

WELLCALL HOLDINGS BERHAD

Registration No.: 200501025213 (707346-W)

Incorporated in Malaysia

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED 30 JUNE 2026**

(The figures have not been audited)

	Note	Individual Quarter		Cumulative Quarter	
		3-Months Ended		9-Months Ended	
		30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025
		RM'000	RM'000	RM'000	RM'000
Revenue		43,990	48,138	127,092	140,872
Cost of sales		(26,845)	(28,750)	(80,004)	(86,891)
Gross profit		17,145	19,388	47,088	53,981
Selling & distribution costs		(245)	(250)	(773)	(653)
Administrative expenses		(3,760)	(3,626)	(12,581)	(12,046)
Other operating income/(expenses)		779	(731)	82	1,891
Profit from operations		13,919	14,781	33,816	43,173
Finance costs		(46)	(34)	(124)	(103)
Interest income		127	312	426	1,174
Profit before taxation		14,000	15,059	34,118	44,244
Tax expense		(3,377)	(4,121)	(9,557)	(11,785)
Profit for the period/Total comprehensive income for the period		10,623	10,938	24,561	32,459
Attributable to:					
Equity holders of the Company		10,623	10,938	24,561	32,459
Earnings per share (sen):					
Basic	B11(a)	2.13	2.20	4.93	6.52
Diluted	B11(b)	N/A	N/A	N/A	N/A
Single tier dividend per share (sen)	B9	1.60	1.80	4.80	5.60

N/A - Not Applicable

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 September 2025 and the accompanying notes to the Interim Financial Report.

WELLCALL HOLDINGS BERHAD

Registration No.: 200501025213 (707346-W)

Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**AS AT 30 JUNE 2026**

(The figures have not been audited)

	As At	Audited
	30 Jun 2026	30 Sep 2025
	RM'000	RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	50,621	53,048
Investment properties	37,655	38,216
Capital work-in-progress	3,154	2,450
Intangible assets	239	267
Other investment	10	10
	<u>91,679</u>	<u>93,991</u>
Current assets		
Inventories	30,335	26,196
Trade receivables	6,610	15,449
Other receivables, deposits & prepayments	289	999
Tax recoverable	2,205	905
Deposits with licensed banks	10,500	12,800
Cash and bank balances	28,041	31,345
	<u>77,980</u>	<u>87,694</u>
TOTAL ASSETS	<u>169,659</u>	<u>181,685</u>
EQUITY AND LIABILITIES		
Capital and reserves		
Share capital	68,836	68,836
Retained profits	78,702	82,026
TOTAL EQUITY	<u>147,538</u>	<u>150,862</u>
Non-current liability		
Deferred taxation	4,363	4,166
	<u>4,363</u>	<u>4,166</u>
Current liabilities		
Trade payables	6,727	6,444
Other payables & accruals	9,711	20,213
Tax payable	1,320	-
	<u>17,758</u>	<u>26,657</u>
TOTAL LIABILITIES	<u>22,121</u>	<u>30,823</u>
TOTAL EQUITY AND LIABILITIES	<u>169,659</u>	<u>181,685</u>
Net assets per share attributable to equity holders of the Company (RM)	<u>0.296</u>	<u>0.303</u>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 30 September 2025 and the accompanying notes to the Interim Financial Report.

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 30 JUNE 2026**

(The figures have not been audited)

	Non-Distributable	Distributable	
	Share	Retained	Total
	Capital	Profits	Equity
	RM'000	RM'000	RM'000
At 1 October 2025	68,836	82,026	150,862
Total comprehensive income for the period	-	24,561	24,561
Dividends	-	(27,885)	(27,885)
At 30 June 2026	68,836	78,702	147,538
At 1 October 2024	68,836	74,269	143,105
Total comprehensive income for the period	-	32,459	32,459
Dividends	-	(29,877)	(29,877)
At 30 June 2025	68,836	76,851	145,687

Note 1:

With the Companies Act 2016 ("CA 2016") that had taken effect on 31 January 2017, the credit standing in the share premium account of RM2.443 million had been transferred to the share capital account. Pursuant to sub-section 618(3) and 618(4) of the CA 2016, the Group may exercise its right to use the credit amounts being transferred from share premium account within twenty four (24) months after the commencement of the CA 2016. The Board of Directors had approved to transfer the share premium account of RM2.443 million to the share capital account.

