



ADVENTA

ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENTS

	Note	Individual period		Cumulative period	
		Current Year Quarter 30-Jun-2025 RM'000	Preceding Year Corresponding Quarter 30-Jun-2024 RM'000	Current Year to date 30-Jun-2025 RM'000	Preceding Year Corresponding Period 30-Jun-2024 RM'000
Revenue	9	13,937	12,348	27,501	25,851
Operating expenses		(13,829)	(12,252)	(27,270)	(25,696)
Net foreign exchange gain	26	262	39	286	69
Other income	26	231	256	473	665
Operating profit/(loss)		601	391	990	889
Finance costs	26	(170)	(46)	(251)	(243)
Profit/(loss) before taxation	9	431	345	739	646
Income tax expense	19	-	(6)	(3)	(6)
Profit/(loss) for the period		431	339	736	640
Profit attributable to:					
Owners of the parent	25	438	342	751	646
Non-controlling interests		(7)	(3)	(15)	(6)
Profit/(loss) for the period		431	339	736	640
Earnings/(losses) per share (sen):					
Basic	25	0.14	0.11	0.25	0.21
Diluted		N/A	N/A	N/A	N/A
Number of ordinary shares ('000)	25	305,572	305,572	305,572	305,572

These condensed consolidated income statements should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



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SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Individual period		Cumulative period	
	Current Year Quarter 30-Jun-2025 RM'000	Preceding Year Corresponding Quarter 30-Jun-2024 RM'000	Current Year Quarter 30-Jun-2025 RM'000	Preceding Year Corresponding Quarter 30-Jun-2024 RM'000
Profit/(loss) for the period	431	339	736	640
Other comprehensive income:				
Foreign currency translation	(350)	845	(1,270)	1,180
Non-controlling interests	(19)	-	(28)	-
Total comprehensive income for the period	<u>62</u>	<u>1,184</u>	<u>(562)</u>	<u>1,820</u>
Total comprehensive income attributable to:				
Owners of the parent	438	342	751	646
Foreign currency translation	(350)	-	(1,270)	-
Non-controlling interests	(26)	842	(43)	1,174
Total comprehensive income for the period	<u>62</u>	<u>1,184</u>	<u>(562)</u>	<u>1,820</u>

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SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

		Unaudited	Audited
		As at	As at
	Note	30-Jun-2025	31-Dec-2024
		RM'000	RM'000
ASSETS			
Non-current assets			
Property, plant & equipment		57,760	51,477
Deferred development cost		708	874
Intangible assets		55	55
Investment	7	11,500	11,500
Deferred tax assets		1,526	1,526
		<u>71,549</u>	<u>65,432</u>
Current assets			
Inventories		17,062	15,012
Trade and other receivables	8	23,663	22,770
Tax recoverable		577	589
Cash and bank balances		4,243	7,297
		<u>45,545</u>	<u>45,668</u>
TOTAL ASSETS		<u><u>117,094</u></u>	<u><u>111,100</u></u>

These condensed consolidated statements of financial position should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



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CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

		Unaudited	Audited
		As at	As at
	Note	30-Jun-2025	31-Dec-2024
		RM'000	RM'000
EQUITY AND LIABILITIES			
Non-Current liabilities			
Bank borrowings	23	5,634	-
Current liabilities			
Trade payables and other payables		10,309	5,549
Bank borrowings	23	3,751	7,589
		<u>14,060</u>	<u>13,138</u>
Total liabilities		<u>19,694</u>	<u>13,138</u>
Equity			
Share capital		95,192	95,192
Preference Share		7,265	7,265
Foreign exchange reserve		(4,084)	(2,809)
Retained earnings/ (Accumulated losses)		<u>(925)</u>	<u>(1,681)</u>
Equity attributable to owners of the parent		97,448	97,967
Non-controlling interests		<u>(48)</u>	<u>(5)</u>
Total equity		<u>97,400</u>	<u>97,962</u>
TOTAL EQUITY AND LIABILITIES		<u>117,094</u>	<u>111,100</u>
Net assets per share (RM)		<u>0.32</u>	<u>0.32</u>

