CBH ENGINEERING HOLDING BERHAD

Registration No. 202301050313 (1544227-V)
(Incorporated in Malaysia under Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

Mercury Securities Sdn Bhd ("Mercury Securities"), being the Sponsor, was responsible for the admission of CBH Engineering Holding Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 16 January 2025.

Mercury Securities assumes no responsibility for the contents of the unaudited interim financial report for the third quarter ended 30 September 2026.

CBH ENGINEERING HOLDING BERHAD

Registration No. 202301050313 (1544227-V)
(Incorporated in Malaysia under Companies Act 2016)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME [1]
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

		Individual Quarter		Cumulative Quarter	
		Unaudited	Unaudited	Unaudited	Unaudited
		30.09.2026	30.09.2025	30.09.2026	30.09.2025
	Note	RM'000	RM'000	RM'000	RM'000
Revenue	A9	228,075	31,523	438,542	127,638
Cost of sales		(176,933)	(21,641)	(323,541)	(90,650)
Gross profit		**51,142**	**9,882**	**115,001**	**36,988**
Other income		81	97	219	296
Administrative expenses		(5,103)	(3,910)	(14,235)	(11,200)
Other expenses		*	*	*	(5)
Net gain on impairment of financial assets		-	6,691	23	6,992
Profit from operations		**46,120**	**12,760**	**101,008**	**33,071**
Finance income		754	1,095	2,838	2,547
Finance costs		(126)	(22)	(274)	(69)
Profit before tax	B12	**46,748**	**13,833**	**103,572**	**35,549**
Taxation	B5	(12,018)	(1,300)	(26,040)	(7,175)
Profit for the financial period, representing total comprehensive income for the financial period		**34,730**	**12,533**	**77,532**	**28,374**
Total comprehensive income attributable to :					
Owners of the Company		34,790	12,535	77,519	28,376
Non-controlling interests		(60)	(2)	13	(2)
		34,730	12,533	77,532	28,374
Earnings per share (sen) [2][3]					
Basic and diluted	B11	1.85	0.67	4.12	1.52

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (1)
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026 (CONT'D)

Notes:

1 The basis of preparation of the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached in this interim financial report.

2 Computed based on profit attributable to owners of the Company divided by the Company's number of ordinary shares in issue for the respective reporting periods as disclosed in Note B11 of this interim financial report.

3 The diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have any potential dilutive instruments at the end of the respective reporting periods.

* Amount is less than RM500.

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CBH ENGINEERING HOLDING BERHAD

Registration No. 202301050313 (1544227-V)
(Incorporated in Malaysia under Companies Act 2016)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION [(1)] AS AT 30 SEPTEMBER 2026

	Unaudited 30.09.2026 RM'000	Audited 31.12.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	21,079	5,250
Deferred tax assets	2,023	2,023
	23,102	7,273
Current assets		
Trade receivables	182,634	57,368
Contract assets	136,706	62,957
Other receivables	1,244	2,648
Tax recoverable	67	252
Other investments	6,231	6,083
Fixed deposits with licensed banks	37,470	9,698
Cash and bank balances	70,161	142,494
Total current assets	**434,513**	**281,500**
Total assets	**457,615**	**288,773**
EQUITY AND LIABILITIES		
Equity		
Share capital	138,008	138,008
Merger deficit	(55,043)	(55,043)
Retained earnings	212,479	145,117
Total equity attributable to the owners of the Company	**295,444**	**228,082**
Non-controlling interests ("NCI")	356	343
Total equity	**295,800**	**228,425**
Non-current liabilities		
Bank borrowings	9,778	-
Lease liabilities	1,440	1,803
	11,218	1,803

CBH ENGINEERING HOLDING BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION [1] AS AT 30 SEPTEMBER 2026 (CONT'D)

	Unaudited 30.09.2026 RM'000	Audited 31.12.2025 RM'000
EQUITY AND LIABILITIES (CONT'D)		
Current liabilities		
Trade payables	98,556	35,458
Contract liabilities	22,400	6,903
Other payables	9,544	13,172
Bank borrowings	298	434
Lease liabilities	1,013	893
Tax payable	18,786	1,685
	150,597	58,545
Total liabilities	**161,815**	**60,348**
Total equity and liabilities	**457,615**	**288,773**
Net assets per share (RM) [2]	**0.16**	**0.12**

Notes:

1 The basis of preparation of the Unaudited Condensed Consolidated Statements of Financial Position is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached in this interim financial report.

