

# **AUTOCOUNT DOTCOM BERHAD**

(Registration No. 202201006885 (1452582-U))  
(Incorporated in Malaysia under the Companies Act 2016)

## **Interim Financial Report**

**For The First Quarter Ended**

**31 March 2024**

**AUTOCOUNT DOTCOM BERHAD**  
(Registration No. 202201006885 (1452582-U))  
(Incorporated in Malaysia under the Companies Act 2016)

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1<sup>ST</sup>) QUARTER ENDED 31 MARCH 2024**

**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME<sup>(1)</sup>**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited 31.03.2024	Unaudited 31.03.2023	Unaudited 31.03.2024	Unaudited 31.03.2023
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	13,668	10,416	13,668	10,416
Cost of sales		(4,556)	(2,127)	(4,556)	(2,127)
<b>Gross profit</b>		<b>9,112</b>	<b>8,289</b>	<b>9,112</b>	<b>8,289</b>
Other income		160	228	160	228
Administrative expenses		(1,680)	(1,725)	(1,680)	(1,725)
Sales & distribution expenses		(2,291)	(1,983)	(2,291)	(1,983)
Other operating expenses		(287)	(148)	(287)	(148)
<b>Operating profit</b>		<b>5,014</b>	<b>4,661</b>	<b>5,014</b>	<b>4,661</b>
Finance income		362	116	362	116
Finance costs		(1)	(51)	(1)	(51)
<b>Profit before tax</b>	B12	<b>5,375</b>	<b>4,726</b>	<b>5,375</b>	<b>4,726</b>
Income tax expense	B5	(1,307)	(1,062)	(1,307)	(1,062)
<b>Profit after tax for the financial period</b>		<b>4,068</b>	<b>3,664</b>	<b>4,068</b>	<b>3,664</b>
<b>Other comprehensive income, net of tax:</b>					
Items that may be reclassified subsequently to profit or loss					
Foreign currency translation		6	31	6	31
<b>Total comprehensive income for the financial period</b>		<b>4,074</b>	<b>3,695</b>	<b>4,074</b>	<b>3,695</b>
<b>Profit after taxation attributable to:</b>					
Owners of the Company		<b>4,068</b>	<b>3,664</b>	<b>4,068</b>	<b>3,664</b>
<b>Total comprehensive income attributable to:</b>					
Owners of the Company		<b>4,074</b>	<b>3,695</b>	<b>4,074</b>	<b>3,695</b>
Basic and Diluted earnings per share (sen)	B11	0.74	0.80	0.74	0.80

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1<sup>ST</sup>) QUARTER ENDED 31 MARCH 2024**

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UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER  
COMPREHENSIVE INCOME<sup>(1)</sup> (CONT'D)

**Note:**

- (1) The basis of preparation of the Unaudited Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the audited financial statements of Autocount Dotcom Berhad and its subsidiaries (“**Group**”) for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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**AUTOCOUNT DOTCOM BERHAD**  
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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1<sup>ST</sup>) QUARTER ENDED 31 MARCH 2024**

**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup>**

	<b>Unaudited as at 31.03.2024 RM'000</b>	<b>Audited as at 31.12.2023 RM'000</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	14,724	14,939
Intangible assets	1,857	1,673
Right-of-use asset	85	103
Deferred tax assets	1,224	1,613
	<b>17,890</b>	<b>18,328</b>
<b>Current Assets</b>		
Trade and other receivables	2,816	4,487
Contract cost	541	403
Short-term investments	18,012	16,476
Cash and bank balances and short-term deposits	29,978	31,409
	<b>51,347</b>	<b>52,775</b>
<b>TOTAL ASSETS</b>	<b>69,237</b>	<b>71,103</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	38,154	38,154
Translation reserves	142	136
Merger reserves	(7,506)	(7,506)
Retained earnings	27,098	23,030
	<b>57,888</b>	<b>53,814</b>
<b>Non-current Liabilities</b>		
Lease liabilities	13	31
Deferred tax liabilities	119	71
	<b>132</b>	<b>102</b>
<b>Current Liabilities</b>		
Lease liabilities	74	73
Current tax liabilities	1,279	995
Other payables	3,703	7,390
Contract liabilities	6,161	8,729
	<b>11,217</b>	<b>17,187</b>
<b>TOTAL LIABILITIES</b>	<b>11,349</b>	<b>17,289</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>69,237</b>	<b>71,103</b>
Number of issued shares ('000)	550,500	550,500
Net assets per share attributable to owners of the company (RM)	0.11	0.10

