FINANCIAL STATEMENTS AND RELATED ANNOUNCEMENT::THIRD QUARTER RESULTS

Issuer & Securities

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ENVICTUS INTERNATIONAL HOLDINGS LIMITED

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The attached financial statements is released in line with the Board's commitment to transparency and voluntary disclosure of quarterly reporting.

Additional Details

For Financial Period Ended
30/06/2026

Attachments

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ENVICTUS INTERNATIONAL HOLDINGS LIMITED
(Company Registration No. 200313131Z)

Condensed Interim Financial Statements For the Three Months and Nine Months Financial Period Ended 30 June 2026

Table of Contents

A.	**Condensed interim consolidated statement of profit or loss and other comprehensive income**	**1**
B.	**Condensed interim statements of financial position**	**3**
C.	**Condensed interim statements of changes in equity**	**4**
D.	**Condensed interim consolidated statement of cash flows**	**6**
E.	**Notes to the condensed interim consolidated financial statements**	**7**
F.	**Other information required by Listing Rule Appendix 7.2**	**18**

A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Group	Note	3 Months Ended 30.6.2026 RM'000	3 Months Ended 30.6.2025 RM'000	Change %	9 Months Ended 30.6.2026 RM'000	9 Months Ended 30.6.2025 RM'000	Change %
Revenue	4	197,412	188,606	4.7	580,193	558,389	3.9
Cost of sales		(114,488)	(103,362)	10.8	(334,495)	(307,741)	8.7
Gross profit		82,924	85,244	(2.7)	245,698	250,648	(2.0)
Other income		1,604	1,669	(3.9)	10,220	3,547	>100
Write back of/(Loss allowance) on receivables, net		159	156	1.9	(635)	267	>100
Operating expenses							
Administrative expenses		(9,297)	(9,110)	2.1	(31,910)	(28,393)	12.4
Selling and marketing expenses		(54,716)	(57,829)	(5.4)	(162,467)	(163,772)	(0.8)
Warehouse and distribution expenses		(6,781)	(5,728)	18.4	(19,398)	(16,399)	18.3
Research and development expenses		(270)	(206)	31.1	(805)	(681)	18.2
Other operating expenses		(245)	(731)	(66.5)	(555)	(1,130)	(50.9)
		(71,309)	(73,604)	(3.1)	(215,135)	(210,375)	2.3
Profit before interest and income tax		13,378	13,465	(0.6)	40,148	44,087	(8.9)
Finance costs		(3,827)	(3,577)	7.0	(11,223)	(10,801)	3.9
Profit before income tax	5	9,551	9,888	(3.4)	28,925	33,286	(13.1)
Taxation	7	(2,472)	(6,185)	(60.0)	(8,311)	(13,473)	(38.3)
Profit for the financial period		**7,079**	**3,703**	**91.2**	**20,614**	**19,813**	**4.0**

A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

	3 Months Ended			9 Months Ended		
	30.6.2026 RM'000	30.6.2025 RM'000	Change %	30.6.2026 RM'000	30.6.2025 RM'000	Change %
Profit for the financial period	**7,079**	**3,703**	**91.2**	**20,614**	**19,813**	**4.0**
Other comprehensive income:						
Items that may be reclassified subsequently to profit or loss						
Exchange differences on translating foreign operations	532	139	>100	(1,581)	1,246	>100
Items that will not be reclassified subsequently to profit or loss						
Net fair value (loss)/gain on financial assets at FVOCI	(2,262)	-	>100	(1,042)	427	>100
Other comprehensive income for the financial period, net of tax	(1,730)	139	>100	(2,623)	1,673	>100
Total comprehensive income	**5,349**	**3,842**	**39.2**	**17,991**	**21,486**	**(16.3)**
Profit attributable to:						
Owners of the Company	**7,079**	**3,703**	**91.2**	**20,614**	**19,813**	**4.0**
Total comprehensive income attributable to:						
Owners of the Company	**5,349**	**3,842**	**39.2**	**17,991**	**21,486**	**(16.3)**
Earnings per share attributable to the owners of the Company (RM sen):						
Basic and diluted (Note 8)	**2.33**	**1.22**	**91.2**	**6.78**	**6.51**	**4.1**

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

	Note	Group		Company	
		As at 30.6.2026 RM'000	**As at 30.9.2025 RM'000**	**As at 30.6.2026 RM'000**	**As at 30.9.2025 RM'000**
ASSETS					
Non-current assets					
Property, plant and equipment*	11	375,510	301,569	-	-
Investment property	12	17,171	17,487	-	-
Investments in subsidiaries		-	-	356,400	368,387
Financial assets at fair value through other comprehensive income ("FVOCI")	13	4,880	6,153	4,880	6,153
Trade and other receivables		12,761	11,329	-	-
Deferred tax assets		308	308	-	-
Intangible assets	14	29,082	29,206	-	-
Total non-current assets		**439,712**	**366,052**	**361,280**	**374,540**
Current assets					
Inventories		74,926	67,289	-	-
Trade and other receivables		69,666	56,873	21,889	28,708
Tax recoverable		1,638	2,616	-	-
Cash and bank balances		73,753	71,478	10,103	6,448
Total current assets		**219,983**	**198,256**	**31,992**	**35,156**
Total assets		**659,695**	**564,308**	**393,272**	**409,696**
LIABILITIES					
Current liabilities					
Trade and other payables		90,095	101,813	16,523	17,418
Bank borrowings	15	101,654	61,264	-	-
Lease liabilities		20,489	19,857	-	-
Current income tax payable		1,122	1,219	-	-
Total current liabilities		**213,360**	**184,153**	**16,523**	**17,418**
Non-current liabilities					
Bank borrowings	15	103,019	43,746	-	-
Lease liabilities		87,970	100,094	-	-
Provision for restoration costs		6,473	5,458	-	-
Deferred tax liabilities		2,973	2,948	-	-
Total non-current liabilities		**200,435**	**152,246**	**-**	**-**
Total liabilities		**413,795**	**336,399**	**16,523**	**17,418**
NET ASSETS		**245,900**	**227,909**	**376,749**	**392,278**
EQUITY					
Equity attributable to equity holders of the Company					
Share capital	16	208,139	208,139	208,139	208,139
Treasury shares	16	(183)	(183)	(183)	(183)
Accumulated profits		41,385	20,771	145,688	145,666
Foreign currency translation reserve		27,148	29,767	51,300	66,847
Fair value reserve		(28,195)	(28,191)	(28,195)	(28,191)
Other reserve		(2,394)	(2,394)	-	-
Total equity		**245,900**	**227,909**	**376,749**	**392,278**

