

**DS Sigma Holdings Berhad**  
Registration No. 202101030362 (1430662-K)

Interim Financial Report  
30 September 2024

25 November 2024

**DS Sigma Holdings Berhad**  
**Registration No. 202101030362 (1430662-K)**

**Unaudited Condensed Consolidated Statements of Financial Position**  
**As at 30 September 2024**

	Note	Unaudited As at 30.09.2024 RM'000	Audited As at 30.06.2024 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		38,220	34,752
<b>Total non-current assets</b>		<b>38,220</b>	<b>34,752</b>
<b>Current assets</b>			
Inventories		1,369	1,646
Trade receivables		16,562	18,404
Other receivables		677	430
Tax recoverable		-	85
Short term investments		14,672	14,550
Fixed deposits with licensed banks		30,000	5,000
Cash and bank balances		32,065	56,213
<b>Total current assets</b>		<b>95,345</b>	<b>96,328</b>
<b>TOTAL ASSETS</b>		<b>133,565</b>	<b>131,080</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to the owners of the Company</b>			
Share capital		77,550	77,550
Merger deficit		(26,462)	(26,462)
Retained earnings		66,272	63,163
<b>Total equity</b>		<b>117,360</b>	<b>114,251</b>
<b>Non-current liabilities</b>			
Lease liabilities		1,119	1,391
Borrowings	B8	1,196	1,325
Deferred tax liabilities		2,158	2,158
<b>Total non-current liabilities</b>		<b>4,473</b>	<b>4,874</b>
<b>Current liabilities</b>			
Trade payables		7,119	7,244
Other payables		2,289	2,480
Lease liabilities		1,092	1,095
Borrowings	B8	429	424
Tax payables		803	712
<b>Total current liabilities</b>		<b>11,732</b>	<b>11,955</b>
<b>Total liabilities</b>		<b>16,205</b>	<b>16,829</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>133,565</b>	<b>131,080</b>
<b>Net assets per share (RM)</b>		<b>0.24</b>	<b>0.24</b>

The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2024 as disclosed in the Company's Annual Report 2024 and the accompanying explanatory notes attached to this interim financial report.

**DS Sigma Holdings Berhad**  
**Registration No. 202101030362 (1430662-K)**

**Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income**  
**For The First Quarter Ended 30 September 2024**

	Note	Individual Quarter		Cumulative Quarter	
		30.09.2024	30.09.2023	30.09.2024	30.09.2023
		RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	<b>A9</b>	23,896	22,040	23,896	22,040
Cost of sales		(16,695)	(14,616)	(16,695)	(14,616)
<b>Gross profit</b>		<u>7,201</u>	<u>7,424</u>	<u>7,201</u>	<u>7,424</u>
Finance income		633	432	633	432
Other income		37	17	37	17
Selling and distribution expenses		(153)	(96)	(153)	(96)
Administrative expenses		(3,600)	(3,014)	(3,600)	(3,014)
Finance costs		(28)	(42)	(28)	(42)
<b>Profit before tax</b>	<b>B13</b>	<u><b>4,090</b></u>	<u><b>4,721</b></u>	<u><b>4,090</b></u>	<u><b>4,721</b></u>
Tax expense	<b>B5</b>	(981)	(1,101)	(981)	(1,101)
<b>Total comprehensive income</b>					
<b>attributable to owners of the Company</b>		<u><u><b>3,109</b></u></u>	<u><u><b>3,620</b></u></u>	<u><u><b>3,109</b></u></u>	<u><u><b>3,620</b></u></u>
<b>Earnings per share attributable to owners of the Company:-</b>					
- Basic earnings per share (sen)^	<b>B14</b>	0.65	0.79	0.65	0.79
- Diluted earnings per share (sen)*	<b>B14</b>	<u>0.65</u>	<u>0.79</u>	<u>0.65</u>	<u>0.79</u>

The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2024 as disclosed in the Company's Annual Report 2024 and the accompanying explanatory notes attached to this interim financial report.

