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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2026

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

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED AND YEAR TO DATE ENDED 30 JUNE 2026[(1)]

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Note	Unaudited Current Quarter 30-Jun-26 RM'000	Unaudited Preceding Year Corresponding Quarter 30-Jun-25 RM'000	Unaudited Current Year-to-Date 30-Jun-26 RM'000	Unaudited Preceding Year Corresponding Year-to-Date 30-Jun-25 RM'000
Revenue		23,090	23,114	42,100	46,239
Cost of sales		(19,869)	(20,030)	(36,952)	(40,909)
Gross profit		3,221	3,084	5,148	5,330
Other income		340	273	564	535
Administrative expenses		(1,824)	(1,392)	(3,224)	(2,721)
Other expenses		(299)	(435)	(510)	(646)
Profit before taxation	B12	1,438	1,530	1,978	2,498
Income tax expense	B5	(536)	(365)	(676)	(722)
Profit after taxation		902	1,165	1,302	1,776
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		902	1,165	1,302	1,776
Profit after taxation/ Total comprehensive income attributable to:-					
- Owners of the Company		902	1,165	1,302	1,776
Earnings per share (sen)					
- Basic/Diluted[(2)]	B11	0.22	0.29	0.32	0.44

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 30 JUNE 2026[(1)]

	Note	Unaudited As at 30-Jun-26 RM'000	Audited As at 31-Dec-25 RM'000
ASSETS			
NON-CURRENT ASSET			
Property, plant and equipment		22,200	22,814
CURRENT ASSETS			
Inventories		2,477	2,655
Trade receivables		13,631	13,243
Other receivables, deposits and prepayments		8,943	2,314
Current tax assets		1,869	1,508
Fixed deposits with licensed banks		7,725	28,193
Cash and bank balances		26,251	9,486
		60,896	57,399
TOTAL ASSETS		**83,096**	**80,213**
EQUITY AND LIABILITIES			
EQUITY			
Share capital		51,746	51,746
Merger deficit		(31,474)	(31,474)
Retained profits		38,258	36,956
		58,530	57,228
LIABILITIES			
NON-CURRENT LIABILITIES			
Hire purchase payables	B8	154	180
Term loans	B8	5,143	-
Deferred tax liabilities		950	850
		6,247	1,030

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026[(1)]

	Note	Unaudited As at 30-Jun-26 RM'000	Audited As at 31-Dec-25 RM'000
CURRENT LIABILITIES			
Trade payables		11,070	13,439
Other payable and accruals		4,188	4,970
Bankers' acceptances	B8	2,154	3,497
Hire purchase payables	B8	50	49
Term loans	B8	857	-
		18,319	21,955
TOTAL LIABILITIES		24,566	22,985
TOTAL EQUITY AND LIABILITIES		**83,096**	**80,213**
Net assets per ordinary share (RM)[(2)]		0.15	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 30 June 2026 (31 December 2025: 402,386,413 shares).

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 JUNE 2026[(1)]

	Share capital RM'000	Merger deficit RM'000	Retained profits RM'000	Total equity RM'000
Balance at 1 January 2026	51,746	(31,474)	36,956	57,228
Profit after taxation/Total comprehensive income for the financial period	-	-	1,302	1,302
Balance at 30 June 2026	51,746	(31,474)	38,258	58,530
Balance at 1 January 2025	51,746	(31,474)	35,024	55,296
Profit after taxation/Total comprehensive income for the financial period	-	-	1,776	1,776
Balance at 30 June 2025	51,746	(31,474)	36,800	57,072

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 SECOND QUARTER ENDED 30 JUNE 2026[(1)]

