



ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

FIRST QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENTS

	Note	Individual period		Cumulative period	
		Current Year Quarter 31-Mar-2026 RM'000	Preceding Year Corresponding Quarter 31-Mar-2025 RM'000	Current Year to date 31-Mar-2026 RM'000	Preceding Year Corresponding Period 31-Mar-2025 RM'000
Revenue	9	10,176	13,564	10,176	13,564
Operating expenses		(12,109)	(13,441)	(12,109)	(13,441)
Net foreign exchange gain	26	41	24	41	24
Other income	26	231	242	231	242
Operating (loss)/profit		(1,661)	389	(1,661)	389
Finance costs	26	(266)	(81)	(266)	(81)
(Loss)/profit before taxation	9	(1,927)	308	(1,927)	308
Taxation	19	(18)	(3)	(18)	(3)
(Loss)/profit for the period		<u>(1,945)</u>	<u>305</u>	<u>(1,945)</u>	<u>305</u>
(Loss)/profit attributable to:					
Owners of the parent	25	(1,971)	313	(1,971)	313
Non-controlling interests		26	(8)	26	(8)
(Loss)/profit for the period		<u>(1,945)</u>	<u>305</u>	<u>(1,945)</u>	<u>305</u>
Earnings/(losses) per share (sen):					
Basic	25	(0.65)	0.10	(0.65)	0.10
Diluted		N/A	N/A	N/A	N/A
Number of ordinary shares ('000)	25	<u>305,572</u>	<u>305,572</u>	<u>305,572</u>	<u>305,572</u>

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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FIRST QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Individual period		Cumulative period	
	Current Year Quarter 31-Mar-2026 RM'000	Preceding Year Corresponding Quarter 31-Mar-2025 RM'000	Current Year Quarter 31-Mar-2026 RM'000	Preceding Year Corresponding Quarter 31-Mar-2025 RM'000
(Loss)/profit for the period	(1,945)	305	(1,945)	305
Other comprehensive income:				
Foreign currency translation	(744)	(920)	(744)	(920)
Non-controlling interests	(48)	(9)	(48)	(9)
Total comprehensive income for the period	<u>(2,737)</u>	<u>(624)</u>	<u>(2,737)</u>	<u>(624)</u>
Total comprehensive income attributable to:				
Owners of the parent	(1,971)	313	(1,971)	313
Foreign currency translation	(744)	(920)	(744)	(920)
Non-controlling interests	(22)	(17)	(22)	(17)
Total comprehensive income for the period	<u>(2,737)</u>	<u>(624)</u>	<u>(2,737)</u>	<u>(624)</u>

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FIRST QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Note	Unaudited As at 31-Mar-2026 RM'000	Audited As at 31-Dec-2025 RM'000
ASSETS			
Non-current assets			
Property, plant & equipment		48,791	49,179
Deferred development cost		437	512
Intangible assets		55	55
Investment	7	11,500	11,500
Deferred tax assets		252	254
		61,035	61,500
Current assets			
Inventories		15,852	15,726
Trade and other receivables	8	19,829	17,477
Tax recoverable		-	504
Cash and bank balances		7,258	12,940
		42,939	46,647
TOTAL ASSETS		103,974	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.



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CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Note	Unaudited As at 31-Mar-2026 RM'000	Audited As at 31-Dec-2025 RM'000
EQUITY AND LIABILITIES			
Non-Current liabilities			
Bank borrowings	23	13,134	13,498
Current liabilities			
Trade payables and other payables		2,396	3,903
Income tax payables		43	-
Bank borrowings	23	4,107	3,879
		<u>6,546</u>	<u>7,782</u>
Total liabilities		<u>19,680</u>	<u>21,280</u>
Equity			
Share capital		95,192	95,192
Preference Share		7,265	7,265
Foreign exchange reserve		(8,845)	(7,915)
Accumulated losses		(9,212)	(7,591)
Equity attributable to owners of the parent		84,400	86,951
Non-controlling interests		(106)	(84)
Total equity		<u>84,294</u>	<u>86,867</u>
TOTAL EQUITY AND LIABILITIES		<u>103,974</u>	<u>108,147</u>
Net assets per share (RM)		0.28	0.28