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 30 September 2025 and the accompanying notes to the Interim Financial Report.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 30 JUNE 2026**

(The figures have not been audited)

	9-Months Ended	
	30 Jun 2026	30 Jun 2025
	RM'000	RM'000
Cash Flows from Operating Activities		
Profit before taxation	34,118	44,244
Adjustments for:		
Depreciation of investment properties	561	144
Depreciation of property, plant and equipment	3,502	4,294
Amortisation of intangible assets	28	28
Unrealised loss on foreign exchange	1,159	128
Dividend income	-	(6)
Interest income	(426)	(1,174)
Operating profit before working capital changes	38,942	47,658
Net change in inventories	(4,139)	162
Net change in receivables	9,549	(25,648)
Net change in payables	(10,225)	(7,553)
Cash generated from operations	34,127	14,619
Tax paid	(9,335)	(13,926)
Interest received	426	1,174
Net cash generated from operating activities	25,218	1,867
Cash Flows from Investing Activities		
Dividend received	-	6
Purchase of capital work-in-progress	(1,074)	(1,680)
Purchase of investment property	-	(292)
Purchase of property, plant and equipment	(704)	(1,913)
Net cash used in investing activities	(1,778)	(3,879)
Cash Flows from Financing Activities		
Dividends paid	(27,885)	(29,877)
Net cash used in financing activities	(27,885)	(29,877)
Net Decrease in Cash and Cash Equivalents	(4,445)	(31,889)
Effect of Exchange Rate Changes	(1,159)	(128)
Cash and Cash Equivalents at beginning of the year	44,145	69,229
Cash and Cash Equivalents at end of the period	38,541	37,212

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 30 September 2025 and the accompanying notes to the Interim Financial Report.

NOTES TO THE INTERIM FINANCIAL REPORT

A. Explanatory Notes Pursuant to MFRS 134

A1. Basis of Preparation

The Interim Financial Report is unaudited and has been prepared in accordance with the reporting requirements outlined in the Malaysian Financial Reporting Standard ("MFRS") No. 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and paragraph 9.22 of the Main Market Listing Requirements of the Bursa Malaysia Securities Berhad ("BMSB").

The Interim Financial Report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 September 2025. These explanatory notes attached provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 September 2025.

Changes in accounting policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 30 September 2025 except for the adoption of the following new, revised MFRSs, amendments to MFRS and Issues Committee ("IC") Interpretations:

Standards and amendments issued but yet to be adopted

i) Effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121, 'The Effects of Changes in Foreign Exchange Rates' – Lack of Exchangeability

ii) Effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9, 'Financial Instruments' and MFRS 7, 'Financial Instruments: Disclosures' – Amendments to the Classification and Measurement of Financial Instruments

- Amendments to MFRS 9, 'Financial Instruments' and MFRS 7, 'Financial Instruments: Disclosures' - Contracts Referencing Nature - dependent Electricity

- Annual improvements to MFRS Accounting Standards – Volume 11

iii) Effective for annual 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 19, 'Subsidiaries without Public Accountability: Disclosures'

iv) Deferred to a date to be determined by the MASB

- Amendments to MFRS 10, 'Consolidated Financial Statements' and MFRS 128, 'Investments in Associates and Joint Ventures' – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The adoption of above standards and amendments to MFRS and IC Interpretations do not have material financial impact on the results and the financial position of the Group.

A2. Auditors' Report on Preceding Annual Financial Statements

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

A3. Seasonal or Cyclical Factors

The Group's operations are not materially affected by seasonal or cyclical changes during the current quarter under review.

A4. Unusual Items

There were no material items of an unusual nature and amount affecting the results of current quarter and cumulative period-to-date.

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NOTES TO THE INTERIM FINANCIAL REPORT (Continued)**A. Explanatory Notes Pursuant to MFRS 134 (Continued)****A5. Changes in Estimates**

There were no changes in estimates of amounts which have a material effect in the current quarter under review.

A6. Changes in Debt and Equity Securities

Please refer to Part B Note B7.

A7. Dividend Paid

A second single tier dividend of 1.60 sen per share on 497,947,555 ordinary shares in respect of the financial year ending 30 September 2026 amounted to approximately RM7,967,161 was paid on 19 June 2026.

