

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2024⁽¹⁾

	Individual Quarter		Cumulative Quarter	
	30.6.2024 RM'000	30.6.2023 RM'000	30.6.2024 RM'000	30.6.2023 RM'000
Revenue	5,877	6,196	13,737	16,026
Cost of sales	(3,198)	(3,488)	(7,101)	(8,699)
Gross profit	2,679	2,708	6,636	7,327
Other income	110	159	310	215
Administrative expenses	(1,539)	(2,131)	(2,975)	(2,893)
Selling and distribution expenses	(92)	(107)	(245)	(139)
Operating profit	1,158	629	3,726	4,510
Finance income	177	66	359	90
Finance cost	(10)	(45)	(37)	(90)
Profit before tax	1,325	650	4,048	4,510
Taxation	(442)	(519)	(1,410)	(1,362)
Net profit, representing total comprehensive income for the financial period	883	131	2,638	3,148
Profit / Total comprehensive income attributable to :				
Owner of the Company	801	131	2,556	3,148
Non-controlling interests	82	-	82	-
	<u>883</u>	<u>131</u>	<u>2,638</u>	<u>3,148</u>
Basic/diluted earnings per ordinary share⁽²⁾ (sen)	0.17	0.02	0.50	0.59

Notes:

1. The basis of the 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 financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.
2. Basic and diluted earnings per share ("**EPS**") is calculated based on the Company's enlarged share capital of 532,535,630 shares pursuant to the completion of the Initial Public Offering ("**IPO**") of the Company. Diluted EPS is equivalent to the basic EPS as there were no potential dilutive securities in issue during the financial quarter under review.

EDELTEQ HOLDINGS BERHAD

Registration No. 201901033362 (1342692-X)

(Incorporated in Malaysia)


**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024⁽¹⁾**

	Unaudited As at 30.6.2024 RM'000	Audited As at 31.12.2023 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	18,191	15,152
Investment property	3,106	3,206
Right-of-use assets	67	125
Development costs	901	567
	22,265	19,050
Current assets		
Inventories	2,284	2,637
Trade receivables	6,213	4,155
Other receivables, deposits and prepayments	2,106	1,170
Current tax recoverable	-	386
Other investments	18,540	21,905
Cash and bank balances	4,387	6,995
	33,530	37,248
TOTAL ASSETS	55,795	56,298
EQUITY AND LIABILITIES		
Share capital	38,056	38,056
Merger reserve	(12,672)	(12,672)
Reserve	23,193	20,637
Equity attributable to owners of the Company	48,577	46,021
Non-controlling interests	82	-
TOTAL EQUITY	48,659	46,021
Non-current liabilities		
Lease liabilities	-	11
Borrowings	724	3,236
Deferred tax liabilities	272	58
	996	3,305
Current liabilities		
Trade payables	1,742	1,359
Other payables and accruals	3,193	2,588
Contract liabilities	821	2,092
Refund liabilities	98	98
Lease liabilities	87	131
Borrowings	110	471
Current tax payable	89	233
	6,140	6,972
TOTAL LIABILITIES	7,136	10,277
TOTAL EQUITY AND LIABILITIES	55,795	56,298
Net assets per share ⁽²⁾ (RM)	0.09	0.09

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE SECOND QUARTER ENDED 30 JUNE 2024⁽¹⁾ (CONT'D)**

Notes:

1. The basis of preparation of the Unaudited Condensed 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 financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.
2. Calculated based on net assets attributable to owners of the Company divided by the Company's enlarged share capital of 532,535,630 shares pursuant to the completion of the IPO of the Company.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND QUARTER ENDED 30 JUNE 2024⁽¹⁾**

