EPMB

EP MANUFACTURING BHD.

(Company No. 199601017765 (390116-T))
(Incorporated in Malaysia)

Condensed statements of profit or loss and other comprehensive income

for the financial period ended 31 March 2026 - (Unaudited)

	Individual Quarter		Cumulative Period	
	Current year quarter ended 31/3/2026 RM'000	Preceding year corresponding quarter ended 31/3/2025 RM'000	Current year-to-date 31/3/2026 RM'000	Preceding year-to-date 31/3/2025 RM'000
Revenue	**160,190**	**125,528**	**160,190**	**125,528**
Operating expenses	(150,884)	(119,548)	(150,884)	(119,548)
Depreciation and amortisation	(7,714)	(6,717)	(7,714)	(6,717)
Other income	2,260	2,976	2,260	2,976
Results from operating activities	3,852	2,239	3,852	2,239
Finance costs	(2,137)	(1,988)	(2,137)	(1,988)
Finance income	93	136	93	136
Net finance costs	(2,044)	(1,852)	(2,044)	(1,852)
Share of profit of equity-accounted joint venture, net of tax	728	157	728	157
Profit before tax	2,536	544	2,536	544
Taxation	(978)	6	(978)	6
Profit for the year	1,558	550	1,558	550
Total comprehensive income for the year	1,558	550	1,558	550
Profit attributable to :				
Owners of the Company	1,558	775	1,558	775
Non-controlling interests	-	(225)	-	(225)
Profit for the year	1,558	550	1,558	550
Total comprehensive income attributable to :				
Owners of the Company	1,558	775	1,558	775
Non-controlling interests	-	(225)	-	(225)
Total comprehensive income for the year	1,558	550	1,558	550
Earnings per ordinary share (sen):				
Basic	0.54	0.27	0.54	0.27
Diluted	-	-	-	-

These condensed consolidated statements of 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 to the interim financial statements.

EP MANUFACTURING BHD.

(Company No. 199601017765 (390116-T))
(Incorporated in Malaysia)

Condensed Consolidated Statements of Financial Position

as at 31 March 2026 - (Unaudited)

	31/3/2026 (Unaudited) RM'000	31/12/2025 (Audited) RM'000
Assets		
Property, plant and equipment	323,535	308,792
Right-of-use assets	12,783	13,751
Investment properties	14,417	14,417
Intangible assets	84,435	84,435
Investment in a joint venture	7,115	5,938
Inventories	54,899	54,877
Deferred tax assets	2,849	2,714
Total non-current assets	500,033	484,924
Inventories	54,581	65,099
Trade and other receivables	86,258	77,563
Contract assets	6,805	8,366
Current tax assets	163	2,063
Prepayments and other assets	33,578	22,706
Fixed deposits placed with licensed banks	2,300	300
Cash and cash equivalents	42,146	69,210
Total current assets	225,831	245,307
Total assets	725,864	730,231
Equity		
Share capital	258,185	258,185
Retained earnings	111,742	110,184
Equity attributable to owners of the Company	369,927	368,369
Non-controlling interests	(260)	(260)
Total equity	369,667	368,109
Liabilities		
Loans and borrowings	66,843	57,093
Lease liabilities	7,959	8,908
Deferred income	1,398	1,445
Deferred tax liabilities	1,232	1,232
Total non-current liabilities	77,432	68,678
Loans and borrowings	107,101	112,235
Lease liabilities	4,804	5,192
Deferred income	188	188
Contract liabilities	11,181	9,506
Current tax liabilities	1,103	713
Provision for warranties	423	454
Trade and other payables	153,965	165,156
Total current liabilities	278,765	293,444
Total liabilities	356,197	362,122
Total equity and liabilities	725,864	730,231
Net assets per share attributable to owners of the Company (RM)	1.29	1.29

The condensed consolidated statements 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 to the interim financial statements.