A8. Segmental Information

Segmental information for the Group by geographical and business segment is presented as follows:

Geographical Segments	9-Months Ended	
	30 Jun 2026	30 Jun 2025
<u>Revenue</u>	<u>RM'000</u>	<u>RM'000</u>
<i>Export Market</i>		
USA/Canada	47,513	53,185
Asia	16,437	18,122
Middle East	6,003	9,650
Europe	10,382	12,159
Australia/New Zealand	16,900	18,482
South America	14,075	13,290
Africa	2,813	3,747
	114,123	128,635
<i>Local Market</i>	12,969	12,237
	127,092	140,872
<u>Results</u>		
<i>Export Market</i>	30,636	40,401
<i>Local Market</i>	3,482	3,843
Profit before taxation	34,118	44,244

A9. Valuation of Property, Plant and Equipment

There were no revaluation of property, plant and equipment in the current quarter under review. The valuation of property, plant and equipment have been brought forward without amendments from the previous audited financial statements.

A10. Material Events Subsequent to the End of the Quarter

There were no material events between the end of the current quarter under review and the date of this report, which is likely and substantially affecting the results of current quarter and cumulative period-to-date, except as disclosed in Part B Note B9.

A11. Changes in Composition of the Group

There were no significant changes in the composition of the Group during the current quarter under review.

A12. Contingent Liabilities and Contingent Assets

There were no contingent liabilities or contingent assets since the last annual reporting date.

A13. Capital Commitment

There were no material capital commitments approved and contracted for capital expenditures as at the date of this report.

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NOTES TO THE INTERIM FINANCIAL REPORT (Continued)**A. Explanatory Notes Pursuant to MFRS 134 (Continued)****A14. Cash and Cash Equivalents**

Cash and cash equivalents included in the Condensed Consolidated Statement of Cash Flows comprises of the following amounts:

	As at	As at
	30 Jun 2026	30 Jun 2025
	RM'000	RM'000
Deposit with licensed banks	10,500	14,300
Cash and bank balances	28,041	22,912
	38,541	37,212
Deposit with licensed banks:		
(a) Islamic	10,500	14,300
(b) Non-Islamic	-	-
	10,500	14,300
Total cash (excluding Islamic instrument) ("A")	28,041	22,912
Total assets ("B")	169,659	167,807
A/B (%)	17%	14%

A15. Related Party Transactions

Related party transactions with Global Rubber Industry (M) Sdn. Bhd. as follows:

	9-Months Ended	
	30 Jun 2026	30 Jun 2025
	RM'000	RM'000
Sub-contract services for topping of nylon cord on hoses for Wellcall Hose (M) Sdn. Bhd.	3,104	3,478

These transactions have been entered into in the normal course of business and have been established under negotiated terms.

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NOTES TO THE INTERIM FINANCIAL REPORT (Continued)**B. Additional Information Required by the Bursa Malaysia Securities Berhad Listing Requirements****B1.1. Analysis of Current Quarter Performance**

	3-Months Ended		Variance	
	30 Jun 2026	30 Jun 2025		
	RM'000	RM'000	RM'000	%
Revenue				
(a) Export	39,025	43,872	(4,847)	-11%
(b) Local	4,965	4,266	699	16%
	<u>43,990</u>	<u>48,138</u>	<u>(4,148)</u>	<u>-9%</u>
Profit before taxation ("PBT")	<u>14,000</u>	<u>15,059</u>	<u>(1,059)</u>	<u>-7%</u>

For the current quarter ended 30 June 2026, the Group recorded a revenue of RM43.990 million as compared to RM48.138 million recorded in corresponding period of the preceding financial year, representing a decrease of RM4.148 million or approximately 9% on a quarter to quarter basis mainly due to continuous softening of demand arising from the low and medium pressure industrial rubber hose industry globally. The export market and local market contributed approximately 89% and 11% respectively to the Group's revenue.

The Group achieved PBT of RM14.000 million for the current quarter ended 30 June 2026, representing a decrease of 7% from RM15.059 million in the corresponding quarter mainly due to lower revenue recorded in the current quarter.

