ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENTS

	Note	Current Quarter ended 30/6/2026 RM'000	Comparative Quarter ended 30/6/2025 RM'000	6 months Cumulative to 30/6/2026 RM'000	6 months Cumulative to 30/6/2025 RM'000
Revenue	9	10,193	13,937	20,369	27,501
Operating expenses		(9,460)	(13,829)	(21,569)	(27,270)
Net foreign exchange (loss)/gain	26	(233)	262	(192)	286
Other income	26	229	231	460	473
Operating (loss)/profit		729	601	(932)	990
Finance costs	26	(185)	(170)	(451)	(251)
(Loss)/profit before taxation	9	544	431	(1,383)	739
Taxation	19	18	-	-	(3)
(Loss)/profit for the period		562	431	(1,383)	736
(Loss)/profit attributable to:					
Owners of the parent	25	530	438	(1,441)	751
Non-controlling interests		32	(7)	58	(15)
(Loss)/profit for the period		562	431	(1,383)	736
Earnings/(losses) per share (sen):					
Basic	25	0.17	0.14	(0.47)	0.25
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.

ADVENTA BERHAD
(Company No : 200301016113 (618533-M))
(Incorporated in Malaysia)
SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Current Quarter ended 30/6/2026 RM'000	Comparative Quarter ended 30/6/2025 RM'000	6 months Cumulative to 30/6/2026 RM'000	6 months Cumulative to 30/6/2025 RM'000
(Loss)/profit for the period	562	431	(1,383)	736
Other comprehensive (loss)/income:				
Foreign currency translation	(1,461)	(350)	(2,205)	(1,270)
Non-controlling interests	(51)	(19)	(99)	(28)
Total comprehensive (loss)/income for the period	(950)	62	(3,687)	(562)
Total comprehensive (loss)/income attributable to:				
Owners of the parent	530	438	(1,441)	751
Foreign currency translation	(1,461)	(350)	(2,205)	(1,270)
Non-controlling interests	(19)	(26)	(41)	(43)
Total comprehensive (loss)/income for the period	(950)	62	(3,687)	(562)

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

ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Note	Unaudited As at 30-Jun-2026 RM'000	Audited As at 31-Dec-2025 RM'000
ASSETS			
Non-current assets			
Property, plant & equipment		48,088	49,179
Deferred development cost		359	512
Intangible assets		55	55
Investment	7	11,500	11,500
Deferred tax assets		243	254
		60,245	61,500
Current assets			
Inventories		19,888	15,726
Trade and other receivables	8	20,938	17,477
Tax recoverable		-	504
Cash and bank balances		3,938	12,940
		44,764	46,647
TOTAL ASSETS		105,009	108,147

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

ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Note	Unaudited As at 30-Jun-2026 RM'000	Audited As at 31-Dec-2025 RM'000
EQUITY AND LIABILITIES			
Non-Current liabilities			
Bank borrowings	23	10,715	13,498
Current liabilities			
Trade payables and other payables		5,693	3,903
Income tax payables		22	-
Bank borrowings	23	5,399	3,879
		11,114	7,782
Total liabilities		21,829	21,280
Equity			
Share capital		95,192	95,192
Preference Share		7,265	7,265
Foreign exchange reserve		(10,470)	(7,915)
Accumulated losses		(8,682)	(7,591)
Equity attributable to owners of the parent		83,305	86,951
Non-controlling interests		(125)	(84)
Total equity		83,180	86,867
TOTAL EQUITY AND LIABILITIES		105,009	108,147
Net assets per share (RM)		0.27	0.28

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

ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

		Non-distributable	Distributable			
	Share capital RM'000	Foreign currency translation reserve RM'000	Accumulated losses RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
Period ended 30 June 2025						
At 1 January 2025	95,192	(2,809)	(1,681)	90,702	(5)	90,697
Additional preference share	7,265	-	-	7,265	-	7,265
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)
Transactions with owners						
Current financial period						
Disposal of a subsidiary	-	-	-	-	-	-
Total transactions with owners	-	-	-	-	-	-
At 30 June 2025	102,457	(4,084)	(925)	97,448	(48)	97,400
Period ended 30 June 2026						
At 1 January 2026	102,457	(7,915)	(7,591)	86,951	(84)	86,867
Loss for the financial period	-	-	(1,441)	(1,441)	58	(1,383)
Other comprehensive income						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	(2,555)	350	(2,205)	(99)	(2,304)
Total comprehensive income	-	(2,555)	350	(2,205)	(99)	(2,304)
At 30 June 2026	102,457	(10,470)	(8,682)	83,305	(125)	83,180

