



**UNIQUE FIRE HOLDINGS BERHAD**

*(Registration No. 202101013602 (1413901-D))  
(Incorporated in Malaysia under the Companies Act 2016)*

**INTERIM FINANCIAL REPORT**  
*for the first quarter ended 30 June 2023*

# UNIQUE FIRE HOLDINGS BERHAD

(Incorporated in Malaysia)

Registration No: 202101013602 (1413901-D)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited 30/06/2023 RM'000	Unaudited 30/06/2022 RM'000	Unaudited 30/06/2023 RM'000	Unaudited 30/06/2022 RM'000
Revenue		22,053	21,606	22,053	21,606
Other income		241	10	241	10
Changes in inventories of finished goods and work in progress		(1,095)	(413)	(1,095)	(413)
Raw material and consumable used		(14,862)	(15,763)	(14,862)	(15,763)
Selling and distribution expenses		(329)	(253)	(329)	(253)
Employee benefits expenses		(2,873)	(2,194)	(2,873)	(2,194)
Other operating expenses		(786)	(1,427)	(786)	(1,427)
Depreciation and amortisation		(395)	(270)	(395)	(270)
Net impairment loss on financial asset		(75)	-	(75)	-
		(20,415)	(20,320)	(20,415)	(20,320)
Operating profit		1,879	1,296	1,879	1,296
Finance costs		(115)	(182)	(115)	(182)
Profit before taxation	B5	1,764	1,114	1,764	1,114
Income tax expense	B6	(549)	(310)	(549)	(310)
Profit after taxation		1,215	804	1,215	804
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		1,215	804	1,215	804

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited 30/06/2023 RM'000	Unaudited 30/06/2022 RM'000	Unaudited 30/06/2023 RM'000	Unaudited 30/06/2022 RM'000
Profit after tax / Total comprehensive income attributed to:					
Owners of the Company		1,215	804	1,215	804
		<hr/>	<hr/>	<hr/>	<hr/>
		1,215	804	1,215	804
Earnings per share attributable to owners of the Company:					
Basic /Diluted (sen)	B13	0.30	0.25	0.30	0.25

### Note:

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	<b>Unaudited As at 30/06/2023 RM'000</b>	<b>Audited As at 31/3/2023 RM'000</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	29,376	29,119
Right-of-use assets	316	349
Total Non-Current Assets	29,692	29,468
<b>Current Assets</b>		
Trade and other receivables	28,013	25,185
Inventories	24,243	25,159
Fixed deposits with licensed bank	13,055	10,850
Cash and bank balances	5,305	10,373
Total Current Assets	70,616	71,567
<b>TOTAL ASSETS</b>	<b>100,308</b>	<b>101,035</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Share capital	71,110	71,110
Merger deficit	(41,145)	(41,145)
Retained profits	50,463	49,248
<b>TOTAL EQUITY</b>	<b>80,428</b>	<b>79,213</b>

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

		<b>Unaudited As at 30/06/2023 RM'000</b>	<b>Audited As at 31/3/2023 RM'000</b>
	Note		
<b>Non-current liabilities</b>			
Lease liabilities	B9	193	225
Long-term borrowings	B9	9,514	9,837
Deferred tax liabilities		583	495
		<hr/>	<hr/>
Total Non-Current Liabilities		10,290	10,557
		<hr/>	<hr/>
<b>Current Liabilities</b>			
Trade and other payables		7,757	8,521
Lease liabilities	B9	126	126
Short-term borrowings	B9	1,270	2,457
Current tax liabilities		437	161
		<hr/>	<hr/>
Total Current Liabilities		9,590	11,265
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		19,880	21,822
		<hr/>	<hr/>
<b>TOTAL EQUITY AND LIABILITIES</b>		100,308	101,035
		<hr/>	<hr/>
<b>Number of ordinary shares ('000)</b>		400,000	400,000
		<hr/>	<hr/>
<b>Net assets per share attributable to ordinary equity holders (RM)</b>		0.20	0.20
		<hr/>	<hr/>

