



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS

	Current Quarter Ended 31/3/2026 RM'000	Corresponding Quarter Ended 31/3/2025 RM'000	Changes %	Current Year to date Ended 31/3/2026 RM'000	Corresponding Year to date Ended 31/3/2025 RM'000	Changes %
Revenue	464,746	423,624	9.7	464,746	423,624	9.7
Cost of sales	<u>(455,635)</u>	<u>(397,087)</u>	14.7	<u>(455,635)</u>	<u>(397,087)</u>	14.7
Gross profit	9,111	26,537	-65.7	9,111	26,537	-65.7
Operating expenses	(22,684)	(21,779)	4.2	(22,684)	(21,779)	4.2
Other operating income	7,683	9,681	-20.6	7,683	9,681	-20.6
Interest expense	<u>(4,389)</u>	<u>(2,780)</u>	57.9	<u>(4,389)</u>	<u>(2,780)</u>	57.9
(Loss)/Profit before tax	(10,279)	11,659	-188.2	(10,279)	11,659	-188.2
Taxation	(3,076)	(5,653)	-45.6	(3,076)	(5,653)	-45.6
(Loss)/Profit for the period	<u>(13,355)</u>	<u>6,006</u>	-322.4	<u>(13,355)</u>	<u>6,006</u>	-322.4
(Loss)/Profit attributable to owners of the Company	<u>(13,355)</u>	<u>6,006</u>	-322.4	<u>(13,355)</u>	<u>6,006</u>	-322.4
(Loss)/Earnings per share (sen):						
Basic and diluted	(0.83)	0.37	-324.3	(0.83)	0.37	-324.3

(The Condensed Consolidated Statements of Profit or Loss should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025)



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME OR LOSS

	Current Quarter Ended 31/3/2026 RM'000	Corresponding Quarter Ended 31/3/2025 RM'000	Changes %	Current Year to date Ended 31/3/2026 RM'000	Corresponding Year to date Ended 31/3/2025 RM'000	Changes %
(Loss)/Profit for the period	(13,355)	6,006	-322.4	(13,355)	6,006	-322.4
Other comprehensive income/(loss)						
<i>Items that may be reclassified subsequently to profit or loss</i>						
Exchange differences on translating foreign operations	14,827	(3,525)	520.6	14,827	(3,525)	520.6
Total Comprehensive Income for the period	1,472	2,481	-40.7	1,472	2,481	-40.7
Total Comprehensive Income attributable to owners of the Company	1,472	2,481	-40.7	1,472	2,481	-40.7

(The Condensed Consolidated Statements of Comprehensive Income or Loss should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025)



QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	As at end of Financial Year End 31/3/2026 RM'000	As at Preceding Financial Year End 31/12/2025 RM'000
Assets		
<i>Non-Current Assets</i>		
Property, Plant and Equipment	2,340,457	2,289,424
Right-of-use Assets	46,042	46,193
Total Non-current Assets	2,386,499	2,335,617
<i>Current Assets</i>		
Inventories	310,520	295,897
Trade and Other Receivables	265,022	240,980
Tax Recoverable	389	524
Cash and Cash Equivalents	258,912	238,952
Total Current Assets	834,843	776,353
Total Assets	3,221,342	3,111,970
Equity and Liabilities		
<i>Capital and Reserves</i>		
Share Capital	1,036,677	1,036,677
Reserves	1,050,828	1,065,487
Total Equity	2,087,505	2,102,164
<i>Non-Current Liabilities</i>		
Bank Borrowings	23,583	23,681
Deferred Income	41,632	43,054
Lease Liabilities	35	88
Deferred Tax Liabilities	79,310	79,880
Total Non-current Liabilities	144,560	146,703
<i>Current Liabilities</i>		
Trade and Other Payables	497,531	471,850
Bank Borrowings	478,755	382,739
Lease Liabilities	204	203
Amount Owing to Other Related Companies	678	433
Provision for Tax	12,109	7,878
Total Current Liabilities	989,277	863,103
Total Liabilities	1,133,837	1,009,806
Total Equity and Liabilities	3,221,342	3,111,970
Net Assets per ordinary share attributable to owners of the Company (RM)	1.2941	1.3032

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025)



