive income ("FVTOCI")	(373)	(3,392)	(373)	(3,392)
Total comprehensive (loss)/ income	(10)	(359)	900	4,908
<b>Profit attributable to:</b>				
Owners of the parent	789	2,498	3,778	6,821
Non-controlling interests	242	688	518	1,297
	1,031	3,186	4,296	8,118
<b>Total comprehensive (loss)/ income attributable to:</b>				
Owners of the parent	46	(979)	1,508	3,530
Non-controlling interests	(56)	620	(608)	1,378
	(10)	(359)	900	4,908

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME For The Fourth Quarter Ended 30 June 2025 (Cont'd)**  
(The figures have not been audited)

	Current Quarter Ended 30/06/2025 RM'000	Comparative Quarter Ended 30/06/2024 RM'000	Current Year Ended 30/06/2025 RM'000	Comparative Year Ended 30/06/2024 RM'000
<b>Earnings per share for profit attributable to owners of the parent:</b>				
Basic and diluted (sen)	0.94	2.98	4.50	8.13
<b>Dividend per share (sen) (Proposed/ Declared)</b>				
Final	-	2.00	-	2.00

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION****As At 30 June 2025**

	Unaudited <b>As At 30/06/2025 RM'000</b>	Audited <b>As At 30/06/2024 RM'000</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	3,139	2,904
Right-of-use assets	1,968	1,549
Intangible assets	65	5
Investments in associates	21,820	23,616
Financial assets at amortised cost	40,473	29,816
Financial assets at fair value through other comprehensive income ("FVTOCI")	9,802	10,175
Other receivables	29	16
Deferred tax assets	1,853	1,702
	<u>79,149</u>	<u>69,783</u>
<b>Current Assets</b>		
Inventories	5,786	6,231
Trade and other receivables	6,785	6,534
Current tax assets	767	405
Investment in short-term investment fund	6,082	-
Deposits, cash and bank balances	142,058	160,948
	<u>161,478</u>	<u>174,118</u>
<b>TOTAL ASSETS</b>	<u><u>240,627</u></u>	<u><u>243,901</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	114,152	114,152
Treasury shares	(1,225)	(1,225)
Other reserves	(24,508)	(22,238)
Retained earnings	129,708	127,608
	<u>218,127</u>	<u>218,297</u>
Non-controlling interests	14,707	15,765
<b>TOTAL EQUITY</b>	<u><u>232,834</u></u>	<u><u>234,062</u></u>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Lease liabilities	641	475
Deferred tax liabilities	512	422
	<u>1,153</u>	<u>897</u>
<b>Current Liabilities</b>		
Trade and other payables	3,832	5,245
Contract liability	1,763	2,893
Lease liabilities	924	653
Current tax liabilities	121	151
	<u>6,640</u>	<u>8,942</u>
<b>TOTAL LIABILITIES</b>	<u><u>7,793</u></u>	<u><u>9,839</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>240,627</u></u>	<u><u>243,901</u></u>

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION****As At 30 June 2025 (Cont'd)**

	Unaudited	Audited
	As At 30/06/2025	As At 30/06/2024
Net assets per share (RM)	2.60	2.60