^ Basic earnings per share ("EPS") is calculated based on the profit attributable to owners of the Company divided by the weighted average number of ordinary shares of 480,000,000 Shares as at 30 September 2024.

\* The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have any dilutive instruments as at the end of the financial period.

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DS Sigma Holdings Berhad  
 Registration No. 202101030362 (1430662-K)

Unaudited Condensed Consolidated Statements of Changes in Equity  
 For The First Quarter Ended 30 September 2024

	←————— Attributable to owners of the parent —————→			Total attributable to the owners of the parent RM'000	Total equity RM'000
	← Non-Distributable →	Distributable	Retained earnings RM'000		
	Share capital RM'000	Merger deficit RM'000	Retained earnings RM'000	Total attributable to the owners of the parent RM'000	Total equity RM'000
<b>Balance at 1 July 2024</b>	<b>77,550</b>	<b>(26,462)</b>	<b>63,163</b>	<b>114,251</b>	<b>114,251</b>
Total comprehensive income for the financial period	-	-	3,109	3,109	3,109
<b>Balance at 30 September 2024</b>	<b>77,550</b>	<b>(26,462)</b>	<b>66,272</b>	<b>117,360</b>	<b>117,360</b>
<b>Balance at 1 July 2023</b>	<b>77,550</b>	<b>(26,462)</b>	<b>55,754</b>	<b>106,842</b>	<b>106,842</b>
Total comprehensive income for the financial period	-	-	3,620	3,620	3,620
<b>Balance at 30 September 2023</b>	<b>77,550</b>	<b>(26,462)</b>	<b>59,374</b>	<b>110,462</b>	<b>110,462</b>

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 audited financial statements for the financial year ended 30 June 2024 as disclosed in the Company's Annual Report 2024 and the accompanying explanatory notes attached to this interim financial report.

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**DS Sigma Holdings Berhad**  
**Registration No. 202101030362 (1430662-K)**  
**Unaudited Condensed Consolidated Statement of Cash Flows**  
**For The First Quarter Ended 30 September 2024**

	<b>Cumulative Quarter</b>	
	<b>30.09.2024</b>	<b>30.09.2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Operating Activities</b>		
Profit before tax	4,090	4,721
<b>Adjustments for:-</b>		
Depreciation of property, plant and equipment	903	779
Distribution income from short term investment	(122)	(19)
Finance income	(511)	(413)
Finance cost	28	42
<b>Operating profit before working capital changes</b>	<b>4,388</b>	<b>5,110</b>
<b>Changes in working capital:-</b>		
Inventories	277	560
Receivables	1,595	(3,311)
Payables	(316)	1,356
<b>Cash generated from operations</b>	<b>5,944</b>	<b>3,715</b>
Interest received	511	413
Interest paid	(28)	(42)
Net tax paid	(805)	(150)
<b>Net cash generated from operating activities</b>	<b>5,622</b>	<b>3,936</b>
<b>Investing Activities</b>		
Purchase of property, plant and equipment	(4,371)	(1,110)
Distribution received from short term investment	122	19
Placement of fixed deposits with maturity of more than 3 months	(25,000)	(16,000)
<b>Net cash used in investing activities</b>	<b>(29,249)</b>	<b>(17,091)</b>
<b>Financing Activities</b>		
Payments of lease liabilities	(275)	(279)
Repayments of borrowings	(124)	(2,746)
<b>Net cash used in from financing activities</b>	<b>(399)</b>	<b>(3,025)</b>
<b>Cash and Cash Equivalents</b>		
Net changes	(24,026)	(16,180)
At the beginning of financial year	70,763	75,448
At the end of financial year	<b>46,737</b>	<b>59,268</b>
<b>Cash and cash equivalents comprises the following:-</b>		
Cash and bank balances	32,065	50,071
Deposits placed with licensed banks	30,000	21,000
Short term investments	14,672	9,197
	76,737	80,268
Less: Placement of fixed deposits with maturity of more than 3 months	(30,000)	(21,000)
	<b>46,737</b>	<b>59,268</b>

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 audited financial statements for the financial year ended 30 June 2024 as disclosed in the Company's Annual Report 2024 and the accompanying explanatory notes attached to this interim financial report.