2 Computed based on total equity attributable to owners of the Company divided by the Company's total issued share capital, comprising 1,880,896,393 ordinary shares as at 30 September 2026 and 31 December 2025 respectively.

CBH ENGINEERING HOLDING BERHAD

Registration No. 202301050313 (1544227-V)
(Incorporated in Malaysia under Companies Act 2016)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY [(1)]
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

	← Attributable to owners of the Company →						
	← Non-distributable →			Distributable			
	Share capital RM'000	Invested equity RM'000	Merger deficit RM'000	Retained earnings RM'000	Total RM'000	NCI RM'000	Total equity RM'000
At 1 January 2025 (Audited)	57,143	-	(55,043)	97,080	99,180	-	99,180
Profit for the financial period, representing total comprehensive income for the financial period	-	-	-	28,376	28,376	(2)	28,374
Transactions with owners :							
Issuance of shares	83,440	-	-	-	83,440	-	83,440
Share issuance expenses	(2,575)	-	-	-	(2,575)	-	(2,575)
Total transactions with owners	80,865	-	-	-	80,865	-	80,865
At 30 September 2025 (Unaudited)	138,008	-	(55,043)	125,456	208,421	(2)	208,419
At 1 January 2026 (Audited)	138,008	-	(55,043)	145,117	228,082	343	228,425
Profit for the financial period, representing total comprehensive income for the financial period	-	-	-	77,519	77,519	13	77,532
Transactions with owners :							
Dividends to owners	-	-	-	(10,157)	(10,157)	-	(10,157)
Total transactions with owners	-	-	-	(10,157)	(10,157)	-	(10,157)
At 30 September 2026 (Unaudited)	138,008	-	(55,043)	212,479	295,444	356	295,800

CBH ENGINEERING HOLDING BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY (1)
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026 (CONT'D)

Note:

1 The basis of preparation of the Unaudited Condensed Consolidated Statements of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached in this interim financial report.

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CBH ENGINEERING HOLDING BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS [1]
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	103,572	35,549
Adjustments for :		
Depreciation of property, plant and equipment	1,510	950
Property, plant and equipment written off	*	5
Loss/(Gain) on disposal of property, plant and equipment	*	(90)
Gain on early termination of lease contracts	-	(3)
Fair value gain on other investments	(139)	(32)
Net reversal of expected credit loss on :		
- contract assets	-	(514)
- trade receivables	(23)	(6,478)
Interest income	(2,838)	(2,547)
Interest expenses	293	91
Operating profit before working capital changes	102,375	26,931
Changes in working capital :		
Receivables	(123,839)	224
Payables	59,470	(34,872)
Net contract balances	(58,252)	57,080
	(122,621)	22,432
Cash (used in)/generated from operations	(20,246)	49,363
Interest received	2,578	2,279
Tax paid	(10,752)	(9,460)
Tax refunded	1,998	204
Net cash (used in)/from operating activities	(26,422)	42,386
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(6,730)	(483)
Proceeds from disposal of property, plant and equipment	1	153
Placement of other investments	(9)	(6,003)
Interest received	260	268
Net cash used in investing activities	(6,478)	(6,065)

CBH ENGINEERING HOLDING BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS [(1)]
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026 (CONT'D)

