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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2026

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 2026[1]

	Note	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-26	31-Mar-25	31-Mar-26	31-Mar-25
		RM'000	RM'000	RM'000	RM'000
Revenue		19,010	23,125	19,010	23,125
Cost of sales		(17,083)	(20,879)	(17,083)	(20,879)
Gross profit		1,927	2,246	1,927	2,246
Other income		224	262	224	262
Administrative expenses		(1,400)	(1,329)	(1,400)	(1,329)
Other expenses		(211)	(211)	(211)	(211)
Profit before taxation	B12	540	968	540	968
Income tax expense	B5	(140)	(357)	(140)	(357)
Profit after taxation		400	611	400	611
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		400	611	400	611
Profit after taxation/ Total comprehensive income attributable to:-					
- Owners of the Company		400	611	400	611
Earnings per share (sen)					
- Basic/Diluted[2]	B11	0.10	0.15	0.10	0.15

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 2025 and the accompanying explanatory notes attached in the interim financial report.

2. 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.

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026[1]

	Note	Unaudited As at 31-Mar-26 RM'000	Audited As at 31-Dec-25 RM'000
ASSETS			
NON-CURRENT ASSET			
Property, plant and equipment		22,411	22,814
CURRENT ASSETS			
Inventories		2,842	2,655
Trade receivables		9,387	13,243
Other receivables, deposits and prepayments		4,950	2,314
Current tax assets		1,856	1,508
Fixed deposits with licensed banks		28,240	28,193
Cash and bank balances		5,766	9,486
		53,041	57,399
TOTAL ASSETS		**75,452**	**80,213**
EQUITY AND LIABILITIES			
EQUITY			
Share capital		51,746	51,746
Merger deficit		(31,474)	(31,474)
Retained profits		37,356	36,956
		57,628	57,228
LIABILITIES			
NON-CURRENT LIABILITIES			
Hire purchase payables	B8	167	180
Deferred tax liabilities		950	850
		1,117	1,030

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026[(1)]

	Note	Unaudited As at 31-Mar-26 RM'000	Audited As at 31-Dec-25 RM'000
CURRENT LIABILITIES			
Trade payables		9,877	13,439
Other payable and accruals		3,081	4,970
Bankers' acceptances	B8	3,699	3,497
Hire purchase payables	B8	50	49
		16,707	21,955
TOTAL LIABILITIES		17,824	22,985
TOTAL EQUITY AND LIABILITIES		**75,452**	**80,213**
Net assets per ordinary share (RM)[(2)]		0.14	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 2025 and the accompanying explanatory notes attached in the interim financial report.

2. Net assets per ordinary share is calculated based on the Company's issued share capital of 402,386,413 ordinary shares as at 31 March 2026 (31 December 2025: 402,386,413 shares).

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2026[1]

	Share capital RM'000	Merger deficit RM'000	Retained profits RM'000	Total equity RM'000
Unaudited				
Balance at 1 January 2026	51,746	(31,474)	36,956	57,228
Profit after taxation/Total comprehensive income for the financial period	-	-	400	400
Balance at 31 March 2026	51,746	(31,474)	37,356	57,628

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 2025 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 2026[(1)]

	Unaudited Current Year-to-date 31-Mar-26 RM'000	Unaudited Preceding Year Year-to-date 31-Mar-25 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	540	968
Adjustments for:-		
Depreciation of property, plant and equipment	411	433
Interest expense	44	54
Interest income	(216)	(233)
Operating profit before working capital changes	779	1,222
Increase in inventories	(187)	(1,225)
Decrease in trade and other receivables	1,318	1,922
Decrease in trade and other payables	(5,451)	(1,945)
CASH FOR OPERATIONS	(3,541)	(26)
Income tax paid	(388)	(645)
Interest paid	(42)	(54)
Interest received	118	163
NET CASH FOR OPERATING ACTIVITIES	**(3,853)**	**(562)**
CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES		
Purchase of plant and equipment	(8)	(46)
Uplift/(Addition) of fixed deposits with tenure more than 3 months	1,953	(67)
NET CASH FROM/(FOR) INVESTING ACTIVITIES	**1,945**	**(113)**

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

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED 31 MARCH 2026[(1)]