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1<sup>ST</sup>) QUARTER ENDED 31 MARCH 2024**

**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup> (CONT'D)**

**Note:**

- (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 audited financial statements of the Group for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1<sup>ST</sup>) QUARTER ENDED 31 MARCH 2024**

**UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY<sup>(1)</sup>**

	Attributable to owners of the Company				Total equity RM'000
	Share capital RM'000	Translation reserves RM'000	Non-Distributable Merger reserves RM'000	Distributable Retained earnings RM'000	
<b>Balance as at 1 January 2024 (Audited)</b>	38,154	136	(7,506)	23,030	53,814
Profit for the financial period representing total comprehensive income for the financial period (Unaudited)	-	6	-	4,068	4,074
<b>Balance as at 31 March 2024 (Unaudited)</b>	<b>38,154</b>	<b>142</b>	<b>(7,506)</b>	<b>27,098</b>	<b>57,888</b>
<b>Balance as at 1 January 2023 (Audited)</b>	8,008	105	(7,506)	21,056	21,663
Profit for the financial period representing total comprehensive income for the financial period (Unaudited)	-	31	-	3,664	3,695
<b>Balance as at 31 March 2023 (Unaudited)</b>	<b>8,008</b>	<b>136</b>	<b>(7,506)</b>	<b>24,720</b>	<b>25,358</b>

**Note:**

- (1) The basis of preparation of the Unaudited Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1<sup>ST</sup>) QUARTER ENDED 31 MARCH 2024**

**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup>**

	<b>CURRENT PERIOD TO-DATE 31.03.2024 Unaudited RM'000</b>	<b>PRECEDING PERIOD TO-DATE 31.03.2023 Unaudited RM'000</b>
<b>Cash flows from operating activities</b>		
Profit before tax	5,375	4,726
Adjustments for:		
Depreciation of property, plant and equipment	257	153
Depreciation of right of use assets	18	-
Amortisation of intangible assets	47	38
Finance costs	1	51
Finance income	(362)	(116)
Net unrealised foreign exchange gain	(42)	(217)
<b>Operating profit before changes in working capital</b>	<b>5,294</b>	<b>4,635</b>
Changes in working capital:		
Trade and other receivables	1,672	(2,661)
Contract assets	-	136
Contract cost	(138)	-
Other payables	(3,687)	(1,470)
Contract liabilities	(2,568)	506
Net cash generated from operations	<b>573</b>	<b>1,146</b>
Income tax paid	(587)	(958)
<b>Net cash (used in)/from operating activities</b>	<b>(14)</b>	<b>188</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(42)	(362)
Development of intangible assets	(231)	(45)
Purchase of short-term investments	(1,536)	-
Interests received	362	116
<b>Net cash used in investing activities</b>	<b>(1,447)</b>	<b>(291)</b>
<b>Cash flows used in financing activities</b>		
Repayment of term loans	-	(1,117)
Repayment of lease liabilities	(18)	-
Interest paid	(1)	(51)
<b>Net cash used in financing activities</b>	<b>(19)</b>	<b>(1,168)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(1,480)</b>	<b>(1,271)</b>
<b>Cash and cash equivalents at the beginning of the financial period</b>	<b>11,409</b>	<b>22,609</b>
Effects of exchange rate changes on cash and cash equivalents	49	248
<b>Cash and cash equivalents at the end of the financial period</b>	<b>9,978</b>	<b>21,586</b>

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST (1<sup>ST</sup>) QUARTER ENDED 31 MARCH 2024**

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**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup> (CONT'D)**

	<b>CURRENT PERIOD TO-DATE 31.03.2024 Unaudited RM'000</b>	<b>PRECEDING PERIOD TO-DATE 31.03.2023 Unaudited RM'000</b>
<b>Analysis of cash and cash equivalents:</b>		
Cash and bank balances	7,354	7,321
Short-term deposits	22,624	14,265
	29,978	21,586
Less: Short-term deposits with maturities of more than 3 months	(20,000)	-
<b>Cash and cash equivalents</b>	<b>9,978</b>	<b>21,586</b>

