GAGASAN NADI CERGAS
BERHAD 201701024800 (1238966-U)

(Incorporated in Malaysia)

Financial Statements
For The Financial Period Ended
30 June 2026

GAGASAN NADI CERGAS
BERHAD 201701024800(1238966-U)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND (2ND) QUARTER FINANCIAL PERIOD ENDED 30 JUNE 2026([1])

		Quarter Ended		Year-To-Date Ended	
		30.06.2026	**30.6.2025**	**30.06.2026**	**30.6.2025**
	Note	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Revenue	A9	152,562	112,670	241,346	207,029
Operating expenses		(133,616)	(101,580)	(208,878)	(187,818)
Other operating income		9,130	5,683	17,992	11,664
Finance costs		(4,933)	(2,315)	(10,615)	(4,917)
Profit before taxation	B11	23,143	14,458	39,845	25,958
Income tax expense	B6	(7,052)	(4,185)	(10,622)	(7,914)
Profit after taxation		16,091	10,273	29,223	18,044
Profit after taxation attributable to:-					
Owners of the Company		9,797	6,466	18,883	11,638
Non-controlling interests		6,294	3,807	10,340	6,406
		16,091	10,273	29,223	18,044
Total comprehensive income attributable to:-					
Owners of the Company		9,797	6,466	18,883	11,638
Non-controlling interests		6,294	3,807	10,340	6,406
		16,091	10,273	29,223	18,044
Earnings per share attributable to owners of the Company					
Basic EPS (sen)	B10	1.30	0.86	2.51	1.55
Diluted EPS (sen)	B10	1.30	0.86	2.51	1.55

Notes:

(1) The basis of preparation of the unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read together with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

GAGASAN NADI CERGAS
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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026[1]

	Note	Unaudited 30.06.2026 RM'000	Audited 31.12.2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		31,757	31,526
Inventories		101,325	92,110
Right-of use assets		86	90
Trade receivables		676,033	707,289
		809,201	831,015
Current assets			
Inventories		52,317	82,675
Trade receivables		167,028	159,184
Contract assets		93,802	44,720
Other receivables, deposits and prepayments		25,901	22,834
Current tax assets		1,503	3,315
Fixed deposits with licensed banks		77,317	8,197
Cash and bank balances		152,739	237,921
		570,607	558,846
TOTAL ASSETS		1,379,808	1,389,861
EQUITY AND LIABILITIES			
Equity			
Share capital		136,444	136,444
Retained profits		393,336	389,513
Equity attributable to owners of the Company		529,780	525,957
Non-controlling interests		111,165	102,815
Total equity		640,945	628,772
Non-current liabilities			
Borrowings	B7	282,774	313,416
Derivative financial instrument		1,585	-
Deferred tax liabilities		131,596	133,721
		415,955	447,137
Current liabilities			
Trade payables		84,290	98,766
Contract liabilities		93,643	57,280
Other payables and accruals		67,465	65,727
Borrowings	B7	68,502	82,743
Derivative financial instrument		736	-
Current tax liabilities		8,272	9,436
		322,908	313,952
Total liabilities		738,863	761,089
TOTAL EQUITY AND LIABILITIES		1,379,808	1,389,861
Number of issued shares ('000)		753,000	753,000
Net asset per share attributable to Owners of the Company (RM)		0.70	0.70

Note:

(1) The basis of preparation of the unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read together with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND (2ND QUARTER FINANCIAL PERIOD ENDED 30 JUNE 2026 (1)

	←	Distributable →			
	Share Capital RM'000	**Retained Profits RM'000**	**Attributable to Owners of the Company RM'000**	**Non-Controlling Interests RM'000**	**Total Equity RM'000**
Balance at 1.1.2025	136,444	313,982	450,426	6,622	457,048
Profit for the financial year, representing total comprehensive income for the financial year	-	75,531	75,531	15,948	91,479
Acquisition of shares from non-controlling interests	-	-	-	82,396	82,396
Contributions by and distribution to owners of the Company:					
- Dividends paid by the subsidiary to non-controlling interests	-	-	-	(2,151)	(2,151)
Balance at 31.12.2025 (Audited)	136,444	389,513	525,957	102,815	628,772
Balance at 1.1.2026	136,444	389,513	525,957	102,815	628,772
Profit for the financial period, representing total comprehensive income for the financial period	-	18,883	18,883	10,340	29,223
Contributions by and distribution to owners of the Company:					
- Dividends paid	-	(15,060)	(15,060)	-	(15,060)
- Dividends paid by the subsidiary to non-controlling interests	-		-	(1,990)	(1,990)
Balance at 30.06.2026 (Unaudited)	136,444	393,336	529,780	111,165	640,945