	Unaudited Current Year-to-date 31-Mar-26 RM'000	Unaudited Preceding Year Year-to-date 31-Mar-25 RM'000
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES		
Proceeds from bankers' acceptances	3,699	3,000
Repayment of bankers' acceptances	(3,497)	(3,100)
Repayment of hire purchase payables	(14)	-
Repayment of term loans	-	(261)
NET CASH FROM/(FOR) FINANCING ACTIVITIES	**188**	**(361)**
Net (decrease)/increase in cash and cash equivalents	(1,720)	(1,036)
Cash and cash equivalents at beginning of the financial period	35,086	35,302
Cash and cash equivalents at end of the financial period	33,366	34,266

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

	As at	
	Unaudited Current Year-to-date 31-Mar-26 RM'000	Unaudited Preceding Year Year-to-date 31-Mar-25 RM'000
Fixed deposits with licensed banks	28,240	20,400
Cash and bank balances	5,766	16,266
	34,006	36,666
Less: Fixed deposits with tenure more than 3 months	(640)	(2,400)
	33,366	34,266

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 2025 and the accompanying explanatory notes attached in the interim financial report.

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 eighth interim financial report on the Group's unaudited consolidated financial results for the first quarter ended 31 March 2026 being announced by the Group in compliance with the Listing Requirements.

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 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 2025, 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 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments
Annual Improvements to MFRS Accounting Standards - Volume 11
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity

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
MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	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 2025.

A4. Seasonality or Cyclicality 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.

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.

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-26 RM'000	Unaudited 31-Mar-25 RM'000	Unaudited 31-Mar-26 RM'000	Unaudited 31-Mar-25 RM'000
Revenue	19,010	23,125	19,010	23,125
Gross profit	1,927	2,246	1,927	2,246
Profit before taxation	540	968	540	968
Profit after taxation	400	611	400	611

During the first quarter, the Group generated revenue of RM19.01 million, representing a decrease of RM4.12 million or 17.81% from RM23.13 million recorded in the corresponding period of the previous financial year. The decrease was primarily attributable to lower production volumes, which declined by 531,486 units to 2,958,218 units, as compared to 3,489,704 units in the corresponding period of 2025.

The lower production volumes were partly affected by the extended festive and holiday period during the quarter, which resulted in temporary production disruptions and lower manufacturing activities, as well as the discontinuation of one of Proton's models at the end of 2025, which was subsequently replaced by a facelift version. As a result, certain components supplied by the Group became obsolete or were not carried over to the facelift model. Nevertheless, the revenue recorded by the Group remained broadly in line with the rolling forecasts received from its customers.

In addition, gross profit decreased from RM2.25 million to RM1.93 million, in line with the lower revenue recorded. Nonetheless, the Group remained profitable during the period. The Group also continued to face cost pressures arising from regulatory changes that took effect from middle of 2025, including the expansion of the SST regime and the introduction of the 2% Employees Provident Fund contribution for non-Malaysian employees.

Despite the decline in revenue and persistent cost pressures, the Group continued to demonstrate resilience in a challenging operating and market environment. This resilience is demonstrated by a slight decrease in profit before tax at RM0.54 million and profit after tax at RM0.40 million, compared with RM0.97 million and RM0.61 million respectively in the corresponding quarter of the previous financial period.

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-26	31-Dec-25	Variance	+/(-)
	RM'000	RM'000	RM'000	%
Revenue	19,010	24,668	(5,658)	(22.94)
Gross profit	1,927	1,434	493	34.38
Profit before taxation	540	485	55	11.34
Profit after taxation	400	156	244	156.41

During the current financial quarter, the Group recorded revenue of RM19.01 million, representing a decrease from RM24.67 million in the immediate preceding quarter. The decline was primarily attributable to lower production volumes and delivery schedules following higher fulfilment in the preceding quarter, as well as the discontinuation of a Proton model at the end of 2025 and its subsequent replacement with a facelift version, as mentioned in Section B1 above. Nevertheless, the impact of the revenue decline was partially mitigated by contributions from new orders secured from a customer during the quarter, as compared to the immediate preceding quarter.

Despite the lower revenue, the Group recorded an improvement in profitability, with gross profit, profit before tax and profit after tax increasing from RM1.43 million, RM0.48 million and RM0.16 million respectively, to RM1.93 million, RM0.54 million and RM0.40 million. The improvement was mainly attributable to lower operating costs, including reduced labour and material costs, which were broadly in line with the lower revenue recorded during the quarter.

