

**MIKRO MSC BERHAD 200601018418 (738171-M)**  
**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 30 JUNE 2023**

The results of Mikro MSC Berhad and its subsidiaries ("Group") for the period ended 30 June 2023 are as follows:-

	UNAUDITED		UNAUDITED	AUDITED
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	CUMULATIVE QUARTER
	CURRENT YEAR QUARTER ENDED 30/06/2023 RM	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/06/2022 RM	CURRENT YEAR TO DATE 30/06/2023 RM	PRECEDING YEAR CORRESPONDING PERIOD ENDED 30/06/2022 RM
Revenue	16,554,115	14,205,017	55,302,686	53,080,490
Cost of sales	<u>(10,694,045)</u>	<u>(9,054,546)</u>	<u>(36,699,063)</u>	<u>(36,337,177)</u>
Gross profit	5,860,070	5,150,471	18,603,623	16,743,313
Other operating income	100,877	829,924	3,096,669	2,566,367
Finance costs	5,711	(53,974)	(98,853)	(42,194)
Operating expenses	<u>(3,702,675)</u>	<u>(3,461,699)</u>	<u>(16,088,055)</u>	<u>(12,450,647)</u>
Profit before tax	2,263,983	2,464,722	5,513,384	6,816,839
Tax expense	(359,868)	(264,325)	(1,544,983)	(1,642,506)
Profit for the financial period/year	<u>1,904,115</u>	<u>2,200,397</u>	<u>3,968,401</u>	<u>5,174,333</u>
<b>Profit for the financial period/year attributable to:</b>				
Owners of the parent	1,897,190	2,169,915	3,808,081	5,100,059
Non-controlling interest	6,925	30,482	160,320	74,274
	<u>1,904,115</u>	<u>2,200,397</u>	<u>3,968,401</u>	<u>5,174,333</u>
Earnings per share attributable to equity holders				
Basic earnings per share (in sen)	0.31	0.37	0.62	0.87

The consolidated statement of comprehensive income should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD 200601018418 (738171-M)**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AT 30 JUNE 2023**

	(UNAUDITED) AS AT END OF CURRENT YEAR QUARTER ENDED 30/06/2023 RM	(AUDITED) AS AT FINANCIAL YEAR ENDED 30/06/2022 RM
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	19,963,614	20,193,516
Right-of-use assets	1,699,623	1,036,087
Goodwill	24,373,578	24,373,578
Intangible assets	11,048,551	10,888,808
Other investment	22,500,000	-
	<u>79,585,366</u>	<u>56,491,989</u>
<b>Current Assets</b>		
Inventories	27,177,577	23,318,643
Trade and other receivables	20,170,513	19,323,373
Current tax assets	4,837,131	3,412,840
Cash and bank balances	24,753,814	19,013,065
Deposits with a licensed bank	476,226	2,288,367
Non-current assets held for sale	-	2,047,868
	<u>77,415,261</u>	<u>69,404,156</u>
<b>TOTAL ASSETS</b>	<u><u>157,000,627</u></u>	<u><u>125,896,145</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	102,511,787	77,529,419
Retained earnings	32,484,379	28,970,909
	<u>134,996,166</u>	<u>106,500,328</u>
Non-controlling interests	289,727	129,407
<b>TOTAL EQUITY</b>	<u><u>135,285,893</u></u>	<u><u>106,629,735</u></u>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Borrowings	7,268,966	7,766,466
Deferred tax liabilities	1,225,337	1,328,528
Lease liabilities	857,284	321,096
	<u>9,351,587</u>	<u>9,416,090</u>
<b>Current Liabilities</b>		
Trade and other payables	11,358,238	9,003,358
Borrowings	554,225	537,954
Lease liabilities	450,684	309,008
	<u>12,363,147</u>	<u>9,850,320</u>
<b>TOTAL LIABILITIES</b>	<u><u>21,714,734</u></u>	<u><u>19,266,410</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>157,000,627</u></u>	<u><u>125,896,145</u></u>
Net asset per share (sen)	18.11	18.07

The consolidated statement of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD 200601018418 (738171-M)**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 30 JUNE 2023**

