POWERTECHNIC GROUP BERHAD

(Registration No: 202101015445 (1415745-D))
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

TA Securities Holdings Berhad ("**TA Securities**"), being the Sponsor, is responsible for the admission of Powertechnic Group Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 28 October 2025. TA Securities assumes no responsibility for the contents of this unaudited interim financial report for the third quarter ended 30 September 2025.

POWERTECHNIC GROUP BERHAD
(Incorporated in Malaysia)
(Registration No. 202101015445 (1415745-D))

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME [(1)]

	Note	QUARTER ENDED		YEAR-TO-DATE ENDED	
		Unaudited	Unaudited	Unaudited	Unaudited
		30.09.2025	30.09.2024 [(2)]	30.09.2025	30.09.2024 [(2)]
		RM'000	RM'000	RM'000	RM'000
Revenue		10,496	N/A	33,074	N/A
Cost of sales		(6,384)	N/A	(17,171)	N/A
Gross profit		**4,112**	**N/A**	**15,903**	**N/A**
Other income		98	N/A	253	N/A
Administrative expenses		(2,629)	N/A	(8,273)	N/A
Sales and marketing expenses		(674)	N/A	(1,419)	N/A
Net impairment gain/ (loss) on financial assets		119	N/A	(307)	N/A
Profit from operations		**1,026**	**N/A**	**6,157**	**N/A**
Finance costs		(157)	N/A	(476)	N/A
Profit before tax ("PBT")	**B12**	**869** [(5)]	**N/A**	**5,681** [(5)]	**N/A**
Tax expense	**B5**	(390)	N/A	(1,958)	N/A
Net profit/Total comprehensive income for the financial period		**479**	**N/A**	**3,723**	**N/A**
Profit after tax ("PAT") / total comprehensive income attributable to:					
Owners of the Company		479	N/A	3,723	N/A
Non-controlling interest		-	N/A	-	N/A
		479	N/A	3,723	N/A
Earnings per share attributable to [(3)] owners of the Company (sen)	**B11**				
Basic/ Diluted		0.19 [(4)]	N/A	1.51 [(4)]	N/A

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 6 October 2025 ("**Prospectus**") issued in relation to the initial public offering ("**IPO**") and the accompanying explanatory notes attached to this interim financial report.

(2) This is the first interim financial report being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). As the Company was only listed on the ACE Market of Bursa Securities on 28 October 2025, there are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the financial period concerned.

(3) The basic and diluted earnings per share of the Company are the same as the Company does not have any outstanding convertible securities as at the end of the current financial quarter and financial year-to-date.

(4) Basic and diluted earnings per share is calculated based on the PAT attributable to owners of the Company divided by 247,337,000 ordinary shares in the Company before the IPO as disclosed in Note B11.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME [1]

Notes: (Cont'd)

(5) For illustrative purposes only, the group's financial performance after adjusting for the non-recurring listing expenses is as follows:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	Unaudited	Unaudited	Unaudited	Unaudited
	30.09.2025 RM'000	30.09.2024 RM'000	30.09.2025 RM'000	30.09.2024 RM'000
PBT	869	N/A	5,681	N/A
Add: Listing expenses	428	N/A	750	N/A
Adjusted PBT	**1,297**	**N/A**	**6,431**	**N/A**

N/A Not applicable

POWERTECHNIC GROUP BERHAD
(Incorporated in Malaysia)
(Registration No. 202101015445 (1415745-D))

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION [(1)]