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FIRST QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	<u>Non-distributable</u>		<u>Distributable</u>			
	Share	Foreign	Retained		Non-	Total
	capital	exchange	loss	Total	controlling	equity
	RM'000	reserve	loss	RM'000	interests	RM'000
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Period ended 31 December 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
Loss for the financial period	-	-	(5,891)	(5,891)	(30)	(5,921)
Other comprehensive income						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	(5,106)	5	(5,101)	(49)	(5,150)
Total comprehensive income	-	(5,106)	5	(5,101)	(49)	(5,150)
Transactions with owners						
Current financial period						
Disposal of a subsidiary	-	-	(24)	(24)	-	(24)
Total transactions with owners	-	-	(24)	(24)	-	(24)
At 31 December 2025	<u>102,457</u>	<u>(7,915)</u>	<u>(7,591)</u>	<u>86,951</u>	<u>(84)</u>	<u>86,867</u>
Period ended 31 March 2026						
At 1 January 2026	102,457	(7,915)	(7,591)	86,951	(84)	86,867
Loss for the financial period	-	-	(1,971)	(1,971)	26	(1,945)
Other comprehensive income						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	(930)	186	(744)	(48)	(792)
Total comprehensive income	-	(930)	186	(744)	(48)	(792)
Consolidation elimination entry	-	-	-	-	-	-
Unrealised profit elimination for the inventories	-	-	164	164	-	164
At 31 March 2026	<u>102,457</u>	<u>(8,845)</u>	<u>(9,212)</u>	<u>84,400</u>	<u>(106)</u>	<u>84,294</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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UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	Current Period to Date Ended 31-Mar-2026 Unaudited RM'000	Corresponding Period to Date Ended 31-Mar-2025 Audited RM'000
Cash flows from operating activities		
(Loss)/Profit before tax	(1,927)	308
Adjustments for:		
Depreciation of property, plant and equipment	580	334
Recovery of impairment on trade and other receivables	-	(308)
Interest expense	265	82
Interest income	-	(12)
Operating (loss)/profit before working capital changes	<u>(1,082)</u>	<u>404</u>
Increase in inventories	(126)	(1,486)
(Increase)/decrease in receivables	(2,353)	1,793
(Decrease)/increase in payables	<u>(1,507)</u>	<u>3,242</u>
Cash (used in)/from operations	(5,068)	3,953
Taxes refund	<u>509</u>	<u>11</u>
Net cash (used in)/from operating activities	(4,559)	3,964

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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UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	Current Year to Date Ended 31-Mar-2026 Unaudited RM'000	Corresponding Year to Date Ended 31-Mar-2025 Audited RM'000
Cash flows from investing activities		
Purchase of property, plant and equipment	(259)	(6,640)
Proceed from disposal of plant and equipment	67	-
Investments	-	-
Deferred development cost	75	68
Interest received	-	12
Net cash used in investing activities	(117)	(6,560)
Cash flows from financing activities		
Net (decrease)/increase in borrowings	(136)	3,098
Interest paid	(265)	(82)
Net cash (used in)/from financing activities	(401)	3,016
Net (decrease)/increase in cash and cash equivalents	(5,077)	420
Effects of foreign exchange rate changes	(605)	(930)
Cash and cash equivalents at beginning of financial period	12,940	7,297
Cash and cash equivalents at end of financial period	7,258	6,787
Cash and cash equivalents at end of financial period comprise:		
- Cash and bank balances	7,258	6,787

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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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.

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7. INVESTMENT

	As at 31-Mar-26 RM ('000)	As at 31-Dec-25 RM ('000)
Unquoted shares at cost	11,500	11,500

8. TRADE AND OTHER RECEIVABLES

	As at 31-Mar-26 RM ('000)	As at 31-Dec-25 RM ('000)
Trade Receivables		
Third parties	13,743	12,401
Allowance for impairment loss	(100)	(100)
	<u>13,643</u>	<u>12,301</u>
Other Receivables		
Third and Related parties	3,023	2,646
Allowance for impairment loss	(56)	(56)
	<u>2,967</u>	<u>2,590</u>
Deposits and Prepayments	<u>3,219</u>	<u>2,586</u>
	<u>19,829</u>	<u>17,477</u>

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:

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	As at 31-Mar-26 RM ('000)	As at 31-Dec-25 RM ('000)
Not past due	7,193	5,763
Past due:		
- Less than 30 days	286	590
- 31 to 60 days	204	127
- 61 to 90 days	173	185
- More than 90 days	5,887	5,736
	13,743	12,401
Less: Loss allowance		
- Collectively impaired	(100)	(100)
Trade Receivable net	13,643	12,301

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	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
<u>Segment</u>	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Healthcare	10,615	15,636	10,615	15,636
Corporate	322	270	322	270
Elimination	(761)	(2,342)	(761)	(2,342)
Total	10,176	13,564	10,176	13,564

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<u>(LBT)/PBT result</u>	Individual Quarter Ended		Cumulative Quarter Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Segment	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Healthcare	(1,234)	1,001	(1,234)	1,001
Corporate	(693)	(693)	(693)	(693)
Elimination	-	-	-	-
Total	(1,927)	308	(1,927)	308

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 31 March 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 31 March 2026.