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QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	Current Year To Date Ended 31/3/2026 RM'000	Corresponding Year To Date Ended 31/3/2025 RM'000
Operating Activities		
(Loss)/Profit for the Year	(13,355)	6,006
Adjustments for non-cash items:		
Depreciation and amortisation	64,625	58,787
Interest expense/(income) - net	3,000	214
Others	4,913	2,581
Operating Profit Before Changes In Working Capital	59,183	67,588
Net change in current assets	(32,756)	(38,585)
Tax (paid)/refunded – net	(286)	(505)
Net change in current liabilities	30,706	(44)
Others	246	210
Net Cash Flows From Operating Activities	57,093	28,664
Investing Activities		
Additions of property, plant and equipment	(79,718)	(69,504)
Others	1,384	2,529
Net Cash Flows Used In Investing Activities	(78,334)	(66,975)
Financing Activities		
Drawdown/(Repayment) of bank borrowings – net	92,288	63,733
Dividends paid	(48,392)	(32,262)
Others	(3,359)	(957)
Net Cash Flows From Financing Activities	40,537	30,514
Net Change in Cash & Cash Equivalents	19,296	(7,797)
Cash And Cash Equivalents At Beginning Of Period	238,952	278,353
Effect of exchange rate differences	664	(570)
	239,616	277,783
Cash And Cash Equivalents At End Of Period	258,912	269,986
Cash and Cash Equivalents comprised the following :		
	RM'000	RM'000
Cash on hand and at banks	252,059	222,249
Short-term deposits with licensed banks	6,853	47,737
	258,912	269,986

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025)



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	Share Capital RM'000	Other Reserves RM'000	Non-Distributable Reserve Foreign Currency Translation Reserve RM'000	Distributable Reserve Retained Earnings RM'000	Total Equity RM'000
Current Period To Date Ended 31 March 2026					
At 1 January 2026	1,036,677	110,555	20,654	934,278	2,102,164
Loss for the period	-	-	-	(13,355)	(13,355)
Other comprehensive income for the period	-	-	14,827	-	14,827
Total comprehensive income/(loss) for the period	-	-	14,827	(13,355)	1,472
Dividends	-	-	-	(16,131)	(16,131)
At 31 March 2026	1,036,677	110,555	35,481	904,792	2,087,505
Corresponding Period To Date Ended 31 March 2025					
At 1 January 2025	1,036,677	96,117	123,690	991,112	2,247,596
Profit for the period	-	-	-	6,006	6,006
Other comprehensive loss for the period	-	-	(3,525)	-	(3,525)
Total comprehensive income/(loss) for the period	-	-	(3,525)	6,006	2,481
Dividends	-	-	-	(32,262)	(32,262)
At 31 March 2025	1,036,677	96,117	120,165	964,856	2,217,815

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025)



QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 'INTERIM FINANCIAL REPORTING' (MFRS 134) AND BURSA LISTING REQUIREMENTS

A1. *Accounting policies and basis of preparation*

The Quarterly Report has been prepared in accordance with the reporting requirements outlined in the *MFRS 134* issued by the Malaysian Accounting Standards Board (MASB) and *Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad* and should be read in conjunction with the Group's annual audited financial statements for the year ended 31 December 2025.

The accounting policies and methods of computation adopted for the interim financial statements are consistent with those adopted for the annual audited financial statements for the year ended 31 December 2025.

The Group has adopted all the new and revised MFRSs and IC Interpretations that are relevant and effective for accounting periods beginning on or after 1 January 2026. The adoption of these new and revised MFRSs and IC Interpretations have not resulted in any material impact on the financial statements of the Group.

A2. *Declaration of audit qualification*

The annual financial statements of the Group for the financial year ended 31 December 2025 were reported without any audit qualification.

A3. *Explanatory comment about the seasonality or cyclicity of operations*

There were no material seasonal or cyclical factors affecting the results of the quarter under review.

A4. *Nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence*

There were no items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence during the quarter under review and financial period to date.

A5. *Nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year, which give a material effect in the current interim period*

There were no changes in the estimates of amounts, which give a material effect in the current interim period.

A6. *Details of issue, cancellation, repurchase, resale and repayment of debt and equity securities*

There were no issue, cancellation, repurchases, resale and repayment of debt or equity securities for the financial period to date.

A7. *Changes in contingent liabilities or contingent assets*

There were no changes in contingent liabilities or assets since the date of the last report.

A8. *Valuations of property, plant and equipment brought forward without amendment from the previous annual financial statements*

There were no amendments to the valuations of property, plant and equipment brought forward.



UNISEM (M) BERHAD [198901006009 (183314-V)]

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

A9. Dividend Paid

A fourth interim dividend of 1.0 sen per share, single-tier amounting to RM16.131 million in respect of ordinary shares in the previous financial year was paid by the Company on 3 April 2026.