	Unaudited Current Year-to-date 30-Jun-26 RM'000	Unaudited Preceding Year Year-to-date 30-Jun-25 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	1,978	2,498
Adjustments for:-		
Depreciation of property, plant and equipment	823	875
Interest expense	78	90
Interest income	(417)	(482)
Operating profit before working capital changes	2,462	2,981
Decrease/(Increase) in inventories	178	(836)
(Increase)/Decrease in trade and other receivables	(6,994)	1,466
Decrease in trade and other payables	(3,151)	(3,777)
CASH FOR OPERATIONS	(7,505)	(166)
Income tax paid	(937)	(1,289)
Interest paid	(74)	(88)
Interest received	394	372
NET CASH FOR OPERATING ACTIVITIES	**(8,122)**[(2)]	**(1,171)**
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of plant and equipment	(209)	(264)
Addition of fixed deposits with tenure more than 3 months	(4,407)	(129)
NET CASH FOR INVESTING ACTIVITIES	**(4,616)**	**(393)**

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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 2026[1]

	Unaudited Current Year-to-date 30-Jun-26 RM'000	Unaudited Preceding Year Year-to-date 30-Jun-25 RM'000
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES		
Proceeds from bankers' acceptances	6,756	5,399
Repayment of bankers' acceptances	(8,099)	(6,100)
Repayment of lease interest	-	(2)
Repayment of lease liabilities	(29)	(8)
Drawdown/(Repayment) of term loans	6,000	(416)
NET CASH FROM/(FOR) FINANCING ACTIVITIES	**4,628**	**(1,127)**
Net (decrease)/increase in cash and cash equivalents	(8,110)	(2,691)
Cash and cash equivalents at beginning of the financial period	35,086	35,302
Cash and cash equivalents at end of the financial period	26,976	32,611

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

	As at	
	Unaudited Current Year-to-date 30-Jun-26 RM'000	Unaudited Preceding Year Year-to-date 30-Jun-25 RM'000
Fixed deposits with licensed banks	7,725	25,463
Cash and bank balances	26,251	9,611
	33,976	35,074
Less: Fixed deposits with tenure more than 3 months	(7,000)	(2,463)
	26,976	32,611

Notes:
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.

2. The negative operating cash flow recorded during the current quarter mainly reflects upfront cost in tooling to support the newly secured multi-year Letter of Acceptance ("LOA"), as announced on 18 June 2026. As these upfront costs are recoverable from the customer, this cash outflow represents a temporary working capital timing difference.

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 ninth interim financial report on the Group's unaudited consolidated financial results for the second quarter ended 30 June 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

Saved as disclosed in A12 below, 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 material changes in the composition of the Group for the current financial quarter and financial year-to-date under review.

However, on 1 July 2026, the Group completed the proposed acquisition of 100% equity interest in Ngai Cheong Metal Industries Sdn. Bhd. (“NCMI”) for a total cash consideration of RM19.50 million.

The Group has assessed and recognised NCMI as a subsidiary of the Group.

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 30-Jun-26 RM'000	Unaudited 30-Jun-25 RM'000	Unaudited 30-Jun-26 RM'000	Unaudited 30-Jun-25 RM'000
Revenue	23,090	23,114	42,100	46,239
Gross profit	3,221	3,084	5,148	5,330
Profit before taxation	1,438	1,530	1,978	2,498
Profit after taxation	902	1,165	1,302	1,776

During the second quarter, the Group recorded revenue of RM23.09 million, representing a marginal decrease of RM0.02 million or 0.09% compared to RM23.11 million recorded in the corresponding quarter of the preceding financial year. Notwithstanding the slight decline, the Group's revenue remained broadly in line with the six-month rolling forecasts provided by its customers.

Gross profit improved from RM3.08 million to RM3.22 million during the quarter, despite the marginal decline in revenue. However, profit before taxation decreased from RM1.53 million to RM1.44 million, while profit after taxation declined from RM1.17 million to RM0.90 million.

For the cumulative six-month period under review, the Group recorded revenue of RM42.10 million, compared to RM46.24 million in the corresponding period of the preceding financial year, representing a decrease of RM4.14 million or 8.95%.