Notes:

(1) The basis of preparation of the unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read together with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

GAGASAN NADI CERGAS
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CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SECOND (2ND) QUARTER FINANCIAL PERIOD ENDED 30 JUNE 2026([1])

	Unaudited 30.06.2026 RM'000	Audited 31.12.2025 RM'000
Cash flows from operating activities		
Profit before taxation	39,845	108,232
Adjustments for:-		
Accretion of fair value on non-current trade receivables	(16,230)	(20,341)
Depreciation:		
- property, plant and equipment	1,105	2,116
- right-of-use assets	4	-
Impairment losses:		
- trade receivables	224	613
- other receivables	984	2,039
Finance costs	10,615	11,782
Fair value loss on derivative financial instrument	2,321	-
Gain on disposal of property, plant and equipment	-	(85)
Gain on bargain purchase	-	(54,881)
Reversal of impairment losses:		
- trade receivables	(1,394)	(1,379)
Finance income	(1,560)	(1,618)
Operating profit before working capital changes	35,914	46,478
(Increase)/Decrease in inventories	26,805	9,162
Decrease/(Increase) in contract assets	(49,082)	14,044
Decrease in trade and other receivables	36,760	58,662
(Decrease)/Increase in trade and other payables	(12,688)	22,877
(Decrease)/Increase in contract liabilities	36,362	11,097
Cash from operations	74,071	162,320
Income tax paid	(14,775)	(18,409)
Income tax refunded	2,677	3,312
Net cash from operating activities	61,973	147,223
Cash flows for investing activities		
Finance income received	1,560	1,618
Acquisition of Subsidiaries, net of cash and cash equivalents acquired	-	(96,898)
(Placement)/Withdrawal of pledged fixed deposits and with tenure more than 3 months	(24,010)	9,339
Proceeds from disposal of property, plant and equipment	-	85
Additions to inventories		
- land held for future development	(5,662)	(19,390)
Purchase of property, plant and equipment	(1,335)	(1,115)
Net cash for investing activities	(29,447)	(106,361)

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CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SECOND (2ND) QUARTER FINANCIAL PERIOD ENDED 30 JUNE 2026(1) (CONT'D)

	Unaudited 30.06.2026 RM'000	Audited 31.12.2025 RM'000
Cash flows for financing activities		
Dividends paid	(15,060)	-
Dividends paid to non-controlling interests	(1,990)	(2,151)
Finance costs paid	(10,243)	(11,782)
Proceeds from drawdown	21,927	353,448
Proceeds from issuance of shares to non-controlling interest in a subsidiary		-
Repayment of borrowings	(69,304)	(209,331)
Payment for listing expense	-	-
Proceeds from issuance of shares	-	-
Net cash for financing activities	(74,670)	130,184
Net increase/(decrease) in cash and cash equivalents	(42,144)	171,046
Cash and cash equivalents at beginning of financial period/year	240,084	69,038
Cash and cash equivalents at end of financial period/year	197,940	240,084
Cash and cash equivalents comprise the following:-		
Fixed deposits with licensed banks	77,317	8,197
Cash and bank balances	152,739	237,921
Bank overdrafts	(2,359)	(287)
	227,697	245,831
Less: Fixed deposits pledged to licensed banks and fixed deposits with tenure more than 3 months	(29,757)	(5,747)
	197,940	240,084

Notes:

(1) The basis of preparation of the unaudited Condensed Consolidated Statement of Cash Flow is disclosed in Note A1 and should be read together with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report of Gagasan Nadi Cergas Berhad (“Gagasan Nadi” or “the Company”) and its subsidiaries (collectively known as “the Group”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) No. 134: Interim Financial Reporting and Rule 9.22 of Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

This interim financial report should be read together with the audited annual financial statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to this report.

A2. Material accounting policy information

The material accounting policy information and methods of computation adopted by the Group in this interim financial report are consistent with those adopted as disclosed in the audited annual financial statements for the year ended 31 December 2025.

The financial statements of the Group have been prepared in accordance with Malaysia Financial Reporting Standard ("MFRS") and the requirements of the Companies Act 2016.

The following are accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standard Board ("MASB") and effective for the financial statements from 1 January 2026 :

Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments

Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity

Annual Improvements to MFRS Accounting Standards – Volume 11

Standards issued but not yet effective

The Group has not adopted the following new standards and amendments to standards that have been issued by the Malaysian Accounting Standards Board which are not yet effective for the Group. The Group intends to adopt the below mentioned new standards and amendments to standards when they become effective.

MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 and Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendment to MFRS 121 Translation to Hyperinflationary Presentation Currency	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

The above pronouncements are either not relevant or do not have any material impact to the Group's financial statements.

A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A3. Auditors' report on preceding annual financial statements

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2025.

A4. Seasonal or cyclical factors

The Group's performance has not been materially affected by any seasonal or cyclical factors during the current quarter and year-to-date.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting the assets, liabilities, equity, net income and cash flows during the current quarter and year-to-date.

A6. Changes in estimates

There were no material changes in estimates for the current quarter and year-to-date.

A7. Debt and equity securities

There were no issuances, repurchases and repayments of debt and equity securities during the current quarter and year-to-date.

A8. Dividends paid

A single-tier interim dividend of 2.0 sen per ordinary share in respect of financial year ended 31 December 2025 was paid on 15 May 2026.

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A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A9. Segmental information

30.06.2026	Construction Segment RM'000	Concession and Facility Management Segment RM'000	Utility Segment RM'000	Property Development Segment RM'000	Others Segments RM'000	Consolidation Adjustments RM'000	The Group RM'000
Revenue							
External revenue	11,680	14,667	4,853	210,146	-	-	241,346
Inter-segment revenue	115,879	5,735	461	-	4,260	(126,335)	-
	127,559	20,402	5,314	210,146	4,260	(126,335)	241,346
Results							
Segment profit	9,066	8,271	936	26,170	4,804	(13,333)	35,914
Accretion of fair value on non-current trade receivables	-	17,777	-	-	-	(1,547)	16,230
Impairment losses on financial assets							
- trade receivables	-	-	(44)	(180)	-	-	(224)
- other receivables	(981)	-	-	(3)	-	-	(984)
Depreciation of property, plant and equipment	(612)	(11)	(254)	(111)	-	(117)	(1,105)
- right-of-use assets	(278)	(4)	-	-	-	278	(4)
Finance income	921	256	72	203	9,773	(9,665)	1,560
Fair value loss on derivative financial instrument	-	-	-	-	(2,321)	-	(2,321)
Finance costs	(315)	(9,164)	-	(3,355)	(7,483)	9,702	(10,615)
Reversal of impairment losses on financial assets	35	1,216	143	-	-	-	1,394
Profit before taxation	7,836	18,341	853	22,724	4,773	(14,682)	39,845
Income tax expense	-	(5,515)	(326)	(4,127)	(654)	-	(10,622)
Profit after taxation	7,836	12,826	527	18,597	4,119	(14,682)	29,223
Assets							
Segment assets	104,990	762,916	15,558	379,962	118,834	(3,955)	1,378,305
Unallocated asset: Current tax assets							1,503
Consolidated total assets							1,379,808
Additions to non-current assets other than financial instruments:							
- property, plant and equipment	90	31	3	31	1,180	-	1,335
- inventories - land held for future property development	-	-	-	(5,662)	-	-	(5,662)
Liabilities							
Segment liabilities	162,188	75,088	3,277	88,870	268,359	1,213	598,995
Unallocated liabilities:							
- Deferred tax liabilities							131,596
- Current tax liabilities							8,272
Consolidated total liabilities							738,863

A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A9. Segmental information

30.6.2025	Construction Segment RM'000	Concession and Facility Management Segment RM'000	Utility Segment RM'000	Property Development Segment RM'000	Others Segments RM'000	Consolidation Adjustments RM'000	The Group RM'000
Revenue							
External revenue	44,941	7,869	5,111	149,108	-	-	207,029
Inter-segment revenue	95,445	1,936	758		4,260	(102,399)	-
	140,386	9,805	5,869	149,108	4,260	(102,399)	207,029
Results							
Segment profit/(loss)	1,962	1,847	1,091	21,000	(311)	(3,808)	21,781
Accretion of fair value on non-current trade receivables	-	10,396	-	-	-	-	10,396
Impairment losses on financial assets							
- trade receivables	(400)	(265)	-	-	-	-	(665)
- other receivables	(1,500)	-	-	-	-	-	(1,500)
Depreciation of property, plant and equipment	(531)	(26)	(254)	(97)	-	(117)	(1,025)
- right-of-use assets	(278)	-	-	-	-	278	-
Finance income	855	272	71	374	2,052	(2,822)	802
Finance costs	(236)	(3,558)	(21)	(3,937)	-	2,835	(4,917)
Gain on disposal of property, plant and equipment	85						85
Reversal of impairment losses on financial assets	655	-	346	-	-	-	1,001
Profit before taxation	612	8,666	1,233	17,340	1,741	(3,634)	25,958
Income tax expense	-	(2,402)	(19)	(4,879)	(614)	-	(7,914)
Profit after taxation	612	6,264	1,214	12,461	1,127	(3,634)	18,044
Assets							
Segment assets	116,869	446,184	16,386	311,821	16,722	(14,319)	893,663
Unallocated asset: Current tax assets							4,817
Consolidated total assets							898,480
Additions to non-current assets other than financial instruments:							
- property, plant and equipment	750	20	7	10	-	-	787
- inventories - land held for future property development	-	-	-	4,629	-	-	4,629
Liabilities							
Segment liabilities	140,845	110,084	3,337	91,990	1,078	(592)	346,742
Unallocated liabilities:							
- Deferred tax liabilities							68,950
- Current tax liabilities							7,696
Consolidated total liabilities							423,388