**Note:**

- (1) The basis of preparation of the Unaudited Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the audited financial statements the Group for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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**A. NOTES TO THE INTERIM FINANCIAL REPORT**

**A1. Basis of Preparation**

The interim financial report of Autocount Dotcom Berhad (“**ADB**” or “**Company**”) and its subsidiaries 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 Board (“**MASB**”) and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

This interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

**A2. Significant Accounting Policies**

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited consolidated financial statements for the financial year ended 31 December 2023, except for the following amendments/improvements to MFRSs which are relevant and mandatory for the current financial period:

Amendments/Improvements to MFRSs

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

The adoption of the above amendments/improvements to MFRSs did not have any significant effect on the financial statements of the Group and did not result in significant changes to the Group’s existing accounting policies.

**A3. Auditors’ Report on Preceding Annual Financial Statements**

There was no qualification on the audited consolidated financial statements of the Group for the financial year ended 31 December 2023.

**A4. Seasonal or Cyclical Factors**

The Group’s performance has not been materially affected by any seasonal or cyclical factors during the current quarter and financial period under review.

**A5. Material Unusual Items**

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

**A6. Material Changes in Estimates**

There were no material changes in estimates for the current quarter and financial period under review.

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**A. NOTES TO THE INTERIM FINANCIAL REPORT**

**A7. Debt and Equity Securities**

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellation, share held as treasury shares and resale of treasury shares during the current quarter and financial period under review.

**A8. Dividend Paid**

There were no dividends paid during the current quarter.

**A9. Segmental Reporting**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>3 MONTHS ENDED</b>		<b>3 MONTHS ENDED</b>	
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
	<b>31.03.2024</b>	<b>31.03.2023</b>	<b>31.03.2024</b>	<b>31.03.2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b><u>Revenue Segments</u></b>				
Distribution of financial management software	12,035	9,240	12,035	9,240
Technical support & maintenance	1,263	894	1,263	894
Others	370	282	370	282
<b>Total Revenue</b>	<b>13,668</b>	<b>10,416</b>	<b>13,668</b>	<b>10,416</b>
<b>Segment profit</b>	<b>9,112</b>	<b>8,289</b>	<b>9,112</b>	<b>8,289</b>
Other income	160	228	160	228
Unallocated expenses	(3,896)	(3,856)	(3,896)	(3,856)
Finance income	362	116	362	116
Finance costs	(1)	(51)	(1)	(51)
Income tax expenses	(1,307)	(1,062)	(1,307)	(1,062)
<b>Profit after tax for the period</b>	<b>4,068</b>	<b>3,664</b>	<b>4,068</b>	<b>3,664</b>
<b>Result:</b>				
<i>Included in the measure of segments profit are:</i>				
Depreciation of property, plant and equipment	257	153	257	153
Amortisation of intangible asset	47	38	47	38
Employee benefits expenses	3,869	3,403	3,869	3,403
Expenses relating short-term lease	37	18	37	18

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**A. NOTES TO THE INTERIM FINANCIAL REPORT**

**A9. Segmental Reporting (Con't)**

INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
3 MONTHS ENDED		3 MONTHS ENDED	
Unaudited	Unaudited	Unaudited	Unaudited
31.03.2024	31.03.2023	31.03.2024	31.03.2023
RM'000	RM'000	RM'000	RM'000

**Geographical information**

Revenue based on geographical location of customers are as follows:

Malaysia	11,851	7,391	11,851	7,391
Singapore	1,624	3,012	1,624	3,012
Others	193	13	193	13
	<b>13,668</b>	<b>10,416</b>	<b>13,668</b>	<b>10,416</b>

**A10. Material Events Subsequent to the End of the Current Quarter**

There were no material events subsequent to the end of the current financial quarter to the date of this announcement, which will materially affect the earnings or income of the Group.

**A11. Changes in Composition of the Group**

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

**A12. Contingent Assets and Contingent Liabilities**

There were no material contingent assets or contingent liabilities as at the date of this interim financial report.

**A13. Material Capital Commitments**

There is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effect on the Group's financial position as at the date of this interim financial report.

**A14. Significant Related Party Transactions**

There were no significant related party transactions during the current quarter.

