



[Company No.: 200501009101 (686148-A)]

**INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED
30 JUNE 2024**

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**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	Individual Quarter		Cumulative Quarter	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	Current Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30.6.24	30.6.23	30.6.24	30.6.23
	RM'000	RM'000	RM'000	RM'000
Revenue	49,859	95,420	98,398	185,535
Cost of sales	<u>(48,244)</u>	<u>(83,836)</u>	<u>(96,682)</u>	<u>(165,038)</u>
Gross profit	1,615	11,584	1,716	20,497
Other operating income	2,108	261	4,054	2,010
Administrative expenses	<u>(8,642)</u>	<u>(1,764)</u>	<u>(14,431)</u>	<u>(8,829)</u>
Operating (loss)/profit	(4,919)	10,081	(8,661)	13,678
Finance costs	(614)	(868)	(1,378)	(1,811)
Finance income	<u>491</u>	<u>272</u>	<u>931</u>	<u>462</u>
(Loss)/Profit before tax	(5,042)	9,485	(9,108)	12,329
Tax expenses	<u>(240)</u>	<u>(2,817)</u>	<u>(878)</u>	<u>(4,062)</u>
Total comprehensive income for the period	<u><u>(5,282)</u></u>	<u><u>6,668</u></u>	<u><u>(9,986)</u></u>	<u><u>8,267</u></u>
(Loss)/profit attributable to:				
-Owners of the parent	(5,281)	6,717	(9,985)	8,470
-Non-controlling interests ("NCI")	<u>(1)</u>	<u>(49)</u>	<u>(1)</u>	<u>(203)</u>
	<u><u>(5,282)</u></u>	<u><u>6,668</u></u>	<u><u>(9,986)</u></u>	<u><u>8,267</u></u>
(Loss)/Basic Earnings per share attributable to owners of the parent (sen)				
- Basic	<u><u>(0.87)</u></u>	<u><u>1.11</u></u>	<u><u>(1.65)</u></u>	<u><u>1.40</u></u>

Notes:

The Condensed Consolidated Statement of Comprehensive Income 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 this report.

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

		(Unaudited) At End of Current Year to Date 30.6.24 RM'000	(Audited) At End of Preceding Financial Year 31.12.23 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		146,894	149,102
Right-of-use assets		2,662	4,028
Goodwill on Consolidation		21,532	21,532
		<u>171,088</u>	<u>174,662</u>
Current assets			
Inventories	16	115,690	101,735
Trade receivables	16	49,914	102,984
Other receivables, deposits and prepayments		4,392	4,179
Contract Assets		4,316	5,331
Other investment		7,751	6,244
Tax recoverable		2,291	791
Cash and cash equivalents		85,168	72,393
		<u>269,522</u>	<u>293,657</u>
TOTAL ASSETS		<u>440,610</u>	<u>468,319</u>
EQUITY AND LIABILITIES			
Share capital		132,533	132,533
Retained profits		178,024	188,009
Capital reserve		(277)	(277)
		<u>310,280</u>	<u>320,265</u>
Non controlling interests		492	493
Total equity		<u>310,772</u>	<u>320,758</u>
Non-current liabilities			
Borrowings	23	31,366	33,045
Lease liabilities		2,087	3,019
Deferred tax liabilities		5,606	5,548
		<u>39,059</u>	<u>41,612</u>
Current liabilities			
Trade payables		44,667	43,568
Other payables and accruals		17,839	15,645
Refund liabilities		-	62
Borrowings	23	18,861	32,796
Lease liabilities		674	1,107
Contract liabilities		8,503	11,662
Tax payables		235	1,109
		<u>90,779</u>	<u>105,949</u>
Total liabilities		<u>129,838</u>	<u>147,561</u>
TOTAL EQUITY AND LIABILITIES		<u>440,610</u>	<u>468,319</u>

JHM CONSOLIDATION BERHAD
[Company No.: 200501009101 (686148-A)]

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	(Unaudited) At End of Current Year to Date 30.6.24 RM'000	(Audited) At End of Preceding Financial Year 31.12.23 RM'000
Net assets per share (RM)	<u>0.51</u>	<u>0.53</u>

Note:

The Condensed Consolidated Statement of Financial Position 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 this report.

