



**ECONFRAME BERHAD**

Registration No. 201901042935 (1352265-T)  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 NOVEMBER 2024**

**ECONFRAME BERHAD**  
Registration No. 201901042935 (1352265-T)  
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS  
AND OTHER COMPREHENSIVE INCOME FOR THE  
CURRENT QUARTER AND FINANCIAL PERIOD ENDED 30 NOVEMBER 2024**

	Current Quarter ended 30 November		Cumulative Quarter ended 30 November	
	← Unaudited →		Unaudited	Audited
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
Revenue	22,682	27,185	22,682	27,185
Cost of sales	(15,637)	(18,284)	(15,637)	(18,284)
Gross profit	<u>7,045</u>	<u>8,901</u>	<u>7,045</u>	<u>8,901</u>
Other income	257	151	257	151
Administrative expenses	(3,251)	(2,487)	(3,251)	(2,487)
Distribution expenses	(234)	(253)	(234)	(253)
Reversal of impairment losses	105	233	105	233
Operating profit	<u>3,922</u>	<u>6,545</u>	<u>3,922</u>	<u>6,545</u>
Finance costs	(151)	(173)	(151)	(173)
Profit before tax	<u>3,771</u>	<u>6,372</u>	<u>3,771</u>	<u>6,372</u>
Income tax expense	(1,066)	(1,592)	(1,066)	(1,592)
Profit for the financial period	<u>2,705</u>	<u>4,780</u>	<u>2,705</u>	<u>4,780</u>
Other comprehensive loss, net of tax				
<i>Item that will not be reclassified subsequently to profit or loss</i>				
Movement of revaluation reserve	-	(398)	-	(398)
Other comprehensive loss for the financial period	<u>-</u>	<u>(398)</u>	<u>-</u>	<u>(398)</u>
Total comprehensive income for the financial period	<u>2,705</u>	<u>4,382</u>	<u>2,705</u>	<u>4,382</u>
<b>Profit for the financial period attributable to:</b>				
- Owners of the Company	2,362	4,402	2,362	4,402
- Non-controlling interests	343	378	343	378
	<u>2,705</u>	<u>4,780</u>	<u>2,705</u>	<u>4,780</u>
<b>Total comprehensive income for the financial period attributable to:</b>				
- Owners of the Company	2,362	4,004	2,362	4,004
- Non-controlling interests	343	378	343	378
	<u>2,705</u>	<u>4,382</u>	<u>2,705</u>	<u>4,382</u>
<b>Earnings per share attributable to owners of the Company:</b>				
- Basic (sen)	<u>0.64</u>	<u>1.28</u>	<u>0.64</u>	<u>1.28</u>
- Diluted (sen)	<u>0.62</u>	<u>1.25</u>	<u>0.62</u>	<u>1.25</u>

**Note:**

- 1) The basis of preparation of the unaudited condensed consolidated statements of profit or loss and other comprehensive income is disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 31 August 2024 (“AFS 2024”) and the accompanying explanatory notes attached to this interim financial report.

**ECONFRAME BERHAD**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 NOVEMBER 2024**

	<b>Unaudited As at 30/11/2024 RM'000</b>	<b>Audited As at 31/08/2024 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	42,182	37,203
Investment property	270	270
Intangible assets	15,056	15,694
	<u>57,508</u>	<u>53,167</u>
<b>Current assets</b>		
Inventories	20,071	17,295
Trade and other receivables	36,004	32,182
Current tax asset	6	4
Contract assets	6,238	5,790
Cash and short-term deposits	33,951	39,706
	<u>96,270</u>	<u>94,977</u>
<b>Total assets</b>	<u>153,778</u>	<u>148,144</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	66,559	65,126
Revaluation reserve	9,085	9,122
Reorganisation reserve	(25,825)	(25,825)
Retained earnings	60,897	65,858
	<u>110,716</u>	<u>114,281</u>
<b>Non-controlling interests</b>	<u>5,090</u>	<u>4,743</u>
<b>Total equity</b>	<u>115,806</u>	<u>119,024</u>
<b>Non-current liabilities</b>		
Loans and borrowings	1,757	1,863
Deferred tax liabilities	4,977	5,142
	<u>6,734</u>	<u>7,005</u>
<b>Current liabilities</b>		
Loans and borrowings	6,712	7,287
Trade and other payables	13,595	11,556
Current tax liabilities	169	234
Contract liabilities	3,402	3,038
Dividend payable	7,360	-
	<u>31,238</u>	<u>22,115</u>
<b>Total liabilities</b>	<u>37,972</u>	<u>29,120</u>
<b>Total equity and liabilities</b>	<u>153,778</u>	<u>148,144</u>
<b>Net assets per share attributable to owners of the Company (sen)</b>	<u>30.09</u>	<u>31.35</u>

