



ONLY WORLD GROUP HOLDINGS BERHAD

Registration No: 201201041977 (1033338-K)

INTERIM FINANCIAL REPORT  
FOR THE FOURTH QUARTER ENDED 30 JUNE 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER		
	3 Months Ended		12 Months Ended		
	Note	30/6/2024 (Unaudited) RM'000	30/6/2023 (Audited) RM'000	30/6/2024 (Unaudited) RM'000	30/6/2023 (Audited) RM'000
Revenue		36,851	32,973	140,370	131,860
Cost of sales		(30,098)	(22,914)	(104,721)	(91,691)
<b>Gross profit</b>		6,753	10,059	35,649	40,169
Other income		5,654	2,270	10,155	4,254
		12,407	12,329	45,804	44,423
Selling and distribution expenses		(282)	(190)	(1,044)	(955)
Administrative expenses		(5,460)	(4,851)	(23,258)	(18,100)
Other expenses		(540)	704	(2,306)	(1,189)
<b>Profit from operations</b>		6,125	7,992	19,196	24,179
Finance costs		(5,242)	(842)	(10,118)	(9,714)
<b>Profit before taxation</b>	B5	883	7,150	9,078	14,465
Taxation	B6	(1,751)	752	(4,259)	(3,490)
<b>Profit after taxation</b>		(868)	7,902	4,819	10,975
Other comprehensive income		-	3,884	-	3,884
<b>Total comprehensive income for the financial period</b>		(868)	11,786	4,819	14,859
<b>Profit after taxation attributable to:-</b>					
- Owners of the Company		(905)	7,904	4,787	10,983
- Non-Controlling interests		37	(2)	32	(8)
		(868)	7,902	4,819	10,975
<b>Total comprehensive income attributable to:-</b>					
- Owners of the Company		(905)	11,788	4,787	14,867
- Non-Controlling interests		37	(2)	32	(8)
		(868)	11,786	4,819	14,859
<b>Earnings per share (sen) attributable to Owners of the Company</b>					
- Basic	B11	(0.20)	1.83	1.06	2.55
- Diluted		(0.19)	1.82	1.04	2.50

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2023 and the Explanatory Notes for the quarter ended 30 June 2024)



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Registration No: 201201041977 (1033338-K)

**INTERIM FINANCIAL REPORT  
FOR THE FOURTH QUARTER ENDED 30 JUNE 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	Note	As at 30/6/2024 (Unaudited) RM'000	As at 30/6/2023 (Audited) RM'000
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment		109,443	116,995
Right-of-use asset		173,280	169,312
Intangible assets		5	5
Deferred tax assets		12,881	12,881
		295,609	299,193
<b>CURRENT ASSETS</b>			
Inventories		3,389	2,906
Trade receivables		4,730	6,996
Other receivables, deposits and prepayments		15,866	10,779
Short-term investments		28,117	35,502
Current tax assets		2,670	2,137
Fixed deposits with licensed banks		57,097	34,937
Cash and bank balances		16,031	13,252
		127,900	106,509
<b>TOTAL ASSETS</b>		423,509	405,702
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital		242,624	223,035
Reserves		(14,239)	(9,848)
<b>TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>		228,385	213,187
Non-controlling interests		1,345	1,313
<b>TOTAL EQUITY</b>		229,730	214,500
<b>NON-CURRENT LIABILITIES</b>			
Other payables		1,185	2,409
Long-term borrowings	B8	42,461	50,713
Lease liabilities		80,558	75,182
Deferred tax liabilities		1,087	1,121
Deferred income		1,657	790
		126,948	130,215
<b>CURRENT LIABILITIES</b>			
Trade payables		7,357	5,554
Other payables, deposits received and accruals		43,908	29,926
Deferred income		33	988
Short-term borrowings	B8	8,763	12,701
Lease liabilities		6,490	11,540
Bank overdrafts		-	18
Current tax liabilities		280	260
		66,831	60,987
<b>TOTAL LIABILITIES</b>		193,779	191,202
<b>TOTAL EQUITY AND LIABILITIES</b>		423,509	405,702
Net assets per share attributable to Owners of the Company (RM)		0.50	0.49

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2023 and the Explanatory Notes for the quarter ended 30 June 2024)



ONLY WORLD GROUP HOLDINGS BERHAD

Registration No: 201201041977 (1033338-K)

