

**SUMMARY OF KEY FINANCIAL INFORMATION  
FOR THE QUARTER ENDED 31 OCTOBER 2024**

|   | INDIVIDUAL QUARTER                           |   | CUMULATIVE QUARTER                           |   |
|---|--|---|--|---|
|   | CURRENT YEAR QUARTER<br>31/10/2024<br>RM'000 | PRECEDING YEAR CORRESPONDING QUARTER<br>31/10/2023<br>RM'000  | CURRENT YEAR TO-DATE<br>31/10/2024<br>RM'000 | PRECEDING YEAR CORRESPONDING PERIOD<br>31/10/2023<br>RM'000         |
| 1 Revenue   | 77,337                                       | 65,959  | 149,345                                      | 124,241   |
| 2 Profit before tax   | 14,158                                       | 12,923  | 27,116                                       | 22,917  |
| 3 Profit for the period                                     | 10,616                                       | 9,951   | 20,293                                       | 17,591  |
| 4 Profit attributable to owners of the parent               | 10,616                                       | 9,951   | 20,293                                       | 17,591  |
| 5 Basic earnings per share (sen)                            | 13.27  | 12.44   | 25.37  | 21.99   |
| 6 Proposed/Declared dividend per share (sen)                | 30   | -   | 30   | 20  |
|   |  | <b>AS AT END OF<br/>CURRENT QUARTER<br/>31/10/2024<br/>RM</b> |  | <b>AS AT PRECEDING<br/>FINANCIAL YEAR END<br/>30/04/2024<br/>RM</b> |
| 7 Net assets per share attributable to owners of the parent |  | 3.06  |  | 2.81  |

**ADDITIONAL INFORMATION**

|                          | INDIVIDUAL QUARTER                           |  | CUMULATIVE QUARTER                           |   |
|--------------------------|--|--|--|---|
|                          | CURRENT YEAR QUARTER<br>31/10/2024<br>RM'000 | PRECEDING YEAR CORRESPONDING QUARTER<br>31/10/2023<br>RM'000 | CURRENT YEAR TO-DATE<br>31/10/2024<br>RM'000 | PRECEDING YEAR CORRESPONDING PERIOD<br>31/10/2023<br>RM'000 |
| 1 Gross interest income  | 1,534  | 861  | 2,009  | 1,268   |
| 2 Gross interest expense | -  | -  | -  | -   |

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
FOR THE QUARTER ENDED 31 OCTOBER 2024**  
(The figures have not been audited)

|  | <b>UNAUDITED<br/>AS AT<br/>31/10/2024<br/>RM'000</b> | <b>AUDITED<br/>AS AT<br/>30/04/2024<br/>RM'000</b> |
|--|--|--|
| <b>ASSETS</b>                                      |  |  |
| <b>Non-current assets</b>                          |  |  |
| Property, plant and equipment                      | 63,228   | 66,773   |
| Investment properties                              | 202  | 206  |
| Other investments                                  | 9,129  | 8,606  |
| Deferred tax assets                                | 105  | 41   |
|  | <u>72,664</u>  | <u>75,626</u>                                      |
| <b>Current assets</b>                              |  |  |
| Inventories  | 25,064   | 24,288   |
| Trade and other receivables                        | 31,632   | 27,083   |
| Current tax assets                                 | 59   | -  |
| Other investment                                   | -  | 15,050   |
| Cash and cash equivalents                          | 141,572  | 104,306  |
|  | <u>198,327</u>                                       | <u>170,727</u>                                     |
| <b>TOTAL ASSETS</b>                                | <u><u>270,991</u></u>                                | <u><u>246,353</u></u>                              |
| <b>EQUITY AND LIABILITIES</b>                      |  |  |
| <b>Equity attributable to owners of the parent</b> |  |  |
| Share Capital                                      | 84,325   | 84,325   |
| Retained profits                                   | 160,605  | 140,312  |
| <b>Total equity</b>                                | <u>244,930</u>                                       | <u>224,637</u>                                     |
| <b>Non-current liabilities</b>                     |  |  |
| Retirement benefits obligations                    | 2,217  | 2,219  |
| Deferred tax                                       | 4,195  | 5,277  |
|  | <u>6,412</u>   | <u>7,496</u>                                       |
| <b>Current Liabilities</b>                         |  |  |
| Trade and other payables                           | 16,362   | 13,518   |
| Current tax liabilities                            | 3,287  | 702  |
|  | <u>19,649</u>  | <u>14,220</u>                                      |
| <b>Total liabilities</b>                           | <u>26,061</u>  | <u>21,716</u>                                      |
| <b>TOTAL EQUITY AND LIABILITIES</b>                | <u><u>270,991</u></u>                                | <u><u>246,353</u></u>                              |
| Net assets per share (RM)                          | <u>3.06</u>  | <u>2.81</u>  |

