



## **CELCOMDIGI BERHAD**

Company no. 199701009694 (425190-X)  
(Incorporated in Malaysia)

**Date: 16 August 2024**

**Subject: INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER  
AND FINANCIAL PERIOD ENDED 30 JUNE 2024**

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**CELCOMDIGI BERHAD**  
**Company no. 199701009694 (425190-X)**  
**(Incorporated in Malaysia)**

INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER  
AND FINANCIAL PERIOD ENDED 30 JUNE 2024

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED		PERIOD ENDED	
	30 JUNE 2024	30 JUNE 2023	30 JUNE 2024	30 JUNE 2023
	RM'000	RM'000	RM'000	RM'000
<b>Revenue<sup>1</sup></b>	<b>3,105,933</b>	<b>3,122,668</b>	<b>6,276,875</b>	<b>6,302,965</b>
Other income	12,496	13,150	31,375	34,929
Cost of materials and traffic expenses	(730,785)	(643,592)	(1,480,174)	(1,378,968)
Sales and marketing expenses	(173,723)	(196,031)	(343,827)	(367,696)
Operations and maintenance expenses	(152,479)	(174,459)	(301,240)	(323,377)
Rental expenses	(80,006)	(93,683)	(153,408)	(192,099)
Staff expenses	(223,041)	(218,606)	(577,047)	(436,809)
Depreciation expenses	(680,418)	(839,144)	(1,391,433)	(1,689,153)
Amortisation expenses	(70,162)	(57,234)	(127,937)	(123,640)
Other expenses	(352,711)	(311,524)	(704,142)	(630,593)
Finance costs	(145,961)	(160,142)	(298,674)	(321,868)
Interest income	2,597	24,010	6,000	44,546
Share of profit of an associate and a joint venture	8,540	2,866	11,166	10,342
<b>Profit before tax and zakat</b>	<b>520,280</b>	<b>468,279</b>	<b>947,534</b>	<b>928,579</b>
Taxation and zakat	(104,437)	(120,399)	(160,624)	(259,899)
<b>Profit for the period</b>	<b>415,843</b>	<b>347,880</b>	<b>786,910</b>	<b>668,680</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**- CONT'D**

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	30 JUNE 2024	30 JUNE 2023	30 JUNE 2024	30 JUNE 2023
	RM'000	RM'000	RM'000	RM'000
<b>Other comprehensive loss, net of tax</b>				
<u>Item that may be reclassified to profit or loss in subsequent periods</u>				
Foreign currency translation differences	(171)	6	(171)	(458)
<b>Total comprehensive income for the period, net of tax</b>	<b>415,672</b>	<b>347,886</b>	<b>786,739</b>	<b>668,222</b>
Profit for the period, attributable to:				
- Owners of the Company	406,020	343,515	782,477	661,436
- Non-controlling interests	9,823	4,365	4,433	7,244
	<b>415,843</b>	<b>347,880</b>	<b>786,910</b>	<b>668,680</b>
Total comprehensive income for the period, attributable to:				
- Owners of the Company	405,849	343,521	782,306	660,978
- Non-controlling interests	9,823	4,365	4,433	7,244
	<b>415,672</b>	<b>347,886</b>	<b>786,739</b>	<b>668,222</b>
Earnings per share attributable to owners of the Company (sen per share):				
- Basic	3.46	2.93	6.67	5.64

*Note: 'Revenue includes RM34 million (RM17million each for Q2 2024 & Q1 2024) in interest revenue, which represents the significant financing component of device bundled contracts allowing customers to pay for devices over up to 36 months. In the current financial period, the interest revenue has been reclassified to revenue to provide a clearer representation of the revenue arising from the Group's ordinary activities.*

(The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Notes to the Interim Financial Report on pages 8 to 12)

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>AS AT</b>	<b>AUDITED</b>
	<b>30 JUNE 2024</b>	<b>AS AT</b>
	<b>RM'000</b>	<b>31 DEC 2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Non-current assets</b>		
Property, plant and equipment	6,025,576	6,127,292
Intangible assets	18,954,238	18,950,800
Right of use assets	5,800,586	6,444,331
Investments <sup>1</sup>	407,816	171,015
Receivables, deposits and prepayments	1,097,308	1,134,486
Derivative financial assets	65,550	64,538
Deferred tax assets	149,084	119,011
	<u>32,500,158</u>	<u>33,011,473</u>
<b>Current assets</b>		
Inventories	227,715	246,653
Receivables, deposits and prepayments	2,939,605	2,764,219
Taxation	22,327	7,482
Derivative financial assets	190	-
Deposits, cash and bank balances	272,926	397,018
	<u>3,462,763</u>	<u>3,415,372</u>
<b>TOTAL ASSETS</b>	<u><u>35,962,921</u></u>	<u><u>36,426,845</u></u>
<b>Non-current liabilities</b>		
Payables and accruals	355,642	409,555
Loans and borrowings	11,236,044	10,769,424
Derivative financial liabilities	2,229	-
Deferred tax liabilities	1,303,525	1,367,439
	<u>12,897,440</u>	<u>12,546,418</u>
<b>Current liabilities</b>		
Payables and accruals	4,743,753	4,862,825
Derivative financial liabilities	-	362
Loans and borrowings	1,644,477	2,227,535
Taxation	257,458	330,939
	<u>6,645,688</u>	<u>7,421,661</u>
<b>Total liabilities</b>	<u>19,543,128</u>	<u>19,968,079</u>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - CONT'D**