### Note:

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share Capital RM'000	Invested Capital RM'000	Merger Deficit RM'000	Retained Earnings RM'000	Total Equity RM'000
Balance as at 1/4/2023	71,110	-	(41,145)	49,248	79,213
Total comprehensive income for the financial period	-	-	-	1,215	1,215
Balance as at 30/06/2023	71,110	-	(41,145)	50,463	80,428
Balance as at 1/4/2022	*	9,455	-	46,783	56,238
Issuance of shares	50,600	(9,455)	(41,145)	-	-
Total comprehensive income for the financial period	-	-	-	804	804
Balance as at 30/06/2022	50,600	-	(41,145)	47,587	57,042

### Notes:

(\*) – Amount is less than RM500

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	CUMULATIVE QUARTER	
	Unaudited 30/06/2023 RM'000	Unaudited 30/06/2022 RM'000
<b><u>CASH FLOWS FOR OPERATING ACTIVITIES</u></b>		
Profit before taxation	1,764	1,114
<b>Adjustments for:</b>		
Depreciation of:		
- property, plant and equipment	363	214
- right-of-use assets	32	56
Impairment loss on trade receivables	75	-
Interest expense on lease liabilities	3	6
Other interest expenses	107	174
Interest income	(112)	*
Gain on foreign exchange – unrealised	(24)	-
	<b>2,208</b>	<b>1,564</b>
Decrease/(Increase) in inventories	916	(4,677)
Increase in trade and other receivables	(2,904)	(1,549)
(Decrease)/Increase in trade and other payables	(740)	175
	<b>(520)</b>	<b>(4,487)</b>
<b>Net cash for operations</b>		
Income tax paid	(185)	(587)
	<b>(705)</b>	<b>(5,074)</b>
<b><u>CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES</u></b>		
Interest received	112	*
Purchase of property and equipment	(619)	(123)
Withdrawal of fixed deposits with tenure more than 3 months	595	-
	<b>88</b>	<b>(123)</b>

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)

	CUMULATIVE QUARTER	
	Unaudited 30/06/2023 RM'000	Unaudited 30/06/2023 RM'000
<b><u>CASH FLOWS (FOR)/FROM FINANCING ACTIVITIES</u></b>		
Interest paid	(110)	(180)
Net (repayment)/drawdown of bankers' acceptance	(1,163)	5,209
Repayment of lease liabilities	(31)	(245)
Repayment of hire purchase	(75)	-
Repayment of term loans	(272)	(250)
<b>Net cash (for)/from financing activities</b>	<b>(1,651)</b>	<b>4,534</b>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,268)	(663)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	11,458	3,719
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	<b>9,190</b>	<b>3,056</b>

### Notes:

(\*) – Amount is less than RM500

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.



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## A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO.134 - INTERIM FINANCIAL REPORTING

### A1. BASIS OF PREPARATION

The interim financial statements of Unique Fire Holdings Berhad (“**Unique Fire**” or the “**Company**”) and its subsidiaries (the “**Group**”) are unaudited and have been prepared in accordance with the requirements of the Malaysian Financial Reporting Standards (“**MFRSs**”) 134 “Interim Financial Reporting” issued by Malaysian Accounting Standards Board (“**MASB**”) and Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

This interim financial report should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.

### A2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and presentations adopted by the Group in this interim financial report are consistent with those adopted in the Group’s audited consolidated financial statements for the financial year ended 31 March 2023, except for the adoption of the following new Malaysia Financial Reporting Standards (“**MFRSs**”) effective for financial periods beginning on or after 1 January 2023.

MFRS 17 and its amendments to MFRS 17: Insurance Contracts

Amendments to MFRS 17: Initial Application of MFRS 17 and MFRS 9 – Comparative Information

Amendments to MFRS 101: Disclosure of Accounting Policies

Amendments to MFRS 108: Definition of Accounting Estimates

Amendments to MFRS 112: Deferred Tax related to Assets and Liabilities arising from a Single Transaction

Amendments to MFRS 112: International Tax Reform – Pillar Two Model Rules

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

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## A2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the MASB but are not yet effective for the current financial period:

<b>MFRSs and/or IC Interpretations (Including The Consequential Amendments)</b>	<b>Effective Date</b>
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 16: Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101: Classification of Liabilities as Current or Non-current	1 January 2024
Amendments to MFRS 101: Non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements	1 January 2024

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon their initial application.

## A3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the FYE 31 March 2023 were not subject to any qualification.

## A4. SEASONAL AND CYCLICAL FACTORS

The business of the Group is not affected by any significant seasonal or cyclical factors during the current financial quarter under review.

