



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

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

**KHPT HOLDINGS BERHAD**

Registration No.: 201901005770 (1315097-M)

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

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited	Unaudited	Unaudited	Audited <sup>(2)</sup>
			Preceding		Preceding
		Current	Year	Current	Year
		Quarter	Corresponding	Year-to-Date	Corresponding
		30-Jun-25	Quarter	30-Jun-25	Year-to-Date
		RM'000	30-Jun-24	RM'000	30-Jun-24
			RM'000		RM'000
Revenue		23,114	23,994	46,239	52,323
Cost of sales		(20,030)	(22,026)	(40,909)	(46,024)
Gross profit		3,084	1,968	5,330	6,299
Other income		273	91	535	164
Administrative expenses		(1,392)	(1,105)	(2,721)	(2,614)
Other expenses		(435)	(154)	(646)	(301)
Profit before taxation	B12	1,530	800	2,498	3,548
Income tax expense	B5	(365)	(619)	(722)	(1,244)
Profit after taxation		1,165	181	1,776	2,304
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		1,165	181	1,776	2,304
Profit after taxation/Total comprehensive income attributable to:-					
- Owners of the Company		1,165	181	1,776	2,304
Earnings per share (sen)					
- Basic/Diluted <sup>(3)</sup>	B11	0.29	0.06	0.44	0.78

**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. The audited financial information for the FPE 30 June 2024 has been prepared for inclusion in the Prospectus in connection with the initial public offering and listing of KHPT Holdings Berhad ("KHPT" or "**Company**") on the ACE Market of Bursa Securities.
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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**KHPT HOLDINGS BERHAD**

Registration No.: 201901005770 (1315097-M)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025<sup>(1)</sup>**

	<b>Note</b>	<b>Unaudited As at 30-Jun-25 RM'000</b>	<b>Audited<sup>(2)</sup> As at 31-Dec-24 RM'000</b>
<b>ASSETS</b>			
<b>NON-CURRENT ASSET</b>			
Property, plant and equipment		23,029	23,380
<b>CURRENT ASSETS</b>			
Inventories		3,221	2,385
Trade receivables		12,309	13,389
Other receivables, deposits and prepayments		685	961
Current tax assets		1,335	756
Fixed deposits with licensed banks		25,463	10,333
Cash and bank balances		9,611	27,302
		<hr/>	<hr/>
		52,624	55,126
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>		<b>75,653</b>	<b>78,506</b>
		<hr/>	<hr/>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital		51,746	51,746
Merger deficit		(31,474)	(31,474)
Retained profits		36,800	35,024
		<hr/>	<hr/>
		57,072	55,296
		<hr/>	<hr/>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	B8	204	-
Deferred tax liabilities		900	888
		<hr/>	<hr/>
		1,104	888
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025<sup>(1)</sup>**

	<b>Note</b>	<b>Unaudited As at 30-Jun-25 RM'000</b>	<b>Audited<sup>(2)</sup> As at 31-Dec-24 RM'000</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		9,631	12,419
Other payable and accruals		4,157	5,145
Bankers' acceptances	B8	3,399	4,100
Lease liabilities	B8	48	-
Term loans	B8	235	651
Current tax liabilities		7	7
		<hr/>	<hr/>
		17,477	22,322
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		18,581	23,210
		<hr/>	<hr/>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>75,653</b>	<b>78,506</b>
		<hr/>	<hr/>
Net assets per ordinary share (RM) <sup>(3)</sup>		0.14	0.14
		<hr/>	<hr/>

**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. The audited financial information for the FPE 30 June 2024 has been prepared for inclusion in the Prospectus in connection with the initial public offering and listing of KHPT on the ACE Market of Bursa Securities.
3. Net assets per ordinary share is calculated based on the Company's issued share capital of 402,386,413 ordinary shares as at 30 June 2025 (31 December 2024: 402,386,413 shares).