	Unaudited As at 30.09.2025 RM'000	Audited As at 31.12.2024 RM'000
Non-current assets		
Property, plant and equipment	8,210	8,310
Investment properties	7,113	7,120
Deferred tax assets	95	148
Total non-current assets	**15,418**	**15,578**
Current assets		
Inventories	3,298	3,271
Trade and other receivables	19,858	14,156
Contract assets	1,750	348
Tax recoverable	48	-
Deposits with a licensed bank	-	500
Cash and bank balances	3,565	7,775
Total current assets	**28,519**	**26,050**
TOTAL ASSETS	**43,937**	**41,628**
EQUITY AND LIABILITIES		
Equity		
Share capital	12,368	12,368
Reorganisation reserve	(11,916)	(11,916)
Retained earnings	17,895	14,172
TOTAL EQUITY	**18,347**	**14,624**
Non-current liabilities		
Loans and borrowings	9,881	10,685
Lease liabilities	911	1,071
Deferred income	125	146
Total non-current liabilities	**10,917**	**11,902**
Current liabilities		
Trade and other payables	5,481	7,301
Contract liabilities	7,457	5,444
Loans and borrowings	1,076	1,041
Lease liabilities	630	642
Deferred income	29	29
Tax payable	-	645
Total current liabilities	**14,673**	**15,102**
TOTAL LIABILITIES	**25,590**	**27,004**
TOTAL EQUITY AND LIABILITIES	**43,937**	**41,628**
Number of ordinary shares in issue ('000) [(2)]	247,337	247,337
Net assets per share attributable to owners of the Company (RM) [(2)]	0.07	0.06

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.

(2) Net assets per share is calculated based on the 247,337,000 ordinary shares in the Company before the IPO.

N/A Not applicable

POWERTECHNIC GROUP BERHAD
(Incorporated in Malaysia)
(Registration No. 202101015445 (1415745-D))

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY [1] [2]

	Share capital RM'000	Reorganisation reserve RM'000	Retained earnings RM'000	Total equity RM'000
As at 1 January 2025 (Audited)	12,368	(11,916)	14,172	14,624
Net profit/ Total comprehensive income for the financial period	-	-	3,723	3,723
As at 30 September 2025 (Unaudited)	**12,368**	**(11,916)**	**17,895**	**18,347**

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.

(2) This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As the Company was only listed on the ACE Market of Bursa Securities on 28 October 2025, there are no comparative figures for the preceding year's corresponding year-to-date as no interim financial report was prepared for the financial period concerned.

POWERTECHNIC GROUP BERHAD
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(Registration No. 202101015445 (1415745-D))

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (1)

	YEAR-TO-DATE ENDED	
	Unaudited 30.09.2025	**Unaudited 30.09.2024 (2)**
	RM'000	**RM'000**
Cash flows from/ (for) operating activities		
PBT	5,681	N/A
Adjustments for:		
Amortisation of government grants	(22)	N/A
Bad debts written off	85	N/A
Depreciation of investment properties	6	N/A
Depreciation of property, plant and equipment	761	N/A
Distribution income from cash management fund at fair value through profit or loss (FVTPL)	(3)	N/A
Finance costs	476	N/A
Interest income	(25)	N/A
Gain on early termination of lease	(3)	N/A
Net impairment loss on financial assets	307	N/A
Plant and equipment written off	1	N/A
Reversal of provision of warranty	(4)	N/A
Unrealised gain on foreign exchange	(5)	N/A
Operating profit before changes in working capital	**7,255**	**N/A**
Increase in inventories	(27)	N/A
Increase in trade and other receivables	(5,319)	N/A
Decrease in trade and other payables	(1,810)	N/A
Increase in contract liabilities, net	(165)	N/A
Cash flows used in operations	**(66)**	**N/A**
Interest received	25	N/A
Income tax paid	(2,598)	N/A
Net cash used in operating activities	**(2,639)**	**N/A**
Cash flows from/(for) investing activities		
Distribution income received	3	N/A
Purchase of property, plant and equipment	(371)	N/A
Net cash used in investing activities	**(368)**	**N/A**
Cash flows from/ (for) financing activities		
Finance costs paid	(476)	N/A
Repayment of loan and borrowings, net	(768)	N/A
Repayment of lease liabilities	(459)	N/A
Decrease in restricted cash at bank	67	N/A
Net cash used in financing activities	**(1,636)**	**N/A**
Net decrease in cash and cash equivalents	**(4,643)**	N/A
Cash and cash equivalents at beginning of the financial period	8,143	N/A
Cash and cash equivalents at end of the financial period	**3,500**	**N/A**

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (1)

	YEAR-TO-DATE ENDED	
	Unaudited 30.09.2025	**Unaudited 30.09.2024 (2)**
	RM'000	**RM'000**
Cash and cash equivalents at end of the financial period comprises:		
Cash and bank balances	3,565	N/A
Less:		
Restricted cash at bank	(65)	N/A
	3,500	**N/A**

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.