The decline in cumulative revenue was mainly attributable to the reduction in quarterly steel prices, which directly affected the Group's selling prices. Consequently, gross profit decreased from RM5.33 million to RM5.15 million, while profit before taxation declined from RM2.50 million to RM1.98 million. Profit after taxation also decreased from RM1.78 million to RM1.30 million compared to the corresponding period of the preceding financial year.

Despite the decrease in revenue and gross profit, the Group's gross profit margin improved to 12.23% from 11.53% in the corresponding period of the preceding financial year. The higher gross profit margin was mainly attributable to the Group's continued focus on prudent financial management, enhanced operational efficiency, and disciplined cost management initiatives, which helped mitigate the impact of lower selling prices.

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		
	30-Jun-26	31-Mar-26	Variance	+/(-)
	RM'000	RM'000	RM'000	%
Revenue	23,090	19,010	4,080	21.46
Gross profit	3,221	1,927	1,294	67.15
Profit before taxation	1,438	540	898	166.30
Profit after taxation	902	400	502	125.50

During the current financial quarter, the Group recorded revenue of RM23.09 million, representing an increase of RM4.08 million compared to RM19.01 million recorded in the immediate preceding quarter. The increase was primarily attributable to a higher number of working days during the quarter following the absence of the prolonged festive and holiday-related plant shutdowns experienced in the previous quarter.

In addition, following the introduction of the facelift version of one of Proton's models at the end of 2025, the model has received encouraging market acceptance. Consequently, Proton progressively ramped up production to meet higher market demand, resulting in increased customer orders and production requirements for the Group, as mentioned in Section B1 above.

The improvement in revenue also translated into stronger profitability, with gross profit increasing from RM1.93 million to RM3.22 million, profit before taxation rising from RM0.54 million to RM1.44 million, and profit after taxation improving from RM0.40 million to RM0.90 million.

Overall, the Group remained profitable during the quarter and continues to focus on prudent financial management, operational efficiency, and disciplined cost management to support its long-term growth objectives.

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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 Group Outlook

The Total Industry Volume ("TIV") recorded as at June 2026 stood at 385,353 units, representing a slight increase of approximately 3% compared to 373,636 units recorded in the corresponding period of 2025. The growth was partly driven by the strong performance of the electric vehicle ("EV") segment, with EV sales increasing by approximately 85% from 17,143 units in June 2025 to 31,738 units in June 2026. Among these, Proton's EV models recorded the highest sales volume in Malaysia, with 13,530 units sold, representing approximately 43% of the total EV market.

Notwithstanding the above, with approximately 49% of the Malaysian Automotive Association ("MAA") original 2026 TIV forecast of 790,000 units already achieved as at June 2026, MAA has revised its full-year TIV forecast upwards to 800,000 units. The upward revision reflects stronger-than-expected market demand, following the record-high TIV of 820,752 units achieved in 2025. The Group views this as a positive industry development. In addition, the planned launch of new vehicle models by national automotive manufacturers is expected to support production volumes and, consequently, sustain demand for the Group's automotive components.

Further strengthening the Group's prospects for the remaining period to the end of the financial year, the Group has accepted a Letter of Acceptance ("LOA") on 6 May 2026 from Perusahaan Otomobil Nasional Sdn. Bhd. ("PROTON") for the supply of automotive structural components for a new vehicle model. This contract, with an estimated revenue of approximately RM155 million over the model's production life, reinforces the Group's long-standing relationship with PROTON and reflects its continued participation in Malaysia's automotive supply chain. Leveraging its existing manufacturing facilities in Telok Panglima Garang, the Group remains committed to operational excellence, product quality, and timely delivery in supporting the continued growth of Malaysia's automotive industry.

