



L&P GLOBAL BERHAD

Registration No. 202101028085 (1428385-M)

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE QUARTER ENDED 30 JUNE 2025**

L&P GLOBAL BERHAD

Registration No.: 202101028085 (1428385-M)

*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾**

	Note	Individual Quarter		Cumulative Quarter	
		30.06.2025 RM'000	30.06.2024 RM'000	30.06.2025 RM'000	30.06.2024 RM'000
Revenue	A9	19,108	36,216	42,454	72,633
Operating profit		163	5,333	1,469	11,147
Finance costs		(378)	(419)	(762)	(837)
(Loss)/ Profit before tax	B13	(215)	4,914	707	10,310
Tax expense	B5	(54)	(979)	(375)	(2,052)
(Loss)/ Profit after tax		(269)	3,935	332	8,258
Foreign currency translation		(637)	(339)	(785)	(308)
Total comprehensive income		(906)	3,596	(453)	7,950
Profit for the period attributable to owners of the Company		(269)	3,935	332	8,258
Total comprehensive income for the period attributable to owners of the Company		(906)	3,596	(453)	7,950
Earnings per ordinary share attributable to owners of the Company					
Basic (sen)	B12	(0.05)	0.70	0.11	1.47
Diluted (sen)	B12	(0.05)	0.69	0.11	1.45

Notes:-

- ⁽¹⁾ The basis of preparation of the above Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

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*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾**

		Unaudited As at 30.06.2025 RM'000	Audited As at 31.12.2024 RM'000
	Note		
ASSETS			
Non-current assets			
Property, plant and equipment		24,513	25,094
Right-of-use assets		26,377	27,492
Deferred tax assets		26	28
		<u>50,916</u>	<u>52,614</u>
Current assets			
Inventories		11,853	10,542
Trade and other receivables		16,619	27,537
Derivative assets	B9	45	-
Current tax assets		2,810	2,058
Other investments		20,049	-
Cash and bank balances		38,033	50,644
		<u>89,409</u>	<u>90,781</u>
TOTAL ASSETS		<u>140,325</u>	<u>143,395</u>
EQUITY AND LIABILITIES			
EQUITY			
Share capital		73,802	73,802
Reserves		30,118	30,432
Total Equity Attributable to Owners of the Company		<u>103,920</u>	<u>104,234</u>
LIABILITIES			
Non-current liabilities			
Borrowings	B8	24,211	25,146
Lease liabilities		807	1,716
Deferred tax liabilities		1,678	1,678
Total Non-current liabilities		<u>26,696</u>	<u>28,540</u>
Current liabilities			
Trade and other payables		6,254	7,036
Derivative liabilities	B9	-	95
Borrowings	B8	1,935	1,985
Lease liabilities		1,520	1,417
Current tax liabilities		-	88
Total Current Liabilities		<u>9,709</u>	<u>10,621</u>
TOTAL LIABILITIES		<u>36,405</u>	<u>39,161</u>

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	Note	Unaudited As at 30.06.2025 RM'000	Audited As at 31.12.2024 RM'000
TOTAL EQUITY AND LIABILITIES		<u>140,325</u>	<u>143,395</u>
Net assets per ordinary share (RM) ⁽²⁾		<u>0.19⁽²⁾</u>	<u>0.19</u>

Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share is calculated based on the Company's issued share capital of 560,798,000 ordinary shares at the end of the reporting quarter/year.

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*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾**

Year Ended 30 June 2025	Note	Non-Distributable				Distributable	Total Equity
		Share Capital	Merger Reserve	Exchange translation reserve	Share Option reserve	Retained Earnings	
		RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2025 (Audited)		73,802	(33,653)	(162)	668	63,579	104,234
Profit for financial year		-	-	-	-	332	332
Other comprehensive income, net of tax		-	-	(785)	-	-	(785)
Dividend	A8	-	-	-	-	-	-
Recognition of equity-settled share-based payments pursuant to ESOS ⁽²⁾		-	-	-	139	-	139
Balance as at 31 March 2025 (Unaudited)		73,802	(33,653)	(947)	807	63,911	103,920

