



ECA INTEGRATED SOLUTION BERHAD

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

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED
31 OCTOBER 2024**

ECA INTEGRATED SOLUTION BERHAD

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



Interim Financial Report on Consolidated Results For the Fourth Quarter Ended 31 October 2024

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

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 12 MONTHS ENDED	
	31/10/2024 RM '000	31/10/2023 RM '000	31/10/2024 RM '000	31/10/2023 RM '000
Revenue	3,353	4,704	18,804	35,601
Cost of sales	(4,592)	(3,197)	(16,779)	(17,238)
Gross (loss)/profit	(1,239)	1,507	2,025	18,363
Other operating incomes	(77)	11	1	123
Selling and administrative expenses	(4,114)	(1,444)	(9,423)	(7,594)
(Loss)/Profit from operations	(5,430)	74	(7,397)	10,892
Interest income	150	134	586	395
Interest expense	(147)	(134)	(539)	(403)
Net finance expenses	3	-	47	(8)
(Loss)/Profit before taxation	(5,427)	74	(7,350)	10,884
Tax expense	(542)	-	(475)	(96)
(Loss)/Profit for the financial period	(5,969)	74	(7,825)	10,788
Other comprehensive income	-	-	-	-
Total comprehensive (loss) / income for the financial year	(5,969)	74	(7,825)	10,788
Total comprehensive (loss) / income for the financial period attributable to:				
Owners of the parent	(5,969)	74	(7,825)	10,788
Non-controlling interests	-	-	-	-
	(5,969)	74	(7,825)	10,788
Basic (loss)/earning per share (sen) ⁽²⁾	(1.03)	0.01	(1.35)	1.87
Diluted (loss)/earning per share (sen) ⁽³⁾	(1.03)	0.01	(1.35)	1.87

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Interim Financial Report on Consolidated Results For the Fourth Quarter Ended 31 October 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 Fourth Quarter Ended 31 October 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	(Unaudited) As at 31/10/2024 RM '000	(Audited) As at 31/10/2023 RM '000
ASSETS		
Non-Current Assets		
Plant and equipment	10,250	9,725
Right of use assets	1,533	2,036
Total Non-Current Assets	11,783	11,761
Current Assets		
Inventories	8,152	7,323
Trade receivables	12,892	18,210
Other receivables, deposits and prepayments	5,989	1,561
Current tax asset	110	3
Deposits with licensed banks	9,000	9,000
Cash and bank balances	18,411	23,549
Total Current Assets	54,554	59,646
TOTAL ASSETS	66,337	71,407
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	42,610	42,610
Merger reserve	(16,100)	(16,100)
Retained profits	26,808	34,633
Total Equity	53,318	61,143
Non-Current Liabilities		
Bank borrowings	4,243	2,616
Deferred taxation	472	23
Lease liabilities	671	801
Total Non-Current Liabilities	5,386	3,440
Current Liabilities		
Trade payables	1,769	2,144
Other payables and accruals	1,131	1,011
Bank borrowings	4,345	2,920
Lease liabilities	388	749
Total Current Liabilities	7,633	6,824
TOTAL LIABILITIES	13,019	10,264
TOTAL EQUITY & LIABILITES	66,337	71,407
Number of ordinary shares ('000)	579,040	579,040
Net assets per ordinary share (RM) ⁽²⁾	0.09	0.11

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Interim Financial Report on Consolidated Results For the Fourth Quarter Ended 31 October 2024

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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Interim Financial Report on Consolidated Results For the Fourth Quarter Ended 31 October 2024

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	-	-	-	(7,825)	(7,825)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss for the financial year	-	-	-	(7,825)	(7,825)
Balance as at 31 October 2024	42,610	-	(16,100)	26,808	53,318
Balance as at 01 November 2022	17,100	-	(16,100)	23,846	24,846
Profit for the financial period	-	-	-	10,787	10,787
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	10,787	10,787
Contribution by and Distribution to Owners of the parent					
- Issuance of Shares	26,686	-	-	-	26,686
- Share issuance expenses	(1,176)	-	-	-	(1,176)
Total Transaction with Owners of the parent	25,510	-	-	-	25,510
Balance as at 31 October 2023	42,610	-	(16,100)	34,633	61,143