B1.2. Analysis of Cumulative Quarter Performance (Year-to-Date)

	9-Months Ended		Variance	
	30 Jun 2026	30 Jun 2025		
	RM'000	RM'000	RM'000	%
Revenue				
(a) Export	114,123	128,635	(14,512)	-11%
(b) Local	12,969	12,237	732	6%
	<u>127,092</u>	<u>140,872</u>	<u>(13,780)</u>	<u>-10%</u>
Profit before taxation ("PBT")	<u>34,118</u>	<u>44,244</u>	<u>(10,126)</u>	<u>-23%</u>

The Group recorded a revenue of RM127.092 million for the nine (9) months period ended 30 June 2026, as compared to RM140.872 million in the corresponding period of the preceding financial year. The export market contributed approximately 90% to the Group's revenue. The export market registered a decrease of 11% while local market registered an increase of 6% as compared to corresponding period of the preceding financial year. The decrease in revenue from export was mainly due to continuous softening of demand from the industrial rubber hose market coupled with rescheduling of deliveries by customers.

The Group recorded a PBT of RM34.118 million for the nine (9) months period ended 30 June 2026 compared to PBT of RM44.244 million recorded in corresponding period of the preceding financial year, representing a decrease of RM10.126 million or 23% mainly arising from lower revenue achieved.

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NOTES TO THE INTERIM FINANCIAL REPORT (Continued)**B. Additional Information Required by the Bursa Malaysia Securities Berhad Listing Requirements (Continued)****B2. Comparison with Previous Quarter Results**

	Current Quarter	Preceding Quarter		
	3-Months Ended			
	30 Jun 2026	31 Mar 2026	Variance	
	RM'000	RM'000	RM'000	%
Revenue	43,990	38,943	5,047	13%
Profit before taxation ("PBT")	14,000	9,611	4,389	46%

The Group recorded an increase in revenue to RM43.990 million for the current quarter ended 30 June 2026 as compared to RM38.943 million recorded in preceding quarter, representing an increase of RM5.047 million or approximately 13%. The increase in revenue was primarily due to increase in order book for the current quarter.

The Group recorded a higher PBT of RM14.000 million for the current quarter ended 30 June 2026 as compared to RM9.611 million recorded in the preceding quarter ended 31 March 2026, representing an increase of RM4.389 million or approximately 46% mainly due to increase in revenue in current quarter.

B3. Prospect

The Group remains focused, resilience and strategically adaptable to challenges such as inflationary pressures, market-related sentiment, supply chain volatility, climate change and fluctuation of foreign currency. We prioritize on prudent procurement practices, careful inventory management and cost optimisation initiatives. The Group continues to invest in enhancing operational efficiency, maintaining a stable and agile position in an ever changing environment.

Despite these challenges, the Group remains optimistic in long-term prospects. Our continuous dedication through innovation, operational efficiency and responsive market strategies ensure that the Group sustains its position as a prominent global market player.

B4. Board of Directors Statement on Internal Targets

The Group did not announce or disclose any profit forecast, projection or internal management target in any public document.

B5. Profit Forecast and Profit Guarantee

The Group did not announce or disclose any profit forecast or profit guarantee in a public document.

B6. Tax Expense

	Individual Quarter		Cumulative Quarter	
	3-Months Ended		9-Months Ended	
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025
	RM'000	RM'000	RM'000	RM'000
Income tax	3,601	4,296	9,360	11,310
Deferred tax	(224)	(175)	197	475
	3,377	4,121	9,557	11,785

The deferred tax liabilities arose from accelerated capital allowances over depreciation of plant and machineries.

B7. Group Borrowings

There were no group borrowings in the current quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT (Continued)**B. Additional Information Required by the Bursa Malaysia Securities Berhad Listing Requirements (Continued)****B8. Profit Before Taxation**

	Individual Quarter 3-Months Ended		Cumulative Quarter 9-Months Ended	
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025
	RM'000	RM'000	RM'000	RM'000
Profit for the period is arrived at after charging/(crediting):				
(a) Interest income	(127)	(312)	(426)	(1,174)
(b) Rental income	(8)	(8)	(24)	(103)
(c) Depreciation of investment property	187	48	561	144
(d) Depreciation of property, plant and equipment	1,095	1,521	3,502	4,294
(e) Amortisation of intangible assets	9	9	28	28
(f) Unrealized (gain)/loss on foreign exchange	(217)	910	1,159	128
(g) Realized gain on foreign exchange	(513)	(125)	(914)	(1,608)

Save as disclosed above and in the Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income, the other items under Appendix 9B, Part A (16) of the Bursa Listing Requirements are not applicable.