**Notes to the Interim Financial Report for First Quarter Ended 30 September 2024**

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standards 134, Interim Financial Reporting**

**A1. Basis of preparation**

The interim financial statements of DS Sigma and its subsidiaries ("**Group**") are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards ("**MASB**") and Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 June 2024 as disclosed in the Annual Report 2024 and the accompanying notes attached to this interim financial report.

The accounting policies adopted in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2024 as disclosed in the Annual Report 2024. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

**A2. Significant accounting policies**

The new and amended standards that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these new and amended standards, if applicable, when they become effective:-

**MFRSs and Amendments to MFRS effective 1 January 2024:-**

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

Amendments to MFRS 101\* - Presentation of Financial Statements – Classification of Liabilities as Current or Non-Current

Amendments to MFRS 101 Presentation of Financial Statements – Non-Current Liabilities with Covenants

Amendments to MFRS 107\* and 7\* - Statement of Cash Flows and MFRS 7 Financial Instruments: Disclosures - Supplier Finance Arrangements

**Amendments to MFRS effective 1 January 2025:-**

Amendments to MFRS 121\* - The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability

**Amendments to MFRS effective 1 January 2026:-**

Amendments to MFRS 9 and 7 - Amendments to the Classification and Measurement of Financial Instruments

**MFRS effective 1 January 2027:-**

MFRS 18 - Presentation and Disclosure in Financial Statements

MFRS 19\* - Subsidiaries without Public Accountability: Disclosures

**Amendments to MFRS effective date deferred indefinitely:-**

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

*\* Not applicable to the Group's operations*

The initial application of the above standards and amendments are not expected to have any financial impact to the financial statements of the Group.

**Notes to the Interim Financial Report for First Quarter Ended 30 September 2024**

**A3. Auditors' report of preceding annual audited financial statements**

The audited financial statements of the Group for the financial year ended 30 June 2024 was not subject to any qualification.

**A4. Seasonal or cyclical factors**

The Group's operations are not significantly affected by seasonal or cyclical effects, albeit experiencing higher sales between July and October as our customers increase orders in conjunction with year-end and festive season sales. Generally, the Group's sales at the end of the year in the month of November and December would decrease.

**A5. Unusual items affecting assets, liabilities, equity, net income or cash flows**

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

**A6. Changes in estimates**

There were no material changes in the estimates that have a material effect to the Group during the current quarter and financial period under review.

**A7. Debts and equity securities**

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

**A8. Dividend**

On 22 August 2024, the Board declared an interim single tier dividend of 1 sen per ordinary share totalling RM4.80 million in respect of financial year ended 30 June 2024. The interim single tier dividend was paid on 30 October 2024 to the shareholders whose name appear in the Record of Depositors on 15 October 2024.

**A9. Segmental information**

The segmental information based on the business segments and geographical location are as follows:-

(a) Analysis of revenue by business segments

	Individual Quarter ended		Cumulative Quarter ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
Manufacture of corrugated paper packaging products	18,462	16,839	18,462	16,839
Supply of protective packaging products	5,434	5,201	5,434	5,201
<b>Total revenue</b>	<b>23,896</b>	<b>22,040</b>	<b>23,896</b>	<b>22,040</b>

(b) Analysis of revenue by geographical location

The Group's business is operated entirely within Malaysia and as such, no segmental information based on geographical location is presented.

**A10. Valuation of property, plant and equipment**

The Group has not carried out any valuation on its property, plant and equipment in the current quarter and financial period under review.

**A11. Material events subsequent to the end of the financial period**

There were no significant events subsequent to the end of the current quarter and financial period under review.

**Notes to the Interim Financial Report for First Quarter Ended 30 September 2024**

**A12. Changes in the composition of the Group**

There were no changes to the composition of the Group during the current quarter and financial period under review.