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 Fourth Quarter Ended 31 October 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	Current Year to Date 31/10/2024 RM '000	Preceding Corresponding Year to Date 31/10/2023 RM '000
Cash flows from operating activities		
(Loss)/Profit before taxation	(7,350)	10,920
Adjustment for:-		
Depreciation of plant and equipment	1,148	645
Depreciation of right of use assets	667	318
Interest expense	539	354
Interest income	(586)	(395)
Loss on disposal of plant and equipment	2	-
Unrealised loss on foreign exchange	2,277	398
Operating profit before working capital	(3,303)	12,240
Net changes in inventories	(829)	(1,641)
Net changes in trade and other receivables	(112)	(630)
Net changes in trade and other payables	(255)	(1,214)
Cash flows for operations	(4,499)	8,755
Interest paid	(533)	(354)
Interest received	586	395
Tax paid	(133)	(96)
Net cash used in operating activities	(4,579)	8,700
Cash flows from investing activities		
Purchase of plant and equipments	(1,504)	(9,395)
Purchase of right of use assets	(51)	(48)
Net cash used in investing activities	(1,555)	(9,443)
Cash flows from financing activities		
Drawdown/(repayment) of borrowings	2,586	156
Repayment of lease liabilities	(781)	(423)
Proceed from issue of share capital	-	26,686
Net cash generated from financing activities	1,805	26,419
Net increase in cash and cash equivalents	(4,329)	25,676
Effect of exchange rate changes	(1,276)	(45)
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	26,944	32,549

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	Current Year to Date 31/10/2024 RM '000	Preceding Corresponding Year to Date 31/10/2023 RM '000
Cash and cash equivalents		
Fixed deposits with licensed banks	9,000	9,000
Cash and bank balances	18,411	23,549
Bank overdrafts	(467)	-
	26,944	32,549

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 Fourth Quarter Ended 31 October 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

12 months ended 31 October 2024

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	18,804	18,804	-	18,804
- Malaysia	-	8,516	8,516	-	8,516
- Outside Malaysia	-	10,288	10,288	-	10,288
	-	18,804	18,804	-	18,804
Segmental result	(841)	(6,556)	(7,397)	-	(7,397)
Interest expense	-	(539)	(539)	-	(539)
Interest income	199	387	586	-	586
Loss before taxation	(642)	(6,708)	(7,350)	-	(7,350)
Tax expenses			(475)	-	(475)
Loss for the financial period			(7,825)	-	(7,825)

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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)

A9 SEGMENTAL INFORMATION (Cont'd)

12 months ended 31 October 2023

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	35,601	35,601	-	35,601
- Malaysia	-	16,404	16,404	-	16,404
- Outside Malaysia	-	19,197	19,197	-	19,197
	-	35,601	35,601	-	35,601
Segmental result	(1,437)	12,329	10,892	-	10,892
Interest expense	-	(403)	(403)	-	(403)
Interest income	279	116	395	-	395
Profit before taxation	(1,158)	12,042	10,884	-	10,884
Tax expenses			(96)	-	(96)
Profit for the financial period			10,788	-	10,788

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 31/10/2024 RM '000
Acquisition of land	<u>3,982</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	372,000

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 Fourth Quarter Ended 31 October 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		
	31/10/2024 RM '000	31/10/2023 RM '000	Changes %	31/10/2024 RM '000	31/10/2023 RM '000	Changes %
Revenue	3,353	4,704	-28.7%	18,804	35,601	-47.2%
(Loss)/Profit before taxation	(5,427)	74	->100%	(7,350)	10,884	->100%

In the current quarter under review, the Group's revenue decreased by 28.7% to RM3.35 million, compared to RM4.70 million in the corresponding quarter of the previous year. The Group recorded a Loss Before Tax ("**LBT**") of RM5.43 million in the current quarter under review, a drop of over 100% compared to the corresponding quarter's Profit Before Tax ("**PBT**") of RM0.07 million.