B9. Dividends

The Board of Directors have recommended a third single tier dividend of 1.60 sen per share amounting to approximately RM7,967,161 in respect of financial year ending 30 September 2026. The entitlement date and payment date for dividend shall be on 15 September 2026 and 25 September 2026 respectively.

During the previous corresponding period, the Company declared a third single tier dividend of 1.80 sen per share for the financial year ended 30 September 2025 amounted to RM8,963,056.

The total dividend paid and payable by the Company in respect of the financial year ending 30 September 2026 is 4.80 sen per share represented by a total amount of approximately RM23,901,483.

Records of Dividends

Financial Year	Dividend Per Share	Total Dividend	Status
	Sen	RM	
2026 (3rd single tier dividend)	1.60	7,967,161	Payable
2026 (2nd single tier dividend)	1.60	7,967,161	Paid
2026 (1st single tier dividend)	1.60	7,967,161	Paid
Total dividend payable for the current financial year	4.80	23,901,483	

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NOTES TO THE INTERIM FINANCIAL REPORT (Continued)**B. Additional Information Required by the Bursa Malaysia Securities Berhad Listing Requirements (Continued)****B9. Dividends (Continued)****Records of Dividends (Continued)**

<u>Financial Year</u>	Dividend	Total	<u>Status</u>
	<u>Per Share</u>	<u>Dividend</u>	
	<u>Sen</u>	<u>RM</u>	
2025 *	8.00	39,835,804	Paid
2024 *	8.20	40,831,700	Paid
2023 *	8.20	40,831,700	Paid
2022 *	7.00	34,856,329	Paid
2021 *	7.00	34,856,330	Paid
2020 *	4.95	24,648,404	Paid
2019 *	5.65	28,134,038	Paid
2018 *	5.45	27,138,145	Paid
2017 *	6.17	30,706,773	Paid
2016 *	6.13	30,540,785	Paid
2015 *	6.13	30,540,785	Paid
2014 *	5.53	27,541,099	Paid
2013 *	4.79	23,872,684	Paid
2012 *	4.26	21,203,464	Paid
2011 *	3.19	15,867,047	Paid
2010 *	2.91	14,500,860	Paid
2009 *	2.89	14,372,251	Paid
2008 *	2.24	11,162,210	Paid
2007 *	1.62	8,055,482	Paid
2006 *	0.60	3,000,300	Paid
Total dividend paid from financial year 2006 to 2025		<u>502,496,190</u>	

* Adjusted to reflect the share split of every two (2) ordinary shares in WHB into three (3) ordinary shares in WHB held in WHB ("Subdivided Shares"). The subdivided shares was completed on 14 September 2017.

B10. Material Litigation

The Group was not engaged in any material litigation or arbitration, either as plaintiff or defendant, which has a material effect on the financial position of the Group and the Board does not know of any proceedings pending or threatened, or of any fact likely to give rise to any proceedings, which might materially and adversely affect the position or business of the Group.

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NOTES TO THE INTERIM FINANCIAL REPORT (Continued)**B. Additional Information Required by the Bursa Malaysia Securities Berhad Listing Requirements (Continued)****B11. Earnings Per Share**

(a) Basic earnings per share

Basic earnings per share is calculated by dividing net profit attributable to ordinary equity holders by the weighted average number of ordinary shares in issue during the period.

Weighted average number of ordinary shares for calculation of basic earnings per share:

	Individual Quarter 3-Months Ended		Cumulative Quarter 9-Months Ended	
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025
	RM'000	RM'000	RM'000	RM'000
Profit attributable to equity holders	10,623	10,938	24,561	32,459
Weighted average number of shares in issue ('000)	497,948	497,948	497,948	497,948
Basic earnings per share (sen)	2.13	2.20	4.93	6.52

(b) There is no dilution of earnings per share during the quarter.

B12. Corporate Proposal

There were no corporate proposals announced as at the date of this report.

B13. Authorization for Issue

The unaudited interim financial statements were authorized for issue by the Board of Directors in accordance with a Resolution of the Directors dated 27 Aug 2026.

BY ORDER OF THE BOARD

Chin Wai Yi
Company Secretary
(SSM PC 202008004409)
(MAICSA 7069783)

27 Aug 2026