



KHPT HOLDINGS BERHAD
(Registration No.: 201901005770 (1315097-M))
Incorporated in Malaysia

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED
31 MARCH 2025**

KHPT HOLDINGS BERHAD

Registration No.: 201901005770 (1315097-M)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾⁽²⁾**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited Preceding Year	Unaudited	Unaudited Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	RM'000	RM'000	RM'000	RM'000
Revenue	23,125	N/A	23,125	N/A
Cost of sales	(20,879)	N/A	(20,879)	N/A
Gross profit	2,246	N/A	2,246	N/A
Other income	262	N/A	262	N/A
Administrative expenses	(1,329)	N/A	(1,329)	N/A
Other expenses	(211)	N/A	(211)	N/A
Profit before taxation	968	N/A	968	N/A
Income tax expense	(357)	N/A	(357)	N/A
Profit after taxation	611	N/A	611	N/A
Other comprehensive income	-	N/A	-	N/A
Total comprehensive income for the financial period	611	N/A	611	N/A
Profit after taxation/Total comprehensive income attributable to:-				
- Owners of the Company	611	N/A	611	N/A
Earnings per share (sen)				
- Basic/Diluted ⁽³⁾	0.15	N/A	0.15	N/A

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Registration No.: 201901005770 (1315097-M)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾⁽²⁾**

Notes:

1. The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
2. This is the fourth interim financial report for the first quarter ended 31 March 2025 being announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter available as no interim financial report is prepared for the comparative financial period concerned.
3. The Group has not issued any dilutive potential ordinary shares and hence, the diluted earnings per share is equal to the basic earnings per share.

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Registration No.: 201901005770 (1315097-M)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025⁽¹⁾

	Unaudited As at 31-Mar-25 RM'000	Audited As at 31-Dec-24 RM'000
ASSETS		
NON-CURRENT ASSET		
Property, plant and equipment	23,123	23,380
CURRENT ASSETS		
Inventories	3,610	2,385
Trade receivables	11,466	13,389
Other receivables, deposits and prepayments	1,032	961
Current tax assets	1,044	756
Fixed deposits with licensed banks	20,400	10,333
Cash and bank balances	16,266	27,302
	<hr/> 53,818	<hr/> 55,126
TOTAL ASSETS	<hr/> 76,941	<hr/> 78,506
EQUITY AND LIABILITIES		
EQUITY		
Share capital	51,746	51,746
Invested capital	-	-
Merger deficit	(31,474)	(31,474)
Retained profits	35,635	35,024
	<hr/> 55,907	<hr/> 55,296
LIABILITIES		
NON-CURRENT LIABILITIES		
Lease liabilities	106	-
Term loans	-	-
Deferred tax liabilities	888	888
	<hr/> 994	<hr/> 888

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025⁽¹⁾

	Unaudited As at 31-Mar-25 RM'000	Audited As at 31-Dec-24 RM'000
CURRENT LIABILITIES		
Trade payables	11,296	12,419
Other payable and accruals	4,323	5,145
Bankers' acceptances	4,000	4,100
Lease liabilities	24	-
Term loans	390	651
Current tax liabilities	7	7
	<hr/> 20,040	<hr/> 22,322
TOTAL LIABILITIES	<hr/> 21,034	<hr/> 23,210
TOTAL EQUITY AND LIABILITIES	<hr/> 76,941	<hr/> 78,506
Net assets per ordinary share (RM) ⁽²⁾	<hr/> 0.14	<hr/> 0.14

Notes:

1. The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
2. Net assets per ordinary share is calculated based on the Group's combined issued share capital of 402,386,413 ordinary shares as at 31 March 2025 (31 December 2024: 402,386,413 shares).

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾

	Share capital RM'000	Invested capital RM'000	Merger deficit RM'000	Retained profits RM'000	Total equity RM'000
<u>Unaudited</u>					
Balance at 1 January 2025	51,746	-	(31,474)	35,024	55,296
Profit after taxation/Total comprehensive income for the financial period	<u>-</u>	<u>-</u>	<u>-</u>	<u>611</u>	<u>611</u>
Balance at 31 March 2025	<u>51,746</u>	<u>-</u>	<u>(31,474)</u>	<u>35,635</u>	<u>55,907</u>

Note:

1. The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾**

	Unaudited Current Year-to-date 31-Mar-25 RM'000	Unaudited Preceding Year Year-to-date 31-Mar-24 RM'000
CASH FLOWS FOR OPERATING ACTIVITIES		
Profit before taxation	968	N/A
Adjustments for:-		
Depreciation of property, plant and equipment	433	N/A
Interest expense	54	N/A
Interest income	(233)	N/A
Operating profit before working capital changes	1,222	N/A
Increase in inventories	(1,225)	N/A
Decrease in trade and other receivables	1,922	N/A
Decrease in trade and other payables	(1,945)	N/A
CASH FROM OPERATIONS	(26)	N/A
Income tax paid	(645)	N/A
Interest paid	(54)	N/A
Interest received	163	N/A
NET CASH FOR OPERATING ACTIVITIES	(562)	N/A
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of plant and equipment	(46)	N/A
Addition of fixed deposits with tenure more than 3 months	(67)	N/A
NET CASH FOR INVESTING ACTIVITIES	(113)	N/A
CASH FLOWS FOR FINANCING ACTIVITIES		
Proceeds from bankers' acceptances	3,000	N/A
Repayment of bankers' acceptances	(3,100)	N/A
Repayment of term loans	(261)	N/A
NET CASH FOR FINANCING ACTIVITIES	(361)	N/A
Net decrease in cash and cash equivalents	(1,036)	N/A
Cash and cash equivalents at beginning of the financial period	35,302	N/A
Cash and cash equivalents at end of the financial period	34,266	N/A

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾**

Cash and cash equivalents at the end of the financial period comprise the followings:

	As at	
	Unaudited Current Year-to-date 31-Mar-25 RM'000	Unaudited Preceding Year Year-to-date 31-Mar-24 RM'000
Fixed deposits with licensed banks	20,400	N/A
Cash and bank balances	16,266	N/A
	36,666	N/A
Less: Fixed deposits with tenure more than 3 months	(2,400)	N/A
	34,266	N/A

Note:

1. The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.

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PART A - EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**A1. Basis of Preparation**

The interim financial report of KHPT and its subsidiary company ("**KHPT Group**" or "**Group**") has been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements.

This is the fourth interim financial report on the Group's unaudited consolidated financial results for the first quarter ended 31 March 2025 being announced by the Group in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year's corresponding period.

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

A2. Material Accounting Policy Information

The material accounting policy information and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2024, except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

The Group has adopted the following new accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) for the current financial period:

MFRSs and/or IC Interpretations (including the Consequential Amendments)

Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) did not have any material impact on the Group's consolidated financial statements.

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PART A - EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**A2. Material Accounting Policy Information (cont'd)**

The Group has not applied in advance the following accounting standard(s) and/ or interpretation(s) (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are yet effective for the current financial period:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Annual Improvements to MFRS Accounting Standards - 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

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

A3. Declaration of Audit Qualification

There was no qualification to the audited financial statements of the Company and its subsidiary for the financial year ended 31 December 2024.

A4. Seasonality or Cyclicity of Operations

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

A5. Items of Unusual Nature, Size or Incidence

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

A6. Material changes in Accounting Estimates

There were no material changes in accounting estimates during the current financial quarter and financial year-to-date under review.

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PART A - EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**A7. Debt and Equity Securities**

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter and financial year-to-date under review.

A8. Dividends paid

There were no dividends paid during the current financial quarter and financial year-to-date under review.

A9. Segmental Information

The Group operates predominantly in one business segment in Malaysia. Accordingly, the information by business and geographical segments is not presented.

A10. Valuation of Property, Plant and Equipment

There was no valuation of property, plant and equipment in the current financial quarter and financial year-to-date under review.

A11. Material Subsequent Events

There were no material events subsequent to the end of the current financial quarter to the date of this announcement, which will materially affect the earnings or income of the Group.

A12. Changes in Composition of the Group

There were no other material changes in the composition of the Group for the current financial quarter and financial year-to-date under review.

A13. Contingent Assets and Contingent Liabilities

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A14. Capital Commitment

There were no capital commitments as at the date of this interim financial report.

A15. Related Party Transaction

There were no material related party transactions entered into by the Group during the current financial quarter and financial year-to-date under review.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. Review of Group Performance**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 31-Mar-25 RM'000	Unaudited 31-Mar-24 ⁽¹⁾ RM'000	Unaudited 31-Mar-25 RM'000	Unaudited 31-Mar-24 RM'000
Revenue	23,125	N/A	23,125	N/A
Gross profit	2,246	N/A	2,246	N/A
Profit before taxation	968	N/A	968	N/A
Profit after taxation	611	N/A	611	N/A

Note:

1. This is the fourth interim financial report for the first quarter ended 31 March 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative financial period concerned.

The Group recorded revenue of approximately RM23.13 million for the current financial quarter ended 31 March 2025. This revenue was derived from its sole business segment, which includes the manufacturing and supply of body parts, seat structures, and other components such as engine and absorber parts. The Group achieved this through its strategic focus on supplying to Tier 1 suppliers/manufacturers of local automotive companies, as well as directly to Perodua and Proton.

