CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2026	2025	2026	2025
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	Note	30/06/2026	30/06/2025	30/06/2026	30/06/2025
		RM'000	RM'000	RM'000	RM'000
Revenue	B1	13,373	16,275	25,650	31,366
Direct operating costs		(6,406)	(7,564)	(12,561)	(15,312)
Gross profit		6,967	8,711	13,089	16,054
Other income		1,209	535	1,720	1,069
Operating costs		(7,508)	(8,072)	(15,639)	(16,623)
Finance costs		(89)	(100)	(173)	(194)
Profit/(Loss) before taxation	B2	579	1,074	(1,003)	306
Taxation	B5	(128)	(118)	(256)	(464)
Profit/(Loss) for the financial period		451	956	(1,259)	(158)
Other comprehensive (loss)/income		(470)	(2)	(16)	90
Total comprehensive (loss)/income for the financial period		(19)	954	(1,275)	(68)
Profit/(Loss) attributable to:					
Owners of the Company		446	967	(1,266)	(146)
Non-controlling interest		5	(11)	7	(12)
		451	956	(1,259)	(158)
Total comprehensive (loss)/income attributable to:					
Owners of the Company		(24)	965	(1,282)	(56)
Non-controlling interest		5	(11)	7	(12)
		(19)	954	(1,275)	(68)
Weighted average number of shares in issue ('000)		720,000	720,000	720,000	720,000
Earnings/(loss) per share (sen) - basic	B10	0.06	0.13	(0.18)	(0.02)
	B10	0.06	0.13	(0.18)	(0.02)

Note 1:
The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	Unaudited AS AT 30/06/2026 RM'000	Audited AS AT 31/12/2025 RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		27,920	26,062
Investment properties		7,730	7,730
Intangible asset		447	515
Other Investment		2,340	340
Investment in associate		687	687
Deferred tax asset		327	327
		39,451	35,661
Current Assets			
Inventories		8,611	8,976
Trade receivables		4,839	4,172
Other receivables, deposits and prepayments		1,290	2,442
Tax recoverable		84	83
Short-term investment		15,715	16,475
Cash and bank balances		10,567	13,904
		41,106	46,052
TOTAL ASSETS		80,557	81,713
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		72,000	72,000
Treasury shares		(98)	(94)
Exchange translation reserve		61	77
Legal capital reserve		179	179
Accumulated loss		(6,459)	(5,193)
Total equity attributable to the Owners of the Company		65,683	66,969
Non-controlling interest		223	366
Total Equity		65,906	67,335
Non-current Liability			
Lease liabilities	B7	691	829
		691	829
Current Liabilities			
Trade payables		3,360	3,466
Other payables, deposits and accruals		8,490	8,195
Lease liabilities	B7	1,444	1,172
Borrowing		641	690
Tax payable		25	26
		13,960	13,549
Total Liabilities		14,651	14,378
TOTAL EQUITY AND LIABILITIES		80,557	81,713
Net assets per share attributable to owners of the Company (RM)		0.09	0.09

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

CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	Attributable to the Owners of the Company						
	Non-distributable				Distributable		
	Share Capital	Legal Capital Reserve	Treasury Shares	Exchange translation reserve	Accumulated losses	Non-Controlling interest	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 January 2026	72,000	179	(94)	77	(5,193)	366	67,335
(Loss)/Profit for the period	-	-	-	-	(1,266)	7	(1,259)
Other comprehensive loss							
Foreign currency translation	-	-	-	(16)	-	-	(16)
Transactions with Owners of the Company							
Purchase of treasury shares	-	-	(4)	-	-	-	(4)
Dividend paid	-	-	-	-	-	(150)	(150)
Total transactions with Owners of the Company	-	-	(4)	-	-	(150)	(154)
Balance as of 30 June 2026	72,000	179	(98)	61	(6,459)	223	65,906

	Attributable to the Owners of the Company						
	Non-distributable				Distributable		
	Share Capital	Legal Capital Reserve	Treasury Shares	Exchange translation reserve	Accumulated losses	Non-Controlling interest	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 January 2025	72,000	179	(75)	(208)	(6,111)	584	66,369
Loss for the period	-	-	-	-	(146)	(12)	(158)
Other comprehensive income							
Foreign currency translation	-	-	-	90	-	-	90
Transaction with Owners of The Company							
Purchase of treasury shares	-	-	(9)	-	-	-	(9)
Dividend paid	-	-	-	-	-	-	-
Total transactions with Owners of the Company	-	-	(9)	-	-	-	(9)
Balance as at 30 June 2025	72,000	179	(84)	(118)	(6,257)	572	66,292

