



CRITICAL HOLDINGS BERHAD

Registration No. 202201031781 (1477478-K)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT

THIRD QUARTER ENDED 31 MARCH 2024

28TH MAY 2024

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 MARCH 2024⁽¹⁾**

	INDIVIDUAL QUARTER 3 MONTHS ENDED (UNAUDITED)		CUMULATIVE QUARTER 9 MONTHS ENDED (UNAUDITED)	
	31 March 2024	31 March 2023 ⁽²⁾	31 March 2024	31 March 2023 ⁽²⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	65,378	N/A	176,996	N/A
Cost of sales	(57,979)	N/A	(149,727)	N/A
Gross profit	7,399	N/A	27,269	N/A
Other income	395	N/A	1,438	N/A
Administrative expenses	(2,742)	N/A	⁽³⁾ (9,179)	N/A
Distribution expenses	(97)	N/A	(221)	N/A
Other operating expenses	(196)	N/A	(551)	N/A
Finance costs	(52)	N/A	(244)	N/A
Profit before tax	4,707	N/A	18,512	N/A
Tax expense	(1,928)	N/A	(6,255)	N/A
Profit after tax attributable to the owners of the Group	2,779	N/A	12,257	N/A
Other comprehensive income	-	N/A	-	N/A
Total comprehensive income for the period attributable to the owners of the Group	2,779	N/A	12,257	N/A
Basic and diluted earnings per share (sen) ⁽⁴⁾	0.75	N/A	3.30	N/A

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2024**

Notes:

N/A - Not Applicable

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 27 November 2023 ("**Prospectus**") and the accompanying explanatory notes attached in this interim financial report.
- (2) This is the third interim financial report announced in compliance with the Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"). There are no comparative figures for the preceding corresponding quarter as there was no interim financial report prepared for the comparative quarter concerned.
- (3) General and administrative expenses included one-off initial public offering ("**IPO**") expenses of RM2.34 million incurred during the 2nd quarter ended 31 December 2023.
- (4) Basic and diluted earnings per share is calculated based on the number of ordinary shares in the Company ("**Shares**") as at 31 March 2024, comprising of 371,739,000 ordinary shares.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2024**

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024⁽¹⁾

	<u>UNAUDITED AS AT</u>	<u>AUDITED AS AT</u>
	<u>31 March 2024</u>	<u>30 June 2023</u>
	<u>RM'000</u>	<u>RM'000</u>
ASSETS		
Non-current assets		
Property, plant and equipment	786	509
Right-of-use assets	1,302	1,414
Investment properties	3,341	2,909
Deferred tax assets	12	12
	<u>5,441</u>	<u>4,844</u>
Current assets		
Trade and other receivables	60,484	41,567
Contract assets	15,232	305
Cash and bank balances	55,042	9,708
	<u>130,758</u>	<u>51,580</u>
Total assets	<u><u>136,199</u></u>	<u><u>56,424</u></u>
EQUITY AND LIABILITIES		
Equity attributable to the owners of the Group		
Share capital	39,589	-
Invested equity*	-	1,750
Merger reserve	(13,120)	-
Reserves	32,511	20,254
Total equity	<u>58,980</u>	<u>22,004</u>
Non-current liabilities		
Borrowings	2,211	2,265
Lease liabilities	836	931
Deferred tax liabilities	8	8
	<u>3,055</u>	<u>3,204</u>
Current Liabilities		
Trade payables and other payables	69,035	28,767
Contract liabilities	880	154
Borrowings	646	1,233
Lease liabilities	373	370
Current tax liabilities	3,230	692
	<u>74,164</u>	<u>31,216</u>
Total liabilities	<u>77,219</u>	<u>34,420</u>
Total equity and liabilities	<u><u>136,199</u></u>	<u><u>56,424</u></u>
Net assets per share attributable to owners of the Group (RM)⁽²⁾	<u>0.16</u>	<u>0.06</u>

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FOR THE THIRD QUARTER ENDED 31 MARCH 2024**

Notes:

- (1) The basis of preparation of the Condensed Consolidated Statement of Financial Position is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in this interim financial report.
 - (2) Net assets per share is calculated based on the number of ordinary shares in the Company ("**Shares**") as at 31 March 2024, comprising of 371,739,000 ordinary shares.
- * Number of ordinary shares on combined basis

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FOR THE THIRD QUARTER ENDED 31 MARCH 2024**

