



**COSMOS TECHNOLOGY INTERNATIONAL BERHAD**

(Registration no.: 201901017221 (1326549-P))  
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT**

**FOR THE FOURTH QUARTER ENDED 30 APRIL 2024**

# COSMOS TECHNOLOGY INTERNATIONAL BERHAD

(Registration no.: 201901017221 (1326549-P))

(Incorporated in Malaysia)

## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 30 APRIL 2024 <sup>(1)</sup>

	<i>Note</i>	<u>Quarter Ended</u>		<u>Year Ended</u>	
		<b>Unaudited 30.04.2024 RM'000</b>	<b>Unaudited 30.04.2023 RM'000</b>	<b>Unaudited 30.04.2024 RM'000</b>	<b>Audited 30.04.2023 RM'000</b>
Revenue	A9	7,766	14,137	35,812	58,273
Cost of sales		(5,663)	(11,152)	(25,934)	(43,719)
<b>Gross profit</b>		2,103	2,985	9,878	14,554
Other income		116	259	1,316	766
Administrative expenses		(1,277)	(1,940)	(5,243)	(6,117)
Selling and distribution expenses		(367)	(637)	(2,140)	(3,533)
Profit from operations		575	667	3,811	5,670
Finance costs		(134)	(147)	(551)	(593)
<b>Profit before taxation</b>	B5	441	520	3,260	5,077
Taxation	B6	(141)	-	(965)	(1,407)
<b>Profit for the financial period/year</b>		300	520	2,295	3,670
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period/year		300	520	2,295	3,670
Profit attributable to:					
- Equity holders of the Company		300	520	2,295	3,670
Total comprehensive income for the financial period attributable to:					
- Equity holders of the Company		300	520	2,295	3,670

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## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

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### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 30 APRIL 2024 <sup>(1)</sup>

	<i>Note</i>	<u>Quarter Ended</u>		<u>Year Ended</u>	
		<u>Unaudited</u>	<u>Unaudited</u>	<u>Unaudited</u>	<u>Audited</u>
		<u>30.04.2024</u>	<u>30.04.2023</u>	<u>30.04.2024</u>	<u>30.04.2023</u>
		RM'000	RM'000	RM'000	RM'000
Earnings per share (sen) <sup>(2)</sup>					
- Basic	<i>B9</i>	0.12	0.20	0.89	1.60
- Diluted		0.12	0.20	0.89	1.60

#### Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the audited consolidated financial statements for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic and diluted earnings per share is calculated based on the weighted average number of issued ordinary shares in the Company ("**Shares**") (as shown in Note B9).

# COSMOS TECHNOLOGY INTERNATIONAL BERHAD

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(Incorporated in Malaysia)

## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2024<sup>(1)</sup>

	<i>Note</i>	Unaudited As at 30.04.2024 RM'000	Audited As at 30.4.2023 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		23,269	19,947
Right-of-use assets		-	34
<b>Total non-current assets</b>		<u>23,269</u>	<u>19,981</u>
<b>Current assets</b>			
Inventories		13,382	9,692
Trade and other receivables		13,523	23,129
Other current assets		1,100	1,960
Tax recoverable		741	140
Fixed deposits with licensed banks, cash and bank balances		15,285	19,156
<b>Total current assets</b>		<u>44,031</u>	<u>54,077</u>
<b>TOTAL ASSETS</b>		<u>67,300</u>	<u>74,058</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital		35,779	35,779
Retained earnings		17,270	14,975
<b>TOTAL EQUITY</b>		<u>53,049</u>	<u>50,754</u>
<b>Non-current liabilities</b>			
Borrowings	<i>B7</i>	1,063	423
Lease liabilities	<i>B8</i>	2,491	3,656
Deferred tax liabilities		171	201
<b>Total non-current liabilities</b>		<u>3,725</u>	<u>4,280</u>
<b>Current liabilities</b>			
Trade and other payables		5,068	12,326
Borrowings	<i>B7</i>	4,106	5,192
Lease liabilities	<i>B8</i>	1,322	1,306
Provision of taxation		30	200
<b>Total current liabilities</b>		<u>10,526</u>	<u>19,024</u>
<b>TOTAL LIABILITIES</b>		<u>14,251</u>	<u>23,304</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>67,300</u>	<u>74,058</u>
<b>NET ASSETS PER SHARE (sen)<sup>(2)</sup></b>		20.68	22.19