	----- Non-distributable -----			Distributable		Non-Controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Invested Equity RM'000	Merger Reserve RM'000	Retained Profits RM'000	Total RM'000		
Balance as at 1 January 2023	1,020	1,447	-	16,601	19,068	-	19,068
Total comprehensive income for the financial year	-	-	-	4,036	4,036	-	4,036
<i>Transaction with owners of the Company:</i>							
<i>Adjustment on the acquisition of subsidiaries</i>							
	-	(1,447)	1,447	-	-	-	-
Issuance of shares pursuant to :							
- acquisition of subsidiaries	14,119	-	(14,119)	-	-	-	-
- IPO	24,000	-	-	-	24,000	-	24,000
Shares issuance expenses	(1,083)	-	-	-	(1,083)	-	(1,083)
Total transactions with owners	37,036	(1,447)	(12,672)	-	22,917	-	22,917
Balance as at 31 December 2023/ 1 January 2024	38,056	-	(12,672)	20,637	46,021	-	46,021
Net profit, representing total comprehensive income for the financial period	-	-	-	2,556	2,556	82	2,638
Balance as at 30 June 2024	38,056	-	(12,672)	23,193	48,577	82	48,659

Note:

- The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and 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.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 JUNE 2024⁽¹⁾**

	Current Year-to-date 30.6.2024 RM'000	Preceding Corresponding Year-to-date 30.06.2023 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,048	4,510
Adjustments for:		
Accretion of interest on lease liabilities	3	6
Depreciation of:		
- property, plant and equipment	286	128
- investment property	20	20
- right-of-use assets	57	57
Dividend income from other investment	(290)	-
Gain on disposal of subsidiaries	(42)	-
Interest expenses	34	84
Interest income	(69)	(90)
Unrealised gain on forex exchange	(129)	-
Operating profit before working capital changes	3,918	4,715
Changes in:		
Inventories	353	2,123
Receivables	(2,993)	(705)
Payables	988	1,098
Development cost	(334)	(324)
Contract liabilities	(1,270)	(529)
Net cash generated from operations	662	6,378
Income tax paid	(902)	(377)
Interest paid	(34)	(84)
Net cash (used in)/from operating activities	(274)	5,917
CASH FLOWS FROM INVESTING ACTIVITIES		
Addition of other investments	3,365	-
Interest received	359	90
Purchase of property, plant and equipment	(3,247)	(2,481)
Net cash used in investing activities	477	(2,391)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from issuance of ordinary shares, net	-	22,917
Repayment of hire purchase	(116)	(44)
Repayment of term loans	(2,764)	(115)
Repayment of lease liabilities	(60)	(60)
Net cash (used in)/from financing activities	(2,940)	22,698
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(2,737)	26,224
Effect in unrealised gain on forex exchange	129	-
CASH AND CASH EQUIVALENTS AT BEGINNING	6,995	6,238
CASH AND CASH EQUIVALENTS AT END	4,387	32,462

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 JUNE 2024⁽¹⁾ (CONT'D)**

Note:

1. The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and 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.

**NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**

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

A1. BASIS OF PREPARATION

The interim financial report of Edeltec and its subsidiaries (collectively, the “Group”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 and Appendix 9B of the 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 condensed interim financial report.

A2. CHANGES IN ACCOUNTING POLICIES

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Group's audited financial statements for the financial year ended 31 December 2023 as disclosed in the Annual Report except for the adoption of the following amendments/improvements to MFRSs, which are issued by the MASB but are not yet effective for the Group:

Title	Effective Date
Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability	1 January 2025
Amendments to MFRS 9 and MFRS 7, The Classification and Measurement of Financial Instruments	1 January 2026
MFRS 18, Presentation and Disclosure in Financial Statements Amendments to MFRS 19, Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

The initial application of the above standards is not expected to have any material impacts to the condensed consolidated financial statements of the Group upon adoption.

A3. AUDITORS' REPORT

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

A4. SEASONAL OR CYCLICAL FACTORS

The business operations of the Group were not affected by any seasonal or cyclical trend during the current financial quarter under review.

**NOTES TO THE INTERIM FINANCIAL REPORT
 FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**

A5. MATERIAL UNUSUAL ITEMS

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

A6. MATERIAL CHANGES IN ESTIMATES

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

A7. DEBT AND EQUITY SECURITIES

There was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial quarter under review.