INTERIM FINANCIAL REPORT  
FOR THE FOURTH QUARTER ENDED 30 JUNE 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY									
	Share Capital RM'000	Warrant Reserve RM'000	Non-Distributable		Capital Reserve RM'000	Distributable Retained Profits RM'000	Attributable To Owners of The Group RM'000	Non- controlling Interests RM'000	Total Equity RM'000
			Merger Deficit RM'000	Revaluation Reserve RM'000					
<b>12 Months Ended 30 June 2024</b>									
<b>At 1 July 2023</b>	223,035	8,876	(56,777)	21,395	1,200	15,458	213,187	1,313	214,500
Profit after taxation for the financial period	-	-	-	-	-	4,787	4,787	32	4,819
Contribution by and distribution to owners of the Company									
- exercise of warrants	19,589	-	-	-	-	-	19,589	-	19,589
- dividend paid	-	-	-	-	-	(9,178)	(9,178)	-	(9,178)
Amortisation of revaluation reserve	-	-	-	(107)	-	107	-	-	-
<b>At 30 June 2024 (Unaudited)</b>	<b>242,624</b>	<b>8,876</b>	<b>(56,777)</b>	<b>21,288</b>	<b>1,200</b>	<b>11,174</b>	<b>228,385</b>	<b>1,345</b>	<b>229,730</b>
<b>12 Months Ended 30 June 2023</b>									
<b>At 1 July 2022</b>	222,994	8,897	(56,777)	18,095	1,200	3,890	198,299	1,321	199,620
Profit after taxation for the financial year	-	-	-	-	-	10,983	10,983	(8)	10,975
Other comprehensive income for the financial year									
- revaluation of property and equipment	-	-	-	3,885	-	-	3,885	-	3,885
Total comprehensive income for the financial year	-	-	-	3,885	-	10,983	14,868	(8)	14,860
Contribution by and distributions to owners of the Company:									
- exercise of warrants	20	-	-	-	-	-	20	-	20
- transfer from warrant reserve	21	(21)	-	-	-	-	-	-	-
Amortisation of revaluation reserve	-	-	-	(585)	-	585	-	-	-
<b>At 30 June 2023 (Audited)</b>	<b>223,035</b>	<b>8,876</b>	<b>(56,777)</b>	<b>21,395</b>	<b>1,200</b>	<b>15,458</b>	<b>213,187</b>	<b>1,313</b>	<b>214,500</b>

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2023 and the Explanatory Notes for the quarter ended 30 June 2024)



**ONLY WORLD GROUP HOLDINGS BERHAD**  
Registration No: 201201041977 (1033338-K)

**INTERIM FINANCIAL REPORT  
FOR THE FOURTH QUARTER ENDED 30 JUNE 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	12 Months Ended	
	30/6/2024 RM'000	30/6/2023 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	9,078	14,465
Adjustments for:-		
Allowance for impairment losses on property, plant and equipment	-	52
Depreciation of property, plant and equipment	22,631	19,097
Depreciation of right-of-use assets	7,208	9,772
Interest expense on lease liabilities	5,284	5,094
Interest expense on term loans	3,519	4,326
Interest expense on bank overdrafts	9	22
Gain on modification of lease	(4,790)	-
Gain on disposal of property, plant and equipment	(82)	(100)
Interest income	(1,940)	(1,603)
Operating profit before working capital changes	40,917	51,125
Increase in inventories	(483)	(554)
Increase in trade and other receivables	(2,910)	(6,996)
Increase in trade and other payables	14,562	7,079
Cash generated from operations	52,086	50,654
Tax paid	(4,806)	(4,217)
Interest paid	(8,812)	(6,251)
Interest received	1,940	1,603
<b>NET CASH GENERATED FROM OPERATIONS</b>	<b>40,408</b>	<b>41,789</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(14,997)	(2,417)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(14,997)</b>	<b>(2,417)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net repayment of hire purchase obligations/lease liabilities	(6,060)	(7,200)
Net repayment of term loans	(12,190)	(12,714)
Placement of fixed deposits pledged to licensed banks	(352)	(789)
Decrease/(Increase) in cash held in Escrow Account	113	(28)
Dividend paid	(9,178)	-
Proceeds from issuance of shares from exercise of warrants	19,589	20
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(8,078)</b>	<b>(20,711)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>17,333</b>	<b>18,661</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR</b>	<b>49,140</b>	<b>30,479</b>
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR</b>	<b>66,473</b>	<b>49,140</b>
<b>CASH AND CASH EQUIVALENTS COMPRISE:-</b>		
Fixed deposit with licensed banks	57,097	34,937
Short-term investments	28,117	35,502
Cash and bank balances	16,031	13,252
Bank overdrafts	-	(18)
	101,245	83,673
Less: Fixed deposits pledged with licensed banks	(34,761)	(34,409)
Less: Bank balance held in Escrow Account	(11)	(124)
	<b>66,473</b>	<b>49,140</b>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2023 and the Explanatory Notes for the quarter ended 30 June 2024)



