

# **SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)

Interim Financial Report  
31 March 2026

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**Unaudited Condensed Consolidated Statements of Comprehensive Income for the Period Ended 31 March 2026**

	Note	3 months period ended 31 March	
		2026 RM'000	2025 RM'000
<b>Continuing operations</b>			
<b>Revenue</b>		33,179	34,009
Cost of sales		(28,615)	(29,480)
<b>Gross profit</b>		4,564	4,529
Operating expenses		(4,243)	(3,980)
Other operating income		857	341
<b>Operating profit</b>		1,178	890
Finance costs		(188)	(117)
Finance income		89	146
Profit before taxation		1,079	919
Tax expenses	<b>B5</b>	(500)	(550)
<b>Profit for the period</b>		579	369
<b>Other comprehensive income/(loss), net of tax</b>			
<b>Item that may be reclassified subsequently to profit or loss</b>			
Exchange differences on translation of foreign operations		99	(825)
<b>Total other comprehensive income/(loss) for the period, net of tax</b>		99	(825)
<b>Total comprehensive income for the period</b>		678	(456)
<b>Profit attributable to:</b>			
Owners of the Company		150	104
Non-controlling interests		429	265
		579	369
<b>Total comprehensive income/(loss) attributable to:</b>			
Owners of the Company		319	(596)
Non-controlling interests		359	140
		678	(456)
<b>Basic earnings per ordinary share (sen)</b>	<b>B11</b>	<b>0.36</b>	<b>0.25</b>

The Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes to the interim financial reports.

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**Unaudited Condensed Consolidated Statements of Financial Position**

	Note	As at 31 March 2026 RM'000	As at 31 December 2025 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		34,318	31,694
Right-of-use assets		10,970	11,550
Intangible asset		1,161	1,207
Deferred tax assets		34	35
<b>Total non-current assets</b>		46,483	44,486
<b>Current assets</b>			
Inventories		18,699	17,656
Tax recoverable		2,688	2,530
Trade and other receivables		24,179	28,139
Prepayments		1,209	794
Other investments		7,183	7,123
Cash and cash equivalents		43,902	45,941
<b>Total current assets</b>		97,860	102,183
<b>TOTAL ASSETS</b>		<b>144,343</b>	<b>146,669</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital		49,691	49,691
Reserves		32,533	32,214
Less: 2,637,000 treasury shares, at cost		(1,192)	(1,192)
Total equity attributable to the shareholders of the Company		81,032	80,713
Non-controlling interests		28,290	27,931
<b>Total equity</b>		109,322	108,644
<b>Non-current liabilities</b>			
Loans and borrowings	B8	3,396	3,633
Lease liabilities		913	776
Deferred tax liabilities		784	784
Provision for post-employment benefit		115	118
<b>Total non-current liabilities</b>		5,208	5,311

**Interim Financial Report**  
**SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)

(Incorporated in Malaysia)

**and its subsidiaries**

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**Unaudited Condensed Consolidated Statements of Financial Position (Continued)**

		<b>As at</b> <b>31 March 2026</b> <b>RM'000</b>	<b>As at</b> <b>31 December 2025</b> <b>RM'000</b>
<b>Current liabilities</b>	<b>Note</b>		
Loans and borrowings	<b>B8</b>	5,451	1,131
Lease liabilities		1,107	1,345
Trade and other payables		23,255	30,238
<b>Total current liabilities</b>		<u>29,813</u>	<u>32,714</u>
<b>Total liabilities</b>		<u>35,021</u>	<u>38,025</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><b>144,343</b></u>	<u><b>146,669</b></u>
<b>Net assets per share (RM)</b>		<b>1.81</b>	<b>1.80</b>

The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes to the interim financial reports.

**Interim Financial Report****SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)

(Incorporated in Malaysia)

**and its subsidiaries****Unaudited Condensed Consolidated Statements of Changes in Equity for the Period Ended 31 March 2026**

	← Attributable to owners of the Company →				Total RM'000	Non- controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Retained profits RM'000			
<b>At 1 January 2026</b>	49,691	(1,192)	(3,543)	35,757	80,713	27,931	108,644
Profit net of tax for the financial period	-	-	-	150	150	429	579
Other comprehensive income/(loss) for the financial period	-	-	169	-	169	(70)	99
<b>Total comprehensive income for the financial period</b>	-	-	169	150	319	359	678
<b>At 31 March 2026</b>	<b>49,691</b>	<b>(1,192)</b>	<b>(3,374)</b>	<b>35,907</b>	<b>81,032</b>	<b>28,290</b>	<b>109,322</b>

