



ECA INTEGRATED SOLUTION BERHAD

[*Company No. 202101031471 (1431771-P)*]
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED
31 JANUARY 2023**

ECA INTEGRATED SOLUTION BERHAD

(Company No. 202101031471 (1431771-P))
(Incorporated in Malaysia)



Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME⁽¹⁾

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	31/01/2023	31/01/2022 ⁽²⁾	31/01/2023	31/01/2022 ⁽²⁾
	RM '000	RM '000	RM '000	RM '000
Revenue	10,640	N/A	10,640	N/A
Cost of sales	(4,451)	N/A	(4,451)	N/A
Gross profit	6,189	N/A	6,189	N/A
Other operating incomes	-	N/A	-	N/A
Selling and administrative expenses	(2,086)	N/A	(2,086)	N/A
Profit from operations	4,103	N/A	4,103	N/A
Interest income	65	N/A	65	N/A
Interest expense	(42)	N/A	(42)	N/A
Net finance expenses	23	N/A	23	N/A
Profit before taxation	4,126	N/A	4,126	N/A
Tax expense	-	N/A	-	N/A
Profit for the financial period	4,126	N/A	4,126	N/A
Other comprehensive income	-	N/A	-	N/A
Total comprehensive income for the financial year	4,126	N/A	4,126	N/A
Net Profit / Total comprehensive income for the financial period attributable to:				
Owners of the parent	4,126	N/A	4,126	N/A
Non-controlling interests	-	N/A	-	N/A
	4,126	N/A	4,126	N/A
Basic earning per share (sen) ⁽³⁾	0.71	N/A	0.71	N/A
Diluted earning per share (sen) ⁽⁴⁾	0.71	N/A	0.71	N/A

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

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 Group's audited financial statements for the year ended 31 October 2022 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.*
- (2) *No comparative figures for the preceding financial year's corresponding quarter and preceding period-to-date are presented as this is the third condensed interim financial report announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Listing Requirements**").*
- (3) *Basic earning per share ("**EPS**") is calculated based on the Company's enlarged share capital of 577,500,225 shares pursuant to the completion of the Initial Public Offering ("**IPO**") of the Company.*
- (4) *The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options at the end of the reporting period.*

N/A - Not Applicable.

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	(Unaudited) As at 31/01/2023 RM '000	(Audited) As at 31/10/2022 RM '000
ASSETS		
Non-Current Assets		
Plant and equipment	1,020	974
Right of use assets	1,589	1,661
Total Non-Current Assets	2,609	2,635
Current Assets		
Inventories	4,872	5,681
Trade receivables	20,595	16,791
Other receivables, deposits and prepayments	8,618	3,833
Current tax asset	4	3
Cash and bank balances	24,920	6,918
Total Current Assets	59,009	33,226
TOTAL ASSETS	61,618	35,861
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	41,470	17,100
Merger reserve	(16,100)	(16,100)
Retained profits	27,972	23,846
Total Equity	53,342	24,846
Non-Current Liabilities		
Bank borrowings	1,214	1,329
Deferred taxation	23	23
Lease liabilities	838	926
Total Non-Current Liabilities	2,075	2,278
Current Liabilities		
Trade payables	988	1,498
Other payables and accruals	1,052	2,823
Bank borrowings	3,782	4,020
Lease liabilities	379	396
Total Current Liabilities	6,201	8,737
TOTAL LIABILITIES	8,276	11,015
TOTAL EQUITY & LIABILITES	61,618	35,861
Number of ordinary shares ('000)	577,500	427,500
Net assets per ordinary share (RM) ⁽²⁾	0.09	0.06

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

Notes:

- (1) *The basis of preparation of the Unaudited Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2022 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.*
- (2) *Net assets per shares is calculated based on net assets divided by the Company's enlarged share capital of 577,500,225 ordinary shares after Company was listed on the ACE Market of Bursa Malaysia Securities Berhad on 23 November 2022.*

ECA INTEGRATED SOLUTION BERHAD

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾

	<u>Share Capital</u> RM '000	<u>Merger Reserve</u> RM '000	<u>Retained Profits</u> RM '000	<u>Equity Owner of Parent</u> RM '000	<u>Total Equity</u> RM '000
Balance as at 01 November 2022	17,100	(16,100)	23,846	24,846	24,846
Profit for the financial period	-	-	4,126	4,126	4,126
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the financial year	-	-	4,126	4,126	4,126
Contribution by and Distribution to Owners of the parent					
- Issuance of Shares	25,500	-	-	25,500	25,500
- Share issuance expenses	(1,130)	-	-	(1,130)	(1,130)
Total Transaction with Owners of the parent	24,370	-	-	24,370	24,370
Balance as at 31 January 2023	41,470	(16,100)	27,972	53,342	53,342

