

**ES CERAMICS TECHNOLOGY BHD**  
Registration No: 200301024697 (627117-P)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 28 FEBRUARY 2024**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 29-Feb-24	CORRESPONDING QUARTER ENDED 28-Feb-23	CURRENT YEAR TO DATE ENDED 29-Feb-24	CORRESPONDING YEAR TO DATE ENDED 28-Feb-23
	RM	RM	RM	RM
<b>Revenue</b>	<u>87,688,307</u>	<u>81,539,261</u>	<u>274,679,964</u>	<u>180,786,472</u>
<b>Operating profit</b>	3,217,072	7,270,690	18,700,231	19,978,793
Finance costs	(339,700)	(341,021)	(1,039,853)	(526,322)
Depreciation and amortisation	(1,962,229)	(1,400,045)	(5,971,131)	(3,535,657)
Interest income	486,384	199,241	1,181,546	514,125
<b>Profit before taxation</b>	<u>1,401,527</u>	<u>5,728,865</u>	<u>12,870,793</u>	<u>16,430,939</u>
Taxation	(628,000)	(950,200)	(2,191,122)	(4,415,843)
<b>Profit for the period</b>	<u>773,527</u>	<u>4,778,665</u>	<u>10,679,671</u>	<u>12,015,096</u>
<b>Other comprehensive income :</b>				
Foreign exchange translation difference	851,997	855,697	(2,535,068)	(2,344,071)
<b>Total comprehensive income for the period</b>	<u>1,625,524</u>	<u>5,634,362</u>	<u>8,144,603</u>	<u>9,671,025</u>
<b>Profit/(Loss) Attributable to :</b>				
Equity holders of the parent	773,527	4,778,665	10,679,671	12,015,096
Non-Controlling Interest	-	-	-	-
	<u>773,527</u>	<u>4,778,665</u>	<u>10,679,671</u>	<u>12,015,096</u>
<b>Total comprehensive income attributable to:</b>				
Equity holders of the parent	1,625,524	5,634,362	8,144,603	9,671,025
Non-Controlling Interest	-	-	-	-
	<u>1,625,524</u>	<u>5,634,362</u>	<u>8,144,603</u>	<u>9,671,025</u>
Earnings per share (sen)				
- Basic	<u>0.12</u>	<u>0.90</u>	<u>1.59</u>	<u>2.27</u>
- Diluted	<u>0.12</u>	<u>0.90</u>	<u>1.59</u>	<u>2.27</u>

(The condensed consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2023)

**ES CERAMICS TECHNOLOGY BHD**  
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 29 FEBRUARY 2024**

	AS AT 29-Feb-24 (UNAUDITED)	AS AT 31-May-23 (AUDITED)
	RM	RM
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	69,443,025	71,232,565
Right-Of-Use Assets	31,149,827	34,393,914
Investment Properties	8,356,320	8,529,679
Goodwill	11,673,895	11,673,895
Intangible Assets	366,771	366,771
Intangible Assets (Trademark)	83,148	144,271
	121,072,986	126,341,095
<b>Current Assets</b>		
Inventories	10,285,387	9,743,726
Trade & Other Receivables	101,858,130	107,132,165
Current Tax Asset	3,793,243	4,921,718
Cash and Cash Equivalents	84,872,025	50,945,567
	200,808,785	172,743,176
<b>TOTAL ASSETS</b>	321,881,771	299,084,271
<b>EQUITY AND LIABILITIES</b>		
<b>Equity Attributable to Equity Holders of the Parent</b>		
Share Capital	80,156,259	51,718,874
Share Option Reserve	1,270,807	1,270,807
Capital Reserve	715,680	715,680
Exchange Reserve	3,710,407	6,245,475
Retained Profit	111,785,256	101,105,585
	197,638,409	161,056,421
<b>Non-controlling interest</b>	-	-
<b>TOTAL EQUITY</b>	197,638,409	161,056,421
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Lease Liabilities	591,463	1,481,229
Employee Benefit Obligation	26,974	29,874
Bank Borrowings	1,994,899	1,621,259
Term Loan	20,697,135	21,030,841
Provision for restoration cost	167,635	162,951
Deferred Taxation	6,080,958	6,080,958
	29,559,064	30,407,112
<b>Current Liabilities</b>		
Trade and Other Payables	86,218,937	96,184,488
Contract Liabilities	3,782,330	5,500,590
Lease Liabilities	1,314,662	1,356,200
Term Loan	1,851,101	2,025,013
Bank Borrowings	1,477,212	1,422,536
Provision for restoration cost	29,849	29,849
Current Tax Payable	10,207	1,102,062
	94,684,298	107,620,738
<b>TOTAL LIABILITIES</b>	124,243,362	138,027,850
<b>TOTAL EQUITY AND LIABILITIES</b>	321,881,771	299,084,271
<b>Net assets per share attributable to ordinary equity holders of the parent (sen)</b>	29	32

