



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

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED
31 DECEMBER 2025**

KHPT HOLDINGS BERHAD

Registration No.: 201901005770 (1315097-M)

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

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited Current Quarter 31-Dec-25 RM'000	Unaudited Preceding Year Corresponding Quarter 31-Dec-24 RM'000	Unaudited Current Year-to-Date 31-Dec-25 RM'000	Audited Preceding Year Corresponding Year-to-Date 31-Dec-24 RM'000
Revenue		24,668	26,954	100,049	105,015
Cost of sales		(23,234)	(24,380)	(90,005)	(92,365)
Gross profit		1,434	2,574	10,044	12,650
Other income		805	762	1,623	1,052
Administrative expenses		(1,551)	(1,535)	(5,833)	(5,537)
Other expenses		(203)	(3,255)	(1,058)	(3,696)
Profit/(Loss) before taxation	B12	485	(1,454)	4,776	4,469
Income tax expense	B5	(329)	(426)	(1,436)	(1,821)
Profit/(Loss) after taxation		156	(1,880)	3,340	2,648
Other comprehensive income		-	-	-	-
Total comprehensive income/(expenses) for the financial year		156	(1,880)	3,340	2,648
Profit/(Loss) after taxation/ Total comprehensive income/(expenses) attributable to:-					
- Owners of the Company		156	(1,880)	3,340	2,648
Earnings per share (sen)					
- Basic/Diluted ⁽²⁾	B11	0.04	(0.48)	0.83	0.83

Notes:

- 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.
- 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 DECEMBER 2025⁽¹⁾

	Note	Unaudited As at 31-Dec-25 RM'000	Audited As at 31-Dec-24 RM'000
ASSETS			
NON-CURRENT ASSET			
Property, plant and equipment		22,814	23,380
CURRENT ASSETS			
Inventories		2,655	2,385
Trade receivables		13,243	13,389
Other receivables, deposits and prepayments		2,314	961
Current tax assets		1,508	756
Fixed deposits with licensed banks		28,193	10,333
Cash and bank balances		9,486	27,302
		<hr/>	<hr/>
		57,399	55,126
		<hr/>	<hr/>
TOTAL ASSETS		80,213	78,506
EQUITY AND LIABILITIES			
EQUITY			
Share capital		51,746	51,746
Merger deficit		(31,474)	(31,474)
Retained profits		36,956	35,024
		<hr/>	<hr/>
		57,228	55,296
		<hr/>	<hr/>
LIABILITIES			
NON-CURRENT LIABILITIES			
Hire purchase payables	B8	180	-
Deferred tax liabilities		850	888
		<hr/>	<hr/>
		1,030	888
		<hr/>	<hr/>

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

	Note	Unaudited As at 31-Dec-25 RM'000	Audited As at 31-Dec-24 RM'000
CURRENT LIABILITIES			
Trade payables		13,439	12,419
Other payable and accruals		4,970	5,145
Bankers' acceptances	B8	3,497	4,100
Hire purchase payables	B8	49	-
Term loans	B8	-	651
Current tax liabilities		-	7
		<hr/>	<hr/>
		21,955	22,322
		<hr/>	<hr/>
TOTAL LIABILITIES		22,985	23,210
		<hr/>	<hr/>
TOTAL EQUITY AND LIABILITIES		80,213	78,506
		<hr/>	<hr/>
Net assets per ordinary share (RM) ⁽²⁾		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. Net assets per ordinary share is calculated based on the Company's issued share capital of 402,386,413 ordinary shares as at 31 December 2025 (31 December 2024: 402,386,413 shares).