**Note:**

- 1) The basis of preparation of the unaudited condensed consolidated statement of financial position is disclosed in Note A1 and should be read in conjunction with the AFS 2024 and the accompanying explanatory notes attached to this interim financial report.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 30 NOVEMBER 2024**

	Non-Distributable reserve			Distributable reserve		Non-controlling interests	Total equity
	Share capital	Revaluation reserve	Reorganisation reserve	Retained earnings	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Unaudited</b>							
Balance as at 1 September 2023	50,624	5,854	(25,825)	54,808	85,461	(28)	85,433
Profit for the financial period	-	-	-	4,402	4,402	378	4,780
Other comprehensive loss for the financial period	-	(398)	-	-	(398)	-	(398)
Total comprehensive (loss)/income for the financial period	-	(398)	-	4,402	4,004	378	4,382
Realisation of revaluation reserve	-	(28)	-	28	-	-	-
Transactions with the owners:							
Issuance of ordinary shares pursuant to warrant exercised	1,001	-	-	-	1,001	-	1,001
Consideration shares issued for the acquisition of a subsidiary	9,100	-	-	-	9,100	-	9,100
Non-controlling interests arising from acquisition of a subsidiary	-	-	-	-	-	1,583	1,583
	10,101	-	-	-	10,101	1,583	11,684
Balance as at 30 November 2023	60,725	5,428	(25,825)	59,238	99,566	1,933	101,499

	Non-Distributable reserve			Distributable reserve		Non-controlling interests	Total equity
	Share capital	Revaluation reserve	Reorganisation reserve	Retained earnings	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Unaudited</b>							
Balance as at 1 September 2024	65,126	9,122	(25,825)	65,858	114,281	4,743	119,024
Total comprehensive income for the financial period	-	-	-	2,362	2,362	343	2,705
Realisation of revaluation reserve	-	(37)	-	37	-	-	-
Transactions with the owners:							
Issuance of ordinary shares pursuant to warrants exercised	1,433	-	-	-	1,433	-	1,433
Single-tier interim dividend of 2.0 sen per ordinary share for the financial year ended 31 August 2024	-	-	-	(7,360)	(7,360)	-	(7,360)
Non-controlling interests arising from incorporation of a subsidiary	-	-	-	-	-	4	4
	1,433	-	-	(7,360)	(5,927)	4	(5,923)
Balance as at 30 November 2024	66,559	9,085	(25,825)	60,897	110,716	5,090	115,806

**Note:**

- 1) The basis of preparation of the unaudited condensed consolidated statement of changes in equity is disclosed in Note A1 and should be read in conjunction with the AFS 2024 and the accompanying explanatory notes attached to this interim financial report.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL PERIOD ENDED 30 NOVEMBER 2024**