EP MANUFACTURING BHD.
(Company No. 199601017765 (390116-T))
(Incorporated in Malaysia)

Condensed Consolidated Statement of Changes in Equity

for the financial period ended 31 March 2026 - (Unaudited)

	<—— Attributable to equity holders of the Company ——>				
	Non Distributable	*Distributable*			
	Share Capital RM'000	**Retained Earnings RM'000**	**Total RM'000**	**Non-Controlling Interests RM'000**	**Total Equity RM'000**
At 1 January 2026	258,185	110,184	368,369	(260)	368,109
Profit for the year	-	1,558	1,558	-	1,558
Total comprehensive income for the year	-	1,558	1,558	-	1,558
At 31 March 2026	258,185	111,742	369,927	(260)	369,667
At 1 January 2025	258,185	104,901	363,086	(2,602)	360,484
Profit for the year	-	775	775	(225)	550
Total comprehensive income for the year	-	775	775	(225)	550
At 31 March 2025	258,185	105,676	363,861	(2,827)	361,034

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 to the interim financial statements.

EP MANUFACTURING BHD.

(Company No. 199601017765 (390116-T))
(Incorporated in Malaysia)

Condensed Consolidated Statements of Cash Flows

for the financial period ended 31 March 2026 - (Unaudited)

	3 months ended 31/3/2026 RM'000	3 months ended 31/3/2025 RM'000
Cash flows from operating activities		
Profit before tax	2,536	544
Adjustments for:		
Non-cash items	7,681	6,428
Non-operating items	2,623	2,391
Share of profit of equity-accounted joint venture, net of tax	(728)	(157)
Operating profit before changes in working capital	12,112	9,206
Changes in working capital:		
Inventories	10,480	9,685
Trade and other receivables, prepayments and other assets	(19,375)	12,545
Trade and other payables	(11,940)	(31,720)
Contract liabilities	1,675	(110)
Contract assets	1,561	2,416
Cash (used in)/generated from operations	(5,487)	2,022
Interest paid	(60)	(35)
Tax refund/(paid)	1,177	(2,792)
Warranties paid	(31)	(33)
Net cash used in operating activities	(4,401)	(838)
Cash flows from investing activities		
Acquisition of property, plant and equipment	(21,509)	(16,091)
Dividend received from a joint venture	301	252
Increase in investment in a joint venture	(750)	-
Decrease in fixed deposits with licensed banks	(2,000)	(17)
Interest received	93	136
Net cash used in investing activities	(23,865)	(15,720)
Cash flows from financing activities		
Net drawdown/(repayment) of bankers' acceptances	3,575	(7,381)
Net drawdown/(repayment) of term loans	1,156	(1,671)
Interest paid	(2,076)	(2,292)
Payment of lease liabilities	(1,337)	(1,240)
Net (repayment)/drawdown of hire purchase	(118)	690
Net cash used in financing activities	1,200	(11,894)
Net decrease in cash and cash equivalents	(27,066)	(28,452)
Cash and cash equivalents at beginning of the year	60,641	81,578
Cash and cash equivalents at end of the year	33,575	53,126

The condensed consolidated statements 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 to the interim financial statements.

Cash and cash equivalents in the statements of cash flows comprise the following:

Short-term deposits	-	22,205
Cash and bank balances	42,146	39,545
Cash and cash equivalents in the statements of financial positions	42,146	61,750
Bank overdraft	(8,571)	(8,624)
Cash and cash equivalents in the statements of cash flows	33,575	53,126

A Notes to the Interim Financial Statements Pursuant to Malaysian Financial Reporting Standards ("MFRS") 134

A1. Basis of preparation

These condensed consolidated interim financial statements for the first quarter ended 31 March 2026 are unaudited and have been prepared in accordance with MFRS 134: *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. They do not include all of the information required for a full annual financial statements.

The unaudited interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2025. The explanatory notes attached to the unaudited interim financial report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2025.

