



PARAGON UNION BERHAD

Company No. 199401000779 (286457-V)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED 30 SEPTEMBER 2025

CONTENTS

	Page
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	1-2
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION	3
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY	4
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS	5
NOTES TO THE INTERIM FINANCIAL STATEMENT	6-11
ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES LISTING REQUIREMENT (APPENDIX 9 B)	12-18

PARAGON UNION BERHAD

[Company No. 199401000779(286457-V)]
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2025

	Individual Quarter		Cumulative Quarter	
	3 months	3 months	3 months	3 months
	Unaudited	audited	Unaudited	Unaudited
	Current Period Quarter 30/9/2025 RM'000	Preceding Corresponding Period Quarter 30/9/2024 RM'000	Current Period To Date 30/9/2025 RM'000	Preceding Period To Date 30/9/2024 RM'000
Revenue	28,992	n/a	28,992	n/a
Cost of Sales	(20,375)	n/a	(20,375)	n/a
Gross Profit	8,617	n/a	8,617	n/a
Operating expenses	(4,222)	n/a	(4,222)	n/a
Other incomes	56	n/a	56	n/a
Profit / (Loss) from operations	4,451	n/a	4,451	n/a
Finance costs	(351)	n/a	(351)	n/a
Profit / (Loss) before taxation	4,100	n/a	4,100	n/a
Taxation	(1,166)	n/a	(1,166)	n/a
Profit / (Loss) after taxation	2,934	n/a	2,934	n/a
Profit/ (Loss) for the financial period attributable to:				
- Owners of the Company	1,156		1,156	
- Non-controlling interest	1,778	n/a	1,778	n/a
Other Comprehensive Income, net of tax				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Revaluation surplus net of deferred tax liabilities arising from revaluation of land and buildings	-	n/a	-	n/a
Total comprehensive income/(loss) for the year	2,934	-	2,934	-
Total comprehensive income/(loss) attributable to:				
- Owners of the Company	1,156	n/a	1,156	n/a
- Non-controlling interest	1,778	n/a	1,778	n/a
	2,934	n/a	2,934	n/a
Earnings/(Loss) per share("EPS") attributable to owners of the parent				
Weighted average EPS per share (sen)	-	n/a	-	n/a
Basic EPS per share (sen)	1.14	n/a	1.14	n/a

PARAGON UNION BERHAD

[Company No. 199401000779(286457-V)]

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2025

Notes:-

- (a) The Unaudited Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Group's audited financial statements for the financial period ended 30 June 2025 and the accompanying explanatory notes.
- (b) There is no cumulative preceding period corresponding quarter ended 30 September 2024 comparison due to the change in the financial period ended from 1 Jan 2024 - 31 Dec 2024 (12 months) to 1 Jan 2024 - 30 Jun 2025 (18-months)

PARAGON UNION BERHAD

[Company No. 199401000779(286457-V)]

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS OF 30 SEPTEMBER 2025

		(Unaudited) 30/9/2025 RM'000	(Audited) 30/6/2025 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment	A10	132,903	133,732
Goodwill on consolidation		18,307	18,307
		151,210	152,039
Current Assets			
Inventories		25,932	24,837
Trade receivables		13,306	12,695
Other receivables, deposits and prepayments		1,822	1,689
Contract Assets		858	383
Tax recoverable		183	187
Cash and bank balances		8,807	6,879
		50,908	46,670
TOTAL ASSETS		202,118	198,709
EQUITY AND LIABILITIES			
Capital and reserves			
Share Capital		129,333	129,333
Merger Reserves		(4,618)	(4,618)
Revaluation Reserve		36,926	36,926
Accumulated Losses		(42,008)	(43,164)
Equity attributable to equity holders of the company		119,633	118,477
Non-controlling interests		27,834	26,056
TOTAL EQUITY		147,467	144,533
Non-Current Liabilities			
Lease Liabilities	B11	356	368
Bank Borrowings	B11	8,468	8,780
Deferred Tax Liabilities		17,335	17,305
		26,159	26,453
Current Liabilities			
Trade and other payables		16,565	16,043
Contract liabilities		18	14
Lease Liabilities	B11	457	437
Bank borrowings	B11	10,044	10,875
Tax payables		1,408	354
		28,492	27,723
TOTAL LIABILITIES		54,651	54,176
TOTAL EQUITY AND LIABILITIES		202,118	198,709
Net Assets Per Share (Sen) - (NTA attributable to owner of the Company)			
		118.31	117.17
No. of shares issued.		101,117,788	101,117,788

Notes:-

The Unaudited Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Group's audited financial statements for the financial period ended 30 June 2025 and the accompanying explanatory notes.