A third interim dividend of 2.0 sen per share, single-tier amounting to RM32.261 million in respect of ordinary shares in the previous financial year was paid by the Company on 9 January 2026.

A10. Segment revenue and segment result and segment assets employed for business segments or geographical segments

The Group's report on geographical segment for the financial period to date is as follows:

Year To Date Ended 31 March 2026	USA RM'000	Europe RM'000	Asia RM'000	Group RM'000
Revenue from external customers	182,746	71,900	210,100	464,746
Segment results	(66)	(3,120)	(4,173)	(7,359)
Year To Date Ended 31 March 2025	USA RM'000	Europe RM'000	Asia RM'000	Group RM'000
Revenue from external customers	211,968	52,354	159,302	423,624
Segment results	9,031	946	1,901	11,878
			Current Year to date Ended 31/3/2026 RM'000	Corresponding Year to date Ended 31/3/2025 RM'000
Reconciliation of segment results				
Reportable segments			(7,359)	11,878
Non-reportable segments			80	(5)
Interest expense			(4,389)	(2,780)
Interest income			1,389	2,566
(Loss)/Profit before tax			(10,279)	11,659
Tax expense			(3,076)	(5,653)
(Loss)/Profit after tax			(13,355)	6,006

Revenue by segment is reported based on the contractual billing location of the customer. Shipments are executed per customer delivery instructions, which may differ from the billing location.

Approximately 91% (2025 : 90%) of the shipments associated with the revenue in the U.S. segment are destined for the Asia region.

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026**A11. *Material events subsequent to the end of the period reported on that have not been reflected in the financial statement for the said period***

There are no material events subsequent to the end of the current reported period that have not been reflected in the financial statement for the current period.

A12. *Effect of changes in the composition of the Group*

There were no changes in the composition of the Group during the current quarter under review and financial period to date.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. *Detailed analysis of the performance of all operating segments of the Group, setting out material factors affecting the earnings and/or revenue for the current quarter and financial year to date***

The Group reported a higher revenue of RM464.746 million for the current quarter ended 31 March 2026, representing an improvement of 9.7% compared to RM423.624 million in the corresponding quarter ended 31 March 2025. The improvement in revenue was primarily driven by higher sales volume across the Group's key operating units.

Despite the increase in revenue, the Group recorded a net loss of RM13.355 million for the current quarter as compared to a net profit of RM6.006 million in the corresponding quarter. This was mainly attributable to lower gross profit margins arising from higher production costs.

B2. *Explanatory comment on any material change in the profit before taxation for the quarter reported on as compared with the immediate preceding quarter*

	Current Quarter Ended 31/3/2026 RM'000	Immediate Preceding Quarter Ended 31/12/2025 RM'000	Changes %
Revenue	464,746	480,549	-3.3
Gross Profit	9,111	43,361	-79.0
(Loss)/Profit Before Tax	(10,279)	59,226	-117.4

The Group recorded loss before taxation of RM10.279 million for the current quarter ended 31 March 2026 as compared to the profit before taxation of RM59.226 million in the preceding quarter ended 31 December 2025. This was mainly due to lower revenue, higher production cost and foreign exchange losses in the current quarter, as opposed to the foreign exchange gains recorded in the previous quarter, which had included the one-off gain of RM23.771 million from the dissolution of foreign subsidiaries.



QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

B3. *Commentary on the prospects, including the factors that are likely to influence the Group's prospects for the remaining period to the end of the financial year or the next financial year if the reporting period is the last quarter*

The Group continues to operate in a challenging environment characterised by rising cost pressures and foreign exchange volatility, including a relatively softer US dollar. Nevertheless, the Directors remain optimistic on the Group's prospects, supported by demands arising from AI-related applications and continued investment in data centre infrastructure.

The Group will continue to focus on the disciplined execution of cost optimisation initiatives and operational improvements to enhance efficiency and mitigate margin pressures, while remaining vigilant in managing external risks and responding to evolving market conditions.

B4. *Where the audit report of the company's preceding annual financial statements was qualified, disclosure of the qualification and current status of the matter(s) giving rise to the qualification for the current quarter and financial year to date*

The preceding annual financial statements of the Group were reported without any audit qualification.

B5. *A statement of the board of directors' opinion as to whether the revenue or profit estimate, forecast, projection or internal targets in the remaining period to the end of the financial year and the forecast period which was previously announced or disclosed in a public document are likely to be achieved*

Not applicable.

B6. (a) *Explanatory note for any variance of actual profit after tax and minority interest and the forecast profit after tax and minority interest (where the variance exceeds 10%)*

Not applicable.