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## **INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024**

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### **UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2024<sup>(1)</sup>**

#### **Notes:**

- (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 audited consolidated financial statements for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share is computed based on the weighted average number of shares of 256,501,300 (as at 30 April 2023: 228,742,951 shares).

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(Incorporated in Malaysia)

## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FOURTH QUARTER ENDED 30 APRIL 2024<sup>(1)</sup>

	<u>Non-distributable</u> Share capital RM'000	<u>Distributable</u> Retained Earnings RM'000	Total equity RM'000
<b><u>Unaudited</u></b>			
Balance as at 1 May 2023	35,779	14,975	50,754
Profit for the financial year	-	2,295	2,295
<b>Balance as at 30 April 2024</b>	<b>35,779</b>	<b>17,270</b>	<b>53,049</b>
<b><u>Audited</u></b>			
Balance as at 1 May 2022	13,963	12,588	26,551
Issuance of shares	22,443	-	22,443
Share issuance expenses	(627)	-	(627)
Dividend paid	-	(1,283)	(1,283)
Profit for the financial year	-	3,670	3,670
<b>Balance as at 30 April 2023</b>	<b>35,779</b>	<b>14,975</b>	<b>50,754</b>

**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 audited consolidated financial statements for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.

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## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 30 APRIL 2024<sup>(1)</sup>

<i>Note</i>	Unaudited As at 30.04.2024 RM'000	Audited As at 30.04.2023 RM'000
<b>Cash flows from operating activities</b>		
Profit before taxation	3,260	5,077
Adjustments for:		
Depreciation of property, plant and equipment	1,829	1,248
Depreciation of right-of-use assets	45	205
Finance costs	551	593
Interest income	(326)	(193)
Gain on disposal of property, plant and equipment	(200)	-
Property, plant and equipment written off	3	-
Unrealised foreign exchange gain	(1)	(276)
Operating profit before working capital changes	5,161	6,654
(Increase)/decrease in inventories	(3,690)	1,026
Decrease/(increase) in trade and other receivables	9,607	(7,565)
Decrease/(increase) in other current assets	860	(38)
(Decrease)/increase in trade and other payables	(7,258)	2,265
Increase in bills payable	128	793
Cash generated from operations	4,808	3,135
Interest paid	(237)	(216)
Tax paid	(1,766)	(2,261)
<b>Net cash generated from operating activities</b>	<b>2,805</b>	<b>658</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(4,849)	(13,850)
Proceeds from disposal of property, plant and equipment	240	-
Interest received	326	193
<b>Net cash used in investing activities</b>	<b>(4,283)</b>	<b>(13,657)</b>
<b>Cash flows from financing activities</b>		
(Increase)/decrease in fixed deposits pledged to licensed banks	(275)	187
Fixed deposit interest pledged	(32)	-
Dividend paid	-	(1,283)
Lease liabilities interest paid	(259)	(280)
Repayment of lease liabilities	(1,458)	-
Proceeds from issuance of shares	-	21,816
Repayment of obligation under lease liabilities	(47)	(1,109)
Term loan interest paid	(55)	(97)
Drawdown of term loans	876	10,030
Repayment of term loans	(1,831)	(8,248)
<b>Net cash (used in)/generated from financing activities</b>	<b>(3,081)</b>	<b>21,016</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(4,559)</b>	<b>8,017</b>
Currency translation reserves	-	55
Cash and cash equivalents at beginning of the year	17,762	9,690
<b>Cash and cash equivalents at end of the year</b>	<b>13,203</b>	<b>17,762</b>