** Includes right-of-use assets*

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

	<-----	-----	-----	Attributable to owners of the Company	-----	-----	----->
	Share capital RM'000	Treasury shares RM'000	Foreign Currency translation reserve RM'000	Fair value reserve RM'000	Other reserves RM'000	Accumulated profits RM'000	Total equity RM'000
Group							
At 1 October 2025	208,139	(183)	29,767	(28,191)	(2,394)	20,771	227,909
Profit for the financial period	-	-	-	-	-	20,614	20,614
Other comprehensive income:							
Exchange differences on translation of foreign operations	-	-	(2,619)	1,038	-	-	(1,581)
Net fair value loss on financial assets at FVOCI	-	-	-	(1,042)	-	-	(1,042)
Total other comprehensive income, net of tax	-	-	(2,619)	(4)	-	-	(2,623)
Total comprehensive income	-	-	(2,619)	(4)	-	20,614	17,991
At 30 June 2026	208,139	(183)	27,148	(28,195)	(2,394)	41,385	245,900
At 1 October 2024	208,139	(183)	28,670	(27,132)	(2,394)	(9,395)	197,705
Profit for the financial period	-	-	-	-	-	19,813	19,813
Other comprehensive income:							
Exchange differences on translation of foreign operations	-	-	2,035	(789)	-	-	1,246
Net fair value gain on financial assets at FVOCI	-	-	-	427	-	-	427
Total other comprehensive income, net of tax	-	-	2,035	(362)	-	-	1,673
Total comprehensive income	-	-	2,035	(362)	-	19,813	21,486
At 30 June 2025	208,139	(183)	30,705	(27,494)	(2,394)	10,418	219,191

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONTINUED)

	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Fair value reserve RM'000	Accumulated profits RM'000	Total equity RM'000
Company						
At 1 October 2025	208,139	(183)	66,847	(28,191)	145,666	392,278
Profit for the financial period	-	-	-	-	22	22
Other comprehensive income:						
Exchange differences on translation of foreign operations	-	-	(15,547)	1,038	-	(14,509)
Net fair value loss on financial assets at FVOCI	-	-	-	(1,042)	-	(1,042)
Total other comprehensive income, net of tax	-	-	(15,547)	(4)	-	(15,551)
Total comprehensive income	-	-	(15,547)	(4)	22	(15,529)
At 30 June 2026	208,139	(183)	51,300	(28,195)	145,688	376,749
At 1 October 2024	208,139	(183)	60,808	(27,133)	145,488	387,119
Profit for the financial period	-	-	-	-	(1,941)	(1,941)
Other comprehensive income:						
Exchange differences on translation	-	-	12,061	(788)	-	11,273
Net fair value gain on financial assets at FVOCI	-	-	-	427	-	427
Total other comprehensive income, net of tax	-	-	12,061	(361)	-	11,700
Total comprehensive income	-	-	12,061	(361)	(1,941)	9,759
At 30 June 2025	208,139	(183)	72,869	(27,494)	143,547	396,878

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

	Group	
	9 months ended 30.6.2026 RM'000	**9 months ended 30.6.2025 RM'000**
Operating activities		
Profit before taxation	28,925	33,286
Adjustments for:		
Depreciation of property, plant and equipment	33,608	31,188
Finance costs	11,223	10,801
Property, plant and equipment written off	448	341
Amortisation of intangible assets	599	558
Depreciation of investment property	316	316
Foreign currency exchange (gain)/loss, net	(1,588)	889
Gain on lease modifications, net	(4,560)	(1,166)
Interest income	(571)	(709)
Loss allowance on/(Write back of) receivables, net	635	(267)
Rent concession	(83)	(167)
Loss/(Gain) on disposal of property, plant and equipment, net	9	(141)
Operating profit before working capital changes	68,961	74,929
Working capital changes:		
Inventories	(7,637)	318
Trade and other receivables	(6,416)	(6,438)
Trade and other payables	(11,573)	(6,495)
Cash generated from operations	43,335	62,314
Interest paid	(1,770)	(1,399)
Income tax paid, net	(7,190)	(14,042)
Net cash generated from operating activities	34,375	46,873
Investing activities		
Interest received	571	709
Proceeds from disposal of assets classified as held for sale	241	33,674
Proceeds from disposal of property, plant and equipment	-	147
Purchase of property, plant and equipment	(96,484)	(13,818)
Purchase of intangible assets	(475)	(587)
Net cash (used in)/generated from investing activities	(96,147)	20,125
Financing activities		
Interest paid	(9,453)	(9,402)
Repayment to from director, net	-	(14,313)
Repayment of lease obligations	(17,744)	(19,414)
Drawdown of bank borrowings	231,333	113,105
Repayment of bank borrowings	(131,671)	(116,819)
Net cash generated from/(used in) financing activities	72,465	(46,843)
Net change in cash and cash equivalents	10,693	20,155
Cash and cash equivalents at the beginning of the financial period	59,739	35,959
Effect of exchange rate changes	26	60
Cash and cash equivalents at the end of the financial period	70,458	56,174
Cash and cash equivalents comprise the following:		
Cash and bank balances	73,753	66,965
Less: Pledged fixed deposits	(3,295)	(10,791)
	70,458	56,174

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. Corporate information

Envictus International Holdings Limited (the "Company") is incorporated and domiciled in Singapore and whose shares are publicly traded on the Mainboard of the Singapore Exchange. These condensed interim consolidated financial statements as at and for the 3 months and 9 months financial period ended 30 June 2026 comprise the Company and its subsidiaries (collectively, the Group). The primary activities of the Company are investment holding and provision of management services to its subsidiaries.

The principal activities of the Group are:
(a) Operating of fast food restaurant and specialty coffee chains;
(b) Wholesalers of foodstuff and frozen food; and
(c) Manufacturing and distribution of condensed and evaporated milk.

2. Basis of preparation

The condensed interim financial statements for the 3 months and 9 months financial period ended 30 June 2026 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting* issued. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance of the Group since the last annual financial statements for the year ended 30 September 2025.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.1.

The condensed interim financial statements are presented in Ringgit Malaysia ("RM") which is the functional currency and the presentation currency of the significant components in Malaysia and all values presented are rounded to the nearest thousand ("RM'000") as indicated.

The preparation of condensed financial statements in compliance with SFRS(I) requires management to make judgements, estimates and assumptions that affect the Group's application of accounting policies and reported amounts of assets, liabilities, revenue and expenses. Although these estimates are based on management's best knowledge of current events and actions, actual results may differ from those estimates.

2.1 New and amended standards adopted by the Group

A number of amendments to SFRS(I)s have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

The accounting policies adopted and methods of computation applied are consistent with those previously applied under SFRS(I)s except that in the current financial period, the Group has adopted all the new and revised standards which are effective for annual financial periods beginning on or after 1 October 2025.

The application of these amendments to standards and interpretations does not have a material effect on the financial statements. The Group has not early adopted any standards, interpretations or amendments that have been issued but are not yet effective.

2.2 Use of judgement and estimates

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended 30 September 2025.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

In the process of applying the Group's accounting policies, management is of the opinion that any instances of application of judgements are not expected to have significant effect on the amounts recognised in the financial statements.

3. Seasonal operations

The Group's businesses are not affected significantly by seasonal or cyclical factors during the financial period.

4. Segment and revenue information

The Group businesses are organised into the following main segments:

(a) Food Services Division – Texas Chicken restaurants and San Francisco Coffee chain;
(b) Trading and Frozen Food Division; and
(c) Dairies Division – manufacturing and distribution of condensed and evaporated milk.