ONLY WORLD GROUP HOLDINGS BERHAD (Registration No: 201201041977 (1033338-K))

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**INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 JUNE 2024**

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**PART A – EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") and should be read in conjunction with the Group's annual audited financial statements for the financial year ended 30 June 2023 and the accompanying explanatory notes attached to these audited financial statements.

The Group has adopted merger accounting method for the preparation of this interim financial statements.

**A2. Significant Accounting Policies**

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the annual financial statements of the Group for the financial year ended 30 June 2023 except for the adoption of the relevant new MFRSs, amendments to MFRSs and IC Interpretations which are applicable to the financial statements and are relevant to the operations:

During the current financial quarter, the Group has adopted the following new accounting standards and interpretations (including the consequences amendments, if any):-

**MFRSs and/or IC Interpretations (Including The Consequential Amendments)**

Amendments to MFRS 3, MFRS 116, MFRS 137 and Annual Improvements to MFRS Standards 2018-2020

The adoption of above amendments and interpretation did not result in any significant change to the accounting policies and did not have a material impact on the interim financial report of the Group.

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the MASB but are not yet effective for the current financial year:-

## A2. Significant Accounting Policies (Cont'd)

<b>MFRSs and/or IC Interpretations (Including The Consequential Amendments)</b>		<b>Effective Date</b>
MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 10, and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 16	Lease Liability in a Sales and Leaseback	1 January 2024
Amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 17	Initial Application of MFRS 17 and MFRS 9 - Comparative Information	1 January 2023
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to MFRS 101	Disclosure of Accounting Policies	1 January 2024
Amendments to MFRS 101	Non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 107 and MFRS 7	Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 108	Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112	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 Intended Use	1 January 2023 1 January 2022
Amendments to MFRS 121	Lack of Exchangeability	1 January 2025

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon their initial application.

## A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification to the audited financial statements of the Company and its subsidiaries for the financial year ended 30 June 2023.

## A4. Seasonal or Cyclical Factors

Our Group's operations are inherently seasonal in nature. The number of patrons usually increases during weekends and the holiday seasons.

## A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no unusual items affecting the assets, liabilities, equity, net income or cash flow for the current financial quarter and financial year-to-date.

## A6. Material Changes in Estimates

There were no changes in estimates that have any material effect for the current financial quarter and financial year-to-date results.

## A7. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter and financial year-to-date.

## A8. Dividend Paid

During the current financial quarter, the Company paid a dividend totalling RM9.2 million in respect of the financial year ended 30 June 2024.

## A9. Segmental Information

Segmental information is presented in respect of the Group's business segment which form the primary basis of segmental reporting.

(i) The segmental result for the 12 months ended 30 June 2024 was as follows:

	<b>Food Service Operations RM'000</b>	<b>Amusement and Recreation Operations RM'000</b>	<b>Other Services RM'000</b>	<b>Elimination RM'000</b>	<b>The Group RM'000</b>
<b>Segment revenue</b>					
External revenue	72,903	54,009	13,458	-	140,370
Inter-segment revenue	19,865	173	2,077	(22,115)	-
<b>Total revenue</b>	<u>92,768</u>	<u>54,182</u>	<u>15,535</u>	<u>(22,115)</u>	<u>140,370</u>
<b>Segment profit/(loss)</b>	20,311	32,337	(5,553)	-	47,095
Depreciation of property, plant and equipment					(22,631)
Depreciation of right-of-use assets					(7,208)
Finance income					1,940
Finance costs					<u>(10,118)</u>
Profit before taxation					9,078
Taxation					<u>(4,259)</u>
<b>Profit for the year</b>					<u><u>4,819</u></u>