Year Ended 30 June 2024	Note	Non-Distributable				Distributable	Total Equity
		Share Capital	Merger Reserve	Exchange translation reserve	Share Option reserve	Retained Earnings	
		RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2024 (Audited)		73,465	(33,653)	459	544	59,764	100,579
Profit for financial year		-	-	-	-	8,258	8,258
Other comprehensive income, net of tax		-	-	(308)	-	-	(308)
Dividend	A8	-	-	-	-	(4,480)	(4,480)
Recognition of equity-settled share-based payments pursuant to ESOS ⁽²⁾		-	-	-	226	-	226
Balance as at 31 March 2024 (Audited)		73,465	(33,653)	151	770	63,542	104,275

Notes:-

⁽¹⁾ The basis of preparation of the above Unaudited Condensed Consolidated Statement of Changes in Equity are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

⁽²⁾ ESOS – Employees' Share Option Scheme

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*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾⁽²⁾**

		Cumulative Quarter	
		30.06.2025	30.06.2024
	Note	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		707	10,310
Adjustment for:-			
Depreciation of:			
- property, plant and equipment		1,094	1,096
- right-of-use assets		1,001	994
Finance costs		762	837
Interest income		(835)	(797)
(Gain)/Loss on derivative financial instruments		(140)	-
(Gain)/ Loss on disposal of property, plant and equipment		(20)	8
Provision of impairment loss on trade and other receivables		-	50
Equity-settled share-based payments		139	226
Unrealised loss/(gain) on foreign exchange		798	65
Operating profit before working capital changes		3,506	12,789
Changes in working capital:-			
Inventories		(1,443)	(117)
Receivables		10,041	6,035
Payables		(644)	227
Cash generated from operations		11,460	18,934
Income tax paid, net of refund		(1,254)	(704)
Interest received		835	797
Net cash generated from operating activities		11,041	19,027
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(535)	(1,422)
Placement of fixed deposits more than 3 months		(4,950)	(17,557)
Proceeds from disposal of property, plant and equipment		20	52
Net cash used in investing activities		(5,465)	(18,927)

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		Cumulative Quarter	
	Note	30.06.2025 RM'000	30.06.2024 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		-	(4,480)
Interest paid		(663)	(2,374)
Repayment of:			
- term loans		(985)	(965)
- lease liabilities		(780)	(727)
Net cash used in financing activities		(2,428)	(8,546)
Net changes in cash and cash equivalents		3,148	(8,446)
Effects of exchange rates changes		(707)	(179)
Cash and cash equivalents at the beginning of financial year		10,300	22,148
Cash and cash equivalents at the end of financial year		12,741	13,523
Represented by:-			
Cash and bank balances		12,741	11,504
Deposits with financial institutions		25,292	37,639
As per statement of financial position		38,033	49,143
Less:			
Placement of fixed deposits more than 3 months		(25,292)	(35,620)
Cash and cash equivalents as per consolidated statement of cash flows		12,741	13,523

Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statement of Cash Flows are detailed in Note A1 and should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

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*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025**

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**A1. Basis of Preparation**

The interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 of Listing Requirements of Bursa Securities.

The interim financial statements should be read in conjunction with the audited financial statement for the financial year ended 31 December 2024. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2024.

A2. Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the audited financial statement for the financial year ended 31 December 2024 except for the adoption of the following new MFRSs and amendments to MFRSs that have been issued by the MASB:

Title	Effective Date
Amendments to MFRS 121 Lack of Exchangeability	1 January 2025

The standards and interpretations that are issued but not yet effective up to the date of issuance of these condensed consolidated interim financial statements are disclosed below. The Group intends to adopt these standards, if applicable, when they become effective.

Title	Effective Date
Amendments to MFRS 9 and MFRS 7 <i>Classification and Measurement of Financial Instruments: Disclosures</i>	1 January 2026
Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107: <i>Annual Improvements to MFRS Accounting Standards – Volume 11</i>	1 January 2026
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature-dependent Electricity</i>	1 January 2026
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The adoption of the above amendments to MFRSs do not have a material impact on the financial statements of the Group.

A3. Auditors’ Report on Preceding Annual Financial Statements

The audited financial statements of the Company and its subsidiaries for the financial year ended 31 December 2024 were not subject to any qualification.

