

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup>**

*(The figures have not been audited)*

	Note	<-- Individual Quarter -->		<-- Cumulative Quarter -->	
		Current year quarter 30 September 2024 RM'000	Preceding year quarter 30 September 2023 RM'000	Current year quarter 30 September 2024 RM'000	Preceding year quarter 30 September 2023 RM'000
Revenue	A7	40,056	41,440	106,687	106,141
Cost of Sales		(33,589)	(33,263)	(87,938)	(83,676)
Gross Profit		6,467	8,177	18,749	22,465
Other income		282	375	1,506	678
Finance income		19	23	131	226
Selling and distribution expenses		(160)	(305)	(798)	(709)
Administrative expenses		(2,927)	(3,049)	(9,167)	(8,626)
Other operating expenses		(1)	(1)	(17)	(84)
Finance costs		(767)	(543)	(2,135)	(1,428)
Profit before taxation		2,913	4,677	8,269	12,522
Taxation	B5	(790)	(1,111)	(1,990)	(3,111)
<b>Profit for the financial period</b>		<b>2,123</b>	<b>3,566</b>	<b>6,279</b>	<b>9,411</b>
Attributable to:					
- Owners of the Company		2,123	3,569	7,195	9,434
- Non-controlling interests		-	(3)	(916)	(23)
		2,123	3,566	6,279	9,411
Earnings per share attributable to owners of the Company (sen):					
- Basic <sup>(2)</sup>	B10	0.22	0.36	0.72	0.95
- Diluted <sup>(3)</sup>	B10	0.21	0.32	0.71	0.84

**Notes:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic earnings per share is calculated based on the weighted average number of ordinary shares in issuance for the comparative current quarter and cumulative quarter.
- (3) Diluted earnings per share of the Groupe have been calculated by dividing the Group's earnings attributable to owners of the Company for the financial year by the weighted average number of ordinary shares that would have been in issue during the financial year have been adjusted for the dilutive effects of all potential ordinary shares.

**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2024 <sup>(1)</sup>**  
*(The figures have not been audited)*

	Note	(Unaudited) As at 30 September 2024 RM'000	(Audited) As at 31 December 2023 RM'000
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment		55,185	45,733
Right-of-use assets		26,669	28,229
Goodwill on consolidation		3,035	3,035
<b>TOTAL NON-CURRENT ASSETS</b>		<b>84,889</b>	<b>76,998</b>
<b>CURRENT ASSETS</b>			
Inventories		30,634	29,307
Trade receivables		37,660	46,460
Other receivables		7,103	19,395
Fixed deposit with licensed banks		1,135	1,543
Cash and bank balances		27,752	16,619
Assets held for sale		-	10,162
<b>TOTAL CURRENT ASSETS</b>		<b>104,284</b>	<b>123,487</b>
<b>TOTAL ASSETS</b>		<b>189,173</b>	<b>200,485</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital		103,450	102,478
Merger deficit		(29,100)	(29,100)
Retained earnings		66,994	59,799
Total shareholders' funds		141,344	133,177
Non-controlling interests		-	916
<b>TOTAL EQUITY</b>		<b>141,344</b>	<b>134,093</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	B7	17,224	18,117
Lease liabilities	B7	2,289	3,719
Deferred tax liabilities		1,430	1,430
Government grants		156	156
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>21,099</b>	<b>23,422</b>

**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2024 (cont'd) <sup>(1)</sup>**

*(The figures have not been audited)*

		<b>(Unaudited)</b>	<b>(Audited)</b>
		<b>As at</b>	<b>As at</b>
		<b>30 September</b>	<b>31 December</b>
		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>RM'000</b>	<b>RM'000</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		5,375	13,166
Other payables		2,018	4,922
Borrowings	B7	18,079	22,257
Lease liabilities	B7	1,208	2,083
Government grants		50	50
Current tax liabilities		-	376
Liabilities held for sale		-	115
<b>TOTAL CURRENT LIABILITIES</b>		<b>26,730</b>	<b>42,970</b>
<b>TOTAL LIABILITIES</b>		<b>47,829</b>	<b>66,392</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>189,173</b>	<b>200,485</b>
Net assets per share (RM) <sup>(2)</sup>		0.14	0.13

**Notes:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share is calculated based on the ordinary shares in Mestron of 1,000,765,900 shares and 997,358,400 as at 30 September 2024 and 31 December 2023 respectively.