Notes:

⁽¹⁾ The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2022 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	(Unaudited) Current Year to Date 31/01/2023 RM '000	(Audited) Preceding Corresponding Year to Date 31/10/2022 RM '000
Cash flows from operating activities		
Profit before taxation	4,126	7,902
Adjustment for:-		
Depreciation of plant and equipment	43	157
Depreciation of right of use assets	72	247
Interest expense	42	196
Interest income	(65)	(8)
Unrealised loss/(gain) on foreign exchange	3	(1,423)
Operating profit before working capital	4,221	7,071
Net changes in inventories	809	666
Net changes in trade and other receivables	(9,721)	(6,447)
Net changes in trade and other payables	(2,281)	(334)
Cash flows for operations	(6,972)	956
Interest paid	(42)	(196)
Interest received	65	8
Tax refund/(paid)	(1)	1
Net cash (used in)/generated from operating activities	(6,950)	769
Cash flows from investing activities		
Purchase of plant and equipment	(89)	(92)
Purchase of right of use assets	-	(48)
Net cash used in investing activities	(89)	(140)
Cash flows from financing activities		
Drawdown/(repayment) of borrowings	(1,127)	1,664
Repayment of lease liabilities	(105)	(371)
Proceed from issue of share capital	25,500	-
Net cash generated from financing activities	24,268	1,293
Net increase in cash and cash equivalents	17,229	1,922
Cash and cash equivalents at the beginning of the financial period	6,918	4,996
Cash and cash equivalents at the end of the financial period	24,147	6,918

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	(Unaudited) Current Year to Date 31/01/2023 RM 000	(Audited) Preceding Corresponding Year to Date 31/10/2022 RM 000
Cash and cash equivalents		
Cash and bank balances	24,920	6,918
Bank overdrafts	(773)	-
	24,147	6,918

Note:

⁽¹⁾ *The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2022 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.*

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT

A1 BASIS OF PREPARATION

The condensed interim financial report of ECA Integrated and its subsidiary (“**ECA Group**” or the “**Group**”) is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards (“**MFRS**”) 134 - Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”), International Financial Reporting Standard (“**IFRSs**”), requirements of the Companies Act, 2016 in Malaysia, Rule 9.22 and Appendix 9B of the Listing Requirements.

This is the third interim financial report on the Group’s unaudited condensed consolidated financial statements for the first quarter ended 31 March 2023 announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding corresponding period.

This condensed interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 October 2022 as disclosed in the Annual Report of the Company, and the accompanying explanatory notes are an integral part of this condensed interim financial report.

A2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in the preparation of this condensed interim financial report are consistent with those adopted in preparation of the Group’s audited financial statements for the financial year ended 31 October 2022 as disclosed in the Annual Report of the Company.

At the date of authorisation for the issuance of this condensed interim financial report, the Group has not applied in advance the following new standards and amendments to the published standards, which were issued but not yet effective and have not been early adopted by the Group:

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2023

- MFRS 17, Insurance Contracts
- Amendment to MFRS 17, Insurance Contracts – Initial Application of MFRS 17 and MFRS 9 – Comparative Information
- Amendments to MFRS 101, Presentation of Financial Statements – Classification of Liabilities as Current or Non-Current and Disclosure of Accounting Policies
- Amendments to MFRS 108, Accounting Policies, Changes in Accounting Estimates and Error – Definition of Accounting Estimates

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

A2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2023 (Cont'd)

- Amendments to MFRS 112, Income Tax – Deferred Tax related Assets and Liabilities arising from a Single Transaction

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2024

- Amendments to MFRS 16, Leases – Lease Liability in a Sale and Leaseback

MFRSs, Interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.

The initial application of the accounting standards, amendments or interpretations are not expected to have any material financial impacts on the condensed interim financial report of the Group.

A3 AUDITORS’ REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the financial year ended 31 October 2022 were not subject to any qualification.

A4 SEASONAL AND CYCLICAL FACTORS

The nature of the Group’s business was not subject to any significant seasonal and cyclical factors.

A5 MATERIAL UNUSUAL ITEMS

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

A6 MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates amount that had a material effect for the current financial quarter under review.