**(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024)**

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

**For The Year Ended 30 June 2025**

*(The figures have not been audited)*

	Attributable to Owners of the Parent					Non-Controlling Interests	Total Equity
	Share Capital	Treasury Shares	Other Reserves	Retained Earnings	Total		
<b>In RM'000</b>							
<b>At 1 July 2024</b>	114,152	(1,225)	(22,238)	127,608	218,297	15,765	234,062
Net profit for the year	-	-	-	3,778	3,778	518	4,296
Other comprehensive income/ (loss)							
- Foreign currency translation	-	-	(1,897)	-	(1,897)	(1,126)	(3,023)
- Fair value loss on financial assets at FVTOCI	-	-	(373)	-	(373)	-	(373)
Total comprehensive (loss)/ income for the year	-	-	(2,270)	3,778	1,508	(608)	900
Dividend paid	-	-	-	(1,678)	(1,678)	-	(1,678)
Dividend paid to non-controlling interest	-	-	-	-	-	(450)	(450)
Total transactions with owners	-	-	-	(1,678)	(1,678)	(450)	(2,128)
<b>At 30 June 2025</b>	114,152	(1,225)	(24,508)	129,708	218,127	14,707	232,834
<b>At 1 July 2023</b>	114,152	(1,225)	(18,953)	122,219	216,193	14,550	230,743
Net profit for the year	-	-	-	6,821	6,821	1,297	8,118
Other comprehensive income/ (loss)							
- Foreign currency translation	-	-	101	-	101	81	182
- Fair value loss on financial assets at FVTOCI	-	-	(3,392)	-	(3,392)	-	(3,392)
Total comprehensive (loss)/ income for the year	-	-	(3,291)	6,821	3,530	1,378	4,908
Transfer of reserves of a subsidiary	-	-	6	(6)	-	-	-
Dividends paid	-	-	-	(1,426)	(1,426)	-	(1,426)
Dividends paid to non-controlling interest	-	-	-	-	-	(163)	(163)
Total transactions with owners	-	-	6	(1,432)	(1,426)	(163)	(1,589)
<b>At 30 June 2024</b>	114,152	(1,225)	(22,238)	127,608	218,297	15,765	234,062

**(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024)**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS****For The Year Ended 30 June 2025***(The figures have not been audited)*

	Current Year Ended 30/06/2025 RM'000	Comparative Year Ended 30/06/2024 RM'000
<b>Cash Flows from Operating Activities</b>		
Profit before tax	5,685	10,147
Adjustments for:		
Accretion of discount on financial asset at amortised cost	(33)	(37)
Amortisation of intangible assets	7	31
Amortisation of premium on financial assets at amortised cost	16	-
Bad debts written off	8	-
Depreciation of property, plant and equipment	538	478
Depreciation of right-of-use assets	983	936
Fair value gain on short-term investment fund	(2)	-
Gain on disposal of property, plant and equipment	(39)	(24)
Gain on derecognition of an associate	(501)	-
Impairment losses on trade receivables	205	196
Interest expense on lease liabilities	105	100
Inventories write-down	342	104
Property, plant and equipment written off	-	7
Interest income	(6,737)	(6,558)
Reversal of impairment loss on trade receivables	(311)	(46)
Reversal of inventories write-down	(264)	(73)
Reversal of provision for warranty claims	(10)	(171)
Share of results of associates, net of tax	(1,726)	(2,482)
Unrealised loss on foreign exchange	4	-
Operating (loss)/profit before working capital changes	(1,730)	2,608
Net changes in current assets	244	715
Net changes in current liabilities	(1,397)	(770)
Net changes in contract liability	(1,130)	(290)
Cash (used in)/generated from operations	(4,013)	2,263
Tax paid	(1,849)	(2,143)
Tax refunded	6	151
Net cash (used in)/from operating activities	(5,856)	271

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For The Year Ended 30 June 2025 (Cont'd)**

*(The figures have not been audited)*

	<b>Current Year Ended 30/06/2025 RM'000</b>	<b>Comparative Year Ended 30/06/2024 RM'000</b>
<b>Cash Flows from Investing Activities</b>		
Acquisition of financial assets at amortised cost	(20,640)	-
Proceeds from redemption of financial asset at amortised cost	10,000	-
Dividend received from associates	1,085	1,124
Interest received	6,644	6,462
Net placement of short-term investment fund	(6,080)	-
Net withdrawal/(placement) of deposits placed with licensed banks with maturity more than three (3) months	15,732	(2,536)
Proceeds from disposal of property, plant and equipment	39	24
Purchase of intangible assets	(67)	-
Purchase of property, plant and equipment	(776)	(345)
Net cash from investing activities	5,937	4,729
<b>Cash Flows from Financing Activities</b>		
Dividends paid	(1,678)	(1,426)
Dividends paid to non-controlling interest by a subsidiary	(450)	(163)
Payment of lease liabilities	(1,070)	(1,002)
Net cash used in financing activities	(3,198)	(2,591)
Net (decrease)/increase in cash and cash equivalents	(3,117)	2,409
Effects of exchange rate changes on cash and cash equivalents	(41)	7
Cash and cash equivalents at beginning of the period	17,007	14,591
Cash and cash equivalents at end of the period	13,849	17,007
Cash and cash equivalents comprise:		
Deposits with licensed banks	136,028	151,441
Cash and bank balances	6,030	9,507
	142,058	160,948
Deposits placed with licensed banks with maturity more than three (3) months	(128,209)	(143,941)
	13,849	17,007

