

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup>**

	Individual Quarter		Cumulative Quarter	
	30-Sep-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023
	RM'000	RM'000	RM'000	RM'000
Revenue	23,156	21,221	68,585	68,013
Cost of sales	14,769	13,328	42,728	42,869
<b>Gross profit</b>	<b>8,387</b>	<b>7,893</b>	<b>25,857</b>	<b>25,144</b>
Other income	225	126	1,805	2,397
Administrative expenses	(5,418)	(4,649)	(15,298)	(14,209)
Distribution expenses	(2,196)	(1,682)	(7,079)	(5,339)
<b>Operating profit</b>	<b>998</b>	<b>1,688</b>	<b>5,285</b>	<b>7,993</b>
Finance costs	(315)	(294)	(869)	(859)
<b>Profit before tax</b>	<b>683</b>	<b>1,394</b>	<b>4,416</b>	<b>7,134</b>
Income tax expense	(477)	(460)	(1,795)	(2,063)
<b>Profit for the financial period</b>	<b>206</b>	<b>934</b>	<b>2,621</b>	<b>5,071</b>
<b>Other comprehensive (loss)/income, net of tax:</b>				
<i>Item that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	(352)	(17)	(337)	295
<b>Other comprehensive (loss)/income for the financial period</b>	<b>(352)</b>	<b>(17)</b>	<b>(337)</b>	<b>295</b>
<b>Total comprehensive (loss)/income for the financial period</b>	<b>(146)</b>	<b>917</b>	<b>2,284</b>	<b>5,366</b>
<b>Profit attributable to:</b>				
Owners of the Group	238	968	2,704	5,271
Non-controlling interests	(32)	(34)	(83)	(200)
	<b>206</b>	<b>934</b>	<b>2,621</b>	<b>5,071</b>
<b>Total comprehensive (loss)/income attributable to:</b>				
Owners of the Group	(114)	951	2,367	5,566
Non-controlling interests	(32)	(34)	(83)	(200)
	<b>(146)</b>	<b>917</b>	<b>2,284</b>	<b>5,366</b>
<b>Earnings per share attributable to ordinary shareholders:</b>				
Basic and diluted (sen) <sup>(2)</sup>	0.07	0.29	0.82	1.60

Notes:

- (1) The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial report.
- (2) Based on weighted average number of ordinary shares in HPMT ("Shares") in issue during the period under review.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup>**

	<b>Unaudited</b>	<b>Audited</b>
	<b>As at</b>	<b>As at</b>
	<b>30-Sep-2024</b>	<b>31-Dec-2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	65,334	71,568
Right-of-use assets	376	676
Deferred tax assets	254	245
<b>Total non-current assets</b>	<b>65,964</b>	<b>72,489</b>
<b>Current assets</b>		
Inventories	35,638	33,413
Current tax assets	1,824	168
Trade and other receivables	16,596	16,740
Derivative financial assets	65	-
Short-term cash investments <sup>(2)</sup>	39,573	41,469
Cash and bank balances	19,015	14,411
<b>Total current assets</b>	<b>112,711</b>	<b>106,201</b>
<b>TOTAL ASSETS</b>	<b>178,675</b>	<b>178,690</b>
<b>EQUITY AND LIABILITIES</b>		
Share capital	103,553	103,553
Other reserves	893	1,230
Merger deficit	(54,067)	(54,067)
Retained earnings	91,609	90,646
Equity attributable to owners of the Company	141,988	141,362
<b>Non-controlling interests</b>	<b>8</b>	<b>91</b>
<b>TOTAL EQUITY</b>	<b>141,996</b>	<b>141,453</b>
<b>Non-current liabilities</b>		
Loans and borrowings	9,729	11,215
Lease liabilities	96	275
Deferred income	289	588
Deferred tax liabilities	5,562	6,418
<b>Total non-current liabilities</b>	<b>15,676</b>	<b>18,496</b>
<b>Current liabilities</b>		
Loans and borrowings	11,138	6,619
Lease liabilities	279	395
Deferred income	456	629
Current tax liabilities	2,759	378
Trade and other payables	6,371	10,720
<b>Total current liabilities</b>	<b>21,003</b>	<b>18,741</b>
<b>TOTAL LIABILITIES</b>	<b>36,679</b>	<b>37,237</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>178,675</b>	<b>178,690</b>
Net assets per share (RM)	<b>0.43</b>	<b>0.43</b>

**HPMT Holdings Berhad**

(Company No.: 201701041672 (1255845-W))

(Incorporated in Malaysia)

INTERIM REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

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Notes:

- (1) The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial report.
- (2) Fund placement with licensed financial institutions.