(2) This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As the Company was only listed on the ACE Market of Bursa Securities on 28 October 2025, there are no comparative figures for the preceding year's corresponding year-to-date as no interim financial report was prepared for the financial period concerned.

PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING

A1 Basis of preparation

This interim financial report of Powertechnic Group Berhad ("**Powertechnic**" or the "**Company**") and its subsidiaries ("**Group**") are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting and Rule 9.22 and Appendix 9B of the Listing Requirements.

This is the first interim financial report for the third quarter ended 30 September 2025 announced by the Company in compliance with the Listing Requirements. As such, there are no comparative figures for the preceding year's corresponding quarter and year-to-date.

This interim financial report should be read in conjunction with the Accountants' Report as disclosed in the Prospectus issued in relation to the IPO and the accompanying explanatory notes attached to this interim financial report.

A2 Significant accounting policies

The accounting policies and presentations adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2024, except for the following new MFRSs and amendments to MFRSs that have been issued by the Malaysian Accounting Standards Board ("**MASB**") but are not yet effective for the Group:

Effective for the financial period beginning on or after 1 January 2026:
- Amendments to MFRS 9, 'Financial Instruments' and MFRS 7, 'Financial Instruments: Disclosures' – Amendments to the Classification and Measurement of Financial Instruments
- Amendments to MFRS 9, 'Financial Instruments' and MFRS 7, 'Financial Instruments: Disclosures' – Contracts Referencing Nature-dependent Electricity
- Amendments to MFRSs, 'Annual Improvements to MFRS Accounting Standards – Volume 11'

Effective for the financial period beginning on or after 1 January 2027:
- MFRS 18, 'Presentation and Disclosure in Financial Statements'
- MFRS 19, 'Subsidiaries without Public Accountability: Disclosures'

Deferred to a date to be determined by the MASB:
- Amendments to MFRS 10, 'Consolidated Financial Statements' and Amendments to MFRS 128, 'Investments in Associates and Joint Ventures' – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group plans to adopt the abovementioned MFRSs and amendments to MFRSs, where applicable to the Group, from the beginning of the financial year where they become effective.

The adoption of the above accounting standards and/or interpretations (including any consequential amendments) is not expected to have any material impact on the Group's financial statements.

A3 Auditors' report of preceding annual financial statements

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2024.

A4 Seasonal or cyclical factors

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

A5 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter and financial year-to-date.

A6 Material changes in estimates

There were no material changes in estimates for the current financial quarter and financial year-to-date.

A7 Debt and equity securities

There were no issuances, cancellations, repurchases, resale or repayments of debt and equity securities during the current financial quarter and financial year-to-date.

A8 Dividend paid

No dividends have been declared or paid in the current financial quarter and financial year-to-date.

A9 Segment information

Segment analysis for business segments and geographical information have not been prepared as the Group is predominantly involved in the provision of lifting systems and elevators (including maintenance and repair services) in Malaysia.

A10 Valuation of property, plant and equipment

There was no valuation of the property, plant and equipment in the current financial quarter and financial year-to-date.

A11 Material subsequent events

In conjunction with the Company's listing on the ACE Market of Bursa Securities ("**Listing**"), the Company had on 6 October 2025 issued the Prospectus for its IPO which entailed the following:

(1) public issue of 63,000,000 new ordinary shares in Powertechnic ("**Public Issue Shares**") in the following manner:

- 15,600,000 Public Issue Shares made available for application by the Malaysian public;
- 10,000,000 Public Issue Shares made available for application by its eligible Directors, employees and other persons who have contributed to the success of the Group;
- 19,600,000 Public Issue Shares made available by way of private placement to selected investors; and
- 17,800,000 Public Issue Shares made available by way of private placement to selected Bumiputera investors approved by the Ministry of Investment, Trade and Industry ("**MITI**"); and

(2) offer for sale of 21,000,000 existing ordinary shares in Powertechnic ("**Offer Shares**") by way of private placement to selected Bumiputera investors approved by MITI;

at an issue/ offer price of RM0.35 per Public Issue Share/ Offer Share payable in full upon application.