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**KHPT HOLDINGS BERHAD**

Registration No.: 201901005770 (1315097-M)

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

	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>1,776</u>	<u>1,776</u>
Balance at 30 June 2025	<u>51,746</u>	<u>-</u>	<u>(31,474)</u>	<u>36,800</u>	<u>57,072</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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**KHPT HOLDINGS BERHAD**

Registration No.: 201901005770 (1315097-M)

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

	<b>Unaudited Current Year-to-date 30-Jun-25 RM'000</b>	<b>Audited<sup>(2)</sup> Preceding Year Year-to-date 30-Jun-24 RM'000</b>
<b>CASH FLOWS FOR OPERATING ACTIVITIES</b>		
Profit before taxation	2,498	3,548
Adjustments for:-		
Depreciation of property, plant and equipment	875	965
Interest expense	90	158
Interest income	(482)	(149)
Equipment written off	-	13
Gain on disposal of property, plant and equipment	-	(1)
Operating profit before working capital changes	2,981	4,534
(Increase)/Decrease in inventories	(836)	857
Decrease in trade and other receivables	1,466	468
Decrease in trade and other payables	(3,777)	(3,589)
CASH (FOR)/FROM OPERATIONS	(166)	2,270
Income tax paid	(1,289)	(1,461)
Interest paid	(88)	(151)
Interest received	372	106
<b>NET CASH (FOR)/FROM OPERATING ACTIVITIES</b>	<b>(1,171)</b>	<b>764</b>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Purchase of plant and equipment	(264)	(1,191)
Addition of fixed deposits with tenure more than 3 months	(129)	(2,004)
Proceeds from disposal of property, plant and equipment	-	1
Proceeds from sale of land	-	3,402
<b>NET CASH (FOR)/FROM INVESTING ACTIVITIES</b>	<b>(393)</b>	<b>208</b>
<b>CASH FLOWS FOR FINANCING ACTIVITIES</b>		
Proceeds from bankers' acceptances	5,399	7,200
Repayment of bankers' acceptances	(6,100)	(7,800)
Repayment of lease interest	(2)	(2)
Repayment of lease liabilities	(8)	(9)
Repayment of term loans	(416)	(623)
<b>NET CASH FOR FINANCING ACTIVITIES</b>	<b>(1,127)</b>	<b>(1,234)</b>

**KHPT HOLDINGS BERHAD**

Registration No.: 201901005770 (1315097-M)

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

	<b>Unaudited Current Year-to-date 30-Jun-25 RM'000</b>	<b>Audited<sup>(2)</sup> Preceding Year Year-to-date 30-Jun-24 RM'000</b>
Net decrease in cash and cash equivalents	(2,691)	(262)
Cash and cash equivalents at beginning of the financial period	35,302	12,080
Cash and cash equivalents at end of the financial period	32,611	11,818

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

	<b>Unaudited Current Year-to-date 30-Jun-25 RM'000</b>	<b>As at Audited<sup>(2)</sup> Preceding Year Year-to-date 30-Jun-24 RM'000</b>
Fixed deposits with licensed banks	25,463	7,308
Cash and bank balances	9,611	6,818
	35,074	14,126
Less: Fixed deposits with tenure more than 3 months	(2,463)	(2,308)
	32,611	11,818

**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.
2. The audited financial information for the FPE 30 June 2024 has been prepared for inclusion in the Prospectus in connection with the initial public offering and listing of KHPT on the ACE Market of Bursa Securities.

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**KHPT HOLDINGS BERHAD**

Registration No.: 201901005770 (1315097-M)

**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 fifth interim financial report on the Group's unaudited consolidated financial results for the second quarter ended 30 June 2025 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 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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**KHPT HOLDINGS BERHAD**

Registration No.: 201901005770 (1315097-M)

**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:-

<b>MFRSs and/or IC Interpretations (Including The Consequential Amendments)</b>	<b>Effective Date</b>
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.

**KHPT HOLDINGS BERHAD**

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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.

**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****B1. Review of Group Performance**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30-Jun-25 RM'000	Unaudited 30-Jun-24 RM'000	Unaudited 30-Jun-25 RM'000	Audited <sup>(1)</sup> 30-Jun-24 RM'000
Revenue	23,114	23,994	46,239	52,323
Gross profit	3,084	1,968	5,330	6,299
Profit before taxation	1,530	800	2,498	3,548
Profit after taxation	1,165	181	1,776	2,304

**Note:**

1. The audited financial information for the FPE 30 June 2024 has been prepared for inclusion in the Prospectus in connection with the initial public offering and listing of KHPT on the ACE Market of Bursa Securities.

The Group reported revenue of approximately RM46.24 million for the cumulative quarter under review, representing a decrease of RM6.08 million or 11.63% compared to RM52.32 million recorded in the corresponding period of the previous year.

This revenue was derived from the manufacturing and supply of body parts, seat structures, and additional components such as engine and absorber parts. The Group's performance was supported by its strategic emphasis on supplying Tier 1 suppliers and manufacturers within the local automotive sector, as well as direct deliveries to Perodua and Proton.

