



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED INCOME STATEMENTS (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2023

	CURRENT QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	30.6.2023 RM'000	30.06.2022 RM'000	30.6.2023 RM'000	30.06.2022 RM'000
Revenue	97,774	169,299	97,774	169,299
Cost of sales	(81,431)	(142,098)	(81,431)	(142,098)
<b>Gross Profit</b>	<b>16,343</b>	<b>27,201</b>	<b>16,343</b>	<b>27,201</b>
Other Income	4,446	11,816	4,446	11,816
Interest Income	210	55	210	55
Administrative expenses	(13,094)	(15,284)	(13,094)	(15,284)
Selling and marketing expenses	(4,553)	(4,197)	(4,553)	(4,197)
Finance costs	(1,349)	(1,146)	(1,349)	(1,146)
<b>Profit before tax</b>	<b>2,003</b>	<b>18,445</b>	<b>2,003</b>	<b>18,445</b>
Income tax expense	(709)	(1,687)	(709)	(1,687)
<b>Profit for the period from continuing operations</b>	<b>1,294</b>	<b>16,758</b>	<b>1,294</b>	<b>16,758</b>
<b>Discontinued operations</b>				
Loss for the period from discontinued operations	-	(1,445)	-	(1,445)
<b>Profit for the period</b>	<b>1,294</b>	<b>15,313</b>	<b>1,294</b>	<b>15,313</b>
<b>Profit/(Loss) attributable to:</b>				
Owners of the Company				
- Continuing operations	1,608	17,190	1,608	17,190
- Discontinued operations	-	(1,342)	-	(1,342)
	<b>1,608</b>	<b>15,848</b>	<b>1,608</b>	<b>15,848</b>
Non-controlling interests				
- Continuing operations	(314)	(432)	(314)	(432)
- Discontinued operations	-	(103)	-	(103)
	<b>(314)</b>	<b>(535)</b>	<b>(314)</b>	<b>(535)</b>
	<b>1,294</b>	<b>15,313</b>	<b>1,294</b>	<b>15,313</b>
<b>Earnings/(Loss) per share attributable to equity holders of the parent (sen):</b>				
<b>Basic</b>				
Basic (continuing operations)	0.72	8.00	0.72	8.00
Basic (discontinued operations)	-	(0.62)	-	(0.62)
<b>Diluted</b>				
Diluted (continuing operations)	0.72	7.97	0.72	7.97
Diluted (discontinued operations)	-	0.62	-	0.62

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2023

	CURRENT QUARTER		CUMULATIVE QUARTER	
	3 MONTHS ENDED		3 MONTHS ENDED	
	30.06.2023	30.06.2022	30.06.2023	30.06.2022
	RM'000	RM'000	RM'000	RM'000
Profit for the period	1,294	15,313	1,294	15,313
Other comprehensive income, net of tax				
Foreign currency translation	(471)	(705)	(471)	(705)
<b>Total comprehensive income for the period</b>	<b>823</b>	<b>14,608</b>	<b>823</b>	<b>14,608</b>
<b>Total comprehensive income/(loss) attributable to:</b>				
Owners of the Company	1,092	15,143	1,092	15,143
Non-controlling interests	(269)	(535)	(269)	(535)
	<b>823</b>	<b>14,608</b>	<b>823</b>	<b>14,608</b>

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
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## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023 (UNAUDITED)

	30.06.2023 RM'000 (Unaudited)	31.03.2023 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	74,496	74,677
Investment Properties	16,066	16,022
Lease receivables	31,087	26,060
Deferred tax assets	640	614
	<u>122,289</u>	<u>117,373</u>
<b>Current assets</b>		
Inventories	39,685	58,486
Contract assets	2,007	1,868
Trade receivables	48,985	49,871
Other receivables	2,950	2,785
Other current assets	7,651	6,960
Lease receivables	5,080	4,756
Short-term funds	4,940	5,293
Deposits, cash and bank balances	58,373	60,618
	<u>169,671</u>	<u>190,637</u>
<b>TOTAL ASSETS</b>	<u>291,960</u>	<u>308,010</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity owners of the parent</b>		
Share capital	91,453	91,453
Treasury shares	(1,161)	(1,161)
Other reserves	11,686	12,202
Retained earnings	66,520	64,912
	<u>168,498</u>	<u>167,406</u>
<b>Non-controlling interests</b>	<u>1,972</u>	<u>2,241</u>
<b>Total Equity</b>	<u>170,470</u>	<u>169,647</u>
<b>Non-current liabilities</b>		
Borrowings	2,518	-
Lease liabilities	8,723	9,039
	<u>11,241</u>	<u>9,039</u>
<b>Current liabilities</b>		
Borrowings	34,380	45,265
Lease liabilities	2,177	2,209
Trade payables	28,135	33,412
Other payables	42,600	45,510
Tax liabilities	2,957	2,928
	<u>110,249</u>	<u>129,324</u>
<b>Total liabilities</b>	<u>121,490</u>	<u>138,363</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>291,960</u>	<u>308,010</u>
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.7639	0.7589