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

A7 DEBT AND EQUITY SECURITIES

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

A8 DIVIDEND PAID

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

A9 SEGMENTAL INFORMATION

3 months ended 31 January 2023

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	10,640	10,640	-	10,640
- Malaysia	-	1,856	1,856	-	1,856
- Outside Malaysia	-	8,784	8,784	-	8,784
	-	10,640	10,640	-	10,640
Segmental result	(691)	4,794	4,103	-	4,103
Interest expense	-	(42)	(42)	-	(42)
Interest income	54	11	65	-	65
Profit before taxation	(637)	4,763	4,126	-	4,126
Tax expenses			-	-	-
Profit for the financial period			4,126	-	4,126

No comparative figures for the preceding financial year's corresponding quarter are available as this is the third condensed interim financial report announced in compliance with the Listing Requirements.

A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

Save as disclosed in Note B6 “Status of Corporate Proposals”, there are no other material events subsequent to the end of the current financial quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

A11 CHANGES IN THE COMPOSITION OF THE GROUP

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

A12 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no other material contingent liabilities and contingent assets of the Group as at the end of the current financial quarter under review.

A13 CAPITAL COMMITMENTS

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

	Unaudited As at 31/01/2023 RM '000
Acquisition of machineries	<u>3,574</u>

A14 RELATED PARTY TRANSACTIONS

The Group's related party transactions for current financial quarter under review are as follows:

Transacting party	Relationship	Nature of transactions	Current quarter RM	Financial Year-to-date RM
ECA Advance Automation Sdn Bhd	A company in which certain directors have substantial interest	Rental	93,000	93,000

A15 DISCLOSURE OF DERIVATIVES

There was no outstanding derivative financial instruments at the end of the current financial quarter under review.

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

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

B1 REVIEW OF PERFORMANCE

	Current Quarter 3 Months Ended			Cumulative Quarter Financial Period-To-Date		
	31/01/2023 RM '000	31/01/2022 RM '000	Changes %	31/01/2023 RM '000	31/01/2022 RM '000	Changes %
Revenue	10,640	N/A	N/A	10,640	N/A	N/A
Profit before taxation	4,126	N/A	N/A	4,126	N/A	N/A

The Group recorded revenue and profit before taxation (“PBT”) of RM10.64 million and RM4.13 million respectively for the current quarter under review.

There are no comparative figures for the preceding corresponding quarter and period since the Group was listed on 23 November 2022.

Overall, the current quarter result is favourable mainly due to strong financial performance contributed by manufacturing division particularly from integrated production system and standalone automation equipment in addition to the better overall cost management.

B2 COMPARISON WITH IMMEDIATE PRECEDING QUARTER

	Current Quarter 31/01/2023 RM '000	Immediate Preceding Quarter 31/10/2022 RM '000	Changes %
	Revenue	10,640	7,861
Profit before taxation	4,126	2,966	39.1%

The Group recorded an increase in revenue to RM10.64 million or 35.4% as compared to RM7.86 million for the immediate preceding quarter. This was mainly due to the higher number of deliveries for integrated production systems and the standalone automation equipment during the current quarter under review.

The Group has reported a 39.1% increased in profit before tax (“PBT”), amounting to RM4.13 million in the current quarter, as compared to RM2.97 million in the corresponding period. The rise in PBT is consistent with the corresponding rise in revenue, coupled with better cost management and lower non-recurring expenses in relating to listing expenses incurred during the financial quarter under review.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B3 PROSPECTS

The Group had an outstanding year in 2022, achieving record-highs in revenue and adjusted profit after tax (after adding back non-recurring listing expenses) of RM27.5 million and RM9.0 million respectively, primarily due to increase in global demand of our products.

Despite the current uncertainty in the global supply chain and the semiconductor industry, the Group is actively growing its customer and revenue base. The Group foresees that customers order is expected to be increased during the years as the enquiries are on the rising trend.

Although the Group is facing challenges resulting from rising inflation and supply chain constraints, it remains determined to explore new opportunities for expanding its customer base. The Group remains positive for the second half of the year and proceeding with cautious optimism to achieve satisfactory results for the financial year ending 2023.

B4 VARIANCE FROM PROFIT FORECAST

There is no profit forecast issued for the current financial period under review.

B5 TAX EXPENSE

	Current Quarter RM '000	Cumulative Quarter RM '000
Income tax expenses:		
Current financial period	-	-
Movement in deferred tax:		
Relating to origination of temporary differences	-	-
Total tax expense	-	-

Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated assessable profits for the fiscal year. Tax expense is recognised based on management's best estimate.