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 31 OCTOBER 2024**  
(The figures have not been audited)

|   | INDIVIDUAL QUARTER                     |  | CUMULATIVE QUARTER                       |   |
|---|--|--|--|---|
|   | CURRENT YEAR QUARTER 31/10/2024 RM'000 | PRECEDING YEAR CORRESPONDING QUARTER 31/10/2023 RM'000 | CURRENT PERIOD TO-DATE 31/10/2024 RM'000 | PRECEDING YEAR CORRESPONDING PERIOD 31/10/2023 RM'000 |
| <b>Revenue</b>  | 77,337                                 | 65,959 *   | 149,345                                  | 124,241 *   |
| Cost of sales   | (54,235)                               | (45,165) *   | (104,569)                                | (85,228) *  |
| Gross profit  | <u>23,102</u>                          | <u>20,794</u>  | <u>44,776</u>                            | <u>39,013</u>   |
| Other income  | 961                                    | 1,573 *  | 1,898                                    | 2,996 *   |
| Operating & other expenses  | (9,905)                                | (9,444) *  | (19,558)                                 | (19,092) *  |
| Profit before tax   | <u>14,158</u>                          | <u>12,923</u>  | <u>27,116</u>                            | <u>22,917</u>   |
| Income tax expense  | (3,542)                                | (2,972)  | (6,823)                                  | (5,326)   |
| <b>Profit for the period</b>                                      | <u><u>10,616</u></u>                   | <u><u>9,951</u></u>                                    | <u><u>20,293</u></u>                     | <u><u>17,591</u></u>                                  |
| <b>Total comprehensive income for the period</b>                  | <u><u>10,616</u></u>                   | <u><u>9,951</u></u>                                    | <u><u>20,293</u></u>                     | <u><u>17,591</u></u>                                  |
| <b>Profit for the period attributable to:</b>                     |  |  |  |   |
| Owners of the parent  | 10,616                                 | 9,951  | 20,293                                   | 17,591  |
| Non-controlling interests   | -                                      | -  | -  | -   |
|   | <u><u>10,616</u></u>                   | <u><u>9,951</u></u>                                    | <u><u>20,293</u></u>                     | <u><u>17,591</u></u>                                  |
| <b>Total comprehensive income for the period attributable to:</b> |  |  |  |   |
| Owners of the parent  | 10,616                                 | 9,951  | 20,293                                   | 17,591  |
| Non-controlling interests   | -                                      | -  | -  | -   |
|   | <u><u>10,616</u></u>                   | <u><u>9,951</u></u>                                    | <u><u>20,293</u></u>                     | <u><u>17,591</u></u>                                  |
| Earnings per share (sen)  |  |  |  |   |
| (i) Basic   | <u><u>13.27</u></u>                    | <u><u>12.44</u></u>                                    | <u><u>25.37</u></u>                      | <u><u>21.99</u></u>                                   |
| (ii) Fully diluted  | <u><u>13.27</u></u>                    | <u><u>12.44</u></u>                                    | <u><u>25.37</u></u>                      | <u><u>21.99</u></u>                                   |
| Dividends per share (sen)   | <u><u>30.00</u></u>                    | <u><u>-</u></u>  | <u><u>30.00</u></u>                      | <u><u>20.00</u></u>                                   |

\*There are reclassification in the figures.

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Audited Financial Statements for the year ended 30 April 2024 and the accompanying explanatory notes attached to the interim financial statements)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE QUARTER ENDED 31 OCTOBER 2024**  
(The figures have not been audited)

