



ECA INTEGRATED SOLUTION BERHAD

[*Company No. 202101031471 (1431771-P)*]
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED
31 JANUARY 2024**

ECA INTEGRATED SOLUTION BERHAD

(Company No. 202101031471 (1431771-P))

(Incorporated in Malaysia)



Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME⁽¹⁾

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	31/01/2024 RM '000	31/01/2023 RM '000	31/01/2024 RM '000	31/01/2023 RM '000
Revenue	5,617	10,640	5,617	10,640
Cost of sales	(3,807)	(4,451)	(3,807)	(4,451)
Gross profit	1,810	6,189	1,810	6,189
Other operating incomes	11	-	11	-
Selling and administrative expenses	(1,704)	(2,086)	(1,704)	(2,086)
Profit from operations	117	4,103	117	4,103
Interest income	151	65	151	65
Interest expense	(103)	(42)	(103)	(42)
Net finance expenses	48	23	48	23
Profit before taxation	165	4,126	165	4,126
Tax expense	-	-	-	-
Profit for the financial period	165	4,126	165	4,126
Other comprehensive income	-	-	-	-
Total comprehensive income for the financial year	165	4,126	165	4,126
Net Profit / Total comprehensive income for the financial period attributable to:				
Owners of the parent	165	4,126	165	4,126
Non-controlling interests	-	-	-	-
	165	4,126	165	4,126
Basic earning per share (sen) ⁽²⁾	0.03	0.71	0.03	0.71
Diluted earning per share (sen) ⁽³⁾	0.03	0.71	0.03	0.71

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

Notes:

- (1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.*
- (2) *Basic earning per share ("**EPS**") is calculated based on the weighted average number of ordinary shares referred to in Note B11.*
- (3) *The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options at the end of the reporting period.*

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	(Unaudited) As at 31/01/2024 RM '000	(Audited) As at 31/10/2023 RM '000
ASSETS		
Non-Current Assets		
Plant and equipment	9,629	9,725
Right of use assets	1,697	2,036
Total Non-Current Assets	11,326	11,761
Current Assets		
Inventories	7,185	7,323
Trade receivables	18,541	18,210
Other receivables, deposits and prepayments	3,082	1,561
Current tax asset	47	3
Deposits with licensed banks	9,000	9,000
Cash and bank balances	25,547	23,549
Total Current Assets	63,402	59,646
TOTAL ASSETS	74,728	71,407
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	42,610	42,610
Merger reserve	(16,100)	(16,100)
Retained profits	34,798	34,633
Total Equity	61,308	61,143
Non-Current Liabilities		
Bank borrowings	5,580	2,616
Deferred taxation	23	23
Lease liabilities	702	801
Total Non-Current Liabilities	6,305	3,440
Current Liabilities		
Trade payables	2,126	2,144
Other payables and accruals	295	1,011
Bank borrowings	4,039	2,920
Lease liabilities	655	749
Total Current Liabilities	7,115	6,824
TOTAL LIABILITIES	13,420	10,264
TOTAL EQUITY & LIABILITES	74,728	71,407
Number of ordinary shares ('000)	579,040	579,040
Net assets per ordinary share (RM) ⁽²⁾	0.11	0.11

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

Notes:

- (1) *The basis of preparation of the Unaudited Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.*
- (2) *Net assets per shares is calculated based on net assets divided by the Company's enlarged share capital of 579,040,425 ordinary shares after Company was listed on the ACE Market of Bursa Malaysia Securities Berhad on 23 November 2022 and allotment of special issues of ordinary shares to Bumiputera investors identified and/or approved by the Ministry of International Trade and Industry ("MITI") on 24 October 2023.*

