

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

**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 31 AUGUST 2024**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 31-Aug-24	CORRESPONDING QUARTER ENDED 31-Aug-23	CURRENT YEAR TO DATE ENDED 31-Aug-24	CORRESPONDING YEAR TO DATE ENDED 31-Aug-23
	RM	RM	RM	RM
<b>Revenue</b>	<u>117,750,895</u>	<u>93,988,319</u>	<u>117,750,895</u>	<u>93,988,319</u>
<b>Operating profit</b>	5,287,413	4,860,333	5,287,413	4,860,333
Finance costs	(389,821)	(347,099)	(389,821)	(347,099)
Depreciation and amortisation	(2,326,211)	(1,958,294)	(2,326,211)	(1,958,294)
Interest income	472,048	244,097	472,048	244,097
<b>Profit/(Loss) before taxation</b>	<u>3,043,429</u>	<u>2,799,037</u>	<u>3,043,429</u>	<u>2,799,037</u>
Taxation	(730,434)	(569,245)	(730,434)	(569,245)
<b>Profit/(Loss) for the period</b>	<u>2,312,995</u>	<u>2,229,792</u>	<u>2,312,995</u>	<u>2,229,792</u>
<b>Other comprehensive income :</b>				
Foreign exchange translation difference	201,490	(3,220,627)	201,490	(3,220,627)
<b>Total comprehensive income for the period</b>	<u>2,514,485</u>	<u>(990,835)</u>	<u>2,514,485</u>	<u>(990,835)</u>
<b>Profit/(Loss) Attributable to :</b>				
Equity holders of the parent	2,312,995	2,229,792	2,312,995	2,229,792
Non-Controlling Interest	-	-	-	-
	<u>2,312,995</u>	<u>2,229,792</u>	<u>2,312,995</u>	<u>2,229,792</u>
<b>Total comprehensive income attributable to:</b>				
Equity holders of the parent	2,514,485	(990,835)	2,514,485	(990,835)
Non-Controlling Interest	-	-	-	-
	<u>2,514,485</u>	<u>(990,835)</u>	<u>2,514,485</u>	<u>(990,835)</u>
Earnings per share (sen)				
- Basic	<u>0.34</u>	<u>0.41</u>	<u>0.34</u>	<u>0.41</u>
- Diluted	<u>0.34</u>	<u>0.41</u>	<u>0.34</u>	<u>0.41</u>

*(The condensed consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2024)*

**ES CERAMICS TECHNOLOGY BHD**  
**Registration No: 200301024697 (627117-P)**  
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2024**

	<b>AS AT 31-Aug-24 (UNAUDITED)</b>	<b>AS AT 31-May-24 (AUDITED)</b>
	<b>RM</b>	<b>RM</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	70,998,386	69,502,018
Right-Of-Use Assets	30,266,492	30,734,794
Investment Properties	8,228,332	8,257,546
Goodwill	11,673,895	11,673,895
Intangible Assets	41,737	41,737
Intangible Assets (Trademark)	55,253	71,838
	<u>121,264,095</u>	<u>120,281,828</u>
<b>Current Assets</b>		
Inventories	10,170,915	8,915,783
Trade & Other Receivables	125,864,152	103,559,701
Current Tax Asset	3,993,860	4,116,976
Cash and Cash Equivalents	78,060,461	85,011,233
	<u>218,089,388</u>	<u>201,603,693</u>
<b>TOTAL ASSETS</b>	<u><u>339,353,483</u></u>	<u><u>321,885,521</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity Attributable to Equity Holders of the Parent</b>		
Share Capital	80,304,759	80,156,259
Share Option Reserve	1,172,250	1,172,250
Capital Reserve	715,680	715,680
Exchange Reserve	5,031,344	4,829,854
Retained Profit	100,654,235	98,341,240
	<u>187,878,268</u>	<u>185,215,283</u>
<b>Non-controlling interest</b>	-	-
<b>TOTAL EQUITY</b>	<u><u>187,878,268</u></u>	<u><u>185,215,283</u></u>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Lease Liabilities	1,906,270	2,280,434
Employee Benefit Obligation	35,404	35,321
Bank Borrowings	6,341,545	4,719,687
Term Loan	19,249,861	20,315,146
Provision for restoration cost	293,080	224,362
Deferred Taxation	4,046,842	4,046,842
	<u>31,873,002</u>	<u>31,621,792</u>
<b>Current Liabilities</b>		
Trade and Other Payables	110,614,627	94,733,076
Contract Liabilities	3,988,318	5,388,295
Lease Liabilities	1,251,087	1,251,087
Term Loan	2,304,448	1,749,858
Bank Borrowings	1,393,562	1,790,056
Provision for restoration cost	29,849	96,140
Current Tax Payable	20,322	39,934
	<u>119,602,213</u>	<u>105,048,446</u>
<b>TOTAL LIABILITIES</b>	<u><u>151,475,215</u></u>	<u><u>136,670,238</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>339,353,483</u></u>	<u><u>321,885,521</u></u>
<b>Net assets per share attributable to ordinary equity holders of the parent (sen)</b>	<u><u>28</u></u>	<u><u>28</u></u>