A8. DIVIDEND PAID

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

A9. SEGMENTAL INFORMATION

The Group's revenue is segmented as follows:

	Individual Quarter		Cumulative Quarter	
	30.6.2024 RM'000	30.6.2023 RM'000	30.6.2024 RM'000	30.6.2023 RM'000
<u>Business activities</u>				
Design and assembly of integrated circuit ("IC") burn-in boards and supply of printed circuit boards ("PCBs") ("B&P")	2,349	1,729	4,195	3,897
Supply and refurbishment of IC assembly and test consumables ("C&T")	1,776	2,263	3,361	3,730
Design, development and assembly of automated test equipment and factory automation ("ATE")	1,176	2,114	5,510	8,270
Trading of operating supplies, spare parts and tools for IC assembly and testing ("TRD")	576	90	671	129
Total	5,877	6,196	13,737	16,026
<u>Geographical markets</u>				
Malaysia	5,038	3,585	8,534	8,520
Overseas:				
- Singapore	839	967	5,197	4,207
- United States	-	1,638	-	3,278
- Thailand	-	6	6	21
Total	5,877	6,196	13,737	16,026

**NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**

A10. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

There were no other material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

A11. CHANGES IN THE COMPOSITION OF THE GROUP

Save as disclosed below, there were no other changes in the composition of the Group during the current financial quarter under review.

Edeltec had on 21 March 2024 entered into a Share Purchase Agreement (“SPA”) with Hana Microelectronics Public Company Limited (“HANA” or the “Purchaser”) for the sale of 30% of the issued share capital, comprising 60,000 ordinary shares (“Sale Shares”) in Edeltec Ventures Sdn Bhd (“EVSB”), a wholly-owned subsidiary of the Company to HANA for a cash consideration of RM132,546.30 (approximately USD28,501.52) (“Sale Consideration”) (“Divestment”). The Divestment was completed on 21 May 2024.

A12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

A13. MATERIAL CAPITAL COMMITMENT

	Unaudited 30.6.2024 RM'000	Audited 31.12.2023 RM'000
<u>Authorised and contracted for:</u>		
Factory	1,184	3,598

Save as disclosed above, there are no any other material capital commitments as at the date of this interim financial report.

A14. SIGNIFICANT RELATED PARTY TRANSACTIONS

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

A15. DERIVATIVE FINANCIAL INSTRUMENTS

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

A16. FAIR VALUE OF FINANCIAL LIABILITIES

There were no gains or losses arising from fair value changes in the Group's financial liabilities for the current financial quarter under review.

**NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. REVIEW OF PERFORMANCE

	Individual Quarter		Cumulative Quarter	
	30.6.2024	30.6.2023	30.6.2024	30.6.2023
	RM'000	RM'000	RM'000	RM,000
Revenue	5,877	6,196	13,737	16,026
Profit before tax ("PBT")	1,325	650	4,048	4,510

The Group's revenue recorded a 5.16% reduction to RM5.88 million in the current financial quarter as compared to RM6.20 million in the preceding year's corresponding quarter. The decrease in revenue was mainly due to lower number of deliveries of ATE. The C&T segment as well as the B&P segment are the two major revenue contributors to the Group, which contributed more than 70.19% to the Group's revenue for the current financial quarter under review.

The Group's PBT increased by 104.62% from RM0.65 million in the preceding year's corresponding quarter to RM1.33 million in the current quarter under review after deducting expenses which are mainly attributable to cost savings for administration.

B2. COMPARISON WITH IMMEDIATE PRECEDING QUARTER

	Current Quarter	Immediate Preceding Quarter
	30.6.2024	31.3.2024
	RM'000	RM,000
Revenue	5,877	7,860
PBT	1,325	2,723

The Group revenue decreased by RM1.98 million or 25.19% to RM5.88 million as compared to RM7.86 million for the immediate preceding quarter. This was mainly due to the lower number of deliveries of ATE during the current quarter under review.

The Group's PBT decreased by approximately RM1.39 million or 51.10% from RM2.72 million in the preceding quarter to RM1.33 million in the current quarter under review. The decrease in Group's PBT is mainly due to lower revenue recorded while continue to incur consistent fixed costs as compared to the immediate preceding quarter.

**NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**

B3. PROSPECTS OF THE GROUP

The highly anticipated global semiconductor industry recovery is making progress but rather gradually and slower than expected. Selective segments like generative artificial intelligence and memory are leading the ramp up in production but other segments like mobile appliances and networking are giving mixed signals in regard to the forecast in the second half of FY2024.

As the industry is still in the process of adjusting from excess inventory, most customers are prudent in capital expenditure. We are cautiously optimistic that our Semiconductor Consumables & Materials segment (“C&T”, “B&P” and “TRD”) is able to experience sustained growth for year 2024 underpinned by cost savings and localization initiatives by major multinational corporations to lower their IC assembly and test operation costs.

For the Semiconductor Equipment & Automation segment (“ATE”), we aim to continue growing our wafer level auto optical inspection capability and product offering. We are convinced that by offering a wider range of wafer-related auto optical inspection machines, it will enhance our ability to gain potential new customers while also benefiting from our existing customer base.

Looking ahead, the Group is cognizant of the future opportunities and challenges in the semiconductor industry. We are firmly committed to our long-term strategies, focusing on diversification through the introduction of highly sophisticated products, enhancing operational efficiency, and expanding market presence including diversification of core products, and developing a comprehensive medium and long-term growth plan in tandem with the changing of the semiconductor landscape in the regions.

Moving forward, the Group will continue to focus on growing its market share and working toward achieving its management agenda and financial targets for year 2024, barring any unforeseen circumstances.

B4. PROFIT FORECAST

The Group did not issue any profit estimate, forecast, projection or internal targets in any public document.

B5. TAXATION

	Individual Quarter		Cumulative Quarter	
	30.6.2024 RM'000	30.6.2023 RM'000	30.6.2024 RM'000	30.6.2023 RM'000
Current taxation	392	511	1,204	1,346
Deferred taxation	50	8	206	16
Total	442	519	1,410	1,362
Effective tax rate (%)	33.37	79.85	34.83	30.20

The effective tax rate of the Group for the cumulative quarter is higher than the statutory income tax rate due to recognition of deferred tax, provisions of tax liability and non-deductible expenses during the current quarter under review.

**NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**

B5. TAXATION (CONT'D)

As a result of the pre-IPO restructuring exercise, ETSB, one of the subsidiaries lost its pioneer status due to the non-fulfilment of a condition imposed by MIDA. The Company has submitted the appeal to MIDA, pending the issuance of the new Pioneer Status Certificate as of the drafting date of this report.

B6. STATUS OF CORPORATE PROPOSALS

There were no other corporate proposals announced by the Company but not completed as at the date of this interim financial report.

B7. UTILISATION OF PROCEEDS FROM THE IPO

The gross proceeds from the IPO amounting to RM24.00 million is expected to be utilised in the following manner:

Details of utilisation	Proposed Utilisation RM'000	Actual Utilisation RM'000	Estimated timeframe for utilisation upon Listing
Construction of the Proposed Batu Kawan Factory	3,679	3,679	Within 12 months
Repayment of bank borrowings (Proposed Batu Kawan Factory)	10,250	2,000	Within 24 months
Research and development	3,097	642	Within 30 months
Working capital	3,374	978	Within 24 months
Estimated listing expenses	3,600	3,600	Within 3 months
Total	24,000	10,899	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company.

B8. GROUP BORROWINGS AND DEBT SECURITIES

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

	Unaudited 30.6.2024 RM'000	Audited 31.12.2023 RM'000
Non-current liabilities		
Hire purchase	724	724
Term loans	-	2,512
	724	3,236
Current liabilities		
Hire purchase	110	219
Term loans	-	252
	110	471

All the borrowings are secured and denominated in Ringgit Malaysia.

**NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**

B9. MATERIAL LITIGATION

During the financial period of this interim financial report, on 31 July 2023, the Company and five of its subsidiaries were served with a Writ filed by Mi Technovation Berhad and Mi Equipment (M) Sdn Bhd ("**Mi Group**") in the High Court of Pulau Pinang Civil Suit No. PA-22NCC-49-07/2023 ("**the Suit**") against the Company and eight others for inter-alia alleged breach of confidential information, copyright and patent infringement, conspiracy to injure and unlawful interference with trade. On the same day, the Company, its five subsidiaries and two others were also served with an Anton Piller Order ("**APO**") which was granted ex-parte by the Penang High Court on 27 July 2023 (collectively "the Litigation").