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾

	<u>Share Capital</u> RM '000	<u>Invested Equity</u> RM '000	<u>Merger Reserve</u> RM '000	<u>Retained Profits</u> RM '000	<u>Total Equity</u> RM '000
Balance as at 01 November 2023	42,610	-	(16,100)	34,633	61,143
Profit for the financial period	-	-	-	165	165
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	165	165
Contribution by and Distribution to Owners of the parent					
- Issuance of Shares	-	-	-	-	-
- Share issuance expenses	-	-	-	-	-
Total Transaction with Owners of the parent	-	-	-	-	-
Balance as at 31 January 2024	42,610	-	(16,100)	34,798	61,308
Balance as at 01 November 2022	17,100	-	(16,100)	23,846	24,846
Profit for the financial period	-	-	-	4,126	4,126
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	4,126	4,126
Contribution by and Distribution to Owners of the parent					
- Issuance of Shares	25,500	-	-	-	25,500
- Share issuance expenses	(1,130)	-	-	-	(1,130)
Total Transaction with Owners of the parent	24,370	-	-	-	24,370
Balance as at 31 January 2023	41,470	-	(16,100)	27,972	53,342

Notes:

⁽¹⁾ The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	Current Year to Date 31/01/2024 RM '000	Preceding Corresponding Year to Date 31/01/2023 RM '000
Cash flows from operating activities		
Profit before taxation	165	4,126
Adjustment for:-		
Depreciation of plant and equipment	284	43
Depreciation of right of use assets	167	72
Interest expense	103	42
Interest income	(151)	(65)
Unrealised loss/(gain) on foreign exchange	-	3
Operating profit before working capital	568	4,221
Net changes in inventories	138	809
Net changes in trade and other receivables	(1,853)	(9,721)
Net changes in trade and other payables	(734)	(2,281)
Cash flows for operations	(1,881)	(6,972)
Interest paid	(100)	(42)
Interest received	151	65
Tax refund/(paid)	(44)	(1)
Net cash used in operating activities	(1,874)	(6,950)
Cash flows from investing activities		
Purchase of plant and equipments	(16)	(89)
Net cash used in investing activities	(16)	(89)
Cash flows from financing activities		
Drawdown/(repayment) of borrowings	4,083	(1,127)
Repayment of lease liabilities	(195)	(105)
Proceed from issue of share capital	-	25,500
Net cash generated from financing activities	3,888	24,268
Net increase in cash and cash equivalents	1,998	17,229
Cash and cash equivalents at the beginning of the financial period	32,549	6,918
Cash and cash equivalents at the end of the financial period	34,547	24,147

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	Current Year to Date 31/01/2024 RM '000	Preceding Corresponding Year to Date 31/01/2023 RM '000
Cash and cash equivalents		
Fixed deposits with licensed banks	9,000	-
Cash and bank balances	25,547	24,920
Bank overdrafts	-	(773)
	34,547	24,147

Note:

- ⁽¹⁾ The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

A1 BASIS OF PREPARATION

The condensed interim financial report of ECA Integrated and its subsidiary (“**ECA Group**” or the “**Group**”) is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards (“**MFRS**”) 134 - Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”), International Financial Reporting Standard (“**IFRSs**”), requirements of the Companies Act, 2016 in Malaysia, Rule 9.22 and Appendix 9B of the Listing Requirements.

This condensed interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 October 2023 as disclosed in the Annual Report of the Company, and the accompanying explanatory notes are an integral part of this condensed interim financial report.

A2 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial report are consistent with those adopted in preparation of the Group’s audited financial statements for the financial year ended 31 October 2023 as disclosed in the Annual Report of the Company except for those standard, amendments and IC interpretation that had become effective 1 January 2024 and such adoptions do not have material impact on the financial statements of the Group and the Company.

A3 AUDITORS’ REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the financial year ended 31 October 2023 were not subject to any qualification.

A4 SEASONAL AND CYCLICAL FACTORS

The nature of the Group’s business was not subject to any significant seasonal and cyclical factors.

A5 MATERIAL UNUSUAL ITEMS

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

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

A6 MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates amount that had a material effect for the current financial quarter under review.

A7 DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current financial quarter under review.

A8 DIVIDEND PAID

There was no dividend paid during the current financial quarter under review.

