



DC HEALTHCARE HOLDINGS BERHAD

Registration No. 202201014036 (1459733-P)

(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED
30 SEPTEMBER 2024**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

	Note	3-MONTH ENDED		PERIOD TO DATE	
		30.09.2024	30.09.2023	30.09.2024	30.09.2023
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	15,808	15,513	39,143	50,216
Cost of sales		(8,636)	(7,655)	(25,560)	(21,991)
Gross profit		<u>7,172</u>	<u>7,858</u>	<u>13,583</u>	<u>28,225</u>
Other income		202	383	839	452
Staff costs		(2,819)	(1,834)	(8,241)	(6,390)
Administrative expenses		(6,300)	(9,148)	(21,873)	(15,902)
(Loss)/Profit from Operations		<u>(1,745)</u>	<u>(2,741)</u>	<u>(15,692)</u>	<u>6,385</u>
Interest expense		(408)	(392)	(1,081)	(1,062)
(Loss)/Profit before tax	B12	<u>(2,153)</u>	<u>(3,133)</u>	<u>(16,773)</u>	<u>5,323</u>
Taxation	B6	-	392	-	(1,690)
(Loss)/Profit after tax		<u>(2,153)</u>	<u>(2,741)</u>	<u>(16,773)</u>	<u>3,633</u>
(Loss)/Profit for the financial period, representing total comprehensive income for the financial period		<u>(2,153)</u>	<u>(2,741)</u>	<u>(16,773)</u>	<u>3,633</u>
(Loss)/Profit for the financial period attributable to:					
Owners of the Company		<u>(2,153)</u>	<u>(2,741)</u>	<u>(16,773)</u>	<u>3,633</u>
		<u>(2,153)</u>	<u>(2,741)</u>	<u>(16,773)</u>	<u>3,633</u>
Total comprehensive (loss)/income for the financial period attributable to:					
Owners of the Company		<u>(2,153)</u>	<u>(2,741)</u>	<u>(16,773)</u>	<u>3,633</u>
		<u>(2,153)</u>	<u>(2,741)</u>	<u>(16,773)</u>	<u>3,633</u>
(Loss)/Earning per share attributable to Owners of the Company:					
Basic/Diluted (sen) ⁽¹⁾	B11	(0.22)	(0.28)	(1.68)	0.36

Note

(1) The basic/ diluted earnings per share (“EPS”) or loss per share (“LPS”) is calculated based on the weighted average number of ordinary shares referred to in Note B11.

The Unaudited Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the consolidated interim financial report.

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024

	UNAUDITED	AUDITED
	AS AT	AS AT
	30.09.2024	31.12.2023
	RM'000	RM'000
ASSETS		
Non-current assets		
Plant and equipment	36,244	30,064
Right-of-use assets	26,928	22,938
Deferred tax assets	433	433
Total non-current assets	63,605	53,435
Current assets		
Inventories	3,584	3,782
Trade receivables	260	608
Other receivables, deposits and prepayments	5,679	10,712
Tax recoverable	1,151	285
Short-term funds	17,887	23,972
Fixed deposits with licensed banks	1,185	111
Cash and cash equivalents	5,976	6,260
Total current assets	35,722	45,730
TOTAL ASSETS	99,327	99,165
EQUITY AND LIABILITIES		
Equity		
Share capital	57,428	57,428
Retained (losses)/earnings	(1,053)	15,720
Reorganization reserves	(8,764)	(8,764)
TOTAL EQUITY	47,611	64,384
Liabilities		
Non-current liabilities		
Lease liabilities	20,374	17,856
Borrowings	630	-
Provision	159	159
Deferred tax liabilities	387	455
Total non-current liabilities	21,550	18,470
Current liabilities		
Trade payables	855	1,207
Other payables and accruals	3,360	5,527
Contract liabilities	15,893	3,709
Lease liabilities	7,058	5,312
Borrowings	3,000	-
Tax Payable	-	556
Total current liabilities	30,166	16,311
TOTAL LIABILITIES	51,716	34,781
TOTAL EQUITY AND LIABILITIES	99,327	99,165

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024 (CONT'D)

	<u>UNAUDITED</u> AS AT 30.09.2024 RM'000	<u>AUDITED</u> AS AT 31.12.2023 RM'000
Weighted Average number of ordinary shares ('000)	996,300	996,300
NET ASSETS PER SHARE (RM)	<u>0.05</u>	<u>0.06</u>

The Unaudited Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the consolidated interim financial report.