## A5. UNUSUAL ITEMS

There was no unusual item affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter under review.

## A6. CHANGES IN ESTIMATES

There were no changes in estimates that have a material effect on the results of the current financial quarter under review.

## A7. DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current financial quarter under review.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

## A8. DIVIDEND PAID

There was no dividend paid during the current financial quarter under review.

## A9. SEGMENTAL INFORMATION

The segmental analysis of Group's revenue is set out as follows:

	Individual Quarter		Cumulative Quarter	
	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000
Assembly	9,874	9,478	9,874	9,478
Distribution	6,153	6,905	6,153	6,905
Manufacturing	5,621	4,815	5,621	4,815
Others	405	408	405	408
<b>Total</b>	<b>22,053</b>	<b>21,606</b>	<b>22,053</b>	<b>21,606</b>

The Group's revenue by geographical location which the customers are located are set out as follows:

	Individual Quarter		Cumulative Quarter	
	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000
Malaysia	22,038	21,602	22,038	21,602
Overseas	15	4	15	4
<b>Total</b>	<b>22,053</b>	<b>21,606</b>	<b>22,053</b>	<b>21,606</b>

## A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

There were no valuation of property, plant and equipment during the current financial quarter under review.

## A11. SIGNIFICANT EVENTS SUBSEQUENT TO THE END OF THE INTERIM FINANCIAL PERIOD

There are no other significant events subsequent to the end of the current financial quarter under review.

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## A12. CHANGES IN THE COMPOSITION OF THE GROUP

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

## A13. SIGNIFICANT RELATED PARTY TRANSACTIONS

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

## A14. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingent assets and contingent liabilities as at the end of the current financial report under review.

## A15. CAPITAL COMMITMENTS

Other than as disclosed below, there are no other material capital commitments as at the end of the current financial report under review:

	<b>Unaudited As at 30/06/2023 RM'000</b>
<b>Approved and contracted for:</b>	
- Computer system	49
- Purchase and installation of the first and second new hand portable dry chemical manufacturing line	1,009
- Machinery for hose reel drum plate	130
	<hr/> 1,188 <hr/>

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

## B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES

### B1. REVIEW OF PERFORMANCE FOR CURRENT FINANCIAL QUARTER AND FINANCIAL PERIOD TO DATE

The Group's performances for the current individual quarter and cumulative ("1Q24") compared with last financial year's corresponding individual quarter and cumulative quarter ("1Q23") are as follows:

Description	Unaudited 1Q24 RM'000	Unaudited 1Q23 RM'000	Change %
Revenue	22,053	21,606	2.07
PBT	1,764	1,114	58.34
PAT	1,215	804	51.12

For 1Q24, the Group's unaudited operating revenue of RM22.05 million was higher compared to RM21.61 million in 1Q2023.

The Group recorded a higher unaudited profit before tax ("PBT") and unaudited profit after tax ("PAT") for the current financial quarter under review of RM1.76 million and RM1.22 million, respectively, representing an increase of 58.34% and 51.12% as compared to unaudited PBT and PAT of RM1.11 million and RM0.80 million, respectively, in 1Q2023.

The increase in unaudited PBT and PAT for the current financial quarter under review were due to the absence of listing expenses in the current quarter, which were incurred during the Initial Public Offering ("IPO") undertaken by the Company in 1Q23. However, this increase was partially offset by the increase in staff costs during the same period as there was an increase in workforce, staff benefits and directors' fees.

### B2. REVIEW OF PERFORMANCE FOR CURRENT QUARTER AND THE IMMEDIATE PRECEDING QUARTER

Description	Unaudited 1Q2024 RM'000	Unaudited 4Q2023 RM'000	Change %
Revenue	22,053	21,816	1.09
PBT	1,764	1,201	46.88
PAT	1,215	591	105.58

The Group recorded revenue of RM22.05 million in the 1Q2024, a slight increase as compared to the revenue recorded in the immediate preceding quarter ("4Q2023") of RM21.82 million.