PARAGON UNION BERHAD

[Company No. 199401000779(286457-V)]

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDING 30 SEPTEMBER 2025

	← Non Distributable →		Assets	Distributable			
	Share Capital	Merger Reserve	Revaluation Reserve	Accumulated Losses	Total	Non- Controlling Interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 July 2025	129,333	(4,618)	36,926	(43,164)	118,477	26,056	144,533
Profit/(Loss) for the financial period / year	-	-	-	1,156	1,156	1,778	2,934
Balance as at 30 September 2025	129,333	(4,618)	36,926	(42,008)	119,633	27,834	147,467
Balance as at 31 December 2023	84,902	(4,618)	32,628	(36,351)	76,561	-	76,561
Prior year correction (retrospective adjustment)				(1,116)	(1,116)		(1,116)
Balance as of 1 January 2024 (restated)	84,902	(4,618)	32,628	(37,467)	75,445	-	75,445
Loss for the financial period	-	-		(5,697)	(5,697)	957	(4,740)
Revaluation surplus on property, plant and equipment, net of tax	-	-	4,298	-	4,298	-	4,298
Issuance of consideration shares on acquisition of a subsidiary	44,431	-	-	-	44,431	-	44,431
Non-controlling interest arising from acquisition	-	-	-	-	-	25,099	25,099
Balance as at 30 June 2025	129,333	(4,618)	36,926	(43,164)	118,477	26,056	144,533

PARAGON UNION BERHAD

[Company No. 199401000779(286457-V)]
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDING 30 SEPTEMBER 2025

	3 months Unaudited Current Period 30/09/2025	3 months Preceding Period to date 30/09/2024
	RM'000	RM'000
Cash flows from operating activities		
Profit / (Loss) before taxation	4,100	n/a
Adjustments for:		
Depreciation of Property, Plant and Equipment ("PPE")	1,236	n/a
Insurance claims	(13)	n/a
Interest expenses	351	n/a
Interest income	(7)	n/a
Reversal of impairment on trade receivables	(25)	n/a
Sale of scraps	(6)	n/a
Other non-operation income	(5)	n/a
Operating profit/(loss) before working capital changes	<u>5,631</u>	<u>-</u>
Changes in working capital:		
Inventories	(1,095)	n/a
Trade, other receivables and contract assets	(1,134)	n/a
Trade, other payables and contract liabilities	527	n/a
Cash generated from operations	<u>3,929</u>	<u>-</u>
Interest paid	(351)	n/a
Interest received	7	n/a
Net income tax paid	(77)	n/a
Debts recovered	25	n/a
Proceed from non-operations	11	n/a
Proceed from insurance claims	13	n/a
Net cash generated from/(used in) operating activities	<u>3,557</u>	<u>-</u>
Cash flows from investing activities		
Purchase of PPE and acquisition of Right of Use Assets	(406)	n/a
Net cash used in investing activities	<u>(406)</u>	<u>-</u>
Cash flows from financing activities		
Repayment of term loans	(58)	n/a
Net addition/(repayment) of bills payable / letter of credits	(24)	n/a
Drawdown from hire purchases	129	n/a
Repayment of hire purchases	(303)	n/a
Net payment of lease liabilities	(121)	n/a
Net cash generated from financing activities	<u>(377)</u>	<u>-</u>
Net changes in cash and cash equivalents	<u>2,774</u>	<u>n/a</u>
Net Cash and cash equivalent at beginning of period	<u>270</u>	<u>n/a</u>
Cash and cash equivalent at end of period	<u>3,044</u>	<u>-</u>
Cash and cash equivalents comprise the following:		
Cash and bank balances	8,807	n/a
Bank overdraft	(5,763)	n/a
Net cash/(debts) at end of the period	<u>3,044</u>	<u>-</u>

(a). The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited Annual Financial Statements for the year ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

(b). There is no cumulative preceding year corresponding quarter ending 30 September 2024 comparison due to the change in the financial year end from 1 Jan 2024 -31 Dec 2024 (12 months) to 1 Jan 2024 - 30 June 2025 (18 months).