*(The condensed consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2024)*

**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	Share Option Reserve	Capital Reserve	Exchange Reserve	Retained Profits	
	RM	RM	RM	RM	RM	
Balance at 1 Jun 2024	80,156,259	1,172,250	715,680	4,829,854	98,341,240	185,215,283
Share-based payment transactions		-				-
ESOS exercised	148,500					148,500
Total comprehensive income for the period			-	201,490	2,312,995	2,514,485
Dividends paid						-
Balance at 31 August 2024	80,304,759	1,172,250	715,680	5,031,344	100,654,235	187,878,268

***For the Corresponding Quarter Ended 31 August 2023***

	Attributable to Owners of the Parent					Total Equity RM
	Share Capital	Share Option Reserve	Capital Reserve	Exchange Reserve	Retained Profits	
	RM	RM	RM	RM	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	3,689,860					3,689,860
ESOS exercised						-
Total comprehensive income for the period			-	(3,220,627)	2,229,792	(990,835)
Dividends paid						-
Balance at 31 August 2023	55,408,734	1,270,807	715,680	3,024,848	103,335,377	163,755,446

*(The condensed consolidated Statement of changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2024)*

**ES CERAMICS TECHNOLOGY BHD**

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2024**

	<b>CURRENT YEAR ENDED 31-Aug-24</b>	<b>PRECEDING YEAR ENDED 31-Aug-23</b>
	<b>RM</b>	<b>RM</b>
<b>Cash flows from operating activities</b>		
Profit before taxation	3,043,429	2,799,037
Adjustments for :-		
Depreciation, amortisation and impairment losses	2,326,211	1,958,294
Interest income and expenses	(82,227)	103,002
Other non-cash items	911,387	1,554
Operating profit before changes in working capital	<u>6,198,800</u>	<u>4,861,887</u>
Changes in working capital:		
Net change in contract liabilities	(1,399,977)	(1,681,395)
Net change in inventories	(1,255,132)	1,255,650
Net change in receivables	(15,911,490)	4,071,189
Net change in payables	10,881,550	3,559,249
Cash flow from operations	<u>(1,486,249)</u>	<u>12,066,580</u>
Finance costs	(389,821)	(347,099)
Income tax refunded/(paid)	<u>(571,886)</u>	<u>(569,245)</u>
<b>Net cash flows from operating activities</b>	<u>(2,447,956)</u>	<u>11,150,236</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(2,988,031)	(1,311,074)
Interest income	472,048	244,097
Proceeds from disposal of property, plant and equipment	39,450	50,000
<b>Net cash used in investing activities</b>	<u>(2,476,533)</u>	<u>(1,016,977)</u>
<b>Cash flows from financing activities</b>		
Dividends paid	(3,356,947)	-
Drawdown / (Repayment) of bank borrowings	1,225,364	(92,364)
Drawdown / (Repayment) of term loan	(510,695)	140,603
Issuance of ordinary shares pursuant to conversion of warrant	-	3,689,860
Issuance of shares pursuant to exercise of share options	148,500	-
Drawdown / (Repayment) of lease liabilities	<u>(374,164)</u>	<u>(282,779)</u>
<b>Net cash flows from financing activities</b>	<u>(2,867,942)</u>	<u>3,455,320</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	(7,792,431)	13,588,579
<b>Cash and cash equivalents at beginning of the year</b>	85,011,233	40,620,351
<b>Effect of changes in foreign exchange rates</b>	(330,852)	1,570,432
<b>Cash and cash equivalents at end of period</b>	<u><u>76,887,950</u></u>	<u><u>55,779,362</u></u>
<i>Cash and cash equivalents</i>	<i>78,060,461</i>	<i>56,916,138</i>
<i>Term Deposit</i>	<u><i>(1,172,511)</i></u>	<u><i>(1,136,776)</i></u>
	<u><u>76,887,950</u></u>	<u><u>55,779,362</u></u>

(The condensed consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the year ended 31 May 2024)

# ES CERAMICS TECHNOLOGY BHD

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 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 2024.