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 March 2024⁽¹⁾⁽²⁾

	Share Capital	Invested equity	Merger Reserve	Retained Earnings	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 July 2023	-	1,750	-	20,254	22,004
Profit for the financial period	-	-	-	12,257	12,257
Other comprehensive income, net of tax	-	-	-	-	-
Total comprehensive income	-	-	-	12,257	12,257
Transaction with owners					
Dividend payable	-	-	-	-	-
Issuance of ordinary shares pursuant to:					
- Initial Public Offering	26,021	-	-	-	26,021
- Acquisitions of subsidiaries in business combinations under common control	14,870	(1,750)	(13,120)	-	-
Share issuance expenses pursuant to the initial public offering	(1,302)	-	-	-	(1,302)
Balance as at 31 March 2024	39,589	-	(13,120)	32,511	58,980

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative quarter concerned.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED
31 MARCH 2024⁽¹⁾⁽²⁾**

	CURRENT QUARTER TO DATE	PRECEDING YEAR CORRESPONDING QUARTER
	31 March 2024	31 March 2023⁽²⁾
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	12,257	N/A
Adjustments for:		
Depreciation of property, plant and equipment	110	N/A
Depreciation of right-of-use assets	368	N/A
Depreciation of investment properties	28	N/A
Interest expenses	218	N/A
Interest income	(535)	N/A
Gain on disposal of property, plant equipment	(4)	N/A
Operating profit before changes in working capital	12,442	N/A
Increase in trade and other receivables	(19,376)	N/A
Increase in contract liabilities	726	N/A
Increase in contract assets	(14,927)	N/A
Increase in trade and other payables	44,788	N/A
Cash generated from operations	23,653	N/A
Interest paid	(179)	N/A
Interest received	535	N/A
Tax paid	(3,285)	N/A
Net cash from operating activities	20,724	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(388)	N/A
Proceeds from disposal of property, plant and equipment	5	N/A
Placement of fixed deposits pledged to bank	(2,300)	N/A
Placement of deposits with licensed banks with maturity more than three (3) months	(24,731)	N/A
Net cash used in investing activities	(27,414)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Net drawdown of banker's acceptances	(498)	N/A
Repayment of term loan	(60)	N/A
Repayment of lease liabilities	(388)	N/A
Net proceeds from the public issue shares	26,021	N/A
Net cash from financing activities	25,075	N/A
NET INCREASE IN CASH AND CASH EQUIVALENTS	18,385	N/A
Cash and cash equivalents at beginning of financial period	8,025	N/A
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	26,410	N/A

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	CURRENT QUARTER TO DATE	PRECEDING YEAR CORRESPONDING QUARTER
	31 March 2024	31 March 2023⁽²⁾
	RM'000	RM'000
Cash and cash equivalents comprise:		
Fixed deposits	28,632	N/A
Cash and bank balances	26,410	N/A
	55,042	N/A
Less: Fixed deposits pledged with licensed banks with maturity more than three (3) months	(28,632)	N/A
	26,410	N/A

Notes:

N/A - Not Applicable

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative quarter concerned.

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A COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (MFRS) 134: INTERIM FINANCIAL REPORTING AND THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”) (“LISTING REQUIREMENTS”)

A1 Basis of preparation

The interim financial report of Critical Holdings Berhad (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) is unaudited and had been prepared in accordance with the requirements of the Malaysian Financial Reporting Standards (“**MFRSs**”) 134 “Interim Financial Reporting” and Appendix 9B of the ACE Market Listing Requirements of Bursa Securities.

This is the third interim financial report for the third quarter ended 31 March 2024 announced by the Group in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year’s corresponding quarter.

The accounting policies and methods of computation adopted by the Group in this unaudited condensed interim financial report are consistent with those adopted in the annual financial statements of the Group. The interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus and the accompanying explanatory notes to this interim financial report.

Statement of compliance

The accounting policies adopted by the Group in these condensed consolidated interim financial statements are consistent with those adopted in the Accountants Report, save for the adoption of the following amendments to MFRS, which became effective and relevant to the Group for financial period beginning 1 January 2023:

Description	Effective for annual periods beginning on or after
MFRS 17 : Insurance Contracts Amendments to MFRS 17 Initial Application of MFRS 17 and MFRS 9 – Comparative Information	1 January 2023
Amendments to MFRS 101 Presentation of Financial Statements : Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors : Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112 Income Taxes : Deferred Tax related to Assets and Liabilities arising from a Single Transaction	1 January 2023
Amendments to MFRS 112 International Tax Reform- Pillar Two Model Rules	See MFRS 112 Paragraph 98M

Adoption of the above standards and interpretations did not have any significant impact on the financial performance or position of the Group.