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**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY <sup>(1)</sup>**

*(The figures have not been audited)*

	←-Non-distributable-→		Distributable		Non-controlling interests RM'000	Total Equity RM'000
	Share Capital RM'000	Merger Deficit RM'000	Retained Earnings RM'000	Total RM'000		
As at 1 January 2024	102,478	(29,100)	59,799	133,177	916	134,093
Total comprehensive income for the year	-	-	7,195	7,195	(916)	6,279
<i>Transactions with owners:-</i>						
Issuance of ordinary shares	972	-	-	972	-	972
Total transaction with owners	972	-	-	972	-	972
As at 30 September 2024	103,450	(29,100)	66,994	141,344	-	141,344

**Note:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and the accompanying explanatory notes attached to this interim financial report.

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**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS <sup>(1)</sup>**

*(The figures have not been audited)*

	<b>&lt;-- Cumulative Quarter --&gt;</b>	
	<b>30 September 2024</b>	<b>31 December 2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash Flows From Operating Activities</b>		
Profit before tax	8,269	15,755
<b>Adjustments for:-</b>		
Bad debts written off	-	10
Depreciation of property, plant and equipment	2,840	2,911
Depreciation of right-of-use asset	720	919
Amortisation of government grants	-	(50)
Interest expenses	2,135	1,728
Interest income	(131)	(132)
Gain on disposal of property, plant and equipment	-	(114)
Share of result of an associate	-	(884)
Reversal of allowance for expected credit losses on receivables	-	(20)
Impairment loss on investment in an associate	-	918
Impairment loss on goodwill on consolidation	-	938
Operating profit before working capital changes	13,833	21,978
Changes in working capital:-		
Inventories	(1,327)	(7,335)
Receivables	21,092	(16,952)
Payables	(10,695)	(32,205)
Cash generated from operations	22,903	(34,514)
Interest received	131	132
Tax paid	(2,300)	(3,625)
Net cash generated from operating activities	20,734	(38,007)
<b>Cash Flows From Investing Activities</b>		
Proceeds from disposal of property, plant and equipment	4,100	119
Proceeds from disposal of investment in associates	6,000	-
Withdrawal/(Placement) of fixed deposits pledged	408	(1,413)
Purchase of property, plant and equipment	(9,773)	(8,199)
Purchase of right-of-use assets	(1,679)	(6,122)
Net cash used in investing activities	(944)	(15,615)

**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (cont'd) <sup>(1)</sup>**  
*(The figures have not been audited)*

	<b>&lt;-- Cumulative Quarter --&gt;</b>	
	<b>30 September 2024 RM'000</b>	<b>31 December 2023 RM'000</b>
<b>Cash Flows From Financing Activities</b>		
(Repayment to)/Advances from directors	(66)	15
Proceeds from issuance of share capital	972	18,256
Share issuance expenses	-	(144)
Repayment of lease liabilities	(899)	(1,870)
Drawdown of borrowings	11,611	32,950
Repayment of borrowings	(18,140)	(8,908)
Interest paid	(2,135)	(1,728)
Dividend paid	-	(1,471)
Net cash generated from financing activities	<u>(8,657)</u>	<u>37,099</u>
<b>Cash and cash equivalents</b>		
Net changes	11,133	(16,524)
At the beginning of the year	16,619	33,143
At the end of the year	<u>27,752</u>	<u>16,619</u>

**Note:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and the accompanying explanatory notes attached to this interim financial report.

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**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

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**NOTES TO THE INTERIM FINANCIAL REPORT**  
**EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT**

**A1. Basis of preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") 134 *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Listing Requirement").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and accompanying notes attached to this interim financial report.

The accounting policies adopted in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2023. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

**Adoption of new and amended standard**

During the financial period, the Group has adopted the following amendments for MFRSs issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for current financial period.

- Amendments to MFRS 101 Presentation of Financial Statements – Disclosure of Accounting Policies
- Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors
- Amendments to MFRS 123 Income Taxes – Deferred Tax related to Assets and Liabilities arising from a Single Transaction

Adoption of the above standards and interpretations did not have any material impact to the financial statements of the Group.

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

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**A1. Basis of preparation (cont'd)**

**Standards issued but not yet effective**

At the date of authorisation for issue of this interim financial report, the new and revised Standards and Amendments, which were in issue but not yet effective and have not been early adopted by the Group are as follow:-

- Amendments to MFRS 16 Leases – Lease Liability in a Sale and Leaseback
- Amendments to MFRS 10 Presentation of Financial Statements - Non-current Liabilities with Covenants

The Directors anticipate that the abovementioned Standards and Amendments will be adopted in the annual financial statements of the Group when they become effective and that the adoption of these Standards and Amendments are not expected to have any material impact on the financial statements of the Group in the period of initial application.