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A4. Seasonal or Cyclical Factors

The business operations of the Group during the current financial quarter under review have not been materially affected by any seasonal or cyclical factors.

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no unusual items or incidence which may or has substantially affect the value of assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter under review.

A6. Material Changes in Estimates

There were no material changes in estimates that have a material effect on the results of the current financial quarter under review.

A7. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter under review.

A8. Dividend Paid

	Individual Quarter		Cumulative Quarter	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Final single tier dividend of 0.80 sen per ordinary share for financial year ended 2023	-	4,480	-	4,480
	-	4,480	-	4,480

Save as disclosed above and in Note B11, there was no dividend paid during the current financial quarter under review.

A9. Segmental Reporting

Information about operating segments has not been reported separately as the Group's revenue, profit or loss, assets and liabilities are mainly confined to a single operating segment, namely provision of integrated industrial packaging solutions.

In presenting information about geographical areas, segment revenue is based on the geographical location from which the sales transactions originated.

Majority of the assets and liabilities of the Group are derived from Malaysia. Hence, no additional disclosure is made on geographical breakdown/details of the segment assets and liabilities of the Group.

Revenue information based on the geographical location of customers are as follows:

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	Individual Quarter		Cumulative Quarter	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Malaysia	14,874	29,407	33,845	58,749
Vietnam	4,234	6,809	8,609	13,884
	<u>19,108</u>	<u>36,216</u>	<u>42,454</u>	<u>72,633</u>

A10. Valuation of Property, Plant and Equipment

There was no valuation of property, plant and equipment during the current financial quarter under review.

A11. Material Subsequent Events

There are no other material events subsequent to the end of the current reporting quarter.

A12. Changes in Composition of the Group

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

A13. Contingent Liabilities

There were no material contingent liabilities or contingent assets to be disclosed as at 30 June 2025.

A14. Related Party Transactions Disclosures

There were no related party transactions during the current financial quarter under review.

A15. Capital Commitments

	Unaudited	Audited
	As at 30.06.2025	As at 31.12.2024
	RM'000	RM'000
Capital expenditure in respect of purchase of property, plant and equipment and right-of-use assets:		
- contracted but not provided for	<u>110</u>	<u>110</u>

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*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****B. EXPLANATORY NOTES PURSUANT TO PARAGRAPH 9.22 OF THE BURSA MALAYSIA SECURITIES EXCHANGE LISTING REQUIREMENTS****B1. Review of Performance**

The Group's revenue by business activities for the quarter and financial year ended 30 June 2025 are as follows:

	Individual Quarter		Cumulative Quarter	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Boxes and Crates	12,863	25,704	29,788	52,499
Pallets	4,308	9,053	8,681	17,133
Circular Supply Services	1,209	774	2,364	1,624
Trading	728	685	1,621	1,377
	<u>19,108</u>	<u>36,216</u>	<u>42,454</u>	<u>72,633</u>

The Group's revenue for the Q2 FYE 2025 and the financial period ended 30 June 2025 decreased by 41.55% and 47.24% to RM19.11 million (Q2 FYE 2024: RM36.22 million) and RM42.45 million (FYE 2024: RM72.63 million) respectively. This was primarily due to decrease in box and crates demand from customers in the renewable energy industry and Pallets from various industry sectors. The contribution of pallets sales reduced to 22.55% for the Q2 FYE 2025 (Q2 FYE 2024: 24.99%) and 20.45% for the financial period ended 30 June 2025 (2024: 23.59%).

For Q2 FYE 2025, the Group recorded a loss before tax of RM0.22 million, representing a decline of RM5.13 million compared to a profit before tax ("PBT") of RM4.91 million in Q2 FYE 2024 and the PBT for the financial period ended 30 June 2025 decreased by RM9.60 million to RM0.71 million (FYE 2024: 10.31 million). The decline in revenue impacted economies of scale, leading to reduced cost efficiency and placed pressure on profit margins. In addition, the Group recognised a loss on foreign exchange of RM0.32 million for the Q2 FYE 2025 (Q2 FYE 2024: RM0.08 million) and RM0.80 million for the financial period ended 30 June 2025 (2024: RM0.07 million).