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 2024, 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:-

	Effective for annual periods beginning on or after
MFRSs (issued as at the end of the reporting period)	
MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 16: Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101: Classification of Liabilities as Current or Non-current	1 January 2024
Amendments to MFRS 101: Non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121: Lack of Exchangeability	1 January 2025

Management foresees that the initial application of the above MFRSs will not have any significant impacts on the financial statements of the Group and of the Company.

#### 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 2024 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.

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

### 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

Dividends paid by the Company during the current quarter as follow:-

(a) Single-tier dividend of RM0.005 per share amounting to RM3,356,947.42 in respect of the financial year ended 31 May 2024, declared on 13 May 2024 and paid on 13 June 2024.

### A8. Segmental Reporting

#### RESULTS FOR THE QUARTER ENDED

	Manufacturing		Building Materials		Total	
	31.08.2024	31.08.2023	31.08.2024	31.08.2023	31.08.2024	31.08.2023
Revenue	7,449,417	7,929,127	110,301,478	86,059,192	117,750,895	93,988,319
Profit/(Loss) Before Tax	117,094	464,493	2,926,335	2,334,544	3,043,429	2,799,037

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

	Manufacturing		Building Materials		Total	
	31.08.2024	31.08.2023	31.08.2024	31.08.2023	31.08.2024	31.08.2023
Revenue	7,449,417	7,929,127	110,301,478	86,059,192	117,750,895	93,988,319
Profit/(Loss) Before Tax	117,094	464,493	2,926,335	2,334,544	3,043,429	2,799,037

### 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.

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**NOTES TO THE INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 31 AUGUST 2024**

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**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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# ES CERAMICS TECHNOLOGY BHD

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

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

#### B1. Review of Performance

	1st Quarter		Variance %	Year-To-Date Ended		Variance %
	31-Aug-24 (RM)	31-Aug-23 (RM)		31-Aug-24 (RM)	31-Aug-23 (RM)	
Revenue						
-Manufacturing	7,449,417	7,929,127	-6.05%	7,449,417	7,929,127	-6.05%
-Building Materials	110,301,478	86,059,192	28.17%	110,301,478	86,059,192	28.17%
	117,750,895	93,988,319	25.28%	117,750,895	93,988,319	25.28%
Operating Profit	5,287,413	4,860,333	8.79%	5,287,413	4,860,333	8.79%
Profit Before Interest and Tax	3,433,250	3,146,136	9.13%	3,433,250	3,146,136	9.13%
Profit Before Tax						
-Manufacturing	117,094	464,493	-74.79%	117,094	464,493	-74.79%
-Building Materials	2,926,335	2,334,544	25.35%	2,926,335	2,334,544	25.35%
	3,043,429	2,799,037	8.73%	3,043,429	2,799,037	8.73%
Profit After Tax	2,312,995	2,229,792	3.73%	2,312,995	2,229,792	3.73%
Profit Attributable to Ordinary Equity Holders of the Parent	2,312,995	2,229,792	3.73%	2,312,995	2,229,792	3.73%

#### **Review of results for the quarter & financial year**

For the current quarter ended 31 August 2024, the Group registered a revenue of RM117.75 million, represents an increase of 25.28% as compared to revenue of RM93.99 million for the corresponding quarter of the preceding year. The higher revenue was mainly contributed by an increase of 28.17% in the building materials division and partially offset by a 6.05% drop in revenue in the manufacturing division.

The Group recorded a profit before taxation of RM3.04 million as compared to a profit before tax of RM2.80 million registered in the corresponding quarter of the preceding year mainly due to higher sales volume in the building materials.

Manufacturing division current quarter profit before taxation of RM0.12 million has decreased by 74.79% as compared to the corresponding quarter of the preceding year. The decrease in profit before taxation was in tandem with the decrease in revenue as well as higher operating expenses in the manufacturing division.

Building materials division current quarter profit before tax of RM2.93 million has increased by 25.35% as compared to the corresponding quarter of the preceding year. The increase in profit before taxation was in tandem with the increase in revenue.