**A2. Auditors' report of preceding annual audited financial statements**

The audited combined financial statements of the Group for the financial year ended 31 December 2023 was not subject to any qualification.

**A3. Seasonal or cyclical factors**

The Group's operations are not significantly affected by seasonal or cyclical effects, albeit marginal slowdown during festive periods such as Chinese New Year and Hari Raya as most of the Group's customers do not operate during these periods and large lorries are not allowed to transport goods due to traffic control. Nevertheless, the impact of the marginal slowdown is unlikely to be significant to the Group.

**A4. Unusual items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and financial period-to-date.

**A5. Material changes in estimates**

There were no changes in the estimates in the current financial quarter under review.

**A6. Debt and equity securities**

There were no issuance and repayment of the debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current financial year to-date.



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**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**A7. Segmental information**

The Group's segmental information for the current financial quarter ended 30 September 2024 is as follows:-

(a) Analysis of revenue by business segments

	<-- Individual Quarter -->		<-- Cumulative Quarter -->	
	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000
Manufacturing	26,504	33,078	76,356	91,010
Trading	12,411	8,102	28,228	14,730
Renewable energy				
- Solar	169	45	358	116
- Biogas	972	215	1,745	285
<b>Total</b>	<b>40,056</b>	<b>41,440</b>	<b>106,687</b>	<b>106,141</b>

(b) Analysis of revenue by geographical location

	<-- Individual Quarter -->		<-- Cumulative Quarter -->	
	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000
Malaysia	36,909	39,256	98,553	100,762
Australia	724	788	1,881	1,713
Korea	-	-	23	60
Singapore	2,413	1,396	6,214	3,606
Others	10	-	16	-
<b>Total</b>	<b>40,056</b>	<b>41,440</b>	<b>106,687</b>	<b>106,141</b>

**A8. Dividends Paid**

There were no dividends paid as at 30 September 2024.

**A9. Valuation of property, plant and equipment**

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter.

**A10. Capital commitments**

There were no material capital commitments of the Group as at 30 September 2024.

**A11. Changes in the composition of the Group**

There were no changes in the composition of the Group in the current financial quarter.

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

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**A12. Contingent liabilities and contingent assets**

There are no material contingent liabilities and contingent assets to be disclosed as at the date of this interim financial.

**A13. Material events subsequent to the end of the quarter**

There are no material events subsequent to the end of the quarter to be disclosed as at the date of this interim financial.

**A14. Related party transactions**

There were no material related party transactions during the current financial quarter under review.

**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS**

**B1. Review of performance**

	<-- Individual Quarter -->			<-- Cumulative Quarter -->		
	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000	Changes %	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000	Changes %
Revenue	40,056	41,440	(3.34)	106,687	106,141	0.51
Gross profit	6,467	8,177	(20.91)	18,749	22,465	(16.54)
Profit before tax	2,913	4,677	(37.72)	8,269	12,522	(33.96)
Profit after tax	2,123	3,566	(40.47)	6,279	9,411	(33.28)

**Current quarter (3 months)**

For the current financial quarter ended 30 September 2024, the Group recorded revenue of RM40.06 million as compared to the revenue of RM41.44 million recorded for the previous year's financial quarter ended 30 September 2023. The decrease in revenue was mainly due decrease in the sales demand for specialty and telecommunication poles for the current year's financial quarter ended 30 September 2024.

The Group's revenue was principally derived from the manufacturing segment which accounts for approximately 66.2% of the total revenue for the current financial quarter ended 30 September 2024. The revenue from manufacturing segment is mainly driven by the sale of standard poles and decorative poles.

The Malaysian market remains as the largest market contributing to the Group's revenue accounting for approximately 92.2% of the total revenue for the current financial quarter ended 30 September 2024.

Overall, the Group registered a lower profit before tax of RM2.92 million in the current financial quarter under review as compared with a profit before tax of RM4.68 million recorded in previous financial quarter ended 30 September 2023 due to there being reduction in the sales demand for specialty poles, telecommunication poles and lantern which generally command higher sales margin.