4.1 Reportable segments

Three months ended 30 June 2026

Group 1 April 2026 to 30 June 2026	Food Services RM'000	Trading and Frozen Food RM'000	Dairies RM'000	Unallocated RM'000	Total RM'000
Revenue					
Total revenue	110,575	36,697	79,982	3,714	230,968
Intersegment revenue	-	-	(29,842)	(3,714)	(33,556)
Revenue from external customers	110,575	36,697	50,140	-	197,412
Segment results	12,101	1,061	3,322	(3,297)	13,187
Interest income	165	14	6	6	191
Finance costs	(2,464)	(256)	(982)	(125)	(3,827)
Profit/(Loss) before tax	9,802	819	2,346	(3,416)	9,551
Taxation	(2,053)	(127)	-	(292)	(2,472)
Profit/(Loss) from operations	7,749	692	2,346	(3,708)	7,079
Segment assets	277,775	173,273	136,938	71,709	659,695
Segment liabilities	(195,915)	(98,428)	(106,778)	(12,674)	(413,795)
Other information					
Additions to property, plant and equipment	6,295	72,888	9,281	75	88,539
Additions to intangible assets	59	21	-	-	80
Depreciation and amortisation	9,699	382	809	611	11,501
Write back of allowance on receivables, net	-	(159)	-	-	(159)
Property, plant and equipment written off	173	4	-	-	177
Gain on lease modifications, net	(874)	-	-	-	(874)
Gain on disposal of property, plant and equipment	(74)	-	-	-	(74)

4.1 Reportable segments (Continued)

Three months ended 30 June 2025

Group **1 April 2025 to 30 June 2025**	**Food Services RM'000**	**Trading and Frozen Food RM'000**	**Dairies RM'000**	**Unallocated RM'000**	**Total RM'000**
Revenue					
Total revenue	119,959	32,961	59,698	3,086	215,704
Intersegment revenue	-	(398)	(23,614)	(3,086)	(27,098)
Revenue from external customers	119,959	32,563	36,084	-	188,606
Segment results	13,693	1,354	1,494	(3,553)	12,988
Interest income	401	15	29	32	477
Finance costs	(2,565)	(57)	(856)	(99)	(3,577)
Profit/(Loss) before tax	11,529	1,312	667	(3,620)	9,888
Taxation	(5,816)	(299)	(10)	(60)	(6,185)
Profit/(Loss) from operations	5,713	1,013	657	(3,680)	3,703
Segment assets	262,498	83,919	125,680	72,947	545,044
Segment liabilities	(212,072)	(12,548)	(88,155)	(13,078)	(325,853)
Other information					
Additions to property, plant and equipment	6,743	513	162	361	7,779
Additions to intangible assets	-	35	-	-	35
Depreciation and amortisation	9,098	367	763	565	10,791
Write back of allowance on receivables, net	-	(156)	-	-	(156)
Property, plant and equipment written off	414	12	-	-	426
Gain on lease modifications, net	(376)	-	-	-	(376)
Loss /(Gain) on disposal of property, plant and equipment	-	31	-	(30)	1

Nine months ended 30 June 2026

Group **1 October 2025 to 30 June 2026**	**Food Services RM'000**	**Trading and Frozen Food RM'000**	**Dairies RM'000**	**Unallocated RM'000**	**Total RM'000**
Revenue					
Total revenue	325,107	120,262	216,351	12,478	674,198
Intersegment revenue	-	(1,495)	(80,032)	(12,478)	(94,005)
Revenue from external customers	325,107	118,767	136,319	-	580,193
Segment results	35,922	5,047	7,953	(9,345)	39,577
Interest income	474	44	46	7	571
Finance costs	(7,766)	(558)	(2,576)	(323)	(11,223)
Profit/(loss) before tax	28,630	4,533	5,423	(9,661)	28,925
Taxation	(6,846)	(709)	-	(756)	(8,311)
Profit/(loss) from operations	21,784	3,824	5,423	(10,417)	20,614
Segment assets	277,775	173,273	136,938	71,709	659,695
Segment liabilities	(195,915)	(98,428)	(106,778)	(12,674)	(413,795)
Other information					
Additions to property, plant and equipment	42,427	73,200	9,818	790	126,235
Additions to intangible assets	366	109	-	-	475
Depreciation and amortisation	29,320	1,127	2,312	1,764	34,523
Loss allowance on receivables, net	-	635	-	-	635
Property, plant and equipment written off	427	21	-	-	448
Gain on lease modifications, net	(4,560)	-	-	-	(4,560)
Loss /(Gain) on disposal of property, plant and equipment	18	(9)	-	-	9

4.1 Reportable segments (Continued)

Nine months ended 30 June 2025

Group 1 October 2024 to 30 June 2025	Food Services RM'000	Trading and Frozen Food RM'000	Dairies RM'000	Unallocated RM'000	Total RM'000
Revenue					
Total revenue	350,539	106,729	168,347	9,725	635,340
Intersegment revenue	-	(1,359)	(65,867)	(9,725)	(76,951)
Revenue from external customers	350,539	105,370	102,480	-	558,389
Segment results	42,279	8,700	4,262	(11,863)	43,378
Interest income	560	60	56	33	709
Finance costs	(7,802)	(258)	(2,309)	(432)	(10,801)
Profit/(loss) before tax	35,037	8,502	2,009	(12,262)	33,286
Taxation	(11,546)	(1,722)	(10)	(195)	(13,473)
Profit/(loss) from operations	23,491	6,780	1,999	(12,457)	19,813
Segment assets	262,498	83,919	125,680	72,947	545,044
Segment liabilities	(212,072)	(12,548)	(88,155)	(13,078)	(325,853)
Other information					
Additions to property, plant and equipment	44,053	889	1,079	457	46,478
Additions to intangible assets	465	64	58	-	587
Depreciation and amortisation	27,009	1,145	2,220	1,688	32,062
Loss allowance on/(Write back of) receivables, net	-	136	(403)	-	(267)
Property, plant and equipment written off	327	14	-	-	341
Gain on lease modifications, net	(1,166)	-	-	-	(1,166)
Gain on disposal of property, plant and equipment	-	(64)	-	(77)	(141)

4.2 Geographical segments

Geographical segments for 3 months

1 April 2026 to 30 June 2026	Malaysia RM'000	ASEAN (excluding Malaysia) RM'000	Africa RM'000	Total RM'000
Total revenue from external customers	185,901	8,190	3,321	197,412
Segment non-current assets*	421,763	-	-	421,763

1 April 2025 to 30 June 2025	Malaysia RM'000	ASEAN (excluding Malaysia) RM'000	Africa RM'000	Total RM'000
Total revenue from external customers	183,342	1,847	3,417	188,606
Segment non-current assets*	346,381	-	-	346,381

Geographical segments for 9 months

1 October 2025 to 30 June 2026	Malaysia RM'000	ASEAN (excluding Malaysia) RM'000	Africa RM'000	Total RM'000
Total revenue from external customers	552,329	24,208	3,656	580,193
Segment non-current assets*	421,763	-	-	421,763

4.2 Geographical segments (Continued)

Geographical segments for 9 months (Continued)

1 October 2024 to 30 June 2025	Malaysia RM'000	ASEAN (excluding Malaysia) RM'000	Africa RM'000	Total RM'000
Total revenue from external customers	551,947	2,995	3,447	558,389
Segment non-current assets*	346,381	-	-	346,381

* Excludes financial assets at FVOCI, deferred tax assets and financial assets relating to rental.