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A1 Basis of preparation (continued)

Standards Issued but not yet Effective

The standards and interpretations that have been issued but not yet effective are disclosed below.

Description	Effective for annual periods beginning on or after
Amendments to MFRS 16 Leases : Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101 Presentation of Financial Statements : Non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 101 Presentation of Financial Statements :Classification of Liabilities as Current or Non-current	1 January 2024
Amendments to MFRS 107 and MFRS 7 Supplier Financial Arrangements	1 January 2024
Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates : Lack of Exchangeability	1 January 2025
Amendments to MFRS 10 and MFRS 128 : Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Issued but not yet effective

The Group plans to adopt the above applicable new MFRSs and amendments/ improvements to MFRSs when they become effective and that the adoption of these standards and amendments are not expected to have any material impact on the financial statements of the Group in the period of initial application.

A2 Auditors' report on preceding annual financial statements

Critical Holdings was incorporated in Malaysia on 26 August 2022 under the Companies Act, 2016, as a private limited company under the name of Critical Holdings Sdn Bhd. On 22 September 2022, the Company was converted to a public limited company. The Company completed the Acquisitions (as defined in B6 of this interim financial report) on 30 October 2023.

There was no auditors' report on the Group for preceding annual financial statements. However, the auditors' report for the financial year ended 30 June 2023 of the Company, Critical M&E Engineering Sdn Bhd ("**Critical M&E**") and Critical Sales & Services Sdn Bhd ("**Critical Sales & Services**") were not subject to any qualification. The preceding annual financial statements are prepared based on combination or aggregation of all the audited financial statements of respective companies of the Group.

A3 Seasonal or cyclical factors

The Group's interim operations were not subjected to any significant seasonal or cyclical factors.

A4 Material unusual items

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

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A5 Changes in estimates

There were no changes in the nature and estimates of amounts reported which have a material effect on the results for the current financial quarter.

A6 Debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter.

A7 Dividend paid

No dividend was paid during the current financial quarter.

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A8 Segment information

The unaudited revenue by business segment information for the individual and cumulative quarter ended 31 March 2024 is as follows:

	Individual Quarter 3 months ended (Unaudited)				Cumulative Quarter 9 months ended (Unaudited)			
	31 March 2024		31 March 2023 ⁽¹⁾		31 March 2024		31 March 2023 ⁽¹⁾	
	RM'000	%	RM'000	%	RM'000	%	RM'000	%
MEP Engineering Solutions	62,225	95.18	N/A	N/A	168,408	95.15	N/A	N/A
MEP Maintenance and Services ⁽²⁾	3,153	4.82	N/A	N/A	8,588	4.85	N/A	N/A
	65,378	100.00	N/A	N/A	176,996	100.00	N/A	N/A

Notes:

N/A – Not applicable.

- (1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative quarter concerned.
- (2) MEP Maintenance and Services (includes preventive and scheduled maintenance as well as breakdown service and repair) are provided to the clients on an agreed intervals over a fixed period between 3 months to 24 months (via clients' work orders) or on an ad hoc basis. The fees charged to clients vary and depend on the work scope and tenure.

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A9 Valuation of property, plant and equipment

The Group did not carry out any valuation on its property, plant and equipment in the current financial quarter.

A10 Material events subsequent to the end of the quarter

Save as disclosed in Note B6, there was no material event subsequent to the end of the financial quarter.

A11 Changes in the composition of the Group

There were no changes to the composition of the Group for the current financial quarter.

A12 Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group for the current financial quarter.

A13 Capital commitments

There were no capital commitments in the Group for the current financial quarter.

A14 Related party transactions

There were no material related party transactions during the current financial quarter.

A15 Fair value information

There was no gain or loss arising from fair value changes of the Group's financial liabilities for the current financial quarter and financial period.

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**B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING
REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET**

B1 Review of performance

	Individual Quarter 3 months ended (Unaudited)		Cumulative Quarter 9 months ended (Unaudited)	
	31 March 2024 RM'000	31 March 2023⁽¹⁾ RM'000	31 March 2024 RM'000	31 March 2023⁽¹⁾ RM'000
Revenue	65,378	N/A	176,996	N/A
Gross profit ("GP")	7,399	N/A	27,269	N/A
Profit before tax ("PBT")	4,707	N/A	18,512	N/A
Profit after tax ("PAT")	2,779	N/A	12,257	N/A

Notes:

N/A – Not applicable.