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

CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOW

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	6 Months Ended 30/06/2026 RM'000	6 Months Ended 30/06/2025 RM'000
Cash Flows from Operating Activities		
(Loss)/Profit before taxation	(1,003)	306
Adjustment for:		
Amortisation of intangible assets	75	112
Depreciation of property, plant and equipment	671	791
Fair value changes on other investments	(419)	512
Interest expenses	173	184
Interest income	(178)	(677)
Inventories written down	90	2
Reversal of inventories written down	(13)	(66)
Property, plant and equipment written off	4	21
Loss allowance on receivables	31	-
Gain on disposal of property, plant and equipment	-	(51)
Unrealised loss/(gain) on foreign exchange currency	40	(76)
Operating (loss)/profit before working capital changes	(529)	1,058
Inventories	288	1,487
Receivables	414	1,284
Payables	189	(860)
Cash generated from operations	362	2,969
Interest received	20	144
Interest paid	(41)	(38)
Tax paid	(258)	(166)
Net cash generated from operating activities	83	2,909
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(2,326)	(411)
Purchase of intangible assets	(7)	-
Interest received	158	533
Placement of short-term investments	(821)	(2,809)
Net cash used in investing activities	(2,996)	(2,687)
Cash Flows from Financing Activity		
Repayment of lease liabilities	(73)	(352)
Interest paid	(132)	(146)
Purchase of treasury shares	(4)	(9)
Dividend paid to non-controlling interests of a subsidiary	(150)	-
Net cash used in financing activities	(359)	(507)
Net Decrease in Cash and Cash Equivalents	(3,272)	(285)
Foreign exchange differences	(16)	90
Cash and Cash Equivalents at beginning of period	13,214	14,829
Cash and Cash Equivalents at end of period	9,926	14,634
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	10,567	15,319
Less: Bank overdraft	(641)	(685)
	9,926	14,634

Note :

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

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134

A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in the Malaysia Financial Reporting Standards ("MFRS") 134 - Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.

The interim financial statements of the Group have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards ("IFRS") and the Companies Act 2016 in Malaysia.

A2. Significant Accounting Policies

The accounting policies and presentation adopted by the Group in these interim financial statements are consistent with these adopted in the audited financial statements of the Group for the financial year ended 31 December 2025. The adoption of the new standards did not have any significant impact towards the Group.

Standards issued but not yet effective

Effective for financial period beginning on or after 1 January 2026:-

Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments
Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments: Disclosures - Contracts Referencing Nature -dependent Electricity

Annual Improvements to MFRS Accounting Standards - Volume 11:
- Amendments to MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards
- Amendments to MFRS 7 Financial Instruments: Disclosures
- Amendments to MFRS 9 Financial Instruments
- Amendments to MFRS 10 Consolidated Financial Statements
- Amendments to MFRS 107 Statement of Cash Flow

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134

A2. Significant Accounting Policies (Cont'd)

Effective for financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19 and amendments to MFRS 19	Subsidiaries without Public Accountability : Disclosures
Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency

Effective for financial periods beginning on or after 1 January 2029

MFRS 20	Regulatory Assets and Regulatory Liabilities

Deferred to a date to be determined by the Malaysian Accounting Standards Board:-

Amendments to MFRS 10 and MFRS 128	Consolidated Financial Statements and Investments in Associates and Joint Ventures-Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

A3. Auditors' Report

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2025.

A4. Seasonal or Cyclical Factors

The Group's performance is affected by seasonal or cyclical factors on a quarter-to-quarter basis; the demand may be skewed towards major festivities. This pattern is in line with the forecast and expectation of the Group.

A5. Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current quarter and financial year-to-date under review.

A6. Material Changes in Estimates

There were no changes in the estimate of amounts reported in the prior interim periods of the current financial year, or in previous years, which have material effect on the current quarter under review.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134

A7. Changes in Debts and Equity Securities

There were no issuances, repurchases and repayment of debt and equity securities during the quarter ended 30 June 2026.