|   | <b>Attributable to owners of the parent</b> |   |                          |
|---|---|---|--------------------------|
|   | <-----Distributable----->                   |   |                          |
|   | <b>Share<br/>Capital<br/>RM '000</b>        | <b>Retained<br/>Profits<br/>RM '000</b> | <b>Total<br/>RM '000</b> |
| <b>6 months ended<br/>31 October 2024</b> |   |   |                          |
| Balance as at 1 May 2024                  | 84,325                                      | 140,312                                 | 224,637                  |
| Total comprehensive income for the period | -   | 20,293                                  | 20,293                   |
| Distribution of dividends                 | -   | -                                       | -                        |
| <b>Balance as at 31 October 2024</b>      | <b>84,325</b>                               | <b>160,605</b>                          | <b>244,930</b>           |
| <b>6 months ended<br/>31 October 2023</b> |   |   |                          |
| Balance as at 1 May 2023                  | 84,325                                      | 154,184                                 | 238,509                  |
| Total comprehensive income for the period | -   | 17,591                                  | 17,591                   |
| Distribution of dividends                 | -   | -                                       | -                        |
| <b>Balance as at 31 October 2023</b>      | <b>84,325</b>                               | <b>171,775</b>                          | <b>256,100</b>           |

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

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE QUARTER ENDED 31 OCTOBER 2024**  
(The figures have not been audited)

|  | ←---- 6 months ended 31 Oct ----→ |                |
|--|-----------------------------------|----------------|
|  | 2024<br>RM'000                    | 2023<br>RM'000 |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                                   |                |
| Profit before tax  | 27,116                            | 22,917         |
| Adjustments for:   |                                   |                |
| Bad debts written off  | 2                                 | -              |
| Depreciation of property, plant and equipment  | 4,124                             | 4,346          |
| Depreciation of investment properties  | 4                                 | 107            |
| Unrealised loss/(gain) on foreign currency translations                                | 691                               | (473)          |
| Fair value gain on investments   | (523)                             | (730)          |
| Provision for retirement benefits  | 88                                | -              |
| Interest income  | (2,009)                           | (1,268)        |
| Dividend income  | (246)                             | (212)          |
| Property, plant and equipment written off  | 11                                | 7              |
| Gain on disposal of property, plant and equipment                                      | (107)                             | -              |
| Operating profit before changes in working capital                                     | 29,151                            | 24,694         |
| Changes in working capital   |                                   |                |
| Inventories  | (776)                             | 1,763          |
| Receivables  | (4,538)                           | (8,084)        |
| Payables   | 2,813                             | 13,161         |
| Cash generated from operations   | 26,650                            | 31,534         |
| Interest received  | 2,009                             | 1,268          |
| Income taxes paid  | (5,442)                           | (3,947)        |
| Real property gains tax paid   | -                                 | (1,397)        |
| Retirement benefits paid   | (90)                              | (117)          |
| Dividends received   | 144                               | 132            |
| <b>Net cash from operating activities</b>  | 23,271                            | 27,473         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                                   |                |
| Dividends received   | 102                               | 80             |
| Purchase of:   |                                   |                |
| - property, plant and equipment  | (590)                             | (1,386)        |
| Proceeds from disposal of property, plant and equipment                                | 107                               | -              |
| Proceeds from disposal of other investments  | -                                 | 2,001          |
| Withdrawal of deposits with licensed banks with maturity period more than three months | 15,050                            | 4,094          |
| <b>Net cash from investing activities</b>  | 14,669                            | 4,789          |
| <b>CASH FLOWS FROM FINANCING ACTIVITY</b>  |                                   |                |
| Dividends paid   | -                                 | -              |
| <b>Net cash used in financing activity</b>   | -                                 | -              |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>                                       | 37,940                            | 32,262         |
| Currency translation differences   | (674)                             | 429            |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>                                | 104,306                           | 100,815        |
| <b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>                                      | 141,572                           | 133,506        |

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Audited Financial Statements for the year ended 30 April 2024 and the accompanying explanatory notes attached to the interim financial statements)

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**31 OCTOBER 2024**

**Part A: Explanatory Notes Pursuant To MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board ("MFRS Accounting Standards") 134 - Interim Financial Reporting**

**A1. BASIS OF PREPARATION**

The condensed interim financial statements are unaudited and have been prepared in accordance with MFRS 134 - Interim Financial Reporting and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ("Bursa") Listing Requirements.

The interim financial statements should be read in conjunction with the Group's annual audited financial statements for the year ended 30 April 2024 and the explanatory notes attached to the interim financial statements.