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

ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	6 months ended 30-Jun-2026 Unaudited RM'000	6 months ended 30-Jun-2025 Audited RM'000
Cash flows from operating activities		
(Loss)/Profit before tax	(1,383)	739
Adjustments for:		
Depreciation of property, plant and equipment	1,047	615
Recovery of impairment on trade and other receivables	-	(308)
Interest expense	450	252
Interest income	(1)	(13)
Operating profit before working capital changes	113	1,285
Increase in inventories	(4,162)	(2,050)
Increase in receivables	(3,461)	(585)
Increase in payables	1,790	4,762
Cash (used in)/from operations	(5,720)	3,412
Taxes refund	504	8
Net cash (used in)/from operating activities	(5,216)	3,420

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

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

SECOND QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	6 months ended 30-Jun-2026 Unaudited RM'000	6 months ended 30-Jun-2025 Audited RM'000
Cash flows from investing activities		
Purchase of property, plant and equipment	(23)	(6,897)
Proceed from disposal of plant and equipment	67	-
Investments	-	-
Deferred development cost	153	167
Interest received	1	13
Net cash from/(used in) investing activities	198	(6,717)
Cash flows from financing activities		
Net (decrease)/increase in borrowings	(1,262)	1,796
Interest paid	(450)	(252)
Net cash (used in)/from financing activities	(1,712)	1,544
Decrease in cash and cash equivalents	(6,730)	(1,753)
Effects of foreign exchange rate changes	(2,272)	(1,301)
Cash and cash equivalents at beginning of financial period	12,940	7,297
Cash and cash equivalents at end of financial period	3,938	4,243
Cash and cash equivalents at end of financial period comprise:		
- Cash and bank balances	3,938	4,243

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
(Company No : 200301016113 (618533-M))
(Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 JUNE 2026

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 2025. 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 2025.

The audited financial statements of the Group for the year ended 31 December 2025 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 2025.

2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The preceding audited financial statements for the year ended 31 December 2025 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's 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.

UNAUDITED NOTES TO FINANCIAL STATEMENTS

7. INVESTMENT

	As at 30-Jun-26 RM ('000)	As at 31-Dec-25 RM ('000)
Unquoted equity shares	11,500	11,500

During the financial period, one Subsidiary's investment in redeemable convertible preference shares amounting to RM11.5 million was converted into 3,240,279 ordinary shares of the investee company, representing a 10.29% equity interest in the investee company.

8. TRADE AND OTHER RECEIVABLES

	As at 30-Jun-26 RM ('000)	As at 31-Dec-25 RM ('000)
Trade Receivables		
Third parties	14,433	12,401
Allowance for impairment loss	(100)	(100)
	14,333	12,301
Other Receivables		
Third and Related parties	3,377	2,646
Allowance for impairment loss	(56)	(56)
	3,321	2,590
Deposits and Prepayments	3,284	2,586
	20,938	17,477

Trade Receivables

The Group's normal trade credit term ranges from 30 to 90 days (2025: 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:

UNAUDITED NOTES TO FINANCIAL STATEMENTS

	As at 30-Jun-26 RM ('000)	As at 31-Dec-25 RM ('000)
Not past due	7,750	5,763
Past due:		
- Less than 30 days	426	590
- 31 to 60 days	426	127
- 61 to 90 days	266	185
- More than 90 days	5,565	5,736
	14,433	12,401
Less: Loss allowance		
- Collectively impaired	(100)	(100)
Trade Receivable net	14,333	12,301

Credit impaired

These receivables are not secured by any collateral or credit enhancements.

Trade receivables that are deemed to be difficult to collect in full or in part for respective reasons are determined to be impaired at the reporting date.

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:

Revenue	**Individual Quarter Ended**		**Cumulative Quarter Ended**	
	30-Jun-26	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**
Segment	**RM ('000)**	**RM ('000)**	**RM ('000)**	**RM ('000)**
Healthcare	11,687	18,096	22,302	33,732
Corporate	322	270	644	540
Elimination	(1,816)	(4,429)	(2,577)	(6,771)
Total	**10,193**	**13,937**	**20,369**	**27,501**

UNAUDITED NOTES TO FINANCIAL STATEMENTS

(LBT)/PBT result	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
Segment	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Healthcare	1,139	1,153	(95)	2,154
Corporate	(595)	(722)	(1,288)	(1,415)
Elimination	-	-	-	-
Total	**544**	**431**	**(1,383)**	**739**

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 2026 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

There were no commitments for the purchase of property, plant and equipment at the financial period ended 30 June 2026.

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 2026	Individual Quarter Ended 2Q 2025	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	10,193	13,937	(3,744)	(26.86%)
Profit before tax	544	431	113	26.22%

The Group's revenue decreased by RM3.74 million (26.86%) to RM10.19 million in 2Q2026 from RM13.94 million in the corresponding quarter of the previous year. Despite the lower revenue, profit before tax increased by 26.22% to RM0.54 million. This increase was supported by improved cost efficiency in the operations of the new manufacturing plant. Sales came in lower following price increases and dragged down revenue. Customers are reluctant to fill up inventory preferring to wait out price increases. Sales per customer account remained resilient.