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statement



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
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## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2023

	<----- Attributable to Equity Holders of the parent----->					Distributable	Total	Non- controlling interest	Total equity
	<----- Non-distributable ----->								
	Share capital RM'000	Treasury shares RM'000	Share option reserve RM'000	Foreign exchange reserve RM'000	Legal reserve fund RM'000	RM'000	RM'000	RM'000	RM'000
As at 1 April 2023	91,453	(1,161)	110	8,202	3,890	64,912	167,406	2,241	169,647
Profit/(Loss) for the period	-	-	-	-	-	1,608	1,608	(314)	1,294
Other comprehensive (loss)/income for the period	-	-	-	(516)	-	-	(516)	45	(471)
Total comprehensive (loss)/income for the period	-	-	-	(516)	-	1,608	1,092	(269)	823
As at 30 June 2023	91,453	(1,161)	110	7,686	3,890	66,520	168,498	1,972	170,470

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
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## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2023

	<----- Attributable to Equity Holders of the parent----->									
	<----- Non-distributable ----->						Distributable		Non- controlling interest RM'000	Total equity RM'000
	Share capital RM'000	Treasury shares RM'000	Share option reserve RM'000	Warrants reserve RM'000	Foreign exchange reserve RM'000	Legal reserve fund RM'000	Retained earnings RM'000	Total RM'000		
As at 1 April 2022	86,270	-	321	6,383	11,284	3,890	55,821	163,969		
Profit/(Loss) for the period	-	-	-	-	-	-	15,848	15,848	(535)	15,313
Other comprehensive loss for the period	-	-	-	-	(705)	-	-	(705)	-	(705)
Total comprehensive (loss)/income for the period	-	-	-	-	(705)	-	15,848	15,143	(535)	14,608
Share options issued	-	-	168	-	-	-	-	168	-	168
Disposal of a subsidiary	-	-	-	-	-	-	-	-	(98)	(98)
Share repurchased	-	(1,155)	-	-	-	-	-	(1,155)	-	(1,155)
As at 30 June 2022	<u>86,270</u>	<u>(1,155)</u>	<u>489</u>	<u>6,383</u>	<u>10,579</u>	<u>3,890</u>	<u>71,669</u>	<u>178,125</u>	<u>4,703</u>	<u>182,828</u>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

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## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2023

	3 months ended	
	30.06.2023 RM'000 (Unaudited)	30.06.2022 RM'000 (Unaudited)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(loss) before taxation from:		
- Continuing operations	2,003	18,445
- Discontinued operations	-	(1,281)
Profit before tax	<u>2,003</u>	<u>17,164</u>
Adjustment for:-		
Non-cash items	(2,190)	434
Non-operating items (which are investing/financing)	2,701	(8,321)
Interest expense	1,349	1,146
Interest income	(210)	(55)
Operating profit before changes in working capital	<u>3,653</u>	<u>10,368</u>
<b>Changes in working capital</b>		
Net change in current assets	15,531	75,024
Net change in current liabilities	(8,187)	(67,045)
Interest paid	(1,349)	(1,146)
Tax paid	(705)	(2,080)
<b>Net cash flows from operating activities</b>	<u>8,943</u>	<u>15,121</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
- Net change in short-term fund	386	(7,601)
- Dividend income from short-term fund	18	3
- Purchase of property, plant and equipment	(1,390)	(738)
- Proceeds from disposal of property, plant and equipment	81	72
- Net cash inflow on disposal of subsidiaries	-	6,820
- Interest received	210	55
<b>Net cash flows used in investing activities</b>	<u>(695)</u>	<u>(1,389)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
- Net drawdown of block discounting	2,000	-
- Net repayment of lease liabilities	(19)	(58)
- Net repayment of short term borrowings	(10,367)	(10,175)
- Repurchase of treasury shares	-	(1,155)
<b>Net cash flows used in financing activities</b>	<u>(8,386)</u>	<u>(11,388)</u>
Net increase in cash and cash equivalents	(138)	2,344
Effects of foreign exchange rate changes	(2,107)	(4,021)
Cash and cash equivalents at the beginning of the financial period	<u>60,618</u>	<u>40,749</u>
Cash and cash equivalents at the end of the financial period	<u>58,373</u>	<u>39,072</u>
Cash and cash equivalents at the end of the financial period comprise the following:		
Cash and bank balances	58,373	42,372
Bank overdrafts	-	(3,300)
Cash and cash equivalents	<u>58,373</u>	<u>39,072</u>