**A2. SIGNIFICANT ACCOUNTING POLICIES**

**THE SIGNIFICANT ACCOUNTING POLICIES AND METHODS OF COMPUTATION ADOPTED FOR THE INTERIM FINANCIAL STATEMENTS ARE CONSISTENT WITH THOSE ADOPTED FOR THE MOST RECENT ANNUAL AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024.**

**(i) New MFRS Accounting Standards adopted during the financial year**

At the date of authorisation of the interim financial statements, the following standards and interpretation were issued and applied by the Group:

**Effective for financial periods beginning on or after 1 January 2024:**

|                                   |   |
|-----------------------------------|---|
| Amendments to MFRS 16             | Lease Liability in a Sale and Leaseback                 |
| Amendments to MFRS 101            | Classification of Liabilities as Current or Non-current |
| Amendments to MFRS 101            | Non-current Liabilities with Covenants                  |
| Amendments to MFRS 107 and MFRS 7 | Supplier Finance Arrangements                           |

Adoption of the above Standards did not have any material effect on the financial performance or position of the Group.

**(ii) Standards and Interpretations issued but not yet effective**

At the date of authorisation of the interim financial statements, the following standards and interpretation were issued but not yet effective and have not been applied by the Group:

**Effective for financial periods beginning on or after 1 January 2025:**

|                        |                         |
|------------------------|-------------------------|
| Amendments to MFRS 121 | Lack of Exchangeability |
|------------------------|-------------------------|

**Effective for financial periods beginning on or after 1 January 2026:**

|                                 |  |
|---------------------------------|--|
| Amendments to MFRS 9 and MFRS 7 | Classification and Measurement of Financial Instruments        |
| Amendments to MFRS 1            | First-time Adoption of Malaysian Financial Reporting Standards |
| Amendments to MFRS 7            | Financial Instruments: Disclosures                             |
| Amendments to MFRS 9            | Financial Instruments  |
| Amendments to MFRS 10           | Consolidated Financial Statements                              |
| Amendments to MFRS 107          | Statement of Cash Flows  |

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**31 OCTOBER 2024**

**A2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

(ii) **Standards and Interpretations issued but not yet effective (continued)**

**Effective for financial periods beginning on or after 1 January 2027:**

|         |   |
|---------|---|
| MFRS 18 | Presentation and Disclosure in Financial Statements     |
| MFRS 19 | Subsidiaries without Public Accountability: Disclosures |

**Deferred**

|                                       |   |
|---------------------------------------|---|
| Amendments to MFRS 10<br>and MFRS 128 | Sale or Contribution of Assets between an Investor and its<br>Associates or Joint Venture |
|---------------------------------------|---|

**A3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS**

The preceding year's audit report for the year ended 30 April 2024 was unqualified.

**A4. SEASONAL OR CYCLICAL FACTORS**

Seasonal or cyclical factors do not significantly affect the principal business operations of the Group.

**A5. NATURE AND AMOUNT OF UNUSUAL ITEMS**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current financial period under review.

**A6. CHANGES IN ESTIMATES**

There were no material changes in the estimation methods in this interim reporting quarter which will have a material impact.

**A7. DEBT AND EQUITY SECURITIES**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current financial period under review.

**A8. DIVIDEND PAID**

There was no dividend paid during the quarter under review.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**31 OCTOBER 2024**

**A9. SEGMENT INFORMATION**

Segment information is presented in respect of the Group's nature of principal activities. The segmental analysis is provided as follows:

|                                       | <b>Manufacturing,<br/>marketing<br/>and distribution<br/>RM'000</b> | <b>Investment<br/>holding<br/>RM'000</b> | <b>Total<br/>RM'000</b> |
|---------------------------------------|---|--|-------------------------|
| <b>Revenue</b>                        |   |  |                         |
| Total Revenue                         | 243,199   | 144                                      | 243,343                 |
| Inter-segment revenue                 | (93,998)  | -  | (93,998)                |
| Revenue from external customers       | 149,201   | 144                                      | 149,345                 |
| <b>Profit for reportable segments</b> |   |  | <b>27,116</b>           |

**A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT**

There was no revaluation carried out on property, plant and equipment during the financial period under review.

**A11. MATERIAL EVENTS SUBSEQUENT TO THE END OF INTERIM PERIOD**

There were no material events subsequent to the end of interim period that would substantially affect the interim financial statements.

**A12. CHANGES IN THE COMPOSITION OF THE GROUP**

There were no changes in the composition of the Group during this interim period.

**A13. CONTINGENT LIABILITIES**

There were no material changes in contingent liabilities since the last annual date of the statement of financial position as at 30 April 2024.

