



TP TEC HOLDING BERHAD

(Registration No.: 202401020280 (1566129-V))
(Incorporated in Malaysia under the Companies Act, 2016)

ADDITIONAL INFORMATION ACCOMPANYING THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

CHARACTERISTICS OF THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”) (“LEAP MARKET”)

THE LEAP MARKET HAS BEEN POSITIONED AS A MARKET DESIGNED TO ACCOMMODATE CORPORATIONS TO WHICH A HIGHER INVESTMENT RISK MAY BE ATTACHED THAN OTHER CORPORATIONS LISTED ON THE ACE MARKET AND MAIN MARKET OF BURSA SECURITIES. IT IS A QUALIFIED MARKET WHICH IS MEANT MAINLY FOR SOPHISTICATED INVESTORS ONLY. ONLY EXISTING SECURITIES HOLDERS AND SOPHISTICATED INVESTORS ARE ALLOWED TO PARTICIPATE IN CORPORATE EXERCISES UNDERTAKEN BY TP TEC HOLDING BERHAD. SOPHISTICATED INVESTORS SHOULD BE AWARE OF THE POTENTIAL RISKS OF INVESTING IN SUCH CORPORATIONS AND SHOULD MAKE THEIR DECISION TO INVEST ONLY AFTER DUE AND CAREFUL CONSIDERATION.

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SECTION A – ADDITIONAL INFORMATION REQUIRED UNDER PART B OF APPENDIX 6A OF THE LEAP MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

A1. REVIEW OF PERFORMANCE

1. Revenue

By business segment

The segmental analysis of the Group's revenue is set out as follows:

- Rental Segment – involved in rental of generators with other light machinery and the provision of solar hybrid power system installation and related services, contractor and project management mainly to telecommunication and construction companies;
- Trading Segment – involved in trading of filtration product; and
- Other Segment – mainly involved in trading of generators.

	Audited			
	Financial year ended		Period from 23.5.2024 to	
	("FYE") 31.12.2025		31.12.2024 ("FPE")	
	RM	(%)	RM	(%)
Rental	51,513,146	89.51	32,890,489	88.33
Trading	4,346,420	7.55	3,931,135	10.56
Others	1,690,500	2.94	415,100	1.11
Total	57,550,066	100.00	37,236,724	100.00

For the FYE 31 December 2025, the Group recorded revenue of approximately RM57.55 million mainly derived from Rental Segment which contributed RM51.51 million or approximately 89.51% and Trading Segment which contributed RM4.35 million or approximately 7.55%.

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SECTION A – ADDITIONAL INFORMATION REQUIRED UNDER PART B OF APPENDIX 6A OF THE LEAP MARKET LISTING REQUIREMENTS OF BURSA SECURITIES (CONT'D)

2. Profitability level

	Audited	
	FYE 31.12.2025	FPE 31.12.2024
Gross Profit ("GP") (RM)	19,051,085	12,312,797
GP margin (%)	33.10	33.07
Profit Before Tax ("PBT") (RM)	9,064,995	4,790,813
PBT margin (%)	15.75	12.87
Profit After Tax ("PAT") (RM)	6,713,180	3,633,584
PAT margin (%)	11.66	9.76

In line with the higher revenue, the Group recorded a higher GP of RM19.05 million in the FYE 2025 as compared to RM12.31 million in the FPE 2024, representing an increase of RM6.74 million or approximately 54.75%. The Group recorded a GP margin of 33.10% in the FYE 2025 and 33.07% in the FPE 2024.

For the FYE 2025, the Group registered a PBT and PBT margin of RM9.06 million and 15.75%, respectively as compared to the FPE 2024, where the Group registered a PBT and PBT margin of RM4.79 million and 12.87% respectively. The increase in PBT of RM4.27 million and PBT margin of 2.88% mainly due to lower operating and administration expenses for the FYE 2025.

The higher GP contributed to higher overall profitability which was reflected in the Group's PAT and PAT margin of RM6.71 million and 11.66%, respectively as compared to PAT of RM3.63 million and 9.76% respectively in the FPE 2024.

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A2. Prospects

The recent strong corporate earnings despite geopolitical risks and tariff concerns, have led the directors of TP TEC Holding to be cautiously optimistic that its prospects in the light machinery and equipment rental market in Malaysia are favourable taking into the consideration of its competitive strengths, as well as its future plans and business strategies as highlighted in its Information Memorandum dated 30 October 2024. Based on the independent market researcher's report by Providence Strategic Partners Sdn Bhd ("Providence") ("IMR Report") therein, the power generator rental segment of the light machinery and equipment market in Malaysia grew from RM300.0 million in 2020 to RM453.6 million in 2023 at a CAGR of 14.8%. Providence projects the power generator rental segment to further increase from RM453.6 million in 2023 to RM680.0 million in 2026 at a compound annual growth rate of 14.4%. As such, the Company's growth in the power generator rental segment will be driven by growth in end user markets such as telecommunications, construction and data centres, as well as long term economic growth, population growth, urbanization and foreign investment and domestic investment growth.

(Source: IMR Report by Providence)

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SECTION B – OTHER INFORMATION

B1. Status of Corporate Proposal

We have no outstanding corporate exercise save for the proposed bonus issue of 250,000,000 new ordinary shares on the basis of one (1) bonus share for every one (1) existing ordinary share held on the Entitlement Date as announced on 5 February 2025.

B2. Material Litigation

There was no material litigation as at the date of this report.

B3. Dividend

There was no dividend proposed, declared or paid by the Company since the end of the financial year.

B4. Disclosure of Financial Data for Shariah Screening

Pursuant to Rule 6.13A of the LEAP Market Listing Requirements, below are the financial data that are relevant for the purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malays. These include financial data on Shariah non permissible income arising from the Group's business activities and interest-based financial position.

i) Group Total Income and Total Assets

Total Income	Group	
	2025 RM	2024 RM
Revenue	57,550,066	37,236,724
Other income	228,391	977,104
Finance income	6,186	7,835
Total	57,784,643	38,221,663
Total Assets	70,729,099	48,647,783

Note: The Group's total income is derived from Shariah compliant activities save for the following:

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SECTION B – OTHER INFORMATION (Continued)

Shariah Non-compliant Activities	Group	
	2025 RM	2024 RM
Finance income – Banking & finance and related services	6,186	7,835
Total	6,186	7,835

ii) Component of Financial Position

(a) Cash component

Islamic Account/Instruments	Group	
	2025 RM	2024 RM
Deposits with licensed bank	-	-
Cash and bank balances	-	-
Fixed deposits pledged to financial institution	-	-
Total	-	-

Conventional Account/Instruments	Group	
	2025 RM	2024 RM
Deposits with licensed bank	242,891	101,000
Cash and bank balances	2,520,622	1,619,804
Fixed deposits pledged to financial institution	1,000	1,000
Total	2,764,513	1,721,804

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SECTION B – OTHER INFORMATION (Continued)

(b) Debt component

Islamic Financing	Group	
	2025 RM	2024 RM
Current		
Term loan	1,835,460	350,093
Obligation under finance lease	1,081,186	292,324
Non-Current		
Term loan	8,628,565	2,718,600
Obligation under finance lease	3,970,341	1,058,701
Total	<u>15,515,552</u>	<u>4,419,718</u>

Conventional Financing	Group	
	2025 RM	2024 RM
Current		
Term loan	594,694	707,123
Obligation under finance lease	3,127,542	2,703,298
Non-Current		
Term loan	5,588,979	6,376,477
Obligation under finance lease	7,071,502	9,199,466
Total	<u>16,382,717</u>	<u>18,986,364</u>

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