The significant accounting policies and methods of computation adopted in these interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2025 except for the adoption of the following MFRSs, interpretations and amendments to MFRSs:

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9 and MFRS 7 — Financial Instruments and Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments
- Amendments to MFRS 9 and MFRS 7 — Financial Instruments and Financial Instruments: Disclosures - Contracts Referencing Nature -dependent Electricity

Annual Improvements to MFRS – Volume 11:
- Amendments to MFRS 1 First-time adoption of MFRS
- Amendments to MFRS 7 Financial Instruments: Disclosures
- Amendments to MFRS 9 Financial Instruments
- Amendments to MFRS 10 Consolidated Financial Statements
- Amendments to MFRS 107 Statement of Cash Flows

A1. Basis of preparation (continued)

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2027

• MFRS 18	Presentation and Disclosure in Financial Statements
• MFRS 19	Subsidiaries without Public Accountability: Disclosures
• Amendments to MFRS 9	Subsidiaries without Public Accountability: Disclosures
• Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rates – Translation to a Hyperinflationary Presentation Currency

MFRSs, interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10 and MFRS 128, *Consolidated Financial Statements and Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The initial application of the above accounting standards, interpretations and amendments is not expected to have any material financial impact to the current period and prior period financial statements of the Group.

A2. Audit qualifications

The audited financial statements of the Group for the financial year ended 31 December 2025 was not subject to any qualification.

A3. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no items affecting assets, liabilities, equity, net income, or cash flows that were unusual in nature, size or incidence during this financial period-to-date.

A4. Material changes in estimates

There were no significant estimates or changes in estimates that have had any material effect on the results of the financial period-to-date.

A5. Changes in the composition of the Group

There were no major changes in the composition of the Group for the quarter under review and up to the date of this report.

A6. Seasonality or cyclicality of operations

The business operations of the Group were not materially affected by any seasonal or cyclical factors.

A7. Segmental information

During the current reporting period, the Group operates under one main business segment which is Automotive. The information contained in the condensed statement of profit or loss and other comprehensive income represent the Automotive segment.

A8. Valuation of property, plant and equipment

The valuations of certain property, plant and equipment have been brought forward without amendment from the latest audited annual financial statements.

A9. Material impairment of assets

There was no material impairment of assets during the quarter under review and the financial period-to-date.

A10. Capital commitments

Capital commitments not provided for in the financial statements as at 31 March 2026 are as follows:

	RM'000
Property, plant and equipment	
Contracted but not provided for	78,415

A11. Changes in contingent liabilities or contingent assets

The changes in contingent liabilities since 31 December 2025 are summarised as follows:-

	RM'000
Balance as at 31 December 2025	81,139
Movement in corporate guarantee issued to financial institutions for banking facilities granted to the subsidiaries	1,712
Balance as at 31 March 2026	82,851

The contingent liabilities were in respect of financial guarantees to banks for banking facilities granted to certain subsidiaries. There was no indication that any subsidiary would default on repayment.

A12. Debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current quarter under review up to the date of this report.

A13. Related party transactions

The Group has related party transactions with companies in which certain directors of the Company have interests. Related parties are those defined under MFRS 124 Related Party Disclosures. Transactions with these related parties have been entered into in the normal course of business and have been established under arms length basis.

A14. Material event subsequent to the end of the financial year

There was no material events subsequent to the current quarter ended 31 March 2026 up to the date of this report.

A15. Dividends Paid

There was no dividend paid during the quarter under review.

B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad

B1. Review of the performance

Current Quarter

	Individual quarter (1st quarter)		Changes		Cumulative period		Changes	
	Current year quarter ended 31/3/2026	Preceding year corresponding quarter ended 31/3/2025	Amount	%	Current year-to-date 31/3/2026	Preceding year-to-date 31/3/2025	Amount	%
	RM'000	RM'000	RM'000		RM'000	RM'000	RM'000	
Revenue	160,190	125,528	34,662	27.6	160,190	125,528	34,662	27.6
Operating profit	4,580	2,396	2,184	91.2	4,580	2,396	2,184	91.2
Profit before tax	2,536	544	1,992	366.2	2,536	544	1,992	366.2
Profit after tax	1,558	550	1,008	183.3	1,558	550	1,008	183.3
Profit attributable to owners of the Company	1,558	775	783	101.0	1,558	775	783	101.0

The Group recorded higher revenue and profit before tax of RM160.2mil and RM2.5mil respectively, compared to the corresponding quarter of the preceding year, which reported revenue of RM125.5mil and profit before tax of RM0.5mil.