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative quarter concerned.

Current quarter

The Group recorded revenue of RM65.38 million for the current financial quarter ended 31 March 2024.

The Group's revenue was derived from the MEP engineering solutions segment and the MEP maintenance and services segment, which contributed RM62.23 million or 95.18% and RM3.15 million or 4.82% of the total revenue, respectively for the current financial quarter.

During the current financial quarter, the highest revenue contributor was from cleanroom projects which contributed RM43.44 million or 66.44% of the total revenue, followed by plantroom RM18.58 million or 28.42% and data centre RM0.20 million or 0.31% of the Group's total revenue.

The Group registered a GP and GP margin of RM7.40 million and 11.32% respectively in the current financial quarter. The GP margin in the current financial quarter of 11.32% was mainly due to costs incurred for certain projects during the current quarter whereby the revenue had yet to be recognised.

The Group also registered a PBT and PAT of RM4.71 million and RM2.78 million, respectively, in the current financial quarter.

Cumulative quarter (9 months)

The Group recorded revenue of RM177.00 million for the 9-months financial period ended 31 March 2024.

The Group's revenue was mainly derived from the MEP engineering solutions segment and the MEP maintenance and services segment, which contributed RM168.41 million or 95.15% and RM8.59 million or 4.85% of the total revenue for the 9-months financial period ended 31 March 2024, respectively. The Group's Malaysia operation remained as the major revenue contributor, which contributed approximately 99.46% of the Group's total revenue for the 9-months financial

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period ended 31 March 2024.

The Group also registered profit before tax and profit after tax of RM18.51 million and RM12.26 million, respectively, in the 9-months financial period ended 31 March 2024.

During the cumulative 9-months financial period ended 31 March 2024, the Group also recorded higher administrative expenses (mainly due to expenses relating to the IPO exercise amounting to RM2.34 million which are not recurring in nature) incurred during the 2nd quarter ended 31 December 2023. The normalised profit before tax and profit after tax for the 9-months financial period excluding the listing expenses of RM2.34 million, would be RM20.85 million and RM14.60 million, respectively.

B2 Comparison with immediate preceding quarter's results

	Current quarter ended 31 March 2024 RM'000	Preceding quarter ended 31 December 2023 RM'000
Revenue	65,378	61,942
Gross profit ("GP")	7,399	10,451
Profit before tax	4,707	5,600
Profit after tax	2,779	3,267

The Group recorded an increase in revenue of RM3.44 million in current financial quarter to RM65.38 million compared to RM61.94 million in the immediate preceding quarter, mainly contributed by the increase in revenue from the MEP engineering solutions segment.

The Group's GP decreased from RM10.45 million in immediate preceding quarter to RM7.40 million in the current financial quarter mainly due to costs incurred for certain projects during the current quarter whereby the revenue had yet to be recognised.

B3 Prospects

The Group believes that the prospects for its MEP engineering services are stable, particularly in the areas of plantrooms, cleanrooms, and data centres, primarily driven by the growing demand from industries such as semiconductors, electronics, telecommunications, solar power, and data centres. This development is expected to drive spillover effects, benefiting local technology players by creating more job opportunities. Notably, the Group's listing status has enhanced its visibility and credibility, leading to an increase in project enquiries.

Regarding its expansion plans, the Group is proactively seeking a strategic office location in the central region. This move is part of the broader strategy to access more job opportunities in both the central and southern regions. Additionally, the Group is actively recruiting more electrical and mechanical engineers to support this growth.

As of 31 March 2024, the Group maintains a healthy order book totaling RM163.72 million, with an estimated RM67.07 million is targeted to be delivered in the financial year ended 30 June 2024. The Group is dedicated to executing its secured order book and utilising its IPO proceeds to support operational expansion and strategic initiatives as outlined in the Prospectus. Barring unforeseen circumstances, the Group remains positive about its prospects and is committed to achieving sustainable growth.

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B4 Profit forecast / Profit guarantee

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

B5 Taxation

	Individual Quarter 3 months ended (Unaudited)		Cumulative Quarter 9 months ended (Unaudited)	
	31 March 2024 RM'000	31 March 2023 ⁽¹⁾ RM'000	31 March 2024 RM'000	31 March 2023 ⁽¹⁾ RM'000
Taxation:				
- Current year	1,906	N/A	5,800	N/A
- Prior year	22	N/A	455	N/A
Deferred tax	-	N/A	-	N/A
Total	1,928	N/A	6,255	N/A
Effective tax rate ⁽²⁾ (%)	40.96	N/A	33.79	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A

Notes:

- (1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no available comparative figures for the preceding corresponding quarter as no interim financial report prepared for the comparative quarter concerned.
- (2) The effective tax rate of the Group's current tax charge for the current financial period is above the statutory tax rate mainly due to timing difference on the tax deduction of certain project expenses incurred during the current financial period.