	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(10,157)	-
Drawdown of term loans	69	-
Drawdown of bankers' acceptance	-	91
Interest paid	(259)	(91)
Placement of fixed deposits pledged with licensed banks	(27,772)	(5,501)
Proceeds from issuance of shares, net of share issuance expenses	-	80,865
Repayments of lease liabilities	(853)	(627)
Repayments of term loans	(132)	(191)
Repayments of bankers' acceptance	(329)	*
Net cash (used in)/from financing activities	(39,433)	74,546
Net cash (decrease)/increase in cash and cash equivalents	(72,333)	110,867
Cash and cash equivalents at beginning of the financial period	142,494	27,414
Cash and cash equivalents at end of the financial period	**70,161**	**138,281**
Cash and cash equivalents at end of the financial period comprise of :		
Cash and bank balances	70,161	137,104
Fixed deposits with licensed banks	37,470	18,130
	107,631	155,234
Less : Fixed deposits pledged with licensed banks	(37,470)	(16,953)
	70,161	138,281

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS [(1)]
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026 (CONT'D)

Notes:

1 The basis of preparation of the Unaudited Condensed Consolidated Statements of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached in this interim financial report.

* Amount is less than RM500.

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A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING

A1 Basis of preparation

The interim financial statements of CBH Engineering Holding Berhad (“CBH” or the “Company”) and its subsidiaries (“Group”) are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting, IAS 34: Interim Financial Reporting and Rule 9.22 and Appendix 9B of ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Listing Requirements”).

This interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached in this interim financial report.

A2 Statement of compliance

The accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the preparation of the Group's audited financial statements for the financial year ended 31 December 2025, save for the following:

Adoption of amended standards

The Group has adopted the following amendments to MFRS issued by the Malaysian Accounting Standards Board (“MASB”) that are mandatory for the current financial period:

Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial instruments
Amendments to MFRS 1 Amendments to MFRS 7 Amendments to MFRS 9 Amendments to MFRS 10 Amendments to MFRS 107	Annual Improvements Volume 11
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature-dependent Electricity

The adoption of the above-mentioned amendments to MFRS did not have any significant impact on the financial statements of the Group.

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)

A2 Statement of compliance (Cont'd)

Standards issued but not yet effective

		Effective dates for financial periods beginning on or after
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 20	Regulatory Assets and Regulatory Liabilities	1 January 2029
Amendments to MFRS 121	Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 128	Fair Value Option for Investments in Associates and Joint Ventures	When entity first applies MFRS 18
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

The Group intends to adopt the above-mentioned new and amendments to MFRS when they become effective.

The initial applications of the above-mentioned new and amendments to MFRS are not expected to have any significant impact on the financial statements of the Group.

A3 Auditors' report on preceding annual financial statements

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

A4 Seasonal or cyclical factors

The Group's business operations for the current financial quarter under review were not affected by any seasonal or cyclical factors.

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)

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

There were no items or events that arose, which affected the assets, liabilities, equity, net income or cash flows of the Group, that are unusual by reason of their nature, size or incidence for the current financial quarter under review.

A6 Material changes in estimates

There were no material changes in estimates which have a material effect on the results for the current financial quarter under review.

A7 Debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter under review.

A8 Dividend paid

On 26 January 2026, the Board of Directors declared a single-tier interim dividend of RM0.0027 per ordinary share amounting to RM5,078,420.26 for the financial year ended 31 December 2025. The dividend was paid on 27 February 2026 to entitled shareholders whose names appeared in the Record of Depositors on 12 February 2026.

On 19 August 2026, the Board of Directors declared a single-tier interim dividend of RM0.0027 per ordinary share amounting to RM5,078,420.26 for the financial year ending 31 December 2026. The dividend was paid on 30 September 2026 to entitled shareholders whose names appeared in the Record of Depositors on 11 September 2026.

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A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)

A9 Segment information

The segmental reporting of the Group's revenue for the current financial quarter and financial period to-date is as follows:

	Individual Quarter				Cumulative Quarter			
	Unaudited 30.09.2026		Unaudited 30.09.2025		Unaudited 30.09.2026		Unaudited 30.09.2025	
	RM'000	%	RM'000	%	RM'000	%	RM'000	%
Revenue by business activities								
M&E Systems	228,075	100.00	31,507	99.95	438,542	100.00	127,374	99.79
M&E Maintenance	-	-	16	0.05	-	-	264	0.21
Total revenue	**228,075**	**100.00**	**31,523**	**100.00**	**438,542**	**100.00**	**127,638**	**100.00**

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A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)

A10 Valuation of property, plant and equipment

There was no valuation of property, plant and equipment undertaken during the current financial quarter under review.