**A13. Contingent liabilities and contingent assets**

There were no contingent liabilities and contingent assets in the Group since the end of the last reporting period as at 30 September 2024.

**A14. Capital commitments**

	<b>As at 30.09.2024 RM'000</b>
Authorised and contracted for	<u>4,879</u>
Save as disclosed above, there were no other material capital commitments of the Group as at 30 September 2024.	

**A15. Related party transactions**

Save as disclosed below, there were no other significant related party transactions during the current quarter and financial period under review:-

	<b>Individual Quarter ended</b>		<b>Cumulative Quarter ended</b>	
	<b>30.09.2024</b>	<b>30.09.2023</b>	<b>30.09.2024</b>	<b>30.09.2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Related companies</b>				
Rental of premises	18	18	18	18
Provision of transport services	43	49	43	49
<b>Related parties</b>				
Rental of premises	<u>123</u>	<u>123</u>	<u>123</u>	<u>123</u>

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Notes to the Interim Financial Report for First Quarter Ended 30 September 2024

**B. Additional Information Required by Main Market Listing Requirements of Bursa Malaysia Securities Berhad**

**B1. Review of performance – Comparison with previous year’s corresponding quarter and financial period**

	Individual Quarter ended		Cumulative Quarter ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
Revenue	23,896	22,040	23,896	22,040
Gross profit	7,201	7,424	7,201	7,424
Profit before tax	4,090	4,721	4,090	4,721
Profit after tax	3,109	3,620	3,109	3,620

The Group recorded revenue of RM23.90 million for the current quarter and financial period ended 30 September 2024 which represented an increase of RM1.86 million or 8.42% as compared to the recorded revenue of RM22.04 million for the preceding year corresponding quarter and financial period ended 30 September 2023.

The Group’s revenue was principally derived from the manufacturing segment which contributed RM18.46 million or 77.26% of the total revenue for the financial period ended 30 September 2024. The Group’s revenue was mainly driven by the sales of corrugated cartons and paper pallets in the electrical and electronic product sector.

The Group recorded a profit before tax of RM4.09 million for the current quarter, representing a decrease of RM0.63 million or 13.37% compared to the corresponding quarter of the preceding year. This decrease is due to a reduction in gross profit and an increase in administrative expenses during the current quarter.

**B2. Review of performance – Comparison with immediate preceding quarter’s results**

	Individual Quarter ended		Changes	
	30.09.2024	30.06.2024	RM'000	%
	RM'000	RM'000		
Revenue	23,896	24,085	(189)	(0.78)
Profit before tax	4,090	3,495	595	17.02

The Group’s revenue for the current quarter has decreased by RM0.19 million or 0.78% to RM23.90 million as compared to the immediate preceding quarter mainly due to the lower demand of packaging products in the electrical and electronic product sector.

The Group recorded a profit before tax of RM4.09 million in the current quarter, an increase of RM0.60 million or 17.02% compared to the profit before tax of RM3.50 million in the preceding quarter ended 30 June 2024. This increase is mainly due to one-off transfer listing expenses of RM0.60 million incurred in the preceding quarter.

**B3. Prospects of the Group**

The Group anticipates continued challenges in the electronics and electrical ("E&E") and solar sectors due to ongoing geopolitical factors, particularly regulatory shifts that are reshaping demand in key markets. Additionally, potential inflationary pressures from the US economy could impact consumer and business spending, creating further headwinds in export-driven sectors. Domestically, the increase in minimum wage in 2025 presents an additional cost impact across our operations, especially in labour-intensive production areas. However, the Group remains committed to a proactive growth strategy. We continue to focus on diversifying our customer base and expanding our product offerings, particularly into high-potential segments such as industrial E&E, furniture and medical packaging. By enhancing operational efficiencies and focusing on growth sectors aligned with the country’s strategic roadmap, the Group is positioning itself to adapt to economic pressures and capitalise on opportunities as market conditions stabilise.