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**Unaudited Condensed Consolidated Statements of Changes in Equity for the Period Ended 31 March 2026 (Continued)**

	← Attributable to owners of the Company →				Total RM'000	Non- controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Treasury shares RM'000	Non-distributable Foreign currency translation reserve RM'000	Distributable Retained profits RM'000			
<b>At 1 January 2025</b>	49,691	(1,192)	(987)	32,829	80,341	22,241	102,582
Profit for the financial year	-	-	-	3,035	3,035	1,600	4,635
Other comprehensive loss for the financial year	-	-	(2,556)	-	(2,556)	(408)	(2,964)
<b>Total comprehensive (loss)/income for the financial year</b>	-	-	(2,556)	3,035	479	1,192	1,671
Dividend paid to non-controlling interests on shares of a subsidiary	-	-	-	-	-	(680)	(680)
Changes in ownership interests in subsidiaries	-	-	-	(107)	(107)	5,178	5,071
<b>Total transaction with owners of the Company</b>	-	-	-	(107)	(107)	4,498	4,391
<b>At 31 December 2025</b>	<b>49,691</b>	<b>(1,192)</b>	<b>(3,543)</b>	<b>35,757</b>	<b>80,713</b>	<b>27,931</b>	<b>108,644</b>

The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes to the interim financial reports.

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**Unaudited Condensed Consolidated Statement of Cash Flows for the  
Period Ended 31 March 2026**

	<b>3 months period ended 31 March</b>	
	<b>2026</b>	<b>2025</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash Flows From Operating Activities</b>		
Profit before tax	1,079	919
<b>Adjustment for non-cash items:-</b>		
Non-cash items arising from property, plant and equipment, right-of-use assets, and investment properties	1,448	1,451
Amortisation of intangible assets	16	19
Gain from disposal of property, plant and equipment	(27)	(1)
Gain on termination of lease contract	(1)	-
Fair value gain on other investments	(60)	-
Interest income	(89)	(146)
Interest expense on borrowings	140	64
Interest expense on lease obligations	48	53
Unrealised (gain)/loss on foreign currency exchange	(34)	2
<b>Operating profit before working capital changes</b>	2,520	2,361
<b>Changes in working capital:-</b>		
Inventories	(1,043)	698
Receivables	3,579	1,836
Payables	(6,914)	(5,185)
<b>Cash used in operations</b>	(1,858)	(290)
Interest paid	(188)	(117)
Tax refunded	-	305
Tax paid	(657)	(824)
<b>Net cash used in operating activities</b>	(2,703)	(926)
<b>Cash Flows From Investing Activities</b>		
Acquisition of property, plant and equipment	(3,844)	(817)
Interest received	89	146
Proceeds from disposal of property, plant and equipment	23	1
<b>Net cash used in investing activities</b>	(3,732)	(670)

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**Unaudited Condensed Consolidated Statement of Cash Flows for the  
Period Ended 31 March 2026 (Continued)**

	<b>3 months period ended 31 March</b>	
	<b>2026</b>	<b>2025</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash Flows From Financing Activities</b>		
Proceeds from equity interest to non-controlling interests	-	4,564
Proceeds from drawdown of borrowings	-	248
Net repayment of borrowings	(232)	(179)
Increase in short term loans and borrowings	4,512	-
Repayment of lease liabilities	(184)	(102)
Dividend paid to non-controlling interests in subsidiary	-	(680)
<b>Net cash generated from financing activities</b>	<b>4,096</b>	<b>3,851</b>
<b>Effect of exchange rate changes</b>	496	(85)
<b>Net (decrease)/increase in cash and cash equivalents</b>	(1,843)	2,170
<b>Cash and cash equivalents brought forward</b>	45,745	45,055
<b>Cash and cash equivalents carried forward</b>	<b>43,902</b>	<b>47,225</b>
<b>@ Cash and cash equivalents comprise of the following:-</b>		
Deposits placed with licensed banks	30,348	25,738
Cash and bank balances	13,554	21,487
	<b>43,902</b>	<b>47,225</b>

The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes to the interim financial reports.

## **Interim Financial Report**

### **SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)

(Incorporated in Malaysia)

#### **and its subsidiaries**

## **A Notes to the Interim Financial Report on Consolidated Results for the Period Ended 31 March 2026**

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### **A1 Basis of preparation**

This interim financial report is based on the unaudited financial statements for the quarter ended 31 March 2026 and has been prepared in accordance with the applicable disclosure provisions of the Listing Requirements of the Bursa Malaysia Securities Berhad and Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting in Malaysia. They do not include all of the information required for full annual financial statements, and should be read in conjunction with the consolidated financial statements of the Group as at and for the financial year ended 31 December 2025.

