

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024

(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME**

	Note	Individual Quarter		Cumulative Quarter	
		Current Quarter Ended 30-06-24 RM'000	Corresponding Quarter Ended 30-06-23 RM'000	12 Months Cumulative To Date 30-06-24 RM'000	12 Months Cumulative To Date 30-06-23 RM'000
Revenue		59,821	55,800	226,554	242,199
Operating expenses		(46,089)	(46,564)	(178,026)	(182,584)
Other operating income		3,058	4,273	7,983	6,656
Profit from operations		16,790	13,509	56,511	66,271
Finance cost		(3)	(21)	(37)	(195)
Profit before tax		16,787	13,488	56,474	66,076
Tax expense	(B6)	(4,301)	(400)	(11,878)	(842)
Profit after tax, representing total comprehensive income for the period		12,486	13,088	44,596	65,234
Earnings per share (sen)					
(a) Basic	(B11)	8.42	8.84	30.07	44.08
(b) Diluted	(B11)	8.42	8.84	30.07	44.07

**(The Condensed Consolidated Statement of Profit Or Loss And Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial report)**

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024

(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

		Unaudited As at 30-06-24	Audited As at 30-06-23
	Note	RM '000	RM '000
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment		167,726	126,366
Investment properties		1,286	1,312
Right-of-use assets		10,499	10,634
Deferred tax assets		-	6,791
		<u>179,511</u>	<u>145,103</u>
<b>Current Assets</b>			
Inventories		52,294	59,200
Trade receivables		36,110	34,556
Other receivables, deposits and prepayments		2,704	2,471
Tax recoverable		14	-
Short term investment		-	945
Fixed deposits with licensed bank		60,601	80,654
Cash and bank balances		5,412	7,353
		<u>157,135</u>	<u>185,179</u>
<b>TOTAL ASSETS</b>		<u><u>336,646</u></u>	<u><u>330,282</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Share capital		86,276	84,896
Share option reserve		-	153
Retained earnings		189,163	186,030
		<u>275,439</u>	<u>271,079</u>
<b>Non-Current Liabilities</b>			
Lease liabilities		82	82
Deferred Taxation		1,875	-
Deferred Income		548	823
		<u>2,505</u>	<u>905</u>
<b>Current Liabilities</b>			
Trade payables		15,903	20,554
Other payables and accruals		40,204	36,564
Lease liabilities		960	964
Current tax liabilities		1,635	216
		<u>58,702</u>	<u>58,298</u>
<b>Total Liabilities</b>		<u>61,207</u>	<u>59,203</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>336,646</u></u>	<u><u>330,282</u></u>
<b>Net assets per share attributable to ordinary equity holders of the parent (RM)</b>	( B12 )	<u>1.86</u>	<u>1.83</u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial report)

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**

QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024  
(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**

	<b>12 Months Ended 30-06-24 RM '000</b>	<b>12 Months Ended 30-06-23 RM '000</b>
<b>Cash Flows From Operating Activities</b>		
Profit before taxation	56,474	66,076
Adjustment for:		
Property, plant and equipment written off	44	44
Impairment loss on trade receivables	-	336
Reversal of impairment loss on trade receivables	(183)	-
Depreciation of property, plant and equipment and investment properties	13,204	13,555
Depreciation of right-of-use assets	1,095	1,090
Fair value gain on derivatives financial instrument	-	(15)
Unrealised loss/(gain) on foreign exchange	1,934	(2,504)
Provision for inventories obsolescence	363	2,515
Amortisation of deferred income	(275)	(295)
Loss/(Gain) on disposal of property, plant and equipment	27	(2)
Interest expense	37	195
Interest income	(3,780)	(2,695)
Share based payment under ESOS	44	88
Operating profit before working capital changes	<u>68,984</u>	<u>78,388</u>
Decrease/(Increase) in inventories	6,543	(16,016)
(Increase)/Decrease in receivables	(2,422)	944
(Decrease)/Increase in payables	<u>(1,011)</u>	<u>9,036</u>
Cash generated from operations	72,094	72,352
Tax paid	(1,807)	(398)
Tax refunded	-	197
Net cash from operating activities	<u>70,287</u>	<u>72,151</u>
<b>Cash Flows For Investing Activities</b>		
Interest received	3,780	2,695
Withdrawal of fixed deposit with tenure more than 3 months	9,667	18,333
Purchase of property, plant and equipment	(54,659)	(32,142)
Proceeds from disposal of property, plant and equipment	50	2
Net cash for investing activities	<u>(41,162)</u>	<u>(11,112)</u>