The higher revenue by RM34.7mil, or 27.6%, mainly contributed by increase in seat business to Proton and localisation programme with Chinese OEMs.

In line with the higher revenue, the Group's profit before tax increased by RM2.0mil compared to the preceding year corresponding quarter.

B2. Comparison with Immediate Preceding Quarter

	Current year quarter ended 31/3/2026	Immediate preceding quarter ended 31/12/2025	Changes	
			Amount	%
	RM'000	RM'000	RM'000	
Revenue	160,190	164,613	(4,423)	(2.7)
Operating profit	4,580	11,645	(7,065)	(60.7)
Profit before tax	2,536	8,919	(6,383)	(71.6)
Profit after tax	1,558	6,407	(4,849)	(75.7)
Profit attributable to owners of the Company	1,558	6,408	(4,850)	(75.7)

The Group's revenue declined by 2.7% quarter-on-quarter in Q1 2026, from RM164.6mil in Q4 2025 to RM160.2mil, while profit before tax fell from RM8.9mil to RM2.5mil. The lower revenue and profit before tax recorded in the current quarter are attributable to a shortened working period in Q1, resulting from the festive holidays.

B3. Prospects for the financial year

Looking ahead, the Group anticipates a steady increase in component delivery volumes to support ongoing assembly operations at the Melaka facility. In addition, the Group has secured new component programmes for upcoming Proton and Perodua models, which are expected to contribute positively to the manufacturing segment. Seat programme will also contribute positive returns to the Group's result.

Assembly of new models at the Melaka plant is also set to commence, with encouraging projected volume levels.

These developments suggest that the Group's strategies are beginning to yield positive results. The Group is well-positioned to achieve improved financial performance in current financial year.

B4. Profit forecast or profit guarantee

There were no profit forecast or profit guarantee issued by the Group.

B5. Tax expense/(income)

	Individual Quarter		Cumulative Period	
	Current year quarter ended 31/3/2026 RM'000	**Preceding year corresponding quarter ended 31/3/2025 RM'000**	**Current year-to-date 31/3/2026 RM'000**	**Preceding year-to-date 31/3/2025 RM'000**
Income tax:				
-Current year	1,113	347	1,113	347
-Prior years	-	(19)	-	(19)
	1,113	328	1,113	328
Deferred tax:				
-Current year	(135)	(334)	(135)	(334)
-Prior years	-	-	-	-
	(135)	(334)	(135)	(334)
	978	**(6)**	**978**	**(6)**

The Group's effective tax rate (excluding the results of joint ventures, which is equity accounted net of tax) for the current year quarter was higher than the statutory tax rate mainly due to expenses which are not tax deductible.

B6. Status of corporate proposals

There were no corporate proposals announced which have not been completed as at the date of this report.

B7. Memorandums and Agreements

i) Memorandum of Understanding between EP Manufacturing Bhd with SJQ Investments LLC ("SJQ"), CVI Kildsen Sdn Bhd ("CK") and Sharkgulf Technologies Group Limited ("Sharkgulf")

On 19 September 2022 the Board of Directors announced that the Company had on 15 September 2022 entered into a Memorandum of Understanding ("MOU") with SJQ, CK and Sharkgulf to form a strategic cooperation with one another for the expansion and development of 2-Wheel EVs and other related products in the Middle East market (hereinafter referred to as the "Strategic Cooperation").

Up to the date of this report, there is no material development pertaining to the MOU. Any material and significant development will be updated accordingly.

ii) Exclusive Distributor Agreement between EP 4Wheeler Sdn Bhd ("EP4W") and Hubei Dongfeng Power Auto Trade Co., Ltd and Xiamen Tsingyan Hylong Motor Technology Co., Ltd ("Tsingyan")

On 28 December 2022 the Board of Directors announced that its wholly owned subsidiary, EP 4Wheeler Sdn Bhd ("EP4W" or the "Distributor") has on 27 December 2022 entered into an Exclusive Distributor Agreement with Hubei Dongfeng Power Auto Trade Co., Ltd. and Tsingyan for the exclusive right granted by Tsingyan to assemble and sell the right-hand drive LINGBOX Auto Products under the brand name and marks of LINGBOX Auto, Qingyan Hailong or EP4W's own auto mark in Malaysia and Indonesia for a period of five (5) years commencing from 1 January 2023 and expiring on 31 December 2027 and shall be automatically renewed for a further period of five (5) years, subject to the terms and conditions as set out in the Exclusive Distributor Agreement.

