



infomina

INFOMINA BERHAD

Registration No. 200701018579 (776590-U)
(Incorporated in Malaysia)

**Interim Financial Report
For the First Quarter Ended
31 August 2024**

INFOMINA BERHAD

 Registration No.: 200701018579 (776590-U)
 (Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME ⁽¹⁾
 FOR THE FIRST QUARTER ENDED 31 AUGUST 2024**

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2024 RM'000	Corresponding quarter 31.08.2023 RM'000	Current year-to-date 31.08.2024 RM'000	Corresponding year-to-date 31.08.2023 RM'000
Revenue	46,178	56,206	46,178	56,206
Cost of sales	(31,742)	(43,852)	(31,742)	(43,852)
Gross profit ("GP")	14,436	12,354	14,436	12,354
Other income	367	215	367	215
Administrative expenses	(4,910)	(3,685)	(4,910)	(3,685)
Operating profit	9,893	8,884	9,893	8,884
Finance costs	(252)	(33)	(252)	(33)
Profit before tax ("PBT")	9,641	8,851	9,641	8,851
Income tax expense	(1,626)	(1,580)	(1,626)	(1,580)
Profit for the period ("PAT")	8,015	7,271	8,015	7,271
Other comprehensive income for the financial period, net of tax				
<i>Items that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	(4,514)	16	(4,514)	16
Total comprehensive income for the financial period	3,501	7,287	3,501	7,287
Profit attributable to:				
Owners of the Company	8,013	7,268	8,013	7,268
Non-controlling interests	2	3	2	3
	8,015	7,271	8,015	7,271
Total comprehensive income attributable to:				
Owners of the Company	3,500	7,284	3,500	7,284
Non-controlling interests	1	3	1	3
	3,501	7,287	3,501	7,287
Earnings per share attributable to owners of the Company (sen)				
Basic ⁽²⁾	1.33	1.21	1.33	1.21

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME ⁽¹⁾
FOR THE FIRST QUARTER ENDED 31 AUGUST 2024 (CONTINUED)**

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Basic earnings per share is computed based on profit attributable to owners of the Company divided by the Company's weighted average number of ordinary shares as disclosed in Note B13.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 AUGUST 2024 ⁽¹⁾

	Unaudited As at 31.08.2024 RM'000	Audited As at 31.05.2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	5,386	5,869
Intangible assets	1,459	1,369
Deferred tax assets	3,447	3,597
Other receivables	1,725	1,373
Total non-current assets	12,017	12,208
Current assets		
Current tax assets	1,069	1,066
Trade receivables	140,809	109,654
Other receivables	62,641	62,322
Contract assets	11,235	7,300
Cash and short-term deposits	67,394	70,038
Total current assets	283,148	250,380
TOTAL ASSETS	295,165	262,588
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital / Invested equity	42,048	42,048
Irredeemable preference shares	65	65
Retained earnings	115,813	107,800
Reorganisation reserve	(5,700)	(5,700)
Other reserves	(5,782)	(1,269)
	146,444	142,944
Non-controlling interests	22	21
TOTAL EQUITY	146,466	142,965
Non-current liabilities		
Loans and borrowings	2,618	2,777
Deferred tax liabilities	4,096	4,185
Total non-current liabilities	6,714	6,962

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 AUGUST 2024 (CONTINUED)⁽¹⁾**

	Unaudited As at 31.08.2024 RM'000	Audited As at 31.05.2024 RM'000
Current liabilities		
Loans and borrowings	23,471	3,311
Current tax liabilities	2,670	1,106
Trade and accrued payables	15,193	23,738
Other payables	21,281	14,796
Contract liabilities	79,370	69,710
Total current liabilities	141,985	112,661
TOTAL LIABILITIES	148,699	119,623
TOTAL EQUITY AND LIABILITIES	295,165	262,588
Net assets per share attributable to owners of the Company⁽²⁾ (sen)	24.36	23.77

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share attributable to owners of the Company is computed based on equity attributable to owners of the Company divided by the Company's number of ordinary shares of 601,250,000 at the end of the reporting period.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY ⁽¹⁾ FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