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2023 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

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## PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

### 1. BASIS OF PREPARATION

These condensed consolidated interim financial statements, for the period ended 30 June 2023, have been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2023. The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2023, except for the adoption of the following amendments/improvements to MFRSs that are mandatory for the current financial period:

#### New MFRS

MFRS 17 Insurance Contracts

#### Amendments/Improvements to MFRSs

MFRS 17 Insurance Contracts

MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors

MFRS 112 Income Taxes

MFRS 16 Leases

The Group has not adopted the following new MFRSs and amendments/improvements to MFRSs that have been issued, but yet to be effective:

	Effective for financial periods beginning on or after
<u>Amendments/Improvements to MFRSs</u>	
MFRS 7 Financial Instruments: Disclosures	1st January 2024
MFRS 10 Consolidated Financial Statements	Deferred
MFRS 16 Leases	1st January 2024
MFRS 101 Presentation of Financial Statements	1st January 2024
MFRS 107 Statements of Cash Flows	1st January 2024
MFRS 128 Investments in Associates and Joint Ventures	Deferred

### 2. AUDIT REPORT OF PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements for the year ended 31 March 2023 was not qualified.



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## 3. SEGMENTAL INFORMATION

	Current quarter		Cumulative quarter	
	3 months ended		3 months ended	
	30.06.2023	30.06.2022	30.06.2023	30.06.2022
	RM'000	RM'000	RM'000	RM'000
<b>Segment Revenue</b>				
Revenue from operations:				
Apparels	116,384	208,944	116,384	208,944
Credit financing	2,139	986	2,139	986
Others	295	14,613	295	14,613
Total revenue before eliminations	118,818	224,543	118,818	224,543
Discontinued operations	-	(14,394)	-	(14,394)
Eliminations	(21,044)	(40,850)	(21,044)	(40,850)
Total	97,774	169,299	97,774	169,299
<b>Segment Result</b>				
Result from operations:				
Apparels	(1,345)	5,035	(1,345)	5,035
Credit financing	394	366	394	366
Others	(393)	(670)	(393)	(670)
	(1,344)	4,731	(1,344)	4,731
Discontinued operations	-	(1,445)	-	(1,445)
Eliminations	2,638	12,027	2,638	12,027
Total	1,294	15,313	1,294	15,313

## 4. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

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

## 5. CHANGES IN ESTIMATES

There were no changes in estimates of amounts reported in the prior financial years that have a material effect in the current quarter.

## 6. COMMENTS ABOUT SEASONAL OR CYCLICAL FACTORS

The Group's performance is not affected by any major seasonal or cyclical factors.

## 7. DIVIDENDS PAID

No dividend has been paid for the financial period ending 30 June 2023.





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## 8. CARRYING AMOUNT OF REVALUED ASSETS

The valuations of property, plant and equipment have been brought forward without amendment from the financial statements for the year ended 31 March 2023.

## 9. DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale, and repayments of debt and equity securities during the current quarter and financial year to date.

## 10. CHANGES IN THE COMPOSITION OF THE GROUP

There were no changes in the composition of the group during the current quarter.

## 11. CAPITAL COMMITMENTS

The capital commitments of the Group as at 30 June 2023 are RM0.6 million for the purchase of machinery, equipment, and renovation.

## 12. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no other contingent liabilities or contingent assets during the three months financial period ended on 30 June 2023.

## 13. SUBSEQUENT EVENTS

There were no material events subsequent to the end of the period that has not been reflected in this quarterly report.