The reduction in revenue for the cumulative quarter was primarily caused by the reduction in automotive manufacturer demand. Nonetheless, the revenue remained consistent with the six-month rolling forecasts provided by the Group's customers.

In line with the lower revenue, gross profit fell from RM6.30 million to RM5.33 million, profit before tax from RM3.55 million to RM2.50 million, and profit after tax from RM2.30 million to RM1.78 million. The decrease in profitability was partly due to impacted by effective shorter manufacturing and trading days available during the quarter, the implementation of minimum wage of RM1,700 effective February 2025 along with a rise in staffing and also contributed by higher operating expenses recorded during the cumulative quarter. Despite these challenges, the Group remained profitable through prudent cost control and operational efficiency.

For the individual quarter under review, the Group posted revenue of RM23.11 million, compared to RM23.99 million in the same quarter of the preceding year, a decrease of approximately RM0.88 million or 3.67%. Despite the modest reduction in revenue, the Group achieved higher gross profit, profit before taxation, and profit after taxation during the current quarter. Gross profit increased from RM1.97 million to RM3.08 million, profit before taxation rose from RM0.80 million to RM1.53 million and profit after taxation improved from RM0.18 million to RM1.17 million.

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

The notable improvement in profitability was attributed mainly to ongoing initiatives to optimise production lines, resulting in greater operational efficiency and enhanced cost management. Furthermore, the Group generated approximately RM0.50 million in revenue from die solution services, following the completion refurbishment of dies and jigs for seat structures for one of its customers, thereby addressing industrial wear and process degradation. This additional service income contributed positively to profitability during the quarter.

In conclusion, the increase in both profits before and after taxation for the current financial quarter was supported by stronger gross profit, underscoring the Group's sustained focus on internal efficiencies and the diversification of its service offerings.

**B2. Comparison of results against the immediate preceding quarter**

	<b>3 months ended</b>			
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Variance</b>	<b>+/(-)</b>
	<b>30-Jun-25</b>	<b>31-Mar-25</b>		
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>%</b>
Revenue	23,114	23,125	(11)	(0.05)
Gross profit	3,084	2,246	838	37.31
Profit before taxation	1,530	968	562	58.06
Profit after taxation	1,165	611	554	90.67

The Group's revenue for the current financial quarter was RM23.11 million, nearly unchanged from the previous quarter's RM23.13 million. Despite stable revenue, gross profit and profits before and after tax increased due to ongoing production optimisation and better cost control. Additional service revenue of RM0.50 million from die solution services also contributed to profitability, following refurbishment projects for seat structure dies and jigs. Overall, profit growth resulted from internal improvements and increased service income.

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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**

Malaysia's automotive market demonstrated resilience in the first half (1H) of 2025, with the Total Industry Volume (TIV) recorded at 373,636 units, compared to 391,451 units in the corresponding period of 2024. This represents a moderate decline of 4.55%, largely attributable to the high base effect from the record-breaking TIV of 816,747 units in 2024. Despite the contraction, the Malaysian Automotive Association (MAA) has retained its full-year forecast of 780,000 units, signaling continued stability in overall industry sentiment.

National car brands, namely Perodua and Proton, continued to dominate the market. National car brands delivered 235,961 units in 1H 2025, accounting for a market share of approximately 63%. Although this represents a 2.47% decline (or 5,976 units) compared to 1H 2024, their market share rose by 1 percentage point, from 62% in 1H 2024 to 63% in 1H 2025. This underscores the resilience and competitiveness of local brands, reaffirming their strong brand loyalty and sustained market dominance over non-national competitors.

The Electric Vehicle (EV) segment also saw robust growth. A total of 17,143 EV units were registered in 1H 2025, reflecting a 60.77% increase from the 10,663 units recorded in 1H 2024. The Proton e.MAS 7, launched in December 2024, has quickly emerged as the best-selling EV model, with 4,003 units registered to date, securing a 23.35% share of the EV market.

Looking ahead, the overall demand outlook remains positive, underpinned by supportive government policies and a stable financing environment. The reduction of the Overnight Policy Rate (OPR) from 3.00% to 2.75% effective July 2025 is expected to improve loan accessibility and enhance consumer purchasing power. While upcoming reforms to fuel subsidies and the introduction of luxury taxes may temper demand in the premium segment, the broader market is expected to remain resilient.