Up to the date of this report, there is no material development pertaining to the above. Any material and significant development will be updated accordingly.

B8. Material Litigation

The Plaintiff VMG Transport (M) Sdn. Bhd. ("VMG") has instituted a civil suit against a subsidiary, Peps-JV (Melaka) Sdn. Bhd. ("Peps-JV") for an alleged breach of transportation agreement. Peps-JV had filed its defence and counterclaim in response to the suit.

Peps-JV had entered into a transport agreement with VMG to provide transport services to deliver automotive parts to the Peps-JV's client and time is of the essence. As a result of VMG's unilateral ceased its transportation services without notice to deliver the Peps-JV's automotive parts during critical time, at that material time Peps-JV was compelled to terminate the said transport agreement with VMG based on repudiatory breach of the said transport agreement as Peps-JV is contractually bound to pay a penalty under the contract between the Peps-JV and its customer.

B8. Material Litigation (Cont'd)

Peps-JV had to appoint another company to replace VMG to deliver its automotive parts to its customer in order to avoid the said contractual penalty. Dissatisfied with the termination, VMG filed the said suit claiming a judgment sum of RM1,917,495.86 for an alleged unpaid invoice ("Judgment Sum Claim") and special damages amounting to RM10,929,689.99, together with interests and costs ("Special Damages Claim"). Peps-JV counterclaimed for damages sustained amounting to RM1,511,984.50 for the said repudiatory breach of the said transportation agreement by VMG.

On 13 September 2024, the High Court of Melaka made the following decisions ("High Court Decisions"):

(a) the Judgement Sum Claim was allowed;

(b) the Special Damages Claim was dismissed,

(c) the nominal damages of RM30,000.00 were granted to VMG for alleged wrongful termination of the Transportation Agreement;

(d) Peps-JV Counterclaim was dismissed; and

(e) the costs of RM10,000.00 were awarded to VMG.

On 11 October 2024, Peps-JV filed a notice of appeal against parts of the High Court Decisions ("Peps-JV's Appeal"):

(i) allowing the Judgment Sum Claim;

(ii) the dismissal of the Peps-JV Counterclaim; and

(iii) the order as to costs set out in item (e) above ("Peps-JV's Appeal").

On 14 October 2024, VMG filed a notice of appeal against the High Court Decisions dismissing the Special Damages Claim ("VMG's Appeal").

Pursuant to Peps-JV's filing of a notice of application for stay of execution of the High Court Decisions on 6.5.2025, the High Court had granted a stay of execution of the High Court Decisions until the full and final disposal of the hearing of the appeal by Peps-JV against the High Court Decisions in the Court of Appeal. On the date of hearing on 22 January 2026, the Court of Appeal had delivered an oral decision where Peps-JV's Appeal was dismissed with costs of RM80,000.00, while VMG's Appeal was dismissed with costs of RM50,000.00 ("Court of Appeal Order").

B8. Material Litigation (Cont'd)

After giving due thought and consideration subsequent to the advice given by Peps-JV's solicitors, Peps-JV's Board of Directors had reached the conclusion that the Court of Appeal Order is a fair order and as such, the Board of Directors had decided not to appeal against the Court of Appeal Order, pursuant to which Peps-JV had duly paid a total sum of RM1,015,573-84 (comprised of RM507,786.92 in the first instalment paid on 03.03.2026 whereas the second and remaining instalment of RM507,786.92 was duly paid on 30.04.2026) to VMG; which is comprised of the following itemization of details; whereas the sum of RM1,917,495.86 (Judgement Sum Claim) which was previously deposited with VMG's solicitors on 11.06.2025 was already released to VMG -

i. Nominal damages = RM30,000-00;

ii. Late payment interest at the rate of 10% per annum on the sum of RM1,917,495.86 (Judgement Sum Claim), calculated from 29.02.2020 until 11.06.2024 = RM1,013,908.77; and

iii. Interest at the rate of 5% per annum on the sum of RM30,000.00 (nominal damages), calculated from 13.9.2024 until 28.02.2026 = RM2,194.52.

