



ECA INTEGRATED SOLUTION BERHAD

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

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED
31 JULY 2024**

ECA INTEGRATED SOLUTION BERHAD

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



Interim Financial Report on Consolidated Results For the Third Quarter Ended 31 July 2024

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

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 9 MONTHS ENDED	
	31/07/2024 RM '000	31/07/2023 RM '000	31/07/2024 RM '000	31/07/2023 RM '000
Revenue	4,025	10,911	15,451	30,897
Cost of sales	(4,686)	(5,592)	(12,187)	(14,041)
Gross (loss)/profit	(661)	5,319	3,264	16,856
Other operating incomes	17	44	78	112
Selling and administrative expenses	(1,729)	(2,233)	(5,309)	(6,150)
(Loss)/Profit from operations	(2,373)	3,130	(1,967)	10,818
Interest income	183	128	436	261
Interest expense	(150)	(111)	(392)	(269)
Net finance expenses	33	17	44	(8)
(Loss)/Profit before taxation	(2,340)	3,147	(1,923)	10,810
Tax expense	-	-	67	-
(Loss)/Profit for the financial period	(2,340)	3,147	(1,856)	10,810
Other comprehensive income	-	-	-	-
Total comprehensive (loss) / income for the financial year	(2,340)	3,147	(1,856)	10,810
Total comprehensive (loss) / income for the financial period attributable to:				
Owners of the parent	(2,340)	3,147	(1,856)	10,810
Non-controlling interests	-	-	-	-
	(2,340)	3,147	(1,856)	10,810
Basic (loss)/earning per share (sen) ⁽²⁾	(0.40)	0.54	(0.32)	1.87
Diluted (loss)/earning per share (sen) ⁽³⁾	(0.40)	0.54	(0.32)	1.87

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Interim Financial Report on Consolidated Results For the Third Quarter Ended 31 July 2024

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 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.*
- (2) *Basic (loss)/earning per share ("**EPS**") is calculated based on the weighted average number of ordinary shares referred to in Note B11.*
- (3) *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.*

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Interim Financial Report on Consolidated Results For the Third Quarter Ended 31 July 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	(Unaudited) As at 31/07/2024 RM '000	(Audited) As at 31/10/2023 RM '000
ASSETS		
Non-Current Assets		
Plant and equipment	10,524	9,725
Right of use assets	1,682	2,036
Total Non-Current Assets	12,206	11,761
Current Assets		
Inventories	7,628	7,323
Trade receivables	15,840	18,210
Other receivables, deposits and prepayments	4,723	1,561
Current tax asset	177	3
Deposits with licensed banks	9,000	9,000
Cash and bank balances	22,857	23,549
Total Current Assets	60,225	59,646
TOTAL ASSETS	72,431	71,407
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	42,610	42,610
Merger reserve	(16,100)	(16,100)
Retained profits	32,777	34,633
Total Equity	59,287	61,143
Non-Current Liabilities		
Bank borrowings	4,799	2,616
Deferred taxation	23	23
Lease liabilities	775	801
Total Non-Current Liabilities	5,597	3,440
Current Liabilities		
Trade payables	2,288	2,144
Other payables and accruals	546	1,011
Bank borrowings	4,249	2,920
Lease liabilities	464	749
Total Current Liabilities	7,547	6,824
TOTAL LIABILITIES	13,144	10,264
TOTAL EQUITY & LIABILITES	72,431	71,407
Number of ordinary shares ('000)	579,040	579,040
Net assets per ordinary share (RM) ⁽²⁾	0.10	0.11

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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 2023 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 579,040,425 ordinary shares after Company was listed on the ACE Market of Bursa Malaysia Securities Berhad on 23 November 2022 and allotment of special issues of ordinary shares to Bumiputera investors identified and/or approved by the Ministry of International Trade and Industry ("MITI") on 24 October 2023.*

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾

	<u>Share Capital</u> RM '000	<u>Invested Equity</u> RM '000	<u>Merger Reserve</u> RM '000	<u>Retained Profits</u> RM '000	<u>Total Equity</u> RM '000
Balance as at 01 November 2023	42,610	-	(16,100)	34,633	61,143
Loss for the financial period	-	-	-	(1,856)	(1,856)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss for the financial year	-	-	-	(1,856)	(1,856)
Balance as at 31 July 2024	42,610	-	(16,100)	32,777	59,287
Balance as at 01 November 2022	17,100	-	(16,100)	23,846	24,846
Profit for the financial period	-	-	-	10,810	10,810
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	10,810	10,810
Contribution by and Distribution to Owners of the parent					
- Issuance of Shares	25,500	-	-	-	25,500
- Share issuance expenses	(1,130)	-	-	-	(1,130)
Total Transaction with Owners of the parent	24,370	-	-	-	24,370
Balance as at 31 July 2023	41,470	-	(16,100)	34,656	60,026

