



## **CBH ENGINEERING HOLDING BERHAD**

Registration No. 202301050313 (1544227-V)  
(Incorporated in Malaysia under Companies Act 2016)

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

*Mercury Securities Sdn Bhd ("Mercury Securities"), being the Sponsor, was responsible for the admission of CBH Engineering Holding Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 16 January 2025.*

*Mercury Securities assumes no responsibility for the contents of the unaudited interim financial report for the second quarter ended 30 June 2025.*

# CBH ENGINEERING HOLDING BERHAD

Registration No. 202301050313 (1544227-V)

(Incorporated in Malaysia)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup> FOR THE SECOND QUARTER ENDED 30 JUNE 2025

	Note	Individual Quarter		Cumulative Quarter	
		Unaudited	Unaudited	Unaudited	Unaudited
		30.06.2025	30.06.2024 <sup>(2)</sup>	30.06.2025	30.06.2024 <sup>(2)</sup>
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	59,679	N/A	96,115	N/A
Cost of sales		(43,330)	N/A	(69,009)	N/A
<b>Gross profit</b>		<b>16,349</b>	<b>N/A</b>	<b>27,106</b>	<b>N/A</b>
Other income		134	N/A	209	N/A
Administrative expenses		(3,566)	N/A	(7,290)	N/A
Other expenses		(1)	N/A	(15)	N/A
Net gain on impairment of financial assets		301	N/A	301	N/A
<b>Profit from operations</b>		<b>13,217</b>	<b>N/A</b>	<b>20,311</b>	<b>N/A</b>
Finance income		1,003	N/A	1,452	N/A
Finance costs		(23)	N/A	(47)	N/A
<b>Profit before tax</b>	B12	<b>14,197</b>	<b>N/A</b>	<b>21,716</b>	<b>N/A</b>
Taxation	B5	(4,091)	N/A	(5,875)	N/A
<b>Profit for the financial period, representing total comprehensive income for the financial period</b>		<b>10,106</b>	<b>N/A</b>	<b>15,841</b>	<b>N/A</b>
<b>Total comprehensive income attributable to :</b>					
Owners of the company		10,106	N/A	15,841	N/A
<b>Earnings per ordinary shares (sen) <sup>(3)(4)</sup></b>					
Basic and diluted	B11	0.54	N/A	0.84	N/A

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup> FOR THE SECOND QUARTER ENDED 30 JUNE 2025 (CONT'D)

Notes :

- 1 The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
- 2 This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities"). As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative period concerned.
- 3 Computed based on profit attributable to owners of the Company divided by the Company's total number of 1,880,896,393 ordinary shares.
- 4 The diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options at the end of the reporting quarter and period.

N/A Not applicable.

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# CBH ENGINEERING HOLDING BERHAD

Registration No. 202301050313 (1544227-V)  
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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION <sup>(1)</sup> AS AT 30 JUNE 2025

	Unaudited 30.06.2025 RM'000	Audited 31.12.2024 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	3,568	3,567
Deferred tax assets	2,932	2,932
	<u>6,500</u>	<u>6,499</u>
<b>Current assets</b>		
Trade receivables	42,349	32,298
Contract assets	22,058	75,198
Other receivables	2,564	6,451
Tax recoverable	728	254
Short term investments	1,007	-
Fixed deposits with licensed banks	23,119	14,893
Cash and bank balances	146,075	23,973
<b>Total current assets</b>	<u>237,900</u>	<u>153,067</u>
<b>Total assets</b>	<u><b>244,400</b></u>	<u><b>159,566</b></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	138,008	57,143
Merger deficit	(55,043)	(55,043)
Retained earnings	112,921	97,080
<b>Total equity</b>	<u><b>195,886</b></u>	<u><b>99,180</b></u>
<b>Non-current liability</b>		
Lease liabilities	<u>1,669</u>	<u>1,732</u>

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION <sup>(1)</sup> AS AT 30 JUNE 2025 (CONT'D)