A9 SEGMENTAL INFORMATION

3 months ended 31 January 2024

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	5,617	5,617	-	5,617
- Malaysia	-	5,214	5,214	-	5,214
- Outside Malaysia	-	403	403	-	403
	-	5,617	5,617	-	5,617
Segmental result	(146)	263	117	-	117
Interest expense	-	(103)	(103)	-	(103)
Interest income	61	90	151	-	151
Profit before taxation	(85)	250	165	-	165
Tax expenses			-	-	-
Profit for the financial period			165	-	165

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

A9 SEGMENTAL INFORMATION (Cont'd)

3 months ended 31 January 2023

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	10,640	10,640	-	10,640
- Malaysia	-	1,856	1,856	-	1,856
- Outside Malaysia	-	8,784	8,784	-	8,784
	-	10,640	10,640	-	10,640
Segmental result	(691)	4,794	4,103	-	4,103
Interest expense	-	(42)	(42)	-	(42)
Interest income	54	11	65	-	65
Profit before taxation	(637)	4,763	4,126	-	4,126
Tax expenses			-	-	-
Profit for the financial period			4,126	-	4,126

A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

There are no other material events subsequent to the end of the current financial quarter under review.

A11 CHANGES IN THE COMPOSITION OF THE GROUP

There were no other material changes in the composition of the Group for the current financial quarter under review.

A12 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no other material contingent liabilities and contingent assets of the Group as at the end of the current financial quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

A13 CAPITAL COMMITMENTS

Other than as disclosed below, there are no other material capital commitments as at the end of the current financial quarter under review:

	Unaudited As at 31/01/2024 RM '000
Acquisition of machineries	<u>788</u>

A14 RELATED PARTY TRANSACTIONS

The Group's related party transactions for current financial quarter under review are as follows:

Transacting party	Relationship	Nature of transactions	Current quarter RM	Financial Year-to-date RM
ECA Advance Automation Sdn Bhd	A company in which certain directors have substantial interest	Rental	93,000	93,000

A15 DISCLOSURE OF DERIVATIVES

There were no outstanding derivative financial instruments at the end of the current financial quarter under review.

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2024

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B1 REVIEW OF PERFORMANCE

	Current Quarter 3 Months Ended			Cumulative Quarter Financial Period-To-Date		
	31/01/2024 RM '000	31/01/2023 RM '000	Changes %	31/01/2024 RM '000	31/01/2023 RM '000	Changes %
Revenue	5,617	10,640	-47.2%	5,617	10,640	-47.2%
Profit before taxation	165	4,126	-96.0%	165	4,126	-96.0%

The Group's revenue recorded a 47.2% reduction to RM5.62 million in the current quarter as compared to RM10.64 million in the preceding year corresponding quarter. PBT is also declined by 96.0% from RM4.13 million in the preceding year corresponding quarter to RM0.17 million in the current quarter under review. Despite the Group's prudent approach to operational expenses, including costs of sales and other operational expenditures, the substantial decline of the Group performance during the current quarter under review was the result of the slowdown in demand especially from the semiconductor industry, due to current global issues.

In the face of these challenges, the Group remains unwavering in its determination to overcome adversity. Adopting a proactive and resilient approach, the Group is positioned to emerge stronger from this period of uncertainty. By emphasizing innovation, enhancing efficiency, and making strategic adaptations, the Group is confident in its ability to navigate through these challenges and discover new opportunities for growth and success. Together, with a positive outlook and unwavering commitment, the Group is prepared to embrace the future with confidence and optimism.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B2 COMPARISON WITH IMMEDIATE PRECEDING QUARTER

	Current Quarter 31/01/2024 RM '000	Immediate Preceding Quarter 31/10/2023 RM '000	Changes %
Revenue	5,617	4,704	19.4%
Profit before taxation	165	110	50.0%

In the current quarter under review, there is a moderate increase by 19.4% in the revenue to RM5.62 million as compared to the immediate preceding quarter of RM4.70 million.

Concurrently, the profit before tax ("**PBT**") is also increase by 50.0% from RM0.11 million to RM0.17 million, mirroring the growth in revenue. The favorable result in both revenue and PBT is better product mix and increased projects deliveries during the current quarter under review. However, these gains were offset by higher cost of sales due to changes made to the product mix at a later stage as well as increased selling and administrative expenses.

B3 PROSPECTS

Looking ahead, the Group acknowledges the ongoing challenges in the global semiconductor industry expected to persist into the first half of 2024. Despite this, the Group remains firmly committed to its long-term strategies, focusing on diversification through the introduction of innovative products while also prioritizing enhancement in operational efficiency and expanding market presence. A robust and gradual recovery is anticipated in the second half of the financial year 2024.