On 28 October 2025, the Company was admitted to the Official List of Bursa Securities and the Company's entire enlarged issued share capital of 310,337,000 shares was listed and quoted on the ACE Market of Bursa Securities.

Save as disclosed above, there were no other material event subsequent to the end of the current financial quarter and financial year-to-date which has not been reflected in this interim financial report.

A12 Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial quarter and financial year-to-date.

A13 Contingent assets and contingent liabilities

Save for the contingent liabilities disclosed below, there are no contingent liabilities as at 21 November 2025 (a date being not earlier than 7 days from the date of this interim financial report) ("**LPD**") which upon becoming enforceable, may have a material effect on the Group's business, financial results and financial position:

	Unaudited As at 30.09.2025 RM'000	Audited As at 31.12.2024 RM'000
Bank guarantees issued to customers	141	132

There are no contingent assets as at the LPD.

A14 Capital commitments

Save for the capital commitments disclosed below, there were no material capital commitments in respect of property, plant and equipment as at the end of the current financial quarter:

	Unaudited As at 30.09.2025 RM'000
Approved but not contracted for:	
- Automate fabrication facilities	3,800
- Set up product showrooms and sales offices with storage space	3,300
- Digital marketing and offline marketing	1,200
	8,300

A15 Significant related party transaction

There were no significant related party transactions during the current financial quarter and financial year-to-date.

PART B - EXPLANATORY NOTES PERSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS

B1 Review of performance

	QUARTER ENDED				YEAR-TO-DATE ENDED			
	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024[(1)] RM'000	Variance RM'000	%	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024[(1)] RM'000	Variance RM'000	%
Revenue	10,496	N/A	N/A	N/A	33,074	N/A	N/A	N/A
PBT	869	N/A	N/A	N/A	5,681	N/A	N/A	N/A
PAT	479	N/A	N/A	N/A	3,723	N/A	N/A	N/A

Notes:

(1) This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As the Company was only listed on the ACE Market of Bursa Securities on 28 October 2025, there are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the financial period concerned.

N/A Not applicable

For the current financial quarter ended 30 September 2025, the Group recorded a revenue of RM10.50 million, a PBT of RM0.87 million, and a PAT of RM 0.48 million. Revenue for the quarter was mainly derived from the sale of elevators, elevated platform systems, crane and hoist systems, and maintenance, repair and related services. The elevators segment contributed approximately RM3.36 million, representing 32.04% of total revenue, followed by elevated platform systems at RM2.96 million (28.24%), crane and hoist systems at RM2.37 million (22.55%) and maintenance, repair and related services at RM1.80 million (17.17%).

For the financial year-to-date ended 30 September 2025, the Group recorded revenue of RM33.07 million, a PBT of RM5.68 million, and a PAT of RM3.72 million. Revenue for the financial year-to-date ended 30 September 2025 was mainly contributed by the crane and hoist systems, elevated platform systems, elevators, and maintenance, repair and related services segments. The crane and hoist systems segment was the largest contributor at RM10.79 million (32.63%), followed by elevators at RM8.47 million (25.61%), elevated platform systems at RM8.12 million (24.54%), and maintenance, repair and related services at RM5.70 million (17.22%).

B2 Comparison with immediate preceding quarter's results

This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As such, there are no comparative figures for the immediate preceding quarter.

B3 Prospects

Malaysia's economy remains strong, having grown by a steady 4.4% in the first half of 2025. Growth is projected to continue within the range of 4% – 4.8% in 2025 and 4% – 4.5% in 2026. The growth will mainly be underpinned by strong domestic demand, moderate inflation, favourable labour market and proactive policies undertaken by the Government. The performance will also be supported by the ASEAN-Malaysia Chairmanship 2025 and Visit Malaysia 2026. The economy continues to be steered by the Ekonomi MADANI framework and the Government remains committed to positioning Malaysia as an attractive destination for quality investments.

(Source: Economic Outlook 2026, Ministry of Finance Malaysia)

As disclosed in the Prospectus, the Group's business strategies and future plans are as follows:

(i) the Group intends to invest in automation to enhance some of its fabrication processes by incorporating various automated machines, aiming to improve precision and speed while increasing production scalability; and

(ii) the Group intends to expand its marketing activities to increase its brand awareness in both offline and online marketing channels.