The Company and the subsidiaries have engaged lawyers to contest the Litigation. The Company and the subsidiaries have been advised that there are good grounds to contest the Litigation. The Company has also been advised not to disclose the contents of the APO until it is permissible to do so.

The Company and the subsidiaries have filed their Defence and Counterclaim on 20 October 2023. On 13 November 2023, the Company and the subsidiaries were served with an Amended Statement of Claim. The Company and the subsidiaries subsequently filed their Amended Defence and Counterclaim on 8 December 2023.

On 8 November 2023, the Company's subsidiary, Edeltec Ventures Sdn Bhd ("**EVSB**") was served with a Notice of Application dated 1 November 2023 ("**Committal Application**") filed by the Mi Group. The Committal Application alleged that EVSB and 3 others, namely Mr. Chin Yong Keong, Mr. Khong Chee Seong and Mr. Ang Shi Jie had disobeyed the APO and have committed acts of contempt. The Committal Application was filed after Mi Group obtained an ex-parte order from the High Court on 25 October 2023 granting them leave to initiate the Committal Application.

EVSB disputes disobeying the APO. EVSB and the 3 others applied to set aside the ex-parte order granting leave ("**Setting Aside Committal Application**") and opposed the Committal Application. After hearing the Setting Aside Committal Application and the Committal Application, the High Court dismissed both applications with no order as to costs on 25 April 2024.

On 16 May 2024, Mi Group appealed to the Court of Appeal against the 25 April 2024 decision of the High Court Judge in dismissing the Committal Application. On 17 May 2024, EVSB and the 3 others appealed to the Court of Appeal against the 25 April 2024 decision of the High Court Judge in dismissing the Setting Aside Committal Application. The Registrar of the Court of Appeal has fixed 13 September 2024 for e-Review of both Appeals.

The Board will make the necessary disclosures with regard to the proceedings and details of the above litigation as and when there are material fresh developments.

B10. DIVIDEND

There was no dividend declared or recommended for payment by the Board during the current financial quarter under review.

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**NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2024 (CONT'D)**
B11. BASIC/DILUTED EARNINGS PER SHARE

The basic and diluted EPS for the current quarter are computed as follows:

	Individual Quarter		Cumulative Quarter	
	30.6.2024	30.6.2023	30.6.2024	30.6.2023
	RM'000	RM'000	RM'000	RM'000
Profit attributable to owners of the Company	801	131	2,556	3,148
Number of ordinary shares ('000)	532,536	532,536	532,536	532,536
Basic/Diluted EPS (sen) ⁽¹⁾	0.15	0.02	0.48	0.59

Note:

- Basic and diluted EPS is calculated based on the Company's enlarged share capital of 532,535,630 shares pursuant to completion of the IPO of the Company. Diluted EPS is equivalent to the basic EPS as there were no potential dilutive securities in issue during the financial quarter under review.

B12. PROFIT BEFORE TAX

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

	Individual Quarter		Cumulative Quarter	
	30.6.2024	30.6.2023	30.6.2024	30.6.2023
	RM'000	RM'000	RM'000	RM'000
Accretion of interest on lease liabilities	1	2	3	6
Depreciation of:				
- property, plant and equipment	148	61	286	128
- investment property	5	6	20	20
- right-of-use assets	29	28	57	57
Interest expenses:				
- hire purchase	9	2	18	4
- term loans	-	41	16	80
Realised loss on foreign exchange	17	-	52	-
Director remunerations of the:				
- Company	266	262	533	487
- subsidiary	27	77	72	143
Staff costs	702	530	1,423	1,017
Interest income	(177)	(66)	(359)	(90)
Rental income	(67)	(56)	(134)	(112)

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

B13. AUTHORISATION FOR ISSUE

The interim financial report was authorized for issue by the Board of Directors on 27 August 2024.