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SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	<u>Non-distributable</u>		<u>Distributable</u>			
	Share	Foreign	Retained	Total	Non-	Total
	capital	exchange	profits/(loss)		controlling	equity
	RM'000	reserve	RM'000	RM'000	interests	RM'000
		RM'000			RM'000	
<u>Period ended 31 December 2024</u>						
At 1 January 2024	95,192	329	(3,619)	91,902	25	91,927
Additional preference share	7,265	-	-	7,265	-	7,265
Profit for the financial period	-	-	2,191	2,191	(19)	2,172
Other comprehensive income						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	(3,138)	(3)	(3,141)	(11)	(3,152)
Dividends Payables	-	-	(250)	(250)	-	(250)
Total comprehensive income	-	(3,138)	(253)	(3,391)	(11)	(3,402)
Transactions with owners						
Current financial period	-	-	-	-	-	-
Disposal of a subsidiary	-	-	-	-	-	-
Total transactions with owners	-	-	-	-	-	-
At 31 December 2024	<u>102,457</u>	<u>(2,809)</u>	<u>(1,681)</u>	<u>97,967</u>	<u>(5)</u>	<u>97,962</u>
<u>Period ended 30 June 2025</u>						
At 1 January 2025	102,457	(2,809)	(1,681)	97,967	(5)	97,962
Profit for the financial period	-	-	751	751	(15)	736
Other comprehensive income						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	(1,275)	5	(1,270)	(28)	(1,298)
Total comprehensive income	-	(1,275)	5	(1,270)	(28)	(1,298)
At 30 June 2025	<u>102,457</u>	<u>(4,084)</u>	<u>(925)</u>	<u>97,448</u>	<u>(48)</u>	<u>97,400</u>

These condensed consolidated statements of changes in equity should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



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SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	Current Period to Date Ended 30-Jun-2025 Unaudited RM'000	Corresponding Period to Date Ended 30-Jun-2024 Audited RM'000
Cash flows from operating activities		
Profit/(loss) before tax	739	646
Adjustments for:		
Depreciation of property, plant and equipment	615	509
Recovery of impairment on trade and other receivables	(308)	(256)
Interest expense	252	242
Interest income	(13)	(211)
Operating profit/(loss) before working capital changes	1,285	930
Increase in inventories	(2,050)	(1,381)
Increase in receivables	(585)	(4,907)
Increase in payables	4,762	7,778
Cash used from operations	3,412	2,420
Taxes refund	8	30
Net cash from operating activities	3,420	2,450

These condensed consolidated statements of cash flow should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



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SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	Current Year to Date Ended 30-Jun-2025 Unaudited RM'000	Corresponding Year to Date Ended 30-Jun-2024 Audited RM'000
Cash flows from investing activities		
Purchase of property, plant and equipment	(6,897)	(19,133)
Proceed from disposal of plant and equipment	-	8
Deferred development cost	167	(233)
Interest received	13	211
Net cash used in investing activities	(6,717)	(19,147)
Cash flows from financing activities		
Net increase/(decrease) in borrowings	1,796	(4,064)
Interest paid	(252)	(242)
Net cash from/(used in) financing activities	1,544	(4,306)
Net decrease in cash and cash equivalents	(1,753)	(21,003)
Effects of foreign exchange rate changes	(1,301)	1,001
Cash and cash equivalents at beginning of financial period	7,297	34,113
Cash and cash equivalents at end of financial period	4,243	14,111
Cash and cash equivalents at end of financial period comprise:		
- Cash and bank balances	4,243	14,111

These condensed consolidated statements of cash flow should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

ADVENTA BERHAD
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UNAUDITED NOTES TO FINANCIAL STATEMENTS

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

1. BASIS OF PREPARATION

The interim financial report is unaudited and has been prepared in accordance with Malaysia Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2024. The explanatory notes attached to the interim financial statements explain events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2024.

The audited financial statements of the Group for the year ended 31 December 2024 were prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"). The significant accounting policies and method of computation adopted in the preparation of the financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2024.

2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The preceding audited financial statements for the year ended 31 December 2024 were not subject to any qualification.

3. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE, OR INCIDENCE

There were no other unusual items affecting assets, liabilities, equity, net income, and cash flows during the current quarter under review.

4. CHANGES IN ESTIMATES

There were no changes in estimates that have had a material effect on the current quarter results.

5. DEBTS AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale, and repayments of debt and equity securities during the current quarter under review.