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**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS**

**B1. Review of Group Performance**

**Current and Cumulative Quarter ended 31 March 2024 (“Q1 FY2024”)**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 31.03.2024 RM'000	Unaudited 31.03.2023 RM'000	Unaudited 31.03.2024 RM'000	Unaudited 31.03.2023 RM'000
Revenue	13,668	10,416	13,668	10,416
Profit before tax (“PBT”)	5,375	4,726	5,375	4,726

The Group’s revenue increased by approximately RM3.25 million or 31.22% from RM10.42 million in the corresponding quarter of the preceding year to RM13.67 million in the current quarter under review. This was mainly due to the increase in demand of financial management software in current quarter. The Group’s revenue was mainly derived from the distribution of financial management software, which contributed 88.05% to the total revenue, followed by the technical, support & maintenance (9.24%) and others segment (2.71%). The Malaysia market was the Group’s primary revenue contributor, which recorded RM11.85 million or 86.71% of the total revenue for Q1 FY2024, while Singapore remained as the major revenue contributor from the oversea markets, which recorded revenue of RM1.62 million or 11.88% of the total revenue.

The Group’s cost of sales in Q1 FY2024 comprises mainly of payroll related costs and outsourced fee paid to dealers to provide our customers implementation, support maintenance and/or training services in relation to software sold under MSME Digitalisation Grant.

The Group’s PBT increased by approximately RM0.65 million or 13.73% to RM5.38 million with a PBT margin of 39.33%.

**B2. Comparison with the Immediate Preceding Quarter Result**

	Current Quarter ended	Preceding Quarter ended	Variance	
	31.03.2024 RM'000	31.12.2023 RM'000	RM'000	%
Revenue	13,668	12,505	1,163	9.30%
PBT	5,375	5,098	277	5.43%

The Group’s revenue increased by RM1.16 million or 9.30% from RM12.51 million in the immediate preceding quarter to RM13.67 million in the current quarter. The increase was mainly due to increase in revenue from distribution of financial management software in the current quarter.

The Group’s PBT increased by RM0.28 million or 5.43% from RM5.10 million in the immediate preceding quarter to RM5.38 million in the current quarter. This was due to higher revenue as aforementioned.

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**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS**

**B3. Prospects**

The financial management software industry is poised to sustain its growth momentum, driven by several factors. Firstly, the increasing number of businesses underscores the rising demand for streamlined financial management processes. Businesses continually seek automation to enhance efficiency in response to the accelerating pace of digitalisation efforts and technological advancements. This drive towards automation is essential for businesses to remain agile in dynamic environments.

Additionally, the industry is expected to benefit from the governmental initiatives for digital transformation across Malaysia, Singapore, the Philippines, Indonesia, Thailand and Vietnam.

We are confident in our strategic positioning to capitalise on the anticipated growth trajectory in the financial management software industry and initiatives by governments. These opportunities, coupled with our Group's regional expansion plans funded by the utilisation of initial public offering ("IPO") proceeds, are expected to positively impact our Group's financial performance for the financial year ending 31 December 2024.

Looking ahead, our commitment to driving innovation and expanding our solutions remains unwavering. We have outlined strategic initiatives aimed at bolstering our business for the long term. In Budget 2024, the government announced RM100.00 million in digitalisation grants, benefiting over 20,000 small and medium enterprises (SMEs) and micro-entrepreneurs through Malaysia Digital Economy Corporation (MDEC). These grants support the adoption of digital technologies like e-Point of Sales systems, Customer Relation Management systems, digital marketing, e-commerce, and remote working solutions.

Additionally, we are prioritising the implementation of e-invoicing by 1 August 2024. To ensure seamless integration, we will meticulously identify and allocate resources for a smooth transition, enhancing reporting, streamlining processes, and ensuring tax compliance. With these efforts, we anticipate increased demands for our software in the coming years.

**B4. Profit Forecast or Profit Guarantee**

The Group did not issue any profit forecast or profit guarantee in any public documents.

**B5. Tax Expense**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Unaudited 31.03.2024 RM'000</b>	<b>Unaudited 31.03.2023 RM'000</b>	<b>Unaudited 31.03.2024 RM'000</b>	<b>Unaudited 31.03.2023 RM'000</b>
<b>In respect of current period:</b>				
Income tax	870	1,306	870	1,306
Deferred tax	437	(244)	437	(244)
<b>Total tax expense</b>	<b>1,307</b>	<b>1,062</b>	<b>1,307</b>	<b>1,062</b>
Effective tax rate (%)	24.32	22.47	24.32	22.47
Statutory tax rate (%)	24.00	24.00	24.00	24.00

The Group's effective tax rate was at 24.32% for the current financial period. The effective tax rate for the current financial period was slightly higher than the statutory tax rate of 24.00% which was mainly due to certain non-deductible expenses incurred during the current financial period.