B2. Comparison with Immediate Preceding Quarter Results

	Current Quarter	Immediate Preceding Quarter	Changes
	31.03.2025	31.03.2025	
	RM'000	RM'000	%
Revenue	19,108	23,346	(18.15)
Profit Before Tax	(215)	922	(123.32)

Revenue for the Q2 FYE 2025 declined by RM4.24 million or 18.15% to RM19.11 million as compared to RM23.35 million for the immediate preceding quarter ended 31 March 2025 ("Q1 FYE 2025") mainly due to decrease in all products sales demand except Circular Supply Services product.

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For Q2 FYE 2025, the Group recorded a loss before tax of RM0.22 million, representing a decline of RM1.14 million compared to a PBT of RM0.92 million in Q1 FYE 2025. The reduction in revenue was mainly due to subdued industry performance, stemming from uncertainties associated with the US tax policy. This softer revenue base eroded economies of scale, reducing cost efficiency and ultimately compressing profit margins.

B3. Prospects of the Group

Global conditions remain volatile, shaped by persistent geopolitical tensions and shifting policy directions, particularly the uncertainty surrounding tariff decisions in the United States under the Trump administration. These external headwinds continue to disrupt supply chains and weigh on capital expenditure decisions in key industries, especially renewable energy, electronics, and semiconductors.

Despite near-term margin pressures, the Group continues to uphold financial resilience with a solid balance sheet, strong liquidity, and manageable debt levels. This provides flexibility to sustain operations, invest in innovation, and weather external shocks.

Looking ahead, the Group will sharpen its focus on operational efficiency, customer engagement, and strategic adaptability. While the current slowdown highlights vulnerabilities in demand-linked sectors, the Group remains committed to building a more diversified and future-ready portfolio, aligning long-term growth with the rising global emphasis on sustainability, localisation, and supply chain resiliency.

B4. Variance of Actual Profits from Forecast Profits

The Group did not issue any profit forecast in the current financial quarter under review.

B5. Tax Expense

	Individual Quarter		Cumulative Quarter	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Tax expense				
- Current period	(54)	(979)	(375)	(2,052)
Effective tax rate (%)	(25.12)	19.92	53.04	19.90
Statutory tax rate (%)	24.00	24.00	24.00	24.00

For the financial year ended 30 June 2025, the Group's effective tax rate was higher than the statutory income tax rate, mainly due to unabsorbed tax losses that no utilised. As a result, the Group's effective tax rate for the quarter was lower than the statutory rate.

B6. Status of Corporate Proposals

There were no corporate proposals undertaken but not completed as at the date of this interim financial report.

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*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****B7. Utilisation of Proceeds from IPO**

As at 15 August 2025, the status of utilization of the IPO proceeds is set out below:

Purpose	Utilisation of IPO Proceeds				Actual utilisation	Balance to utilise	Estimated timeframe for utilisation upon listing
	Original		Revised				
	RM'000	%	RM'000	%	RM'000	RM'000	
Capital expenditure							
- Proposed New Johor Factory	10,000	29.50	2,000	5.90	1,527 ⁽²⁾	473	Within 36 months
- Capex Variation	-	0	8,000 ⁽¹⁾	23.60	7,764	236	Within 36 months
Business expansion	2,000	5.90	2,000	5.90	1,051	949	Within 36 months
Repayment of borrowings	5,000	14.75	5,000	14.75	5,000	-	-
Working capital	13,000	38.35	13,000	38.35	13,000	-	-
Estimated listing expenses	3,900	11.50	3,900	11.50	3,900	-	-
Total	33,900	100.00	33,900	100.00	32,242	1,658	

Note:

- ⁽¹⁾ On 28 July 2023, the Board announced the variation to the utilisation of RM8.00 million of the proceeds raised from its IPO exercise, which had been earmarked for part payment of the construction cost for a new factory in Johor to the following:

Capex Variation	RM'000
Acquisition of Kulai Branch (inclusive of legal fees and stamp duty)	4,020
Renovation cost for Kulai Branch and Sungai Bakap Factory	830
Machineries, equipment and system costs for Kulai Branch, Perai Branch and Sungai Bakap Factory	2,540
Motor Vehicle for Sungai Bakap Factory	610
Total	8,000

- ⁽²⁾ This amount was utilized for working capital purposes to purchase raw materials for Johor operations.