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

B4. Profit Forecast

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
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	RM'000	RM'000	RM'000	RM'000
Current tax expense	536	353	577	710
Over provision in the previous financial year	-	-	(1)	-
	536	353	576	710
Deferred tax:-				
- for the financial year	-	-	100	-
- Origination and reversal of temporary differences	-	12	-	12
- Under/(Over) provision in the previous financial year	-	-	-	-
	-	12	100	12
	536	365	676	722
Effective tax rate (%)[1]	37	24	34	29
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

At the Extraordinary General Meeting ("EGM") held on 25 June 2026, the shareholders of the Group had approved all the following proposals.

(i) proposed acquisition by KHPT of 5,000,000 ordinary shares in NCMI, representing 100% equity interest in Ngai Cheong Metal Industries Sdn Bhd ("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 ("Proposed Diversification"); 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 ("Proposed Variation").

On 1 July 2026, all conditions precedent to the Proposed Acquisition have been successfully fulfilled in accordance with the terms and conditions of the share sale and purchase agreement (" SSA "). As such, in accordance with the SSA, the Proposed Acquisition has been completed.

Simultaneously, the Proposed Lease, Proposed Diversification and Proposed Variation are completed on the same date.

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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	Actual utilisation	Proposed variation	Revised utilisation after the proposed variation	Actual utilisation	Balance unutilised	Revised timeframe for utilisation of proceeds
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
Capital expenditure:							
- Purchase of press machines	11,046	-	(11,046)	-	-	-	-
- Purchase of automation equipment	4,500	-	(4,500)	-	-	-	-
- Renovation of Factory	452	-	(452)	-	-	-	-
- Purchase of one overhead crane	368	-	(368)	-	-	-	-
Working capital	705	705	-	-	-	-	-
Estimated listing expenses	4,658	4,658	-	-	-	-	-
Proposed acquisition	-	-	16,366	16,366	(16,366)	-	Within 6 months from the date of SSA
	21,729	5,363	-	16,366	(16,366)	-	

Pursuant to the Company's announcement dated 1 July 2026, in accordance with Shares Sale Agreement ("SSA"), the proposed acquisition is completed.

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

B8. Borrowings

	Unaudited 30-Jun-26 RM'000	Audited 31-Dec-25 RM'000
Secured		
Non-current		
Hire purchase payables	154	180
Term loans	5,143	-
	5,297	180
Secured		
Current		
Banker's acceptances	2,154	3,497
Hire purchase payables	50	49
Term loans	857	-
	3,061	3,546
Total borrowings	8,358	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 30-Jun-26 RM'000	Unaudited Preceding Year Corresponding Quarter 30-Jun-25 RM'000	Unaudited Current Year-to-Date 30-Jun-26 RM'000	Unaudited Preceding Year Corresponding Year-to-Date 30-Jun-25 RM'000
Profit attributable to the owners of the Company	902	1,165	1,302	1,776
Weighted average number of ordinary shares in issue	402,386	402,386	402,386	402,386
Basic/Diluted EPS[1] (sen)	0.22	0.29	0.32	0.44

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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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 Preceding Year**	**Unaudited**	**Unaudited Preceding Year**
	Current Quarter	**Corresponding Quarter**	**Current Year-to-Date**	**Corresponding Year-to-Date**
	30-Jun-26	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**
	RM'000	**RM'000**	**RM'000**	**RM'000**
<u>After charging/(crediting):</u>				
Depreciation of property, plant and equipment	412	442	823	875
Equipment written off	-	-	-	-
Interest expense on financial liabilities that are not at fair value through profit or loss:				
- Bankers' acceptances	32	33	73	84
- Hire purchase payables	2	2	4	2
- Term loans	-	1	1	4
- Bank overdrafts	-	-	-	-
Deposits written off	-	-	-	-
Net realised (gain)/loss on foreign exchange	3	2	(1)	9
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	(201)	(249)	(417)	(482)
- Others	(139)	(24)	(147)	(53)

By Order of the Board
KHPT HOLDINGS BERHAD

Date: 20th August 2026