Moving forward, the Group remains focused on lean and inventory management, building operational resilience to withstand an anticipated challenging economic environment. The established packaging design and innovation center continues to drive eco-friendly projects, aligning with the Group’s commitment to ESG practices and sustainable growth. With plans underway to establish the UMW High Value Manufacturing Park in Serendah, the Group is positioning itself to meet anticipated demand in the E&E and solar sectors. These strategic expansions aim to enhance the Group’s capacity to swiftly adapt to evolving market needs and capitalise on future opportunities.

Based on the above, the Board of Directors ("Board") is optimistic about the Group’s future prospects and expects the Group’s expansion plans to contribute positively to its financial performance in the future.

Notes to the Interim Financial Report for First Quarter Ended 30 September 2024

**B4. Variance of actual profits from forecast profits**

The Group did not issue any profit forecast or profit guarantee in the current quarter and financial period under review.

**B5. Tax expense**

	Individual Quarter ended		Cumulative Quarter ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
Current tax expense	981	1,101	981	1,101
Effective tax rate (%)	23.99	23.32 <sup>1</sup>	23.99	23.32 <sup>1</sup>
Statutory tax rate (%)	24.00	24.00	24.00	24.00

*N/A - Not applicable*

<sup>1</sup> The Group's effective tax rate is lower than the statutory tax rate due to tax deductions for capital allowance on new machinery purchased.

**B6. Status of corporate proposals**

On 29 December 2023, the Company announced to undertake the proposed acquisition by Dai Suwon Packaging Sdn. Bhd., a wholly-owned subsidiary of the Company of a plot of vacant leasehold industrial land measuring approximately 4 acres, located within Precinct 5B, Northern Zone of the UMW High Value Manufacturing Park, for a cash consideration of RM12,196,800.00 ("**Acquisition**"). The completion of the Acquisition and handing over of vacant possession of the land is pending the completion of the infrastructure and earthworks by the developer.

On 3 October 2024, Public Investment Bank Berhad ("**PIVB**"), on behalf of the Board of Directors of DS Sigma ("**Board**"), announced that the Security Commission had, vide its letter dated 2 October 2024 (which was received on 3 October 2024), approved the entire issued share capital of DS Sigma from the ACE Market to the Main Market of Bursa Securities ("**Proposed Transfer**") under Section 214(1) of the Capital Markets and Services Act 2007 and under the Bumiputera equity requirement for public listed companies pursuant to the Proposed Transfer.

On 11 October 2024, PIVB, on behalf of the Board, announced that the application in relation to the Proposed Transfer has been submitted to Bursa Securities.

On 22 October 2024, PIVB, on behalf of the Board, announced that Bursa Securities had, vide its letter dated 22 October 2024, approved the transfer of DS Sigma's entire issued share capital from the ACE Market to the Main Market of Bursa Securities, under the "Industrial Products & Services" sector.

On 6 November 2024, PIVB, on behalf of the Board, announced that the listing of and quotation for the entire issued share capital of DS Sigma have been transferred from the ACE Market to the Main Market of Bursa Securities with effect from 9.00 a.m. on 6 November 2024, marking the completion of the Transfer.

Save for the above, there were no other corporate proposals announced by the Company but not completed as at the date of this interim financial report.

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Notes to the Interim Financial Report for First Quarter Ended 30 September 2024

**B7. Utilisation of proceeds**

The gross proceeds raised from the Initial Public Offering ("IPO") amounting to RM50.15 million is intended to be utilised in the following manner:-