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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

	Note	Share Capital RM'000	Invested Equity RM'000	Capital Contribution from Former Holding Company of Reorganization Subsidiaries RM'000	Reserves RM'000	Distributable Retained Losses RM'000	Total Equity RM'000
Unaudited							
As at 1 January 2024		57,428	-	-	(8,764)	15,720	64,384
Loss net of tax, representing total comprehensive income for the financial period		-	-	-	-	(16,773)	(16,773)
As at 30 September 2024		57,428	-	-	(8,764)	(1,053)	47,611

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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024 (Cont'd)

	Note	Share Capital RM'000	Invested Equity RM'000	Capital Contribution from former Holding Company of Subsidiaries RM'000	Reorganization Reserves RM'000	Distributable Retained Earnings RM'000	Total Equity RM'000
Audited							
As at 1 January 2023		1	801	1,030	-	13,216	15,048
Profit net of tax, representing total comprehensive income for the financial year		-	-	-	-	2,504	2,504
Transaction with owners:							
Effect of IPO reorganization		9,565	(801)	-	(8,764)	-	-
Repayment of capital contribution from holding company of subsidiaries		-	-	(1,030)	-	-	(1,030)
Issuance of ordinary shares		49,815	-	-	-	-	49,815
Share issuance expenses		(1,953)	-	-	-	-	(1,953)
		57,427	(801)	(1,030)	(8,764)	-	46,832
As at 31 December 2023		57,428	-	-	(8,764)	15,720	64,384

The Unaudited Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the consolidated interim financial report.

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

	PERIOD TO DATE	
	30.09.2024	30.09.2023
Note	RM'000	RM'000
Cash Flows From Operating Activities		
Loss /(Profit) before tax	(16,773)	5,323
Adjustments for:		
Depreciation of plant and equipment	2,979	1,317
Depreciation of right-of-use assets	4,945	4,034
Gain on disposal of plant and equipment	-	(56)
Gain on lease modification	(49)	-
Property, plant and equipment write-off	1	13
Waiver of lease liabilities	(100)	(157)
Interest expense	1,073	1,062
Interest income	(48)	(216)
Operating (loss) /profit before working capital changes	<u>(7,972)</u>	<u>11,320</u>
Changes In working capital:		
Inventories	198	(1,509)
Contract liabilities	12,184	512
Receivables	5,384	(33)
Payables	<u>(2,521)</u>	<u>197</u>
Cash generated from operations	7,273	10,487
Interest paid	(1,073)	(1,062)
Interest received	48	216
Income tax paid	<u>(1,490)</u>	<u>(3,767)</u>
Net cash from operating activities	4,758	5,874
Cash Flows From Investing Activities		
Purchase of plant and equipment	(10,261)	(8,737)
Proceeds from disposal of plant and equipment	56	-
Additional of right-of-use assets	<u>1,307</u>	<u>-</u>
Net cash used in investing activities	<u>(8,898)</u>	<u>(8,737)</u>
Cash Flows From Financing Activities		
Proceeds from issuance of IPO shares	-	49,815
Share issuance expenses	-	(1,952)
Net repayment to related company	-	(1,191)
Net repayment of lease liabilities	(4,785)	(7,474)
Net drawdown/(repayment) of loans	<u>3,630</u>	<u>(460)</u>
Net cash (used in)/from financing activities	<u>(1,155)</u>	<u>38,738</u>
Net (decrease)/ increase in cash and cash equivalents	(5,295)	35,875
Cash and cash equivalents at the beginning of the financial period	<u>30,343</u>	<u>7,674</u>
Cash and cash equivalents at the end of the financial period	<u>25,048</u>	<u>43,549</u>

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024 (CONT'D)

The Unaudited Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the consolidated interim financial report.

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A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report of DC Healthcare and its subsidiaries (“**Group**”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“**MFRS**”) No. 134: Interim Financial Reporting and Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities.

This interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2023 as disclosed in the Annual Report 2023 and the accompanying explanatory notes attached to the consolidated interim financial report.

A2. Summary of 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 as disclosed in the Accountants’ Report in the Prospectus, except for the adoption of the following MFRSs, Amendments to MFRSs and new Interpretations effective for the financial periods beginning on or after 1 January 2024.