Overall, the Group remained profitable during the quarter and continues to focus on prudent financial management and operational efficiency.

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B3. Prospects

The Group Outlook

The Total Industry Volume ("TIV") recorded as at March 2026 stood at 182,113 units, representing a slight decrease of approximately 3.35% from 188,432 units in March 2025. This was mainly attributable to the extended festive and holiday period, including the additional public holiday declared on 20 March 2026, as well as temporary plant shutdowns from both Original Equipment Manufacturers ("OEM") during the period. Consequently, production volume declined by approximately 10% to 159,377 units from 177,603 units recorded in the corresponding quarter of 2025.

Notwithstanding the above, the Malaysian Automotive Association has projected a moderate normalisation of TIV to approximately 790,000 units in 2026, following the record-high base of 820,752 units achieved in 2025. The Group views this as a demand normalisation rather than a structural decline. The upcoming model launches by the OEM, are expected to support production volumes and, in turn, demand for the Group's components.

The Group also remains optimistic about securing new project opportunities from the OEM. Any material developments will be announced in accordance with the applicable listing requirements. Barring any unforeseen circumstances, the board of directors of KHPT ("Board") expects the Group to deliver a satisfactory performance in the financial period ahead. The Group will continue to strengthen its capabilities in higher value-added components to enhance its product mix and margins, while actively engaging with customers and OEM partners to secure participation in new model programmes, thereby supporting revenue recovery and improving order visibility over the medium term.

Proposed Acquisition

The Group has taken a significant strategic step to strengthen its long-term growth platform. On 27 April 2026, the Group entered into a conditional share sale and purchase agreement to acquire 100% of Ngai Cheong Metal Industries Sdn. Bhd. ("NCMI") for a total cash consideration of RM19.50 million ("Proposed Acquisition").

The Proposed Acquisition is expected to enhance the Group's technical capabilities in high-precision metal stamping and tool and die fabrication, while broadening its presence into higher-value precision components for both safety-related automotive applications and the electrical & electronics sector. By integrating NCMI's established customer base and export-oriented operations, the Group aims to reduce its reliance on the domestic automotive market and achieve greater diversification across industries and geographies.

The transaction is supported by robust financial safeguards, including a profit guarantee of RM7.50 million for 3 financial years and a 10-year lease for NCMI's main production facility located in Puchong, Selangor to ensure earnings visibility. The funding of this acquisition will be primarily through the reallocation of RM16.37 million from the initial public offering ("IPO") proceeds, with the balance from internally generated funds and/or bank borrowings.

Barring shareholders' approval at an extraordinary general meeting to be convened, the Group will focus on operational integration, efficiency optimisation, and cross-selling opportunities to translate this acquisition into sustainable earnings growth and long-term shareholder value.

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

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 Current Quarter 31-Mar-26 RM'000	Unaudited Preceding Year Corresponding Quarter 31-Mar-25 RM'000	Unaudited Current Year-to-Date 31-Mar-26 RM'000	Unaudited Preceding Year Corresponding Year-to-Date 31-Mar-25 RM'000
Current tax expense	41	357	41	357
Over provision in the previous financial year	(1)	-	(1)	-
	40	357	40	357
Deferred tax:-				
- for the financial year	100	-	100	-
- Origination and reversal of temporary differences	-	-	-	-
- Under/(Over) provision in the previous financial year	-	-	-	-
	100	-	100	-
	140	357	140	357
Effective tax rate (%)[(1)]	26	37	26	37
Statutory tax rate (%)	24	24	24	24

Note:

1. The Group's effective tax rate for the current financial quarter and period under review was higher than the statutory tax rate of 24% mainly due to tax effects of certain non-allowable expenses.

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

B6. Status of Corporate Proposals

Save as disclosed below, there are no other corporate proposal announced but not completed as at the date of this interim report.