**KOTRA INDUSTRIES BERHAD (497632-P)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS**  
**FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024**  
(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW (continued)**

	<b>12 Months Ended 30-06-24 RM '000</b>	<b>12 Months Ended 30-06-23 RM '000</b>
<b>Cash Flows For Financing Activities</b>		
Dividend paid	(41,528)	(38,479)
Repayment of lease liabilities	(964)	(965)
Repayment of term loans	-	(6,671)
Proceeds from issuance of shares	1,248	96
Interest paid	(37)	(195)
Net cash for financing activities	<u>(41,281)</u>	<u>(46,214)</u>
<b>Net (Decrease)/Increase in Cash &amp; Cash Equivalents</b>	<b>(12,156)</b>	<b>14,825</b>
<b>Effect of Exchange Rate Changes on Cash &amp; Cash Equivalents</b>	<b>(1,116)</b>	<b>2,744</b>
<b>Cash &amp; Cash Equivalents at beginning of the financial period</b>	<b>79,285</b>	<b>61,716</b>
<b>Cash &amp; Cash Equivalents at end of financial period</b>	<b><u>66,013</u></b>	<b><u>79,285</u></b>
<b>The Cash &amp; Cash Equivalents Comprise The Following :-</b>		
Fixed deposits with licensed bank	60,601	80,654
Short term investment	-	945
Cash and bank balances	5,412	7,353
	<u>66,013</u>	<u>88,952</u>
Less: Fixed deposit with tenure more than 3 months	-	(9,667)
	<u>66,013</u>	<u>79,285</u>

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial report)

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024

(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Share Capital RM '000	Non - distributable Share Option Reserve RM '000	Distributable Retained Profits RM '000	Total RM '000
<b>As at 30 June 2024</b>				
Balance at 1 July 2023	84,896	153	186,030	271,079
Profit after tax, representing total comprehensive income for the year	-	-	44,596	44,596
Dividend paid	-	-	(41,528)	(41,528)
Share options exercised	1,380	(132)	-	1,248
Share based payment transactions	-	44	-	44
Share options expired transferred to retained earnings*	-	(65)	65	-
Balance at 30 June 2024	<u>86,276</u>	<u>-</u>	<u>189,163</u>	<u>275,439</u>
<b>As at 30 June 2023</b>				
As at 1 July 2022	84,766	99	159,275	244,140
Profit after tax, representing total comprehensive income for the year	-	-	65,234	65,234
Dividend paid	-	-	(38,479)	(38,479)
Share options exercised	130	(34)	-	96
Share based payment transactions	-	88	-	88
Balance at 30 June 2023	<u>84,896</u>	<u>153</u>	<u>186,030</u>	<u>271,079</u>

\*Balance in share options reserve is transferred to the retained earnings upon expiry of ESOS period on 29 July 2023.

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial report)

# KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]

QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024

## A. Explanatory Notes pursuant to MFRS 134 Interim Financial Reporting

### A1. Accounting Policies and Methods of Computation

The interim financial statements have been prepared in accordance with MFRS 134, Interim Financial Reporting and paragraph 9.22 of the Bursa Malaysia Securities Berhad Main Market Listing Requirements. The figures for the cumulative period in the current quarter to 30 June 2024 have not been audited. The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2023.

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the annual audited financial statements for the financial year ended 30 June 2023 except for those mentioned in paragraph A1.1 below.

**A1.1** During the current financial period, the Group has adopted the following new Malaysian Financial Reporting Standards and interpretations (including the consequential amendments, if any) which were effective for the financial periods beginning on or after 1 January 2023 :-

#### **MFRSs and IC Interpretations (Including The Consequential Amendments)**

Amendments to MFRS 101: Disclosure of Accounting Policies;  
Amendments to MFRS 108: Definition of Accounting Estimates;  
Amendments to MFRS 112: Deferred Tax related to Assets and Liabilities arising from a Single Transaction; and  
Amendments to MFRS 112: International Tax Reform - Pillar Two Model Rules.

The adoption of the above Malaysian Financial Reporting Standards and/or IC interpretations (including the consequential amendments, if any) did not have any material impact on the Group's financial statements for the period under review.