### **A2 Changes in Accounting Policies**

The accounting policies and presentation adopted for this interim financial report are consistent with those adopted for the audited consolidated financial statements for the financial year ended 31 December 2025.

### **A3 Auditors’ report on preceding annual financial statements**

The auditors’ report on the financial statements for the financial year ended 31 December 2025 was not subject to any qualifications.

### **A4 Seasonal or cyclical factors**

The Malaysian Automotive Association (“MAA”), reported that 149,816 passenger vehicles were produced in the period ended 31 March 2026, reflecting a 11.24% decrease compared to 168,797 units produced for the corresponding period in the previous financial year.

### **A5 Unusual nature and amount of items affecting assets, liabilities, equity, net income and cash flows**

There were no unusual items which affected the the assets, liabilities, equity, net income and cash flows of the Group during the quarter under review.

### **A6 Material changes in estimates of amounts reported in prior periods in current financial year or prior financial years which have material effect in the current interim period**

There were no material changes in estimates during the quarter under review.

### **A7 Dividend**

There were no dividends paid during the quarter under review.

### **A8 Debts and equity securities**

During the quarter under review, the Company did not purchase any ordinary shares from the open market. Aside from the above, there were no new debts and equity securities issued during the quarter.

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**A Notes to the Interim Financial Report on Consolidated Results  
for the Period Ended 31 March 2026 (Continued)**

**A9 Segmental reporting**

Segmental analysis of the results and assets employed for the period ended 31 March 2026.

Business segments	Automotive	Machinery	Others	Consolidated RM'000
	Parts RM'000	Parts RM'000	RM'000	
Revenue from external customers	32,095	1,084	-	33,179
Segment results	1,866	81	(769)	1,178
Finance income				89
Finance costs				(188)
Profit before taxation				1,079
Tax expenses				(500)
Profit after taxation				579
Exchange differences on translation of foreign operations				99
Total comprehensive income for the year				678
Segment assets	101,591	17,559	16,760	135,910
Unallocated corporate assets	2,465	25	232	2,722
<b>Total assets</b>				<b>138,632</b>
Segment liabilities	26,834	502	1,191	28,527
Unallocated corporate liabilities	716	-	67	783
<b>Total liabilities</b>				<b>29,310</b>
Capital expenditure	1,118	-	-	1,118
Depreciation and amortisation	1,296	52	116	1,464

**Geographical informations**

Revenue by geographical locations which the customers are located is set out as follows:

	3 months period ended 31 March	
	2026 RM'000	2025 RM'000
Malaysia	26,625	26,643
Indonesia	3,715	4,293
Thailand	2,839	3,073
	<u>33,179</u>	<u>34,009</u>

**Interim Financial Report**  
**SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**A Notes to the Interim Financial Report on Consolidated Results  
for the Period Ended 31 March 2026 (Continued)**

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**A9 Segmental reporting (Continued)**

**Geographical informations (Continued)**

Assets and Liabilities by geographical locations is set out as follows:

	<b>As at 31 March 2026</b>	
	<b>Assets</b>	<b>Liabilities</b>
	<b>RM'000</b>	<b>RM'000</b>
Malaysia	113,654	25,271
Indonesia	24,978	4,039
	<u>138,632</u>	<u>29,310</u>

**A10 Statement on the effect on interim results concerning valuation of property, plant and equipment brought forward without amendment from the previous annual financial statements**

There were no valuations of property, plant and equipment performed or brought forward from the previous financial year.

**A11 Material events**

In the opinion of the Directors, there are no items, transactions or events of a material and unusual nature which have arisen since 31 March 2026 to the date of this announcement.

**A12 Changes in the composition of the Group**

There were no changes in the composition of the Group for the current quarter.

**A13 Contingent assets and contingent liabilities**

There were no contingent assets and contingent liabilities for the current quarter.

**A14 Capital commitments**

The capital commitments of the Group for the quarter under review are as follows:

	<b>As at</b>	<b>As at</b>
	<b>31 March 2026</b>	<b>31 March 2025</b>
	<b>RM'000</b>	<b>RM'000</b>
Plant and equipment contracted but not provided for in the financial statements	<u>1,118</u>	<u>1,419</u>

**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)**  
**Main Market Listing Requirements**

**B1 Review of performance**

	<b>Individual and Cumulative Period</b>		<b>Changes</b>	
	<b>Current Year Quarter 31 March 2026 RM'000</b>	<b>Preceding Year Quarter 31 March 2025 RM'000</b>		
Revenue	33,179	34,009	(830)	(2.4)
Gross profit	4,564	4,529	35	0.8
Profit before interest and taxation	1,178	890	288	32.4
Profit before taxation	1,079	919	160	17.4
Profit after taxation	579	369	210	56.9
Profit attributable to the owners of the company	150	104	46	44.2

The Group reported revenue of RM33.18m and profit before taxation (“PBT”) of RM1.08m for the current quarter (“Q1'26”), compared to revenue of RM34.01m and PBT of RM0.92m recorded in the corresponding quarter of previous year (“Q1'25”). The decrease in revenue was primarily due to weaker demand in the carpet segment. Despite the lower revenue, PBT increased mainly due to better margin from product mix and better cost control.

