

APM AUTOMOTIVE HOLDINGS BERHAD (“APMAH” OR “COMPANY”)

VALUATION OF NON-CURRENT ASSETS

1. INTRODUCTION

Pursuant to Paragraph 9.19(46) and Part H of Appendix 9A of the Main Market Listing Requirements, the Board of Directors of APMAH (“Board”) wishes to announce that the Company has carried out a revaluation exercise on the Company’s and its subsidiaries’ (“the Group”) investment properties which consist of buildings, leasehold land and freehold land situated in Malaysia (“Properties”).

The Board had on 25 February 2026 approved the incorporation of the revaluation surplus of RM110,000 and deferred tax of RM11,000 in the consolidated financial statements of APMAH for the financial year ended 31 December 2025.

2. PURPOSE OF REVALUATION

The purpose of the valuation is to reflect the fair value of the Properties in compliance with Malaysian Financial Reporting Standard (“MFRS”) 140: Investment Property.

3. REVALUATION SURPLUS, NAME OF VALUER, DATE OF VALUATION AND VALUATION ON PROPERTIES BY VALUER

The valuation of the Properties was conducted by Rahim & Co International Sdn. Bhd.

The total net impact arising from current year revaluation of properties and impact of change of Real Property Gain Tax (“RPGT”) rate are disclosed as follows:-

	RM’000
Current year revaluation surplus	110
Current year deferred tax	(11)
	<u>99</u>

Please refer to Appendix A for the details.

4. EFFECT OF THE REVALUATION SURPLUS ON NET ASSETS PER SHARE

The recognition of revaluation surplus amounting to RM110,000 and deferred tax of RM11,000 arose from the change in fair value of investment properties and RPGT rate will not have any material effect on the Group’s net assets.

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5. DOCUMENTS FOR INSPECTION

The valuation reports on the Properties are available for inspection at the registered office of APMAH at 62-68, Jalan Sultan Azlan Shah, 51200 Kuala Lumpur, during normal business hours for a period of three (3) months from the date of this announcement.

This announcement is dated 25 February 2026.

APPENDIX A: REVALUATION OF PROPERTIES

No	Description of Properties	Date of valuation	Net Book Value @ 31 Dec 2025 RM'000	Market Value @ 31 Dec 2025 RM'000	Revaluation Surplus/ (deficit) RM'000	Deferred Tax RM'000	Revaluation surplus/ (deficit), net of deferred tax RM'000
Investment Properties (IP)							
SERI KEMBANGAN							
1	Lot 1 Jalan 6/3, Seri Kembangan Industrial Estate 43300 Serdang, Selangor	20-Nov-25	52,100	52,100	-	-	-
2	Lot 3 Jalan 6/3, Seri Kembangan Industrial Estate 43300 Serdang, Selangor	20-Nov-25	56,500	56,500	-	-	-
KOTA KINABALU							
3	Lot 13 Lorong Durian 3, Kian Yap Industrial Estate Off Km 9 Jalan Tuaran 88300 Kota Kinabalu Sabah	17-Nov-25	1,660	1,720	60	(6)	54
4	Lot 14 Lorong Durian 3, Kian Yap Industrial Estate Off Km 9 Jalan Tuaran 88300 Kota Kinabalu Sabah	17-Nov-25	1,740	1,790	50	(5)	45
OASIS SQUARE, ARA DAMANSARA							
5	Parcel Nos. C3A05 (Block No. C, Oasis Squara, Ara Damansara)	21-Nov-25	1,990	1,990	-	-	-
6	Parcel Nos. C3A3A (Block No. C, Oasis Square, Ara Damansara)	21-Nov-25	1,290	1,290	-	-	-
Grand Total			115,280	115,390	110	(11)	99