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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 1Q 2026	Individual Quarter Ended 1Q 2025	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	10,176	13,564	(3,388)	(24.98%)
(Loss before tax)/ Profit before tax	(1,927)	308	(2,235)	(725.65%)

The Group's revenue decreased to RM10.2 million and recorded a loss before tax of RM 1.9m in Q1-2026, compared to a profit of RM0.3 million with a RM13.6 million revenue recorded in the corresponding quarter of the previous year. The decline was primarily attributable to lower sales in distribution from price increases and the cost of ramping up operations in the new manufacturing plant. While the distribution sales were lower than expected, core accounts and product sales remained resilient.

16. COMPARISON WITH PRECEDING QUARTER'S RESULTS

	Reporting Quarter 1Q 2026	Previous Quarter 4Q 2025	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	10,176	14,117	(3,941)	(27.92%)
(Loss before tax) / Profit before tax	(1,927)	(5,528)	3,601	65.14%

First quarter revenue decreased by 27.92% or RM3.94 million as compared to Q4 FY2025. The losses of the past quarter of RM 5.5 million is reduced to RM 1.9 million. This does not reflect a significant improvement in loss reduction after removing the write-down of inventory assets in the previous quarter, but it indicates a stabilization of losses at the new manufacturing plant.

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17. COMMENTARY ON CURRENT YEAR PROSPECTS

The Group continues to face headwinds arising from supply constraints caused by the Middle East conflict, as well as severe disruptions in energy and raw material supplies. These challenges are expected to impact the Group's operations through higher logistics costs, supply chain disruptions, sharp increases in material prices, and delayed deliveries from suppliers. At present, there are no clear signs of stabilisation in either the supply chain or energy markets.

In response, the Group has taken immediate measures to strengthen its inventory position and procurement arrangements, while closely reviewing deferred supplies and engaging customers in ongoing discussions regarding these challenges. The significant increase in costs will need to be passed on to customers, although there may be some timing delays. The Group expects continued negotiations with customers, as the situation is not anticipated to stabilise or improve in the near term.

For the next quarter, sales are not expected to improve but maintained, as customers continue to reduce or hold their inventory levels. However, the Group anticipates stronger revenue performance in Q3, driven by customer restocking activities and the successful pass-through of increased costs. The Group is expected to return to profitability in the second half of the year, supported by the effectiveness of its crisis management strategies and improvements at the manufacturing plant.

18. PROFIT FORECAST

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

19. TAXATION

The tax expense is related to other taxable income.

	Individual Quarter Ended		Cumulative Quarter Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Income tax expense	(18)	(3)	(18)	(3)
Total	(18)	(3)	(18)	(3)

20. SALE OF UNQUOTED INVESTMENTS AND PROPERTIES

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

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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 31 March 2026.

23. BANK BORROWINGS AND DEBT SECURITIES

The total bank borrowings of the Group as of the financial period ended 31 March 2026 are as below:

	As at 31-Mar-26 RM ('000)	As at 31-Dec-25 RM ('000)
Non-Current (Secured):		
Term loan	13,134	13,498
Current (Secured):		
Trade loan	3,457	3,229
Term loan	650	650
	4,107	3,879
Total Bank Borrowings	17,241	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 recognized in the books. The outcome of the matter is not expected to have any material impact on the business, operations, or financial position of the Company.

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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	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
(Loss)/ Profit attributable to ordinary equity holders of the parent (RM '000)	(1,971)	313	(1,971)	313
Weighted average number of ordinary shares in issue (Unit '000)	305,572	305,572	305,572	305,572
Basic earnings per share (sen)	(0.65)	0.10	(0.65)	0.10

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	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	RM'000	RM'000	RM'000	RM'000
Other income: -				
Other income	(231)	(230)	(231)	(230)
Interest income	-	(12)	-	(12)
Total	(231)	(242)	(231)	(242)
Net foreign exchange gain	(41)	(24)	(41)	(24)
Interest expenses	266	81	266	81

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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 31-Mar-2026	As at 31-Mar-2025
<u>Group's total Retained Losses:</u>	RM'000	RM'000
Realised	(10,762)	(314)
Unrealised	3,458	(72)
Total Realised and unrealised	(7,304)	(386)
Less: Consol adjustments	(1,908)	(977)
Accumulated losses	(9,212)	(1,363)

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 29th May 2026.

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