**Cumulative quarter (9 months)**

The Group recorded revenue of RM106.69 million as compared to the revenue of RM106.14 million recorded for the previous year's financial quarter ended 30 September 2023. The increase in revenue was mainly due increase in the sales demand for standard and decorative poles for the current year's financial quarter ended 30 September 2024.

The Group's revenue was principally derived from the manufacturing segment which accounts for approximately 71.6% of the total revenue for the current financial quarter ended 30 September 2024. The revenue from manufacturing segment is mainly driven by the sale of standard poles and decorative poles.

The Malaysian market remains as the largest market contributing to the Group's revenue accounting for approximately 92.4% of the total revenue for the current financial quarter ended 30 September 2024.

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

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**B1. Review of performance (cont'd)**

**Cumulative quarter (6 months) (cont'd)**

Overall, the Group registered a lower profit before tax of RM8.27 million in the current financial quarter under review as compared with a profit before tax of RM12.52 million recorded in previous financial quarter ended 30 September 2023 due to there being reduction in the sales demand for specialty poles, telecommunication poles and lantern which generally command higher sales margin.

**B2. Comparison with immediate preceding quarter's results**

	<-- Individual Quarter -->		<-- Changes -->	
	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 June 2024 RM'000	RM'000	%
Revenue	40,056	36,839	3,217	8.73
Profit before tax	2,913	2,673	240	8.98

For the current financial quarter ended 30 September 2024, the Group recorded higher revenue of RM40.06 million and lower profit before tax of RM2.92 million as compared to revenue of RM36.84 million and profit before tax of RM2.67 million respectively in the immediate preceding financial quarter ended 30 June 2024.

The increase in profit before tax is mainly due to the increase in the sales demand for specialty poles, telecommunication poles and lantern which generally command higher sales margin for current financial quarter ended 30 September 2024.

**B3. Prospects and outlook**

With the current uncertainty in the local and international economy due to the foreign exchange volatility and increase in competition with lower quality products, the performance of the Group for the financial year ending 30 September 2024 will remain challenging. However, the Group will exercise extra vigilance in the business and will strive to deliver satisfactory performance for the year. The group will explore other opportunities and is looking to diversify the business to expand our sources of revenue and include other sources of recurring income as a source of our business income.

**B4. Profit forecast or profit guarantee**

The Group does not have any profit forecast or profit guarantee for the current quarter under review in any public documents.

**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**B5. Taxation**

	<-- Individual Quarter -->		<-- Cumulative Quarter -->	
	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000	(Unaudited) 30 September 2024 RM'000	(Unaudited) 30 September 2023 RM'000
<b>Income tax expense:</b>				
Current tax expense	790	1,111	1,990	3,111
Total tax expense	790	1,111	1,990	3,111
Effective tax rate (%)	25.1	23.8	24.0	24.5

**B6. Status of corporate proposals and utilisation of proceeds**

**Status of corporate proposals**

On 18 August 2020, the Company had announced that the Company wishes to undertake the private placement exercise of up to 158,000,000 new ordinary shares in Mestron ("**Placement Shares**"), representing up to approximately 20% of the total number of issued shares of Mestron, to independent third-party investor(s) to be identified later at an issue price to be determined later ("**Private Placement**") ("**Announcement**").

The additional listing application for the Placement Shares was approved by Bursa Securities on 7 September 2020. The Company have since issued a total of 140,450,000 Placement Shares and raised total gross proceeds of RM28.32 million. The Private Placement has lapsed on 31 December 2021.

On 20 August 2021, the Company has completed the bonus issue of warrants exercise following the listing and quotation for 453,450,000 Warrants on the ACE Market of Bursa Securities.

Save for the Private Placement and bonus issue of warrants, the Group does not have any corporate exercises which have been announced.

**B6. Status of corporate proposals and utilisation of proceeds (cont'd)**

**Status of corporate proposals (cont'd)**

**Utilisation of proceeds**

**(a) Public Issue**

On 26 May 2019, the Company issued its prospectus in relation to the public issue of 158,000,000 new ordinary shares ("**Public Issue**") at issue price of RM0.16 per ordinary share. The listing exercise of the Company's enlarged share capital of 790,000,000 shares on the ACE Market of Bursa Securities was completed on 18 September 2019.

The gross proceeds raised from the Public Issue amounting to RM25.28 million are fully utilised in 1<sup>st</sup> quarter of FY 2023.

**(b) Private Placement**

Private Placement of up to 20% of the issued shares of the Company, involving up to 158,000,000 Placement Shares was approved on 7 September 2020.