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### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 30 APRIL 2024<sup>(1)</sup> (CONT'D)

	Unaudited As at 30.04.2024 RM'000	Audited As at 30.04.2023 RM'000
<b>Cash and cash equivalents at end of the period consist of:</b>		
Cash and bank balances	8,864	10,328
Fixed deposits placed with licensed bank	6,421	8,828
	<u>15,285</u>	<u>19,156</u>
Bank overdraft	(685)	(304)
Fixed deposits pledged to licensed banks	(1,397)	(1,090)
	<u>13,203</u>	<u>17,762</u>

#### **Notes:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the audited consolidated financial statements for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.



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## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

### PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134 - INTERIM FINANCIAL REPORTING

#### A1. Basis of Preparation

The interim financial report of Cosmos Technology International Berhad (“COSMOS” or the “Company”) and its subsidiaries (the “Group”) is unaudited and have been prepared in accordance with the requirements of the Malaysian Financial Reporting Standard (“MFRS”) 134: Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

This interim financial report should be read in conjunction with the audited consolidated financial statements for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.

#### A2. Significant Accounting Policies

##### (a) MFRSs that have been issued and effective

The following new and revised MFRSs issued by MASB, have been adopted, and the adoptions do not have any or significant impact to the financial statements:

Title		Effective Date
MFRS 17:	Insurance Contracts	1 January 2023
Amendments to MFRS 17:	Insurance Contracts	1 January 2023
Amendments to MFRS 101:	Presentation of Financial Statements	1 January 2023
Amendments to MFRS 108:	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2023
Amendments to MFRS 112:	Income Taxes	1 January 2023

##### (b) MFRSs that have been issued and effective for financial period beginning on 1 January 2024 and onwards

The following new and revised MFRSs issued by MASB have not been adopted by the Group. The adoptions are not expected to have any or significant impact to the financial statements:

Title		Effective Date
Amendments to MFRS 7:	Financial Instruments: Disclosures	1 January 2024
Amendments to MFRS 16:	Leases	1 January 2024
Amendments to MFRS 101:	Presentation of Financial Statements	1 January 2024
Amendments to MFRS 107:	Statement of Cash Flows	1 January 2024
Amendments to MFRS 121:	The Effects of Changes in Foreign Exchange Rates	1 January 2025
Amendments to MFRS 10:	Consolidated Financial Statements	Deferred
Amendments to MFRS 128:	Investments in Associates and Joint Ventures	Deferred

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### **A3. Auditors' Report on Preceding Annual Financial Statements**

The audited consolidated financial statements of the Group for the financial year ended 30 April 2023 was not subject to any qualification.

### **A4. Seasonal or Cyclical Factors**

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

### **A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

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

### **A6. Material Changes in Estimates and Judgements**

There were no material changes in accounting estimates and judgements that have a material effect on the current financial quarter under review.

### **A7. Debts and Equity Securities**

There was no issuance, cancellation, repurchase, resale or repayment of debt and equity securities during the current financial quarter under review.

### **A8. Dividend Paid**

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

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## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

### A9. Segmental Information

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

#### (a) Revenue segmented by business activities, products and services

	<u>Quarter Ended</u>		<u>Year Ended</u>	
	<u>Unaudited</u> <u>30.04.2024</u> <u>RM'000</u>	<u>Unaudited</u> <u>30.04.2023</u> <u>RM'000</u>	<u>Unaudited</u> <u>30.04.2024</u> <u>RM'000</u>	<u>Audited</u> <u>30.04.2023</u> <u>RM'000</u>
Distribution	4,577	1,439	16,892	11,719
Manufacturing	3,189	12,698	18,920	46,554
	<u>7,766</u>	<u>14,137</u>	<u>35,812</u>	<u>58,273</u>

#### (b) Revenue segmented by geographical locations

In presenting information on the basis of geographical segments, segment revenue is based on geographical location of customers.