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Selected Explanatory Notes:

- **Part A – Explanatory Notes Pursuant to MFRS 134 (Interim Financial Reporting)**
- **Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirement of Bursa Malaysia Securities Berhad**

Part A - Explanatory Notes Pursuant to MFRS134

A1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard (“MFRS”) 134: “Interim Financial Reporting”, paragraph 9.22 and Part A of Appendix 9B of the Main Market Listing Requirements (“Main LR”) Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the Group’s Audited Financial Statements for the financial period ended 30 June 2025. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial period ended 30 June 2025.

A2. Accounting policies

The material accounting policies and methods of computation applied in the unaudited interim financial statements are consistent with those adopted in the most recent audited annual financial statements for the financial period ended 30 June 2025.

PARAGON UNION BERHAD
(Company No. 199401000779(286457-V))
Quarterly announcement for the quarter ended 30 September 2025

- i. The following are accounting standards, amendments and interpretations of the MFRSs framework that have been issued by the Malaysian Accounting Standards Board (“MASB”) but have not been adopted by the Group and the Company.

The adoption of the accounting standards and/ or interpretations (including the consequential amendments, if any) is not expected to have any material impact on the Group’s financial statements upon their initial application.

	Effective date
<ul style="list-style-type: none"> Amendments to MFRS 10 and MFRS 128, Sale or Contribution of Assets between an Investor and its Associate or Joint Venture 	The effective date be deferred as announced by MASB.
<ul style="list-style-type: none"> MFRS 18: Presentation and Disclosure in Financial Statements 	1 January 2027
<ul style="list-style-type: none"> MFRS 19: Subsidiaries without Public Accountability: Disclosure. 	1 January 2027
<ul style="list-style-type: none"> MFRS 9 and MFRS7: Classification and Measurement of Financial Instruments 	1 January 2026
<ul style="list-style-type: none"> Amendments to MFRS 107, Statement of Cashflows – Supplier Finance Arrangement 	1 January 2026
<ul style="list-style-type: none"> MFRS 121: The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability 	1 January 2025
<ul style="list-style-type: none"> Amendments that are part of Annual Improvements - Volume 11; <ul style="list-style-type: none"> - 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 Statement; - Amendments to MFRS 107, Statement of Cash Flows 	1 January 2026
<ul style="list-style-type: none"> Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity 	1 January 2026

A3. Qualification of Annual Financial Statements

The audited annual financial statement of the Group for the financial period ended 30 June 2025 was not subject to any qualification.

A4. Seasonal or cyclical factors

The Group's business operation results were not materially affected by any seasonal or cyclical factors during the current quarter under review.

A5. Unusual items due to their nature, size or incidence

There were no unusual items affecting the assets, liabilities, equity, net income, or cash flows of the Group during the financial year under review.

A6. Material changes in estimates

There were no material changes in estimates of amounts reported in the previous financial years which have a material impact on the current quarter and the financial year under review.

A7. Issuances, cancellations, repurchases, resale and repayment of debts and equity

There were no other issuances, cancellations, repurchases, resales or repayment of debt and equity securities for the financial period under review.

A8. Dividends paid

There was no dividend paid by the Company during the period from 1 July 2025 to 30 September 2025 (financial year ended 30 June 2025: Nil).

PARAGON UNION BERHAD
(Company No. 199401000779(286457-V))
Quarterly announcement for the quarter ended 30 September 2025

A9. Segment Information

Segmental information in respect of the Group's business segments for the quarter ended 30 September 2025 is as follows.