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JHM CONSOLIDATION BERHAD
[Company No.: 200501009101 (686148-A)]

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2024
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	----- Attributable to the owners of the parent -----				Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Treasury Shares RM'000	Capital Reserve RM'000	Retained Profits RM'000			
Balance as at 1 January 2024	132,533	-	(277)	188,009	320,265	493	320,758
Total comprehensive income for the period	-	-	-	(9,985)	(9,985)	(1)	(9,986)
<i>Transaction with owners:</i>							
Acquisition of Non-controlling interest of a subsidiary	-	-	-	-	-	-	-
Balance as at 30 June 2024	<u>132,533</u>	<u>-</u>	<u>(277)</u>	<u>178,024</u>	<u>310,280</u>	<u>492</u>	<u>310,772</u>
Balance as at 1 January 2023	113,231	-	(277)	173,906	306,162	302	306,464
Total comprehensive income for the period	-	-	-	8,470	8,470	(203)	8,267
<i>Transaction with owners:</i>							
Acquisition of Non-controlling interest of a subsidiary	-	-	-	(394)	(394)	394	-
Balance as at 30 June 2023	<u>113,231</u>	<u>-</u>	<u>(277)</u>	<u>181,982</u>	<u>314,238</u>	<u>493</u>	<u>314,731</u>

Note:
The Condensed Consolidated Statement of Changes in Equity 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 this report.

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	(Unaudited) Current Year To Date 30.6.24 RM'000	(Unaudited) Preceding Year Corresponding Period 30.6.23 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/Profit before taxation	(9,108)	12,329
Adjustments for:		
-Non cash items	9,548	3,849
-Interest expense	1,237	1,731
-Interest income	(931)	(554)
Operating profit before working capital changes	746	17,355
(Increase) / Decrease in inventories	(14,626)	11,647
(Increase) / Decrease in receivables	53,591	16,309
Increase / (Decrease)/Increase in payables	2,468	4,493
Change in contract assets	1,463	160
Change in contract liability	(3,159)	(119)
Cash generated from operations	40,483	49,845
Net income tax paid	(3,194)	(3,271)
Interest paid	(1,237)	(1,731)
Net cash generated from operating activities	36,052	44,843
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	931	554
Placement of other investment	(1,552)	-
Proceed from disposal of property, plant and equipment	-	70
Purchase of property, plant and equipment*	(1,808)	(13,595)
Net cash used in investing activities	(2,429)	(12,971)
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown / (Payment) of hire purchase loans	(2,399)	(3,151)
Payment of lease liabilities	(496)	(1,114)
Drawdown / (Repayment) of trade financing	(4,780)	(14,605)
Drawdown / (Repayment) of term loans	(4,066)	(2,327)
Drawdown / (Repayment) of Revolving credit	(8,660)	(2,475)
Net cash from financing activities	(20,401)	(23,672)
NET INCREASE IN CASH AND CASH EQUIVALENTS	13,222	8,200
CASH AND CASH EQUIVALENTS AT BEGINNING	63,223	52,684
CASH AND CASH EQUIVALENTS AT END	76,445	60,884
The cash and Cash equivalents are represented by:		
Cash and cash equivalents	85,168	69,391
Less: Fixed deposits pledged to licensed bank	(8,723)	(8,507)
	76,445	60,884
Less: Bank overdraft	-	-
	76,445	60,884

JHM CONSOLIDATION BERHAD
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**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	(Unaudited)	(Unaudited)
	Current Year	Preceding Year
	To Date	Corresponding
	30.6.24	Period
	RM'000	30.6.23
	RM'000	RM'000
* Purchase of property, plant and equipment		
Total acquisition cost	6,658	16,537
Acquired under finance lease	(4,850)	(2,942)
Total cash acquisition	<u>1,808</u>	<u>13,595</u>

Note:

The Condensed Consolidated Statement of Cash Flows 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 this report.

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**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

1. Basis Of Preparation

The condensed consolidated interim financial statements ("Report") are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

This condensed report should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2023. The explanatory notes attached to this Report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the FYE 31 December 2023.

The accounting policies adopted for this Report are consistent with those of the last audited financial statements for the FYE 31 December 2023.

The adoption of the new/amended MFRS and its amendments does not give rise to any adjustment to the opening balances of retained profit of prior and current years or changes in comparatives.

2. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements of the Group for the FYE 31 December 2023 were not subject to any audit qualification.

3. Seasonality or Cyclicity Factors

The Group's operations were not materially affected by any major seasonal or cyclical changes during the financial year and the current quarter under review.

4. Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or exceptional items for the current quarter to date under review.

5. Material Changes in Estimates of Amounts Reported

There were no material changes in the estimates used for the preparation of this interim financial report.