	<u>Quarter Ended</u>		<u>Year Ended</u>	
	<u>Unaudited</u> <u>30.04.2024</u> <u>RM'000</u>	<u>Unaudited</u> <u>30.04.2023</u> <u>RM'000</u>	<u>Unaudited</u> <u>30.04.2024</u> <u>RM'000</u>	<u>Audited</u> <u>30.04.2023</u> <u>RM'000</u>
Malaysia	7,313	8,613	24,564	25,956
United States of America	453	5,524	11,248	31,828
United Arab Emirates	-	-	-	489
	<u>7,766</u>	<u>14,137</u>	<u>35,812</u>	<u>58,273</u>

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### A10. Capital Commitments

Save as below, there were no material capital commitments as at the date of this unaudited interim financial report.

	<b>As at 30.04.2024</b>
	<b>RM'000</b>
<b>Authorised and contracted for:</b>	
Property, plant and equipment	<u>672</u>

### A11. Valuation of Property, Plant and Equipment

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

### A12. Contingent Assets and Liabilities

There were no material contingent assets and liabilities as at the end of the unaudited interim financial period.

### A13. Changes in Composition of the Group

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

### A14. Related Party Transaction

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

### A15. Material Subsequent Events to the Interim Financial Period

There were no material events subsequent to the financial period ended 30 April 2024 that has not been reflected in this interim financial report.

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### PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

#### B1. Review of Performance for the Current Quarter Ended 30 April 2024 (“Q4FY2024”) as compared to the Preceding Year’s Corresponding Quarter Ended 30 April 2023 (“Q4FY2023”)

	Q4FY2024 RM'000	Q4FY2023 RM'000	Variance	
			RM'000	%
Revenue	7,766	14,137	(6,371)	(45.1)
Gross profit	2,103	2,985	(882)	(29.5)
Gross profit margin (%)	27.1	21.1	N/A	N/A
Profit before taxation (“PBT”)	441	520	(79)	(15.2)

In Q4FY2024, the Group recorded revenue amounting to RM7.8 million, marking a decrease of RM6.3 million as compared to the revenue of RM14.1 million recorded in Q4FY2023. The decline was due to the decrease in demand from the manufacturing segment which recorded a decrease from RM12.7 million in Q4FY2023 to RM3.2 million in Q4FY2024. During the period, the distribution segment experienced growth, with revenue increasing from RM1.4 million in Q4FY2023 to RM4.6 million in Q4FY2024.

The gross profit has decreased by 29.5%, while the gross profit margin has increased from 21.1% to 27.1% despite the decrease in revenue in Q4FY2024 as compared to Q4FY2023. This is mainly due to the 218.1% increase in revenue generated from distribution segment in Q4FY2024 as compared to Q4FY2023 which has a higher gross profit margin. The revenue generated from distribution segment represents 58.9% of the total revenue in Q4FY2024 (Q4FY2023: 10.2%).

The Group PBT has decreased by RM0.1 million from RM0.5 million recorded in Q4FY2023 to RM0.4 million in Q4FY2024. The decrease in PBT is in tandem with the decrease of revenue and gross profit as explained above.

#### B2. Review of Performance for Current Quarter Ended 30 April 2024 (“Q4FY2024”) with the Immediate Preceding Quarter Ended 31 January 2024 (“Q3FY2024”)

	Q4FY2024 RM'000	Q3FY2024 RM'000	Variance	
			RM'000	%
Revenue	7,766	9,011	(1,245)	(13.8)
Gross profit	2,103	2,462	(359)	(14.6)
Gross profit margin (%)	27.1	27.3	N/A	N/A
PBT	441	672	(231)	(34.4)

In Q4FY2024, the Group recorded revenue amounting to RM7.8 million, marking a decrease of RM1.2 million as compared to the revenue of RM9.0 million recorded in Q3FY2024. The decrease in revenue was mainly due to the decrease in demand from the manufacturing segment, which decreased from RM4.5 million in Q3FY2024 to RM3.2 million in Q4FY2024.