**(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024)**

**NOTES (IN COMPLIANCE WITH MFRS 134)****A1 Basis of Preparation**

The unaudited condensed consolidated interim financial statements have been prepared in accordance with the Malaysian Financial Reporting Standards (“MFRS”) 134 *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“BMSB”). The unaudited condensed consolidated interim financial statements also comply with IAS 34 *Interim Financial Reporting* issued by International Accounting Standards Board.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2024.

The explanatory notes to the interim financial statements 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.

The material accounting policies and methods of computation adopted are consistent with those of the audited financial statements for the financial year ended 30 June 2024 except for the adoption of the following Amendments of the MFRS Framework that were issued by the MASB during the financial year: -

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 16 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to MFRS 101 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2024
Amendments to MFRS 101 <i>Non-current Liabilities with Covenants</i>	1 January 2024
Amendments to MFRS 107 and MFRS 7 <i>Supplier Finance Arrangements</i>	1 January 2024

The adoption of the above Amendments did not have any material impact on the Group’s financial statements.

As at the date of authorisation of the interim financial statements, the Group has not applied the following MFRS Framework that have been issued by the MASB but have not been early adopted by the Group: -

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 121 <i>Lack of Exchangeability</i>	1 January 2025
Amendments to MFRS 9 and MFRS 7 <i>Amendments to the Classification and Measurement of Financial Instruments</i>	1 January 2026
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature-dependent Electricity</i>	1 January 2026
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The Group and the Company are in the process of assessing the impact of implementing these Standards and Amendments since the effects would only be observable for future financial years.



**NOTES (IN COMPLIANCE WITH MFRS 134)****A2 Qualification of Financial Statements**

The Group's most recent annual audited financial statements for the year ended 30 June 2024 was not qualified.

**A3 Seasonal or Cyclical Factors**

The Group's operations for the current quarter and financial year ended 30 June 2025 were not materially affected by any seasonal or cyclical factors.

**A4 Unusual Items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current quarter and year ended 30 June 2025.

**A5 Nature and Amount of Changes in Estimates**

There were no changes in estimates of amounts reported in the previous interim period of the current financial year or changes in estimate of amounts reported in the previous financial years which have a material effect in the current quarter or the current financial year ended 30 June 2025.

**A6 Debt and Equity Securities**

There were no issuance, repurchase and repayment of debts and equity securities during the current quarter. As at 30 June 2025, total shares repurchased were 1,279,700 and all the shares repurchased were held as treasury shares.

**A7 Dividend Paid**

A final single-tier dividend of 2.0 sen per ordinary share amounting to RM1,677,656 in respect of the financial year ended 30 June 2024 was paid on 21 January 2025.