4.3 A breakdown of sales and net profit after taxation are as follows:

	Group		
	Financial period ended 30.6.2026 RM'000	Financial period ended 30.6.2025 RM'000	Change %
(a) Sales reported for the first quarter	198,156	192,942	2.7
(b) Operating profit after tax before deducting non-controlling interests reported for the first quarter	8,427	11,740	(28.2)
(c) Sales reported for second quarter	184,625	176,841	4.4
(d) Operating profit after tax before deducting non–controlling interests reported for the second quarter	5,108	4,370	16.9
(e) Sales reported for third quarter	197,412	188,606	4.7
(f) Operating profit after tax before deducting non–controlling interests reported for the third quarter	7,079	3,703	91.2

5. Profit before income tax

	Group			
	3 Months Ended		9 Months Ended	
	30.6.2026 RM'000	30.6.2025 RM'000	30.6.2026 RM'000	30.6.2025 RM'000
Depreciation of property, plant and equipment	11,193	10,494	33,608	31,188
Depreciation of investment property	105	105	316	316
Amortisation of intangible assets	203	192	599	558
Finance costs	3,827	3,577	11,223	10,801
Foreign currency exchange (gain)/loss, net	559	230	(1,985)	1,365
Lease expenses on:				
- Short-term leases/low value of assets	4,133	3,778	11,896	11,419
- Rent concession	(5)	-	(83)	(167)
(Gain)/Loss on disposal of property, plant and equipment	(74)	1	9	(141)
Gain on lease modifications, net	(874)	(376)	(4,560)	(1,166)
Property, plant and equipment written off	177	426	448	341
(Write back of)/Loss allowance on receivables, net	(159)	(156)	635	(267)

6. Related party transactions

In addition to the information disclosed elsewhere in the financial statements, the Group entered into the following transactions with related parties at rates and terms agreed between the parties.

	Group			
	3 Months Ended		9 Months Ended	
	30.6.2026	30.6.2025	30.6.2026	30.6.2025
	RM'000	RM'000	RM'000	RM'000
Insurance premium paid to a related party	169	165	1,784	1,559
Rental expenses paid to a related party	90	-	282	-
Purchase of goods from related parties	-	-	-	184
Sale of goods from related parties	37	-	140	-

7. Taxation

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax expense in the condensed interim consolidated statement of profit or loss are:

	Group			
	3 Months Ended		9 Months Ended	
	30.6.2026	30.6.2025	30.6.2026	30.6.2025
	RM'000	RM'000	RM'000	RM'000
Current income tax expense				
- Current year	2,274	4,859	7,914	12,012
- Under/(Over) provision in prior year	136	1,266	124	1,266
- Withholding tax	61	60	247	195
	2,471	6,185	8,285	13,473
Deferred income tax expense relating to origination and reversal of temporary differences				
- Under provision in prior year	1	-	26	-
	2,472	6,185	8,311	13,473

8. Earnings per share

Basic earnings per share is calculated by dividing the Group's profit after income tax attributable to the equity holders of the Company by the weighted average number of ordinary shares in issue during the financial period.

	Group			
	3 Months Ended		9 Months Ended	
	30.6.2026	30.6.2025	30.6.2026	30.6.2025
Net profit attributable to owners of the Company for the financial period (RM '000)	7,079	3,703	20,614	19,813
Number of ordinary shares in issue	304,181,353	304,181,353	304,181,353	304,181,353
Basic earnings per share (RM sen)	2.33	1.22	6.78	6.51

9. Net asset value per share

	Group		Company	
	30.6.2026	30.9.2025	30.6.2026	30.9.2025
	RM'000	RM'000	RM'000	RM'000
Net asset value per ordinary share based on issued share capital at the end of the financial period/year	0.81	0.75	1.24	1.29

10. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 30 June 2026 and 30 September 2025:

	Note	Group		Company	
		30.6.2026 RM'000	30.9.2025 RM'000	30.6.2026 RM'000	30.9.2025 RM'000
Financial assets					
Trade and other receivables*		77,054	60,063	21,647	28,661
Cash and bank balances		73,753	71,478	10,103	6,448
Financial assets at amortised costs		150,807	131,541	31,750	35,109
Financial assets at FVOCI	13	4,880	6,153	4,880	6,153
Total financial assets		155,687	137,694	36,630	41,262
Financial liabilities					
Trade and other payables**		87,698	97,134	16,523	17,418
Bank borrowings	15	204,673	105,010	-	-
Lease liabilities		108,459	119,951	-	-
Financial liabilities at amortised costs represent total financial liabilities		400,830	322,095	16,522	17,418

* Excludes SST receivables, prepayments, advances to suppliers.
Other receivables for the Company include amount due from subsidiaries.

** Excludes SST payables and contract liabilities.
Other payables for the Company include amount due to subsidiaries.

11. Property, plant and equipment (includes right-of-use assets)

During the financial period ended 30 June 2026, the Group acquired assets amounting to RM126,235,000 (30 June 2025: RM46,478,000) and disposed of assets amounting to RM250,000 (30 June 2025: RM6,000) respectively.

12. Investment property

	Group	
	30.6.2026 RM'000	30.9.2025 RM'000
Cost		
At the beginning/end of the financial period/year	21,670	21,670
Accumulated depreciation		
At the beginning of the financial period/year	4,183	3,761
Depreciation for the financial period/year	316	422
At the end of the financial period/year	4,499	4,183
Net carrying amount	17,171	17,487

12.1 Valuation

As at 30 June 2026, the fair value of the Group's leasehold land and building located at No. 11, Jalan 225, Petaling Jaya, 46100 Selangor Darul Ehsan, Malaysia amounted to RM60,000,000 (30 September 2025: RM60,000,000).

The net carrying amount of this leasehold land and building is RM34,064,000 (30 September 2025: RM34,691,000) comprising of:

(a) partially owner-occupied portion where the net carrying amount of RM16,893,000 (30 September 2025: RM17,204,000) is included in property, plant and equipment.

(b) third party occupied portion where the net carrying amount of RM17,171,000 (30 September 2025: RM17,487,000) is included in investment property.

12. Investment property (Continued)

12.1 Valuation (Continued)

The fair value of the leasehold land and building was estimated based on management's estimation by using the direct sales comparison approach by making reference to market evidence of prices per square meter for comparable properties. In arriving at the estimation, management take into consideration key attributes such as size, tenure, location, condition and prevailing market conditions and based on highest and best use which is in line with its current use.