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 13 December 2022 and the announcement on variation of utilisation dated 28 July 2023.

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The Group's loans and borrowings were as follows:

	<u>Unaudited</u> As at 30.06.24 RM'000	<u>Audited</u> As at 31.12.24 RM'000
<u>Secured</u>		
Current		
Term loans	1,935	1,985
Non-current		
Term loans	24,211	25,146
	<u>26,146</u>	<u>27,131</u>

The above loan and borrowings are denominated in Ringgit Malaysia.

B9. Financial Instrument

	<u>Unaudited</u>			<u>Audited</u>		
	As at 30.06.25			As at 31.12.24		
Type of Financial Assets	Contract amount USD'000	Notional amount RM'000	Financial liabilities RM'000	Contract amount USD'000	Notional amount RM'000	Financial assets RM'000
Derivative assets						
- Foreign currency forward contracts	300	1,308	(45)	950	4,144	(95)

- (a) Derivative assets are classified as financial assets measured at fair value through profit or loss.
- (b) The Group uses foreign currency forward contracts entered into to minimize its exposure to foreign currency risks with respect to the Company foreign currencies denominated financial assets and financial liabilities.
- (c) Fair value of a foreign currency forward contracts is the amount that would be payable or receivable upon termination of the outstanding position arising and is determined by reference to the difference between contracted rate and the forward exchange rate as at the end of each reporting period applied to a contract of similar amount and maturity profile.
- (d) The fair value adjustments on derivative financial instruments are as follows:

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	30.06.2025 RM'000	30.06.2024 RM'000	30.06.2025 RM'000	30.06.2024 RM'000
(Gain)/Loss on derivative financial instruments	(80)	(29)	(140)	-

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*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****B10. Material Litigation**

There was no material litigation or arbitration which have a material effect on the financial position of the Group. The Board of Directors is not aware of any pending proceedings or of any fact likely to give rise to any proceedings as at the date of this interim financial report.

B11. Proposed Dividend

No dividend is proposed in the current financial quarter.

B12. Earnings Per Share ("EPS")

	Individual Quarter		Cumulative Quarter	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Profit for the period attributable to owners of the Company	(269)	3,935	332	8,258
Number of ordinary shares ('000)	560,286	560,000	560,286	560,000
Basic EPS (sen)	(0.05)	0.70	0.06	1.47

Basic earnings per share is calculated by dividing the profit for the financial year attributable to the owners of the parent by the weighted average number of ordinary shares outstanding during the financial year.

	Individual Quarter		Cumulative Quarter	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Profit for the period attributable to owners of the Company	(269)	3,935	332	8,258
Number of ordinary shares ('000)	560,286	560,000	560,286	560,000
Effect of dilution of ESOS	2,357	11,200	2,357	11,200
Adjusted number of ordinary shares ('000)	562,643	571,200	562,643	571,200
Diluted EPS (sen)	(0.05)	0.69	0.06	1.45

Diluted earnings per ordinary shares is calculated by dividing the profit for the financial year attributable to the owners of the parent by the weighted average number of ordinary shares outstanding during the financial year adjusted for the effects of dilutive potential ordinary shares.

L&P GLOBAL BERHAD

Registration No.: 202101028085 (1428385-M)

*(Incorporated in Malaysia)***UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2025****B13. Notes to Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income**

Profit before tax for the period has been arrived at after (crediting) / charging:

	Individual Quarter		Cumulative Quarter	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Depreciation of:				
- property, plant and equipment	546	555	1,094	1,096
- right-of-use assets	496	519	1,001	994
Interest expenses:				
- lease liabilities	23	68	76	133
- term loans	355	351	686	704
(Gain)/Loss on derivative financial instruments	(80)	(29)	(140)	-
(Gain)/Loss on disposal of property, plant and equipment	(20)	12	(20)	8
Provision of impairment loss on trade and other receivables	-	-	-	50
(Gain)/Loss on foreign exchange:				
- Realised	201	(37)	(114)	(499)
- Unrealised	321	71	798	65
Interest Income	(392)	(445)	(835)	(797)

BY ORDER OF THE BOARD**L&P GLOBAL BERHAD****19/08/2025**