## A9. Segmental Information (Cont'd)

(ii) The segmental result for the 12 months ended 30 June 2023 was as follows:

	<b>Food Service Operations RM'000</b>	<b>Amusement and Recreation Operations RM'000</b>	<b>Other Services RM'000</b>	<b>Elimination RM'000</b>	<b>Group RM'000</b>
<b>Segment revenue</b>					
External revenue	67,169	49,971	14,720	-	131,860
Inter segment revenue	17,013	1,312	340	(18,665)	-
<b>Total segment revenue</b>	<b>84,182</b>	<b>51,283</b>	<b>15,060</b>	<b>(18,665)</b>	<b>131,860</b>
<b>Segment profit/(loss)</b>	16,710	36,311	(1,576)	-	51,445
Depreciation of property, plant and equipment					(19,097)
Depreciation of right-of-use assets					(9,772)
Finance income					1,603
Finance costs					(9,714)
Profit before taxation					14,465
Taxation					(3,490)
<b>Profit for the year</b>					<b>10,975</b>

## A10. Capital Commitments

Capital Expenditure not provided for in the financial statements were as follows:

	As at 30/6/2024 RM'000	As at 30/6/2023 RM'000
Approved and contracted for:- - property, plant and equipment	3,346	-

## A11. Material Events Subsequent to the End of the Financial Period

There were no material events during and subsequent to the end of the current quarter.

## A12. Changes in Composition of the Group

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



### A13. Contingent Liabilities or Contingent Assets

The Company provides corporate guarantees amounting to RM62.8 million to licensed banks and financial institutions for credit facilities granted to certain subsidiaries. No provisions are recognised on the above liabilities as it is not probable that a future sacrifice of economic benefits will be required or the amount is not capable of reliable measurement.

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

### A14. Related Party Disclosures

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		12 Months Ended	
	30/6/2024	30/6/2023	30/6/2024	30/6/2023
	RM'000	RM'000	RM'000	RM'000
(i) Entities controlled by certain key management personnel:-				
Rental income	38	38	151	166
(ii) Directors:-				
Rental expense	(270)	(270)	(1,080)	(1,080)

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**ONLY WORLD GROUP HOLDINGS BERHAD (Registration No: 201201041977 (1033338-K))**

**INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 JUNE 2024**

**PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1. Performance Review**

(i) Current Quarter vs Preceding Year Corresponding Quarter

	3 Months Ended		Changes	
	30/6/2024	30/6/2023	RM'000	%
	RM'000	RM'000	RM'000	%
Revenue	36,851	32,973	3,878	12%
EBITDA	15,628	16,230	(602)	-4%
Profit before taxation	883	7,150	(6,267)	-88%

The Group achieved revenue, EBITDA and profit before taxation of RM36.9 million, RM15.6 million and RM0.9 million respectively for the current financial quarter ended 30 June 2024. The revenue of RM36.9 million represented an increase of RM3.9 million as compared to the revenue of RM33.0 million recorded for the corresponding 3-months financial quarter ended 30 June 2023. The Amusement and Recreation Operations segment and the Food Service Operations segment are the key contributors.

The Food Service Operations segment recorded an increase in revenue of RM0.3 million to RM17.7 million in the current financial quarter when compared with the preceding year corresponding quarter of RM17.4 million, mainly contributed by the increase in sales derived from the Marry Brown franchise fast food outlets.

The Amusement and Recreation Operations segment recorded revenue of RM20.0 million for the current financial quarter, which is RM8.1 million higher when compared with the preceding year corresponding quarter of RM11.9 million. The increase in revenue was mainly contributed from the revenue derived from increase footfalls to the amusement park in Genting Highland and the revenue contributed by the 5 new Jungle Gym playlands which commenced operation during the financial year.

During the current financial period under review, the Group is operating 5 new Jungle Gym playland outlets, where Jungle Gym Lalaport commenced operation in December 2023; Jungle Gym Berjaya Times Square commenced operation in January 2024; Jungle Gym at Starling Mall and The Top Komtar both opened to the public in February 2024 and Jungle Gym, Central I-city Mall, Shah Alam opened in May 2024.

In respect of the Other Services segment, there was a reclassification of income amounting to RM7.7 million during the current financial quarter to other business segment to better reflect the business operations of the Group. As a result of the reclassification, the Other Services segment recorded a negative revenue of RM0.8 million for the current financial quarter.