	<b>Unaudited</b>	
	<b>Financial period ended</b>	
	<b>30 November</b>	<b>30 November</b>
	<b>2024</b>	<b>2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	3,771	6,372
Adjustments for:		
Depreciation of property, plant & equipment	584	381
Amortisation of intangible assets	638	-
Reversal of impairment losses	(105)	(233)
Finance costs	151	173
Interest income	(178)	(118)
Net unrealised foreign exchange loss/(gain)	13	(1)
Operating profit before changes in working capital	4,874	6,574
Changes in working capital:		
Inventories	(2,750)	(4,272)
Trade and other receivables	(2,743)	(3,134)
Trade and other payables	2,506	4,938
Contract assets	(448)	482
Contract liabilities	364	394
Net cash generated from operations	1,803	4,982
Income tax paid	(1,298)	(1,113)
Interest paid	(117)	(139)
Net cash flows from operating activities	388	3,730
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(5,982)	(596)
Change in pledged deposits	3,326	(30)
Interest income	178	118
Net cash outflows for the acquisitions of subsidiaries	-	(11,219)
Other investing activity <sup>(2)</sup>	(1,000)	(1,000)
Net cash flows used in investing activities	(3,478)	(12,727)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from warrants conversion	1,433	1,001
Proceeds from non-controlling interests arising from incorporation of a subsidiary	4	-
Repayments of term loans	(68)	(156)
Repayments of lease liabilities	(66)	(28)
Drawdown of hire purchase payables	150	-
Repayments of hire purchase payables	(104)	(71)
Net changes in bankers' acceptances	(1,557)	242
Net cash flows from/(used in) financing activities	(208)	988
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(3,298)</b>	<b>(8,009)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD</b>	<b>34,611</b>	<b>28,483</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD</b>	<b>31,313</b>	<b>20,474</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL PERIOD ENDED 30 NOVEMBER 2024 (CONT'D)**

For the purpose of the condensed consolidated statement of cash flows, cash and cash equivalents comprise the following:

	Unaudited	
	As at 30/11/2024 RM'000	As at 30/11/2023 RM'000
Short-term deposits	15,255	14,080
Cash and bank balances	18,696	14,531
	33,951	28,611
Less: Pledged deposits	-	(3,826)
Less: Bank overdrafts	(2,638)	(4,311)
Cash and cash equivalents	31,313	20,474

**Notes:**

- 1) The basis of preparation of the above unaudited condensed consolidated statement of cash flows is disclosed in Note A1 and should be read in conjunction with the AFS 2024 and the accompanying explanatory notes attached to this interim financial report.
- 2) The other investing activity represents the earnest deposit paid for the proposed acquisition as disclosed in Note B6(ii).

**A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134**

**A1 Basis of preparation**

The interim financial report is unaudited and has been prepared in accordance with MFRS 134 “Interim Financial Reporting” and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The unaudited interim financial report should be read in conjunction with the AFS 2024 and the accompanying explanatory notes are attached to this interim financial report.

The accounting policies adopted for the interim financial report are consistent with those adopted for the AFS 2024 except for the adoption of standard and amendments to standards that are mandatory for the Group for the financial year beginning 1 September 2024:

Amendments/Improvements to MFRSs

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statement of Cash Flows
MFRS 121	The Effects of Changes in Foreign Exchange Rates

The adoption of these amendments to standard did not have any material impact on the interim financial report of the Group.

**A2 Auditors’ report**

The audit report of the Group’s AFS 2024 was not qualified.

**A3 Seasonal or cyclical factors**

The Group's operations were not subjected to any significant seasonal or cyclical factors.

**A4 Material unusual items**

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows during the current financial period under review.

**A5 Changes in estimates**

There were no changes in the nature and estimates of amounts reported which have a material effect on the results for the current financial period under review.

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**A6 Debt and equity securities**

During the financial period ended 30 November 2024, the issued share capital of the Company increased from 364,568,420 to 367,980,220 pursuant to the issuance of 3,411,800 new ordinary shares arising from the exercise of warrants at the exercise price of RM0.42 for cash of RM1,432,956.

Other than the above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial period under review.

**A7 Dividend paid**

There were no dividends paid during the current financial period under review.

**A8 Segment information**

The unaudited segment information for the financial period ended 30 November 2024 are as follows:

	← Unaudited →		
	Financial period ended 30 November 2024		
	Manufacturing RM'000	Trading RM'000	Total RM'000
<b>Revenue</b>			
Total revenue	20,762	2,883	23,645
Inter-segment revenue	(963)	-	(963)
Revenue from external customers	19,799	2,883	22,682
<b>Segment profit</b>	5,596	1,449	7,045
Other income			257
Reversal of impairment losses			105
Unallocated expenses			(3,485)
Finance costs			(151)
Income tax expense			(1,066)
Profit for the financial period			2,705

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

The Group has not carried out any valuation on its property, plant and equipment and investment property during the current financial period under review.