Segment information for the 3 months ended 30 September 2025

	Investment and Others		Automotive		Commercial		Recycling		Elimination		Consolidated	
	FYE 2026 RM'000	FPE 2025 RM'000	FYE 2026 RM'000	FPE 2025 RM'000	FYE 2026 RM'000	FPE 2025 RM'000	FYE 2026 RM'000	FPE 2025 RM'000	FYE 2026 RM'000	FPE 2025 RM'000	FYE 2026 RM'000	FPE 2025 RM'000
Revenue from external customers	30	n/a	12,777	n/a	3,789	n/a	12,396	n/a	-	n/a	28,992	n/a
Inter-segment revenue	43	n/a	-	n/a	834	n/a	-	n/a	(877)	n/a	-	n/a
Total Revenue	73	n/a	12,777	n/a	4,623	n/a	12,396	n/a	(877)	n/a	28,992	n/a
Profit / (Loss) before taxation	(133)	n/a	(24)	n/a	(106)	n/a	4,376	n/a	(13)	n/a	4,100	n/a
Less: Taxation	-	-	-	-	-	-	-	-	-	-	(1,166)	n/a
Consolidated Profit / (Loss) after taxation	-	-	-	-	-	-	-	-	-	-	2,934	n/a

Note:

There is no preceding year corresponding quarter in the current reporting quarter due to the change of financial year end from 1 Jan 2024 - 31 December 2024 (12 months) to 1 Jan 2024 - 30 Jun 2025 (18 months).

A10. Property, Plant & Equipment (“PPE”)

The PPE of the Group have been brought forward from previous annual audited accounts as of 30 June 2025.

- i. The Group does not revalue the property, plant and equipment for the current quarter under review.
- ii. There was no impairment of property, plant and equipment assets in the quarter under review.

A11. Subsequent material events

There are no other subsequent material events as of the date of this announcement.

A12. Changes in the composition of the Group

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

A13. Changes in contingent assets or contingent liabilities

There were no material changes to the contingent assets or contingent liabilities disclosed since the last annual financial report for the financial period ended 30 June 2025, up to the date of the issue of this quarterly report.

A14 Capital commitments

The capital expenditures approved and contracted but not recognised in the financial statements as of 30 September 2025:

	RM'000
Approved and contracted for Property, plant and equipment	RM479

PARAGON UNION BERHAD
(Company No. 199401000779(286457-V))
Quarterly announcement for the quarter ended 30 September 2025

A15 Significant Related Party Transactions (“RRPTs”)

a. RRPTs outside the mandated circular

There were no RRPTs outside the mandated circular as of the reporting quarter from 1 July 2025 to 30 September 2025.

b. RRPTs within the mandated circular

On the RRPTs circular issued below.

	RRPTs Circular date	Shareholders' approved date	Remarks
1	30 April 2024	26 June 2024	lapsed
2	24 December 2024	9 January 2025	Mandated until the conclusion of the next upcoming Annual General Meeting (“AGM”), 28 November 2025
3	31 October 2025	-	For shareholders' approval at the upcoming AGM, 28 November 2025

There are no RRPTs whose transacted value exceeded the budgeted/estimated value as of the shareholders' mandated RRPTs Circular up to the date of this quarterly report.

Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad

B1. Review of performance

Group Performance

Description	(unaudited) 3 months Current Period to date 30/9/2025 RM'000	3 months Preceding Period To date 30/9/2024 RM'000	Increase/(Decrease)	
			RM'000	%
Revenue	28,992	n/a	-	-
Profit / (Loss) before taxation	4,100	n/a	-	-

In this three (3) month reporting quarter, the Group registered a revenue of RM28.99 million with a profit before taxation of RM4.10 million.

The automotive segment registered revenue of RM12.78 million with a loss before taxation of RM24,000, the commercial segment registered revenue of RM3.79 million with a loss before taxation of RM106,000 and the recycling segment registered a revenue of RM12.40 million with a profit before taxation of RM4.38 million.

Due to a change in the financial year-end from 31 December 2024 (12 months) to 30 June 2025 (18 months), there is no comparison of the corresponding quarter ending 30 September 2025.

PARAGON UNION BERHAD
(Company No. 199401000779(286457-V))
Quarterly announcement for the quarter ended 30 September 2025

B2. Comparison with the immediate preceding quarter's result

Group Performance

Description	3 months Current Quarter 30/9/2025 RM'000	(restated) 3 months Immediate Preceding Quarter 30/6/2025 RM'000	Increase/(Decrease)	
			RM'000	%
Revenue	28,992	24,467	4,525	18.49%
Profit / (Loss) before taxation	4,100	576		

The Group recorded revenue of RM28.99 million in the current quarter compared with the immediate preceding quarter of RM24.47 million, an increase of 18.49%. The Group registered a profit before taxation of RM4.10 million in the current quarter, as compared to the immediate preceding quarter's profit before taxation of RM0.58 million.