	<i>Attributable to owners of the Company</i>					Sub-total	Non-controlling interests	Total equity
	<i>Non-distributable</i>				<i>Distributable</i>			
	Share capital / Invested equity	Preference shares	Reorganisation reserve	Other reserves	Retained earnings			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
As at 31 May 2024	42,048	65	(5,700)	(1,269)	107,800	142,944	21	142,965
Total comprehensive income for the financial period								
Profit for the financial period	-	-	-	-	8,013	8,013	2	8,015
Other comprehensive income for the financial period	-	-	-	(4,513)	-	(4,513)	(1)	(4,514)
Total comprehensive income	-	-	-	(4,513)	8,013	3,500	1	3,501
As at 31 August 2024	42,048	65	(5,700)	(5,782)	115,813	146,444	22	146,466
As at 31 May 2023	42,048	65	(5,700)	1,880	74,753	113,046	21	113,067
Total comprehensive income for the financial period								
Profit for the financial period	-	-	-	-	7,268	7,268	3	7,271
Other comprehensive income for the financial period	-	-	-	16	-	16	-* (2)	16
Total comprehensive income	-	-	-	16	7,268	7,284	3	7,287
As at 31 August 2023	42,048	65	(5,700)	1,896	82,021	120,330	24	120,354

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY ⁽¹⁾ FOR THE FIRST QUARTER ENDED 31 AUGUST 2024 (CONTINUED)

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) * Denotes less than RM1,000.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾
FOR THE FIRST QUARTER ENDED 31 AUGUST 2024**

	Current year-to-date 31.08.2024 RM'000	Corresponding year-to-date 31.08.2023 RM'000
Cash flows from operating activities		
Profit before tax	9,641	8,851
Adjustments for:		
Amortisation of intangible assets	60	11
Depreciation of property, plant and equipment	482	385
Finance costs	252	33
Finance income	(119)	(11)
Net unrealised foreign exchange loss	18	-
Operating profit before changes in working capital	10,334	9,269
<u>Changes in working capital:</u>		
Trade and other receivables	(37,579)	(27,221)
Contract assets	(3,929)	3,054
Trade and other payables	(1,489)	24,642
Contract liabilities	11,476	11,497
Net cash (used in)/generated from operations	(21,187)	21,241
Income tax paid	(18)	(204)
Tax refund	-	257
Interest received	-	-
Net cash (used in)/from operating activities	(21,205)	21,294
Cash flows from investing activities		
Change in pledged deposits	3,029	(732)
Development of intangible assets	(149)	(399)
Interest received	119	-
Purchase of property, plant and equipment	-	(1,335)
Net cash from/(used in) investing activities	2,999	(2,466)
Cash flows from financing activities		
Advance from trade financing	20,150	-
Repayment of hire purchase	(31)	-
Repayment of lease liabilities	(118)	(190)
Interest received	-	11
Interest paid	(252)	(33)
Net cash from/(used in) financing activities	19,749	(212)

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾
FOR THE FIRST QUARTER ENDED 31 AUGUST 2024 (CONTINUED)**

	Current year-to-date 31.08.2024 RM'000	Corresponding year-to-date 31.08.2023 RM'000
Net increase in cash and cash equivalents	1,543	18,616
Cash and cash equivalents at beginning of the financial year	62,962	73,383
Effect of exchange rate changes on cash and cash equivalents	(1,158)	(290)
Cash and cash equivalents at end of the financial year⁽²⁾	63,347	91,709

Notes:

- (1) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 May 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Cash and cash equivalents included in the Statements of Cash Flows comprise the following Statements of Financial Position amounts:

	As at 31.08.2024 RM'000	As at 31.08.2023 RM'000
Short-term deposits placed with licensed banks	10,395	19,277
Less: Pledged deposits	(4,047)	(7,100)
	6,348	12,177
Add: Cash and bank balances	56,999	79,532
	63,347	91,709

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING

A 1. Basis of preparation

The interim financial report of Infomina Berhad (“Infomina” or the “Company”) and its subsidiaries (collectively, the “Group”) is unaudited and have been prepared in accordance with the applicable disclosure provisions of Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements (“Listing Requirements”) of Bursa Malaysia Securities Berhad (“Bursa Securities”) and in compliance with Malaysian Financial Reporting Standard “MFRS 134, *Interim Financial Reporting*”.