6. Debt and Equity Securities

There were no issuance, cancellations, repurchases, resale and repayment of debt and equity securities for the current quarter under review.

7. Dividend Paid

No dividend has been paid in respect of the current quarter under review.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

8. Segmental Information

Segmental information is presented in respect of the Group's business segments.

Results for the Year-To-Date ended 30 June 2024

Segment Revenue	< ----- Manufacturing ----- >			Investment Holding RM'000	Adjustment RM'000	Total RM'000
	Automotive RM'000	Industrial RM'000	Others RM'000			
Revenue from external customers	52,156	46,132	42	68	-	98,398
Inter-segment revenue	6,921	943	-	1,000	(8,864)	-
Total revenue	<u>59,077</u>	<u>47,075</u>	<u>42</u>	<u>1,068</u>	<u>(8,864)</u>	<u>98,398</u>
Segment Results	(1,985)	(6,125)	(94)	(457)	-	(8,661)
Interest income						931
Interest expense						(1,378)
Profit before tax						<u>(9,108)</u>
Tax expenses						(878)
Net profit for the period						<u>(9,986)</u>

Results for the Year-To-Date ended 30 June 2023

Segment Revenue	< ----- Manufacturing ----- >			Investment Holding RM'000	Adjustment RM'000	Total RM'000
	Automotive RM'000	Industrial RM'000	Others RM'000			
Revenue from external customers	133,373	51,999	40	123	-	185,535
Inter-segment revenue	15,333	1,212	-	858	(17,403)	-
Total revenue	<u>148,706</u>	<u>53,211</u>	<u>40</u>	<u>981</u>	<u>(17,403)</u>	<u>185,535</u>
Segment Results	17,138	(2,802)	(75)	(583)	-	13,678
Interest income						462
Interest expense						(1,811)
Profit before tax						<u>12,329</u>
Tax expenses						(4,062)
Net profit for the period						<u>8,267</u>

9. Valuation of Property, Plant and Equipment

There has been no revaluation of property, plant and equipment during the quarter ended 30 June 2024.

As at 30 June 2024, all property, plant and equipment were stated at cost less accumulated depreciation.

10. Significant Events After the Reporting Period

There were no unusual items affecting assets, liabilities, equity, net income or exceptional items for the current quarter to date under review.

11. Changes in the Composition of the Group

There were no changes in the composition of the Group for the current quarter under review.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

12. Contingent Liabilities and Contingent Assets

There were no material changes in contingent liabilities or contingent assets since the last annual balance sheet as at 31 December 2023.

13. Capital Commitments

Authorised and contracted but not provided for :

RM'000

Purchase of property, plant and equipment

30,700

14. Review of Results for the Quarter and Year to Date

	INDIVIDUAL PERIOD				CUMULATIVE PERIOD			
	Current Year Quarter 30.6.24	Preceding Year Corresponding Quarter 30.6.23	Changes		Current Year To-Date 30.6.24	Preceding Year Corresponding Period 30.6.23	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	49,859	95,420	(45,561)	-47.75%	98,398	185,535	(87,137)	-46.97%
Operating (loss)/profit	(4,919)	10,081	(15,000)	-148.79%	(8,661)	13,678	(22,339)	-163.32%
Loss before tax ("LBT") / Profit before tax ("PBT")	(5,042)	9,485	(14,527)	-153.16%	(9,108)	12,329	(21,437)	-173.87%
Loss after tax ("LAT") / Profit after tax ("PAT")	(5,282)	6,668	(11,950)	-179.21%	(9,986)	8,267	(18,253)	-220.79%
(Loss)/Profit attributable to ordinary equity holders of the parent	(5,281)	6,717	(11,998)	-178.62%	(9,985)	8,470	(18,455)	-217.89%

The Group posted revenue and LAT of RM49.86 million and RM5.28 million respectively for the current quarter ended 30 June 2024, representing a reduction of 47.75% and 179.21% respectively as compared to the revenue and PAT of RM95.42 million and RM6.67 million achieved in the same quarter a year ago.

For the six months period ended 30 June 2024, the Group recorded revenue and LAT of RM98.40 million and RM9.99 million respectively, these represent a decline of 46.97% in revenue and 220.79% in PAT as compared to the same period a year ago.

The lower revenue was mainly due to lower sales from both automotive and industrial segments as below:

- i) Automotive segment: customers postponing new projects launching into market since fourth quarter of 2023 as well as some projects end of life.
- ii) Industrial segment: sluggish recovery in semiconductors resulted in orders and deliveries were delayed.