The Group's performance bonuses had been granted to the employees in 4Q2023. As a result, a higher unaudited PBT and unaudited PAT were recorded in the current financial quarter under review, amounting to RM1.76 million and RM1.22 million respectively, representing an increase of 46.88% and 105.58% as compared to unaudited PBT and PAT of RM1.20 million and RM0.59 million, respectively, in 4Q2023.

In addition, the increase in unaudited PBT and PAT for the current financial quarter under review were also due to decrease in the overtime claims.

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## B3. PROSPECTS

With the proceeds raised from our IPO on the ACE Market of Bursa Securities, our Group is undergoing the following expansion plans:

### (i) Manufacturing facilities

As at to-date, the Group has purchased the first new manufacturing line to manufacture MS certified hand portable dry chemical fire extinguisher for domestic market. Additionally, the Group has also made the acquisition of the second new manufacturing line for the production of hand portable dry chemical fire extinguishers. Hence, the testing and setup of the both manufacturing line will be carried out simultaneously, which is expected to be completed by the 1<sup>st</sup> Quarter of 2024.

In addition, the Group has completed the internal testing on the prototypes of the MS-certified hand portable dry chemical fire extinguishers. Application for SIRIM certification is expected to be submitted by 3<sup>rd</sup> Quarter of 2023.

### (ii) Geographical coverage

As at to-date, the Group has rented a warehouse in Johor and the branch has commenced operation on 12 May 2023.

The Group will subsequently focus on geographical expansion to Penang.

### (iii) Operational capabilities

As at to-date, the Group has successfully implemented the digital fire extinguisher identification data systems, and completed the installation of the IT hardware and office software.

For the installation of mezzanine levels in the Group's operational facility in Shah Alam ("**Operational Facility**"), the Group is in the midst of obtaining the relevant approval from authorities on the drawing plans by end of the year.

In addition, the Group has started to implement a warehouse management system ("**WMS**") at its Operational Facility. The integration of the WMS has started in March 2023 and is expected to be completed and go live in 3<sup>rd</sup> Quarter of 2023.

Besides that, the installation of a rooftop solar photovoltaic power system at the Group's premises had been completed in February 2023 and the license from Suruhanjaya Tenaga had been obtained in May 2023. Thus, the rooftop solar photovoltaic power system was officially utilized in May 2023.

By implementing the expansion plans above and barring any unforeseen circumstances, the Board is cautiously optimistic that the Group's expansion plans will contribute positively to the Group's financial performance for the coming financial year.

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## B4. VARIANCE OF ACTUAL PROFIT FROM PROFIT FORECAST OR PROFIT GUARANTEE

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement during the current financial quarter under review.

## B5. PROFIT BEFORE TAXATION

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000
Profit before taxation is arrived at after charging/(crediting):				
Depreciation of:				
- property, plant and equipment	363	267	363	267
- right-of-use assets	32	3	32	3
Impairment loss on Trade Receivables	75	-	75	-
Interest expenses on financial liabilities not at fair value through profit or loss:-				
- bank overdraft	*	2	*	2
- bankers' acceptance	-	63	-	63
- term loans	103	109	103	109
- hire purchase payables	4	5	4	5
Interest expense on lease liabilities	3	*	3	*
Listing expenses	-	775	-	775
Total interest income on financial assets measured at amortised cost	(112)	*	(112)	*
Loss/(Gain) on foreign exchange:-				
- realised	(43)	(9)	(43)	(9)
- unrealised	(24)	-	(24)	-

### Note:

(\*) – Amount is less than RM500

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## B6. INCOME TAX EXPENSE

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000	(Unaudited) 30/06/2023 RM'000	(Unaudited) 30/06/2022 RM'000
Current tax expense	461	310	461	310
Deferred tax expense	88	-	88	-
	<u>549</u>	<u>310</u>	<u>549</u>	<u>310</u>
<b>Effective tax rate</b>	<b>31.12</b>	<b>27.83</b>	<b>31.12</b>	<b>27.83</b>

The high effective tax rate for current financial quarter under review is contributed by deferred tax expenses arising from addition of qualifying property, plant and equipment.

## B7. STATUS OF CORPORATE PROPOSAL

There are no corporate proposals announced by the Company but not completed as at the date of this interim financial report.