This interim financial report should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 May 2024 and all the financial information is presented in RM and has been rounded to the nearest thousand, unless otherwise stated.

A 2. Significant accounting policies

The unaudited condensed consolidated interim financial statements of the Group have been prepared in accordance with MFRS, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia. The significant accounting policies adopted are consistent with those adopted for the Audited Financial Statements of the Group for the financial year ended 31 May 2024, except for the adoption of the following amendments to MFRSs:

Amendments to MFRSs

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statements of Cash Flows

The adoption of the above amendments to MFRSs did not have any material impact on the financial statements of the Group.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024
PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)
A 2. Significant accounting policies (continued)

The Group has not adopted the following amendments to MFRSs that have been issued, but yet to be effective:

		Effective for financial periods beginning on or after
<u>Amendments to MFRSs</u>		
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2025
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 10	Consolidated Financial Statements	Deferred
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The initial application of the above applicable amendments to MFRSs are not expected to have any material impact on the financial statements of the Group.

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)

A 3. Auditors’ Report on preceding Annual Financial Statements

The audit report issued by the auditors for the financial statements of the Group for the financial year ended 31 May 2024 was not subject to any qualification.

A 4. Seasonal or cyclical factors

The businesses of the Group have not been materially affected by any seasonal or cyclical factors.

A 5. Exceptional items

There were no material exceptional items of an unusual nature, size or incidence materially affecting the assets, liabilities, equity, net income or cash flows of the Group during the interim financial reporting period under review.

A 6. Material changes in estimates

There were no changes in the estimates of the amounts reported in previous financial periods that have a material effect on the results of the interim financial reporting period under review.

A 7. Changes in debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayments of debt and equity securities by the Group during the interim financial reporting period under review.

A 8. Dividends paid

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

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)
A 9. Segment reporting

The Group's primary format for reporting segment information is business segments.

The Group is organised into two main business segments:

- Design and delivery of technology infrastructure solutions; and
- Technology infrastructure operations, maintenance, and support services.

The Group's operating segments information for the current individual quarter and year-to-date ended 31 August 2024 is as follows:

Current quarter and year-to-date ended 31.08.2024	Design and delivery of technology infrastructure solutions RM'000	Technology infrastructure operations, maintenance, and support services RM'000	Total RM'000
Revenue:			
Revenue from external customer	6,230	39,948	46,178
Segment profit	735	13,701	14,436
Other income			367
Unallocated expenses			(4,910)
Finance costs			(252)
Income tax expense			(1,626)
Profit for the financial year			<u>8,015</u>
Results:			
<i>Included in the measure of segment profit is:</i>			
Employee benefit expense			<u>2,082</u>

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)
A 9. Segment reporting (continued)

The Group’s operating segments information for the current year-to-date and year-to-date ended 31 August 2023 is as follows:

Current quarter and year-to-date ended 31.08.2023	Design and delivery of technology infrastructure solutions RM’000	Technology infrastructure operations, maintenance, and support services RM’000	Total RM’000
Revenue:			
Revenue from external customer	16,983	39,223	56,206
Segment profit	570	11,784	12,354
Other income			215
Unallocated expenses			(3,685)
Finance costs			(33)
Income tax expense			(1,580)
Profit for the financial year			<u>7,271</u>
Results:			
<i>Included in the measure of segment profit is:</i>			
Employee benefit expense			<u>1,246</u>

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PART A: SELECTED EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) NO 134 – INTERIM FINANCIAL REPORTING (CONTINUED)
A 10. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group for the quarter under review.

A 11. Capital commitments

The Group does not have any material capital commitment.