In tandem with the lower revenue, the Group posted LAT for current quarter and year to-date under review mainly due to under-utilisation and absorption of fixed cost.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

15. Comparison With Immediate Preceding Quarter's Results

	INDIVIDUAL QUARTER			
	30.6.24	31.3.24	Changes	
	RM'000	RM'000	RM'000	%
Revenue	49,859	48,539	1,320	2.72%
Operating (loss)/profit	(4,919)	(3,742)	(1,177)	-31.45%
Loss before tax ("LBT") / Profit before tax ("PBT")	(5,042)	(4,066)	(976)	-24.00%
Loss after tax ("LAT") / Profit after tax ("PAT")	(5,282)	(4,704)	(578)	-12.29%
(Loss)/Profit attributable to ordinary equity of the parent	(5,281)	(4,704)	(577)	-12.27%

The Group achieved a revenue of RM49.86 million in the current quarter, representing a slight increase of 2.72% compared to the immediate preceding quarter. However, the Group recorded LAT of RM5.28 million in the current quarter as compared LAT of RM4.70 million in the immediate preceding quarter. Higher LAT was mainly due to lower realised foreign exchange gain of RM0.49 million was recognised in current quarter as compared to RM1.67 million of foreign exchange gain was recognised in the immediate preceding quarter.

16. Statement of Financial Position review

	As at	As at	Changes	
	30.6.24	31.12.23	RM'000	RM'000
	RM'000	RM'000	RM'000	RM'000
Inventories	115,690	101,735	13,955	13.72%
Trade receivables	49,914	102,984	(53,070)	-51.53%
Borrowings	50,227	65,841	(15,614)	-23.71%

Inventories

The inventories was increased from RM101.74 million as at 31 December 2023 to RM115.69 million as at 30 June 2024, an increase of 13.72%. The high inventory holding cost was mainly attributable to forecast did not materialise as planned since fourth quarter of FYE 2023 for industrial segment.

Trade receivables

The trade receivables was decrease from RM102.98 million as at 31 December 2023 to RM49.91 million as at 30 June 2024. The decrease was in tandem with the drop in revenue of the Group.

Borrowings

Total borrowings was reduced from RM65.84 million as at 31 December 2023 to RM50.23 million as at 30 June 2024, a reduction of 23.71%. The Group has reduced the short term borrowings, i.e trade financing and revolving credit.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

17. Statement of Cash Flow review

	As at	As at	Changes	
	30.6.24	30.6.23		
	RM'000	RM'000	RM'000	%
Net cash generated from operating activities	36,052	44,843	(8,791)	-19.60%
Net cash used in investing activities	(2,429)	(12,971)	10,542	-81.27%
Net cash used in financing activities	(20,401)	(23,672)	3,271	-13.82%

Operating activities

The Group continue generated positive net cash from operating activities of RM36.05 million for the Financial Period Ended ("FPE") 2024 and this was mainly due to timely collection from customers.

Investing activities

Lower net cash outflow in investing activities was mainly due to lower capital expenditure incurred in FPE 2024 as compared to FPE 2023.

Financing activities

The net cash outflow in financing activities was mainly attributable from the settlement of trade financing, finance lease, term loan and revolving credit.

18. Commentary on Prospects

Global economic uncertainties is expected to continue throughout 2024 and it is challenging for the Group due to sluggish recoveries in both automotive and industrial segments. The Group remains cautiously optimistic on the long term business prospects and will continue to actively pursue various business strategies including joint venture with foreign investment in response to US-China trade tensions and geographical uncertainties. The Group also continuing to implement the cost control measure and optimal utilisation of manufacturing resources. The Group continue to focus on improving performance in this financial year ending 2024.

19. Profit Forecast or Profit Guarantee

Not applicable as no profit forecast or profit guarantee was announced or published.

20. Tax expenses

Tax expenses comprise the following :

Based on results for the period
- Current tax

Current Year Quarter 30.6.24 RM'000	Current Year To Date 30.6.24 RM'000
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240

878

21. Corporate Proposals

There was no corporate proposal announced but not completed as at the date of this report.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

22 Status of Utilisation of Proceeds

On 3 November 2022, the Company had announced that the Board intends to vary the utilisation of proceeds to be raised from the Private Placement ("Variation"). Based on the indicative issue price of RM0.82 per Placement Share, the Private Placement is expected to raise gross proceeds amounting to RM45.72 million.