**A10 Material events subsequent to the end of the financial period**

Save as disclosed in Note B6(a), there was no material event subsequent to the end of the financial period under review.



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

On 3 September 2024, the Company incorporated a wholly-owned subsidiary, namely Duroe Glass Sdn. Bhd. (“Duroe Glass”), with an initial issued paid-up capital of RM6,500.00 comprising of 6,500 ordinary shares. The principal activity of Duroe Glass is glass processing, trading, installation of glass products and related activities.

On 20 September 2024, Duroe Glass issued and allotted 3,500 ordinary shares to Mr. Sim Han Kai at an issue price of RM1.00 per ordinary share in satisfaction of the partial consideration for the acquisition of assets as disclosed in Note B6(i). Following the share issuance, the Company’s ownership in Duroe Glass was diluted to 65% and Duroe Glass became a 65%-owned subsidiary of the Company.

Other than the above, there were no changes to the composition of the Group for the financial period under review.

**A12 Capital commitments**

Approved capital commitments not provided for at the end of reporting year are as follows:

	<b>RM’000</b>
Property, plant and equipment	
Contracted	<u>804</u>

**A13 Significant related party transactions**

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

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**B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET**

**B1 Review of performance**

	Current Quarter ended 30 November				Cumulative Quarter ended 30 November			
	2024	2023	Variance		2024	2023	Variance	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
<b>Revenue</b>								
Manufacturing	19,798	22,722	(2,924)	(13)	19,798	22,722	(2,924)	(13)
Trading	2,884	4,463	(1,579)	(35)	2,884	4,463	(1,579)	(35)
	<b>22,682</b>	<b>27,185</b>	(4,503)	(17)	<b>22,682</b>	<b>27,185</b>	(4,503)	(17)
<b>Segment profit</b>								
Manufacturing	5,596	7,396	(1,800)	(24)	5,596	7,396	(1,800)	(24)
Trading	1,449	1,505	(56)	(4)	1,449	1,505	(56)	(4)
	<b>7,045</b>	<b>8,901</b>	(1,856)	(21)	<b>7,045</b>	<b>8,901</b>	(1,856)	(21)
Other income	257	151	106	70	257	151	106	70
Reversal of impairment losses	105	233	(128)	(55)	105	233	(128)	(55)
Unallocated expenses	(3,485)	(2,740)	(745)	(27)	(3,485)	(2,740)	(745)	(27)
Finance costs	(151)	(173)	22	13	(151)	(173)	22	13
<b>Profit before tax</b>	<b>3,771</b>	<b>6,372</b>	(2,601)	(41)	<b>3,771</b>	<b>6,372</b>	(2,601)	(41)

**Current and cumulative quarter ended 30 November 2024 (“1Q 2025”) compared with preceding year corresponding quarter ended 30 November 2023 (“1Q 2024”)**

The Group recorded a revenue of RM22.68 million in 1Q 2025, representing a decrease of RM4.50 million or 17% compared to RM27.18 million in 1Q 2024. The decrease in revenue was mainly attributed to the lower sales orders for metal door frames and fire-resistant door sets in 1Q 2025.

The Group recorded a profit before tax of RM3.77 million in 1Q 2025, representing a decrease of RM2.60 million or 41% compared to RM6.37 million in 1Q 2024. The lower profit before tax was mainly attributed to the lower revenue recorded and higher administrative expenses in 1Q 2025.