**A14. CAPITAL COMMITMENTS**

Capital expenditure not provided for in the interim financial statements as at 31 October 2024 is as follows:

|                                  |               |
|----------------------------------|---------------|
|                                  | <b>RM'000</b> |
| <b>Authorised and Contracted</b> | <b>546</b>    |

**A15. SIGNIFICANT RELATED PARTY TRANSACTIONS**

There were no significant related party transactions during this interim period.



**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**31 OCTOBER 2024**

**Part B: Explanatory Notes Pursuant To Bursa Malaysia Securities Berhad (“Bursa”) Listing Requirements**

**B1. REVIEW OF PERFORMANCE AS COMPARED TO THE PRECEDING YEAR’S CORRESPONDING QUARTER**

|   | Individual Period    |                                      |             | Cumulative Period    |                        |             |
|---|----------------------|--------------------------------------|-------------|----------------------|------------------------|-------------|
|   | Current Year Quarter | Preceding Year Corresponding Quarter | Changes (%) | Current Year-To-Date | Preceding Year-To-Date | Changes (%) |
|   | 31/10/2024<br>RM’000 | 31/10/2023<br>RM’000                 |             | 31/10/2024<br>RM’000 | 31/10/2023<br>RM’000   |             |
| Revenue                                     | 77,337               | 65,959                               | 17%         | 149,345              | 124,241                | 20%         |
| Profit before tax                           | 14,158               | 12,923                               | 10%         | 27,116               | 22,917                 | 18%         |
| Profit after tax                            | 10,616               | 9,951                                | 7%          | 20,293               | 17,591                 | 15%         |
| Profit attributable to owners of the parent | 10,616               | 9,951                                | 7%          | 20,293               | 17,591                 | 15%         |

For the current quarter ended 31 October 2024, the Group recorded a revenue of RM77.3 million, an increase of 17% as compared to RM66.0 million in the preceding year’s corresponding quarter. The increase in revenue was mainly due to increase in both domestic and export sales.

The Group’s pre-tax profit for the current quarter ended 31 October 2024 amounted to RM14.2 million, an increase of 10% as compared to RM12.9 million in the preceding year’s corresponding quarter. This increase was mainly due to higher domestic and export sales in the current quarter offset by higher operating expenses.

**B2. COMPARISON WITH THE IMMEDIATE PRECEDING QUARTER’S RESULT**

|   | Current Quarter      | Immediate Preceding Quarter | Changes (%) |
|---|----------------------|-----------------------------|-------------|
|   | 31/10/2024<br>RM’000 | 31/07/2024<br>RM’000        |             |
| Revenue                                     | 77,337               | 72,008                      | 7%          |
| Profit before tax                           | 14,158               | 12,958                      | 9%          |
| Profit after tax                            | 10,616               | 9,677                       | 10%         |
| Profit attributable to owners of the parent | 10,616               | 9,677                       | 10%         |

For the quarter ended 31 October 2024, the Group recorded a revenue of RM77.3 million, an increase of 7% as compared to RM72.0 million recorded in the preceding quarter. This was mainly due to the increase in export sales in current quarter.

The Group’s pre-tax profit for the current quarter ended 31 October 2024 amounted to RM14.2 million, an increase of 9% as compared to RM13.0 million in the preceding quarter ended 31 July 2024. The increase was due to higher export sales in current quarter offset by higher operating expenses.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**31 OCTOBER 2024**

**B3. CURRENT YEAR PROSPECTS**

The Group reported satisfactory results this quarter, driven by sales growth across both our domestic and export markets. This performance reflects the continued positive momentum for the Group as proactive strategies to drive sales growth continue to come into fruition. We remain focused on further strengthening our distribution networks and trade channels to achieve deeper market penetration and enhance Apollo's brand visibility further. On the operational front, we are advancing plans to enhance efficiency and maximise output, with these upgrades to be implemented progressively over the coming quarters.

Looking ahead, the rising cost of raw materials and other input costs remain a key concern, and we adopt a cautious outlook in the near term. In response, we are taking the necessary steps to mitigate these pressures, such as improving operational efficiencies, and streamlining processes. These measures are aimed at safeguarding margins while maintaining product quality and competitiveness.. Barring unforeseen circumstances, the Board expects satisfactory results for the financial year ending 30 April 2025.

**B4. PROFIT FORECAST OR PROFIT GUARANTEE**

Not applicable.

