

MIKRO MSC BERHAD 200601018418 (738171-M)
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER 2024

The results of Mikro MSC Berhad and its subsidiaries ("Group") for the period ended 30 September 2024 are as follows:-

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER ENDED	PRECEDING YEAR CORRESPONDING QUARTER ENDED	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD ENDED
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
	RM	RM	RM	RM
Revenue	14,963,355	13,167,422	14,963,355	13,167,422
Cost of sales	(7,599,574)	(9,523,803)	(7,599,574)	(9,523,803)
Gross profit	7,363,781	3,643,619	7,363,781	3,643,619
Other operating income	606,075	1,207,628	606,075	1,207,628
Operating expenses	(7,077,620)	(4,610,124)	(7,077,620)	(4,610,124)
Profit before interest and tax	892,236	241,123	892,236	241,123
Finance costs	(26,239)	(37,853)	(26,239)	(37,853)
Share of results of an associate	1,831,056	303,575	1,831,056	303,575
Profit before tax	2,697,053	506,845	2,697,053	506,845
Tax expense	(29,064)	(262,999)	(29,064)	(262,999)
Profit for the financial period/year	<u>2,667,989</u>	<u>243,846</u>	<u>2,667,989</u>	<u>243,846</u>
Profit for the financial period/year attributable to:				
Owners of the parent	2,649,707	231,073	2,649,707	231,073
Non-controlling interest	18,282	12,773	18,282	12,773
	<u>2,667,989</u>	<u>243,846</u>	<u>2,667,989</u>	<u>243,846</u>
Earnings per share attributable to equity holders				
Basic earnings per share (in sen)	0.25	0.03	0.25	0.03

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 2025 and the accompanying explanatory notes attached to the interim financial statements.

MIKRO MSC BERHAD 200601018418 (738171-M)
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AT 30 SEPTEMBER 2024

	(UNAUDITED) AS AT END OF CURRENT YEAR QUARTER ENDED 30/09/2024	(AUDITED) AS AT FINANCIAL YEAR ENDED 30/06/2024
	RM	RM
ASSETS		
Non-Current Assets		
Property, plant and equipment	19,173,919	19,294,926
Right-of-use assets	1,367,235	1,434,282
Goodwill	24,373,578	24,373,578
Intangible assets	13,039,060	12,931,491
Investment in an associate	125,075,295	123,244,239
Other investment	1,620,000	1,632,000
	<u>184,649,087</u>	<u>182,910,516</u>
Current Assets		
Inventories	22,662,412	22,113,817
Trade and other receivables	20,215,146	19,907,606
Current tax assets	4,671,394	4,190,517
Cash and bank balances	27,467,565	25,622,400
	<u>75,016,517</u>	<u>71,834,340</u>
TOTAL ASSETS	<u>259,665,604</u>	<u>254,744,856</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	171,418,037	171,418,037
Retained earnings	70,460,420	67,812,869
	<u>241,878,457</u>	<u>239,230,906</u>
Non-controlling interests	294,186	275,904
TOTAL EQUITY	<u>242,172,643</u>	<u>239,506,810</u>
LIABILITIES		
Non-Current Liabilities		
Borrowings	6,549,783	6,696,018
Deferred tax liabilities	1,204,099	1,204,099
Lease liabilities	778,954	641,907
	<u>8,532,836</u>	<u>8,542,024</u>
Current Liabilities		
Trade and other payables	8,072,053	5,669,062
Borrowings	577,726	572,947
Lease liabilities	310,346	454,013
	<u>8,960,125</u>	<u>6,696,022</u>
TOTAL LIABILITIES	<u>17,492,961</u>	<u>15,238,046</u>
TOTAL EQUITY AND LIABILITIES	<u>259,665,604</u>	<u>254,744,856</u>
Net asset per share (sen)	22.53	22.29

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 2025 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 SEPTEMBER 2024