On behalf of the Board, KAF Investment Bank Berhad had announced on 27 April 2026 that the Company proposes to undertake the following;

(i) proposed acquisition by KHPT of 5,000,000 ordinary shares in NCMI, representing 100% equity interest in NCMI, for a total cash consideration of RM19.50 million;

(ii) proposed lease by NCMI of a building located at PT 57121, Jalan Meranti Perdana 2, Taman Perindustrian Meranti Perdana, 47100 Puchong, Selangor (“NCMI Factory”) from Ngai Cheong Realty Sdn Bhd (“NCR”) (“Proposed Lease”);

(iii) proposed diversification of the existing business operations of KHPT Group to include the metal stamping services to non-automotive sectors; and

(iv) proposed variation of proceeds raised from the IPO of the Company pursuant to Rule 8.24 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

In relation to the Proposed Acquisition, KHPT had on 27 April 2026 entered into the following agreements;

(i) conditional share sale and purchase agreement with Chan Chun Kit, Chan Sze Min, Chan Sze See, Chan See Lai, and Chan Yan Ho @ Chan Yan Choy (collectively referred to as the “Vendors”); and

(ii) profit guarantee agreement with the Vendors.

In relation to the Proposed Lease, NCMI had on 27 April 2026 entered into a conditional lease agreement with NCR.

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

B7. Utilisation of IPO proceeds

The status of the utilisation of proceeds from the IPO as the date of this interim report is as follows:

Details of proposed utilisation of proceeds	Proposed utilisation RM'000	Actual utilisation RM'000	Deviation RM'000	Balance unutilised RM'000	Estimated timeframe for utilisation
Capital expenditure:					
- Purchase of press machines	11,046	-	-	11,046	Within 24 months
- Purchase of automation equipment	4,500	-	-	4,500	Within 24 months
- Renovation of Factory	452	-	-	452	Within 24 months
- Purchase of one overhead crane	368	-	-	368	Within 24 months
Working capital	705	705	-	-	Within 12 months
Estimated listing expenses	4,658	4,658	-	-	Within 1 month
	21,729	5,363	-	16,366	

Pursuant to the Company's announcement dated 27 April 2026, the Company proposes to reallocate the unutilised balance of RM16.37 million to part-finance the Proposed Acquisition, subject to the approval of shareholders at the upcoming extraordinary general meeting.

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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-26 RM'000	Audited 31-Dec-25 RM'000
Secured		
Non-current		
Hire purchase payables	167	180
Secured		
Current		
Banker's acceptances	3,699	3,497
Hire purchase payables	50	49
	3,749	3,546
Total borrowings	3,916	3,726

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 Current Quarter 31-Mar-26 RM'000	**Unaudited Preceding Year Corresponding Quarter 31-Mar-25 RM'000**	**Unaudited Current Year-to-Date 31-Mar-26 RM'000**	**Unaudited Preceding Year Corresponding Year-to-Date 31-Mar-25 RM'000**
Profit attributable to the owners of the Company	400	611	400	611
Weighted average number of ordinary shares in issue	402,386	402,386	402,386	402,386
Basic/Diluted EPS[1] (sen)	0.10	0.15	0.10	0.15

Note:

1. 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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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 Current Quarter 31-Mar-26 RM'000	Unaudited Preceding Year Corresponding Quarter 31-Mar-25 RM'000	Unaudited Current Year-to-Date 31-Mar-26 RM'000	Unaudited Preceding Year Corresponding Year-to-Date 31-Mar-25 RM'000
After charging/(crediting):				
Depreciation of property, plant and equipment	411	433	411	433
Equipment written off	-	-	-	-
Interest expense on financial liabilities that are not at fair value through profit or loss:				
- Bankers' acceptances	41	51	41	51
- Hire purchase payables	2	-	2	-
- Lease liabilities	-	-	-	-
- Term loans	1	3	1	3
- Bank overdrafts	-	-	-	-
Deposits written off	-	-	-	-
Net realised (gain)/loss on foreign exchange	(4)	7	(4)	7
Net gain on disposal of plant and equipment	-	-	-	-
Provision for and write off of receivables	-	-	-	-
Provision for and write off of inventories	-	-	-	-
Gain or loss of disposal of quoted or unquoted investments or properties	-	-	-	-
Impairment of assets	-	-	-	-
Gain or loss on derivatives	-	-	-	-
Government grant	-	-	-	-
Other income:				
- Bank interest earned	(216)	(233)	(216)	(233)
- Others	(8)	(29)	(8)	(29)

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

By Order of the Board
KHPT HOLDINGS BERHAD

Date: 19th May 2026