

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

Interim financial report on results for the quarter ended 30 June 2024.

The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER UNAUDITED 30.06.2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED 30.06.2023 RM'000	06 MONTHS ENDED UNAUDITED UNAUDITED 30.06.2024 30.06.2023 RM'000 RM'000	
Revenue	21,400	20,918	42,046	38,335
Cost of revenue	(12,343)	(12,664)	(24,514)	(22,742)
	-----	-----	-----	-----
Gross profit	9,057	8,254	17,532	15,593
Other income	278	261	453	524
Research & development expenses	(757)	(712)	(1,513)	(1,426)
Administration and other expenses	(4,153)	(3,517)	(7,763)	(6,649)
Finance costs	(71)	(33)	(135)	(66)
	-----	-----	-----	-----
<b>Profit before tax</b>	4,354	4,253	8,574	7,976
Tax expense	(1,137)	(1,070)	(2,226)	(2,056)
	-----	-----	-----	-----
<b>Total comprehensive income for the period</b>	3,217	3,183	6,348	5,920
	=====	=====	=====	=====
Attributable to:				
Equity holders of the Company	3,204	3,168	6,326	5,886
Non-controlling interest	13	15	22	34
	-----	-----	-----	-----
	3,217	3,183	6,348	5,920
	=====	=====	=====	=====

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME –  
(continued)**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR	PRECEDING YEAR	06 MONTHS ENDED	
	QUARTER	QUARTER	UNAUDITED	UNAUDITED
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	31.03.2024	30.06.2023	31.03.2024	30.06.2023
	RM'000	RM'000	RM'000	RM'000
<b>EARNINGS PER SHARE</b>				
Basic earnings per share (sen)	0.72	0.71	1.42	1.32
Diluted earnings per share (sen)	N/A	N/A	N/A	N/A

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>UNAUDITED AS AT 30.06.2024 RM'000</b>	<b>AUDITED AS AT 31.12.2023 RM'000</b>
<b>ASSETS</b>		
Non-current assets		
Property, plant & equipment	49,564	50,185
Development expenditure	362	559
Fixed deposits	6,754	6,673
	-----	-----
	56,680	57,417
	-----	-----
Current assets		
Inventories	21,200	12,745
Trade receivables	16,554	14,775
Other receivables, deposits & prepayments	2,096	1,594
Income tax assets	138	138
Cash and cash equivalents	34,062	31,002
	-----	-----
	74,050	60,254
	-----	-----
Total assets	130,730	117,671
	=====	=====
<b>EQUITY AND LIABILITIES</b>		
Share capital	29,789	29,789
Retained earnings	60,105	57,801
	-----	-----
Equity attributable to equity holders	89,894	87,590
Non-controlling interest	263	241
	-----	-----
Total equity	90,157	87,831
	=====	=====

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

– (Continued)

	<b>UNAUDITED AS AT 30.06.2024 RM'000</b>	<b>AUDITED AS AT 31.12.2023 RM'000</b>
Non-current liabilities		
Lease liabilities	1,260	1,103
Term loans	11,181	7,701
Deferred tax liabilities	1,110	3,603
Contract liabilities	597	831
	-----	-----
	14,148	13,238
	-----	-----
Current liabilities		
Trade payables	996	1,766
Other payables & accruals	8,217	8,654
Bankers' acceptance	-	1,304
Lease liabilities	636	713
Term loans	3,057	1,172
Contract liabilities	10,615	2,993
Income tax liabilities	2,904	-
	-----	-----
	26,425	16,602
	-----	-----
Total liabilities	40,573	29,840
	-----	-----
Total equity and liabilities	130,730	117,671
	=====	=====
Net assets per share attributable to ordinary equity holders of the Company (RM)	0.20	0.20
	=====	=====