<b>Purpose</b>	<b>Proposed utilisation RM'000</b>	<b>Actual utilised RM'000</b>	<b>Re-allocation RM'000</b>	<b>Unutilised amount RM'000</b>	<b>Estimated timeframe for utilisation upon listing<sup>^</sup></b>
(i) Expansion of operational facilities <sup>^</sup>	17,200	-	(16,000)	1,200	Within 30 months
(ii) Purchase of new machinery and equipment	16,000	(3,955)	-	12,045	Within 30 months
(iii) Establish packaging design and innovation centre	1,140	(1,140)	-	-	Within 24 months
(iv) Repayment of bank borrowings	6,000	(6,000)	-	-	Within 12 months
(v) Working capital	5,409	(5,409)	-	-	Within 12 months
(vi) Estimated listing expenses	4,400	(4,400)	-	-	Within 3 months
(vii) Acquisition of vacant industrial land <sup>^</sup>	-	(6,098)	10,000	3,902	Within 48 months
(viii) Construction of Serendah Factory <sup>^</sup>	-	-	6,000	6,000	Within 48 months
<b>Total</b>	<b>50,149</b>	<b>(27,002)</b>	<b>-</b>	<b>23,147</b>	

The utilisation of proceeds as disclosed above should be read in conjunction with the circular to shareholders in relation to the Proposed Variation dated 26 February 2024 and approved by shareholders of the Company at the extraordinary general meeting of the Company on 14 March 2024.

<sup>^</sup> The unutilised balance of RM16.00 million for the expansion of operational facilities has been re-allocated to the acquisition of vacant industrial land and construction of Serendah Factory.

**B8. Borrowings**

The Group's borrowings were as follows:-

	<b>As at 30.09.2024 RM'000</b>	<b>As at 30.06.2024 RM'000</b>
<b>Current liabilities</b>		
<u>Secured:</u>		
Term loans	429	424
<b>Non-current liabilities</b>		
<u>Secured:</u>		
Term loans	1,196	1,325
<b>Total borrowings</b>	<b>1,625</b>	<b>1,749</b>

All the above borrowings are denominated in Ringgit Malaysia.

**B9. Derivative financial instruments**

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

**B10. Fair value of financial liabilities**

There was no gain or loss arising from fair value changes of financial liabilities for the current quarter and financial period under review as the Group did not have any financial liabilities measured at fair value.

**B11. Material litigation**

As at the date of this report, the Group is not involved in any litigations or arbitrations either as a defendant or plaintiff and the Board is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

**Notes to the Interim Financial Report for First Quarter Ended 30 September 2024**

**B12. Dividend**

The Company did not pay any dividend for the financial period ended 30 September 2024.

**B13. Profit before tax**

Profit for the year was derived after taking into consideration of the following:-

	<b>Individual Quarter ended</b>		<b>Cumulative Quarter ended</b>	
	<b>30.09.2024</b>	<b>30.09.2023</b>	<b>30.09.2024</b>	<b>30.09.2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
After (crediting)/charging:-				
Interest income	(633)	(432)	(633)	(432)
Sales of waste paper	(31)	(17)	(31)	(17)
Finance costs	28	42	28	42
Depreciation of property, plant and equipment	903	779	903	779

Save as disclosed above, the other disclosure items as required under Note 16 of Appendix 9B of the Listing Requirements are not applicable.

**B14. Earnings per share ("EPS")**

The basic and diluted earnings per share for the current quarter and financial period is calculated as follows:-

	<b>Individual Quarter ended</b>		<b>Cumulative Quarter ended</b>	
	<b>30.09.2024</b>	<b>30.09.2023</b>	<b>30.09.2024</b>	<b>30.09.2023</b>
Profit attributable to owners of the Company (RM'000)	3,109	3,620	3,109	3,620
Weighted average number of ordinary shares in issue ('000)	480,000	456,268	480,000	456,268
Basic EPS <sup>^</sup> (sen)	0.65	0.79	0.65	0.79
Diluted EPS* (sen)	0.65	0.79	0.65	0.79

<sup>^</sup> Basic EPS is calculated based on the profits attributable to owners of the Company divided by the weighted average number of ordinary shares of 480,000,000 Shares as at 30 September 2024

\* The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have any dilutive instruments as at the end of the financial period.

**BY ORDER OF THE BOARD**  
**DS SIGMA HOLDINGS BERHAD**  
**25 November 2024**