**B5. INCOME TAX EXPENSE**

|                    | Individual Period    |                                      | Cumulative Period    |                        |
|--------------------|----------------------|--------------------------------------|----------------------|------------------------|
|                    | Current Year Quarter | Preceding Year Corresponding Quarter | Current Year-To-Date | Preceding Year-To-Date |
|                    | 31/10/2024<br>RM'000 | 31/10/2023<br>RM'000                 | 31/10/2024<br>RM'000 | 31/10/2023<br>RM'000   |
| Income tax:        |                      |                                      |                      |                        |
| - current period   | 4,140                | 3,811                                | 7,969                | 6,844                  |
| - prior period     | -                    | -                                    | -                    | -                      |
|                    | 4,140                | 3,811                                | 7,969                | 6,844                  |
| Deferred tax       | (598)                | (839)                                | (1,146)              | (1,518)                |
|                    | 3,542                | 2,972                                | 6,823                | 5,326                  |
| Effective tax rate | 25.00%               | 23.00%                               | 25.20%               | 23.20%                 |

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**31 OCTOBER 2024**

**B6. ADDITIONAL DISCLOSURES**

|                                 | <b>Current Year<br/>Quarter<br/>Ended<br/>31/10/2024<br/>RM'000</b> | <b>Current Year-<br/>To-Date<br/>Ended<br/>31/10/2024<br/>RM'000</b> |
|---------------------------------|---|--|
| Interest income                 | (1,534)   | (2,009)  |
| Dividend income                 | (186)   | (246)  |
| Bad debts written off           | 2   | 2  |
| Depreciation of:                |   |  |
| - property, plant and equipment | 2,043   | 4,124  |
| - investment properties         | 2   | 4  |
| Loss on foreign exchange:       |   |  |
| - realised                      | 368   | 436  |
| - unrealised                    | 416   | 691  |

**B7. CORPORATE PROPOSALS**

There were no corporate proposals announced as at the end of the reporting period.

**B8. GROUP BORROWINGS AND DEBT SECURITIES**

There were no group borrowings and debt securities as at the end of the reporting period.

**B9. DERIVATIVE FINANCIAL INSTRUMENTS**

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

**B10. GAINS/LOSSES ARISING FROM FAIR VALUE CHANGES OF FINANCIAL LIABILITIES**

There were no gains or losses arising from fair value changes of any financial liabilities during the quarter and financial period-to-date under review.

**B11. MATERIAL LITIGATION**

There was no material litigation as at the end of the quarter under review.

**B12. DIVIDEND**

The Board recommends the payment of 30 sen per ordinary share first interim dividend for the financial quarter under review. The dates of entitlement and payment will be 19 December 2024 and 31 December 2024 respectively.

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**31 OCTOBER 2024**

**B13. EARNINGS PER SHARE**

Basic earnings per share is calculated by dividing the profit attributable to owners of the parent by the weighted number of ordinary shares in issue for the following periods:

|  | Individual Period    |                                      | Cumulative Period    |                        |
|--|----------------------|--------------------------------------|----------------------|------------------------|
|  | Current Year Quarter | Preceding Year Corresponding Quarter | Current Year-To-Date | Preceding Year-To-Date |
|  | 31/10/2024<br>RM'000 | 31/10/2023<br>RM'000                 | 31/10/2024<br>RM'000 | 31/10/2023<br>RM'000   |
| Profit attributable to owners of the parent  | 10,616               | 9,951                                | 20,293               | 17,591                 |
| Weighted average number of ordinary shares in issue during the interim period ('000) | 80,000               | 80,000                               | 80,000               | 80,000                 |
| <b>(i) Basic</b>   |                      |                                      |                      |                        |
| Basic earnings per share (sen)   | 13.27                | 12.44                                | 25.37                | 21.99                  |
| <b>(ii) Diluted</b>  |                      |                                      |                      |                        |
| Diluted earnings per share (sen)   | 13.27                | 12.44                                | 25.37                | 21.99                  |

**B14. COMPARATIVE FIGURES**

Comparative figures, where applicable, have been reclassified to conform with current quarter's presentation.

|  | As restated<br>RM | As previously reported<br>RM |
|--|-------------------|------------------------------|
| <b>Statements of profit or loss and other comprehensive income</b> |                   |                              |
| Revenue  | 65,959            | 65,987                       |
| Cost of sales  | (45,165)          | (47,257)                     |
| Other income   | 1,573             | 1,545                        |
| Operating & other expenses   | (9,444)           | (7,352)                      |