The effective tax rate of the Group is lower than the statutory tax rate mainly due to ECA Advanced Solutions Sdn. Bhd. ("ECA Solutions") being granted full tax exemption on its statutory income from pioneer activities.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B6 STATUS OF CORPORATE PROPOSALS

On 04 November 2022, the Company issued its Prospectus in conjunction with the Company's listing on the ACE Market of Bursa Securities where it has undertaken an initial public offering ("IPO") comprising: -

- (i) Public issue of 150,000,000 new shares ("**Public Issue**") allocated in the following manner:
 - 28,880,000 issue shares for application by the Malaysian Public;
 - 14,400,000 issue shares for application by the eligible directors, employees and persons who have contributed to the success of the Group;
 - 106,720,000 issue shares for application by way of private placement to selected investors; and
- (ii) Offer for sales of 48,000,000 existing shares by way of private placement to selected investors,

At an issue / offer price of RM0.17 per share.

The IPO was completed on 23 November 2022 with the Company's enlarged issued share capital comprising 577,500,225 shares were listed on the ACE Market of Bursa Securities.

Save as disclosed above, there were no other corporate proposals announced but not yet implemented as at the date of this interim financial report.

B7 UTILISATION OF PROCEED RAISED FROM THE IPO

The gross proceeds of RM25.50 million to be raised from the IPO via Public Issue are intended to be utilised in the following manner:

Detail of utilisation	Estimated timeframe for the utilisation upon listing	Proposed Utilisation RM '000	Actual Utilisation RM '000	Utilisation Rate %
Acquisition of machineries	Within 24 months	7,700	3,743	48.6%
Repayment of bank borrowings	Within 6 months	1,000	57	5.7%
Working capital	Within 24 months	14,000	4,788	34.2%
Estimated listing expenses	Within 3 months	2,800	2,800	100.0%
		25,500	11,388	44.7%

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B8 GROUP BORROWINGS AND DEBT SECURITIES

The details of the Group's borrowings are as follow:

	Unaudited As at 31/01/2023 RM '000	Audited As at 31/01/2022 RM '000
Current liabilities		
Bankers' acceptance	2,630	3,645
Term loans	379	375
	3,782	4,020
Non-Current liabilities		
Term loans	1,214	1,329
	1,214	1,329
Total borrowings	4,996	5,349

All the Group's borrowings are denominated in RM, secured and interest-bearing.

B9 MATERIAL LITIGATION

The Group is not engaged in any material litigation either as plaintiff or defendant, and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

B10 DIVIDEND PROPOSED

No dividend has been declared or proposed during the current financial quarter under review and for the financial period to date.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B11 EARNINGS PER SHARE

	Current Quarter 3 Months Ended		Cumulative Quarter Current Year-to-Date	
	31/01/2023	31/01/2022 ⁽¹⁾	31/01/2023	31/01/2022 ⁽¹⁾
Profit attributable to owners of the Company (RM'000)	4,126	N/A	4,126	N/A
Weighted average number of Shares in issue ('000)	577,500	N/A	577,500	N/A
Basic EPS (sen) ⁽²⁾	0.71	N/A	0.71	N/A
Diluted EPS (sen) ⁽²⁾	0.71	N/A	0.71	N/A

Notes:

- (1) This is the third interim financial report announced in compliance with the Listing Requirements. There are no available comparative figures for the preceding corresponding quarter as there is no interim financial report prepared for the comparative period concerned.
- (2) Basic and diluted EPS are calculated by dividing the profit after tax attributable to owners of the Company by 577,500,225 shares pursuant to the completion of the IPO of the Company. There are no dilutive instruments for the current financial period under review.

N/A Not Applicable

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Interim Financial Report on Consolidated Results For the First Quarter Ended 31 January 2023

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B12 NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Profit before taxation is arrived at after charging / (crediting):

	Current Quarter 31/01/2023 RM '000	Cumulative Quarter 31/01/2023 RM '000
Depreciation of plant and equipment	43	43
Depreciation of right of use assets	72	72
Interest expense	42	42
Interest income	(65)	(65)
Loss in foreign currency exchange		
- Realised	13	13
- Unrealised	3	3

Save for the above, the other disclosure items as required under Rule 16, part A of Appendix 9B of the Listing Requirements are not applicable.

By Order of the Board

Chin Wai Yi (MAICSA 7069783)
Company Secretary
Penang