	Unaudited 30.06.2025 RM'000	Audited 31.12.2024 RM'000
<b>EQUITY AND LIABILITIES (CONT'D)</b>		
<b>Current liabilities</b>		
Trade payables	30,738	37,623
Contract liabilities	12,782	3,410
Other payables	2,054	16,157
Loan and borrowings	-	100
Lease liabilities	829	683
Tax payable	442	681
	<u>46,845</u>	<u>58,654</u>
<b>Total liabilities</b>	<b>48,514</b>	<b>60,386</b>
<b>Total equity and liabilities</b>	<b>244,400</b>	<b>159,566</b>
<b>Net assets per share (RM) <sup>(2)</sup></b>	<b>0.10</b>	<b>0.05</b>

Notes :

- 1 The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
- 2 Computed based on total equity attributable to owners of the Company divided by the Company's total number of 1,880,896,393 ordinary shares.

# CBH ENGINEERING HOLDING BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY <sup>(1)</sup> FOR THE SECOND QUARTER ENDED 30 JUNE 2025

	Share capital RM'000	Merger deficit RM'000	Retained earnings RM'000	Total equity RM'000
<b>At 1 January 2025</b>	<b>57,143</b>	<b>(55,043)</b>	<b>97,080</b>	<b>99,180</b>
Profit for the financial period, representing total comprehensive income for the financial period	-	-	15,841	15,841
<b>Transactions with owners :</b>				
Issuance of shares	83,440	-	-	83,440
Share issuance expenses	(2,575)	-	-	(2,575)
<b>At 30 June 2025 (Unaudited)</b>	<b>138,008</b>	<b>(55,043)</b>	<b>112,921</b>	<b>195,886</b>

### Notes :

- 1 The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
- 2 This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

# CBH ENGINEERING HOLDING BERHAD

Registration No. 202301050313 (1544227-V)  
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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS <sup>(1)</sup> FOR THE SECOND QUARTER ENDED 30 JUNE 2025

	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(2)</sup> RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	21,716	N/A
Adjustments for :		
Depreciation of property, plant and equipment	630	N/A
Property, plant and equipment written off	5	N/A
Gain on disposal of property, plant and equipment	(65)	N/A
Gain on early termination of lease contracts	(1)	N/A
Fair value gain on other investments	(6)	N/A
Reversal of expected credit loss on trade receivables	(301)	N/A
Interest income	(1,452)	N/A
Interest expenses	64	N/A
Operating profit before working capital changes	20,590	N/A
Changes in working capital :		
Receivables	(5,863)	N/A
Payables	(20,988)	N/A
Net contract balances	62,512	N/A
	35,661	N/A
Cash from operations	56,251	N/A
Interest received	1,268	N/A
Tax paid	(6,592)	N/A
Tax refunded	4	N/A
Net cash from operating activities	50,931	N/A
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(206)	N/A
Proceeds from disposal of property, plant and equipment	129	N/A
Net changes in other investments	6	N/A
Interest received	184	N/A
Net cash from investing activities	113	N/A

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS <sup>(1)</sup> FOR THE SECOND QUARTER ENDED 30 JUNE 2025 (CONT'D)

	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(2)</sup> RM'000
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown of bankers' acceptance	91	N/A
Interest paid	(64)	N/A
Placement of fixed deposits pledged with licensed banks	(8,201)	N/A
Proceeds from issuance of shares, net of share issuance expenses	80,865	N/A
Repayments of lease liabilities	(410)	N/A
Repayments of bankers' acceptance	(191)	N/A
Net cash from financing activities	<u>72,090</u>	<u>N/A</u>
Net cash increase in cash and cash equivalents	123,134	N/A
Cash and cash equivalents at beginning of the financial period	<u>27,414</u>	<u>N/A</u>
<b>Cash and cash equivalents at end of the financial period</b>	<b><u>150,548</u></b>	<b><u>N/A</u></b>
<b>Cash and cash equivalents at end of the financial period comprise of :</b>		
Cash and bank balances	146,075	N/A
Fixed deposits with licensed banks	23,119	N/A
Short term investments	<u>1,007</u>	<u>N/A</u>
	170,201	N/A
Less : Fixed deposits pledged with licensed banks	<u>(19,653)</u>	<u>N/A</u>
	<b><u>150,548</u></b>	<b><u>N/A</u></b>



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## **UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS <sup>(1)</sup> FOR THE SECOND QUARTER ENDED 30 JUNE 2025 (CONT'D)**

Notes :

- 1 The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
- 2 This interim financial report for the second quarter ended 30 June 2025 is being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

N/A Not applicable.