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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

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

	Current Quarter 31.08.2024 RM	Immediate preceding Quarter 31.05.2024 RM	Changes %
Revenue			
-Manufacturing	7,449,417	7,250,952	2.74%
-Building Materials	110,301,478	86,507,343	27.51%
	117,750,895	93,758,295	25.59%
Operating Profit	5,287,413	-8,737,853	160.51%
Profit Before Interest and Tax	3,433,250	-10,832,429	131.69%
Profit Before Tax			
-Manufacturing	117,094	-11,333,226	101.03%
-Building Materials	2,926,335	78,108	3646.52%
	3,043,429	-11,255,118	127.04%
Profit After Tax	2,312,995	-10,087,069	122.93%
Profit Attributable to Ordinary Equity Holders of the Parent	2,312,995	-10,087,069	122.93%

Revenue registered in the current quarter of RM117.75 million represents an increase of 25.59% as compared to the revenue of RM93.76 million recorded in the immediate preceding quarter due to an improvement in both the divisions.

The Group's current quarter recorded profit before taxation of approximately RM3.04 million as compared to a loss before tax of RM11.26 million, which included a one-off impairment of RM6.22 million in the immediate preceding quarter. This is mainly due to improvement in production cost control, higher sales volume achieved amidst recovery in construction activities and stabilisation in raw material prices.

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

The Group is of the opinion that the economic challenge due to inflation is expected to continue in 2025, the anticipated increase in raw material prices coupled with the increase in the gas and electricity unit prices will be the key concerns of the cost of production to the group. It remains a challenge to predict the full extent and duration of these impacts on the global economy which is further complicated by the recent geopolitical tensions in the Middle East region.

The building materials division is shifting its focus from garnering of more orders to the execution of orders in hand with a view to improve margins amidst rising costs from the supply chain. In addition, more efforts is spent on entrenching our market presence in the southern state of Johor which is currently experiencing boom in the property market brought about by the anticipated inter-connectivity between Johor and Singapore via the under-construction RTS link project and the creation of Johor-Singapore Special Economic Zone in Johor's Iskandar region.

For manufacturing division, likely the year ahead are expected to remain challenging owing to the difficult market conditions which includes over inventory and over supply capacity position as well as rising production costs.

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

In the meantime, the management has emphasized on managing its business and credit risk to preserve company resources for better efficacy.

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 31.08.2024	Current year to date 31.08.2024
	RM	RM
Current year	730,434	730,434
Deferred taxation	-	-

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 31 August 2024 are as follows:

	At end of current quarter 31 August 2024 (RM)		
	Short term Borrowings	Long term borrowings	Total Borrowings
<b>Secured:</b>			
Lease Liability	1,251,087	1,906,270	3,157,357
Bank Borrowing	1,393,562	6,341,545	7,735,107
Term Loan	2,304,448	19,249,861	21,554,309
	<u>4,949,097</u>	<u>27,497,676</u>	<u>32,446,773</u>

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## NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

### 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 11 October 2024, the Company informed that the Appeal filed by the Appellant against the Company was fixed for continuation of Hearing before the Court of Appeal on 11.10.2024. After hearing the oral submissions from both parties, the Court of Appeal dismissed the Appeal with costs of RM10,000.00 to be paid by the Appellant to the Respondents. The Appeal is therefore disposed of and the Appellant's claim against the Company remains dismissed.

### B10. Dividend

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

### B11. Earnings Per Share

	Current Quarter Ended 31.08.24	Current Year To Date 31.08.24
Net profit/(loss) attributable to owner of the Company (RM'000)	2,313	2,313
Weighted average number of ordinary shares in issue (RM'000)	672,739	672,739
Basic earnings per share (sen)	0.34	0.34

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.

### B12. Profit Before Taxation

	Current Quarter 31.08.24 RM'000	Current Year To Date 31.08.24 RM'000
Profit before taxation is arrived at after charging/(crediting):		
Interest income	(472)	(472)
Other income including investment income	-	-
Interest expense	390	390
Depreciation and amortization	2,326	2,326
Provision for and write off of receivables	911	911
Provision for and write off of inventories	-	-
Gain/(loss) on disposal of quoted or unquoted investments or properties	-	-
Impairment of assets	-	-
Foreign exchange gain/(loss)	(56)	(56)
Gain/(loss) on derivatives	-	-
Exceptional items	-	-