The comparison of Group performance for the current and the immediate preceding quarter can be identified as follows:

- i. The automotive segment recorded a higher revenue of RM12.78 million as compared to revenue in the immediate preceding quarter of RM11.08 million. The segment made a lower losses before taxation of RM24,000 compared to the immediate preceding quarter loss before taxation of RM0.98 million.
- ii. The commercial segment recorded a lower revenue of RM3.79 million compared to revenue in the immediate preceding quarter of RM3.86 million. The segment made a marginal loss before taxation of RM106,000 compared to the immediate preceding quarter's loss before taxation of RM8,000.
- iii. The Recycling segment recorded a revenue of RM12.40 million in the current quarter compared to revenue in the immediate preceding quarter of RM9.51 million. The segment made a profit before taxation of RM4.37 million compared to the immediate preceding quarter's profit before taxation of RM1.74 million.

B3. Prospects for the current financial year

i. Automotive Segment

The automotive segment is involved in automotive NVH and carpet manufacturing and has been contributing noteworthy revenue to the Group. The prospect of this segment would depend on the volume of vehicles produced and assembled by our clients. Based on the MAA publication released on 21 October 2025, the produced volume has declined by 6.90% to 552,129 units.

Nevertheless, in the recent Budget 2026, the government is giving a matching grant of RM4,000 to car owners who replace old vehicles of more than 20 years with a new Proton or Produa may stimulate growth in sales for the national car. Furthermore, Bank Negara Malaysia has kept the overnight policy rate (OPR) unchanged at 2.75% which can offer and influence, among others, banks' lending and financing rates that may impact consumer spending, including motor vehicles.

The recent strengthening of the Malaysian Ringgit enables the Group to reduce its imported raw material costs. The Group will continue to improve production efficiency and secure new orders and customers for automotive carpets and NVH components.

ii. Commercial Carpet Segment

The Commercial carpet segment is involved in commercial carpet manufacturing and trading. The Group has been supplying commercial carpets to hotels, commercial buildings, offices and mosques. The supply of commercial carpets is related to the vibrancy and growth of the construction industry.

Recent publications highlighted that the construction sector has sustained momentum growth that reached RM158.1 billion in 2024 (2023: RM132.2 billion) (Business Time, 2025). In the year 2025, the Group foresee the construction sector will continue to give positive growth to the commercial carpet business unit.

iii. Recycling Segment

The Group completed the acquisition of 51% of Metahub Industries Sdn Bhd on 30 December 2024. The Group expect Metahub to contribute positively to the group's performance going forward.

B4. Explanatory notes on variances with profit forecasts or profit guarantees

The Group did not issue any profit forecast and/or profit guarantee in any form of public documentation and/or make any announcement.

5. Taxation

The tax provided in the current quarter and the cumulative 3 months for the financial period ending 30 September 2025.

	Current Quarter	Cumulative Period To-Date
	(3 months) 30 September 2025	(3 months) 30 September 2025
	RM'000	RM'000
Taxation		
(Addition) / subtraction of current year taxation	(1,136)	(1,136)
Deferred taxation	(30)	(30)
s Total	(1,166)	(1,166)

The current year taxation provided in the financial statement is for the positive-earning entity.

B6. Status of Corporate Proposals

On 10 September 2025, the Company entered into a conditional share sale agreement ("SSA") to dispose of 100% equity interest in Paragon Car Carpets & Components Sdn Bhd ("PCCC") for consideration of RM13.42 million (the consideration is to be adjusted in accordance with the terms of the SSA), and the consideration to be satisfied entirely via cash.

Save as above, there are no corporate proposals announced and not completed as of the date of this announcement.