A11 Significant events subsequent to the end of the current financial quarter

There were no other material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

A12 Changes in the composition of the Group

On 16 October 2026, the Company entered into a Sale and Purchase Agreement to acquire 300,000 ordinary shares in CBH Infra Sdn Bhd ("CBHISB") for a total cash consideration of RM356,159.00.

The acquisition was completed on 16 October 2026, resulting in the Company's shareholding in CBHISB being increased from 700,000 ordinary shares to 1,000,000 ordinary shares. Consequently, CBHISB, being previously a 70% owned subsidiary became a wholly owned subsidiary of the Company.

Save as disclosed above, there were no other changes in the composition of the Group during the current financial quarter under review.

A13 Fair value of financial instruments

Save as disclosed in Note B12 of this interim financial report, there were no other gain or loss arising from fair value changes of financial assets and liabilities for the current financial quarter and financial period-to-date under review.

A14 Capital commitments

There were no capital commitments at the end of the current financial quarter under review.

A15 Contingent assets and contingent liabilities

There were no contingent assets or contingent liabilities as at 30 September 2026.

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING (CONT'D)

A16 Related party transactions

The related party transactions of the Group have been entered into in the normal course of business. Listed below are the transactions with related parties of the Group during the current financial quarter and financial period to-date:

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000
Transactions with related parties:				
Project costs charged by	171	-	1,776	-
Rental of office charged by	24	24	72	72
Rental of hostel charged by	6	5	16	14
Transactions with a Executive Director:				
Rental of office charged by	26	26	77	77

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1 Review of financial performance

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000
Revenue	228,075	31,523	438,542	127,638
Gross profit	51,142	9,882	115,001	36,988
Profit before tax	46,748	13,833	103,572	35,549
Profit after tax	34,730	12,533	77,532	28,374

Individual Quarter: Comparison against corresponding financial quarter of preceding financial period

The Group recorded total revenue of RM228.08 million for the current financial quarter ended 30 September 2026 ("2026 Q3"), compared with RM31.52 million for the corresponding financial quarter ended 30 September 2025 ("2025 Q3"), representing an increase of RM196.56 million or 623.60%.

The M&E Systems business segment remained the primary contributor to the Group's revenue, accounting for 100% or RM228.08 million of the Group's total revenue in 2026 Q3, compared to 99.95% or RM31.51 million in 2025 Q3.

The higher revenue in 2026 Q3 was mainly attributable to the continued strong performance of the M&E Systems business segment. During 2026 Q3, several key projects progressed in line with their respective construction schedules and achieved significant project milestones, contributing to the recognition of revenue from these projects.

The Group recorded a profit before tax ("PBT") of RM46.75 million for 2026 Q3, representing an increase of RM32.92 million compared to RM13.83 million in 2025 Q3. However, the Group's PBT margin reduced from 43.88% in 2025 Q3 to 20.50% in 2026 Q3.

The lower PBT margin in 2026 Q3, as compared to 2025 Q3, was mainly attributable to the reversal of the provision for expected credit losses ("ECL") on trade receivables and contract assets of RM6.69 million in 2025 Q3. On a normalised basis, PBT margin in 2026 Q3 of 20.50% is marginally lower by 2.16% from PBT margin of 22.66% (after excluding the reversal of the ECL as aforesaid mentioned) in 2025 Q3.