**A8 Reportable Segments**

	<u>Bedding</u>	<u>Other</u>	<u>Eliminations</u>	<u>Total</u>
	RM'000	Segments	RM'000	RM'000
<b>For Current Year</b>				
<b>Ended 30 June 2025</b>				
External revenue	33,524	-	-	33,524
Inter-segment revenue	-	2,233	(2,233)	-
Total	33,524	2,233	(2,233)	33,524
Segment results:				
Amortisation of intangible assets	(7)	-	-	(7)
Depreciation of property, plant and equipment	(466)	(72)	-	(538)
Depreciation of right-of-use assets	(664)	(319)	-	(983)
Interest expense on lease liabilities	(67)	(49)	11	(105)
Interest income	375	6,362	-	6,737
Reportable segment profit before tax	637	3,322	-	3,959
Share of results of associates	-	1,726	-	1,726
Total	637	5,048	-	5,685

**NOTES (IN COMPLIANCE WITH MFRS 134)****A8 Reportable Segments (Cont'd)**

	<u>Bedding</u>	<u>Other</u>	<u>Eliminations</u>	<u>Total</u>
	RM'000	Segments	RM'000	RM'000
		RM'000	RM'000	RM'000
<b>For Comparative Current Year</b>				
<b>Ended 30 June 2024</b>				
External revenue	45,737	-	-	45,737
Inter-segment revenue	-	2,104	(2,104)	-
Total	45,737	2,104	(2,104)	45,737
Segment results:				
Amortisation of intangible assets	(31)	-	-	(31)
Depreciation of property, plant and equipment	(437)	(41)	-	(478)
Depreciation of right-of-use assets	(630)	(306)	-	(936)
Interest expense on lease liabilities	(78)	(27)	5	(100)
Interest income	308	6,250	-	6,558
Reportable segment profit before tax	4,311	3,354	-	7,665
Share of results of associates	-	2,482	-	2,482
Total	4,311	5,836	-	10,147

**A9 Material Events Subsequent to the End of the Quarter under Review**

On 21 July 2025, the Board of Directors of FACB Industries Incorporated Berhad ("FACB") announced that the Board had received a notice of conditional voluntary take-over offer from UOB Kay Hian (M) Sdn Bhd (formerly known as UOB Kay Hian Securities (M) Sdn Bhd) served on behalf of Magni Vantage Limited ("Offeror") to acquire all the 83,882,800 ordinary shares in FACB representing 100.00% of the total issued shares of FACB (excluding treasury shares) not already held by the Offeror and Mr Chen Yiy Fon ("Ultimate Offeror") for a cash offer price of RM1.60 per offer share ("Offer").

FACB has made and shall continue to make announcements from time to time pursuant to Bursa Malaysia Listing Requirements providing information/update on the Offer.

Save for the above, there were no material events from the end of the quarter to 23 August 2025 (the latest practicable date which shall not be earlier than 7 days from the date of issue of this quarterly report) that has not been reflected in the current quarter and financial year ended 30 June 2025.

**NOTES (IN COMPLIANCE WITH MFRS 134)****A10 Changes in the Composition of the Group**

On 8 February 2025, Dreamland Shanghai Pte. Ltd. (“DS”), a 40% owned associate of Dreamland Spring Sdn. Bhd. (“DSSB”), was deregistered and ceased to be an associate of DSSB. The joint venture tenure of DS expired on 16 November 2024 and was dormant prior to the deregistration. The de-registration of DS does not have any material effect on the earnings per share, gearing and net assets per share of the Group.

Save for the above, there were no changes in the composition of the Group during the current period under review.

**A11 Changes in Contingent Liabilities or Contingent Assets**

There were no contingent liabilities or contingent assets as at the date of this report which may have a material impact on the financial position of the Group.

**ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BMSB****B1 Performance Review**

	Current Quarter 30/06/2025 RM'000	Preceding Year Comparative Quarter 30/06/2024 RM'000	Changes %	Current Year 30/06/2025 RM'000	Preceding Year 30/06/2024 RM'000	Changes %
Revenue	7,751	9,311	-17%	33,524	45,737	-27%
Gross profit	2,952	4,313	-32%	12,832	18,903	-32%
Profit before tax	1,474	3,708	-60%	5,685	10,147	-44%
Additional Information: Share of results of associates	750	1,235	-39%	1,726	2,482	-30%

**(a) Current Quarter vs Preceding Year Comparative Quarter**

The Group recorded revenue of RM7.75 million and profit before tax (PBT) of RM1.47 million for the current quarter ended 30 June 2025 compared to revenue of RM9.31 million and PBT of RM3.71 million in the preceding year comparative quarter, representing decrease in revenue of 17% and decrease in PBT of 60%. The lower PBT in the current quarter was mainly due to lower revenue from bedding operation.