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Attributable to Equity -----Holders of the Company-----			Non- Controlling Interest RM'000	Total Equity RM'000
	Non-distributable	Distributable	Total		
	Share Capital RM'000	Retained Earnings RM'000	Total RM'000		
As at 1 January 2024	29,789	57,801	87,590	241	87,831
Profit for the period, represents total comprehensive income for the period	-	6,326	6,326	22	6,348
Dividend	-	(4,022)	(4,022)	-	(4,022)
As at 30 June 2024	<u>29,789</u>	<u>60,105</u>	<u>89,894</u>	<u>263</u>	<u>90,157</u>
As at 1 January 2023	29,789	53,060	82,849	174	83,023
Profit for the period, represents total comprehensive income for the period	-	5,886	5,886	34	5,920
Dividend	-	(3,575)	(3,575)	-	(3,575)
As at 30 June 2023	<u>29,789</u>	<u>55,371</u>	<u>85,160</u>	<u>208</u>	<u>85,368</u>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>06 MONTHS ENDED</b>	
	<b>UNAUDITED</b>	<b>UNAUDITED</b>
	<b>30.06.2024</b>	<b>30.06.2023</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash flows from operating activities		
Profit before tax	8,574	7,976
Adjustments for:-		
Amortisation of development expenditure	197	126
Depreciation	4,118	3,400
Interest expenses	135	66
Interest income	(377)	(473)
Gain on disposal of property, plant & equipment	(14)	(48)
Property, plant & equipment written off	25	6
	-----	-----
Operating profit before working capital changes	12,658	11,053
Changes in working capital:-		
Inventories	(9,268)	(4,665)
Receivables	(2,281)	(2,929)
Payables	6,181	6,916
	-----	-----
Cash generated from operations	7,290	10,375
Interest paid	(135)	(66)
Interest received	377	473
Income tax paid	(1,815)	(1,789)
	-----	-----
Net cash from operating activities	5,717	8,993
	-----	-----
Cash flows from investing activities		
Purchase of property, plant & equipment	(2,196)	(2,437)
Proceeds from disposal of property, plant & equipment	21	209
	-----	-----
Net cash used in investing activities	(2,175)	(2,228)
	-----	-----

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued**

	<b>06 MONTHS ENDED</b>	
	<b>UNAUDITED</b>	<b>UNAUDITED</b>
	<b>30.06.2024</b>	<b>30.06.2023</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash flows from financing activities		
Dividend paid	(4,022)	(3,575)
Placement of fixed deposits under lien	(81)	(94)
Repayment of bankers' acceptance	(1,304)	-
Proceeds / (repayment) of term loans	5,365	(538)
Repayment of lease liabilities	(440)	(902)
	-----	-----
Net cash used in financing activities	(482)	(5,109)
	-----	-----
Net changes in cash and cash equivalents	3,060	1,656
Cash and cash equivalents brought forward	31,002	38,177
	-----	-----
Cash and cash equivalents carried forward	34,062	39,833
	=====	=====

**NOTES TO THE STATEMENTS OF CASH FLOWS**

i. Cash and cash equivalents comprise: -

Fixed deposits	6,754	8,696
Money market instruments	17,379	24,808
Cash & bank balances	16,683	15,025
	-----	-----
	40,816	48,529
Less : Fixed deposits under lien	(6,754)	(8,696)
	-----	-----
	34,062	39,833
	=====	=====

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued**

**06 MONTHS ENDED**  
**UNAUDITED      UNAUDITED**  
**31.03.2024      30.06.2023**  
**RM'000            RM'000**

NOTES TO THE STATEMENTS OF CASH FLOWS- (Continued)

ii. Analysis of acquisition of property, plant & equipment : -

Cash	2,196	2,437
Lease arrangement	520	977
Transfer from inventories	813	490
	3,529	3,904
	3,529	3,904

iii. Reconciliation of liabilities arising from financing activities: -

	As at 01.01.2024 RM'000	Principal and interest payments RM'000	Proceeds RM'000	Non-cash changes		As at 30.06.2024 RM'000
				Acquisition of PPE RM'000	Interest expense RM'000	
Bank borrowings						
- Bankers' acceptance	1,304	(1,304)	-	-	-	-
- Lease liabilities	1,816	(478)	-	520	38	1,896
- Term loans	8,873	(732)	6,000	-	97	14,238
	11,993	(2,514)	6,000	520	135	16,134

	As at 01.01.2023 RM'000	Principal and interest payments RM'000	Proceeds RM'000	Non-cash changes		As at 30.06.2023 RM'000
				Acquisition of PPE RM'000	Interest expense RM'000	
Bank borrowings						
- Lease liabilities	2,606	(968)	-	977	66	2,681
- Term loans	4,930	(538)	-	-	-	4,392
	7,536	(1,506)	-	977	66	7,073

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.