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 2023 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 Third Quarter Ended 31 July 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	Current Year to Date 31/07/2024 RM '000	Preceding Corresponding Year to Date 31/07/2023 RM '000
Cash flows from operating activities		
Profit before taxation	(1,923)	10,810
Adjustment for:-		
Depreciation of plant and equipment	857	370
Depreciation of right of use assets	518	232
Interest expense	392	269
Interest income	(436)	(261)
Unrealised loss on foreign exchange	-	3
Operating profit before working capital	(592)	11,423
Net changes in inventories	(305)	1,172
Net changes in trade and other receivables	(792)	(8,741)
Net changes in trade and other payables	(322)	(925)
Cash flows for operations	(2,011)	2,929
Interest paid	(386)	(269)
Interest received	436	261
Tax paid	(108)	(2)
Net cash used in operating activities	(2,069)	2,919
Cash flows from investing activities		
Purchase of plant and equipments	(1,483)	(8,722)
Purchase of right of use assets	(51)	(44)
Net cash used in investing activities	(1,534)	(8,766)
Cash flows from financing activities		
Drawdown/(repayment) of borrowings	3,019	(358)
Repayment of lease liabilities	(601)	(323)
Proceed from issue of share capital	-	25,500
Net cash generated from financing activities	2,418	24,819
Net increase in cash and cash equivalents	(1,185)	18,972
Cash and cash equivalents at the beginning of the financial period	32,549	6,918
Cash and cash equivalents at the end of the financial period	31,364	25,890

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	Current Year to Date 31/07/2024 RM '000	Preceding Corresponding Year to Date 31/07/2023 RM '000
Cash and cash equivalents		
Fixed deposits with licensed banks	9,000	9,000
Cash and bank balances	22,857	16,890
Bank overdrafts	(493)	-
	31,364	25,890

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 2023 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 Third Quarter Ended 31 July 2024

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)

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 condensed interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 October 2023 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 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation 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 2023 as disclosed in the Annual Report of the Company except for those standard, amendments and IC interpretation that had become effective 1 January 2024 and such adoptions do not have material impact on the financial statements of the Group and the Company.

A3 AUDITORS’ REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the financial year ended 31 October 2023 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.

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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)

A6 MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates amount that had a material effect for 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 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

9 months ended 31 July 2024

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	15,451	15,451	-	15,451
- Malaysia	-	7,197	7,197	-	7,197
- Outside Malaysia	-	8,254	8,254	-	8,254
	-	15,451	15,451	-	15,451
Segmental result	(685)	(1,282)	(1,967)	-	(1,967)
Interest expense	-	(392)	(392)	-	(392)
Interest income	141	295	436	-	436
Loss before taxation	(544)	(1,379)	(1,923)	-	(1,923)
Tax expenses			67	-	67
Loss for the financial period			(1,856)	-	(1,856)

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Interim Financial Report on Consolidated Results For the Third Quarter Ended 31 July 2024

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)

A9 SEGMENTAL INFORMATION (Cont'd)

9 months ended 31 July 2023

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	30,897	30,897	-	30,897
- Malaysia	-	15,609	15,609	-	15,609
- Outside Malaysia	-	15,288	15,288	-	15,288
	-	30,897	30,897	-	30,897
Segmental result	(1,228)	12,046	10,818	-	10,818
Interest expense	-	(269)	(269)	-	(269)
Interest income	196	65	261	-	261
Profit before taxation	(1,032)	11,842	10,810	-	10,810
Tax expenses			-	-	-
Profit for the financial period			10,810	-	10,810

A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

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

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.

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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)

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 31/07/2024 RM '000
Acquisition of land	<u>6,371</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	279,000

A15 DISCLOSURE OF DERIVATIVES

There were 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 Third Quarter Ended 31 July 2024

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

B1 REVIEW OF PERFORMANCE

	Current Quarter 3 Months Ended			Cumulative Quarter Financial Period-To-Date		
	31/07/2024 RM '000	31/07/2023 RM '000	Changes %	31/07/2024 RM '000	31/07/2023 RM '000	Changes %
Revenue	4,025	10,911	-63.1%	15,451	30,897	-50.0%
(Loss)/Profit before taxation	(2,340)	3,147	-174.4%	(1,923)	10,810	-117.8%

In the current quarter under review, the Group's revenue decreased by 63.1% to RM4.03 million, compared to RM10.91 million in the corresponding quarter of the previous year. The Group recorded a Loss Before Tax ("**LBT**") of RM2.34 million in the current quarter under review, a decreased of 174.4% compared to the corresponding quarter's Profit Before Tax ("**PBT**") of RM3.15 million.

For the cumulative nine-month period under review, the Group's revenue recorded a 50.0% decrease to RM15.45 million in the current period, compared to RM30.90 million in the corresponding period of the previous year. PBT also declined by 117.8%, from RM10.81 million in the corresponding period of the previous year to an LBT of RM1.92 million in the current period under review.