As at 30 June 2026, the number of treasury shares held was 1,800,000 CNH Shares.

A8. Dividend Paid

There were no dividends paid during the current quarter under review.

A9. Segmental Reporting

The segmental revenue and results for the financial year-to-date under review are as follows:

	Current quarter		Year to-date	
	Revenue	Results	Revenue	Results
	30/06/2026	30/06/2026	30/06/2026	30/06/2026
	RM'000	RM'000	RM'000	RM'000
Marketing and trading	9,925	527	18,646	(504)
Manufacturing	6,794	(178)	13,155	(879)
Others	374	391	751	546
Inter-segment elimination	(3,720)	(156)	(6,902)	(159)
	13,373	584	25,650	(996)
Income tax		(128)		(256)
Non-controlling interests		(5)		(7)
Profit/(Loss) for the period		451		(1,259)

The segmental revenue and results for the preceding year's corresponding financial year-to-date are as follows:

	Current quarter		Year to-date	
	Revenue	Results	Revenue	Results
	30/06/2025	30/06/2025	30/06/2025	30/06/2025
	RM'000	RM'000	RM'000	RM'000
Marketing and trading	10,564	188	21,658	40
Manufacturing	9,379	724	15,957	162
Others	388	28	775	(266)
Inter-segment elimination	(4,056)	123	(7,024)	358
	16,275	1,063	31,366	294
Income tax		(118)		(464)
Non-controlling interests		11		12
Profit/(Loss) for the period		956		(158)

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current quarter under review.

A11. Changes in Contingent Assets and Contingent Liabilities

As at the date of this announcement, there were no material changes in contingent assets and contingent liabilities of the Group since the last audited financial statements for the financial year ended 31 December 2025.

A12. Capital Commitment

The outstanding capital commitments as at the end of the financial period were as follows:

	As at 30.06.2026 RM'000
Capital expenditure approved and contracted for	316
Capital expenditure approved and not contracted for	1,969
	2,285

A13. Subsequent Material Events

There were no material events subsequent to the current quarter up to the date of the interim financial report.

A14. Related Party Transactions

Related party transactions were summarised as follows:

	Current quarter RM'000	**Cumulative quarter RM'000**
<u>CNI Corporation Sdn Bhd</u>		
Trademark fee paid and payable	26	51
Trade purchase paid and payable	244	404
<u>CNI Venture Sdn Bhd</u>		
Research and development expenditure paid and payable	48	91

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

(a) Results for current year quarter compared to corresponding quarter of the preceding year

The Group recorded revenue of RM13.37 million for the current quarter ended 30 June 2026 as compared to RM16.28 million in the previous year corresponding quarter, decreased by 18%.

	Current year quarter	Preceding Year Corresponding quarter	Changes %	Current year-to-date	Preceding Year Corresponding quarter	Changes %
	30/06/2026	30/06/2025		30/06/2026	30/06/2025	
	RM'000	RM'000		RM'000	RM'000	
Revenue	13,373	16,275	18%	25,650	31,366	18%
Profit/(Loss) Before Tax	579	1,074	46%	(1,003)	306	>100%
Profit/(Loss) After Tax	451	956	53%	(1,259)	(158)	>100%
Profit/(Loss) Attributable to Owners of the Company	446	967	54%	(1,266)	(146)	>100%

Revenue from the Marketing and Trading segment decreased by 6% to RM9.93 million from RM10.56 million in the previous corresponding quarter, mainly due to the timing shift of a key promotional activity, resulting in part of the sales contribution being deferred to the subsequent quarter. Despite the lower revenue, profit before tax improved to RM0.53 million from RM0.19 million, supported by tighter operating expense control and improved cost efficiency.

Revenue contribution from the manufacturing segment decreased from RM9.38 million to RM6.79 million, representing a decrease of 28% compared to the previous corresponding quarter. The segment recorded a loss before tax of RM0.18 million compared to a profit before tax of RM0.72 million in the previous corresponding quarter, mainly due to lower sales contribution and weaker cost absorption.

Revenue contribution from the other segments, comprising investment holding and retail food and beverage businesses, remained relatively stable at RM0.37 million compared to RM0.39 million in the previous corresponding quarter. The segment recorded a profit before tax of RM0.39 million compared to a profit before tax of RM0.03 million in the previous corresponding quarter, mainly attributable to higher other income during the quarter.

