



CRITICAL HOLDINGS BERHAD

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

INTERIM FINANCIAL REPORT

FIRST QUARTER ENDED 30 SEPTEMBER 2024

28TH NOV 2024

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

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

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	30 SEPT 2024 (UNAUDITED) RM'000	30 SEPT 2023 (UNAUDITED) RM'000	30 SEPT 2024 (UNAUDITED) RM'000	30 SEPT 2023 (UNAUDITED) RM'000
Revenue	55,481	49,676	55,481	49,676
Cost of sales	(47,806)	(40,257)	(47,806)	(40,257)
Gross profit	7,675	9,419	7,675	9,419
Other income	400	834	400	834
Administrative expenses	(3,037)	(1,721)	(3,037)	(1,721)
Distribution expenses	(65)	(57)	(65)	(57)
Other operating expenses	(194)	(174)	(194)	(174)
Finance costs	(113)	(96)	(113)	(96)
Profit before tax	4,666	8,205	4,666	8,205
Tax expense	(1,120)	(1,994)	(1,120)	(1,994)
Profit after tax attributable to the owners of the Group	3,546	6,211	3,546	6,211
Other comprehensive income	-	-	-	-
Total comprehensive income for the period attributable to the owners of the Group	3,546	6,211	3,546	6,211
Basic and diluted earnings per share (sen)	0.95⁽²⁾	1.67⁽³⁾	0.95⁽²⁾	1.67⁽³⁾

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

Notes:

- (1) The above Condensed 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 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.
- (2) Basic and diluted earnings per share is calculated based on the number of ordinary shares in the Company ("**Shares**") as at 30 June 2024, comprising of 371,739,000 Shares.
- (3) Basic and diluted earnings per share is calculated based on the expected number of ordinary shares in the Company ("Shares"), comprising of 371,739,000 Shares upon completion of the Listing.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024⁽¹⁾

	AS AT 30 SEPT 2024 (UNAUDITED) RM'000	AS AT 30 JUNE 2024 (AUDITED) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	751	780
Right-of-use assets	1,128	1,264
Investment properties	3,319	3,330
Deferred tax assets	44	44
	5,242	5,418
Current assets		
Trade and other receivables	53,803	71,852
Current tax assets	987	539
Contract assets	15,196	19,771
Cash and bank balances	64,942	54,762
	134,928	146,924
Total assets	140,170	152,342
EQUITY AND LIABILITIES		
Equity attributable to the owners of the Group		
Share capital	39,589	39,589
Merger reserve	(13,120)	(13,120)
Reserves	43,104	39,558
Total equity	69,573	66,027
Non-current liabilities		
Borrowings	2,175	2,196
Lease liabilities	759	845
	2,934	3,041
Current Liabilities		
Trade payables and other payables	57,828	77,061
Contract liabilities	4,417	103
Borrowings	751	964
Lease liabilities	383	396
Current tax liabilities	4,284	4,750
	67,663	83,274
Total liabilities	70,597	86,315
Total equity and liabilities	140,170	152,342
Net assets per share attributable to owners of the Group (RM)⁽²⁾	0.19	0.18

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

Notes:

- (1) The above Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.
- (2) Net assets per share is calculated based on the number of Shares in the Company as at 30 June 2024, comprising of 371,739,000 Shares.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30 SEPTEMBER 2024⁽¹⁾

	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 2024	39,589	-	(13,120)	39,558	66,027
Profit for the financial period	-	-	-	3,546	3,546
Other comprehensive income, net of tax	-	-	-	-	-
Total comprehensive income	-	-	-	3,546	3,546
Balance as at 30 September 2024	39,589	-	(13,120)	43,104	69,573

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

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

	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	-	-	-	19,304	19,304
Other comprehensive income, net of tax	-	-	-	-	-
Total comprehensive income	-	-	-	19,304	19,304
Transaction with owners					
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 30 June 2024	39,589	-	(13,120)	39,558	66,027

Notes:

* Negligible

(1) The above Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

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

	CURRENT YEAR TO DATE (UNAUDITED)	PRECEDING YEAR TO DATE (UNAUDITED)
	30 SEPT 2024	30 SEPT 2023
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,666	8,205
Adjustments for:		
Depreciation of property, plant and equipment	45	29
Depreciation of right-of-use assets	136	129
Depreciation of investment properties	11	5
Interest expenses	51	85
Interest income	(363)	(25)
Operating profit before changes in working capital	4,546	8,428
Decrease/ (Increase) in trade and other receivables	18,049	(16,950)
Decrease/ (Increase) in contract assets	4,575	(1,678)
(Decrease)/ Increase in trade and other payables	(19,233)	12,105
Increase/ (Decrease) in contract liabilities	4,314	(53)
Cash generated from operations	12,251	1,852
Interest paid	(36)	(71)
Interest received	179	25
Tax paid	(2,051)	(825)
Tax refunded	16	-
Net operating cash flow	10,359	981
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(16)	(60)
Placement of fixed deposits pledged to bank	(542)	(1,365)
Net investing cash flow	(558)	(1,425)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net (repayment)/ drawdown of banker's acceptances	(103)	1,925
Repayment of term loan	(21)	(20)
Net repayment of lease liabilities	(113)	(104)
Net financing cash flow	(237)	1,801

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	CURRENT YEAR TO DATE (UNAUDITED)	PRECEDING YEAR TO DATE (UNAUDITED)
	30 SEPT 2024	30 SEPT 2023
	RM'000	RM'000
NET INCREASE IN CASH AND CASH EQUIVALENTS	9,564	1,357
Cash and cash equivalents at beginning of financial period	50,522	8,025
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	60,086	9,382
Cash and cash equivalents comprise:		
Fixed deposits	29,989	2,966
Cash and bank balances	34,953	9,382
	64,942	12,348
Less:		
Fixed deposits pledged with licensed banks with maturity more than three (3) months	(4,856)	(2,966)
	60,086	9,382

Notes:

- (1) The above Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024 and the accompanying explanatory notes attached to these interim financial statements.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

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.

These interim financial statements should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 30 June 2024.

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.

Statement of compliance

The accounting policies adopted by the Group in these condensed consolidated interim financial statements are consistent with Audited Financial Statements of the Group for the financial year ended 30 June 2024, save for the adoption of the following amendments to MFRS, which became effective and relevant to the Group for financial period beginning 1 January 2024:

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 16 Leases : Lease Liability in a Sale and Leaseback	1 January 2024

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

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 121 The Effects of Changes in Foreign Exchange Rates : Lack of Exchangeability	1 January 2025
Amendments to MFRS 9 and MFRS 7 Classification and Measurement of Financial Instruments	1 January 2026
MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19: Subsidiary without Public Accountability: Disclosures	1 January 2027
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

The auditors' report on the preceding audited financial statements of the Group for the FYE 30 June 2024 was not subject to any qualification.

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.

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.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

A7 Dividend paid

No dividend was declared during the current financial quarter ended 30 September 2024.

Subsequently, on 17th October 2024, the Company declared an interim single-tier tax-exempt dividend of 1.3 sen per ordinary share amounting to approximately RM4.83 million in respect of the financial year ended 30 June 2024, which was paid on 19th November 2024.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

A8 Segment information

The revenue by business segment information for the individual and cumulative quarter ended 30 September 2024 is as follows:

	Individual Quarter 3 months ended				Cumulative Quarter 3 months ended			
	(Unaudited) 30 Sept 2024		(Unaudited) 30 Sept 2023		(Unaudited) 30 Sept 2024		(Unaudited) 30 Sept 2023	
	RM'000	%	RM'000	%	RM'000	%	RM'000	%
MEP Engineering Solutions	51,564	92.94	47,095	94.80	51,564	92.94	47,095	94.80
MEP Maintenance and Services ⁽¹⁾	3,917	7.06	2,581	5.20	3,917	7.06	2,581	5.20
	55,481	100.00	49,676	100.00	55,481	100.00	49,676	100.00

Notes:

- (1) 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.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

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

There was no material event subsequent to the end of the quarter under review.