The bedding operation recorded revenue of RM7.75 million for the current quarter compared to RM9.31 million in the preceding year comparative quarter. Loss before tax (LBT) of RM0.05 million for the current quarter compared to PBT of RM1.66 million in the preceding year comparative quarter represents a decrease of RM1.71 million or 103%, mainly due to lower consumer sales.

Associates in China recorded lower profit of RM0.75 million for the current quarter compared to RM1.24 million in the preceding year comparative quarter mainly due to lower operating margin and lower reversal of assets impairment amounted to RM0.38 million in current quarter compared to RM0.47 million in the preceding year comparative quarter.

**ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BMSB****B1 Performance Review (Cont'd)****(b) Current Year vs Preceding Year**

The Group registered lower revenue of RM33.52 million for the current year compared to RM45.74 million registered in the preceding year. Lower PBT was recorded at RM5.69 million as compared to RM10.15 million in the preceding year.

The bedding operation reported lower revenue of RM33.52 million compared to RM45.74 million in the preceding year mainly due to lower consumer sales. Lower PBT of RM0.64 million reported compared to RM4.31 million in the preceding year mainly due to lower revenue recorded and higher sales mix of lower gross profit margin products.

Associates in China recorded lower net profit of RM1.73 million against RM2.48 million in the preceding year. Lower profit recorded mainly due to lower operating margin in the current year.

**B2 Material Change in the Profit Before Tax as compared with the Immediate Preceding Quarter**

	Current Quarter 30/06/2025 RM'000	Immediate Preceding Quarter 31/03/2025 RM'000	Changes %
Revenue	7,751	8,983	-14%
Gross profit	2,952	3,367	-12%
Profit before tax	1,474	2,048	-28%
Additional Information: Share of results of associates	750	288	160%

The Group registered lower revenue of RM7.75 million for the current quarter compared to RM8.98 million registered in the immediate preceding quarter ended 31 March 2025. A lower PBT of RM1.47 million reported for the current quarter versus RM2.05 million in the immediate preceding quarter.

The bedding operation recorded lower revenue of RM7.75 million and LBT of RM0.05 million compared to revenue of RM8.98 million and PBT of RM0.59 million in the immediate preceding quarter. The lower revenue recorded was mainly due to lower revenue recorded and higher sales mix of lower gross profit margin products.

Associates in China recorded higher net profit of RM0.75 million for the current quarter compared to RM0.29 million in the immediate preceding quarter due to higher profit margin and reversal of assets impairment amounted to RM0.38 million in the current quarter.

**B3 Prospects of Next Financial Year**

To support Malaysia's sustained economic growth amid persistent challenges in the global environment, Bank Negara Malaysia has reduced the Overnight Policy Rate (OPR) from 3.00% to 2.75%. The Group anticipates that the lower OPR will encourage higher household spending, which may, in turn, help to mitigate the adverse impact of the challenging operating landscape.

In line with its strategic growth initiatives, the Group has continued to expand its retail presence through the establishment of its own retail outlets. This initiative is aimed at strengthening brand visibility, enhancing consumer engagement, and driving sales performance.

**ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BMSB**

**B4      Achievability of Forecast Profit**

This note is not applicable.

**B5      Variance of Actual Profit from Forecast Profit or Profit Guarantee**

This note is not applicable.