In the previous financial year, management had assessed the valuation of this leasehold land and building with the assistance of an independent professional valuation firm that has the relevant experience in the location and category of the property. The valuation was based on the highest and best use which is in line with its current use, and applying the direct sales comparison approach by analysing sales and listing of similar properties in the locality by making reference to market evidence of prices per square feet and adjusted for differences in key attributes such as property size, location and other relevant factors.

The resulting fair value of investment property is considered as being a Level 3 fair value measurement (30 September 2025: Level 3 fair value measurement).

13. Financial assets at fair value through other comprehensive income ("FVOCI")

The Group categorises fair value measurements using a fair value hierarchy that is dependent on the valuation inputs used as follows:

(a) Quoted prices (unadjusted) in active market for identical assets or liabilities that the Group can access at the measurement date **(Level 1)**;

(b) Inputs other than quoted prices included within Level 1 that are determined using the other observable inputs such as quoted share prices for similar asset/liability in active markets, quoted prices for identical or similar asset/liability in non-active markets or inputs other than quoted prices that are observable for the asset or liability **(Level 2)**; and

(c) Unobservable inputs for the asset or liability **(Level 3)**.

The following table presented the assets measured at fair value:

	Level 1 RM'000	Level 2 RM'000	Level 3 RM'000	Total RM'000
30.6.2026				
Group and Company				
Financial assets				
FVOCI investments	4,880	-	-	4,880
30.9.2025				
Group and Company				
Financial assets				
FVOCI investments	6,153	-	-	6,153

14. Intangible assets

Group	Goodwill RM'000	Trademarks RM'000	Computer software RM'000	Franchise fee RM'000	Total RM'000
Cost					
At 1 October 2025	17,039	3,562	2,126	12,284	35,011
Additions	-	-	109	366	475
Written off	-	-	(2)	-	(2)
At 30 June 2026	17,039	3,562	2,233	12,650	35,484
Accumulated amortisation					
At 1 October 2025	-	-	1,195	4,402	5,597
Amortisation charge	-	-	198	401	599
Written off	-	-	(2)	-	(2)
At 30 June 2026	-	-	1,391	4,803	6,194
Accumulated impairment					
At 1 October 2025/ At 30 June 2026	-	208	-	-	208
Net carrying amount					
At 30 June 2026	17,039	3,354	842	7,847	29,082

Group	Goodwill RM'000	Trademarks RM'000	Computer software RM'000	Franchise fee RM'000	Total RM'000
Cost					
At 1 October 2024	17,039	3,562	2,008	11,818	34,427
Additions	-	-	222	466	688
Written off	-	-	(104)	-	(104)
At 30 September 2025	17,039	3,562	2,126	12,284	35,011
Accumulated amortisation					
At 1 October 2024	-	-	1,062	3,888	4,950
Amortisation charge	-	-	237	514	751
Written off	-	-	(104)	-	(104)
At 30 September 2025	-	-	1,195	4,402	5,597
Accumulated impairment					
At 1 October 2024/ At 30 September 2025	-	208	-	-	208
Net carrying amount					
At 30 September 2025	17,039	3,354	931	7,882	29,206

During the financial period, the Group paid the franchise fees for new stores of RM366,000 (30 September 2025: RM466,000) in accordance with the International Multiple Unit Franchise and Development Agreement to develop and operate "Texas Chicken" restaurants for a period of 10 to 20 years in Malaysia.

Trademarks referred to the registered brands for Dairies and San Francisco Coffee (acquired through business combinations).

The useful lives of the trademarks are estimated to be indefinite as management believes that there is no foreseeable limit to the period over which the trademarks are expected to generate net cash flows for the Group. As such, there is no amortisation of the cost of trademarks.

Impairment testing of goodwill, trademarks and other intangible assets

Goodwill acquired in a business combination is allocated to the cash-generating units ("CGUs") that are expected to benefit from that business combination. Management determines whether goodwill and trademarks with an indefinite useful life are impaired at the end of every reporting period.

Franchise fees are assessed for indicators of impairment at the end of every reporting period. In respect of the current reporting period, there is no indication of impairment for the CGU which franchise fees relates to.

14. Intangible assets (Continued)

Impairment testing of goodwill, trademarks and other intangible assets (Continued)

Impairment assessment requires an estimation of the value-in-use of the CGUs to which the goodwill and trademarks are allocated. The recoverable amount of the CGUs was determined from value-in-use calculations based on forecasts derived from the most recent cash flow projections approved by management covering a 5-year period and terminal value. The key assumptions for these value-in-use calculations were those regarding the discount rates, sales growth rates and gross margins.

	Food Services Coffee Chain	Trading and Frozen Food
30.6.2026/30.9.2025	**%**	**%**
Gross margin[(1)]	67.88	22.70
Revenue growth rate[(2)]	27.67	17.70
Discount rate[(3)]	10.83	13.57

[(1)] Average budgeted gross margin.
[(2)] Average revenue growth rate for 5-year period.
[(3)] Pre-tax discount rate applied to the cash flow projections.

Key assumptions used in the value-in-use calculations

The calculations of value-in-use for all the CGUs were most sensitive to the following assumptions:

Budgeted gross margins – Gross margins are benchmarked against average margins achieved in the 5 years (2025: 5 years) preceding the start of the budget period. These are adjusted for anticipated efficiency improvements and expectations of future changes in market condition.

Revenue growth rates – The forecasted revenue growth rates are based on management estimates with reference to the historical trend as well as the forecasted economic condition over the budgeted period of 5 years (2025: 5 years).

Pre-tax discount rates – Discount rates are based on the Group’s beta adjusted to reflect management's assessment of specific risks related to each of the CGUs.

15. Bank borrowings (includes finance lease)

Group **Secured:**	**As at 30.6.2026 RM’000**	**As at 30.9.2025 RM’000**
Bank borrowings		
Amount repayable within one year or on demand	101,654	61,264
Amount repayable after one year	103,019	43,746
	204,673	105,010
Lease liabilities (finance lease)		
Amount repayable within one year or on demand	859	1,931
Amount repayable after one year	1,912	1,692
	2,771	3,623
Total	**207,444**	**108,633**

The Group’s bank borrowings as at 30 June 2026 are secured against the following:

(i) Pledge of certain freehold land, leasehold land and buildings and investment property;
(ii) Pledge of fixed deposit of subsidiaries; and
(iii) Company’s corporate guarantee, including for finance lease payables.

The Group’s finance lease liabilities are secured by way of a charge against the respective machineries and motor vehicles under finance leases.

16. Share capital and treasury shares

Group and Company	30.6.2026 Number of shares	30.6.2026 Amount S$'000	30.6.2026 Amount RM'000	30.9.2025 Number of shares	30.9.2025 Amount S$000	30.9.2025 Amount RM'000
Share capital						
Issued and fully paid:						
At beginning/end of the financial period/year	304,423,353	77,642	208,139	304,423,353	77,642	208,139
Treasury shares						
At beginning/end of the financial period/year	242,000	76	183	242,000	76	183

As at 30 June 2026, the total number of issued shares excluding treasury shares of the Company was 304,181,353 shares (30 September 2025: 304,181,353 shares).