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## PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

### 14. PERFORMANCE REVIEW

	Current Year Quarter	Preceding Year Corresponding Quarter	Changes	Current Year To-date	Preceding Year Corresponding Period	Changes
	30.06.2023	30.06.2022		30.06.2023	30.06.2022	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Continuing Operations</b>						
Revenue	97,774	169,299	(71,525)	97,774	169,299	(71,525)
Profit after tax	1,294	16,758	(15,464)	1,294	16,758	(15,464)
<b>Discontinued Operations</b>						
Loss after tax	-	(1,445)	1,445	-	(1,445)	1,445
Profit after tax for the period	1,294	15,313	(14,019)	1,294	15,313	(14,019)

The Group's revenue decreased by 42.2% to RM97.8 million in the first quarter ended 30 June 2023 from RM169.3 million in the same quarter last year. The decrease in revenue was due mainly to the decrease in the order of our Apparel division. The Group posted a 91.5% slip in net profit after tax to RM1.3 million for the first quarter ended June 30, 2023, from RM15.3 million a year before. The lower profit compared to the prior year's period was mainly due to the lower revenue from our Apparel division, as mentioned earlier. Additionally, the first quarter of last year's financials included a gain of RM6.2 million from the disposal of subsidiaries, namely Mega Label (Malaysia) Sdn. Bhd. and Mega Label (Penang) Sdn. Bhd.

### 15. COMMENT ON MATERIAL CHANGE IN THE QUARTERLY RESULTS

	Current Quarter	Immediate Preceding Quarter	Changes	
	30.06.2023	31.03.2023	RM'000	%
	RM'000	RM'000	RM'000	%
<b>Continuing Operations</b>				
Revenue	97,774	122,863	(25,089)	-20.4%
Profit after tax	1,294	372	922	247.8%

Total revenue fell 20.4% to RM97.8 million from the preceding quarter of RM122.9 million. This was due to the lower revenue in the Apparel division. The after-tax profit increased by RM922 thousand or 247.8% from RM372 thousand in the preceding quarter. This was mainly due to the increase in unrealised foreign exchange gain, which amounted to RM2.9 million this quarter, from the RM155 thousand recorded in the preceding quarter subsequent to the strengthening of the US dollar against the Malaysian Ringgit.

### 16. COMMENTARY ON PROSPECTS

The weakening consumer sentiment, high-interest rates and sticky inflation are expected to stifle business growth in the Apparel division. Moreover, the volatility in foreign exchange movement may also impact this segment's results since our Apparel businesses are overseas.

Regarding the credit financing division, management will continue to exercise prudence in the loan approval process with a focus on rigorous credit risk assessment to mitigate market and credit risks and minimize non-performing loans. Furthermore, as of 1 June 2023, following the subscription for an additional 18,800,000, ordinary shares, the group's equity interest in the credit business had increased from 80% to 95%. This strategic decision empowers us to maintain our growth trajectory in the operation of the division.



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In the medical segment, aside from constant self-development or organic growth, the management will also pursue the market expansion plan.

The Group will continue to leverage operating efficiency and cost-saving initiatives to achieve better performance. The Board remains vigilant about the outlook of the Group for the whole financial year, given the elevated inflationary pressure and ongoing geopolitical tensions.

## 17. PROFIT FORECAST OR PROFIT GUARANTEE

Not applicable to the Group as no profit forecast or profit guarantee was published.

## 18. NOTES TO THE STATEMENTS OF COMPREHENSIVE INCOME

Current quarter 3 months ended		Cumulative quarter 3 months ended	
30.06.2023	30.06.2022	30.06.2023	30.06.2022
RM'000	RM'000	RM'000	RM'000

Included in the profit before tax are the following items:

### Continuing Operations

Bad debts written off	369	-	369	-
Depreciation and amortisation	2,559	2,576	2,559	2,576
Fixed assets written off	199	13	199	13
Gain on disposal of subsidiaries	-	(6,212)	-	(6,212)
Gain on lease modification	(28)	-	(28)	-
Interest income	(210)	(55)	(210)	(55)
Interest expenses	1,349	1,146	1,349	1,146
Net impairment losses on lease receivables	370	83	370	83
Loss on disposal of property, plant and equipment	22	18	22	18
Realised foreign exchange gain	(531)	(659)	(531)	(659)
Unrealised foreign exchange gain	(2,929)	(2,295)	(2,929)	(2,295)



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## 19. INCOME TAX EXPENSE

	Current quarter 3 months ended		Cumulative quarter 3 months ended	
	30.06.2023 RM'000	30.06.2022 RM'000	30.06.2023 RM'000	30.06.2022 RM'000
Malaysian income tax	325	118	325	118
Foreign income tax	384	1,569	384	1,569
<b>Total income tax expenses</b>	<b>709</b>	<b>1,687</b>	<b>709</b>	<b>1,687</b>

The tax provided in the current period is mainly in respect of certain subsidiaries reporting taxable profit.