## B8. UTILISATION OF PROCEEDS FROM THE IPO

The Company completed its IPO exercise on 5 August 2022, which raised gross proceeds of RM21.78 million. The status of utilisation of proceeds as at 30 June 2023 is as follows:-

Details of Use of Proceeds	Proposed Utilisation	Actual Utilisation	Balance	Estimated Timeframe for Utilisation Upon Listing
	RM'000	RM'000	RM'000	
Expansion of manufacturing facilities	2,500	(1,014)	1,486	Within 36 months
Expansion of geographical coverage	6,000	(341)	5,659	Within 24 months
Expansion of operational capabilities	5,300	(2,065)	3,235	Within 24 months
Working capital	4,575	(4,575)	-	Within 12 months
Estimated listing expenses	3,400	(3,400)	-	Within 3 months
	<u>21,775</u>	<u>(11,395)</u>	<u>10,380</u>	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 29 June 2022.



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## B9. BORROWINGS

The Group's borrowings were as follows:

	Unaudited As at 30/06/2023 RM'000	Audited As at 31/3/2023 RM'000
<b><u>Current</u></b>		
Secured and guaranteed:		
Bankers' acceptance	-	1,163
Term loan	1,025	1,025
Lease liabilities	126	126
Hire purchase payables	245	269
	<u>1,396</u>	<u>2,583</u>
<b><u>Non-current</u></b>		
Secured and guaranteed:		
Term loan	9,341	9,613
Lease liabilities	193	225
Hire purchase payables	173	224
	<u>9,707</u>	<u>10,062</u>
<b>Total Borrowings</b>	<u>11,103</u>	<u>12,645</u>

## B10. DERIVATIVES

There were no derivative financial instruments involving the Group as at the date of this interim financial report.

## B11. MATERIAL LITIGATION

There was no material litigation involving the Group as at the date of this interim financial report. The Board of Directors is not aware of any pending proceedings or of any fact likely to give rise to any proceedings as at the date of this interim financial report.

## B12. PROPOSED DIVIDEND

The Directors, as announced on 26 June 2023, declared final single-tier dividend of 0.5 sen per ordinary share in respect of the financial year ended 31 March 2023. The dividend payable in the current quarter was RM2,000,000. The entitlement date and payment date were on 13 July 2023 and 28 July 2023 respectively.

# UNIQUE FIRE HOLDINGS BERHAD

(Incorporated in Malaysia)

Registration No: 202101013602 (1413901-D)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2023

## B13. EARNING PER SHARES (“EPS”)

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		30/06/2023	30/06/2022	30/06/2023	30/06/2022
Profit after tax attributable to owners of the Company	RM'000	1,215	804	1,215	804
Weighted average number of ordinary shares in issue	'000	400,000	<sup>(1)</sup> 316,250	400,000	<sup>(1)</sup> 316,250
Basic /Diluted EPS <sup>(2)</sup>	sen	0.30	0.25	0.30	0.25

### Notes:

(1) Based on the Company's number of ordinary shares in issue after the completion of the acquisition of Unique Fire Industry Sdn Bhd and Unique Digital Innovation Sdn Bhd by the Company but before the IPO.

(2) Diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options as at the date of this interim financial report.

## B14. CHANGES IN PRESENTATION OF CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOST AND OTHER COMPREHENSIVE INCOME

The Cost of Sales, Administrative Expenses and Other expenses presented in the preceding year corresponding quarter are restated according to their nature to align with audited financial statement of Unique Fire Holdings Berhad for the financial year ended 31 March 2023.

The following figures have been reclassified to conform with the presentation of the current quarter:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	(Unaudited) 30/06/2022	(Unaudited) 30/06/2022	(Unaudited) 30/06/2022	(Unaudited) 30/06/2022
	RM'000	RM'000 (Restated)	RM'000	RM'000 (Restated)
<b>Consolidated Statement of Comprehensive income (Extract):-</b>				
Cost of sales	(17,155)	-	(17,155)	-
Administrative expenses	(2,912)	-	(2,912)	-
Changes in inventories of finished goods and work in progress	-	(413)	-	(413)
Raw material and consumable used	-	(15,763)	-	(15,763)
Employee benefits expenses	-	(2,194)	-	(2,194)
Other operating expenses	-	(1,427)	-	(1,427)
Depreciation and amortisation	-	(270)	-	(270)

**BY ORDER OF THE BOARD  
COMPANY SECRETARY  
21 AUGUST 2023**