As a result, in line with these developments, the Group is well-positioned to capitalise on emerging opportunities, particularly within the EV and affordable vehicle segments. With core capabilities in the supply of automotive components, such as body parts and seat structures, place it at a strategic advantage to benefit from shifting market demands.

Accordingly, the Board remains confident in the Group's long-term prospects, supported by strong customer partnerships, operational efficiency, and alignment with industry trends and national mobility goals.

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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**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Unaudited</b>	<b>Unaudited Preceding Year</b>	<b>Unaudited</b>	<b>Audited<sup>(1)</sup> Preceding Year</b>
	<b>Current Quarter</b>	<b>Corresponding Quarter</b>	<b>Current Year-to-Date</b>	<b>Corresponding Year-to-Date</b>
	<b>30-Jun-25 RM'000</b>	<b>30-Jun-24 RM'000</b>	<b>30-Jun-25 RM'000</b>	<b>30-Jun-24 RM'000</b>
Current tax expense	353	321	710	946
(Over)/under provision in the previous financial year	-	(116)	-	(116)
	<u>353</u>	<u>205</u>	<u>710</u>	<u>830</u>
Deferred tax:-				
- Origination and reversal of temporary differences	12	124	12	124
- Under/(over) provision in the previous financial year	-	290	-	290
	<u>12</u>	<u>414</u>	<u>12</u>	<u>414</u>
	<u>365</u>	<u>619</u>	<u>722</u>	<u>1,244</u>
Effective tax rate (%) <sup>(2)</sup>	24	77	29	35
Statutory tax rate (%)	24	24	24	24

**Notes:**

1. The audited financial information for the FPE 30 June 2024 has been prepared for inclusion in the Prospectus in connection with the initial public offering and listing of KHPT on the ACE Market of Bursa Securities.
2. For the current financial quarter, the Group's effective tax rate was similar to the statutory tax rate of 24%.

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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:

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
	<u>21,729</u>	<u>5,363</u>	<u>-</u>	<u>16,366</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 30-Jun-25 RM'000	Audited 31-Dec-24 RM'000
<b><u>Secured</u></b>		
<b>Non-current</b>		
Lease liabilities	204	-
<b><u>Secured</u></b>		
<b>Current</b>		
Banker's acceptances	3,399	4,100
Lease liabilities	48	-
Term loans	235	651
	3,682	4,751
<b>Total borrowings</b>	<b>3,886</b>	<b>4,751</b>

**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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Registration No.: 201901005770 (1315097-M)

**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	Audited <sup>(1)</sup> Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
	RM'000	RM'000	RM'000	RM'000
Profit attributable to the owners of the Company	1,165	181	1,776	2,304
Weighted average number of ordinary shares in issue	402,386	293,742	402,386	293,742
Basic/Diluted EPS (sen)	<u>0.29</u>	<u>0.06</u>	<u>0.44</u>	<u>0.78</u>

**Notes:**

1. The audited financial information for the FPE 30 June 2024 has been prepared for inclusion in the Prospectus in connection with the initial public offering and listing of KHPT on the ACE Market of Bursa Securities.

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**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****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:

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Audited<sup>(1)</sup></b>
		<b>Preceding</b>		<b>Preceding</b>
	<b>Current</b>	<b>Year</b>	<b>Current</b>	<b>Year</b>
	<b>Quarter</b>	<b>Corresponding</b>	<b>Year-to-Date</b>	<b>Corresponding</b>
	<b>30-Jun-25</b>	<b>30-Jun-24</b>	<b>30-Jun-25</b>	<b>30-Jun-24</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b><u>After charging/(crediting):</u></b>				
Depreciation of property, plant and equipment	442	493	875	965
Equipment written off	-	12	-	13
Interest expense on financial liabilities that are not at fair value through profit or loss:				
- Bankers' acceptances	33	55	84	112
- Lease liabilities	2	1	2	2
- Term loans	1	21	4	44
- Bank overdrafts	-	-	-	*
Net realised (gain)/loss on foreign exchange	2	7	9	33
Net gain on disposal of plant and equipment	-	-	-	(1)
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	(249)	(83)	(482)	(149)
- Others	(24)	-	(53)	-

\* represents an amount less than RM1,000.

**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**

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

**Notes:**

1. The audited financial information for the FPE 30 June 2024 has been prepared for inclusion in the Prospectus in connection with the initial public offering and listing of KHPT on the ACE Market of Bursa Securities.

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

**Date: 19th August 2025**