B9. Loans and borrowings

	As at 31/3/2026 RM'000	As at 31/3/2025 RM'000
Non- Current		
Term loans	66,120	28,309
Hire purchase	723	836
Total	66,843	29,145
Current		
Term loans	9,778	29,351
Banker's acceptance	63,263	51,747
Revolving credit	25,000	25,000
Bank overdraft	8,571	8,624
Hire purchase	489	392
Total	107,101	115,114
Total loans and borrowings	173,944	144,259

Borrowings are secured and denominated in Ringgit Malaysia.

Loans and borrowings of the Group increased by RM29.7mil to RM173.9mil as at 31 March 2026 as compared to RM144.2mil as at 31 March 2025 mainly due to drawdown of new term loans for Melaka vehicle assembly plant.

The weighted average interest rate of borrowings is 4.20% and the proportion of debt that is based on fixed and floating interest rates are as follows:

	As at 31/3/2026 RM'000	As at 31/3/2025 RM'000
Fixed interest rate borrowings	140,200	109,455
Floating interest rate borrowings	33,744	34,804
Total loans and borrowings	173,944	144,259

B10. Disclosure of derivatives

The Group did not enter into any derivative contract and accordingly there were no outstanding derivatives (including financial instruments designated as hedging instruments) as at 31 March 2026.

B11. Dividend

The Board recommends a single tier final dividend of RM0.00525 per ordinary share in respect for the financial year ended 31 December 2025 subject to the shareholders' approval at the forthcoming thirtieth Annual General Meeting.

B12. Earnings per share

The calculation of basic earnings per share is based on the net profit attributable to owners of the Company for the period divided by the weighted average number of ordinary shares:

	Individual Quarter		Cumulative Period	
	Current year quarter ended 31/3/2026	**Preceding year corresponding quarter ended 31/3/2025**	**Current year- to-date 31/3/2026**	**Preceding year-to-date 31/3/2025**
Profit for the period attributable to owners of the Company (RM'000)	1,558	775	1,558	775
Weighted average number of ordinary shares ('000)	286,368	286,368	286,368	286,368
Basic earnings per share (sen)	0.54	0.27	0.54	0.27
Diluted earnings per share (sen)	N/A	N/A	N/A	N/A

No diluted EPS is disclosed in these condensed consolidated interim financial statements as there are no dilutive potential ordinary shares.

B13.Notes to the Statement of Comprehensive Income

	Individual Quarter		Cumulative Period	
	Current year quarter ended 31/3/2026 RM'000	**Preceding year corresponding quarter ended 31/3/2025 RM'000**	**Current year- to-date 31/3/2026 RM'000**	**Preceding year-to-date 31/3/2025 RM'000**
Finance income	93	136	93	136
Finance costs	(2,137)	(1,988)	(2,137)	(1,988)
Depreciation and amortisation	(7,714)	(6,717)	(7,714)	(6,717)
Inventories written off	(16)	(10)	(16)	(10)
Reversal of impairment loss on trade and other receivables	22	212	22	212
Loss on disposal of property, plant and equipment	-	(10)	-	(10)
Foreign exchange loss	(346)	(225)	(346)	(225)

The above disclosure is prepared in accordance with the paragraph 16 of Appendix 9B of the Main Market Listing Requirements ("MMLR") issued by Bursa Malaysia Securities Berhad. Except for the above, the rest of the items required for disclosures pursuant to Paragraph 16 of MMLR are not applicable to the Group.

By order of The Board
EP Manufacturing Bhd.

Lim Seck Wah
Company Secretary
Shah Alam
Date: 25 May 2026