6. DIVIDENDS PAID

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

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7. INVESTMENT

	As at 30-Jun-25 RM ('000)	As at 31-Dec-24 RM ('000)
Unquoted shares at cost	11,500	11,500

8. TRADE AND OTHER RECEIVABLES

	As at 30-Jun-25 RM ('000)	As at 31-Dec-24 RM ('000)
Trade Receivables		
Third parties	18,539	18,616
Allowance for impairment loss	(99)	(1,447)
	18,440	17,169
Other Receivables		
Third and Related parties	2,365	2,550
	2,365	2,550
Deposits and Prepayments	2,858	3,051
	23,663	22,770

a) Trade Receivables

The Group's normal trade credit term ranges from 30 to 90 days (2024: 30 to 90 days). Other credit terms are assessed and approved on a case-by-case basis. They are recognized at their original invoice amounts, which represent their fair value on initial recognition.

The Group recognizes loss allowances for expected credit losses (ECLs) on trade receivables measured at amortised cost. The Group applies the simplified approach to provide ECLs for all trade receivables as permitted by MFRS 9.

The following table provides information about the exposure to credit risk and ECLs for trade receivables:

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	As at 30-Jun-25 RM ('000)	As at 31-Dec-24 RM ('000)
Not past due	9,001	15,272
Past due:		
- Less than 30 days	1,356	31
- 31 to 60 days	1,567	304
- 61 to 90 days	924	338
- More than 90 days	5,691	2,671
	18,539	18,616
Less: Loss allowance		
- Collectively impaired	(99)	(99)
- Individually impaired	-	(1,348)
Trade Receivable net	18,440	17,169

Credit impaired.

Trade receivables are determined to be impaired at the reporting date are debts that are deemed to be difficult to collect in full or in part for respective reasons. These receivables are not secured by any collateral or credit enhancements.

9. SEGMENTAL INFORMATION

Healthcare: The business involves the supply of healthcare and related products, services to hospitals, healthcare centers and pharmacies.

The Group's segmental revenue and profit/(loss) before tax (PBT/(LBT)) for the current quarter are as follows:

<u>Revenue</u>	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
<u>Segment</u>	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Healthcare	18,096	12,808	33,732	26,838
Corporate	270	210	540	420
Elimination	(4,429)	(670)	(6,771)	(1,407)
Total	13,937	12,348	27,501	25,851

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<u>(LBT)/PBT result</u>	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
<u>Segment</u>	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Healthcare	1,153	890	2,154	1,535
Corporate	(722)	(545)	(1,415)	(889)
Elimination	-	-	-	-
Total	431	345	739	646

10. VALUATIONS OF PROPERTY, PLANT AND EQUIPMENT

The valuations of property, plant and equipment have been brought forward, without amendment from the previous annual financial statements of the Group.

11. SIGNIFICANT EVENTS

There are no material events subsequent to the end of the reporting period under review that have not been reflected in the quarterly financial statements.

12. CHANGES IN COMPOSITION OF THE GROUP

There were no changes in the composition of the Group during the financial period ended 30 June 2025 and subsequent to financial period.

13. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no contingent liabilities or contingent assets for the Group for the current quarter under review.

14. CAPITAL COMMITMENTS

The capital commitments for the financial period ended 30 June 2025 is as follows:

Capital Expenditure approved and contracted for	RM ('000)
- Property, plant and equipment for the manufacturing facility	<u>6,637</u>

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UNAUDITED NOTES TO FINANCIAL STATEMENTS

PART B – ADDITIONAL INFORMATION AS REQUIRED BY APPENDIX 9B OF BURSA MALAYSIA LISTING REQUIREMENTS

15. PERFORMANCE REVIEW

	Individual Quarter Ended 2Q 2025	Individual Quarter Ended 2Q 2024	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	13,937	12,348	1,589	12.87%
Profit before tax/ (Loss before tax)	431	345	86	24.93%

The Group recorded a 12.87% increase in revenue to RM13.937 million in Q2 FY2025, indicating stronger sales.

Profit before tax rose by 24.93% to RM431k in Q2 FY2025 from improvement in cost management.