The gross profit has decreased by 14.6% or RM0.4 million from RM2.5 million in Q3FY2024 to RM2.1 million in Q4FY2024, in tandem with the decrease in revenue. However, the gross profit margin has only decreased marginally from 27.3% in Q3FY2024 to 27.1% in Q4FY2024.

The Group PBT recorded a decrease of RM0.2 million from RM0.6 million in Q3FY2024 to RM0.4 million in Q4FY2024. The decrease in PBT is in tandem with the decrease of revenue and gross profit as explained above.

N/A - Not applicable

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### **B3. Commentary on Prospects**

The Group will continue to focus on its distribution segment in view of the rise in water tariffs for domestic users in the Peninsula and Labuan in February this year combined with the government focus on reducing non-revenue water (“**NRW**”) levels, which have presented favourable opportunities for the Group.

With the Group’s specialisation in distributing and servicing Siemens’ electromagnetic flowmeters, Lacroix data loggers, and other water management solutions, the Group is well-positioned to leverage on the anticipated surge in capital expenditure within the water sector. Furthermore, the Group also intends to expand its product offerings particularly on fluid products which designed to reduce the NRW level. With the expansion of its product portfolio, the Group seeks to offer its consumers a diverse selection of solutions that cater to their specific needs and preferences in NRW reduction.

Currently, the Group specialises solely on products designed for industrial applications. The Group also plans to broaden its product offerings to include distribution of smart water meters for household usage in view of the rise in water tariffs. The Group aims to seize new opportunities in the domestic sector while continuing to leverage its expertise in the industrial realm.

The Group is facing challenges in the oil and gas segment due to fluctuating market conditions and a decrease in oil rig count. Nevertheless, the Group remains cautious with current market demand and will continuously explore for opportunities to expand its customer base for both domestic and global market.

Overall, the uncertainty in the global economy remains a concern for the management. The management is cautiously optimistic and shall proactively manage any challenges the Group may face in the future.

### **B4. Profit Forecast and 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.

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### B5. Profit before Taxation

	<u>Quarter Ended</u>		<u>Year Ended</u>	
	<u>Unaudited</u>	<u>Unaudited</u>	<u>Unaudited</u>	<u>Audited</u>
	<u>30.04.2024</u>	<u>30.04.2023</u>	<u>30.04.2024</u>	<u>30.04.2023</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
<b>Profit before taxation is arrived at after charging:</b>				
Auditors' remuneration				
- current period	27	49	129	96
- prior year	-	-	2	-
Non statutory audit	-	-	-	110
Depreciation of property, plant and equipment	467	375	1,829	1,248
Depreciation of right-of-use assets	-	51	45	205
Property, plant and equipment written off	1	-	3	-
Finance cost				
- bank overdraft interest	17	5	42	45
- bills payable interest	60	52	195	171
- term loan interest	2	20	55	97
- lease liabilities interest	55	70	259	280
Listing expenses	-	-	-	853
<b>and crediting:</b>				
Interest income	68	81	326	193
Gain on disposal of property, plant and equipment	-	-	200	-
Realised foreign exchange gain/(loss)	93	(584)	364	(436)
Unrealised foreign exchange gain/(loss)	(92)	276	1	276

### B6. Income tax expense

	<u>Quarter Ended</u>		<u>Year Ended</u>	
	<u>Unaudited</u>	<u>Unaudited</u>	<u>Unaudited</u>	<u>Audited</u>
	<u>30.04.2024</u>	<u>30.04.2023</u>	<u>30.04.2024</u>	<u>30.04.2023</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Current tax expense:				
- current financial period/year	141	-	965	1,407
Effective tax rate	32.0%	-	29.6%	27.7%
Statutory tax rate	24.0%	24.0%	24.0%	24.0%

The variance between effective tax rate and statutory tax rate for the year ended 30 April 2024 was mainly due to the non-deductible administrative expenses amounting to RM727,000 expensed off by the Company during the financial year.