17. Utilisation of Proceeds from Sale of Assets

The Group had, on 10 May 2023, entered into two conditional sale and purchase agreements with PrimaBaguz Foods Sdn. Bhd. for the disposal of certain assets for an aggregate consideration of RM86.0 million. The disposals were completed on 26 October 2023.

Out of the total consideration, RM52.0 million (after deducting a 3% retention sum for real property gains tax and settlement of borrowings attributable to the disposed assets) was received on the completion date. The remaining balance of RM34.0 million was payable 18 months from the date of completion.

On 23 April 2025, the Group received RM33,674,382, being the deferred payment of RM34.0 million less asset restoration expenses of RM325,618.

Based on the last announced update, the balance of proceeds available for utilisation was RM1,166,000. The Group had utilised RM247,000 million for working capital purposes, comprising payments to trade and non-trade suppliers and security deposits for new outlets.

As at 11 February 2026, the unutilised proceeds amounted to RM919,000. There has been no change in the utilisation of proceeds since the last update, and the unutilised balance remains at RM919,000 as at 7 August 2026.

18. Subsequent events

The Group has no other significant event subsequent to 30 June 2026.

F. OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7.2

1. Review

The condensed interim consolidated statements of financial position of Envictus International Holdings Limited and its subsidiaries as at 30 June 2026 and the related condensed interim consolidated statement of profit or loss and other comprehensive income, condensed interim statements of changes in equity for the three-month and nine-month financial period ended 30 June 2026 and condensed interim consolidated statement of cash flows for the nine-month financial period ended 30 June 2026 and certain explanatory notes have not been audited or reviewed.

2. Review of performance of the Group

The Group's core business segments as follows:

(a) Food Services Division – Texas Chicken restaurants and San Francisco Coffee chains;
(b) Trading and Frozen Food Division; and
(c) Dairies Division – manufacturing and distribution of condensed and evaporated milk.

Review on Consolidated Statement of Comprehensive Income

Three months ended 30 June 2026

For the three months ended 30 June 2026, the Group recorded revenue of RM197.4 million, representing an increase of 4.7% from RM188.6 million in the previous quarter.

The Dairies Division delivered the highest revenue growth, with revenue increasing 39.0% to RM50.1 million from RM36.1 million. Domestic sales benefited from healthy underlying demand together with purchases brought forward by customers ahead of the July 2026 price adjustment. Export revenue also strengthened significantly following the commercial production of the new 1kg production line in April 2026.

The Trading and Frozen Food Division achieved sales of RM36.7 million, representing a 12.7% increase from RM32.6 million in the previous quarter. The Division demonstrated resilience despite a challenging operating environment.

The Food Services Division recorded revenue of RM110.6 million compared with RM120.0 million in the previous quarter. Texas Chicken continued to face a competitive operating environment as consumers remained selective in their spending. San Francisco Coffee focused on strengthening operating efficiency through product rationalisation and selected outlet closure.

Number of stores of each business are as follows:

	As at 30.6.2026	As at 30.9.2025
Texas Chicken	107	101
San Francisco Coffee	53	49

The Group achieved a gross profit margin of 42.0% as compared to previous quarter of 45.2%. Lower margin performance was due to higher import, freight and logistics costs arising from shipping disruptions and the inability to fully recover the cost increases in the current competitive pricing environment.

Other operating income of RM1.6 million was close to previous quarter of RM1.7 million. Administrative expenses of RM9.3 million remained largely unchanged from the previous quarter of RM9.1 million.

Selling and marketing expenses decreased 5.4% to RM54.7 million, mainly due to lower royalty fees, delivery commissions and promotional expenditure within the Food Services Division. This was partially offset by higher advertising, sales incentives and manpower costs incurred by the Dairies Division and Trading and Frozen Food Division to support ongoing business expansion.

Warehouse and distribution expenses increased 18.4% to RM6.8 million, reflecting increased transportation, storage and freight costs associated with higher sales activity in the Dairies Division and Trading and Frozen Food Division. Research and development expenses increased 31.1% to RM0.3 million, mainly due to higher personnel costs within the Dairies Division, while other operating expenses reduced to RM0.2 million from RM0.7 million, mainly due to lower fixed asset write-offs and the absence of a loss on disposal of a subsidiary recorded in the previous quarter.

Finance costs increased 7.0% to RM3.8 million, due to higher utilisation of trade facilities to support business growth. Income tax expense decreased 60.0% to RM2.5 million, mainly due to the revision of Texas Chicken's tax estimates and under-provision of tax in the previous quarter.

Consequently, the Group recorded profit after tax of RM7.1 million, an increase of 91.2% from RM3.7 million due mainly to lower income tax expenses.

Nine months ended 30 June 2026

For the nine months ended 30 June 2026, the Group's revenue increased 3.9% to RM580.2 million from RM558.4 million in the previous period, supported by continued growth in the Dairies Division and the Trading and Frozen Food Division.

The Dairies Division recorded revenue growth of 33.0% to RM136.3 million from RM102.5 million, driven by stronger domestic sales following growing acceptance of the SuJohan brand in the East Coast and East Malaysia, as well as robust export sales, particularly to Africa and Cambodia, following the commissioning of the new 1kg production line.

The Trading and Frozen Food Division recorded sales of RM118.8 million, representing a 12.7% increase compared to RM105.4 million in the previous period. The wholesale and reseller channels continued to be key contributors to sales growth, reflecting sustained customer demand and effective channel engagement. The hotel and restaurant channels however operated in a more challenging environment, impacted by higher imported food costs arising from the Iran conflict and softer demand amid lower tourist arrivals. Despite these external pressures, the Division remained focused on strengthening customer relationships, expanding business opportunities, and enhancing market engagement.

The Food Services Division generated revenue of RM325.1 million compared to RM350.5 million in the previous period, as Texas Chicken continued to face competition in the quick-service restaurant market amid cautious consumer spending, while San Francisco Coffee continued to optimise its operations through product rationalisation and selective outlet closures.

The Group maintained a healthy gross profit margin of 42.3% compared to 44.9% in the previous period. Drop in gross profit margin was due to higher import, freight and logistics costs arising from shipping disruptions, together with competitive pricing pressures.

Other operating income increased significantly to RM10.2 million from RM3.5 million, mainly due to foreign exchange gain of RM2.0 million compared with a foreign exchange loss of RM1.4 million in the previous period, as well as a higher gain on lease modification of RM4.5 million as compared to RM1.2 million in the previous period following revisions to lease rental and tenure.

Administrative expenses increased 12.4% to RM31.9 million from RM28.4 million, primarily due to legal and processing fees for new banking facilities, compliance-related expenses, stamp duties and higher staff costs to support the Group's business expansion.

Selling and marketing expenses remained well managed at RM162.5 million compared to RM163.8 million in the previous period. The reduction in expenses at Texas Chicken, mainly from lower royalty fees, delivery commissions and marketing expenditure, together with cost optimisation efforts at San Francisco Coffee through lower staff and delivery-related costs, partially offset higher advertising activities, sales incentives and manpower cost by the Dairies Division and Trading and Frozen Food Division to support revenue growth and market expansion. The lower marketing expenditure at Texas Chicken was also supported by its established brand presence and growing brand awareness in the market.