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INTERIM REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY<sup>(1)</sup>**

	Share capital RM'000	Exchange reserve RM'000	PRC statutory reserve RM'000	Merger deficit RM'000	Retained earnings RM'000	Sub-total RM'000	Non-controlling interest RM'000	Total equity RM'000
<b>At 1 January 2024</b>	<b>103,553</b>	<b>1,022</b>	<b>208</b>	<b>(54,067)</b>	<b>90,646</b>	<b>141,362</b>	<b>91</b>	<b>141,453</b>
<b>Total comprehensive income for the financial period</b>								
Profit for the financial period	-	-	-	-	2,704	2,704	(83)	2,621
Other comprehensive loss for the financial period	-	(337)	-	-	-	(337)	-	(337)
<b>Total comprehensive income</b>	<b>-</b>	<b>(337)</b>	<b>-</b>	<b>-</b>	<b>2,704</b>	<b>2,367</b>	<b>(83)</b>	<b>2,284</b>
<b>Transaction with owners</b>								
Dividends paid	-	-	-	-	(1,741)	(1,741)	-	(1,741)
<b>At 30 September 2024</b>	<b>103,553</b>	<b>685</b>	<b>208</b>	<b>(54,067)</b>	<b>91,609</b>	<b>141,988</b>	<b>8</b>	<b>141,996</b>
<b>At 1 January 2023</b>	<b>103,553</b>	<b>674</b>	<b>208</b>	<b>(54,067)</b>	<b>86,181</b>	<b>136,549</b>	<b>409</b>	<b>136,958</b>
<b>Total comprehensive income for the financial period</b>								
Profit for the financial period	-	-	-	-	5,271	5,271	(200)	5,071
Other comprehensive income for the financial period	-	295	-	-	-	295	-	295
<b>Total comprehensive income</b>	<b>-</b>	<b>295</b>	<b>-</b>	<b>-</b>	<b>5,271</b>	<b>5,566</b>	<b>(200)</b>	<b>5,366</b>
<b>Transaction with owners</b>								
Dividends paid	-	-	-	-	(1,150)	(1,150)	-	(1,150)
<b>At 30 September 2023</b>	<b>103,553</b>	<b>969</b>	<b>208</b>	<b>(54,067)</b>	<b>90,302</b>	<b>140,965</b>	<b>209</b>	<b>141,174</b>

Notes:

- (1) The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial report.

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INTERIM REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW<sup>(1)</sup>**

	Cumulative Quarter	
	30-Sep-2024 RM'000	30-Sep-2023 RM'000
<b>Cash flows from operating activities</b>		
Profit before tax	4,416	7,134
Adjustments for:		
Depreciation of property, plant and equipment	7,256	7,088
Depreciation of right-of-use assets	308	353
Gain on disposal of property, plant and equipment	(12)	-
Property, plant and equipment written off	-	1
Government grant amortisation	(472)	(578)
Allowances for slow-moving inventories	288	383
Inventories written off	6	28
Impairment loss on trade receivables	-	5
Finance costs	869	859
Interest income	(778)	(410)
Net fair value gain on derivatives	(65)	(1)
Net loss/(gain) on unrealised foreign exchange	313	(339)
Loss/(gain) on lease modifications	35	(1)
<b>Operating profit before working capital changes</b>	<b>12,164</b>	<b>14,522</b>
<u>Changes in working capital:</u>		
Inventories	(2,519)	(1,813)
Trade and other receivables	(1,040)	150
Trade and other payables	(4,066)	685
Contract liabilities	-	(52)
Cash from operation	4,539	13,492
Tax refunded	-	535
Income tax paid	(1,935)	(1,160)
Interest paid	(51)	(49)
Interest received	168	108
Net cash from operating activities	<b>2,721</b>	<b>12,926</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(1,020)	(4,792)
Net changes in short-term cash investments	2,294	(14,395)
Proceeds from disposal of property, plant and equipment	12	-
Short-term cash investment income	610	302
Net cash from/(used in) investing activities	<b>1,896</b>	<b>(18,885)</b>