**Automotive parts**

Revenue from the carpet segment in Malaysia decreased by RM2.16m to RM15.23m due to lower customer demand, which is generally in line with the 11% decrease in production volume reported by MAA compared to Q1'25. The segment recorded a lower PBT of RM1.03m compared to PBT of RM1.40m in Q1'25, mainly due to lower sales.

In Indonesia, the revenue decreased by RM0.57m to RM3.72m due to lower customer demand and the depreciation of the Indonesian Rupiah. The Indonesian market recorded a lower loss before taxation (“LBT”) of RM0.26m compared to RM0.33m in Q1'25.

Revenue from braking components increased by RM1.95m to RM13.15m. The segment recorded a higher PBT of RM0.66m compared to RM0.27m in Q1'25, mainly due to higher sales contributed by new customers.

**Machinery parts**

Despite the marginal decrease in revenue of RM0.04m to RM1.08m, the machinery parts segment recorded higher PBT of RM0.14m in Q1'26 compared to RM0.07m in Q1'25, mainly driven by better margin from product mix.

**Interim Financial Report  
SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
and its subsidiaries

**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)  
Main Market Listing Requirements (Continued)**

**B2 Variation of results against preceding quarter**

	Current Quarter	Immediate Preceding Quarter	Changes	
	31 March 2026 RM'000	31 December 2025 RM'000	RM'000	%
Revenue	33,179	34,820	(1,641)	(4.7)
Gross profit	4,564	5,201	(637)	(12.2)
Profit before interest and taxation	1,178	572	606	105.94
Profit before taxation	1,079	717	362	50.49
Profit after taxation	579	1,627	(1,048)	(64.41)
Profit attributable to the owners of the company	150	1,400	(1,250)	(89.29)

The Group recorded revenue of RM33.18m for the reporting period, representing a decrease of RM1.64m compared to the immediate preceding quarter (“Q4’25”). Despite the decrease in revenue, the Group recorded a higher PBT of RM1.08m compared to RM0.72m in Q4’25, mainly due to inventory write-downs in Q4’25.

**Automotive parts**

The Malaysia carpet division reported revenue of RM15.23m, a decrease of RM3.95m compared to Q4’25, mainly due to lower customer demand, broadly in line with the 18% decline in production volume reported by MAA. The segment recorded a higher PBT of RM1.03m compared to RM0.96m in Q4’25.

In Indonesia, revenue decreased by RM0.61m to RM3.72m in Q4’25 due to lower customer demand. Despite the lower revenue, the segment recorded a lower LBT of RM0.26m compared to RM1.37m in the preceding quarter, mainly due to better cost control.

Revenue from braking components increased by RM2.51m to RM13.15m compared to Q4’25. The segment recorded a turnaround to a PBT of RM0.66m compared to a LBT of RM1.05m in Q4’25, mainly driven by higher sales and improved margins.

**Machinery parts**

The revenue from machinery parts segment increased by RM0.21m to RM1.08m and the segment recorded a PBT of RM0.14m in Q1’26 compared to a LBT of RM0.03m in Q4’25, as a result of higher sales.

**Interim Financial Report  
SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
and its subsidiaries

**B Additional Information Required by Bursa Malaysia Securities Berhad ("Bursa Malaysia")  
Main Market Listing Requirements (Continued)**

**B3 Prospects for 2026**

**Automotive parts**

Following a record breaking year for Malaysia's automotive industry in 2024, the Total Industry Volume ("TIV") in Malaysia achieved back-to-back record highs for the second consecutive year. For passenger vehicles, TIV for year-to-date ("YTD") 2025 increased marginally by 1.6%, from 747,180 units to 759,098 units, reflecting resilient consumer demand.

The Malaysian Automotive Association ("MAA") forecasts total vehicle sales will soften to approximately 790,000 units for 2026, supported by demand normalisation after a surge in 2025 and changing policy incentives. Passenger vehicles are expected to hit 730,000 units, while commercial vehicles are projected to reach 60,000 units.