**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :-

**Disclosure requirements per MFRS 134 - paragraph 16**

**A1. (a) Accounting Policies and Methods of Computation**

The quarterly report has been prepared in accordance with the reporting requirements as set out in Malaysian Financial Reporting Standards (“MFRS”) 134 “Interim Financial Reporting” and Paragraph 9.22 of the Bursa Malaysia Securities Berhad Main Market Listing Requirements (“Bursa Securities Listing Requirements”) and should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the audited condensed consolidated financial statements.

The accounting policies and methods of computation adopted by the Group in unaudited condensed financial statements and unaudited interim financial report are consistent with those adopted in the latest audited financial statements for the financial year ended 31 December 2023.

Effective for financial periods beginning on or after 1 January 2024

Amendments to MFRS 16	Lease Liability in a Sale and Leaseback
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current
Amendments to MFRS 101	Non-current Liabilities with Covenants
Amendments to MFRS 107	Supplier Finance Arrangements

Effective date deferred

Amendments to MFRS 10 and MFRS 128	Sales or Contribution of Assets between an Investor and its Associate or Joint Venture
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The Group will adopt the above pronouncements when they become effective in the respective financial periods. The Group is in the process of assessing the financial effect of these pronouncements upon their initial application.

**A2. Qualification of Financial Statements**

The Auditors’ Report on the financial statements of the Group for the year ended 31 December 2023 was not subject to any qualification.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**A3. Seasonality or Cyclicity of Operations**

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

**A4. Exceptional or Unusual Items**

During the current financial quarter, there was no item of exceptional or unusual nature that affects the assets, liabilities, equity, net income or cash flows of the Group.

**A5. Changes in Estimates of Amounts Reported**

There was no change in estimate of amount reported that has a material effect in the current financial quarter under review.

**A6. Changes in Debt Securities and Equity Securities**

During the current financial quarter, there were no issuances, cancellation, repurchase, resale and repayment of debt securities and equity securities.

**A7. Dividend paid**

The first interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 26 February 2024 and paid on 25 March 2024 in respect of the year ending 31 December 2024.

The second interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 20 May 2024 and paid on 19 June 2024 in respect of the year ending 31 December 2024.

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**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**A8. Segmental Reporting**

	<b>Hardware</b>	<b>Solutions</b>	<b>Consolidated</b>
	<b>RM'000</b>	<b>and Services</b>	<b>RM'000</b>
		<b>RM'000</b>	<b>RM'000</b>
<b>2<sup>nd</sup> quarter ended 30 June 2024</b>			
Total revenue	1,100	20,300	21,400
Segment results	163	8,894	9,057
Unallocated other income			278
Unallocated operating expenses			(4,981)
Profit before tax			<u>4,354</u>
<b>2<sup>nd</sup> quarter ended 30 June 2023</b>			
Total revenue	3,686	17,232	20,918
Segment results	585	7,669	8,254
Unallocated other income			261
Unallocated operating expenses			(4,262)
Profit before tax			<u>4,253</u>
<b>06 months ended 30 June 2024</b>			
Total revenue	1,476	40,570	42,046
Segment results	222	17,310	17,532
Unallocated other income			453
Unallocated operating expenses			(9,411)
Profit before tax			<u>8,574</u>
<b>06 months ended 30 June 2023</b>			
Total revenue	4,533	33,802	38,335
Segment results	728	14,865	15,593
Unallocated other income			524
Unallocated operating expenses			(8,141)
Profit before tax			<u>7,976</u>

**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**A9. Material Events Subsequent to the End of the Current Quarter**

There were no other material events subsequent to the end of the current financial quarter up to the date of this announcement.

**A10. Changes in the Composition of the Group**

There were no changes in the composition of the Group subsequent to the end of the current financial quarter up to the date of this announcement.

**A11. Changes in Contingent Liabilities or Contingent Assets**

There was no significant change in the contingent liabilities of the Group since the last financial year ended 31 December 2023.