The Group recorded a profit after tax ("PAT") of RM34.73 million in 2026 Q3, representing an increase of RM22.20 million from RM12.53 million in 2025 Q3. However, the PAT margin decreased to 15.23% in 2026 Q3 from 39.76% in 2025 Q3. The decrease in PAT margin was in line with the lower PBT margin, as explained above.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1 Review of financial performance (Cont'd)

Cumulative Quarter: Comparison against corresponding financial period-to-date

The Group recorded total revenue of RM438.54 million for the financial period ended 30 September 2026 ("2026 YQ3"), representing an increase of RM310.90 million or 243.58% from RM127.64 million recorded in the corresponding financial period ended 30 September 2025 ("2025 YQ3"). The significant growth in revenue was mainly attributable to the stronger contribution from the Group's M&E Systems business segment, supported by the continued progress of ongoing projects. As these projects advanced in line with their respective construction schedules and achieved higher stages of completion, more revenue was recognised during 2026 YQ3.

The Group recorded a PBT of RM103.57 million for 2026 YQ3 compared to RM35.55 million in 2025 YQ3 representing an increase of about RM68.02 million. However, the Group's PBT margin reduced to 23.62% in 2026 YQ3 compared to 27.85% for 2025 YQ3. The decrease in profit margin was mainly attributable to the ECL reversal on trade receivables and contract assets of RM6.69 million in 2025 YQ3 as explained above. On a normalised basis, PBT margin of 23.62% in 2026 YQ3 is marginally better than PBT margin of 22.61% (after excluding the reversal of the ECL as aforesaid mentioned) recorded in 2025 YQ3.

Consequently, the Group's PAT increased by RM49.16 million, from RM28.37 million in 2025 YQ3 to RM77.53 million in 2026 YQ3. The Group's PAT margin decreased from 22.23% for 2025 YQ3 to 17.68% for 2026 YQ3, consistent with the factors contributing to the lower PBT margin as explained above.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B2 Comparison with immediate preceding financial quarter's results

	Unaudited		Variance	
	Current quarter 30.09.2026 RM'000	Preceding quarter 30.06.2026 RM'000	RM'000	%
Revenue	228,075	120,928	107,147	88.60%
Gross profit	51,142	36,455	14,687	40.29%
Profit before tax	46,748	32,547	14,201	43.63%
Profit after tax	34,730	24,617	10,113	41.08%

The Group's revenue increased by RM107.15 million, or 88.60%, to RM228.08 million for 2026 Q3 compared to RM120.93 million recorded in the immediate preceding financial quarter ended 30 June 2026 ("2026 Q2").

Gross profit increased by RM14.68 million, or 40.26% from RM36.46 million in 2026 Q2 to RM51.14 million in 2026 Q3. Consequently, the Group's PBT increased by RM14.20 million, or 43.63% from RM32.55 million in 2026 Q2 to RM46.75 million in 2026 Q3.

The increase in revenue and profitability was mainly attributable to the continued progress of ongoing M&E Systems projects, with several projects achieving key milestones and higher stages of completion during 2026 Q3, resulting in increased revenue recognition. The corresponding improvement in gross profit and PBT reflected the higher progress and level of project activities in 2026 Q3.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B3 Prospect

The Group remains cautiously optimistic on its prospects in the power distribution systems industry, supported by its competitive positioning, commendable business fundamentals and favourable general industry outlook. As at the date of this interim financial report, the Group's cumulative outstanding order book stands at around RM710 million, thus providing favourable visibility to the Group's performance in the near term.

The Group continues to actively pursue opportunities across both data centre ("DC") and non-DC segments and barring any unforeseen circumstances, the Group anticipates favourable outcomes in the coming quarters.

Based on the foregoing, the Group anticipates that it will be able to maintain a resilient performance for the financial year ending 31 December 2026. The Group remains positive in its long-term growth outlook driven by its proven execution capabilities and supported by continued positive momentum in the industry.

B4 Profit forecast

The Group did not issue any profit forecast or guarantee.