## 20. CORPORATE PROPOSALS

The Group does not have any corporate proposal which have been completed as at the date of this announcement.

## 21. GROUP BORROWINGS

	As at 30.6.2023					
	Long term		Short term		Total borrowings	
	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000
<b>Secured</b>						
Lease liabilities	-	522	-	129	-	651
Block discounting	-	2,518	-	518	-	3,036
<b>Unsecured</b>						
Trust receipt or trade loan - USD	-	-	1,582	7,276	1,582	7,276
Lease liabilities - RM		-		5		5
- USD	1,746	8,033	378	1,737	2,124	9,770
- HKD	280	168	302	181	582	349
- RMB	-	-	195	125	195	125
Revolving credit - RMB	-	-	41,541	26,586	41,541	26,586
<b>Total</b>		<b>11,241</b>		<b>36,557</b>		<b>47,798</b>



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	As at 31.03.2023					
	Long term		Short term		Total borrowings	
	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000
<b>Secured</b>						
Lease liabilities	-	469	-	110	-	579
<b>Unsecured</b>						
Trust receipt or trade loan						
- USD	-	-	4,093	18,090	4,093	18,090
- RMB	-	-	18,070	11,565	18,070	11,565
Lease liabilities						
- RM	-	281	-	73	-	354
- USD	1,839	8,129	375	1,656	2,214	9,785
- RMB	-	-	192	123	192	123
- HKD	286	160	441	247	727	407
<b>Revolving credit</b>						
- RMB	-	-	24,391	15,610	24,391	15,610
<b>Total</b>		9,039		47,474		56,513

## 22. CHANGES IN MATERIAL LITIGATION

There was no pending material litigation as at the date of this announcement.

## 23. DIVIDEND PAYABLE

The Board of Directors of the Company has on 28 August 2023, declared a first interim single-tier dividend of 1 sen (30 June 2022: 6 sen) per ordinary share for the financial year ending 31 March 2024. The dividend will be payable on 2 October 2023 to shareholders whose names appear in the Record of Depositors at the close of business on 15 September 2023.



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## 24. EARNINGS PER SHARE

	Current quarter 3 months ended		Cumulative quarter 3 months ended	
	30.06.2023 RM'000	30.06.2022 RM'000	30.06.2023 RM'000	30.06.2022 RM'000
<b>a Basic earnings per share</b>				
Profit for the period attributable to equity holders (continued operations) (RM'000)	1,608	17,190	1,608	17,190
(Loss)/Profit for the period attributable to equity holders (discontinued operations) (RM'000)	-	(1,342)	-	(1,342)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,608	15,848	1,608	15,848
Weighted average number of ordinary shares in issue ('000)	223,021	214,970	223,021	214,970
Basic (continued operations) (sen)	<hr/>	<hr/>	<hr/>	<hr/>
	0.72	8.00	0.72	8.00
Basic (discontinued operations) (sen)	<hr/>	<hr/>	<hr/>	<hr/>
	-	(0.62)	-	(0.62)
Basic, for profit for the period (sen)	<hr/>	<hr/>	<hr/>	<hr/>
	<b>0.72</b>	<b>7.38</b>	<b>0.72</b>	<b>7.38</b>



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
(Incorporated in Malaysia)

## b Diluted

Diluted earnings per share is based on the profit for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares, calculated as follows:

	Current quarter 3 months ended		Cumulative quarter 3 months ended	
	30.06.2023 RM'000	30.06.2022 RM'000	30.06.2023 RM'000	30.06.2022 RM'000
Profit for the period attributable to equity holders (continued operations) (RM'000)	1,608	17,190	1,608	17,190
(Loss)/Profit for the period attributable to equity holders (discontinued operations) (RM'000)	-	(1,342)	-	(1,342)
	1,608	15,848	1,608	15,848
Weighted average number of ordinary shares in issue ('000)	223,021	214,970	223,021	214,970
Effect of share options	(14)	599	(14)	599
Weighted average number of ordinary shares ('000)	223,007	215,569	223,007	215,569
Diluted, (continuing operations) (sen)	0.72	7.97	0.72	7.97
Diluted, (discontinued operations) (sen)	-	(0.62)	-	(0.62)
Diluted, for profit for the period (sen)	0.72	7.35	0.72	7.35

## 25. Authorisation for Issue

The interim financial statements were authorized for issue by the Board of Directors on the date set forth below.

By Order of the Board

CHUA SIEW CHUAN (SSM PC NO. 201908002648) (MAICSA 0777689)  
Company Secretary  
28 August 2023