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**ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BMSB****B6 Notes to the Condensed Consolidated Statement of Profit or Loss**

Profit before tax is arrived at after (crediting)/ charging:-

	Current Quarter Ended 30/06/2025 RM'000	Comparative Quarter Ended 30/06/2024 RM'000	Current Year To Date 30/06/2025 RM'000	Comparative Year To Date 30/06/2024 RM'000
Accretion of discount on financial asset at amortised cost	(6)	(9)	(33)	(37)
Amortisation of intangible assets	4	8	7	31
Amortisation of premium on financial assets at amortised cost	6	-	16	-
Bad debts written off	8	-	8	-
Depreciation of property, plant and equipment	117	121	538	478
Depreciation of right-of use assets	251	238	983	936
Fair value gain on short-term investment fund	(2)	-	(2)	-
Gain on derecognition of an associate	-	-	(501)	-
Gain on disposal of property, plant and equipment	(28)	(24)	(39)	(24)
Gain on foreign exchange - realised	-	-	(4)	(6)
Impairment loss on trade receivables	205	-	205	196
Interest expense on lease liabilities	32	25	105	100
Inventories write-down	342	104	342	104
Property, plant and equipment written off	-	-	-	7
Interest income	(1,718)	(1,675)	(6,737)	(6,558)
Loss on foreign exchange - realised	-	2	21	2
- unrealised	4	-	4	-
Reversal of impairment loss on trade receivables	(311)	(147)	(311)	(46)
Reversal of inventories write-down	(264)	(73)	(264)	(73)
Reversal of provision for warranty claims	(10)	(171)	(10)	(171)

Apart from the above, there was no write off of inventories, impairment of assets, gain or loss on disposal of quoted investments, gain or loss on derivatives and other material items for the current quarter and financial year ended 30 June 2025.

**ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BMSB****B7 Tax expense**

Tax expense comprises the following: -

	Current Quarter Ended <u>30/06/2025</u> RM'000	Comparative Quarter Ended <u>30/06/2024</u> RM'000	Current Year Ended <u>30/06/2025</u> RM'000	Comparative Year Ended <u>30/06/2024</u> RM'000
<u>Current tax</u>				
Current year - Malaysia	565	457	1,443	1,919
- Foreign	-	-	-	1
Overprovision - Malaysia	(62)	(15)	(105)	(86)
	503	442	1,338	1,834
Withholding tax	-	-	111	115
<u>Deferred tax</u>				
Current year - Malaysia	(298)	171	(298)	171
Under/(Over)provision - Malaysia	238	(91)	238	(91)
	(60)	80	(60)	80
Total tax expense	443	522	1,389	2,029

The effective tax rate of the Group (excluding the share of results of associates) for the current quarter was higher than the statutory rate due principally to certain expenses not being deductible for tax purpose. As for the financial year ended 30 June 2025, the effective tax rate of the Group (excluding the share of results of associates) was higher than the statutory rate due principally to certain expenses not being deductible for tax purposes.

**B8 Status of Corporate Proposals**

There were no outstanding corporate proposals that has been announced but not completed as at the date of this quarterly report.

**B9 Group Borrowing**

There was no borrowing as at 30 June 2025.

**B10 Derivative Financial Instruments**

The Group has no outstanding derivative financial instruments as at 30 June 2025.

**B11 Changes in Material Litigation**

The Group is not engaged in any material litigation as at the date of this report which will have a material effect on the financial position of the Group.

**B12 Dividend Proposed or Declared**

No dividend has been recommended by the Board of Directors in respect of the current quarter ended 30 June 2025.

**ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BMSB****B13 Earnings per Share**

The earnings per share (basic) for the current quarter and financial year ended 30 June 2025 are calculated by dividing the Group's net profit for the period attributable to owners of the parent with the weighted average number of shares in issue (excluding treasury shares) of 83,882,800.

	Current Quarter Ended <u>30/06/2025</u> RM'000	Comparative Quarter Ended <u>30/06/2024</u> RM'000	Current Year Ended <u>30/06/2025</u> RM'000	Comparative Year Ended <u>30/06/2024</u> RM'000
Net profit attributable to owners of the parent	<u>789</u>	<u>2,498</u>	<u>3,778</u>	<u>6,821</u>

By Order of the Board

**FACB INDUSTRIES INCORPORATED BERHAD**

Lee Boo Tian

LS 0007987

PC NO. 202008002588

Group Company Secretary

Kuala Lumpur

Date: 29 August 2025