*(The condensed consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2023)*

**ES CERAMICS TECHNOLOGY BHD**  
Registration No: 200301024697 (627117-P)  
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**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

	Attributable to Owners of the Parent					Total Equity RM
	Share Capital RM	Share Option Reserve RM	Capital Reserve RM	Exchange Reserve RM	Retained Profits RM	
Balance at 1 Jun 2023	51,718,874	1,270,807	715,680	6,245,475	101,105,585	161,056,421
Share-based payment transactions						-
Warrant converted	28,437,385					28,437,385
ESOS exercised						-
Total comprehensive income for the period			-	(2,535,068)	10,679,671	8,144,603
Dividends paid						-
Balance at 29 February 2024	80,156,259	1,270,807	715,680	3,710,407	111,785,256	197,638,409

**For the Corresponding Quarter Ended 28 February 2023**

	Attributable to Owners of the Parent						Total Equity RM
	Share Capital RM	Share Option Reserve RM	Capital Reserve RM	Exchange Reserve RM	Contingent Consideration RM	Retained Profits RM	
Balance at 1 Jun 2022	46,110,874	1,356,144	715,680	5,670,502	-	78,291,400	132,144,600
Share-based payment transactions	5,250,000	-					5,250,000
Warrant converted	358,000						358,000
ESOS exercised							-
Contingent consideration arising from acquisition of a subsidiary					2,755,138		2,755,138
Total comprehensive income for the period			-	(2,344,071)		12,015,096	9,671,025
Dividends paid							-
Balance at 28 February 2023	51,718,874	1,356,144	715,680	3,326,431	2,755,138	90,306,496	150,178,763

*(The condensed consolidated Statement of changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2023)*

**ES CERAMICS TECHNOLOGY BHD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 29 FEBRUARY 2024**

	CURRENT QUARTER ENDED 29-Feb-24	PRECEDING YEAR QUARTER ENDED 28-Feb-23
	RM	RM
<b>Cash flows from operating activities</b>		
Profit before taxation	12,870,793	16,430,939
Adjustments for :-		
Depreciation, amortisation and impairment losses	5,971,131	3,535,657
Interest income and expenses	(141,693)	12,197
Other non-cash items	(3,888,499)	78,232
Operating profit before changes in working capital	14,811,732	20,057,025
Changes in working capital:		
Net change in contract liabilities	(1,718,260)	(1,594,428)
Net change in inventories	(541,661)	4,074,576
Net change in receivables	5,228,256	6,115,013
Net change in payables	(9,965,551)	10,985,499
Cash flow from operations	7,814,516	39,637,685
Finance costs	(1,039,853)	(526,322)
Income tax refunded/(paid)	1,038,919	(4,415,843)
<b>Net cash flows from operating activities</b>	7,813,582	34,695,520
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(3,487,682)	(2,895,193)
Interest income	1,181,546	514,125
Acquisition of a subsidiary	-	(56,700,000)
Proceeds from disposal of property, plant and equipment	8,181,723	-
<b>Net cash used in investing activities</b>	5,875,587	(59,081,068)
<b>Cash flows from financing activities</b>		
Drawdown / (Repayment) of bank borrowings	179,790	800,000
Drawdown / (Repayment) of term loan	(507,618)	11,825,321
Issuance of ordinary shares pursuant to conversion of warrant	28,437,385	358,000
Drawdown / (Repayment) of lease liabilities	(282,779)	198,506
<b>Net cash flows from financing activities</b>	27,826,778	13,181,827
<b>Net increase / (decrease) in cash and cash equivalents</b>	41,515,947	(11,203,721)
<b>Cash and cash equivalents at beginning of the year</b>	40,620,351	60,936,628
<b>Effect of changes in foreign exchange rates</b>	1,570,432	(1,321,637)
<b>Cash and cash equivalents at end of period</b>	83,706,730	48,411,270
	<i>Cash and cash equivalents</i>	<i>84,872,025</i>
	<i>Term Deposit</i>	<i>(1,165,294)</i>
	<i>83,706,730</i>	

*(The condensed consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2023)*

# ES CERAMICS TECHNOLOGY BHD

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024

### A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134 INTERIM FINANCIAL REPORTING

#### A1. Basis of Preparation

The interim financial reports are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standard 134 (“MFRS 134”) “Interim Financial Reporting” and Rule 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) for the ACE Market (“ACE”).