Profit before taxation for the current financial quarter was RM0.9 million as compared to profit before taxation of RM7.2 million recorded in the preceding year's corresponding quarter ended 30 June 2023. The decrease of RM6.3 million was mainly due to increase in the operating costs such as rental costs, staff costs, utilities cost and depreciation costs in support to the opening of the new Jungle Gym playlands and increase in interest on lease liabilities amounting to RM3.4 million.

## B1. Performance Review (cont'd)

### (ii) Current Year-to-date vs Preceding Year Corresponding Period

	12 Months Ended		Changes	
	30/6/2024	30/6/2023		
	RM'000	RM'000	RM'000	%
Revenue	140,370	131,860	8,510	6%
EBITDA	47,095	51,445	(4,350)	-8%
Profit before taxation	9,078	14,465	(5,387)	-37%

The Group achieved revenue, EBITDA and profit before taxation of RM140.4 million, RM47.1 million and RM9.1 million respectively for the 12-months financial year ended 30 June 2024. The revenue of RM140.4 million represented an increase of RM8.5 million in comparison to the revenue of RM131.9 million recorded for the corresponding 12-months period for the financial year ended 30 June 2023. For the current 12-months financial year ended 30 June 2024, the segments of Food Service Operations and Amusement and Recreation Operations were the key contributors to the Group's revenue. Out of the Group's revenue of RM140.4 million, approximately 52% was from the segment of Food Service Operations and approximately 38% was from the segment of Amusement and Recreation Operations.

The Food Service Operations segment recorded revenue of RM72.9 million, representing an increase in revenue of RM5.7 million for the current 12-months financial year ended 30 June 2024 in comparison to the revenue of RM67.2 million in preceding financial year ended 30 June 2023, mainly due to the increase in sales derived from the Marry Brown franchise fast food outlets and the food services outlets in Genting Highland.

The Amusement and Recreation Operations segment recorded a revenue of RM54.0 million in the current 12-months financial year ended 30 June 2024. There was an increase in revenue of RM4.0 million when compared with the revenue of RM50.0 million recorded in the preceding financial year ended 30 June 2023, mainly due to increase in revenue derived from the Jungle Gym Playland segment by RM6.1 million with the additional revenue derived from the 5 new Jungle Gym outlets located in Lalaport, Berjaya Time Square, The Top Komtar, Starling Mall and Central I-city Mall. However the revenue was partly offset by lower number of footfalls to the amusement park at The Top, Komtar and lower events sales such as birthday party and group team building events at Wet World Shah Alam water park.

The Other Services segment recorded a revenue of RM13.5 million for the current 12-months financial year ended 30 June 2024, representing a decrease in revenue of RM1.3 million when compared with the revenue of RM14.7 million recorded in the preceding financial year ended 30 June 2023. The decrease in revenue was mainly due to the lower revenue derived from the photoshooting services and reclassification of income amounting to RM7.7 million to other business segment to better reflect the business operation of the Group.

Profit before taxation for the current 12-months financial year ended 30 June 2024 was RM9.1 million as compared to profit before taxation of RM14.5 million recorded in the preceding financial year ended 30 June 2023. The decrease in profit before taxation of RM5.4 million was mainly due to increase in operating costs, such as staff costs, advertising costs, utilities costs, depreciation costs in support for the expansion of the new Jungle Gym playlands and increase in the lease liabilities.

**B2. Material Changes in Profit Before Taxation compared with the Immediate Preceding Quarter**

	3 Months Ended		Changes	
	30/6/2024	31/3/2024	RM'000	%
	RM'000	RM'000		
Revenue	36,851	36,642	209	1%
EBITDA	15,628	11,875	3,753	32%
Profit before taxation	883	3,261	(2,378)	-73%

The Group recorded a revenue of RM36.9 million in the current financial quarter, representing an increase of RM0.2 million when compared to the immediate preceding quarter revenue of RM36.6 million. The increase in revenue was mainly due to the sales derived from the new Jungle Gym Playlands.

The Group recorded a profit before taxation of RM0.8 million in the current financial quarter, representing a decrease of RM2.4 million, mainly due to increase in depreciation of property, plant and equipment and increase in interest on lease liabilities, however it was partly offset by the gain on modification of lease.