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.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
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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		Cumulative Quarter 3 months ended	
	(Unaudited) 30 Sept 2024 RM'000	(Unaudited) 30 Sept 2023 RM'000	(Unaudited) 30 Sept 2024 RM'000	(Unaudited) 30 Sept 2023 RM'000
Revenue	55,481	49,676	55,481	49,676
Gross profit ("GP")	7,675	9,419	7,675	9,419
Profit before tax ("PBT")	4,666	8,205	4,666	8,205
Profit after tax ("PAT")	3,546	6,211	3,546	6,211

Current/ cumulative quarter

The Group recorded a revenue of RM55.48 million in the current financial quarter ended 30 September 2024, represent an increase of 11.69% or RM 5.81 million from RM 49.68 million in the previous year's corresponding quarter.

The Group's revenue was derived from the MEP engineering solutions segment and the MEP maintenance and services segment, which contributed RM51.56 million or 92.94% and RM3.92 million or 7.06% of the total revenue, respectively for the current financial quarter and RM47.10 million or 94.80% and RM2.58 million or 5.20% of the total revenue, respectively for the previous year's corresponding quarter.

The Plantroom MEP segment contributed RM32.29 million, or 58.20% of the total revenue for the current financial quarter. For the corresponding quarter of the previous financial year, the Plantroom MEP segment contributed RM37.65 million, or 75.78% of the total revenue.

The Group registered a GP and GP margin of RM7.68 million at 13.83% in the current financial quarter as compared to RM9.42 million at 18.96% of the previous year's corresponding quarter. The decrease in the GP and GP margin in the current financial quarter was mainly due to the timing difference in relation to the recognition of revenue and subcontractor costs as well as the variance in GP and GP margin of the projects in both financial quarters as it is dependent on the project scope, duration and the stages of works performed.

The Group's PBT decreased from RM8.21 million to RM4.67 million and PAT decreased from RM6.21 million to RM3.55 million, respectively, in the current financial quarter as compared to the previous year's corresponding quarter. The decrease in PAT was mainly due to the lower GP, increased in staff cost as well as the decrease in other income which is one-off in nature and was recorded in the previous year's corresponding quarter.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
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B2 Comparison with immediate preceding quarter's results

	Current quarter ended 30 Sept 2024 RM'000	Preceding quarter ended 30 June 2024 RM'000
Revenue	55,481	91,289
Gross profit ("GP")	7,675	21,973
Profit before tax	4,666	10,866
Profit after tax	3,546	7,047

The Group's revenue decreased by RM35.81 million to RM55.48 million in the current financial quarter as compared to RM91.29 million in the immediate preceding quarter, mainly due to the decrease in the revenue in the MEP engineering solutions segment.

The Group's GP decreased by RM14.39 million to RM7.68 million in the current financial quarter as compared to RM21.97 million in the immediate preceding quarter, mainly due to the timing difference between the recognition of revenue and subcontractor costs.

B3 Prospects

Given that artificial intelligence ("AI") and Internet of Things ("IoT") are expected to remain prominent drivers in the global economy, demand for semiconductors, data centers and adoption of high speed connectivity are expected to continue to rise. Arising therefrom, sectors such as semiconductor manufacturing, ICT infrastructure and telecommunications sector are expected to be beneficiaries of such growth resulting in the creation of job opportunities within the sectors.

Locally, as announced in the National Semiconductor Strategy ("NSS") the Government has plans to transition itself upstream in the semiconductor sector to more front-end of the value chain such as in integrated circuit design. These will be gradually achieved through various initiatives such as amongst others, promotion of R&D, talent development, investment and tax incentives. This bodes well with the recent news surrounding large conglomerates expanding and entering into Malaysia and further bolsters Malaysia's ambitions within the sector.

In line with some of such developments, we have received a higher enquiry rate for our services and in line with our growth plans, we have also begun to tender for larger projects within our expertise in both central and southern regions of Peninsular Malaysia. This is evident in our order book to date. In addition, we are still in the midst of identifying a suitable location for our regional office in central Peninsular Malaysia.