B5 Taxation

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.09.2026 RM'000	**Unaudited 30.09.2025 RM'000**	**Unaudited 30.09.2026 RM'000**	**Unaudited 30.09.2025 RM'000**
In respect of the current period :				
Current year provision	11,892	1,347	25,914	7,222
Under/(Over) provision in previous financial year	126	(47)	126	(47)
Total	**12,018**	**1,300**	**26,040**	**7,175**
Effective tax rate (%)	**25.71%**	**9.40%**	**25.14%**	**20.18%**

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B5 Taxation (Cont'd)

The effective tax rate for the 2026 Q3 and 2026 YQ3 were 25.71% and 25.14% respectively, which are slightly higher than the statutory corporate income tax rate of 24%. The higher tax rates were mainly attributable to certain non-deductible expenses incurred during the respective periods, which were not allowable for tax.

B6 Status of corporate proposals

There were no corporate proposals announced but not yet completed as at the date of this interim financial report.

B7 Derivatives

The Group did not enter into any derivatives during the current financial quarter under review.

B8 Lease liabilities

The Group's lease liabilities are as follows:

	Payable within 12 months RM'000	Payable after 12 months RM'000	Total outstanding RM'000
Lease liabilities	1,013	1,440	2,453

The Group leases various properties and motor vehicles. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

The lease liabilities are contractually payable in Ringgit Malaysia.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B9 Bank borrowing

The Group's bank borrowing is as follows:

	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000
Term loans (Secured)		
Non current	9,778	-
Current	298	-
Total term loans	10,076	-

The bank borrowing is contractually payable in Ringgit Malaysia.

B10 Material litigations

As at the date of this report, the Group is not engaged in any material litigation.

B11 Basic and diluted earnings per share

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.09.2026	Unaudited 30.09.2025	Unaudited 30.09.2026	Unaudited 30.09.2025
Net profit for the period attributable to owners of the Company (RM'000)	34,790	12,535	77,519	28,376
Number of shares in issue [(2)] ('000)	1,880,896	1,880,896	1,880,896	1,864,523
Basic and diluted earnings per share [(1)] (sen)	1.85	0.67	4.12	1.52

Notes:

1 The basic earnings per share is computed based on PAT attributable to owners of the Company and divided by the Company's total issued share capital as tabulated above for the respective reporting periods and also as disclosed in note 2 below.

No diluted earnings per share is computed as the Company does not have dilutive potential ordinary shares as at the end of the respective financial periods.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B11 Basic and diluted earnings per share (Cont'd)

Notes (Cont'd):

2 Computed as follows:

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.09.2026	**Unaudited 30.09.2025**	**Unaudited 30.09.2026**	**Unaudited 30.09.2025**
Weighted average number of shares in issue at the beginning of the financial period ('000)	1,880,896	1,582,896	1,880,896	1,582,896
Effect of 298,000,000 new shares issued on 16 January 2025 pursuant to the Company's IPO ('000)	-	298,000	-	281,627
Weighted average number of shares in issue at the end of the financial reporting period ('000)	1,880,896	1,880,896	1,880,896	1,864,523

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B12 Notes to the Statements of Profit or Loss and other Comprehensive Income

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

	Individual Quarter		Cumulative Quarter	
	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000	Unaudited 30.09.2026 RM'000	Unaudited 30.09.2025 RM'000
Profits before tax has been arrived at after charging:				
Depreciation of property, plant and equipment	574	320	1,510	950
Finance costs	126	22	274	69
Finance costs recognised in cost of sales	6	5	19	22
Loss on disposal of property, plant and equipment	-	-	*	-
Property, plant and equipment written off	*	-	*	5
Short term leases	684	190	1,151	795
and after crediting:				
Net reversal of expected credit losses on trade				
- contract assets	-	514	-	514
- receivables	-	6,177	23	6,478
Fair value gain on other investments	48	26	139	32
Gain on early termination of lease contracts	-	2	-	3
Gain on disposal of property, plant and equipment	-	25	-	90
Interest income	754	1,095	2,838	2,547
Realised gain on foreign currency exchange	16	-	47	35

Note:

* Amount is less than RM500.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B13 Proposed dividend

Save as disclosed in Note A8, there was no dividend proposed or declared by the Board of Directors during the financial quarter under review and up to the date of this interim financial report.

BY ORDER OF THE BOARD
CBH ENGINEERING HOLDING BERHAD
DATE: 18 NOVEMBER 2026