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A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A10. Valuation of property, plant and equipment

There was no valuation of the property, plant and equipment during the current quarter and year-to-date.

A11. Significant Events Subsequent to the End of the Interim Financial Period

There were no material events subsequent to the end of the financial quarter that have not been reflected in this interim financial report.

A12. Changes in the composition of the Group

There were no material changes in the composition of the Group for the period ended 30 June 2026.

A13. Contingent assets and contingent liabilities

Save as disclosed below, there were no other contingent assets and contingent liabilities as at the date of this interim report.

	Unaudited As at 30.06.2026 RM'000
Financial guarantee contract in relation to corporate guarantee given to third parties in the ordinary course of business.	55,636

A14. Capital commitments

There were no material capital expenditure commitments as at the end of the reporting period except for payment on development right on land held for furture development amounting RM47.40million

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

B1. Review of Group Performance

Results for current quarter

The Group recorded a higher revenue of RM152.6 million in the current quarter, representing an increase of approximately 35.4% as compared to RM112.7 million in the corresponding quarter of the preceding year. The increase in revenue was mainly attributable to significant increase in revenue from sale of property development from various Rumah Idaman projects.

The Group registered a profit before tax of RM23.1 million for the current quarter, as compared with RM14.5 million in the corresponding quarter of the preceding year. The higher profit before tax for the current quarter was mainly driven by higher contributions from Group's property development segment due to significant construction progress for our various Rumah Idaman projects as well as profit from the newly acquired seven (7) polytechnic concession companies in December 2025.

Results for financial year-to-date

The Group recorded a revenue of RM241.3 million for the current financial period ended 2026, representing an increase of RM34.3 milion from RM207.0 million in the preceding financial period. This increase was primarily attributable to higher contributions from the property development segment, driven by significant construction progress achieved across various Rumah Idaman projects.

The Group recorded a higher profit before tax of RM39.8 million for the current financial period, compared to RM26.0 million for the corresponding period in the previous financial year. The improved profit before tax was mainly attributable to stronger contributions from the property development segment, as well as additional earnings generated from the seven (7) newly acquired polytechnic concession companies.

B2. Comparison with immediate preceding quarter's results

The Group recorded a revenue of RM152.6 million for the current quarter, representing an increase of RM63.8 million from RM88.8 million in the immediate preceding quarter.The increase in revenue was primarily attributable to higher contributions from the property development segment, particularly arising from the signing of sale and purchase agreements in the current quarter for the en-bloc sale of Rumah Idaman Casuarina 1 to the Selangor Housing and Property Board ("LPHS").

The Group recorded a profit before tax of RM23.1 million in the current quarter as compared to a profit before tax of RM16.7 million in the preceding quarter. The increase was mainly attributable to higher contribution from the property development segment.

B3. Commentary on prospects

The property development and construction segments continue to confront near-term headwinds, including elevated construction and material costs alongside persistent geopolitical uncertainties. Despite these prevailing challenges, the Group remains firmly committed to prudent financial and operational discipline, underpinned by strong fundamentals.

For the financial year 2026, the property development segment is expected to make significant contribution, supported by the progress of several key Rumah Idaman affordable housing projects. These include the Idaman Kwasa Damansara project with a total GDV of around RM1.3 billion, and the Idaman affordable homes projects in the City of Elmina with a GDV of approximately RM420 million. The segment currently holds a total of unbilled sales of RM322 million, which are expected to be recognised as revenue over the next three years.