The Group's performance in the current quarter was affected by lower sales and project deliveries, coupled with increased cost of sales, higher fixed costs, and rising depreciation on machinery. These cost pressures, along with the ongoing semiconductor industry slowdown and global economic challenges, have impacted demand for semiconductor components and equipment.

In light of these pressures, the Group remains focused on managing these challenges through cost containment, operational improvements, and strategic adjustments. The Group intends to continue to explore ways to enhance efficiency and maintain resilience.

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

B2 COMPARISON WITH IMMEDIATE PRECEDING QUARTER

	Current Quarter 31/07/2024 RM '000	Immediate Preceding Quarter 30/04/2024 RM '000	Changes %
Revenue	4,025	5,809	-30.7%
(Loss)/Profit before taxation	(2,340)	252	-1028.6%

In the current quarter under review, revenue decreased to RM4.03 million compared to RM5.81 million in the immediate preceding quarter, representing a decrease of 30.7%.

Concurrently, PBT dropped by more than 100.0%, from RM0.25 million to an LBT of RM2.34 million. The result in both revenue and LBT was due to fewer project deliveries during the current quarter under review and higher cost of sales due to changes made to the product mix at a later stage.

B3 PROSPECTS

The global semiconductor industry's recovery is underway and is gradually gaining momentum, although it is progressing at a more measured pace than initially projected. With the broader economic recovery remaining modest, we are prepared to manage market volatility and tackle upcoming challenges.

Moving forward, the Group will maintain its focus on improving profitability through cost-efficient measures and ensuring that all current projects stay on track for timely completion. Additionally, the Group will place emphasis on strategic goals such as diversifying its product portfolio, securing new opportunities, expanding its client network, and creating a comprehensive medium- and long-term growth strategy to harness future business prospects. These actions are intended to reduce time-to-market and generate new income streams alongside existing operations.

That said, the Group will continue to exercise caution, closely observing the evolving global economic landscape to adapt as necessary.

B4 VARIANCE FROM PROFIT FORECAST

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

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

B5 TAX EXPENSE

	Current Quarter RM '000	Cumulative Quarter RM '000
Income tax expenses:		
Current financial period	-	67
Movement in deferred tax:		
Relating to origination of temporary differences	-	-
Total tax expense	-	67

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 Group's effective tax rate for the current quarter under review is negligible mainly due to ECA Advanced Solutions Sdn. Bhd. ("ECA Solutions") being granted full tax exemption on its statutory income from pioneer activities.

B6 STATUS OF CORPORATE PROPOSALS

There were no corporate proposals announced but not yet implemented as at the date of this interim financial report.

B7 UTILISATION OF PROCEED RAISED FROM THE SPECIAL BUMI ISSUES

The gross proceeds of RM1.19 million to be raised from the Special Bumi 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 %
Working capital	Within 24 months	886	-	0.0%
Estimated listing expenses	Upon completion of exercise	300	175	58.3%
		1,186	175	14.8%

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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 31/07/2024 RM '000	Audited As at 31/10/2023 RM '000
Current liabilities		
Bankers' acceptance	2,216	2,124
Term loans	1,540	796
	4,249	2,920
Non-Current liabilities		
Term loans	4,799	2,616
	4,799	2,616
Total bank borrowings	9,048	5,536

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 are not aware of any proceedings pending or threatened against the Group as at the date of this report.

B10 DIVIDEND PROPOSED

No dividend was 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	
	31/07/2024 ⁽¹⁾	31/07/2023	31/07/2024 ⁽¹⁾	31/07/2023
(Loss)/Profit attributable to owners of the Company (RM'000)	(2,340)	3,147	(1,856)	10,810
Weighted average number of Shares in issue ('000)	579,040	577,500	579,040	577,500
Basic EPS (sen)	(0.40)	0.54	(0.32)	1.87
Diluted EPS (sen)	(0.40)	0.54	(0.32)	1.87

Notes:

- (1) Basic and diluted EPS are calculated by dividing the profit after tax attributable to owners of the Company by the weighted average number of shares pursuant to the completion of the Initial Public Offering (“IPO”) of the Company on 23 November 2022 and the allotment of special issues of ordinary shares to Bumiputera investors identified and/or approved by the Ministry of International Trade and Industry (“MITI”) on 24 October 2023.

There are no dilutive instruments for the current financial period under review.

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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

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

	Current Quarter 31/07/2024 RM '000	Cumulative Quarter 31/07/2024 RM '000
Depreciation of plant and equipment	288	857
Depreciation of right of use assets	179	518
Interest expense	150	392
Interest income	(183)	(436)
Gain in foreign currency exchange		
- Realised	(17)	(78)
- Unrealised	-	-

Save for the above, the other disclosure items 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