The interim financial report should be read in conjunction with the latest audited financial statements of ES Ceramics Technology Bhd (“ESCTB” or the “Company”) and its subsidiaries (“Group”) for the financial year ended 31 May 2023.

The accounting policies and methods of computation adopted for the interim financial statements are consistent with those adopted for the annual audited financial statements for the year ended 31 May 2023, except for the adoption of the following new Malaysian Financial Reporting Standards (“MFRS”) and IC Interpretations (“IC Int.”) that have been issued by the Malaysian Accounting Standards Board (“MASB”) but are not yet effective for the current financial year:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective for annual periods beginning on or after
MFRS 17: <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 10 and MFRS 128: <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred
Amendments to MFRS 16: <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to MFRS 17: <i>Insurance Contracts</i>	1 January 2023
Amendment to MFRS 17: <i>Initial Application of MFRS 17 and MFRS 9 - Comparative Information</i>	1 January 2023
Amendments to MFRS 101: <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to MFRS 101: <i>Classification of Liabilities as Current or Non-current</i>	1 January 2024
Amendments to MFRS 101: <i>Non-current Liabilities with Covenants</i>	1 January 2024
Amendments to MFRS 107 and MFRS 7: <i>Supplier Finance Arrangements</i>	1 January 2024
Amendments to MFRS 108: <i>Definition of Accounting Estimates</i>	1 January 2023
Amendments to MFRS 112: <i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023
Amendments to MFRS 112: <i>International Tax Reform - Pillar Two Model Rules</i>	1 January 2023

The adoption and application of the amendments to MFRSs and IC Interpretations are expected to have no significant impact on the financial statements of the Group.

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024

### A2. Auditors' Report on Preceding Annual Financial Statements

The auditor's report on the financial statements of ESCTB for the financial year ended 31 May 2023 was not subject to any audit qualification.

### A3. Seasonal or Cyclical Factors

The results of the Group were not materially affected by any seasonal or cyclical factors during the current quarter under review.

### A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flow of the Group during the current quarter under review.

### A5. Material Changes in Estimates

There were no changes in estimates that have a material effect on the current quarter's results.

### A6. Debts and Equity Securities

There were no issuance and repayment of debts and equity securities, share buy-back, share cancellation, shares held as treasury shares and resale of treasury shares for the current quarter under review.

### A7. Dividend paid

There were no dividends paid for the current quarter under review.

### A8. Segmental Reporting

#### RESULTS FOR THE QUARTER ENDED

	Manufacturing		Buiding Materials		Total	
	29.02.2024	28.02.2023	29.02.2024	28.02.2023	29.02.2024	28.02.2023
Revenue	4,528,694	6,639,849	83,159,613	74,899,412	87,688,307	81,539,261
Profit/(Loss) Before Tax	(358,501)	1,791,859	1,760,028	3,937,006	1,401,527	5,728,865

#### RESULTS FOR THE YEAR-TO-DATE ENDED

	Manufacturing		Buiding Materials		Total	
	29.02.2024	28.02.2023	29.02.2024	28.02.2023	29.02.2024	28.02.2023
Revenue	19,538,551	35,243,118	255,141,413	145,543,354	274,679,964	180,786,472
Profit/(Loss) Before Tax	366,726	9,882,715	12,504,067	6,548,224	12,870,793	16,430,939

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**NOTES TO THE INTERIM FINANCIAL REPORT  
FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024**

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**A9. Valuation of Property, Plant and Equipment**

The Group did not revalue any of its property, plant and equipment during the current quarter under review.

**A10. Material Events Subsequent To the End of the Quarter**

There are no material events subsequent to the current quarter that have not been reflected in this quarterly report.

**A11. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the current financial quarter.

**A12. Contingent Assets or Liabilities**

There were no contingent assets or contingent liabilities for the current quarter under review.

**A13. Capital Commitments**

There were no material capital commitments for the current quarter under review.