With supportive government policies, substantial investments, and a favorable global market outlook, Malaysia's semiconductor industry is well-positioned for significant growth in 2025.

The Group maintains a healthy order book totaling RM 203 million as at 30 Sept 2024 and 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, driven by the recovery of the global semiconductor industry.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

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		Cumulative Quarter 3 months ended	
	(Unaudited) 30 Sept 2024 RM'000	(Unaudited) 30 Sept 2023 RM'000	(Unaudited) 30 Sept 2024 RM'000	(Unaudited) 30 Sept 2023 RM'000
Taxation:				
- Current year	1,120	1,994	1,120	1,994
Deferred tax	-	-	-	-
Total	1,120	1,994	1,120	1,994
Effective tax rate ⁽¹⁾ (%)	24.00	24.30	24.00	24.30
Statutory tax rate (%)	24.00	24.00	24.00	24.00

Notes:

(1) The effective tax rate of the Group's current tax charge for the preceding financial period ended 30 September 2023 was slightly above the statutory tax rate due to certain expenses which are not deductible for tax purposes.

B6 Status of corporate proposals and utilisation of proceeds

The status of utilisation of the gross proceeds raised from the IPO amounting to RM26.02 million are set out 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	(258)	4,242	Within 24 months
Capital expenditure	1,600	(143)	1,457	Within 24 months
Working capital	9,922	(9,922)	-	Within 12 months
Estimated listing expenses	4,000	(4,000)	-	Within 3 months
	26,022	(14,323)	11,699	

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

B7 Borrowings

The Group's borrowings as at 30 September 2024 were as follows:

	(Unaudited) As at 30 Sept 2024 RM'000	(Audited) As at 30 June 2024 RM'000
<u>Non-current</u>		
<u>Secured</u>		
Term loan	2,175	2,196
<u>Current</u>		
<u>Secured</u>		
Bank Overdraft	-	111
Banker's acceptances	665	768
Term loan	86	85
	751	964

The Group's borrowings are denominated in RM.

B8 Material litigation

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

B9 Dividend

No dividend was declared during the current financial quarter ended 30 September 2024.

Subsequently, on 17th October 2024, the Company declared an interim single-tier tax-exempt dividend of 1.3 sen per ordinary share amounting to approximately RM4.83 million in respect of the financial year ended 30 June 2024, which was paid on 19th November 2024.

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		Cumulative Quarter 3 months ended	
	(Unaudited) 30 Sept 2024	(Unaudited) 30 Sept 2023	(Unaudited) 30 Sept 2024	(Unaudited) 30 Sept 2023
Profit attributable to owners of the Company (RM'000)	3,546	6,211	3,546	6,211
Number of ordinary shares in issue ('000)	371,739	371,739	371,739	371,739
Basic and diluted earnings per Share (sen)	0.95 ⁽¹⁾	1.67 ⁽²⁾	0.95 ⁽¹⁾	1.67 ⁽²⁾

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**

Notes:

- (1) Basic and diluted earnings per share is calculated based on the number of ordinary shares in the Company ("Shares") as at 30 June 2024, comprising of 371,739,000 Shares.
- (2) Basic and diluted earnings per share is calculated based on the expected number of ordinary shares in the Company ("Shares"), comprising of 371,739,000 Shares upon completion of the Listing.

B11 Profit before taxation

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	(Unaudited) 30 Sept 2024 RM'000	(Unaudited) 30 Sept 2023 RM'000	(Unaudited) 30 Sept 2024 RM'000	(Unaudited) 30 Sept 2023 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of equipment	45	29	45	29
Depreciation of investment property	11	5	11	5
Depreciation of right-of-use assets	136	129	136	129
Interest expense	51	85	51	85
Net (gain)/ loss on foreign exchange- realised	(2)	10	(2)	10
Interest income	(363)	(25)	(363)	(25)
Rental income	(33)	(22)	(33)	(22)

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 Nov 2024