	-----Equity attributable to owners of the parent-----						
	Share Capital RM	Share Premium RM	Share Options Reserves RM	Retained Earnings RM	Total RM	Non-controlling Interest RM	Total Equity RM
<b>As at 1 July 2022</b>	77,529,419	-	-	28,970,909	106,500,328	129,407	106,629,735
Private Placement	24,982,368	-	-	-	24,982,368	-	24,982,368
Dividends paid	-	-	-	(294,611)	(294,611)	-	(294,611)
Total comprehensive income for the period	-	-	-	3,808,081	3,808,081	160,320	3,968,401
<b>Balance as at 30 June 2023</b>	<u>102,511,787</u>	<u>-</u>	<u>-</u>	<u>32,484,379</u>	<u>134,996,166</u>	<u>289,727</u>	<u>135,285,893</u>
<b>As at 1 July 2021</b>	77,529,419	-	-	24,165,461	101,694,880	55,133	101,750,013
Acquisition of a subsidiary	-	-	-	-	-	-	-
Dividends paid	-	-	-	(294,611)	(294,611)	-	(294,611)
Total comprehensive income for the period	-	-	-	5,100,059	5,100,059	74,274	5,174,333
<b>Balance as at 30 June 2022</b>	<u>77,529,419</u>	<u>-</u>	<u>-</u>	<u>28,970,909</u>	<u>106,500,328</u>	<u>129,407</u>	<u>106,629,735</u>

The consolidated statement of changes in equity should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD 200601018418 (738171-M)**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 30 JUNE 2023**

	<b>CURRENT YEAR TO DATE ENDED 30/06/2023</b>	<b>PRECEDING YEAR TO DATE PERIOD ENDED 30/06/2022</b>
	<b>RM</b>	<b>RM</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	5,513,384	6,816,839
	<u>5,513,384</u>	<u>6,816,839</u>
Adjustments for:-		
Amortisation of intangible assets	1,191,094	1,272,144
Depreciation of right-of-use assets	493,969	508,970
Depreciation of property, plant and equipment	1,251,505	1,046,545
Reversal of impairment loss on trade and other receivables	(66,403)	(784,261)
Right of use assets written off	178,174	-
Gain on disposal of property, plant and equipment	(2,111,198)	(135,800)
Gain on lease termination	-	(754)
Interest expense	98,853	42,194
Interest income	(61,005)	(33,787)
Unrealised loss/(gain) on foreign exchange	537,735	(805,655)
	<u>7,026,108</u>	<u>7,926,435</u>
Operating profit before working capital changes	7,026,108	7,926,435
Changes in working capital:-		
Decrease/(Increase) in inventories	(3,858,934)	(4,030,974)
Decrease/(Increase) in trade and other receivables	(958,634)	(574,238)
(Decrease)/Increase in trade and other payables	2,390,933	(1,818,480)
	<u>4,599,473</u>	<u>1,502,743</u>
<b>CASH GENERATED FROM OPERATIONS</b>		
Tax paid	(3,113,115)	(2,900,626)
Tax refund	40,650	4,898,678
Interest paid	(90,746)	(30,347)
Interest received	61,005	33,787
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>1,497,267</u>	<u>3,504,235</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(1,430,101)	(1,049,445)
Additions of right-of-used assets	(333,684)	-
Additions of intangible assets	(1,350,837)	(911,170)
Proceeds from disposal of property, plant and equipment	4,723,995	105,800
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>1,609,373</u>	<u>(1,854,815)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividends paid	(294,611)	(294,611)
Repayments of flexi loan	(409,641)	(423,523)
Repayments of lease liabilities	(538,669)	(412,187)
Repayments of term loan	(71,588)	(52,073)
Proceeds from issuance of ordinary shares under private placem	2,482,368	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>1,167,859</u>	<u>(1,182,394)</u>
Net (decrease) increase in cash and cash equivalents	4,274,499	467,026
Effect of exchange rate changes on cash and cash equivalents	(345,891)	545,249
Cash and cash equivalents at beginning of financial year	21,301,432	20,289,157
<b>Cash and cash equivalents at end of financial year</b>	<u>25,230,040</u>	<u>21,301,432</u>
<b>NOTES TO STATEMENT OF CASH FLOW</b>		
Cash and cash equivalents comprises:		
Deposits with a licensed bank	476,226	2,288,367
Cash and bank balances	24,753,814	19,013,065
	<u>25,230,040</u>	<u>21,301,432</u>

The consolidated statement of cash flow should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.