**A12. Material Capital Commitments**

There are no material capital commitments at the end of the current reporting quarter.

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**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes : - (continued)

**Disclosure requirements required by the Listing Requirements of Bursa Securities for the Main Market**

**B1. Group's Review of Performance**

	INDIVIDUAL PERIOD			CUMULATIVE PERIOD		
	Current	Preceding	Change	06 Months Ended		Change
	Year	Year		Unaudited	Unaudited	
	Quarter	Corresponding	30.06.2024	30.06.2023	30.06.2023	
Unaudited	Unaudited	RM'000	RM'000	RM'000		
Revenue	21,400	20,918	2.3	42,046	38,335	9.7
Profit before tax	4,354	4,253	2.4	8,574	7,976	7.5

**Current Quarter (April 2024 – June 2024)**

The Group's quarterly revenue recorded a slight increase to RM21.40 million, which is comparable to the corresponding quarter last year (2Q2023). Hardware revenue declined from RM3.686 million to RM1.10 million in 2Q2024, mainly due to delays in customer site readiness for machine installations during the quarter. This decline was mitigated by the strong performance of the Solutions and Services segment, which registered robust growth of 17.8% in 2Q2024, reaching RM20.30 million from RM17.232 million in 2Q2023. As a result, profit before tax rose marginally from RM4.253 million to RM4.354 million in the current quarter.

**Year to Date (January 2024 – June 2024)**

For the financial year ended 30 June 2024 (6M2024), the Group achieved a higher revenue of RM42.046 million, reflecting a 9.7% increase compared to RM38.335 million in the previous financial year ended 30 June 2023 (6M2023). Hardware revenue decreased from RM4.533 million to RM1.476 million in 6M2024, primarily due to delays in hardware installations during the first half of the year. Despite the decline in the Hardware segment, the Solutions and Services segment continued to be the main revenue contributor, which marked a significant 20.0% increase from RM33.802 million to RM40.57 million in 6M2024, driven by higher revenue from both maintenance and cheque processing services. The increase in revenue was in line with the higher profit before tax of RM8.574 million in 6M2024, representing a resilient 7.5% improvement over RM7.976 million in the previous year. The Group anticipates a recovery in hardware revenue in the upcoming quarters as demand for hardware gradually increases during the second half of the year.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B2. Group's Comparison with Preceding Quarter**

	03 Months Ended		Change %
	Unaudited 30.06.2024 RM'000	Unaudited 31.03.2024 RM'000	
Revenue	21,400	20,646	3.7
Profit before tax	4,354	4,220	3.2

For the quarter under review, the Group's revenue grew marginally to RM21.40 million from RM20.646 million in the preceding quarter. This growth was mainly contributed by the increase in sales of cash recycling machines. The Group's profit before tax also rose to RM4.354 million compared to RM4.220 million in the preceding quarter.

**B3. Prospects**

The Malaysian economy expanded by 5.9% in the second quarter (2Q2024) of 2024 and for the first half of the year (1H2024), the Gross Domestic Product (GDP) rose by 5.0% from 4.1% a year ago. The growth was driven by improved investment activities, higher external demand, domestic motivated factors and recovery in tourism sector. According Bank Negara Malaysia (BNM), Malaysia's economy is expected to grow at 4% to 5% in 2024, steered by improved investments and external demand. Global growth is expected to rebound in 2024, driven by the technology upcycle, tourism recovery, and low base effects in 2023. Despite the optimistic economic forecast, the Group is cautious about the future, given the complexities of the global economic environment and potential geopolitical tensions.

In the Group's CRM business segment, a marked improvement in market sentiment has been observed, as banks resume procurement efforts, signalling sectoral recovery. Notably, the replacement of aging CRMs supplied by the Group to the banking clients will begin in the third quarter of 2024 and beyond in the next 2 to 3 years. Additionally, there is growing interests from the same customers in advancing the CRM capabilities, such as integrating features like cheque deposit and debit card dispensing. These developments are expected to positively contribute to the Group's Hardware business segment.