	Effective dates for financial periods beginning on or after
● Amendments to MFRS 16 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
● Amendments to MFRS 101 <i>Non-Current Liabilities with Covenants and Classification of Liabilities as Current or Non-Current</i>	1 January 2024
● Amendments to MFRS 107 and MFRS 7 <i>Supplier Finance Arrangements</i>	1 January 2024
● Amendments to MFRS 121 <i>Lack of Exchangeability</i>	1 January 2025

Standards issued but not yet effective

	Effective dates for financial periods beginning on or after
● Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	To be announced

The Group will adopt the above accounting pronouncements when they become effective in the respective financial periods. These accounting pronouncements are not expected to have any effect to the financial statements of the Group upon their initial applications.

A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

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 business operations of the Group were not materially affected by any seasonal and cyclical effects during the current financial quarter and financial period-to-date.

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

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and financial period-to-date.

A6. Material changes in estimates

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

A7. Debt and equity securities

There were no issuances, cancellations, repurchases, resale and repayment of debts and equity during the current financial quarter under review.

A8. Dividends paid

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

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A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A9. Segmental information

The Group's segmental information as follows:

	3-MONTH ENDED		PERIOD TO DATE	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
Aesthetic services	13,238	13,074	32,158	43,927
General medical services	1,775	1,804	5,046	4,615
Sale of skincare products	795	635	1,938	1,674
Total	15,808	15,513	39,143	50,216
Segment profit	7,172	7,858	13,583	28,225
Other income	202	383	839	452
Unallocated expenses	(9,119)	(10,982)	(30,114)	(22,292)
Finance costs	(408)	(392)	(1,081)	(1,062)
Taxation	-	392	-	(1,690)
(Loss)/Profit for the financial period	(2,153)	(2,741)	(16,773)	3,633

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A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A10. Valuation of property, plant and equipment

There was no valuation of the property, plant and equipment in the current financial quarter under review.

A11. Material events subsequent to the end of the current financial quarter

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

A12. Changes in the composition of the Group

There were no material changes in the composition of the Group for the current financial quarter under review.

A13. Contingent assets and contingent liabilities

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

A14. 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.

A15. Significant related party transactions

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

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

(a) Results for current quarter

	3-MONTH ENDED			
	30.09.2024	30.09.2023	Changes	
	RM'000	RM'000	RM'000	%
Revenue	15,808	15,513	295	2%
Loss before tax	(2,153)	(3,133)	980	-31%

The Group recorded revenue of RM15.81 million for the current financial quarter ended 30 September 2024, reflecting a growth of RM0.30 million or 2% compared to RM15.51 million for the preceding year corresponding quarter ended 30 September 2023.

A significant portion of this revenue, RM13.24 million or 84%, was generated from the aesthetic segment for the current financial quarter ended 30 September 2024, which saw a commendable increase of 1% from RM13.07 million in the corresponding quarter ended 30 September 2023. This growth can be attributed to a higher redemption rate in aesthetic services, indicating strong customer engagement. Additionally, the Group's contract liabilities have increased to RM15.89 million as at 30 September 2024, and cash collection remained healthy.

The Group recorded a loss before tax of RM2.15 million for the current financial quarter ended 30 September 2024, which represents an improvement compared to RM3.13 million for the preceding year corresponding quarter ended 30 September 2023. The higher loss before tax recorded in the preceding year corresponding quarter ended 30 September 2023 was mainly due to a one-off listing expense of RM3.85 million related to the Company's initial public offering. However, excluding this one-off listing expenses, the increased loss before tax in the current financial quarter was primarily due to a lower gross profit of RM0.68 million and higher marketing and administrative expenses of RM1.00 million. The increase in administrative expenses is consistent with the Group's expansion strategy, which involved growing the number of aesthetic outlets, including the addition of a new skin and wellness centre (18 outlets in Q3 2024 compared to 13 outlets in Q3 2023), introducing new products under the Ten Doctors brand, and opening four additional slimming service outlets.

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

B1. Review of Performance (Cont'd)

(b) Results for financial period-to-date

	PERIOD TO DATE			
	30.09.2024	30.09.2023	Changes	
	RM'000	RM'000	RM'000	%
Revenue	39,143	50,216	(11,073)	-22%
(Loss)/Profit before tax	(16,773)	5,323	(22,096)	-415%

The Group recorded revenue of RM39.14 million for the current financial quarter ended 30 September 2024 as compared to the recorded revenue of RM50.22 million for the preceding year corresponding quarter ended 30 September 2023.