**A1.2** The Group has not applied in advance the following Malaysian Financial Reporting Standards and interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial period:

<b>MFRSs and IC Interpretations (Including The Consequential Amendments)</b>	<b>Effective Date</b>
Amendments to MFRS 16: Lease Liability in a Sale and Leaseback	01-Jan-24
Amendments to MFRS 101: Classification of Liabilities as Current or Non-current	01-Jan-24
Amendments to MFRS 101: Non-current Liabilities with Covenants	01-Jan-24
Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements	01-Jan-24
Amendments to MFRS 121: Lack of Exchangeability	01-Jan-25

The adoption of the above-mentioned Malaysian Financial Reporting Standards and IC interpretations (including the consequential amendments, if any), insofar as they are applicable to the Group, is expected to have no material impact on the financial statements of the Group upon their initial application.

### A2. Seasonal or Cyclical Factors

The business operation of the Group was not materially affected by any seasonal or cyclical factors.

### A3. Unusual items affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no items affecting the assets, liabilities, equity, net income or cash flows that were unusual because of their nature, size or incidence.

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**QUARTERLY REPORT ON CONSOLIDATED RESULTS  
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There were no changes in estimates reported in prior interim periods of the current financial year or prior financial years which have a material effect in the current interim period.

**A5. Issues, Repurchases and Repayments of Debt and Equity Securities**

There were no issues, repurchases or repayments of debt and equity securities, for the period ended 30 June 2024 except for the issuance of 250,000 ordinary shares that was issued in July 2023 pursuant to the Company's Employee Share Option Scheme at the exercise price of RM4.99 each.

**A6. Dividend Paid**

A second interim single tier dividend of 15.5 sen per ordinary share in respect of the financial year ended 30 June 2023 amounting to RM22,988,682 was paid on 12 October 2023.

An interim single tier dividend of 12.5 sen per ordinary share in respect of the financial year ending 30 June 2024 amounting to RM18,539,261 was paid on 21 March 2024.

**A7. Segmental Information**

In determining the geographical segments of the Group, sales are based on the country in which the customer is located.

Non-current assets are determined according to the country where these assets are located. The amounts of non-current assets do not include financial instruments and deferred tax assets.

The segment information in respect of the Group's operating segments for the period ended 30 June 2024 is as follows:

	Revenue		Revenue		Non-current assets	
	Current Quarter		12 Months		12 Months	
	Ended 30 Jun		Ended 30 Jun		Ended 30 Jun	
	2024	2023	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Malaysia	39,416	41,086	151,841	167,804	179,511	138,312
Overseas	20,405	14,714	74,713	74,395	-	-
	<u>59,821</u>	<u>55,800</u>	<u>226,554</u>	<u>242,199</u>	<u>179,511</u>	<u>138,312</u>

Revenue is recognised at a point in time.

No other segmental information such as segment assets, liabilities and results is presented as the Group is principally engaged in pharmaceutical and healthcare products manufacturing and trading business and operates from Malaysia only.

Revenue from one major customer (2023 : one major customer), with revenue equal to or more than 10% of Group revenue, amounted to RM26.4 million (2023: RM24.7 million) arising from export sales.

**A8. Events After the Interim Period**

There were no material events after the quarter ended 30 June 2024 and up to 18 August 2024 that have not been reflected in these financial statements.

**A9. Effect of Changes in the Composition of the Group**

There were no changes in the composition of the Group, including business combinations, acquisition or disposal of subsidiaries and long term investments, restructuring, or discontinuance of operations during the period under review.

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024**A10. Changes in Contingent Liabilities or Contingent Assets**

There were no contingent liabilities or contingent assets at the end of this reporting period and end of last financial year.

**A11. Capital Commitments**

The amounts committed for the purchase of property, plant and equipment not provided for in the interim financial statements are as follows:

	As at 30-06-24 RM'000	As at 30-06-23 RM'000
Contracted but not provided for	75,897	94,289

**A12. Significant Related Party Transactions**

The Group's significant related party transactions for the current financial period ended 30 June 2024 are as follows:

	Current Quarter Ended 30 Jun		12 Months Ended 30 Jun	
	2024 RM'000	2023 RM'000	2024 RM'000	2023 RM'000
Companies in which certain key management personnel have significant financial interests:				
- Lease payment on short term leases	2	12	11	51
- Lease payment for right-of-use asset	246	246	984	984
A company in which a close member of the family of certain key management personnel has significant financial interests:				
- Sales of goods	(157)	(182)	(405)	(590)

The above recurrent transactions were entered into based on normal commercial terms.