B7. Long-Term Incentive Scheme ("LTIS")

In the Company announcement made on 7 October 2022, the Company proposed to undertake an LTIS of up to 15% of the total number of issued PUB Shares (excluding treasury shares) to eligible employees, executive directors and non-executive

PARAGON UNION BERHAD
(Company No. 199401000779(286457-V))
Quarterly announcement for the quarter ended 30 September 2025

directors. A circular was issued on 20 December 2022 and approved by shareholders on 6 January 2023. The effective date for the implementation of the LTIS is 20 April 2023 and was announced on the even date.

As of the effective date of 20 April 2023 to the current reporting date, there were no share options and share grant allocations and/or exercises by the employees, executive directors and non-executive directors.

B8. Utilisation proceeds from the corporate proposal

There is no utilisation of proceeds from corporate proposals not completed and/or presented as of the date of this announcement.

B9. Profit / (Loss) before taxation

Profit / (Loss) before taxation is derived after crediting)/ or charging the following:

Description	Current Quarter (3 months) 30 September 2025 RM'000	Cumulative Period To-Date (3 months) 30 September 2025 RM'000
Other Incomes		
- Insurance compensation received	13	13
- Non-operation income	11	11
- Interest income	7	7
- Bad debts recovered	25	25
Interest expenses	(351)	(351)
Depreciation and amortisation of PPE	(1,236)	(1,236)

B10. Details of treasury shares

There is no treasury share held by the Company as of 30 September 2025.

PARAGON UNION BERHAD
(Company No. 199401000779(286457-V))
Quarterly announcement for the quarter ended 30 September 2025

B11. Group borrowings

The total group borrowings are as follows:

		As at 30 September 2025 RM'000	(Audited) As at 30 June 2025 RM'000
Short Term (Current)			
Non-secured:	Leases	457	437
Secured:	Hire Purchase	1,282	1,245
	Trade facilities (denominated in RM)	1,355	950
	Trade facilities (denominated in foreign currency)	1,408	1,837
	Bank Overdraft	5,763	6,609
	Term loans	236	234
Sub-total		10,501	11,312
Long-term (Non-Current)			
Non-secured:	Leases	356	368
Secured:	Hire Purchase	3,881	4,134
	Term loans	4,587	4,646
Sub-total		8,824	9,148
Total		19,325	20,460

Trade facilities denominated in foreign currency included in the above borrowings are as follows:

		As at 30 September 2025 RM'000	(Audited) As at 30 June 2025 RM'000
Secured:	Trade facilities (denominated in USD)	607	705
	Trade facilities (denominated in RMB)	801	1,132
Sub-total		1,408	1,837

B 12. Derivatives

There were no derivatives entered by the Group as of 30 September 2025.

PARAGON UNION BERHAD
(Company No. 199401000779(286457-V))
Quarterly announcement for the quarter ended 30 September 2025

B13. Changes in material litigation

There was no material litigation for the current quarter under review as of 28 November 2025.

B14. Dividends payable

The Board does not recommend any dividend in the current quarter under review (30 June 2025: Nil).

B15. Earnings/(Loss) per share

The basic earnings/loss per share ("EPS") is derived by dividing profit or loss for the financial year attributable to the owner of the Company by 101,117,788 ordinary shares of the Company (Total shares issued as of 30 June 2025: 101,117,788)

	Individual Quarter (3 months)		Cumulative Period (3 months)	
	Current Period Quarter 30 September 2025 RM'000	Preceding Period Quarter 30 September 2024 RM'000	Current Year To-Date 30 September 2025 RM'000	Preceding Year-To- Date 30 September 2024 RM'000
i)Earnings				
Profit /(loss) for the year attributable to the owner of the company (RM'000)	1,156	n/a	1,156	n/a
ii) the Weighted average number of ordinary shares				
The weighted average number of shares in issue ('000)	101,118	n/a	101,118	n/a
Basic earnings/loss per share (sen)	1.14	n/a	1.14	n/a

Note.

1. The diluted earnings/(loss) per share is not disclosed as the Group does not have any dilutive potential ordinary shares.
2. There is no preceding year corresponding quarter in the current reporting quarter due to the change of financial year end from 1 Jan 2024 - 31 December 2024 (12 months) to 1 Jan 2024 - 30 Jun 2025 (18 months).

B16. Authorisation for Issue

The unaudited interim financial statements for the year were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 28 November 2025.