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INTERIM REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW (continued) <sup>(1)</sup>**

	Cumulative Quarter	
	30-Sep-2024 RM'000	30-Sep-2023 RM'000
<b>Cash flows from financing activities</b>		
Drawdown of revolving credit	400	1,200
Net drawdown of bankers' acceptances	4,376	1,328
Payment of lease liabilities	(339)	(350)
Drawdown of term loans	-	3,922
Repayment of term loans	(1,515)	(3,255)
Repayment of hire purchase	(46)	(51)
Interest paid	(818)	(810)
Dividends paid	(1,741)	(1,150)
Net cash from financing activities	317	834
Net increase/(decrease) in cash and cash equivalents	4,934	(5,125)
<b>Cash and cash equivalents at the beginning of the financial period</b>	14,411	26,231
Effects of exchange differences on translation	(330)	290
<b>Cash and cash equivalents at the end of the financial period</b>	<b>19,015</b>	<b>21,396</b>

For the purpose of the condensed consolidated statement of cash flows, cash and cash equivalents comprise of the following:

	Cumulative Quarter	
	30-Sep-2024 RM'000	30-Sep-2023 RM'000
Cash and bank balances	19,015	21,396
Short-term deposits placed with licensed banks	-	-
Cash and short-term deposits	19,015	21,396
Less: Bank overdrafts	-	-
<b>Cash and cash equivalents at the end of the financial period</b>	<b>19,015</b>	<b>21,396</b>

Notes:

- (1) The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

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## **PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING**

### **A1. Basis of Preparation**

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and paragraph 9.22 of the Listing Requirements.

This interim financial report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

### **A2. Significant Accounting Policies**

The accounting policies adopted by the Group in the interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2023, except for the adoption of the following Amendments to MFRS.

Adoptions of new MFRS and amendments to MFRSs effective for financial periods beginning on or after 1 January 2024:-

#### Amendments to MFRSs

MFRS 16	Leases - Lease Liabilities in a Sale and Leaseback
MFRS 101	Presentation of Financial Statements - Classification of Liabilities as Current or Non-Current
MFRS 101	Presentation of Financial Statements - Non-Current Liabilities with Covenants
MFRS 107 and MFRS 7	Statement of Cash Flows and Financial Instruments: Disclosures - Supplier Finance Arrangements

The initial application of the abovementioned standards and amendments do not have any material impacts to the current and future periods financial statements upon their first adoption.

### **A3. Auditors' Report**

There was no qualification on the audited financial statements of the Company and its subsidiaries 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 factors during the current quarter and financial year-to-date under review.

### **A5. Material Unusual Items**

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

### **A6. Material Changes in Estimates**

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

**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (continued)**

**A7. Debt and Equity Securities**

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

**A8. Dividends Paid**

Dividends paid during the financial year ended 31 December 2024 are as follows:

- i) Second interim dividend of 0.35 sen per share amounting to RM 1,149,712 for the financial year ended 31 December 2023 was paid on 8 April 2024.
- ii) First interim dividend of 0.18 sen per share amounting to RM 591,280 for the financial year ended 31 December 2024 was paid on 30 September 2024.

**A9. Segmental Information**

The Group's operating segments are manufacturing, trading and coating services. These operating segments are required to be organised and managed for the purpose of making decisions about resource allocation and performance assessment. The Group's segmental revenue are as follows:

	Individual Quarter		Cumulative Quarter	
	30-Sep-2024 RM'000	30-Sep-2023 RM'000	30-Sep-2024 RM'000	30-Sep-2023 RM'000
<b>Revenue</b>				
Manufacturing	22,047	20,310	65,184	64,789
Trading	461	491	1,479	1,817
Coating	648	420	1,922	1,407
<b>Total</b>	<b>23,156</b>	<b>21,221</b>	<b>68,585</b>	<b>68,013</b>

**A10. Property, Plant and Equipment**

(i) Acquisitions and disposals

During current year, the Group acquired assets at cost of RM 1.03 million.

There were no material disposals of assets during the current period under review.

(ii) Impairment losses

There were no impairment losses during the current quarter and financial year-to-date under review.

(iii) Valuation

The Group has not carried out any valuation on its property, plant and equipment during the current quarter and financial year-to-date under review.