A 12. Significant related party transactions

The significant related party transactions of the Group are shown below.

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2024 RM'000	Corresponding quarter 31.08.2023 RM'000	Current year-to-date 31.08.2024 RM'000	Corresponding year-to-date 31.08.2023 RM'000
Rental expense:				
- Entity in which certain Director have substantial financial interests	24	24	24	24
- Key management personnel of the Group	24	24	24	24

A 13. Fair value of financial liabilities

There was no gain or loss arising from fair value changes of the Group's financial liabilities for the current quarter and financial period under review.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024
PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES
B 1. Review of performance

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2024 RM'000	Corresponding quarter 31.08.2023 RM'000	Current year-to-date 31.08.2024 RM'000	Corresponding year-to-date 31.08.2023 RM'000
Revenue	46,178	56,206	46,178	56,206
PBT	9,641	8,851	9,641	8,851

The Group recorded a revenue of RM46.2 million for the current quarter, which is a decrease of RM10.0 million or 17.8% as compared to the corresponding quarter of RM56.2 million. However, the Group managed to achieve higher GP due to revenue recognition for contracts with higher GP margin.

The Group recorded a PBT of RM9.6 million for the current quarter, which is an increase of RM0.8 million or 8.9% as compared to the corresponding quarter of RM8.9 million. The increase in PBT was mainly due to the higher GP contribution for contracts with higher GP margin as stated above.

B 2. Comparison with immediate preceding quarter results

	Current quarter 31.08.2024 RM'000	Preceding quarter 31.05.2024 RM'000	Variance	
			RM'000	%
Revenue	46,178	58,526	(12,348)	(21.1%)
PBT	9,641	10,447	(805)	(7.7%)

The Group's revenue for the current quarter decreased by RM12.3 million or 21.1% as compared to the immediate preceding quarter. The decrease in revenue was mainly due to the decrease in revenue contribution from the design and delivery of technology infrastructure solutions segment.

The Group's PBT for the current quarter decreased by RM0.8 million or 7.7% as compared to the immediate preceding quarter due to the decrease in revenue contribution from the design and delivery of technology infrastructure solutions segment as stated above.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)****B 3. Prospects**

Advancements in the Information Technology (“IT”) industry are expected to continue driving the Group’s growth trajectory in the mainframe, cybersecurity and Artificial Intelligence (“AI”) segments.

The Group has begun capitalising on these emerging opportunities by collaborating with strategic partners via Memorandum of Understandings (“MOU”) aimed at streamlining corporate information access for small and medium sized enterprises in Malaysia through SSM Search, a comprehensive digital platform newly launched by Infomina. The Group will also leverage its AI-powered solutions to foster enhanced data access and analysis for business and financial institutions. These MOUs are expected to contribute positively towards the earnings of the Group.

Premised on the above and barring unforeseen circumstances, we remain optimistic in our outlook as we continue pursuing new opportunities, but remain prudent due to the global economic uncertainties. The Board of Directors expects the Group’s financial performance for the current financial year to be satisfactory.

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024
PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)
B 4. Variance of actual profits vs profit forecast

The Group has not provided any profit forecast or profit guarantee in any public document in respect of the interim financial reporting period under review.

B 5. Income tax expense

The breakdown of income tax expense are as follows:

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2024 RM'000	Corresponding quarter 31.08.2023 RM'000	Current year-to-date 31.08.2024 RM'000	Corresponding year-to-date 31.08.2023 RM'000
Income tax expense	1,626	1,580	1,626	1,580
Effective tax rate ⁽¹⁾ (%)	16.9	17.9	16.9	17.9
Statutory tax rate (%)	24.0	24.0	24.0	24.0

Note:

(1) The Group's effective tax rate for the current quarter and current year-to-date is lower than the Malaysian statutory tax rate of 24% mainly because lower income tax rates are applicable for our overseas subsidiaries, namely, Infomina (Thailand) Co., Ltd and Infomina Philippines, Inc. which are the main contributors to the Group's PBT for the current quarter and current year-to-date.