(b) Results for Current YTD 2026 vs corresponding YTD 2025

The Group's revenue for the financial period ended 30 June 2026 was RM25.65 million, 18% decrease compared to the previous corresponding period per factors stated above in B1(a).

The Group's loss after tax for the financial period ended 30 June 2026 was RM1.26 million compared to a loss of RM0.16 million in the previous corresponding period primarily due to decrease in sales.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B2. Material Change in Profit/(Loss) before Taxation of Current Quarter Compared with Immediate Preceding Quarter

The Group recorded a profit before tax of RM0.58 million for the current quarter compared to a loss before tax of RM1.58 million in the immediate preceding quarter. The increase was primarily due to increase in sales and higher other income.

	Current quarter	Immediate Preceding quarter	Changes %
	30/06/2026	31/03/2026	
	RM'000	RM'000	
Revenue	13,373	12,277	9%
Profit/(Loss) Before Tax	579	(1,582)	>100%

B3. Commentary on Prospects and Targets

The Group remains committed to enhancing operational efficiency and execution excellence to improve competitiveness and attract more customers in the Manufacturing segment.

In the Marketing and Trading segment, the Group will continue to rebuild sustainable sales momentum by strengthening the productive CBO base, improving engagement and retention, increasing repeat consumption and broadening customer access. Management will also continue to enhance field execution, product relevance and customer engagement, supported by a stronger retail and digital presence.

B4. Profit Forecast and Profit Guarantee

The Group has not issued or disclosed in any public documents any profit forecast or profit guarantee for the current quarter under review.

B5. Taxation

The breakdown of tax charge for the current quarter and financial year-to-date were as follows:

	Current quarter RM'000	Year-to-date RM'000
Income Tax Expense	128	256

The Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated taxable profit for the financial year. The effective tax rate of the Group for the financial year was lower than the statutory tax rate mainly due to recognition of deferred tax assets.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B6. Corporate Proposals

Save as disclosed below, there were no corporate proposals announced but not completed as at 20 August 2026 (the latest practicable date which is not earlier than 7 days from the date of this quarterly report).

At the 37th Annual General Meeting of the Company held on 18 June 2026, the ordinary resolutions in respect of the following were approved by the shareholders of the Company: -

1. Proposed Renewal of Existing Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature; and
2. Proposed Renewal of Authority for the Company to Purchase its Own Shares.

B7. Group Borrowings and Debt Securities

The details of the Group borrowings (denominated in Ringgit Malaysia and foreign currency) as at 30.06.2026 were as follow:

	Total
	RM'000
Secured	
Short-term borrowings	
Lease liabilities	1,444
Bank overdraft	641
Long-term borrowings	
Lease liabilities	691
	2,776

B8. Material Litigation

The Group is not engaged in any material litigation since the date of the last annual statement of financial position up to the date of issuance of this quarterly report.

B9. Proposed Dividend

There was no dividend proposed in the current quarter.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B10. Earnings per Share

(a) Earnings per share

The basic earnings per share for the current quarter and financial period-to-date are computed as follow:

	Individual Quarter		Cumulative Quarter	
	Current Quarter	Preceding Year Corresponding Quarter	Current Year to-date	Preceding Year Corresponding Period
Profit/(Loss) attributable to the owners of the Company (RM'000)	446	967	(1,266)	(146)
Weighted average number of ordinary shares in issue ('000)	720,000	720,000	720,000	720,000
Basic earnings/(loss) per share (sen)	0.06	0.13	(0.18)	(0.02)

(b) Diluted earnings per share

There were no diluted earnings per share as the Company does not have any convertible financial instruments as at the end of the financial period.

B11. Profit/(Loss) for the period

Profit/(Loss) before tax is arrived at after charging/(crediting) the following items:

	Current Quarter RM'000	Financial Year-to-date RM'000
Amortisation of intangible assets	32	75
Depreciation of property, plant and equipment	276	671
Interest expenses	89	173
Interest income	(91)	(178)
Unrealised loss on foreign exchange	28	40
Fair value changes on other investments	(951)	(419)

B12. Authorised for Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 27 August 2026.