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024

### B. ADDITIONAL INFORMATION PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

#### B1. Review of Performance

	3rd Quarter		Variance %	Year-To-Date Ended		Variance %
	29-Feb-24 (RM)	28-Feb-23 (RM)		29-Feb-24 (RM)	28-Feb-23 (RM)	
Revenue	87,688,307	81,539,261	7.54%	274,679,964	180,786,472	51.94%
Operating Profit	3,217,072	7,270,690	-55.75%	18,700,231	19,978,793	-6.40%
Profit Before Interest and Tax	1,741,227	6,069,886	-71.31%	13,910,646	16,957,261	-17.97%
Profit Before Tax	1,401,527	5,728,865	-75.54%	12,870,793	16,430,939	-21.67%
Profit After Tax	773,527	4,778,665	-83.81%	10,679,671	12,015,096	-11.11%
Profit Attributable to Ordinary Equity Holders of the Parent	773,527	4,778,665	-83.81%	10,679,671	12,015,096	-11.11%

For the current quarter ended 29 February 2024, the Group recorded revenue of RM87.69 million, represents an increase of 7.54% as compared to revenue of RM81.54 million for the corresponding quarter of the preceding year.

The Group achieved a profit before taxation of approximately RM1.40 million for the current quarter. This represents a decrease of 75.54% from the profit before taxation of approximately RM5.73 million registered in the corresponding quarter of the preceding year.

The lower profit before taxation despite an increase in revenue as compared with the corresponding quarter of the preceding year were mainly due to the higher material costs and cost incurred in setting up additional production facilities for building material segment.

Manufacturing segment decline in profit was mainly caused by lower average selling price and sales volume and higher operating expenses.

	3rd Quarter		Variance %	Year-To-Date Ended		Variance (RM)
	29-Feb-24 (RM)	28-Feb-23 (RM)		29-Feb-24 (RM)	28-Feb-23 (RM)	
<b>Revenue</b>						
Manufacturing	4,528,694	6,639,849	-31.80%	19,538,551	35,243,118	-44.56%
Buiding Materials	83,159,613	74,899,412	11.03%	255,141,413	145,543,354	75.30%
	87,688,307	81,539,261	7.54%	274,679,964	180,786,472	51.94%
<b>Profit/(Loss) Before Tax</b>						
Manufacturing	-358,501	1,791,859	-120.01%	366,726	9,882,715	-96.29%
Buiding Materials	1,760,028	3,937,006	-55.30%	12,504,067	6,548,224	90.95%
	1,401,527	5,728,865	-75.54%	12,870,793	16,430,939	-21.67%

For the nine (9) months ended 29 February 2024, the Group generated total revenue of approximately RM274.68 million which represents an increase of approximately 51.94% as compared to RM180.79 million achieved in the corresponding period of the preceding year.



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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024

The nine months financial results ended 29 February 2024 of building material segment are not comparable figures for the corresponding period of the preceding year which only accounted for six months results.

For the same period, the Group achieved a profit before tax of approximately RM12.87 million which represents a decrease of 21.67% as compared to a profit before tax of approximately RM16.43 million registered in the corresponding period of the preceding year. The decline in profit was mainly caused by an acute oversupply and margin compression, which resulted in low average selling price and lower sales volume and higher operating expenses from manufacturing segment as mentioned above.

### B2. Comparison with Preceding Quarter's Results

	Current Quarter 29.02.2024 RM	Immediate preceding Quarter 30.11.2023 RM	Changes %
Revenue	87,688,307	93,003,338	(5.71)
Operating Profit	3,217,072	10,622,826	(69.72)
Profit/(Loss) Before Interest and Tax	1,741,227	9,023,283	(80.70)
Profit/(Loss) Before Tax	1,401,527	8,670,229	(83.84)
Profit/(Loss) After Tax	773,527	7,676,352	(89.92)
Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent	773,527	7,676,352	(89.92)

	Quarter Ended		Variance %	Quarter Ended		Variance (RM)
	29-Feb-24 (RM)	30-Nov-23 (RM)		29-Feb-24 (RM)	30-Nov-23 (RM)	
	<b>Revenue</b>			<b>Profit Before Tax</b>		
Manufacturing	4,528,694	7,080,729	-36.04%	-358,501	260,734	-237.50%
Buiding Materials	83,159,613	85,922,609	-3.22%	1,760,028	8,409,495	-79.07%
	87,688,307	93,003,338	-5.71%	1,401,527	8,670,229	-83.84%

Revenue registered in the current quarter of RM87.69 million represents a decrease of 5.71% as compared to the revenue of RM93.00 million recorded in the immediate preceding quarter.