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# CBH ENGINEERING HOLDING BERHAD

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## **A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING**

### **A1 Basis of preparation**

The interim financial statements of CBH Engineering Holding Berhad ("CBH" or the "Company") and its subsidiaries ("Group") are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting, IAS 34: Interim Financial Reporting and Rule 9.22 and Appendix 9B of Listing Requirements.

This interim financial report for the second quarter ended 30 June 2025 being announced by the Group in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

The interim financial report should be read in conjunction with the Company's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

### **A2 Statement of compliance**

The accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the preparation of the Group's audited financial statements for the financial year ended 31 December 2024, save for the following:

#### **Adoption of amended standards**

The Group has adopted the following amendments to MFRS issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for current financial period:

Amendments to MFRS 121

Lack of Exchangeability

The adoption of the amendments to MFRS did not have any significant impact on the consolidated financial statements of the Group.

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## **A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)**

### **A2 Statement of compliance (Cont'd)**

#### **Standards issued but not yet effective**

		<u>Effective date</u>
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial instruments	1 January 2026
Amendments to MFRS 1 Amendments to MFRS 7 Amendments to MFRS 9 Amendments to MFRS 10 Amendments to MFRS 107	Annual Improvements Volume 11	1 January 2026
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature-dependent Electricity	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability : Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

The Group intends to adopt the above new and amendments to MFRS when they become effective.

The initial applications of the above-mentioned new and amendments to MFRS are not expected to have any significant impacts on the financial statements of the Group.

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

The audited financial statements of the Group for the financial year ended 31 December 2024 were not subject to any qualification.

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

The Group's business operations for the current financial quarter under review were not affected by any seasonal or cyclical factors.

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## **A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)**

### **A5 Unusual items affecting assets, liabilities, equity, net income or cash flows**

There were no items or events that arose, which affected the assets, liabilities, equity, net income or cash flows of the Group, that are unusual by reason of their nature, size or incidence for the financial quarter under review.

### **A6 Material changes in estimates**

There were no material changes in estimates which have a material effect on the results for the financial quarter under review.

### **A7 Debt and equity securities**

There was no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial quarter under review.

### **A8 Dividend paid**

There was no dividend paid during the current financial quarter under review.

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## A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134 INTERIM FINANCIAL REPORTING (CONT’D)

### A9 Segment information

The segmental reporting of the Group's revenue for the financial quarter and period is as follows:

	Individual Quarter				Cumulative Quarter			
	Unaudited		Unaudited		Unaudited		Unaudited	
	30.06.2025		30.06.2024 <sup>(1)</sup>		30.06.2025		30.06.2024 <sup>(1)</sup>	
	RM'000	%	RM'000	%	RM'000	%	RM'000	%
<b>Revenue by business activities</b>								
M&E Systems	59,437	99.59	N/A	N/A	95,867	99.74	N/A	N/A
M&E Maintenance	242	0.41	N/A	N/A	248	0.26	N/A	N/A
<b>Total revenue</b>	<b>59,679</b>	<b>100.00</b>	<b>N/A</b>	<b>N/A</b>	<b>96,115</b>	<b>100.00</b>	<b>N/A</b>	<b>N/A</b>

Notes :

- 1 This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

N/A Not applicable

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## **A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)**

### **A10 Valuation of property, plant and equipment, and investment properties**

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

### **A11 Significant events subsequent to the end of the interim financial period**

There were no other material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

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

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

### **A13 Fair value of financial instruments**

There were no gain or loss arising from fair value changes of financial assets and liabilities for the current financial quarter under review.

### **A14 Capital commitments**

There were no capital commitments at the end of the financial quarter under review.

### **A15 Contingent assets and contingent liabilities**

There were no contingent assets or contingent liabilities at the end of the financial quarter under review.