The Group's Service business segments have proven to be robust, delivering consistent revenue and profitability. Demand for the Group's service offerings, encompassing CRM maintenance, cheque processing, bill payment and top-up kiosks, cash in transit, and software development, is projected to exhibit sustained growth.

Looking ahead, the Group will focus on expanding core operations while simultaneously developing new revenue streams. Strategic initiatives including SmartCIT, Branch of the Future solutions, the buySolar online marketplace, and merchant acquiring services are designed to drive both revenue and profit growth.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

The Group is confident in delivering a satisfactory performance in FY2024 and beyond, barring unforeseen events. Our focus remains on delivering sustained value to shareholders through consistent growth and profitability, leveraging our core competencies and exploring new business avenues.

**B4. Profit Forecast**

No profit forecast was announced; hence there is no comparison between actual results and forecast.

**B5. Group's Tax Expense**

Tax expense comprises the following:-

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD		
	CURRENT YEAR QUARTER UNAUDITED 30.06.2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED 30.06.2023 RM'000	06 MONTHS ENDED UNAUDITED 30.06.2024 RM'000		UNAUDITED 30.06.2023 RM'000
Current year	376	229	4,719	4,220	
Deferred tax	761	841	(2,493)	(2,164)	
	----- 1,137 =====	----- 1,070 =====	----- 2,226 =====	----- 2,056 =====	

The higher effective tax rate of the Group as compared to the Malaysia statutory income tax rate for the current financial quarter and financial year to date is mainly due to non tax deductibility of certain expenses incurred by the Group.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**B6. Profit for the period**

	<b>Current Quarter 30.06.2024 RM'000</b>	<b>Year to date 30.06.2024 RM'000</b>
Amortisation of development expenditure	98	197
Depreciation	2,085	4,118
Gain on disposal of property, plant & equipment	(14)	(14)
Interest income	(196)	(377)
Interest expenses	71	135
Property, plant & equipment written off	25	25
Realised (gain) / loss on foreign exchange	(1)	6
	=====	=====

Other than the above items, there were no other income including investment income, write off of receivables, allowance for impairment, gain or loss on disposal of quoted or unquoted investment, impairment of assets, gain or loss on derivatives and exceptional items for the current financial quarter and financial year to date.

**B7. Corporate Proposals**

There are no corporate proposals announced by the Group as at the date of this announcement.

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**OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**B8. Group's Borrowings**

The breakdown of the borrowings is set out below:-

	<b>UNAUDITED AS AT 30.06.2024 RM'000</b>	<b>AUDITED AS AT 31.12.2023 RM'000</b>
<b>Secured short-term borrowings</b>		
Bankers' acceptance	-	1,304
Lease liabilities	636	713
Term loans	3,057	1,172
	-----	-----
	3,693	3,189
	-----	-----
<b>Secured long-term borrowings</b>		
Lease liabilities	1,260	1,103
Term loans	11,181	7,701
	-----	-----
	12,441	8,804
	-----	-----
Total borrowings	16,134	11,993
	=====	=====

**B9. Material Litigation**

There was no material litigation pending as at the date of this announcement.

**B10. Dividend**

The first interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 26 February 2024 and paid on 25 March 2024 in respect of the year ending 31 December 2024.

The second interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 20 May 2024 and paid on 19 June 2024 in respect of the year ending 31 December 2024.

The third interim dividend of 0.45 sen per ordinary share amounting to RM2,010,778 was declared on 19 August 2024 and will be paid on 13 September 2024 in respect of the year ending 31 December 2024.

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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B11. Group's Earnings Per Share**

**(i) Basic earnings per share**

The basic earnings per share of the Group have been computed by dividing the profit for the period by the number of ordinary shares in issue during the period.

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR	PRECEDING YEAR	CORRESPONDING	
	QUARTER	QUARTER	06 MONTHS ENDED	
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
Profit attributable to owners (RM'000)	3,204	3,168	6,326	5,886
Number of ordinary shares ('000)	446,838	446,838	446,838	446,838
Basic earnings per share (sen)	0.72	0.71	1.42	1.32

**(ii) Diluted earnings per share**  
Not applicable.

By Order of the Board  
LIM SECK WAH  
Secretary  
Kuala Lumpur