**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (continued)**

**A11. Material Events Subsequent to the end of the Quarter**

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

**A12. Changes in the Composition of the Group**

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

**A13. Contingent Liabilities and Contingent Assets**

Corporate Guarantee issued to financial institutions in respect of banking facilities granted to subsidiary companies.

**As at 30 September 2024**  
**RM'000**  
  
**21,683**

Save for the above, there were no changes in contingent assets and contingent liabilities of the Group, since the last audited accounts as at 31 December 2023.

**A14. Material Capital Commitment**

The capital commitments of the Group as at the end of the quarter under review were as follows:

	RM'000
Approved and contracted for	
• Purchase of property, plant and equipment	-
Approved but not contracted for	
• Purchase of property, plant and equipment	10,289
<b>Total</b>	<b>10,289</b>

**A15. Significant Related Party Transactions**

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

**A16. Fair Value of Financial Liabilities**

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

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS**

**B1. Review of Performance**

	Individual Quarter		Changes	
	30-Sep-2024 RM'000	30-Sep-2023 RM'000	RM'000	%
Revenue	23,156	21,221	1,935	9.1%
Profit before Taxation	683	1,394	(711)	-51.0%

The Group recorded revenue and profit before taxation (“PBT”) of approximately RM 23.16 million and RM 0.68 respectively during the current quarter under review, representing an increase of 9.1% and decrease of 51.0% as RM 21.22 million and RM 1.39 million generated in the corresponding quarter ended 30 September 2023.

**B2. Comparison with Immediate Preceding Quarter**

	Current Quarter 30-Sep-2024 RM'000	Preceding Quarter 30-Jun-2024 RM'000	Changes	
			RM'000	%
Revenue	23,156	23,071	85	0.4%
Profit before Taxation	683	1,788	(1,105)	-61.8%

The Group revenue for the current quarter was RM 23.16 million, an increase of RM 0.09 million as compared to RM 23.07 million generated during the preceding quarter. Revenue from the manufacturing segment increased by RM 0.28 million or 1.3% due to increased orders from dealers to replenish their inventory levels. Revenue from the trading segment decreased by RM 0.13 million or 22.3% with decrease in trading sales. Revenue from the coating segment decreased by RM 0.06 million or 8.1%.

The Group’s reported profit before taxation of RM 0.68 million for the current quarter is approximately RM 1.11 million lower as compared to profit before taxation of the preceding quarter of RM 1.79 million. The decrease in is primarily attributable to foreign exchange loss.

**B3. Prospects for the Current Financial Year**

The global projection for the remaining quarter of 2024 reflects a cautiously optimistic outlook. While global demand is expected to stabilize, inflationary pressures, supply chain challenges, and geopolitical tensions continue to pose risks, driving up operational costs in the cutting tools industry.

Despite these challenges, the Group remains dedicated to pursuing opportunities for revenue expansion, enhancing production processes, and driving product innovation to maintain competitiveness.

**B4. Profit Forecast**

The Group has not issued any profit forecast in any form of public documentation and announcement.

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (continued)**

**B5. Tax Expense**

	Individual Quarter		Cumulative Quarter	
	30-Sep-2024 RM'000	30-Sep-2023 RM'000	30-Sep-2024 RM'000	30-Sep-2023 RM'000
Current Income Tax	965	772	2,660	2,970
Deferred Tax	(488)	(312)	(865)	(907)
<b>Total</b>	<b>477</b>	<b>460</b>	<b>1,795</b>	<b>2,063</b>

The effective tax rate of the Group is 40.6% which is higher than the statutory income tax rate, this is mainly due to losses of certain subsidiaries not being available for set off against taxable profits of other subsidiaries and lower tax allowances claimable for current year.

**B6. Status of Corporate Proposals**

There are no corporate proposals announced but pending completion as at the date of this interim report.

**B7. Utilisation of Proceeds from the Public Issue**

Details of utilisation of proceeds		Estimated timeframe for utilisation upon Listing	Amount of proceeds RM'000	Actual Utilisation RM'000	Percentage utilised %
(i)	Purchase of new machineries and equipment	Within 84 months <sup>(1)(2)</sup>	34,000	27,270	80.2%
(ii)	Working Capital:				
	- Finished goods inventories	Within 24 months	1,000	1,000	100.0%
	- Staff costs and raw materials	Within 24 months	1,910	1,910	100.0%
(iii)	Estimated listing expenses	Immediate	5,400	5,400	100.0%
<b>Total</b>			<b>42,310</b>	<b>35,580</b>	

Notes :

- (1) On 27 May 2022, the Company announced the extension of timeframe for the utilisation of proceeds allocated for purchase of new machineries and equipment from within 36 months to within 60 months.
- (2) On 21 May 2024, the Company announced the further extension of timeframe for the utilisation of proceeds allocated for purchase of new machineries and equipment from within 60 months to within 84 months.