16. COMPARISON WITH PRECEDING QUARTER'S RESULTS

	Reporting Quarter 2Q 2026	Previous Quarter 1Q 2026	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	10,193	10,176	17	0.17%
Profit before tax / (Loss before tax)	544	(1,927)	2,471	128.23%

The Group's revenue increased marginally from RM10.18 million in the preceding quarter to RM10.19 million in 2Q2026

The Group recorded a profit before tax of RM0.54 million in 2Q2026, compared with a loss before tax of RM1.93 million in 1Q2026, representing an improvement of 128.23% attributable to an improved gross profit margin, a more favorable product mix and cost cutting during the quarter.

UNAUDITED NOTES TO FINANCIAL STATEMENTS

17. COMMENTARY ON CURRENT YEAR PROSPECTS

The Group continues to face challenges arising from intense competition triggered by lower procurement caused by business uncertainties of higher logistics costs, increases in material prices and delays in supplier deliveries.

Responding to this, the Group took firm measures to strengthen its trading position and product alignment, while actively managing supply commitments. The Group has taken necessary price adjustments to mitigate the increase in input costs, although the timing and extent of recovery remain dependent on market conditions and customer acceptance.

For the next quarter, customer demand is expected to remain cautious as customers continue to manage their inventory in the third quarter may remain challenging amid the uncertain market environment and cautious customer purchasing behaviour. Nevertheless, the Group remains focused on improving operational efficiency, enhancing manufacturing performance and implementing appropriate measures to navigate the current challenges. These initiatives are expected to support the Group’s recovery and performance in the second half of the financial year.

18. PROFIT FORECAST

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

19. TAXATION

	Individual Quarter Ended		**Cumulative Quarter Ended**	
	30-Jun-26	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**
	RM ('000)	**RM ('000)**	**RM ('000)**	**RM ('000)**
Income tax credit/(expense)	18	-	-	(3)
Total	**18**	**-**	**-**	**(3)**

The income tax credit for the current quarter relates to the reversal of tax expense recognised in the preceding quarter following a revision of the applicable tax rate. No current income tax provision was recognised for the current financial period as the Group had no chargeable income.

20. SALE OF UNQUOTED INVESTMENTS AND PROPERTIES

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

UNAUDITED NOTES TO FINANCIAL STATEMENTS

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 2026.

23. BANK BORROWINGS AND DEBT SECURITIES

The total bank borrowings of the Group as of the financial period ended 30 June 2026 are as below:

	As at 30-Jun-26 RM ('000)	As at 31-Dec-25 RM ('000)
Non-Current (Secured):		
Term loan	10,715	13,498
Current (Secured):		
Trade loan	3,219	3,229
Term loan	2,180	650
	5,399	3,879
Total Bank Borrowings	16,114	17,377

24. CHANGES IN MATERIAL LITIGATION

The Group is not involved in any material litigation, claims or arbitration other than the legal dispute as previously disclosed in the Annual Report, for which provisions have already been recognised in the books. Subsequent to the financial period end, the legal dispute has been settled in July 2026 following the settlement of the damages claim by the plaintiff. The settlement is not expected to have any material impact on the business operations, financial position or performance of the Group.

UNAUDITED NOTES TO FINANCIAL STATEMENTS

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-26	30-Jun-25	30-Jun-26	30-Jun-25
(Loss)/ Profit attributable to ordinary equity holders of the parent (RM '000)	530	438	(1,441)	751
Weighted average number of ordinary shares in issue (Unit '000)	305,572	305,572	305,572	305,572
Basic earnings per share (sen)	0.17	0.14	(0.47)	0.25

b. **Diluted**

There were no diluted earnings per share.

26. (LOSS) / PROFIT BEFORE TAX

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

	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	RM'000	RM'000	RM'000	RM'000
Other income: -				
Other income	(229)	(230)	(460)	(460)
Interest income	-	(1)	-	(13)
Total	**(229)**	**(231)**	**(460)**	**(473)**
Net foreign exchange (loss)/ gain	**233**	**(262)**	**192**	**(286)**
Interest expenses	**185**	**170**	**451**	**251**

UNAUDITED NOTES TO FINANCIAL STATEMENTS

27. REALISED AND UNREALISED PROFITS/LOSSES

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

	As at 30-Jun-2026	**As at 30-Jun-2025**
Group's total Retained Losses:	**RM'000**	**RM'000**
Realised	(10,852)	122
Unrealised	3,609	(76)
Total Realised and unrealised	**(7,243)**	**46**
Less: Consol adjustments	(1,439)	(971)
Accumulated losses	**(8,682)**	**(925)**

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 28th August 2026.

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