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024**B. Explanatory Notes pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad****B1. Review of the Performance of the Group****(a) Performance of the current quarter against the preceding year corresponding quarter**

	Current Quarter		Changes %
	Ended 30 Jun		
	2024	2023	
	RM'000	RM'000	
Turnover	59,821	55,800	7.21%
Profit from operations	16,790	13,509	24.29%
Profit before tax	16,787	13,488	24.46%
Profit after tax (PAT)	12,486	13,088	-4.60%
Net PAT margin	20.87%	23.46%	

The Group recorded an increase in turnover of 7.21% for the current quarter ended 30 June 2024 as compared to the corresponding quarter ended 30 June 2023. This was mainly due to an increase in the sales of supplement products in local and export market offset by decrease in sales in the local market for pharmaceutical products.

The Group recorded a profit before tax of RM16.79 million for the current quarter ended 30 June 2024, compared to RM13.49 million in the corresponding quarter of the previous year. This increase in profit before tax was mainly due to improved sales performance in the current quarter.

The drop in profit after tax margin from 23.46% to 20.87% was mainly due to higher tax expenses. This increase in taxes was driven by income tax on business profits and interest income, the reversal of deferred tax assets arising from the utilization of tax losses and incentives carried forward and the recognition of deferred tax liability.

**(b) Performance of the current period against the preceding year corresponding period**

	12 Months		Changes %
	Ended 30 Jun		
	2024	2023	
	RM'000	RM'000	
Turnover	226,554	242,199	-6.46%
Profit from operations	56,511	66,271	-14.73%
Profit before tax	56,474	66,076	-14.53%
Profit after tax (PAT)	44,596	65,234	-31.64%
Net PAT margin	19.68%	26.93%	

The Group recorded a decrease in turnover of 6.46% for the current period ended 30 June 2024 as compared to the corresponding 12 months ended 30 June 2023. In the corresponding quarter ended 30 June 2023, there was an increase in demand for medication from the local market, where there were major shortages of various prescriptions items in the country. This demand began to normalise subsequent to that quarter.

In the current period ended 30 June 2024, there was a decrease in sales of supplement products to the export and local market.

The Group recorded a profit before tax of RM56.47 million for the 12 months ended 30 June 2024 as compared to a profit before tax of RM66.08 million for the 12 months ended 30 June 2023. The lower profit before tax was primarily due to lower sales while certain expenses were relatively fixed in nature.

Profit after tax margin decreased from 26.93% to 19.68% mainly due to higher tax expenses. This increase in taxes was driven by income tax on business profits and interest income, the reversal of deferred tax assets arising from the utilisation of tax losses and incentives brought forward, and the recognition of deferred tax liability.

# KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]

QUARTERLY REPORT ON CONSOLIDATED RESULTS  
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## B2. Comparison with Preceding Quarter's Results

	Quarter Ended		Changes %
	30 Jun 2024 RM'000	31 Mar 2024 RM'000	
Turnover	59,821	55,878	7.06%
Profit from operations	16,790	13,914	20.67%
Profit before tax	16,787	13,909	20.69%
Profit after tax (PAT)	12,486	6,834	82.70%
Net PAT margin	20.87%	12.23%	

For the quarter ended 30 June 2024, the Group recorded an increase in revenue of 7.06% to RM59.82 million as compared to RM55.88 million in the preceding quarter. This growth was primarily driven by higher sales of supplement products in both local and export markets and increased pharmaceutical product sales in the export market, offset by a decline in pharmaceutical product sales in the local market.

The Group recorded a profit before tax of RM16.79 million in the current quarter as compared to the profit before tax of RM13.91 million in the preceding quarter. The increase in profit before tax was mainly due to improved sales performance in the current quarter.

The profit after tax margin increased from 12.23% to 20.87% mainly due to adjustments in income tax expenses related to the Group's 9-month business profit and interest income in the preceding quarter ended 31 March 2024.

## B3. Current Year Prospects

The economic landscape continues to present challenges in the form of ongoing inflationary pressures and exchange rate volatility. Given the current economic climate, it is likely that these challenges will persist throughout 2024 and into 2025.

Despite the ongoing economic uncertainty, which impacted operational costs and consumer demand, the Group has delivered encouraging result for the financial period ended 30 June 2024. As we move into 2025, the Board will maintain a vigilant approach, exercising prudence and caution in decision-making. The Board will proactively monitor and review the Group's strategic plans in its quest to create sustainable value for shareholders.