The outlook of the lifting and handling equipment industry in Malaysia remains positive whereby:

(i) In 2023, MITI introduced the New Industrial Master Plan 2030 (NIMP 2030) for the manufacturing and manufacturing-related services sectors. This plan covers the machinery and equipment industry, which includes lifting and handling equipment. NIMP 2030 aims to boost Malaysia's manufacturing value-added, targeting a compound annual growth rate ("**CAGR**") of 6.5% between 2022 and 2030, while general industrial machinery and equipment are expected to grow at a CAGR of 8.0% by 2027 (*Source: MITI*).

(ii) Positive outlook for the Malaysian economy, supported by steady growth momentum, strong domestic demand, moderate inflation, favourable labour market and proactive government policies, as outlined above.

(iii) Growth in the user industries, including building construction and manufacturing, will serve as a platform for continuing demand for lifting and handling equipment.

- The construction sector expanded strongly by 13.1% in the first half of 2025, supported by solid performance in non-residential buildings, residential buildings and specialised construction activities subsectors. In 2025, the construction sector is projected to record a steady growth of 10.1%. The civil engineering subsector is anticipated to expand, supported by continued rollout of large-scale public infrastructure projects while the non-residential buildings subsector will continue to gain from investment in commercial and industrial facilities, including data centres development in Johor and Selangor. In addition, the residential buildings subsector growth is expected to be bolstered by new launches in the affordable and mid-market housing as well as integrated township development in key growth corridors *(Source: Economic Outlook 2026, Ministry of Finance Malaysia)*.

B3 Prospects (Cont'd)

- The manufacturing sector grew by 3.9% in the first half of 2025, supported by growth in both export- and domestic-oriented industries, primarily driven by strong gains in the electrical and electronics (E&E) segment, continued household spending and construction-related activities. In 2025, the manufacturing sector is projected to register a growth of 3.8%, underpinned by continued expansion across both export- and domestic-oriented industries. Growth in the export-oriented industries will be supported by higher investment in the semiconductor segment and continued implementation of initiatives under existing policies, among others, the NIMP 2030 and National Semiconductor Strategy (NSS). Meanwhile the domestic-oriented industries are expected to benefit from robust domestic consumption in the consumer goods and construction segments *(Source: Economic Outlook 2026, Ministry of Finance Malaysia)*.

Premised on the positive outlook above, the Group is optimistic of the Group's prospects moving forward.

B4 Variance from actual profit from profit forecast and profit guarantee

The Group did not issue any profit forecast or profit guarantee in the current financial quarter and financial year-to-date.

B5 Income tax expense

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	Unaudited 30.09.2025 RM'000	**Unaudited 30.09.2024[1] RM'000**	**Unaudited 30.09.2025 RM'000**	**Unaudited 30.09.2024[1] RM'000**
Current tax expense	395	N/A	1,905	N/A
Deferred tax expense	(5)	N/A	53	N/A
Total income tax expense	**390**	**N/A**	**1,958**	**N/A**
Effective tax rate (%)[2]	44.88	N/A	34.47	N/A
Statutory tax rate (%)[2]	24.00	N/A	24.00	N/A

Notes:

(1) This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As the Company was only listed on the ACE Market of Bursa Securities on 28 October 2025, there are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the financial period concerned.

(2) The Group's effective tax rate for the current financial quarter and financial year-to-date is higher than the statutory tax rate of 24% mainly due to non-deductible expenses such as listing expenses pursuant to the IPO and directors' fees incurred by the Company (not deductible as the Company has not commenced revenue-generating activities).

N/A Not applicable

B6 Status of corporate proposals

There were no other corporate proposals announced but not implemented as at the LPD.

B7 Utilisation of proceeds raised from the IPO

The gross proceeds raised from the IPO amounting to RM22.05 million and the status of utilisation of proceeds as at 30 September 2025 is intended to be utilised in the following manner:

Details of utilisation	**Proposed utilisation RM'000**	**Actual utilisation(1) RM'000**	**Estimated time frame for utilisation from the date of listing(2)**
Set up new product showrooms and sales offices with storage space and marketing expenses	4,500	N/A	Within 18 months
Capital expenditure mainly for automated machines	3,800	N/A	Within 18 months
Repayment of bank borrowings	2,800	N/A	Within 12 months
General working capital	6,650	N/A	Within 24 months
Estimated listing expenses(3)	4,300	N/A	Within 3 months
	22,050	N/A	

Notes:

(1) Proceeds yet to be raised as at 30 September 2025.