Warehouse and distribution expenses increased 18.3% to RM19.4 million from RM16.4 million, mainly due to higher transportation, handling, storage and freight costs in the Dairies Division and Trading and Frozen Food Division, in line with higher sales volume and expanded business activities, reflecting the Group’s continued growth and broader market reach in these two divisions.

Research and development expenses increased 18.2% to RM0.8 million from RM0.7 million, reflecting continued investment in product development within the Dairies Division.

Finance costs increased 3.9% to RM11.2 million from RM10.8 million, mainly due to higher utilisation of trade facilities to support increased business activities. Income tax expense decreased 38.3% to RM8.3 million from RM13.5 million. This was mainly due to the revision of Texas Chicken's tax estimates and the under-provision of tax in the previous period.

Consequently, the Group recorded a higher profit after tax of RM20.6 million from RM19.8 million in the previous period. Despite a challenging operating environment, the Group continued to deliver resilient revenue growth, driven by the strong performance of the Dairies and Trading and Frozen Food Divisions. Strategic investments in production capacity, logistics infrastructure and market expansion position the Group to support future growth while maintaining a disciplined approach to cost management and capital allocation.

Review on Statements of Financial Position

Non-current assets increased by approximately RM73.7 million, mainly attributable to the acquisition of a new warehouse by the Trading and Frozen Food Division and related cost, amounting to RM71.9 million. This strategic investment forms part of the Group's long-term growth plan to strengthen its supply chain capabilities, improve inventory management efficiency, enhance storage capacity and provide greater operational flexibility to support future business expansion. Owning the warehouse is expected to provide better control over logistics operations, optimise storage arrangements and reduce reliance on third-party storage facilities over the longer term.

Current assets increased by RM21.7 million, primarily driven by an increase in inventories of RM7.6 million due mainly to support higher sales in the Trading and Frozen Division and trade and other receivables of RM12.8 million. The increase in trade and other receivables was mainly attributable to receivables arising from higher dairy sales amounting to RM9.2 million and advance payments to suppliers of RM3.4 million. Cash and bank balances also increased by RM2.3 million. These increases were partially offset by a decrease in tax recoverable of RM1.0 million.

Current liabilities increased by RM29.2 million, primarily due to higher bank borrowings of RM40.4 million, as well as an increase in lease liabilities of RM0.6 million. This was partially offset by a decrease in trade and other payables of RM11.7 million and a reduction in tax payable of RM0.1 million.

Non-current liabilities increased by approximately RM48.2 million, primarily due to an increase in bank borrowings of RM59.3 million, which included the drawdown of a new term loan to finance the acquisition of a new warehouse. This was partially offset by a decrease in lease liabilities of RM12.1 million following the reduction in lease rental and tenure. In addition, provision for restoration costs increased by RM1.0 million.

Net current assets of the Group decreased from RM14.1 million to RM6.6 million.

Review on Consolidated Statement of Cash Flows

The Group net cash generated from operating activities of RM34.4 million for the nine months as at 30 June 2026 was RM12.5 million lower than previous period. This was due mainly to the higher outflow from working capital changes for the nine months as at 30 June 2026 as compared to the previous period.

The changes in working capital for the nine months ended 30 June 2026 were mainly attributable to an increase in inventories of RM7.6 million, an increase in trade and other receivables of RM6.4 million and a decrease in trade and other payables of RM11.6 million.

Net cash used in investing activities amounted to approximately RM96.1 million, mainly due to:

(a) Acquisition of new warehouse and related cost by Trading and Frozen Division of RM71.9 million
(b) Acquisition of property, plant and equipment of RM13.8 million mainly for the expansion of new outlets in Malaysia
(c) Acquisition of machinery and equipment for the setting up of new 1 kg sweetened creamer packing line of RM9.4 million for Dairies Division

Net cash generated from financing activities was RM72.5 million as compared to RM46.8 million used in the previous period. This was mainly attributable to the drawdown of new term loan amounting to RM61.6 million for the acquisition of a new warehouse. In addition, utilisation of trade financing facilities increased by RM38.1 million, contributed by Dairies and Trading and Frozen Food Division to support working capital requirements for business growth.

The resulting net cash generated was RM10.7 million, mainly due to cash flow inflow from operating activities and financing activities which exceed the net cash used in investing activities. This resulted in a higher cash and cash equivalent balance (excluding restricted cash) of RM70.5 million as at 30 June 2026.

3. Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State the number of shares that may be issued on conversion of all the outstanding convertibles, if any, against the total number of issued shares excluding treasury shares and subsidiary holdings of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year. State also the number of shares held as treasury shares and the number of subsidiary holdings, if any, and the percentage of the aggregate number of treasury shares and subsidiary holdings held against the total number of shares outstanding in a class that is listed as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

There is no changes in the Company's share capital and treasury shares as disclosed in Note E.17.

The number of treasury shares held by the Company as at 30 June 2026 constituted 0.1% (30 September 2025: 0.1%) of the total number of ordinary share outstanding.

The Company's subsidiaries do not hold any shares in the Company as at 30 June 2026.

3.1 To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

As at 30 June 2026, the total number of issued shares excluding treasury shares of the Company was 304,181,353 shares (30 September 2025: 304,181,353 shares).

3.2 A statement showing all sales, transfers, disposal, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

There were no sales, transfers, disposal, cancellation and/or use of treasury shares as at 30 June 2026.

4. Where the figures had been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

Not applicable as the figures have not been audited or reviewed by the Company's statutory auditors.

5. Whether the same accounting policies and method of computation as in the issuer's most recently audited financial statements have been applied. If there are any changes in the accounting policies and method of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect, of the change.

The financial statements have been prepared in accordance with the same accounting policies and methods of computation adopted in the most recently audited annual financial statements for the financial year ended 30 September 2025.

The Group has adopted the relevant new and revised Singapore Financial Reporting Standards (International) ("SFRS(I)") effective beginning from 1 October 2024. The adoption of these accounting standards did not have any material impact on the consolidated interim financial statements.

6. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results

Not applicable.

7. A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next operating period and the next 12 months

The Malaysian economy is expected to sustain its resilience and healthy growth momentum in 2026, supported by domestic consumption, favourable labour market conditions and continued investments in technology-intensive industries such as semiconductors.

According to the Department of Statistics' Advanced Gross Domestic Product Estimates released on 17 July 2026, Malaysia reported a surprise surge in economic growth of 5.8% in the second quarter of 2026 as robust services and electronics exports countered the impact of the ongoing geopolitical conflict in the Middle East. While inflation eased marginally in June 2026, Malaysia remains exposed to both direct and indirect impacts from the ongoing geopolitical conflict in the Middle East, including elevated energy prices, supply chain disruptions and heightened uncertainty. Notwithstanding these headwinds, the economy remains on track to expand within the 4 to 5 per cent range in 2026.