For the quarter under review, the Group reported a profit before taxation of RM0.97 million after accounting for RM1.33 million in administrative expenses, mainly comprised of staff-related costs and general office expenditures.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B2. Comparison of results against the immediate preceding quarter**

	3 months ended			
	Unaudited	Unaudited		
	31-Mar-25	31-Dec-24	Variance	+/(-) %
	RM'000	RM'000	RM'000	
Revenue	23,125	26,954	(3,829)	(14.21)
Gross profit	2,246	2,574	(328)	(12.74)
Profit/(Loss) before taxation	968	(1,454)	2,422	166.57
Profit/(Loss) after taxation	611	(1,880)	2,491	132.50

The Group recorded a lower revenue of RM23.13 million and gross profit of RM2.25 million in the current financial quarter compared to revenue of RM26.95 million and gross profit of RM2.57 million in the immediate preceding quarter. This was primarily due to a 12.70% decrease in sales volume of automotive parts and components, which fell by 502,546 units to 3,455,794 units compared to the immediate preceding quarter. Sales remained consistent with customers' six-month rolling forecast received in advance.

In the current financial quarter, the Group recorded a profit before taxation of RM0.97 million and a profit after taxation of RM0.61 million. This contrasts with the loss before taxation of RM1.45 million and loss after taxation of RM1.88 million in the immediate preceding quarter. The increase in profit is attributable to the one-off listing expenses of approximately RM3.01 million incurred in the previous quarter.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B3. Prospects

The Board remains confident in the Group's outlook, supported by longstanding relationships with Perodua and Proton, who continue to lead the national market in line with TIV trends. This is expected to contribute positively to the Group's performance.

During the first quarter of 2025, Malaysia's automotive industry demonstrated steady performance in both sales and production. According to the Malaysian Automotive Association (MAA), the Total Industry Volume (TIV) for Q1 2025 reached 177,603 units in production and 188,122 units in sales, in line with the MAA annual TIV forecast of 780,000 units. Perodua and Proton continued to dominate with key models, such as Perodua Axia, Bezza and Proton X50; while non-national brands like Toyota and Honda maintained demand for mid-range sedans and Sport Utility Vehicle (SUV).

The electric vehicle (EV) segment showed significant growth. EV registrations surged by 45.6%, from 4,689 units in Q1 2024 to 6,827 units in Q1 2025. The Proton e.MAS 7 emerged as the best-selling EV during this period, with 1,738 units registered.

Supporting this momentum, Proton commenced construction of an EV plant in Tanjung Malim with a RM82 million investment. The facility is slated for completion by the end of 2025 and will have an initial annual production capacity of 20,000 units annually. It will manufacture multiple models based on the Global Modular Architecture (GMA) platform, beginning with the Proton e.MAS 7, launched in December 2024, the first EV model from a Malaysian automotive brand.

Proton has also outlined plans for a second development phase, aiming to increase the plant's annual production capacity to 45,000 units. Proton's EV initiatives are expected to target both domestic and regional markets. Should export volumes grow, the Group stands to benefit as part of the local supply chain supporting this regional expansion.

Looking ahead, EV demand is expected to rise amid policy shifts, including the end of road tax exemptions in late 2025 and a stable Overnight Policy Rate at 3.00%. While proposed changes to fuel subsidies and a luxury tax could temper demand in higher-end segments, and initiatives such as the RM1,700 minimum wage which effective in February 2025 and Employees Provident Fund (EPF), Account 3 withdrawals are likely to support spending in the affordable segment.

Despite a projected slight contraction in the overall market, growth in EV and affordable vehicle segments is anticipated. Given KHPT's focus on supplying critical components, such as body parts and seat structures, the Group is well-positioned to capitalise on industry trends.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B4. Variance of Actual Profit Forecast Profit**

The Group did not issue any profit forecast or profit guarantee in the current financial quarter and financial year-to-date under review.

B5. Income tax expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited Preceding Year	Unaudited	Unaudited Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	31-Mar-25	31-Mar-24⁽¹⁾	31-Mar-25	31-Mar-24
	RM'000	RM'000	RM'000	RM'000
Current tax expense	357	N/A	357	N/A
(Over)/under provision in the previous financial year	-	N/A	-	N/A
	357	N/A	357	N/A
Deferred tax:-				
- Origination and reversal of temporary differences	-	N/A	-	N/A
- Under/(over) provision in the previous financial year	-	N/A	-	N/A
	-	N/A	-	N/A
	-	N/A	-	N/A
Effective tax rate (%) ⁽²⁾	37	N/A	37	N/A
Statutory tax rate (%)	24	N/A	24	N/A

Notes:

1. This is the fourth interim financial report for the first quarter ended 31 March 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative financial period concerned.
2. For the current financial quarter, the Group's effective tax rate was higher than the statutory tax rate mainly due to certain non-deductible expenses.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B6. Status of Corporate Proposals**

There are no other corporate proposals announced by the Company but not implemented as at the date of this interim financial report.