In its construction segment, the Group continues to participate selectively in tenders from both the government and private sectors. Nevertheless, the segment is currently primarily engaged in internally generated construction works arising from the Group's ongoing property development projects. Leveraging its core competencies and in-house capabilities, the construction segment remains an integral contributor to the Group's overall performance.

Meanwhile, the Group's concession and facility management segment is expected to be strengthened by the enhanced recurring income following the acquisition of seven (7) polytechnic concession companies in December 2025.

The Board of Directors remains confident in the Group's ability to deliver a satisfactory performance for the financial year 2026.

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

B4. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee during the quarter under review.

B5. Status of corporate proposals

The proposed bonus issue of warrants on the basis of one (1) free warrant for every two (2) existing shares held, which was announced on 26 February 2026, was approved by the shareholders at the Extraordinary General Meeting ("EGM") held on 9 June 2026.

Bonus issue of warrants has been completed following the listing of and quotation for 376,499,998 warrants on the ACE Market of Bursa Securities on 18 August 2026.

B6. Income tax expenses

	Current Quarter 30.06.2026 RM'000	Year-To-Date 30.06.2026 RM'000
Malaysian income tax		
- current period	12,627	12,627
Deferred tax	(2,125)	(2,125)
	10,502	10,502
Effective tax rates (1)		26.36%

Note:

(1) The Group's effective tax rate for the financial year-to-date is higher than the statutory tax rate mainly due to claim of certain expenses not being deductible for tax purpose from property developement companies, higher taxable income from collection of availability charges from concession projects and losses incurred by certain subsidiaries for which no deferred tax assets have been recognised.

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

B7. Bank borrowings

The Group’s bank borrowings as at 30 June 2026 are as follows:

	Unaudited As at 30.06.2026 RM’000
Current:	
Hire purchase liabilities	1,700
Islamic financing	29,654
Sukuk	34,789
Bank overdraft	2,359
	68,502
Non-current:	
Hire purchase liabilities	2,220
Islamic financing	52,188
Sukuk	228,366
	282,774
Total	351,276

All the borrowings are secured and denominated in Ringgit Malaysia.

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

B8. Material litigation

There were no material litigation involving the Group as at the date of this report.

B9. Dividend

The Board of Directors has on 26 February 2026 declared a single-tier interim dividend of 2.0 sen per ordinary shares in respect of financial year ended 31 December 2025. The single-tier interim dividend was paid on 15 May 2026.

The Board of Directors did not recommend any dividend for the current quarter under review.

B10. Earnings per share

The basic and diluted earnings per share ("EPS") calculated by dividing the profit for the period attributable to owners of the Company by weighted average number of ordinary shares of the Company during the financial period ended are as follows:

	Quarter Ended		**Year-To-Date**	
	30.06.2026	**30.6.2025**	**30.06.2026**	**30.6.2025**
Profit attributable to owners of the Company (RM'000)	9,797	6,466	18,883	11,638
Weighted average number of ordinary shares in issue ('000)	753,000	753,000	753,000	753,000
Basic EPS (sen) [1]	1.30	0.86	2.51	1.55
Diluted EPS (sen)[(1) & (2)]	1.30	0.86	2.51	1.55

Notes:

(1) The basic earnings per share is computed based profit after tax attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 30 June 2025.

(2) Diluted earnings per share is equivalent to the basic earnings per share of the Company for the individual quarter ended 30 June 2026 as the Company does not have any convertible options as at the end of the reporting period.

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

B11. Disclosure on selected expense/income items as required by the Listing Requirements

	Current Quarter 30.06.2026 RM'000	Year-To-Date 30.06.2026 RM'000
Profit before taxation is arrived at after charging/(crediting):-		
Depreciation of Property, plant and equipment	554	1,105
Accretion of fair value on non-current trade receivables	(8,022)	(16,230)
Finance income	(17,125)	(17,705)
Finance costs	4,933	10,615
Fair value loss on derivative financial instrument	474	2,890
Impairment losses on financial assets:		
- trade receivables	81	224
- other receivables	983	984
Reversal of impairment losses on financial assets		
- trade receivables	(592)	(1,394)

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements of Bursa Securities are not applicable.

B12. Derivative

	As at 30.06.2026	
	Nominal Value **RM'000**	Fair Value Amount **RM'000**
Islamic Profit Rate Swap Contract	267,000	58,250

Islamic Profit Rate Swap Contract entered by subsidiary are to effectively fix the profit rate payable on the Sukuk.