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## A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)

### A16 Related party transactions

The related party transactions of the Group have been entered into in the normal course of business. Listed below are the transactions with related parties of the Group during the current financial quarter under review:

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(1)</sup> RM'000	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(1)</sup> RM'000
<b>Transaction with a company in which the directors have interest:</b>				
Rental of office charged by	24	N/A	48	N/A
<b>Transaction with related parties:</b>				
Rental of hostel charged by	6	N/A	9	N/A
<b>Transaction with a Director:</b>				
Rental of office charged by	24	N/A	48	N/A
Rental of office charged by (MFRS 16)	<u>1</u>	<u>N/A</u>	<u>3</u>	<u>N/A</u>

Notes :

- This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

N/A Not applicable.

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## B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

### B1 Review of financial performance

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(1)</sup> RM'000	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(1)</sup> RM'000
Revenue	59,679	N/A	96,115	N/A
Gross profit	16,349	N/A	27,106	N/A
Profit before tax	14,197	N/A	21,716	N/A
Profit after tax	10,106	N/A	15,841	N/A

Notes :

- 1 This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

N/A Not applicable.

The Group recorded revenue of RM59.68 million for the current financial quarter ended 30 June 2025 derived from the M&E systems, which contributed to RM59.44 million or 99.59% of the total Group's revenue.

The Group registered a profit before tax ("PBT") and PBT margin of RM14.20 million and 23.79% respectively in the current financial quarter.

The Group registered a profit after tax ("PAT") and PAT margin of RM10.11 million and 16.94% respectively in the current financial quarter after deducting tax expenses of RM4.09 million.

### B2 Variation of results against preceding quarter

	Individual Quarter		Variance	
	Unaudited 30.06.2025 RM'000	Unaudited 31.03.2025 RM'000	RM'000	%
Revenue	59,679	36,436	23,243	63.79%
Profit before tax	14,197	7,519	6,678	88.82%
Profit after tax	10,106	5,735	4,371	76.22%



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## **B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)**

### **B2 Variation of results against preceding quarter (Cont'd)**

The Group's revenue increased by RM23.24 million or 63.79% to RM59.68 million in the current financial quarter ended 30 June 2025 as compared to RM36.44 million in the preceding financial quarter ended 31 March 2025. The increase in revenue was mainly due to certain projects from M&E systems which were at the early stage of execution during the first quarter ended 31 March 2025 have reached the billing milestones and consequently, contributed to the recognition of the Group's revenue in the current quarter.

The Group's PBT increased by RM6.68 million or 88.82% to RM14.20 million in the current financial quarter ended 30 June 2025 as compared to the preceding financial quarter ended 31 March 2025. This increase in the Group's PBT is primarily attributed to the increase in the Group's revenue during the current financial quarter.

### **B3 Prospect**

The Group remains cautiously optimistic about its prospects in the power distribution systems industry, supported by its competitive positioning, solid business fundamentals, and a favourable general industry outlook.

This Group's positive outlook is further reinforced by its recent success in securing additional two sizeable projects with a combined value of approximately RM366.65 million. As at the date of this announcement, the Group's outstanding order book stands at around RM449.09 million, providing favourable visibility to the Group's performance in the near term.

The strategic utilisation of Initial Public Offering ("IPO") proceeds is expected to support the Group's next phase of growth. The Group continues to actively pursue opportunities across both data centre (DC) and non-DC segments and barring any unforeseen circumstances, the Group anticipates favourable outcomes in the coming quarters.

The Group anticipates maintaining a resilient performance for the financial year ending 31 December 2025. The Group is confident in its long-term growth outlook remains encouraging, driven by its solid execution capabilities and continued positive momentum in the industry.

### **B4 Profit forecast**

The Group did not issue any profit forecast or guarantee during the current financial quarter under review.

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## B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

### B5 Taxation

	Individual Quarter		Cumulative Quarter	
	Unaudited	Unaudited	Unaudited	Unaudited
	30.06.2025	30.06.2024 <sup>(1)</sup>	30.06.2025	30.06.2024 <sup>(1)</sup>
	RM'000	RM'000	RM'000	RM'000
In respect of the current period :				
Current year provision	4,091	N/A	5,875	N/A
<b>Effective tax rate (%)</b>	<b>28.82%</b>	<b>N/A</b>	<b>27.05%</b>	<b>N/A</b>

Notes :

- 1 This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

N/A Not applicable.