On 23 December 2022, the Company completed the listing of 48,400,000 new ordinary shares to third party investors through private placement. The placement shares were issued at an issue price of RM0.73 per ordinary share and total proceeds of RM35.33 million was received from the said placement.

The total proceeds raised of RM35.33 million has been utilised as follows:

Details of Utilisation	Variation	Proposed utilisation based on proceed received	Actual Utilisation	Reallocation	Balance Unutilised Proceed as at 30 Jun 2024	Intended Timeframe for Utilisation	Status
	RM'000	RM'000	RM'000	RM'000	RM'000		
i. Capital expenditure for its existing automotive segment and industrial products segment	5,000	3,860	3,860	-	-	12 months	Completed
ii. General working capital requirements	28,000	21,640	21,679	39	-	12 months	Completed
iii. Investment in embedded design	5,000	3,860	-	-	3,860	24 months	In progress
iv. Partial repayment of interest-bearing borrowing	7,220	5,580	5,580	-	-	6 months	Completed
v. Expenses for the corporate proposal ^	500	390	351	(39)	-	Immediate	Completed
Total	45,720	35,330	31,470	-	3,860		

^ The actual amount incurred for expenses in relation to the Private Placement was RM0.35 million with the lower amount of RM0.04 million being reallocated to general working capital.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

23. Group Borrowings And Debt Securities

Particulars of the Group's borrowings are as follow:-

	As at 30 June 2024					
	Short term		Long term		Total	
	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
Secured:						
Hire purchase loans	-	5,730	-	12,666	-	18,396
Banker acceptance	-	5,720	-	-	-	5,720
Term Loan	3,997 *	3,415	5,035 *	13,664	9,032 *	17,079
Revolving credit	-	-	-	-	-	-
Unsecured:						
Bank overdraft	-	-	-	-	-	-
	3,997	14,865	5,035	26,330	9,032	41,195

* Foreign loan in USD @ RM4.7195/USD

Total Borrowing **50,227**

	As at 30 June 2023					
	Short term		Long term		Total	
	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
Secured:						
Hire purchase loans	-	5,428	-	7,758	-	13,186
Banker acceptance	-	6,500	-	-	-	6,500
Term Loan	3,404 ^	2,819	9,475 ^	12,401	12,879 ^	15,220
Revolving credit	16,708 ^	-	-	-	16,708 ^	-
Unsecured:						
Bank overdraft	-	-	-	-	-	-
	20,112	14,747	9,475	20,159	29,587	34,906

^ Foreign loan in USD @ RM4.6650 /USD

Total Borrowing **64,493**

24. Dividend Payable

No dividend has been recommended for the current quarter under review.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR SECOND QUARTER ENDED 30 JUNE 2024**

25. (Loss)/Profit before tax

(Loss)/Profit before tax is derived from after charging/(crediting)	Current Quarter 30.6.24 RM'000	Year To Date 30.6.24 RM'000	Year To Date 30.6.23 RM'000
Depreciation of property, plant and equipment	4,187	8,435	7,835
Depreciation of right-of-use assets	209	483	500
Interest expense	629	1,320	1,731
Interest expense on lease liabilities	26	58	80
Interest income	(491)	(931)	(554)
Property, plant and equipment written off	352	431	-
Realised loss/(gain) on foreign exchange	(485)	(2,156)	(845)
Unrealised loss/(gain) on foreign exchange	442	28	(4,796)

Other than the above items, there were no impairment of assets, gain or loss on disposal of quoted or unquoted investments, gain or loss on derivatives and exceptional items for the current quarter and financial period ended 30 June 2024.

26. (Loss)/Earnings Per Share

The basic earnings per share for the quarter and cumulative year to date are computed as follow:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 30.6.24	Preceding Year Corresponding Quarter 30.6.23	Current Year To Date 30.6.24	Preceding Year Corresponding Period 30.6.23
Net (loss)/profit attributable to owners the parent (RM'000)	<u>(5,281)</u>	<u>6,717</u>	<u>(9,985)</u>	<u>8,470</u>
Weighted average number of ordinary shares issued ('000)	<u>606,000</u>	<u>606,000</u>	<u>606,000</u>	<u>606,000</u>
Basic (loss)/Earnings Per Share based on weighted average number of ordinary shares issued (sen)	<u>(0.87)</u>	<u>1.11</u>	<u>(1.65)</u>	<u>1.40</u>

There is no diluted earnings per share as the Company does not have any convertible financial instruments as at the current year quarter and current year to date.

-- END OF UNAUDITED SECOND QUARTER INTERIM FINANCIAL REPORT --