The Group's current quarter profit before taxation of approximately RM1.40 million has decreased by 83.84% as compared to the immediate preceding quarter.

The lower revenue and profit before taxation as compared with the preceding quarter were mainly due to the production output being affected by the Chinese New Year breaks, coupled with the significant increase in material costs for building material segment respectively. In addition, the preceding quarter has recorded a disposal gain arising from sale of an industrial land. This gain had contributed substantially to the financial performance of the preceding quarter.

Manufacturing segment current quarter suffered a loss before taxation of approximately RM0.36 million has decreased by 237.50% as compared to the immediate preceding quarter. This was in tandem with the decrease in revenue as well as higher operating expenses in the manufacturing segment.

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024

### B3. Commentary on Prospect for the Current Financial Year

For the current financial year under review, the Group is of the opinion that the economy remains challenging from anticipated increase in raw material prices coupled with the increase in the gas and electricity unit prices.

Despite the prevailing challenges, the Group remains cautiously optimistic on the long term business prospects and will continue to actively pursue various business strategies to increase its revenue, strengthening product portfolios, enhancement of supply chain security, focusing on reducing redundancy, improving efficiency, automation across our operations and to implement cost control measures to maintain our competitiveness during this challenging time.

### B4. Variance of Actual and Forecast Profit

The Group has not provided any profit forecast and therefore no variance information is available for presentation.

### B5. Taxation

	Current quarter 29.02.2024	Current year to date 29.02.2024
	RM	RM
Current year	628,000	1,689,845
Deferred taxation	-	-
RPGT	-	501,277

Income tax is calculated at the Malaysian statutory tax rate of 24% of the estimated assessable profit for the current period.

The effective tax rate of the Group's current tax charge for the period was lower than the statutory tax rate mainly due to tax incentives enjoyed by subsidiary companies.

### B6. Status of Corporate Proposals

There was no other corporate proposal announced but not completed as at the date of this report.

### B7. Borrowings and Debt Securities

The Group's borrowings as at 29 February 2024 are as follows:

	At end of current quarter 29 February 2024 (RM)		
	Short term Borrowings	Long term borrowings	Total Borrowings
<b>Secured:</b>			
Lease Liability	1,314,662	591,463	1,906,125
Bank Borrowing	1,477,212	1,994,899	3,472,111
Term Loan	1,851,101	20,697,135	22,548,236
	<u>4,642,975</u>	<u>23,283,497</u>	<u>27,926,472</u>

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024

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### B8. Derivative Financial Instruments

The Group does not have any derivative financial instruments as at the date of this report.

### B9. Material Litigation

Save as disclosed below, the Company and its subsidiaries are not engaged in any litigation, either as plaintiff or defendant, which has a material effect on the financial position of the Company and its subsidiaries as at the date of this announcement:

On 1 Dec 2023, the Company informed that the Appeal filed by the Appellant against its wholly-owned subsidiary, Easy Sun Sdn. Bhd. is now fixed for Hearing before the Court of Appeal on 21.06.2024, by way of Zoom. The Court of Appeal has also given directions for both parties to file their respective written submissions and reply submissions, prior to the Hearing date.

### B10. Dividend

No interim dividend has been declared for the current quarter under review.

### B11. Earnings Per Share

	Current Quarter Ended 29.02.24	Current Year To Date 29.02.24
Net profit/(loss) attributable to owner of the Company (RM'000)	774	10,680
Weighted average number of ordinary shares in issue (RM'000)	669,861	669,861
Basic earnings per share (sen)	0.12	1.59

The diluted earnings per share equals the basic earnings per share as the Company did not have any potential dilutive ordinary shares during the financial year.

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 29 FEBRUARY 2024

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### B12. Profit Before Taxation

	Current Quarter 29.02.24 RM'000	Current Year To Date 29.02.24 RM'000
Profit before taxation is arrived at after charging/(crediting):		
Interest income	(486)	(1,182)
Other income including investment income	-	-
Interest expense	340	1,040
Depreciation and amortization	1,962	5,971
Provision for and write off of receivables	-	-
Provision for and write off of inventories	-	-
Gain/(loss) on disposal of quoted or unquoted investments or properties	-	4,909
Impairment of assets	-	-
Foreign exchange gain/(loss)	6	17
Gain/(loss) on derivatives	-	-
Exceptional items	-	-