The effective tax rate for the current quarter was 28.82% which was higher than the statutory tax rate of 24% mainly due to non-deductible expenses which include listing expenses and professional fees.

### B6 Status of corporate proposals

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

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## B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

### B7 Utilisation of proceeds raised from public issue

In conjunction with the IPO, the Company raised gross proceeds from the public issue amounting to RM83.44 million.

The gross proceeds are intended to be utilised in the following manner:

Purposes	IPO Proceeds RM'000	Actual Utilisation RM'000	Balance of IPO Proceeds Unutilised RM'000	Time Frame for the Utilisation of IPO Proceeds
(i) Business expansion:				
(a) Procurement of equipment and components for future projects	38,504	37,884	620	Within 3 years
(b) Payment to subcontractors for future projects	18,480	5,192	13,288	Within 1.5 years
(c) Bank guarantees for future projects	17,300	7,371	9,929	Within 3 years
(d) Recruitment of engineers and other personnel	3,456	23	3,433	Within 2 years
(ii) Estimated listing expenses	5,700	5,700	-	Within 1 month
	<b>83,440</b>	<b>56,170</b>	<b>27,270</b>	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Company's Prospectus dated 20 December 2024 pursuant to its IPO.

### B8 Lease liabilities

The Group's lease liabilities are as follows:

	Payable within 12 months RM'000	Payable after 12 months RM'000	Total outstanding RM'000
Lease liabilities	829	1,669	2,498

The Group leases various properties and motor vehicles. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

The lease liabilities are denoted in local currency.

# CBH ENGINEERING HOLDING BERHAD

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## B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

### B9 Material litigations

As at the date of this report, the Group is not engaged in any material litigation.

### B10 Proposed dividend

There was no dividend that has been declared or recommended for payment by the Board of Directors of the Company during the financial quarter under review.

### B11 Basic and diluted earnings per share

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025	Unaudited 30.06.2024 <sup>(1)</sup>	Unaudited 30.06.2025	Unaudited 30.06.2024 <sup>(1)</sup>
Net profit for the period attributable to ordinary equity holders of the Company (RM'000)	10,106	N/A	15,841	N/A
Number of shares in issue ('000)	1,880,896	N/A	1,880,896	N/A
Basic and diluted earnings per share <sup>(2)</sup> (sen)	0.54	N/A	0.84	N/A

Notes :

- 1 This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.
- 2 The basic earnings per share is computed based on profit after tax attributable to owners of the Company and divided by the Company's total number of 1,880,896,393 ordinary shares. No diluted earnings per share is computed as the Company does not have dilutive potential ordinary shares as at the end of the financial quarter and period.

N/A Not applicable.

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## B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

### B12 Notes to the Statement of Profit or Loss and other Comprehensive Income

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(1)</sup> RM'000	Unaudited 30.06.2025 RM'000	Unaudited 30.06.2024 <sup>(1)</sup> RM'000
<b>The following amounts have been included in arriving at profit before tax:</b>				
Depreciation of property, plant and equipment	314	N/A	630	N/A
Finance costs	23	N/A	47	N/A
Finance costs recognised in cost of sales	8	N/A	17	N/A
Property, plant and equipment written-off	-	N/A	5	N/A
Short term leases	285	N/A	605	N/A
<b>and after crediting:</b>				
Fair value gain on other investments	6	N/A	6	N/A
Gain on early termination of lease contracts	-	N/A	1	N/A
Gain on disposal of property, plant and equipment	74	N/A	65	N/A
Realised gain on foreign currency exchange	36	N/A	36	N/A
Interest income	1,003	N/A	1,452	N/A

Notes :

- 1 This interim financial report for the second quarter ended 30 June 2025 being announced in compliance with the Listing Requirements of Bursa Securities. As such, there are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative quarter and period concerned.

N/A Not applicable.

BY ORDER OF THE BOARD  
CBH ENGINEERING HOLDING BERHAD  
DATE : 20 AUGUST 2025