B7. Utilisation of proceeds from IPO

The status of the utilisation of proceeds from the Initial Public Offering as the date of this interim report is as follows:

Purposes	Estimated timeframe for use from the date of the Listing	Proposed utilisation RM'000	Actual utilisation RM'000	Balance to be utilised RM'000
Capital expenditure:				
- Purchase of press machines	Within 24 months	11,046	-	11,046
- Purchase of automation equipment	Within 24 months	4,500	-	4,500
- Renovation of Factory	Within 24 months	452	-	452
- Purchase of one overhead crane	Within 24 months	368	-	368
Working capital	Within 12 months	705	-	705
Estimated listing expenses	Within 1 month	4,658	4,658	-
		<u>21,729</u>	<u>4,658</u>	<u>17,071</u>

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 19 September 2024.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B8. Borrowings**

	Unaudited 31-Mar-25 RM'000	Audited 31-Dec-24 RM'000
<u>Secured</u>		
Non-current		
Lease liabilities	106	-
Term loans	-	-
	<hr/> 106	<hr/> -
<u>Secured</u>		
Current		
Banker's acceptances	4,000	4,100
Lease liabilities	24	-
Term loans	390	651
	<hr/> 4,414	<hr/> 4,751
Total borrowings	<hr/> 4,520	<hr/> 4,751

B9. Material litigations

As at the date of this interim financial report, there is no material litigation or arbitration by/against the Group, which has a material effect on the financial position of the Group and the Board is not aware of any material proceedings pending or of any fact likely to give rise to any proceedings.

B10. Dividends

There was no dividend declared or recommended for payment by the Board of the Company during the current financial quarter and financial year-to-date under review.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B11. Earnings Per Share (“EPS”)**

The basic and diluted EPS for the current financial quarter and financial year-to-date under review are computed as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited Preceding Year	Unaudited	Unaudited Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	RM'000	RM'000	RM'000	RM'000
Profit attributable to the owners of the Company	611	N/A	611	N/A
Weighted average number of ordinary shares in issue	402,386	N/A	402,386	N/A
Basic/Diluted EPS (sen)	<u>0.15</u>	<u>N/A</u>	<u>0.15</u>	<u>N/A</u>

This is the fourth interim financial report on the Company's consolidated financial results for the first quarter ended 31 March 2025 announced in compliance with Listing Requirements and as such, there are no comparative figures for the preceding year's corresponding period.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B12. Notes to the Consolidated Statement of Profit or Loss and Other Comprehensive Income**

The following items have been charged/(credited) in arriving at the profit before taxation for the current financial quarter and financial year-to-date under review:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited	Unaudited	Unaudited
		Preceding		Preceding
	Current	Year	Current	Year
	Quarter	Corresponding	Year-to-Date	Corresponding
	31-Mar-25	Quarter	31-Mar-25	Year-to-Date
	RM'000	31-Mar-24	RM'000	31-Mar-24
		RM'000		RM'000
<u>After charging/(crediting):</u>				
Depreciation of property, plant and equipment	433	N/A	433	N/A
Equipment written off	-	N/A	-	N/A
- Interest expense on financial liabilities that are not at fair value through profit or loss:				
- Bankers' acceptances	51	N/A	51	N/A
- Lease liabilities	-	N/A	-	N/A
- Term loans	3	N/A	3	N/A
- Bank overdrafts	-	N/A	-	N/A
Net realised (gain)/loss on foreign exchange	7	N/A	7	N/A
Net gain on disposal of plant and equipment	-	N/A	-	N/A
Provision for and write off of receivables	-	N/A	-	N/A
Provision for and write off of inventories	-	N/A	-	N/A
Gain or loss of disposal of quoted or unquoted investments or properties	-	N/A	-	N/A
Impairment of assets	-	N/A	-	N/A
Gain or loss on derivatives	-	N/A	-	N/A
Government grant	-	N/A	-	N/A
Other income:				N/A
- Bank interest earned	(233)	N/A	(233)	N/A
- Others	(29)	N/A	(29)	N/A

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B12. Notes to the Consolidated Statement of Profit or Loss and Other Comprehensive Income (cont'd)

This is the fourth interim financial report on the Company's unaudited combined financial results for the first quarter ended 31 March 2025 announced in compliance with Listing requirements and as such, there are no comparative figures for the preceding year's corresponding period.

**By Order of the Board
KHPT HOLDINGS BERHAD**

Date: 19th May 2025