B 6. Investment in quoted securities

There was no purchase or disposal of any quoted securities during the interim financial reporting period under review.

B 7. Status of corporate proposals

There were no corporate proposals announced which remain uncompleted as at the date of this interim financial report.

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PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)
B 8. Utilisation of proceeds from Public Issue

Further to the completion of the IPO, the Company raised gross proceeds from the Public Issue amounting to RM32.5 million. As at 8 October 2024, the total proceeds raised has been utilised as follows:

Utilisation of proceeds	Estimated time frame for the use of proceeds upon listing	Proposed utilisation RM'000	Actual utilisation RM'000	Balance unutilised RM'000
Strengthen research and development to expand technological application and infrastructure solutions	Within 24 months	7,602	7,172	430
Regional expansion to capture growth opportunities	Within 18 months	5,525	5,525	-
Branding, marketing and promotional activities	Within 18 months	886	886	-
Working capital	Within 12 months	13,955	13,955	-
Estimated listing expenses	Within 1 month	4,500	4,500	-
Total		32,468	32,038	430

B 9. Borrowings and debt securities

The Group's borrowings as at 31 August 2024 are as follows:

	Non-Current RM'000	Current RM'000	Total RM'000
Secured			
Trade financing	-	22,850	22,850
Hire purchase payables	795	129	924
Lease liabilities	1,823	492	2,315
	2,618	23,471	26,089

The trade financing of our Group is secured by a fixed charge over certain of the Group's and the Company's fixed deposits with licensed banks.

All of the Group's borrowings are denominated in RM.

B 10. Derivative financial instruments

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

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INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B 11. Material litigations

There is no litigation or arbitration which have a material effect on the financial position of the Group. The Board of Directors is not aware of any pending proceedings or any fact likely to give rise to any proceedings as at the date of this interim financial report.

B 12. Dividends

The Board of Directors does not recommend any dividend for the current financial period under review.

B 13. Earnings per share

The calculation of basic earnings per share was based on the profit attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, calculated as follows:

	Individual quarter		Cumulative quarter	
	Current quarter 31.08.2024	Corresponding quarter 31.08.2023	Current year-to-date 31.08.2024	Corresponding year-to-date 31.08.2023
Profit attributable to owners of the Company (RM'000)	8,013	7,268	8,013	7,268
Weighted average number of ordinary shares ('000)	601,250	601,250	601,250	601,250
Basic earnings per share (sen) ⁽¹⁾	1.33	1.21	1.33	1.21

Note:

- (1) The basic earnings per share is computed based on profit after tax attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue during the financial period under review.

There were no potential dilution effects on ordinary shares of the Group for the current quarter, current year-to-date, previous corresponding quarter and previous corresponding year-to-date. Accordingly, the diluted earnings per ordinary share for the current quarter, current year-to-date, previous corresponding quarter and previous corresponding year-to-date are equal to the basic earnings per ordinary share.

INFOMINA BERHAD

Registration No.: 200701018579 (776590-U)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 AUGUST 2024
PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)
B 14. Notes to the Unaudited Condensed Consolidated Statements of Comprehensive Income

PBT is arrived after charging:

	Individual quarter		Cumulative quarter	
	Current quarter	Corresponding quarter	Current year-to-date	Corresponding year-to-date
	31.08.2024	31.08.2023	31.08.2024	31.08.2023
	RM'000	RM'000	RM'000	RM'000
Amortisation of intangible assets	60	11	60	11
Depreciation of property, plant and equipment	482	385	482	385
Employee benefits expense	5,200	3,944	5,200	3,944
Expenses relating to short-term leases				
- Rental of office premise	29	19	29	19
- Low value assets	23	17	23	17
Net realised foreign exchange loss	27	80	27	80
Net unrealised foreign exchange loss	18	-	18	-

B 15. Authorisation for issue

This Interim Financial Report of Infomina Berhad for the first quarter ended 31 August 2024 was authorised for issuance by the Board of Directors on 15 October 2024.

BY ORDER OF THE BOARD

INFOMINA BERHAD
15th October 2024