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025⁽¹⁾

	Share 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
Dividend paid	-	-	(1,408)	(1,408)
Profit after taxation/Total comprehensive income for the financial year	-	-	3,340	3,340
Balance at 31 December 2025	<u>51,746</u>	<u>(31,474)</u>	<u>36,956</u>	<u>57,228</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 FINANCIAL YEAR ENDED 31 DECEMBER 2025⁽¹⁾**

	Unaudited Current Year-to-date 31-Dec-25 RM'000	Audited Preceding Year Year-to-date 31-Dec-24 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	4,776	4,469
Adjustments for:-		
Depreciation of property, plant and equipment	1,724	1,863
Deposits written off	-	28
Interest expense	172	282
Interest income	(935)	(397)
Gain on disposal of property, plant and equipment	(3)	(56)
Equipment written off	*-	13
Operating profit before working capital changes	<u>5,734</u>	<u>6,202</u>
(Increase)/Decrease in inventories	(270)	1,432
(Increase)/Decrease in trade and other receivables	(1,152)	1,843
Increase/(Decrease) in trade and other payables	<u>845</u>	<u>(634)</u>
CASH FROM OPERATIONS	5,157	8,843
Income tax paid	(2,387)	(2,719)
Income tax refund	154	-
Interest paid	(165)	(280)
Interest received	<u>880</u>	<u>312</u>
NET CASH FROM OPERATING ACTIVITIES	<u>3,639</u>	<u>6,156</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of plant and equipment	(899)	(2,265)
Addition of fixed deposits with tenure more than 3 months	(260)	(2,029)
Proceeds from disposal of property, plant and equipment	4	56
Proceeds from sale of land	<u>-</u>	<u>3,402</u>
NET CASH FOR INVESTING ACTIVITIES	<u>(1,155)</u>	<u>(836)</u>

* represents an amount less than RM1,000.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025⁽¹⁾**

	Unaudited Current Year-to-date 31-Dec-25 RM'000	Audited Preceding Year Year-to-date 31-Dec-24 RM'000
CASH FLOWS (FOR)/FROM FINANCING ACTIVITIES		
Proceeds from bankers' acceptances	12,258	13,300
Proceeds from issuance of shares pursuant to an initial public offering	-	21,729
Payment of issuance of shares expenses	-	(1,707)
Dividend paid	(1,408)	-
Repayment of bankers' acceptances	(12,861)	(14,100)
Repayment of hire purchase payables interest	(7)	-
Repayment of hire purchase payables	(31)	-
Repayment of lease interest	-	(2)
Repayment of lease liabilities	-	(61)
Repayment of term loans	(651)	(1,257)
	(2,700)	17,902
Net (decrease)/increase in cash and cash equivalents	(216)	23,222
Cash and cash equivalents at beginning of the financial year	35,302	12,080
Cash and cash equivalents at end of the financial year	35,086	35,302

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

	As at	
	Unaudited Current Year-to-date 31-Dec-25 RM'000	Audited Preceding Year Year-to-date 31-Dec-24 RM'000
Fixed deposits with licensed banks	28,193	10,333
Cash and bank balances	9,486	27,302
	37,679	37,635
Less: Fixed deposits with tenure more than 3 months	(2,593)	(2,333)
	35,086	35,302

Note:

- 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 seventh interim financial report on the Group’s unaudited consolidated financial results for the fourth quarter ended 31 December 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 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 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 19	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 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

On 24 November 2025, the Board of Directors declared an interim single-tier dividend of 0.35 sen (RM0.0035) per ordinary share amounting to RM1.41 million for the financial year ending 31 December 2025. The dividend was paid on 30 December 2025.

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 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-Dec-25 RM'000	Unaudited 31-Dec-24 RM'000	Unaudited 31-Dec-25 RM'000	Audited 31-Dec-24 RM'000
Revenue	24,668	26,954	100,049	105,015
Gross profit	1,434	2,574	10,044	12,650
Profit/(Loss) before taxation	485	(1,454)	4,776	4,469
Profit/(Loss) after taxation	156	(1,880)	3,340	2,648

During the cumulative quarter under review, the Group recorded revenue of RM100.05 million, representing a decrease of RM4.97 million or 4.73% compared to RM105.02 million in the corresponding period in the previous year. The decline in revenue was primarily attributable to lower production volume during the year, which decreased by 1,149,453 units to 14,801,849 units from 15,951,302 units in 2024.