(b) *Explanatory note for any shortfall in the profit guarantee received by the Group (if any) and steps taken to recover the shortfall*

Not applicable.

B7. *(Loss)/Profit Before Taxation*

(Loss)/Profit before taxation is arrived at after (charging)/crediting:-

	Current Quarter Ended 31/3/2026 RM'000	Corresponding Quarter Ended 31/3/2025 RM'000	Current Year to date Ended 31/3/2026 RM'000	Corresponding Year to date Ended 31/3/2025 RM'000
Depreciation and amortisation	(64,625)	(58,787)	(64,625)	(58,787)
Interest expense	(4,389)	(2,780)	(4,389)	(2,780)
Foreign exchange (loss)/gain	(3,888)	1,707	(3,888)	1,707
Write down of inventories	(206)	(417)	(206)	(417)
Grant income received	381	405	381	405
Interest income	1,389	2,566	1,389	2,566
Provision for doubtful debts	-	(532)	-	(532)
Reversal of doubtful debts previously provided	-	-	-	-
Gain/(Loss) on disposal of properties	-	-	-	-
Gain/(Loss) on derivatives	-	-	-	-



QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026

B8. Breakdown of tax charge and explanation on variance between effective and statutory tax rate for the current quarter and financial period to date

	Current Quarter Ended 31/3/2026 RM'000	Corresponding Quarter Ended 31/3/2025 RM'000	Current Year to date Ended 31/3/2026 RM'000	Corresponding Year to date Ended 31/3/2025 RM'000
Tax expense:				
Income tax	(3,897)	(5,503)	(3,897)	(5,503)
Deferred tax	753	(150)	753	(150)
	(3,144)	(5,653)	(3,144)	(5,653)
Over provision – prior year	68	-	68	-
	<u>(3,076)</u>	<u>(5,653)</u>	<u>(3,076)</u>	<u>(5,653)</u>

The Group is in a tax-payable position despite incurring losses for the current quarter ended 31 March 2026 mainly due to certain sources of income are taxed separately.

- B9. (a) Status of corporate proposals announced but not completed**
There were no corporate proposals announced but not completed as at the date of this announcement.
- (b) Status of utilisation of proceeds raised from any corporate proposal for the quarter under review**
There were no unutilised proceeds raised from corporate proposal as at the date of this announcement.

B10. Borrowings and debt securities as at the end of the reporting period
The detail and currency analysis of the Group's borrowings are as follows:

	Current Quarter Ended 31/3/2026 RM'000	Corresponding Quarter Ended 31/3/2025 RM'000
<i>Unsecured Borrowings</i>		
Due within 12 months	478,755	171,705
Due after 12 months	23,583	77,646
	<u>502,338</u>	<u>249,351</u>
<i>Currency profile</i>		
US Dollar	292,338	129,351
Ringgit Malaysia	210,000	120,000
	<u>502,338</u>	<u>249,351</u>

B11. Material Impairment of Assets
There was no material impairment of assets during the quarter under review and financial period to date.

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE
FIRST FINANCIAL QUARTER ENDED 31 MARCH 2026**B12. Changes in material litigation (including status of any pending material litigation) since the last annual balance sheet date**

There were no changes in material litigation since the date of the last report.

B13. Foreign Currency Risk Management

The Group attempts to mitigate foreign currency exchange risks by having a natural hedge between its receivables and a substantial portion of its payables/bank borrowings denominated in US dollars.

B14. Dividend

The Directors did not recommend any dividend for the current financial quarter ended 31 March 2026.

B15. (Loss)/Earnings per share

The basic and diluted (loss)/earnings per share is calculated by dividing the Group's (losses)/earnings attributable to owners of the Company for the current quarter/financial period to date by the weighted average number of ordinary shares in issue.

	Current Quarter Ended 31/3/2026	Corresponding Quarter Ended 31/3/2025	Current Year to date Ended 31/3/2026	Corresponding Year to date Ended 31/3/2025
Net (loss)/profit attributable to owners of the Company (RM'000)	(13,355)	6,006	(13,355)	6,006
Weighted average number of shares in issue as at end of period ('000)	1,613,079	1,613,079	1,613,079	1,613,079
Basic & diluted (loss)/earnings per share (sen)	<u>(0.83)</u>	<u>0.37</u>	<u>(0.83)</u>	<u>0.37</u>

BY ORDER OF THE BOARD

SUM MEE JIUN (MIA 32665)
SSM PC No. 202508000508

WONG SIEW YEEN (MAICSA 7018749)
SSM PC No. 202008001471

Company Secretaries

DATED: 24 April 2026