B6 Status of corporate proposals and utilisation of proceeds

The listing of and quotation for the entire enlarged issued Shares of the Company on the ACE Market of Bursa Securities was completed on 18 December 2023. The enlarged issued Shares of the Company arising from the initial public offering ("IPO") were 371,739,000 Shares equivalent to RM40.89 million before adjusting for the shares issuance expenses pursuant to the IPO of RM1.30 million.

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Further to the completion of the IPO on 18 December 2023, the Company raised gross proceeds of RM26.02 million from the IPO via public issue. As at 15 May 2024, RM4.14 million of the total proceeds raised has been utilised as follows:

	Proposed utilisation RM'000	Actual utilisation RM'000	Balance unutilised RM'000	Estimated time frame for utilisation upon Listing
Acquisition of new regional office	6,000	-	6,000	Within 24 months
Expansion of sales and technical team	4,500	(45)	4,455	Within 24 months
Capital expenditure	1,600	(91)	1,509	Within 24 months
Working capital	9,922	-	9,922	Within 12 months
Estimated listing expenses	4,000	(4,000)	-	Within 3 months
	26,022	(4,136)	21,886	

B7 Borrowings

The Group's borrowings as at 31 March 2024 were as follows:

	Unaudited as at 31 March 2024 RM'000	Audited as at 30 June 2023 RM'000
<u>Non-current</u>		
<u>Secured</u>		
<i>Term loan</i>	2,211	2,265
<u>Current</u>		
<u>Secured</u>		
<i>Bank overdrafts</i>	-	83
<i>Banker's acceptances</i>	562	1,060
<i>Term loan</i>	84	90
	646	1,233

The Group's borrowings are denominated in RM.

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B8 Material litigation

The Group has no outstanding material litigation as at the date of this interim report.

B9 Dividend

The Directors have not recommended or declared any dividend for the current financial quarter.

B10 Earnings per share

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

	INDIVIDUAL QUARTER 3 MONTHS ENDED (UNAUDITED)		CUMULATIVE QUARTER 9 MONTHS ENDED (UNAUDITED)	
	31 March 2024	31 March 2023⁽¹⁾	31 March 2024	31 March 2023⁽¹⁾
Profit attributable to owners of the Company (RM'000)	2,779	N/A	12,257	N/A
Number of ordinary shares in issue ('000)	371,739	N/A	371,739	N/A
Basic and diluted earnings per Share (sen) ⁽²⁾	<u>0.75</u>	<u>N/A</u>	<u>3.30</u>	<u>N/A</u>

Notes:

- (1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no available comparative figures for the preceding year's corresponding quarter as no interim financial report was prepared for the comparative financial period concerned.
- (2) Basic and diluted earnings per share is calculated by dividing the profit after tax attributable to owners of the Company by the number of Shares in issue during the financial period under review.

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B11 Profit before taxation

	Individual Quarter 3 months ended (Unaudited)		Cumulative Quarter 9 months ended (Unaudited)	
	31 March 2024 RM'000	31 March 2023 ⁽¹⁾ RM'000	31 March 2024 RM'000	31 March 2023 ⁽¹⁾ RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of equipment	45	N/A	110	N/A
Depreciation of investment property	11	N/A	28	N/A
Depreciation of right-of-use assets	140	N/A	368	N/A
Interest expense	47	N/A	218	N/A
Listing expense	-	N/A	2,340	N/A
Loss on foreign exchange- realised	1	N/A	11	N/A
Gain on foreign exchange - realised	(10)	N/A	(36)	N/A
Gain on disposal of property, Plant & equipment	-	N/A	(4)	N/A
Interest income	(364)	N/A	(535)	N/A
Rental income	(22)	N/A	(88)	N/A

Note:

(1) This is the third interim financial report announced in compliance with the Listing Requirements of Bursa Securities. There are no available comparative figures for the preceding year's quarter as no interim financial report was prepared for the comparative financial period concerned.

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

By order of the Board of Directors
Critical Holdings Berhad
28th May 2024