The lower production volumes were primarily attributable to the discontinuation of one of Proton's models. During the financial year, the older model was phased out and replaced by a facelift version, and the transition, particularly where certain parts were carried over had a short-term impact on production activities. In addition, intense competition from imported brands during the financial year adversely affected demand for certain local models, which in turn affected the Group's revenue performance. Consequently, the Group's gross profit declined moderately from RM12.65 million to RM10.04 million. Notwithstanding this, the Group remained profitable throughout the year.

The Group also continued to face cost pressures arising from external regulatory changes, most notably the implementation of the new minimum wage of RM1,700 in February 2025 and the introduction of a mandatory 2% retirement benefit contribution (i.e., Employees Provident Fund) for non-Malaysian employees holding valid employment passes. In view of the Group's dependence on human capital in its manufacturing operations, these regulatory changes had a material impact on the Group's cost structure during the quarters under review and the financial year as a whole.

Other external regulatory developments further contributed to higher operating costs during the financial year. These included the implementation of the MySubsidi Diesel Programme in June 2024, which introduced monthly quota limits on subsidised diesel priced at RM2.15 per litre, as well as the extension of the Sale and Service Tax ("SST") effective July 2025 to encompass a wider range of taxable services and vendors at rates ranging from 6% to 8%, resulting in increased costs of goods and services procured from external suppliers.

For the individual quarter under review, the Group reported revenue of RM24.67 million, representing a decrease of RM2.29 million or 8.48% compared to RM26.95 million in the corresponding quarter of the previous year. Consistent with the marginal decline in quarterly revenue, the Group's gross profit declined to RM1.43 million from RM2.57 million in the corresponding quarter of the preceding financial year, primarily due to increased costs resulting from regulatory changes as discussed above.

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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 (cont'd)**

Notwithstanding the decline in revenue and continued cost pressures, the Group demonstrated resilience in a challenging operating and market environment influenced by Government policy changes affecting the broader economy. The Group returned to profitability for the quarter, recording a profit before tax of RM0.49 million and a profit after tax of RM0.16 million, compared with losses in the corresponding quarter of the previous financial year.

B2. Comparison of results against the immediate preceding quarter

	3 months ended		Variance RM'000	+/(-) %
	Unaudited 31-Dec-25 RM'000	Unaudited 30-Sept-25 RM'000		
Revenue	24,668	29,142	(4,474)	(15.35)
Gross profit	1,434	3,280	(1,846)	(56.28)
Profit before taxation	485	1,793	(1,308)	(72.95)
Profit after taxation	156	1,408	(1,252)	(88.92)

In the current financial quarter, the Group recorded revenue of RM24.67 million, representing a decrease from RM29.14 million in the preceding quarter. The decline was mainly attributable to the discontinuation of one of Proton's models, as the older model was phased out and replaced by a facelift version. This transition, particularly where certain parts were carried over, resulted in a short-term impact on production activities, which in turn contributed to lower revenue. In addition, revenue was affected by the absence of contributions from a temporary assignment undertaken in the immediate preceding quarter.

In line with the moderate decline in quarterly revenue compared with the immediate preceding quarter, the Group reported decreases in gross profit, profit before tax, and profit after tax to RM1.43 million, RM0.49 million and RM0.16 million, respectively. The decline in profitability was mainly due to lower revenue and higher operating costs, including increased staffing, operational and compliance expenses, and year-end machinery maintenance and bonus costs. Notwithstanding these challenges, the Group remained profitable and continued to prioritise prudent financial management and operational efficiency.

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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 robust growth in 2025, with Total Industry Volume ("TIV") reaching 820,752 units. This surpassed the previous year's record of 816,747 units and marked the second consecutive year that TIV exceeded the 800,000-unit threshold. Actual industry sales outperformed the Malaysian Automotive Association ("MAA") forecast of 780,000 units by 40,752 units, or 5.22%, indicative of stronger-than-expected market demand.