The Group's strategic priorities include diversifying core products, securing new projects, expanding customer bases, and developing a comprehensive medium and long-term growth plan to leverage potential business opportunities. Through these initiatives, the Group aims to accelerate time-to-market for products and introduce new revenue streams alongside existing offerings.

Barring any unforeseen circumstances, the Group maintains an optimistic outlook for both its business and the industries it operates in, with current signs pointing towards recovery.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B4 VARIANCE FROM PROFIT FORECAST

There is no profit forecast issued for the current financial period under review.

B5 TAX EXPENSE

	Current Quarter RM '000	Cumulative Quarter RM '000
Income tax expenses:		
Current financial period	-	-
Movement in deferred tax:		
Relating to origination of temporary differences	-	-
Total tax expense	-	-

Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated assessable profits for the fiscal year. Tax expense is recognised based on management's best estimate.

The Group's effective tax rate for the current quarter under review is negligible mainly due to ECA Advanced Solutions Sdn. Bhd. ("ECA Solutions") being granted full tax exemption on its statutory income from pioneer activities.

B6 STATUS OF CORPORATE PROPOSALS

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

B7 UTILISATION OF PROCEED RAISED FROM THE SPECIAL BUMI ISSUES

The gross proceeds of RM1.19 million to be raised from the Special Bumi Issue is intend to be utilised in the following manner:

Detail of utilisation	Estimated timeframe for the utilisation upon listing	Proposed Utilisation RM '000	Actual Utilisation RM '000	Utilisation Rate %
Working capital	Within 24 months	886	-	0.0%
Estimated listing expenses	Upon completion of exercise	300	175	58.3%
		1,186	175	14.8%

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B8 GROUP BORROWINGS AND DEBT SECURITIES

The details of the Group's borrowings are as follow:

	Unaudited As at 31/01/2024 RM '000	Audited As at 31/10/2023 RM '000
Current liabilities		
Bankers' acceptance	2,542	2,124
Term loans	1,497	796
	4,039	2,920
Non-Current liabilities		
Term loans	5,580	2,616
	5,580	2,616
Total bank borrowings	9,619	5,536

All the Group's borrowings are denominated in RM, secured and interest-bearing.

B9 MATERIAL LITIGATION

The Group is not engaged in any material litigation either as plaintiff or defendant, and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

B10 DIVIDEND PROPOSED

No dividend has been declared or proposed during the current financial quarter under review and for the financial period to date.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B11 EARNINGS PER SHARE

	Current Quarter 3 Months Ended		Cumulative Quarter Current Year-to-Date	
	31/01/2024 ⁽¹⁾	31/01/2023	31/01/2024 ⁽¹⁾	31/01/2023
Profit attributable to owners of the Company (RM'000)	165	4,126	165	4,126
Weighted average number of Shares in issue ('000)	579,040	577,500	579,040	577,500
Basic EPS (sen)	0.03	0.71	0.03	0.71
Diluted EPS (sen)	0.03	0.71	0.03	0.71

Notes:

- (1) Basic and diluted EPS are calculated by dividing the profit after tax attributable to owners of the Company by weighted average number of shares pursuant to the completion of the Initial Public Offering (“IPO”) of the Company on 23 November 2022 and allotment of special issues of ordinary shares to Bumiputera investors identified and/or approved by the Ministry of International Trade and Industry (“MITI”) on 24 October 2023.

There are no dilutive instruments for the current financial period under review.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B12 NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Profit before taxation is arrived at after charging / (crediting):

	Current Quarter 31/01/2024 RM '000	Cumulative Quarter 31/01/2024 RM '000
Depreciation of plant and equipment	284	284
Depreciation of right of use assets	167	167
Interest expense	103	103
Interest income	(151)	(151)
(Gain)/Loss in foreign currency exchange		
- Realised	(11)	(11)
- Unrealised	-	-

Save for the above, the other disclosure items as required under Rule 16, part A of Appendix 9B of the Listing Requirements are not applicable.

By Order of the Board

Chin Wai Yi (MAICSA 7069783)
Company Secretary
Penang