# COSMOS TECHNOLOGY INTERNATIONAL BERHAD

(Registration no.: 201901017221 (1326549-P))

(Incorporated in Malaysia)

## INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 APRIL 2024

### B7. Borrowings

	Unaudited As at 30.04.2024 RM'000	Audited As at 30.4.2023 RM'000
<b>Current</b>		
Bank overdraft (secured)	685	304
Bills payable (secured)	3,371	3,243
Term loan (secured)	50	1,645
	<u>4,106</u>	<u>5,192</u>
<b>Non-current</b>		
Term loan (secured)	1,063	423
	<u>1,063</u>	<u>423</u>
<b>Total borrowings</b>	<u><u>5,169</u></u>	<u><u>5,615</u></u>

### B8. Lease liabilities

	Unaudited As at 30.04.2024 RM'000	Audited As at 30.4.2023 RM'000
Current	1,322	1,306
Non-current	2,491	3,656
<b>Total lease liabilities</b>	<u><u>3,813</u></u>	<u><u>4,962</u></u>

Lease liabilities of RM3,813,000 (as at 30.4.2023: RM4,962,000) are effectively secured.

### B9. Earnings per share ("EPS")

	<u>Quarter Ended</u>		<u>Year Ended</u>	
	Unaudited 30.04.2024	Unaudited 30.04.2023	Unaudited 30.04.2024	Audited 30.04.2023
Profits attributable to equity holders of the Company (RM'000)	300	520	2,295	3,670
Weighted average number of shares used in computation of basic EPS	256,501,300	256,501,300	256,501,300	228,742,951
Basic earnings attributable to equity holders of the Company (Malaysian sen)	0.12	0.20	0.89	1.60
Diluted earnings attributable to equity holders of the Company (Malaysian sen) <sup>(1)</sup>	0.12	0.20	0.89	1.60

**Note:**

(1) There are no dilutive instruments as at the end of the financial period/year.



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### B10. Material Litigation

The Group was not engaged in any material litigation as at the date of this unaudited interim financial report.

### B11. Dividend

The Board is not recommending any dividend for the current quarter under review.

### B12. Derivative financial instruments

As at 30 April 2024, the Group does not have any derivative financial instruments.

### B13. Status of corporate proposals

There were no corporate proposals announced but pending completion as at the date of this unaudited interim financial report.

### B14. Utilisation of proceeds

On 6 October 2022, COSMOS was officially listed on the ACE Market of Bursa Securities with public issue of 64,125,300 new Shares at an issue price of RM0.35 per Share for the entire enlarged total number of 256,501,300 Shares and raise a funds of total RM22,443,855.

As at 30 April 2024, the gross proceeds of approximately RM22.44 million raised from the IPO are fully utilised. The details are set out below:

Purpose	Proposed	Actual	Unutilised	Intended Timeframe for
	Utilisation	Utilisation	Portion	
	RM'000	RM'000	RM'000	Utilisation
(i) Acquisition of new building	10,000	10,000	-	Within 24 months
(ii) Purchase of new machineries	3,500	3,500	-	Within 24 months
(iii) Repayment of bank borrowing	1,500	1,500	-	Within 6 months
(iv) Working capital	4,444	4,444	-	Within 12 months
(v) Estimated listing expenses	3,000	3,000	-	Within 1 months
<b>Total</b>	<u>22,444</u>	<u>22,444</u>	<u>-</u>	

**BY ORDER OF THE BOARD**  
**COSMOS TECHNOLOGY INTERNATIONAL BERHAD**  
**24 JUNE 2024**