Industry sales growth was supported by aggressive year-end promotional campaigns and accelerated consumer purchases of Completely Built-Up ("CBU") Battery Electric Vehicles ("BEVs") in response to the National Budget 2026 announcement regarding the expiry of tax exemptions for CBU BEVs at the end of December 2025. Correspondingly, electric vehicle adoption continued its upward trajectory, with 69,363 units sold in 2025, a 52.24% increase over the 45,562 units recorded in 2024. National manufacturers Perodua and Proton maintained significant market presence, collectively delivering 511,468 units and achieving a combined market share of 62.32% (2024: 61.92%), underscoring resilient domestic demand.

Looking forward, the Group expects stable demand, underpinned by planned production schedules, ongoing localisation efforts by national carmakers, and anticipated new model launches. While the MAA projects a moderate reduction in TIV to 790,000 units for 2026, attributable to the elevated base in 2025, this trend is viewed as a normalisation of demand rather than a sign of structural weakness. The outlook remains favourable due to ongoing electrification initiatives and product refresh cycles.

Accordingly, the Group will continue to focus on prudent cost management, operational efficiency and disciplined execution of its strategies and the Group remains optimistic about the possibility of securing a new project from a national automotive manufacturer in the financial year 2026 and a due announcement will be made upon the successful award of the project.

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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	Audited Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	RM'000	RM'000	RM'000	RM'000
Current tax expense	379	426	1,527	1,997
Over provision in the previous financial year	-	-	(53)	(116)
	<u>379</u>	<u>426</u>	<u>1,474</u>	<u>1,881</u>
Deferred tax:-				
- for the financial year	(173)	-	(161)	-
- Origination and reversal of temporary differences	-	-	-	22
- Under/(Over) provision in the previous financial year	123	-	123	(82)
	<u>(50)</u>	<u>-</u>	<u>(38)</u>	<u>(60)</u>
	<u>329</u>	<u>426</u>	<u>1,436</u>	<u>1,821</u>
Effective tax rate (%) ⁽¹⁾	68	(29)	30	41
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.

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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 31-Dec-25 RM'000	Audited 31-Dec-24 RM'000
<u>Secured</u> Non-current		
Hire purchase payables	180	-
<u>Secured</u> Current		
Banker's acceptances	3,497	4,100
Hire purchase payables	49	-
Term loans	-	651
	3,546	4,751
Total borrowings	3,726	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

On 24 November 2025, the Board of Directors declared an interim single-tier dividend of 0.35 sen (RM0.0035) per ordinary share amounting to RM1.41 million for the financial year ending 31 December 2025. The entitlement date and payment date are on 9 December and 30 December 2025 respectively.

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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	Audited Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	RM'000	RM'000	RM'000	RM'000
Profit/(Loss) attributable to the owners of the Company	156	(1,880)	3,340	2,648
Weighted average number of ordinary shares in issue	402,386	394,120	402,386	319,848
Basic/Diluted EPS (sen)	0.04	(0.48)	0.83	0.83

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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 Current Quarter 31-Dec-25 RM'000	Unaudited Preceding Year Corresponding Quarter 31-Dec-24 RM'000	Unaudited Current Year-to-Date 31-Dec-25 RM'000	Audited Preceding Year Corresponding Year-to-Date 31-Dec-24 RM'000
<u>After charging/(crediting):</u>				
Depreciation of property, plant and equipment	401	401	1,724	1,863
Equipment written off	*	-	-	13
Interest expense on financial liabilities that are not at fair value through profit or loss:				
- Bankers' acceptances	44	51	160	214
- Hire purchase payables	2	-	7	-
- Lease liabilities	-	-	-	2
- Term loans	-	7	5	66
- Bank overdrafts	-	-	-	*
Deposits written off	-	28	-	28
Net realised (gain)/loss on foreign exchange	(2)	(3)	6	25
Net gain on disposal of plant and equipment	-	(55)	(3)	(56)
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	-	(500)	-	(500)
Other income:				
- Bank interest earned	(213)	(168)	(935)	(397)
- Others	(592)	(39)	(685)	(99)

* 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

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

Date: 24th February 2026