140,450,000 new Placement Shares were issued pursuant to the Private Placement and were subsequently listed and quoted on the Ace Market of Bursa Malaysia Securities Berhad.

On 31 December 2021, Mestron has resolved to withdraw the Extension of Time ("EOT") Application. As such, the Private Placement has lapsed on 31 December 2021.

The status of the utilisation of total gross proceeds of private placement are fully utilised in 1<sup>st</sup> quarter of FY 2023.

**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

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**B7. Finance Lease Payable & Borrowings**

The Group's finance lease payable and borrowings were as follows:-

	<b>As at 30 September 2024 RM'000</b>	<b>As at 31 December 2023 RM'000</b>
<b>Secured:</b>		
<b>Current</b>		
Lease liabilities	1,208	2,083
Term loan	2,309	2,533
Banker acceptance	15,770	19,724
	<u>19,287</u>	<u>24,340</u>
<b>Secured:</b>		
<b>Non-current</b>		
Lease liabilities	2,289	3,719
Term loan	17,224	18,117
	<u>19,513</u>	<u>21,836</u>
<b>Total bank borrowings</b>	<b><u>38,800</u></b>	<b><u>46,176</u></b>

**Note:**

- (1) All the Group borrowings are denominated in Ringgit Malaysia and there are no foreign currency denomination borrowings.

**B8. Changes in material litigation**

As at the date of this report, the Group is not involved in any litigations or arbitrations either as a defendant or plaintiff, which has a material effect on the financial position of the Group, and the Board is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

**B9. Dividends Proposed**

There are no dividends proposed during the current financial quarter under review.

**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**B10. Earnings per share**

The basic and diluted earnings per share for the current quarter and financial period is calculated as follows:-

	<b>&lt;-- Individual Quarter --&gt;</b>		<b>&lt;-- Cumulative Quarter --&gt;</b>	
	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
	<b>30 September</b>	<b>30 September</b>	<b>30 September</b>	<b>30 September</b>
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Profit attributable to owners of the Company (RM'000)	2,123	3,569	7,195	9,434
Weighted average number of ordinary shares ('000) <sup>(1)</sup>	1,019,923	1,120,486	1,019,923	1,120,486
Basic earnings per share (sen) <sup>(2)</sup>	0.22	0.36	0.72	0.95
Diluted earnings per share (sen) <sup>(3)</sup>	0.21	0.32	0.71	0.84

**Notes:**

- (1) Weighted average number of ordinary shares is based on the weighted average number of ordinary shares in issuance for the financial year and financial quarter.
- (2) Basic earnings per share for the current quarter and financial year is calculated based on the net profit divided by the weighted average number of ordinary shares.
- (3) Diluted earnings per share of the Groupe have been calculated by dividing the Group's earnings attributable to owners of the Company for the financial year by the weighted average number of ordinary shares that would have been in issue during the financial year have been adjusted for the dilutive effects of all potential ordinary shares.



**MESTRON HOLDINGS BERHAD**  
**Registration No: 201801018716 (1280732 – K)**  
(Incorporated in Malaysia)

**FOR THE THIRD (3rd) QUARTER ENDED 30 SEPTEMBER 2024**

**B11. Disclosure on selected expense/(income) items as required by the Listing Requirements**

	<b>&lt;-- Individual Quarter --&gt;</b>		<b>&lt;-- Cumulative Quarter--&gt;</b>	
	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
	<b>30 September</b>	<b>30 September</b>	<b>30 September</b>	<b>30 September</b>
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Profit before tax is arrived at after charging/(crediting):-				
Depreciation of property, plant and equipment	1,240	1,043	2,840	4,043
Depreciation of right-of-use assets	300	56	720	169
Realised loss/(gain) on foreign exchange	-	(25)	50	(185)
Interest income	(9)	(22)	(131)	(204)
Interest expenses	767	207	2,135	818

**Note:**

- (1) Save as disclosed above, the other disclosure items pursuant to Paragraph 16, Part A of Appendix 9B of the Listing Requirements are not applicable. The Group does not have the following items for the financial period under review:-
- (i) amortisation of investment properties;
  - (ii) rental income;
  - (iii) provision for and write off of receivables;
  - (iv) provision for and write off of inventories;
  - (v) gain or loss on disposal of quoted or unquoted investments or properties;
  - (vi) impairment of assets; and
  - (vii) gain or loss on derivatives.