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

	Current Quarter ended 30 November 2024 RM'000	Preceding Quarter ended 31 August 2024 RM'000	Variance RM'000	%
<b>Revenue</b>				
Manufacturing	19,798	20,457	(659)	(3)
Trading	2,884	3,978	(1,094)	(28)
	<b>22,682</b>	<b>24,435</b>	(1,753)	(7)
<b>Segment profit</b>				
Manufacturing	5,596	4,731	865	18
Trading	1,449	1,323	126	10
	<b>7,045</b>	<b>6,054</b>	991	16
Other income	257	47	210	>100
Reversal of impairment losses	105	8	97	>100
Impairment losses	-	(345)	345	100
Unallocated expenses	(3,485)	(3,032)	(453)	(15)
Finance costs	(151)	(97)	(54)	(56)
<b>Profit before tax</b>	<b>3,771</b>	<b>2,635</b>	1,136	43

**Current quarter ended 30 November 2024 ("1Q 2025") compared with immediate preceding quarter ended 31 August 2024 ("4Q 2024")**

The Group recorded a lower revenue of RM22.68 million in 1Q 2025, representing a decrease of RM1.75 million or 7% compared to RM24.43 million in 4Q 2024.

Despite of lower revenue recorded in 1Q 2025, the Group recorded a higher profit before tax of RM3.77 million in 1Q 2025, reflecting an increase of RM1.14 million or 43% compared to RM2.63 million in 4Q 2024. The increase was mainly attributed to the improvement in the gross profit margin contributions from the manufacturing segment.

**B3 Prospects**

To ensure sustainable growth, we remain focused on replenishing our order book for total door solutions while ramping up in-house manufacturing of wooden doors, with plans to explore the export market for this promising product line.

Lee & Yong Aluminium Sdn. Bhd. ("LYASB") also continue to demonstrate strong momentum with its order book doubling since acquisition. This reflects the strong demand and promising outlook for this division as we move into the financial year 2025. At the same time, the setup of Duroe Glass and the acquisition of glass processing assets marks our entry into in-house glass processing and is well-timed to capitalise on LYASB's expanded order book.

By integrating our door frames, doors, aluminium and glass processing business under one roof, we strengthen our portfolio and enhance our value proposition by offering a comprehensive range of solutions to our customers. While navigating economic uncertainties, we remain optimistic and adaptable, focusing on opportunities to grow the business and deliver long-term benefits to our stakeholders.

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**B4 Profit forecast / Profit guarantee**

The Group did not issue any profit forecast or profit guarantee in any public documents.

**B5 Taxation**

	← Unaudited →			
	Current Quarter ended 30 November		Cumulative Quarter ended 30 November	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
<b>Current income tax</b>				
Current income tax charge	1,231	1,583	1,231	1,583
<b>Deferred tax</b>				
Reversal of temporary differences	(165)	9	(165)	9
<b>Total tax expense</b>	1,066	1,592	1,066	1,592

The Group's effective tax rates for the current quarter and cumulative quarter ended 30 November 2024 were higher than the statutory income tax rate mainly due to higher non-tax deductible expenses.

**B6 Status of corporate proposals**

- i. On 3 September 2024, the Company announced that it had incorporated a wholly-owned subsidiary, namely Duroe Glass Sdn. Bhd. ("Duroe Glass"). Simultaneous with the incorporation of Duroe Glass, the Company had through Duroe Glass entered into an Assets Purchase Agreement ("APA") with Suria Kaca Sdn. Bhd. ("Suria Kaca" or the "Vendor"), for the acquisition of machineries and motor vehicles ("Assets") for a purchase consideration of RM3,000,000.00, of which RM2,996,500.00 is to be satisfied in cash and the remaining RM3,500.00 shall be via the issuance and allotment of 3,500 new ordinary shares in the share capital of Duroe Glass ("Consideration Shares") at an issue price of RM1.00 per Consideration Share to the Vendor's appointed nominee, i.e. Mr. Sim Han Kai ("Proposed Acquisition of Assets").

In conjunction with the Proposed Acquisition of Assets, the Company had, on the same date, entered into a Shareholders' Agreement with Mr. Sim, who is also the director and major shareholder of Suria Kaca, for the purpose of regulating their relationship with one another and to record the terms agreed between them to govern the management and operations in relation to Duroe Glass.

The Proposed Acquisition of Assets has been completed on 20 September 2024.

