

## GENERAL ANNOUNCEMENT

Company Name : **Pensonic Holdings Berhad**  
Stock Name : **Pensoni**  
Subject : **Others**  
Others : **Deviation of 10% or more between the announced unaudited financial statements and the audited financial statements for the financial year ended 31 May 2026**

The Board of Directors of Pensonic Holdings Berhad ("**the Company**") ("**Board**") wishes to refer to the announcement made on 31 July 2026 in relation to the **unaudited** consolidated results of the Company and its subsidiaries ("**Group**") for the financial year ended 31 May 2026 ("**FYE2026**").

In compliance with Paragraph 9.19(35) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**"), the Board wishes to inform that there is a deviation or variance of more than 10% between the Group profit after tax and minority interest of RM637,648 as stated in the unaudited consolidated results of the Group for the FYE2026 as compared to the loss after tax and minority interest of the Group of RM1,109,451 in the audited financial statements for FYE2026 ("**AFS 2026**").

The deviation is reconciled and explained as below:

| Description                                | Audited<br>AFS2026 (RM) | Non-audited<br>FYE2026 (RM) | Variance in RM   %       |
|--------------------------------------------|-------------------------|-----------------------------|--------------------------|
| (Loss) / Profit after tax attributable to: |                         |                             |                          |
| • to owners of the Company                 | (1,109,451)             | 637,648                     | RM1,747,099<br>(273.99%) |
| • to non-controlling interests             | (433,661)               | (433,661)                   | -                        |
| (Loss) / Profit for the year               | (1,543,112)             | 203,987                     | RM1,747,099<br>(856.47%) |

The variance of more than 10%, amounting to RM1,747,099 was mainly attributable to an additional impairment loss on moulds of RM1,619,647 and the related tax impact recognised during the finalisation of the audited financial statements, following a reassessment of the recoverability of the moulds in light of prevailing market conditions and product demand trends.

The total impairment loss on moulds recognised for FY2026 amounted to approximately RM2.5 million, of which RM859,648 had already been reflected in the unaudited results announced on 31 July 2026. Accordingly, only the additional impairment loss of RM1,619,647 and its related tax impact contributed to the variance between the unaudited and audited results.

The impairment principally related to moulds associated with certain product lines affected by demand uncertainties, as well as moulds that were either not utilised or only utilised to a limited extent. While non-cash in nature, the impairment had a significant impact on the Group's financial performance for the year.

This announcement is dated 05 October 2026.