The Group's operating environment is expected to remain challenging amid persistent inflationary pressures from wage increases, volatile energy prices, higher logistics expenses and rising input prices. While ongoing policy measures such as targeted fuel subsidies and other mitigation initiatives could help limit near-term spillovers and partially cushion their impact on businesses and consumers, the Group remains committed to strengthening operational resilience through targeted growth initiatives across its businesses. It will also maintain prudent capital management measures to navigate ongoing cost fluctuations and supply chain uncertainties.

Food Services Division

The Food Services Division, comprising Texas Chicken and San Francisco Coffee ("**SFC**"), operates in a highly competitive and evolving food and beverage sector. Amid cost pressures, consumers remain value-sensitive, driving the demand for affordable meal options, promotions and loyalty programmes. At the same time, rising operating costs have put pressure on margins, while digitalisation, product innovation and customer engagement are seen as important key differentiators to ensure relevance.

<u>Texas Chicken restaurants</u>

Texas Chicken remains focused on initiatives to improve sales and protect margins. These include a review of best-performing products, novelty tactical campaigns and selective promotional deals to ensure the brand remains top-of-mind while avoiding constant discounting.

While the Group saw cost increases for many food ingredients between January and June 2026, these were successfully mitigated through effective supplier negotiations, strategic onboarding of alternative suppliers and proactive sourcing initiatives. The Group will continue to enhance procurement efficiency with strategic sourcing, volume consolidation with competitive suppliers and executing cost reduction initiatives where feasible. These initiatives are expected to partially offset the anticipated cost increases in the second half of 2026.

The Group is cognisant of upcoming tightened food safety rules, stricter enforcement of Halal certifications and new import regulations that the Malaysian government is expected to introduce over the next 12 months. This may result in longer lead times for ingredient approvals and enhanced documentation requirements for overseas suppliers. The Group will comply with the latest regulatory requirements and work closely with suppliers to minimise disruptions to operations.

Texas Chicken's store count has grown from 101 to 107. Currently, four new outlets are in the pipeline, including the Group's first outlet in Sabah, which is expected to commence operations in the final quarter of the financial year.

<u>San Francisco Coffee ("SFC") chain</u>

SFC continues to navigate a competitive retail coffee market, driven by competition from international and local specialty coffee brands, changing consumer preferences and ongoing cost pressures. While consumers remain value-conscious, there is growing demand for premium-quality coffee, convenience, digital ordering and personalised customer experiences. Against this backdrop, SFC continues to strengthen its competitive position through operational excellence, disciplined capital allocation and a focused growth strategy.

During the year, SFC further optimised its retail network by closing selected underperforming outlets to reallocate resources to higher-performing locations. This portfolio rationalisation has enhanced overall store productivity, improved cost efficiency and strengthened profitability. The brand also refined its pricing strategy and streamlined its menu to focus on high-demand, higher-margin products to improve operational efficiency and sales volume.

Looking ahead, SFC will continue to pursue a kiosk-led expansion strategy, prioritising compact, high-traffic formats in transport hubs, commercial districts, educational institutions, healthcare facilities and mixed-use developments. The kiosk model enables faster deployment, lower capital investment and greater operational flexibility while delivering attractive store-level returns.

SFC will also accelerate investments in digital capabilities, including mobile ordering, loyalty programmes, cashless payment solutions and data-driven customer engagement to deepen customer loyalty and drive repeat purchases. The brand will also leverage its in-house coffee roastery to introduce seasonal offerings, exclusive blends and differentiated beverages that reinforce product quality while supporting healthier gross margins.

Operationally, SFC remains focused on improving productivity through workforce optimisation, supply chain efficiencies, inventory management and technology-enabled store operations. These initiatives are expected to enhance operating leverage, mitigate inflationary pressures and support sustainable earnings growth.

SFC's store count has grown from 49 to 53 stores, with an additional 10 stores in the pipeline and expected to open by December 2026.

Trading and Frozen Food Division

Pok Brothers Sdn Bhd expects the operating environment to remain challenging in the foreseeable future amid persistent global economic uncertainties. As a significant proportion of the Company's food products are imported, fluctuations in foreign exchange rates, freight costs, energy prices and inflationary pressures will continue impacting procurement, shipping and logistics expenses, creating pressure on operating margins. Continued supply chain disruptions may also lead to longer shipping lead times, constrained product availability and increased sourcing costs.

This Division will continue to strengthen supply chain resilience through supplier diversification, strategic sourcing, inventory planning and closer collaboration with key partners to preserve competitiveness.

Dairies Division

Input costs for raw and packaging materials have risen over the last six months and are expected to remain high in the near term. Sugar and palm prices are also expected to remain at current elevated levels.

Market competition remains intense, with many industry players still adopting aggressive discount tactics despite higher operating costs. The Division will adopt a cautious and selective approach to promotions while focusing on protecting its brand position and market share. In tandem, SuJohan will continue to drive targeted growth through new product launches, refreshed packaging, nationwide sampling and merchandising campaigns to enhance visibility and sales across West and East Malaysia.

Overall, the Group expects business conditions to remain challenging in the near term. While inflation may moderate if energy prices and global supply chain conditions stabilise, the Group will adopt a disciplined approach to executing its growth strategy while prioritising cost optimisation and strengthening supply chain resilience. Supported by a diversified business portfolio, ongoing productivity improvements and targeted investments across its divisions, the Group is well positioned to navigate near-term uncertainties and meet consumer demand in an evolving economic environment.

8. Dividend information

(a) Whether an interim (final) ordinary dividend has been declared (recommended).

No.

(b) (i) Amount per share (RM sen)
Not applicable.

(b) (ii) Previous corresponding period (RM sen)
Not applicable.

(c) Whether the dividend is before tax, net of tax or tax exempt.
Not applicable.

(d) The date the dividend is payable.
Not applicable.

(e) The date on which Registrable Transfers received by the Company (up to 5.00 pm) will be registered before entitlements to the dividend are determined.
Not applicable.

8.1. If no dividend has been declared/recommended, a statement to that effect and the reason(s) for the decision.

No dividend has been declared/recommended for the financial period 30 June 2026 as the Group needs to conserve cash resources for working capital requirement.

9. Interested person transactions

The Group has not obtained a general mandate from shareholders of the Company for Interested Person Transactions.

10. Confirmation by the Board pursuant to Rule 705(5) of the Listing Manual.

We, Dato' Jaya J B Tan and Ms Teo Siew Geok, being two directors of the Company, do hereby confirm on behalf of the Board of Directors of the Company that, to the best of our knowledge, nothing has come to the attention of the Board of Directors of the Company which may render the consolidated interim financial statements for the three-month and nine-month financial period ended 30 June 2026 to be false or misleading in any material respect. A statement signed by us is on record.

11. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7.7) under Rule 720(1)

The Company has received undertakings from all its directors and executive officers in the format as set out in Appendix 7.7 under Rule 720(1) of the Listing Manual of the SGX-ST.

By Order of the Board
ENVICTUS INTERNATIONAL HOLDINGS LIMITED

DATO' JAYA J B TAN
Executive Chairman and Group Chief Executive Officer

7 August 2026