The Group's revenue was principally derived from the aesthetic segment which contributed RM32.16 million or 82% of the total revenue for the current financial quarter ended 30 September 2024. This represented a decrease in revenue from the aesthetic segment of 27% as compared to the preceding year corresponding quarter ended 30 September 2023 of RM43.93 million, mainly due to the lower redemption rate in aesthetic services. Despite having lower redemption rate in the current financial quarter under review, the Group's contract liabilities have increased to RM15.89 million as at 30 September 2024, and cash collection remained healthy, indicating a solid foundation for future growth.

The Group recorded loss before tax of RM16.77 million for the current financial quarter ended 30 September 2024 compared to profit before tax of RM5.32 million for the preceding year corresponding quarter ended 30 September 2023. The decline primarily attributed to a significant reduction in gross profit by RM14.64 million, higher marketing costs by RM3.83 million, increased operation and maintenance costs by RM2.28 million and higher depreciation of plant and equipment, as well as right-of-use assets by RM2.06 million for the current financial quarter ended 30 September 2024.

The rise in administrative expenses were aligned with the Group's strategic growth initiatives, including the expansion of aesthetic outlets, with the addition of a new skin and wellness centre to 18 in Q3 2024 from 13 in Q3 2023. Additionally, the Group had introduced new products under the Ten Doctors brand and opened four new outlets for slimming services, showcasing its commitment to innovation and customer engagement.

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

B2. Comparison with immediate preceding quarter's results

	3-MONTH ENDED			
	Current	Preceding		
	Quarter	Quarter		
	30.09.2024	30.06.2024	Changes	
	RM'000	RM'000	RM'000	%
Revenue	15,808	13,881	1,927	14%
Loss before tax	(2,153)	(6,711)	4,558	68%

The Group's revenue for the current financial quarter has increased by RM1.93 million or 14% to RM15.81 million from RM13.88 million as compared to the immediate preceding quarter. This increase is primarily attributed to a higher number of treatments provided in aesthetic services, reflecting the growing demand for our offerings.

In the current quarter ended 30 September 2024, the loss before tax was RM2.15 million, a significant improvement compared to RM6.71 million in the preceding quarter. This reduction in loss is due to an increase in gross profit of RM1.98 million and a decrease in marketing costs by RM1.06 million during the current quarter under review. Additionally, the Group recorded a reduction in professional fees, with no corporate exercise-related costs incurred, in absence of the RM1.39 million of corporate exercises related expenses recorded in the immediate preceding quarter ended 30 June 2024.

B3. Prospects

The Group's strategies are to continue to focus on its core business in light of the growth in the medical aesthetic by implementing the following business strategies: -

- (i) To continue expanding our existing clinics by establishing new medical aesthetic clinics in the Southern & Northern regions.
- (ii) In order to support the expansion, we intend to strengthen our medical doctors, clinic consultants and other support staff by attracting and recruiting highly skilled and experienced personnel.
- (iii) Our group is to continuously upgrading the technology of our medical equipment to the latest in order to enhance our services offering and also in support of our expansion plans.

The Group believes that its prospects in the medical aesthetic service industry are favourable in view of our competitive strengths.

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

B4. Profit Forecast or Profit Guarantee

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

B5. Status of corporate proposals

Save as disclosed below, there were no corporate proposals announced but not completed as at the date of this interim report.

On 3 September 2024, the Company announced that it, together with the vendors of the Share Sale Agreement (“SSA”) in relation to the Proposed Acquisition, had mutually agreed to terminate the SSA with effect from 3 September 2024, via a deed of mutual termination dated 3 September 2024,

Pursuant to the Termination of SSA and after deliberation, the Board has resolved to revise the Proposals (“Revision”) as follows:

No	Proposals	Revisions
1.	Proposed Bonus Issue of Warrant	Aborted
2.	Proposed Acquisition	Mutually terminated
3.	Proposed Variation	Aborted
4.	Proposed Employee Share Option Scheme (“ESOS”)	Remain unchanged

On 9 October 2024, the Company announced that the Additional Listing Application for the Proposed ESOS and the draft circular to shareholders in relation to the Proposed ESOS have been submitted to Bursa Securities.