(2) From the date of listing of the Company on the ACE Market of Bursa Securities. The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus.

(3) As at the LPD, approximately RM4.30 million listing expenses has been incurred.

N/A Not applicable

B8 Borrowings

The details of the Group's borrowings are as follows:

	Unaudited As at 30.09.2025 RM'000	**Audited As at 31.12.2024 RM'000**
Non-current:		
Term loans	9,881	10,685
Hire purchase liabilities	488	675
	10,369	11,360
Current:		
Term loans	1,076	1,041
Hire purchase liabilities	249	243
	1,325	1,284
Total bank borrowings	**11,694**	**12,644**

All the borrowings are secured and denominated in Ringgit Malaysia.

B9 Material litigation

As at the LPD, the Group is not engaged in any material litigation, claim and/ or arbitration, whether as plaintiff or defendant, which might materially and adversely affect the Group's business or financial position, and there are no legal proceedings, pending or threatened, or of any fact likely to give rise to any legal proceeding which may materially and adversely affect the Group's business or financial position.

B10 Dividends proposed

No dividend has been declared or proposed during the current financial quarter and financial year-to-date.

B11 Earnings per share ("EPS")

The basic and diluted EPS for the current financial quarter and financial year-to-date are computed as follows:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	Unaudited 30.09.2025	Unaudited 30.09.2024[(1)]	Unaudited 30.09.2025	Unaudited 30.09.2024[(1)]
PAT attributable to the shareholders of the Company (RM'000)	479	N/A	3,723	N/A
Number of ordinary shares in issue ('000)	247,337	N/A	247,337	N/A
Basic/ Diluted EPS (sen)[(2)(3)]	0.19	N/A	1.51	N/A

Notes:

(1) This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As the Company was only listed on the ACE Market of Bursa Securities on 28 October 2025, there are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the financial period concerned.

(2) Basic and diluted EPS is calculated based on the PAT attributable to owners of the Company divided by 247,337,000 ordinary shares in the Company before the IPO.

(3) Basic and diluted EPS are the same as the Company does not have any outstanding convertible securities as at the end of the current financial quarter.

N/A Not applicable

B12 Notes to the unaudited condensed consolidated statement of profit or loss and other comprehensive income

Profit for the current financial quarter and financial year-to-date were arrived at after charging/ (crediting) the following:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024(1) RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2024(1) RM'000
Depreciation of investment properties	2	N/A	6	N/A
Bad debts written off	-	N/A	85	N/A
Depreciation of property, plant and equipment	252	N/A	761	N/A
Net impairment (gain)/ loss on financial assets	(119)	N/A	307	N/A
Plant and equipment written off	-	N/A	1	N/A
Finance cost	157	N/A	476	N/A
Realised loss on foreign exchange	6	N/A	29	N/A
Amortisation of government grant	(7)	N/A	(22)	N/A
Distribution income from cash management funds at fair value through profit and loss	(1)	N/A	(3)	N/A
Interest income	(6)	N/A	(25)	N/A
Unrealised loss/ (gain) on foreign exchange	1	N/A	(5)	N/A
Miscellaneous income	(53)	N/A	(81)	N/A
Rental income	(41)	N/A	(124)	N/A

Notes:

(1) This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As the Company was only listed on the ACE Market of Bursa Securities on 28 October 2025, there are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the financial period concerned.

N/A Not applicable

Save as disclosed above, the other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements are not applicable.

B13 DERIVATIVES

The Group did not enter into any derivatives during the current financial quarter and financial year-to-date.

B14 AUTHORISATION FOR ISSUE

The interim financial report was authorised for issue by the Board of Directors of the Company in accordance with a resolution passed by the Board of Directors on 28 November 2025.

BY ORDER OF THE BOARD

POWERTECHNIC GROUP BERHAD
28 NOVEMBER 2025