**B3. Current Year Prospects**

Our Group will continue to capitalise on its inherent strength with a prudent cash flow management and cost control to deliver a sustainable medium to long-term value proposition against the backdrop of continued expansion in domestic demand and increasing tourism activity. Our Group will also remain resilient by leveraging on our experience in the industry to improve our business performance.

**B4. Profit Forecast and Profit Estimate**

The Group did not issue any profit forecast or profit estimate previously in any public document.

**B5. Notes to the Statement of Profit or Loss and Other Comprehensive Income**

Profit before taxation is stated after charging/(crediting):-

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		12 Months Ended	
	30/6/2024	30/6/2023	30/6/2024	30/6/2023
	RM'000	RM'000	RM'000	RM'000
Depreciation of property, plant and equipment	7,756	3,191	22,631	19,097
Depreciation of right-of-use assets	1,944	5,455	7,208	9,772
Finance costs	5,242	842	10,118	9,714
Finance income	(197)	(408)	(1,940)	(1,603)
Gain on modification of lease	(4,790)	-	(4,790)	-
Gain on disposal of property, plant and equipment	-	(100)	(82)	(100)

Save for the above, the other items as required under Paragraph 16, Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Securities are not applicable.

**B6. Taxation**

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		12 Months Ended	
	30/6/2024	30/6/2023	30/6/2024	30/6/2023
	RM'000	RM'000	RM'000	RM'000
Current tax	1,785	(145)	4,293	4,097
Deferred tax	(34)	(607)	(34)	(607)
	<u>1,751</u>	<u>(752)</u>	<u>4,259</u>	<u>3,490</u>

The Group's effective tax rate for the current financial period was higher than the statutory tax rate mainly due to certain expenses which are non-tax deductible. Losses incurred by certain subsidiary companies were also not available to set off against taxable profits in other companies within the Group.

**B7. Status of Corporate Proposals Announced**

There were no corporate proposals announced but not completed as at 30 August 2024.

**B8. Group Borrowings**

	As at	As at
	30/6/2024	30/6/2023
	RM'000	RM'000
Long-term borrowings		
Secured:		
Hire purchase payables	321	163
Term loans	42,140	50,550
	<u>42,461</u>	<u>50,713</u>
Short-term borrowings		
Secured:		
Hire purchase payables	282	1,238
Term loans	8,481	11,463
	<u>8,763</u>	<u>12,701</u>
Total borrowings	<u>51,224</u>	<u>63,414</u>

**B9. Changes in Material Litigation**

There is no material litigation involving the Group subsequent to 30 June 2024 and up to the date of this interim Financial Report.

**B10. Dividends**

On the 8 March 2024, the Board declared an ordinary dividend of RM0.02 per share, amounting to RM9.2 million in respect of financial year ended 30 June 2024. The ordinary dividend was paid on 15 April 2024 to shareholders whose names appeared in the company record of depositors on 26 March 2024.

**B11. Earnings Per Share ("EPS")**

## (i) Basic earnings per share

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		12 Months Ended	
	30/6/2024	30/6/2023	30/6/2024	30/6/2023
Profit attributable to Owners of the Company (RM'000)	(905)	7,904	4,787	10,983
Weighted average number of ordinary shares in issue ('000)	458,881	430,845	452,328	430,845
Basic earnings per share (sen)	<u>(0.20)</u>	<u>1.83</u>	<u>1.06</u>	<u>2.55</u>

## (ii) Diluted earnings per share

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		12 Months Ended	
	30/6/2024	30/6/2023	30/6/2024	30/6/2023
Profit attributable to Owners of the Company (RM'000)	(905)	7,904	4,787	10,983
Weighted average number of ordinary shares in issue ('000)	458,881	430,845	452,328	430,845
Adjustment for potential conversion of warrants ('000)	7,579	2,571	8,551	8,859
	<u>466,460</u>	<u>433,416</u>	<u>460,879</u>	<u>439,704</u>
Diluted earnings per share (sen)	<u>(0.19)</u>	<u>1.82</u>	<u>1.04</u>	<u>2.50</u>

**B12. Auditors' Report On Preceding Annual Financial Statements**

The auditors' report on the financial statements for the financial year ended 30 June 2023 was unqualified.

**B13. Derivative Financial Instruments**

The Group does not have any derivative financial instruments as at the end of the quarter.

**B14. Gain/losses arising from fair value changes of financial liabilities**

There were no material gains or losses arising from fair value changes of financial liabilities during the current financial quarter and the financial year to date under review.