Market segment	2026	2025	Variances	
	Forecast	Actual	Units	%
Passenger vehicles	730,000	759,098	(29,098)	(3.8)
Commercial vehicles	60,000	61,654	(1,654)	(2.7)
Total vehicles	790,000	820,752	(30,752)	(3.7)

Looking ahead, the Group expects ongoing challenges in the market, with both TIV and Total Industry Production ("TIP") expected to moderate and remain below 2025 orders, due to the reduction of order backlogs and the rising share of electric vehicle sales, which are largely imported as completely built-up units. This trend is expected to moderate demand from local OEM customer. The Group will continue to focus on cost control and operational efficiency to mitigate the impact of softer demand in the local market.

**Machinery parts**

The Management remain cautious of its performance as the market remains competitive and fluid. Nonetheless, Management continue to pursue sales in 2026.

**B4 Profit estimate, forecast, projection or internal targets and profit guarantee**

The Group did not announce or provide any profit estimate, forecast, projection or internal targets for the period ended 31 March 2026.

**B5 Taxation**

	3 months period ended 31 March	
	2026 RM'000	2025 RM'000
Income tax expenses:		
Current income tax:		
- Current period	500	550

The effective tax rate is higher than the statutory tax rate for the period under review mainly due to non-deductible expenses incurred and is higher than the previous financial period due to availability of unutilised tax losses in certain subsidiaries.

**B6 Status of corporate proposals announced**

There were no corporate proposals during the period ended and subsequent to the reporting period.

**Interim Financial Report**  
**SMIS Corporation Berhad**

Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)**  
**Main Market Listing Requirements (Continued)**

**B7 Notes to the Statements of Comprehensive Income**

Profit for the period is arrived after crediting/(charging):

	3 months period ended 31 March	
	2026 RM'000	2025 RM'000
Depreciation and amortisation	(1,464)	(1,470)
Development cost	(48)	(51)
Fair value gain on other investments	(60)	-
Gain on disposal of property, plant and equipment	27	1
Interest expenses	(188)	(117)
Interest income	89	146
Net foreign currency exchange loss	(549)	(37)
Other income including investment income	735	331

Other than the above, there was no gain or loss on disposal of quoted or unquoted investments, gain or loss on derivatives and exceptional items included in the results for the current period ended 31 March 2026.

**B8 Group borrowings**

Secured:-	As at 31 March 2026			As at 31 December 2025		
	Long term RM'000	Short term RM'000	Total RM'000	Long term RM'000	Short term RM'000	Total RM'000
Bank overdraft	-	-	-	-	196	196
Banker's acceptance	-	4,512	4,512	-	-	-
Term loans	3,396	939	4,335	3,633	935	4,568
	<u>3,396</u>	<u>5,451</u>	<u>8,847</u>	<u>3,633</u>	<u>1,131</u>	<u>4,764</u>

All the above borrowings are denominated in Ringgit Malaysia and the Group does not have any foreign denominated borrowings or any unsecured borrowings. The term loans bear interest rates ranging from 3.91% to 4.72% per annum, while the banker's acceptance bears interest rates ranging from 5.12% - 5.44% per annum.

**B9 Material litigation**

The Company and its subsidiaries have no outstanding material litigation as at the date of this announcement.

**B10 Dividend**

The Board of Directors has recommended a final single-tier dividend of 2 sen per ordinary share in respect of the financial year ended 31 December 2025. The dividend has been approved by shareholders of the Company at the Twenty-Seventh Annual General Meeting held on 28 May 2026. The dividend is payable on 2 July 2026 to shareholders whose names appear in the Record of Depositors on 19 June 2026.

The Board of Directors does not recommend any dividend for the current period ended 31 March 2026.

**Interim Financial Report**  
**SMIS Corporation Berhad**  
Registration No. 199901016957 (491857-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**B Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”)**  
**Main Market Listing Requirements (Continued)**

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**B11 Basic earnings per ordinary share**

The calculation of basic earnings per ordinary share for the quarter is based on the following:

	<b>3 months period ended 31 March</b>	
	<b>2026</b>	<b>2025</b>
	<b>RM'000</b>	<b>RM'000</b>
Profit attributable to Owners of the Company	150	104
Profit attributable to Non-Controlling Interests	429	265
Profit for the period	579	369
Weighted average number of ordinary shares	42,163	42,163
Basic earnings per share (sen)	0.36	0.25

There were no dilutive potential ordinary shares outstanding as at 31 March 2026 and that of the previous period. As a result, there were no diluted earnings per share for the period ended 31 March 2026 and the previous period.