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**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS**

**B6. Status of Corporate Proposals**

On 25 April 2024, the Company had announced the establishment of an employees' shares scheme ("**Scheme**") of up to 10% of the total number of issued ordinary shares of the Company (excluding treasury shares, if any) at any point in time during the tenure of the Scheme, for the eligible Directors and employees of the Group (excluding dormant subsidiaries) ("**Proposed ESS**").

Bursa Securities had on 21 May 2024 resolved to approve the listing and quotation of such number of additional new ordinary shares of the Company, representing up to 10% of the total number of issued shares of the Company (excluding treasury shares, if any), to be issued pursuant to the Proposed ESS. The extraordinary general meeting for the Proposed ESS will be convened on 25 June 2024.

**B7. Utilisation of Proceeds from the IPO**

The status of the utilisation of gross proceeds raised from the IPO amounting to RM30.88 million is as follows:

<b>Detail of the use of proceeds</b>	<b>Proposed Utilisation RM'000</b>	<b>Actual Utilisation RM'000</b>	<b>Balance to be utilised RM'000</b>	<b>Estimated timeframe for the use of proceeds upon the listing<sup>(1)</sup></b>
Regional expansion to capture growth opportunities	17,352	787	16,565	Within 36 months
Strengthening our research and development to expand our existing products' features	5,208	405	4,803	Within 24 months
Working capital	4,423	494	3,929	Within 24 months
Estimated listing expenses	3,900	3,900	-	Within 1 month
<b>Total</b>	<b>30,883</b>	<b>5,586</b>	<b>25,297</b>	

**Note:**

(1) From the date of listing of the Company on the ACE Market of Bursa Securities on 9 May 2023.

**B8. Borrowings**

The Group does not have any borrowings as at the date of this interim financial report.

**B9. Material Litigation**

As at the date of this report, the Group is not engaged in any material litigation.

**B10. Proposed Dividends**

No dividend has been proposed or declared by the Board of Directors of the Company during the current quarter.

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**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS**

**B11. Basic and Diluted Earnings per Share**

The basic and diluted earnings per share (“EPS”) for the current quarter and cumulative quarter is computed as follows:

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Unaudited 31.03.2024</b>	<b>Unaudited 31.03.2023</b>	<b>Unaudited 31.03.2024</b>	<b>Unaudited 31.03.2023</b>
Profit attributable to owners of the Company (RM'000)	4,068	3,664	4,068	3,664
Number of ordinary shares (unit) ('000)	550,500	456,915 <sup>(1)</sup>	550,500	456,915 <sup>(1)</sup>
Basic and Diluted EPS (sen) <sup>(2)</sup>	0.74	0.80	0.74	0.80

**Notes:**

- (1) Number of ordinary shares before the IPO of the Company
- (2) Diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options at the end of the reporting period.

**B12. Profit Before Tax**

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

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Unaudited 31.03.2024 RM'000</b>	<b>Unaudited 31.03.2023 RM'000</b>	<b>Unaudited 31.03.2024 RM'000</b>	<b>Unaudited 31.03.2023 RM'000</b>
Finance income	(362)	(116)	(116)	(116)
Finance costs	1	51	51	51
Depreciation of property, plant and equipment	257	153	153	153
Depreciation of right-of-use asset	18	-	18	-
Amortisation of intangible assets	47	38	47	38
Net realised loss on foreign exchange	18	88	18	88
Net unrealised gain on foreign exchange	(42)	(217)	(42)	(217)

**Note:**

Save as disclosed above, the other disclosure items pursuant to Paragraph 16 of Appendix 9B of the Listing Requirements are not applicable.

**AUTOCOUNT DOTCOM BERHAD**  
(Registration No. 202201006885 (1452582-U))  
(Incorporated in Malaysia under the Companies Act 2016)

**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS**

**B13. APPROVAL OF INTERIM FINANCIAL REPORT**

The interim financial report as set out above was approved by the Board of Directors in accordance with a resolution dated 29 May 2024.