	-----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
As at 1 July 2024	171,418,037	-	-	67,812,869	239,230,906	275,904	239,506,810
Dividends paid	-	-	-	-	-	-	-
Ordinary shares issued	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	2,649,707	2,649,707	18,282	2,667,989
Opening balance adjustment	-	-	-	(2,156)	(2,156)		(2,156)
Balance as at 30 September 2024	<u>171,418,037</u>	<u>-</u>	<u>-</u>	<u>70,460,420</u>	<u>241,878,457</u>	<u>294,186</u>	<u>242,172,643</u>
As at 1 July 2023	102,511,787	-	-	32,484,379	134,996,166	289,727	135,285,893
Ordinary shares issued pursuant to acquisition of an associate	52,500,000	-	-	-	52,500,000	-	52,500,000
Dividends paid	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	231,073	231,073	12,773	243,846
Balance as at 30 September 2023	<u>155,011,787</u>	<u>-</u>	<u>-</u>	<u>32,715,452</u>	<u>187,727,239</u>	<u>302,500</u>	<u>188,029,739</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 2025 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 SEPTEMBER 2024

	CURRENT YEAR TO DATE ENDED 30/9/2024 RM	PRECEDING YEAR TO DATE PERIOD ENDED 30/9/2023 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	2,697,053	506,845
	2,697,053	506,845
Adjustments for:-		
Amortisation of intangible assets	318,631	412,039
Amortisation of right-of-use assets	67,047	118,849
Depreciation of property, plant and equipment	327,326	269,352
Fair value loss on other investment	12,000	144,000
Gain on disposal of property, plant and equipment	(36,000)	-
Impairment loss on trade receivables	9,937	-
Interest expense	43,146	37,581
Interest income	(23,690)	(15,877)
Reversal of impairment loss on trade and other receivables	-	(453,075)
Share of profit of an associate	(1,831,056)	(303,575)
Unrealised (gain)/loss on foreign exchange	1,715,095	(339,153)
Operating profit before working capital changes	3,299,489	376,986
Changes in working capital:-		
Decrease/(Increase) in inventories	(548,595)	984,064
Decrease/(Increase) in trade and other receivables	(457,707)	124,570
(Decrease)/Increase in trade and other payables	2,402,991	(3,853,170)
CASH GENERATED FROM OPERATIONS	4,696,178	(2,367,550)
Tax paid	(509,940)	(41,313)
Interest paid	(38,572)	(29,020)
Interest received	23,690	15,877
NET CASH FROM OPERATING ACTIVITIES	4,171,356	(2,422,006)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of interest in other investment	-	(1,800,000)
Additions of intangible assets	(426,200)	(936,124)
Purchase of property, plant and equipment	(206,319)	(208,874)
Additions of right-of-used assets	-	(165,385)
Proceeds from disposal of property, plant and equipment	36,000	-
NET CASH (USED IN)/FROM INVESTING ACTIVITIES	(596,519)	(3,110,383)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	-	-
Repayments of loan	(141,456)	(132,428)
Repayments of lease liabilities	(13,351)	(134,177)
Proceeds from issuance of ordinary shares under private placement	-	-
NET CASH (USED IN)/FROM FINANCING ACTIVITIES	(154,807)	(266,605)
Net (decrease)/increase in cash and cash equivalents	3,420,030	(5,798,994)
Effect of exchange rate changes on cash and cash equivalents	(1,574,865)	339,153
Cash and cash equivalents at beginning of financial year	25,622,400	25,230,040
Cash and cash equivalents at end of financial year	27,467,565	19,770,199
NOTES TO STATEMENT OF CASH FLOW		
Cash and cash equivalents comprises:		
Deposits with a licensed bank	-	521,226
Cash and bank balances	27,467,565	19,248,973
	<u>27,467,565</u>	<u>19,770,199</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 2025 and the accompanying explanatory notes attached to the interim financial statements.