For the cumulative twelve-month period under review, the Group's revenue recorded a 47.2% decrease to RM18.80 million in the current period, compared to RM35.60 million in the corresponding period of the previous year. PBT also declined by 167.5%, from RM10.88 million in the corresponding period of the previous year to a LBT of RM7.35 million in the current period under review.

The Group's performance in the current quarter was affected by a combination of lower sales and project deliveries, rising costs of sales, increased fixed operating expenses, and higher machinery depreciation. The loss before tax (LBT) also included an unrealized loss of RM2.28 million, driven by fluctuations in foreign currency exchange rates during the end of the financial year. Additionally, the prolonged downturn in the machine manufacturing sector catering to the semiconductor industry, coupled with global economic challenges, has led to a significant decline in demand for semiconductor-related components and equipment, further impacting the Group's financial results.

In response to these challenges, the Group is actively focusing on managing the pressures through a combination of cost control initiatives, process improvements, and strategic realignments. By continuously seeking opportunities to boost operational efficiency and adapt to changing market conditions, the Group aims to enhance its resilience, ensuring it remains well-positioned to navigate the ongoing economic and industry challenges effectively.

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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 31/10/2024 RM '000	Immediate Preceding Quarter 31/07/2024 RM '000	Changes %
Revenue	3,353	4,025	-16.7%
Loss before taxation	(5,427)	(2,340)	131.9%

In the current quarter under review, revenue decreased to RM3.35 million compared to RM4.03 million in the immediate preceding quarter, representing a decrease of 16.7%.

Concurrently, LBT deepening by 131.9%, from RM2.34 million to RM5.43 million. The result in both revenue and LBT was primarily due to lower project deliveries during the quarter, higher cost of sales driven by adjustments to the product mix at a later stage, and an unrealized loss arising from fluctuations in foreign currency exchange.

B3 PROSPECTS

The global semiconductor industry is recovering, though at a slower pace than originally expected. Nevertheless, a clearer picture is anticipated by the second half of 2025, which should provide a more stable foundation for growth.

Looking forward, the Group will focus on strengthening its core Factory Automation Solutions business, which includes providing integrated production systems and standalone automated equipment. This will be accomplished through a commitment to improving quality, optimizing costs, and fostering innovation to better serve the evolving demands of customers. Concurrently, the Group will work to enhance profitability by implementing cost-efficient strategies and ensuring the timely completion of ongoing projects.

In addition, the Group is advancing strategic initiatives, including diversifying its product portfolio, exploring new market opportunities, expanding its client network, and developing a comprehensive medium-term and long-term growth strategy. These efforts aim to capitalize on future business prospects, reduce time-to-market, and create new revenue streams alongside existing operations.

While the Group remains optimistic about the semiconductor industry's recovery, it will take a cautious approach by closely monitoring global economic trends and adjusting its strategies as needed to maintain resilience and seize emerging opportunities.

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

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	(93)	(26)
Movement in deferred tax:		
Relating to origination of temporary differences	(449)	(449)
Total tax expense	(542)	(475)

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 31/10/2024 RM '000	Audited As at 31/10/2023 RM '000
Current liabilities		
Bankers' acceptance	2,141	2,124
Term loans	1,737	796
	4,345	2,920
Non-Current liabilities		
Term loans	4,243	2,616
	4,243	2,616
Total bank borrowings	8,588	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)	(5,969)	74	(7,825)	10,788
Weighted average number of Shares in issue ('000)	579,040	577,500	579,040	577,500
Basic EPS (sen)	(1.03)	0.01	(1.35)	1.87
Diluted EPS (sen)	(1.03)	0.01	(1.35)	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 31/10/2024 RM '000	Cumulative Quarter 31/10/2024 RM '000
Depreciation of plant and equipment	291	1,148
Depreciation of right of use assets	149	667
Interest expense	147	539
Interest income	(150)	(586)
Loss in foreign currency exchange		
- Realised	80	2
- Unrealised	2,277	2,277

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