16. COMPARISON WITH PRECEDING QUARTER'S RESULTS

	Reporting Quarter 2Q 2025	Previous Quarter 1Q 2025	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	13,937	13,564	373	2.75%
Profit before tax/ (Loss before tax)	431	308	123	39.94%

This quarter revenue increased modestly by 2.75% to RM13.94 million compared to RM13.56 million in Q1 this year. Most segments registered healthy growth with the exception of the glove sector which registered poor sales compared to last quarter.

Profit before tax increased by RM123k, to RM431k in Q2 FY2025, showing a 39.94% improvement.

17. COMMENTARY ON CURRENT YEAR PROSPECTS

The Group's performance this quarter, bolstered by sustained demand for healthcare products, positions it well to support its growth objectives for the year. While core businesses remain stable, external factors such as global economic conditions, currency fluctuations, and evolving consumer behavior could impact demand in the coming quarters.

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The manufacturing facility in Indonesia presents a significant opportunity to expand the Group's product portfolio, tapping into both domestic and regional markets for medical consumables. The plant's performance continues to show positive momentum, with improvements in scale, efficiency, and capacity utilization in line with expectations.

Looking ahead, the Group remains confident in delivering a strong performance for the current financial year, driven by a diversified business model and an unwavering focus on operational efficiency.

18. PROFIT FORECAST

No profit forecast was announced hence there was no comparison between actual results and forecast.

19. TAXATION

The effective tax rate is lower than the statutory rate due to availability of tax losses brought forward to set off with the taxable income.

	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Income tax (expense)/credit	-	(6)	(3)	(6)
Deferred tax (liabilities)/assets	-	-	-	-
Total	-	(6)	(3)	(6)

20. SALE OF UNQUOTED INVESTMENTS AND PROPERTIES

There was no sale of unquoted investments and properties during the current quarter under review.

21. MARKETABLE SECURITIES

There was no purchase or disposal of marketable securities during the current quarter under review.

22. CORPORATE PROPOSALS

There was no corporate proposal announced which remains uncompleted at the financial period ended 30 June 2025.

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23. BANK BORROWINGS AND DEBT SECURITIES

The total bank borrowings of the Group as of the financial period ended 30 June 2025 is as below:

	As at 30-Jun-25 RM ('000)	As at 31-Dec-24 RM ('000)
Non-Current (Secured):		
Term loan	5,634	-
Current (Secured):		
Trade loan	3,101	7,589
Term loan	650	-
	3,751	7,589
Total Bank Borrowings	9,385	7,589

24. CHANGES IN MATERIAL LITIGATION

The Board confirms that the Adventa Group is not engaged in any material litigation, claims or arbitration, either as plaintiff or defendant. The Board has no knowledge of any proceedings pending against Adventa Group or any facts likely to give rise to any proceeding which may have a material impact on the business or the financial position of Adventa Group.

25. EARNINGS PER SHARE

The basic and diluted earnings per share or the reporting period are computed as follows:

a. Basic

	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
Profit attributable to ordinary equity holders of the parent (RM '000)	438	342	751	646
Weighted average number of ordinary shares in issue (Unit '000)	305,572	305,572	305,572	305,572
Basic earnings per share (sen)	0.14	0.11	0.25	0.21

b. Diluted

There were no diluted earnings per share.

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26. PROFIT / (LOSS) BEFORE TAX

Profit / (Loss) before tax is stated after charging/(crediting):

	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
	RM'000	RM'000	RM'000	RM'000
Other income	(230)	(230)	(460)	(460)
Interest income	(1)	(32)	(13)	(211)
Loss on disposal of investment	-	6	-	6
Net foreign exchange loss/(gain)	(262)	(39)	(286)	(69)
Interest expenses	170	46	251	243

27. REALISED AND UNREALISED PROFITS/LOSSES

The breakdown of the retained profits/losses of the Group as at reporting date into realised and unrealised profits is as follows:

	As at 30-Jun-2025	As at 30-Jun-2024
<u>Group's total Retained profits:</u>	RM'000	RM'000
Realised	122	853
Unrealised	(76)	(2,822)
Total Realised and unrealised	46	(1,969)
Less: Consol adjustments	(971)	(1,003)
Accumulated losses	(925)	(2,972)

28. AUTHORISED FOR ISSUE

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 26th August 2025.

By Order of the Board
Adventa Berhad
CHUA SIEW CHUAN
Company Secretary MAICSA 0777689