Subsequently, on 25 October 2024, the Company announced that Bursa Securities had approved the listing and quotation of such number of new shares of the Company, representing up to 15% of the Company’s total number of issued shares (excluding treasury shares, if any) to be issued pursuant to the Proposed ESOS, subject to the following conditions:

- i. M & A Securities is required to submit a confirmation to Bursa Securities of full compliance of the Proposed ESOS pursuant to Rule 6.44(1) of the Listing Requirements and stating the effective date of implementation; together with a certified true copy of resolution passed by the shareholder in general meeting;
- ii. DC Healthcare is required to furnish Bursa Securities on a quarterly basis a summary of the total number of shares listed pursuant to the Proposed ESOS, as at the end of each quarter together with a detailed computation of listing fees payable; and
- iii. The new shares to be issued pursuant to the Proposed ESOS to any Eligible Person whose Shares are subject to moratorium pursuant to Rule 3.19(1) of the Listing Requirements shall subject to the same moratorium.

On 8 November 2024, the Company announced that the proposed ESOS pending shareholders' approval in the upcoming Extraordinary General Meeting (“EGM”) scheduled on 3 December 2024.

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

B6. Income tax expenses

	3-MONTH ENDED		PERIOD TO DATE	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
Taxation	-	392	-	(1,690)
Total Taxation	-	392	-	(1,690)

B7. Utilisation of Proceeds from the IPO

The gross proceeds arising from the public issue amounting to RM49.82 million is intended to be utilised in the following manner: -

Description of utilisation	Proposed	Actual	Balance	Estimated timeframe for Utilisation upon Listing
	Utilisation	Utilisation	Utilisation	
	RM'000	RM'000	RM'000	
Establishing new aesthetic medical clinics	9,440	7,150	2,290	Within 18 months
Purchase of new medical machines and equipment	13,124	9,658	3,466	Within 18 months
Repayment of borrowings	6,238	6,238	-	Within 6 months
Working capital	17,013	9,080	7,933	Within 36 months
Listing expenses	4,000	4,000	-	Within 1 month
Total	49,815	36,126	13,689	

B8. Bank borrowings

The Group's bank borrowings were as follows:

	UNAUDITED	AUDITED
	30.09.2024	31.12.2023
	RM'000	RM'000
Current		
Hire purchase	1,202	408
Overdraft	3,000	-
	4,202	408
Non Current		
Hire purchase	3,350	1,595
Term loan	630	-
	3,980	1,595
Total	8,182	2,003

All the Group's bank borrowings are denominated in Ringgit Malaysia.

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

B9. Material litigation

There was no material litigation involving the Group as at 30 September 2024.

B10. Dividend

No dividend has been declared or proposed for the current financial quarter under review.

B11. Earnings/(Loss) per share

The basic/ diluted loss per share (“LPS”) or earnings per share (“EPS”) is calculated by dividing the (loss)/profit for the period attributable to owners of the Company by weighted average number of ordinary shares of the Company during the financial period as follows:

	3-MONTH ENDED		PERIOD TO DATE	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
(Loss)/Profit after tax attributable to Owners of the Company (RM'000)	(2,153)	(2,741)	(16,773)	3,633
Number of ordinary shares ('000)	996,300	996,300	996,300	996,300
Basic/Diluted (LPS)/EPS (sen)	(0.22)	(0.28)	(1.68)	0.36

Notes:

- 1) Based on the number of issued share capital of 996,300,000 ordinary shares after the completion of the IPO reorganisation and the Public Issue.

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

B12. Disclosure on selected expense/income items as required by the Listing Requirements

(Loss)/Profit before tax arrived after charging/(crediting):

	3-MONTH ENDED		PERIOD TO DATE	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
Depreciation of plant and equipment	1,118	390	2,979	1,317
Depreciation of right-of-use assets	1,739	1,358	4,945	4,034
Interest income	(3)	(197)	(48)	(216)
Interest expense	401	392	1,073	1,062
Gain on disposal of plant and equipment	-	(47)	-	(56)
	<u>3,255</u>	<u>1,896</u>	<u>8,949</u>	<u>6,141</u>

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements of Bursa Securities are not applicable.

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 26 November 2024.

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