- ii. On 23 January 2025, the Company announced that it had entered into a conditional share sale agreement with Yeong Chew Tet, Chan Yoke Peng, Razik Fareed Jaffardeen, Choo Yoke Liong @ Choo Siao Liong, Lam Phit Yen, Choo Jee Sam, JS Choo Holdings Sdn. Bhd., Chin Kum Yoke, Raja Gopal A/L Muniappan and Lee Kok Choy for the proposed acquisition of 7,081,321 ordinary shares in Ivory Pearl Sdn. Bhd. ("IPSB"), representing the entire equity interest of IPSB, for a total purchase consideration of RM56,000,000.00, to be satisfied via cash consideration of RM46,672,545.00 and the remaining RM9,327,455.00 to be settled via the issuance and allotment of 16,500,000 new ordinary shares in the Company ("Consideration Shares") at an issue price of RM0.5653 per Consideration Share.

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**B7 Loans and borrowings**

The Group's borrowings were as follows:

	<b>Unaudited</b> <b>As at 30/11/2024</b> <b>RM'000</b>	<b>Audited</b> <b>As at 31/08/2024</b> <b>RM'000</b>
<b>Current:</b>		
Term loans	229	225
Lease liabilities	258	226
Hire purchase payables	369	292
Bank overdrafts	2,638	1,769
Bankers' acceptances	3,218	4,775
	6,712	7,287
<b>Non-current:</b>		
Term loans	988	1,047
Lease liabilities	135	167
Hire purchase payables	634	649
	1,757	1,863
<b>Total Group's borrowings</b>	8,469	9,150

**B8 Material litigation**

The Group has no outstanding material litigation as at the date of this interim financial report.

**B9 Dividends**

An interim single-tier dividend of 2.0 sen per ordinary share in respect of the financial year ended 31 August 2024 was paid on 11 December 2024.

The Directors have not recommended or declared any dividend for the current financial period ended 30 November 2024.

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**B10 Earnings per share (“EPS”)**

a) Basic EPS

Basic EPS are based on the profit for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period.

The basic EPS for the current quarter and financial period ended 30 November 2024 are calculated as follows:

	← Unaudited →			
	Current Quarter ended 30 November 2024		Cumulative Quarter ended 30 November 2023	
Profit attributable to owners of the Company (RM'000)	2,362	4,402	2,362	4,402
Weighted average number of ordinary shares (’000)	367,148	343,700	367,148	343,700
Basic EPS (sen)	0.64	1.28	0.64	1.28

b) Diluted EPS

Diluted EPS are based on the profit for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period plus the weighted average number of ordinary shares that would be issued on conversion of all the diluted potential ordinary shares into ordinary shares.

The diluted EPS for the current quarter and financial period ended 30 November 2024 are calculated as follows:

	← Unaudited →			
	Current Quarter ended 30 November 2024		Cumulative Quarter ended 30 November 2023	
Profit attributable to owners of the Company (RM’000)	2,362	4,402	2,362	4,402
Weighted average number of ordinary shares (’000)	367,148	343,700	367,148	343,700
Adjustment for dilutive effect of warrants (’000)	15,160	9,292	15,160	9,292
Weighted average number of ordinary shares for diluted EPS (’000)	382,308	352,992	382,308	352,992
Diluted EPS (sen)	0.62	1.25	0.62	1.25

**ECONFRAME BERHAD**  
Registration No. 201901042935 (1352265-T)  
(Incorporated in Malaysia)

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

	← Unaudited →			
	Current Quarter ended 30 November		Cumulative Quarter ended 30 November	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after charging/(crediting):				
Auditors' remuneration	60	60	60	60
Depreciation of property, plant and equipment	583	381	583	381
Amortisation of intangible assets	638	-	638	-
Reversal of impairment losses	(105)	(233)	(105)	(233)
Finance costs	151	173	151	173
Interest income	(178)	(118)	(178)	(118)
Net realised loss on foreign exchange	27	32	27	32
Rental expense	52	46	52	46

**By Order of the Board**

**YEOW SZE MIN (MAICSA7065735)**  
**TAN LOO EE (MAICSA 7063694)**  
**Company Secretary**  
**Kuala Lumpur**  
**23 January 2025**