While the current market sentiment reflects an uncertain economic outlook, the Board remains positive about the Group's prospects. Given the consistent demand for its products, the Group anticipates continued profitability throughout the financial year ending 30 June 2025.

## B4. Variance of Actual Profit from Forecast Profit or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee in the current quarter or in the prior financial period.

## B5. Statement by Directors

The Group did not disclose or announce any profit forecast or projection in a public document in the current quarter or prior financial period.

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**

QUARTERLY REPORT ON CONSOLIDATED RESULTS  
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**B6. Breakdown of Tax Charges**

	Quarter		12 Months	
	Ended 30 Jun		Ended 30 Jun	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
Income tax:				
- Current tax expense	729	221	3,213	663
- Overprovision in prior period	(1)	-	(1)	-
Deferred Taxation				
- Origination and reversal of temporary differences	3,573	179	8,666	179
Total tax expenses	<u>4,301</u>	<u>400</u>	<u>11,878</u>	<u>842</u>

The current income tax expense for the period under review relates to the Group's business profit and interest income, along with the recognition of a deferred tax liability. Additionally, there was a reversal of recognized deferred tax assets due to the utilization of brought-forward tax allowances and incentives. The Group recognizes tax liabilities based on prevailing tax laws and approved financial reporting standards on deferred taxation.

**B7. Status of Corporate Proposals**

There were no corporate proposals announced by the Company as at the date of the issue of this quarterly report.

**B8. Material Litigation**

There was no material litigation since the financial period ended 30 Jun 2024 and up to 18 August 2024.

**B9. Dividend Declared**

The Board of Directors declares a second interim single tier dividend of 13.0 sen per ordinary share in respect of the financial year ending 30 June 2024, amounting to approximately RM 19.28 million. The entitlement date and payment date for the second interim dividend are 01 October 2024 and 10 October 2024 respectively.

**B10. Profit before tax**

	Quarter		12 Months	
	Ended 30 Jun		Ended 30 Jun	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after (crediting)/charging:				
Interest income	(737)	(828)	(3,780)	(2,695)
Other income	(305)	(274)	(590)	(554)
Depreciation of property, plant and equipment and investment properties	3,232	3,413	13,204	13,555
Depreciation of right-of-use assets	273	231	1,095	1,090
Amortisation of deferred income	(65)	(74)	(275)	(295)
Reversal of impairment loss on trade receivables	(183)	-	(183)	-
Impairment loss on trade receivables	-	-	-	336
Loss /(Gain) on disposal of property, plant and equipment	27	(2)	27	(2)
Property, plant and equipment written off	4	8	44	44
Provision for inventories obsolescence	197	823	363	2,515
Foreign exchange (gain)/loss				
- realised	(1,986)	(195)	(3,338)	(591)
- unrealised	1,969	(3,141)	1,934	(2,504)
Fair value gain on derivatives financial instrument	-	-	-	(15)

There was no gain or loss on disposal of quoted or unquoted investment or properties nor any exceptional items for the current quarter and financial period ended 30 June 2024.

**KOTRA INDUSTRIES BERHAD [ 199901022732 (497632-P) ]**QUARTERLY REPORT ON CONSOLIDATED RESULTS  
FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2024**B11. Earnings Per Share**

	Quarter		12 Months	
	Ended 30 Jun 2024	2023	Ended 30 Jun 2024	2023
(a) Basic Earnings Per Share				
Net Profit attributable to shareholders (RM'000)	12,486	13,088	44,596	65,234
Weighted average number of ordinary shares ('000)	148,296	148,002	148,296	148,002
Basic Earnings per share (sen)	8.42	8.84	30.07	44.08
(b) Diluted Earnings Per Share				
Net Profit attributable to shareholders (RM'000)	12,486	13,088	44,596	65,234
Weighted average number of ordinary shares ('000)	148,296	148,002	148,296	148,002
Adjustment for ESOS ('000)	-	37	-	37
	148,296	148,039	148,296	148,039
Diluted Earnings per share (sen)	8.42	8.84	30.07	44.07

**B12. Net assets per share**

	Unaudited	Audited
	As at 30-06-24	As at 30-06-23
Number of ordinary shares issued ('000)	148,314	148,064
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.86	1.83

**B13. Audit Report**

The auditors' report on the Group's annual financial statements for the year ended 30 June 2023 did not contain any qualification.

BY ORDER OF THE BOARD

CHUA SIEW CHUAN

Secretary

Date : 19 August 2024