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus of the company dated 17 May 2019.

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (continued)**

**B8. Group Borrowings**

	Currency	As at 30-Sep-2024 RM'000	As at 30-Sep-2023 RM'000
<b>Long-term Borrowings (secured)</b>			
(i) Term loans	MYR	9,595	11,505
(ii) Hire purchase	MYR	134	196
<b>Sub-total</b>		<b>9,729</b>	<b>11,701</b>
<b>Short-term borrowings (secured)</b>			
(i) Term loans	MYR	1,917	1,924
	EUR	-	500
(ii) Hire purchase	MYR	62	62
(iii) Bankers' acceptances	MYR	5,759	3,814
(iv) Revolving credits	MYR	3,400	3,000
<b>Sub-total</b>		<b>11,138</b>	<b>9,300</b>
<b>Total borrowings</b>		<b>20,867</b>	<b>21,001</b>

We utilise credit facilities such as overdrafts, revolving credits and bankers' acceptances to partially finance our working capital. In addition, we utilise term loans to finance purchase of our manufacturing equipment and factory building. The credit facilities are secured by corporate guarantees, specific debentures and properties.

**B9. Derivative Financial Instruments**

As at 30 September 2024, the outstanding foreign currency forward contracts are as follows:

	Contract / Notional Amount RM'000	Fair Value Asset / (Liabilities) RM'000
<b>Forward Currency Contracts</b>		
Less than 1 year	1,033	65

The Group enter into forward currency contracts to hedge against the net exposure to movements in exchange rate arising from sales, purchase and finance cost.

During the year, the Group recognised a gain of approximately RM0.07 million arising from changes in fair value of derivatives.

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (continued)**

**B10. Material Litigation**

As at the date of this interim financial report, the Group is not engaged in any material litigation or arbitration proceedings either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which may materially and adversely affect the financial position or business performance of the Group.

**B11. Dividend**

Saved as disclosed in Note A8, no dividend has been declared by the Company during the current quarter under review.

The total dividend declared for the current financial year ending 31 December 2024: 0.18 sen per share.

**B12. Earnings Per Share (“EPS”)**

The basic and diluted EPS for the current quarter and financial year-to-date is computed as below:

	Individual Quarter		Cumulative Quarter	
	30-Sep-2024 RM'000	30-Sep-2023 RM'000	30-Sep-2024 RM'000	30-Sep-2023 RM'000
Profit after tax attributable to the owner of the Group (RM'000)	238	968	2,704	5,271
Weighted average number of ordinary shares in issue ('000)	328,489	328,489	328,489	328,489
Basic EPS (sen) <sup>(1)</sup>	0.07	0.29	0.82	1.60
Diluted EPS (sen) <sup>(2)</sup>	0.07	0.29	0.82	1.60

Notes:

- (1) Basic EPS is calculated by dividing the profit attributable to owners of the Group by the weighted average number of ordinary shares outstanding during the period under review.
- (2) Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities as at the end of the financial period under review.

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INTERIM REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2024

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (continued)****B13. Profit Before Tax**

	Individual Quarter		Cumulative Quarter	
	30-Sep-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023
	RM'000	RM'000	RM'000	RM'000
Interest income	(266)	(174)	(778)	(410)
Other income	(330)	(196)	(950)	(595)
Gain on disposal of property, plant and equipment	(12)	-	(12)	-
Interest expense	315	294	869	859
Depreciation of property, plant and equipment	2,420	2,393	7,256	7,088
Depreciation of right-of-use assets	96	98	308	353
(Reversal)/Allowance for slow-moving inventories	(144)	119	288	383
Inventories written off	-	24	6	28
(Reversal)/Impairment loss on trade receivables	(2)	6	-	5
Realised loss/(gain) on foreign exchange	1,008	(36)	1,241	(1,051)
Unrealised loss/(gain) on foreign exchange	762	280	313	(339)
Fair value gain on derivatives	(65)	(190)	(65)	(1)

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