	<b>AS AT</b>	<b>AUDITED</b>
	<b>30 JUNE 2024</b>	<b>AS AT</b>
	<b>RM'000</b>	<b>31 DEC 2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Equity</b>		
Share capital	16,595,687	16,595,687
Reserves	(284,848)	(247,970)
Total equity - attributable to owners of the Company	16,310,839	16,347,717
Non-controlling interests ("NCI")	108,954	111,049
<b>Total equity</b>	<b>16,419,793</b>	<b>16,458,766</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>35,962,921</b>	<b>36,426,845</b>
<b>Net assets per share (RM)</b>	<b>1.40</b>	<b>1.40</b>

*Note: <sup>1</sup>Investments include investments in associate, joint venture, and investment in DNB, as disclosed in Note B7.*

(The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Notes to the Interim Financial Report on pages 8 to 12)

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INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Share capital	Foreign currency translation reserve	Share based payment reserve	Fair value reserve of financial asset at FVOCI	Accumulated losses	Total	NCI	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>At 31 December 2023/ 1 January 2024</b>	16,595,687	18	938	(42)	(248,884)	16,347,717	111,049	16,458,766
Profit for the financial period	-	-	-	-	782,477	782,477	4,433	786,910
Other comprehensive loss:								
- Currency translation differences	-	(171)	-	-	-	(171)	-	(171)
Transaction with owners:								
- Dividend paid	-	-	-	-	(821,206)	(821,206)	-	(821,206)
- Dividend paid to non-controlling interests	-	-	-	-	-	-	(6,528)	(6,528)
- Share based payment	-	-	2,022	-	-	2,022	-	2,022
<b>At 30 June 2024</b>	<b>16,595,687</b>	<b>(153)</b>	<b>2,960</b>	<b>(42)</b>	<b>(287,613)</b>	<b>16,310,839</b>	<b>108,954</b>	<b>16,419,793</b>
<b>At 31 December 2022/ 1 January 2023</b>	16,595,687	103	-	-	(299,560)	16,296,230	102,744	16,398,974
Profit for the financial year	-	-	-	-	661,436	661,436	7,244	668,680
Other comprehensive :								
- Currency translation differences	-	(458)	-	-	-	(458)	-	(458)
Transaction with owners:								
- Dividend paid	-	-	-	-	(739,085)	(739,085)	(7,285)	(746,370)
<b>At 30 June 2023</b>	<b>16,595,687</b>	<b>(355)</b>	<b>-</b>	<b>-</b>	<b>(377,209)</b>	<b>16,218,123</b>	<b>102,703</b>	<b>16,320,826</b>

(The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Notes to the Interim Financial Report on pages 8 to 12)

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>PERIOD ENDED 30 JUNE 2024</b>	<b>PERIOD ENDED 30 JUNE 2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash flows from operating activities</b>		
Profit before tax	947,534	928,579
Adjustments for:		
Non-cash items	1,614,848	1,280,042
Finance costs	298,674	321,868
Interest income	(6,000)	(44,546)
Operating cash flow before working capital changes	2,855,056	2,485,943
Changes in working capital:		
Net change in inventories	24,059	(21,491)
Net change trade and other receivables	(540,932)	(202,261)
Net change in contract assets	21,993	(147,440)
Net change in contract costs	(80,475)	517,500
Net change in trade and other payables	(245,662)	181,109
Net change in contract liabilities	21,499	24,750
<b>Cash flows from operations</b>	<b>2,055,538</b>	<b>2,838,110</b>
Government grant received	30,377	329,892
Defined benefit paid	(145)	(49)
Taxes paid (net of refund)	(294,892)	(248,857)
<b>Net cash flows from operating activities</b>	<b>1,790,878</b>	<b>2,919,096</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(786,393)	(387,325)
Interest received	5,894	18,026
Government grant received	86,930	-
Purchase of unquoted investment	(100)	-
Placement in deposits maturing more than three (3) months	(7,000)	(67,759)
Dividends received	7,701	-
Proceeds from disposal of property, plant and equipment	1,556	28,454
<b>Net cash flows used in investing activities</b>	<b>(691,412)</b>	<b>(408,604)</b>
<b>Cash flows from financing activities</b>		
Drawdowns of loans and borrowings	1,620,489	1,623,432
Repayments of loans and borrowings	(1,245,273)	(3,058,130)
Payment of lease liabilities	(484,145)	(493,498)
Interest paid	(292,239)	(290,204)
Dividends paid	(821,205)	(739,085)
Dividends paid to NCI	(6,527)	(7,285)
<b>Net cash flows used in financing activities</b>	<b>(1,228,900)</b>	<b>(2,964,770)</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - CONT'D**

	<b>PERIOD ENDED 30 JUNE 2024</b>	<b>PERIOD ENDED 30 JUNE 2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Net decrease in cash and cash equivalents</b>	(129,434)	(454,278)
Effect of exchange rate changes on cash and cash equivalents	(1,658)	114
Net increase in restricted cash <sup>1</sup>	(1,449)	(256)
<b>Cash and cash equivalents at beginning of financial period</b>	<u>393,978</u>	<u>1,218,292</u>
<b>Cash and cash equivalents at end of financial period</b>	<u><u>261,437</u></u>	<u><u>763,872</u></u>
Deposits, cash and bank balances	272,926	834,393
Less:		
Restricted cash <sup>1</sup>	(4,489)	(2,762)
Deposits maturing more than three (3) months	<u>(7,000)</u>	<u>(67,759)</u>
<b>Total cash and cash equivalents at end of financial period</b>	<u><u>261,437</u></u>	<u><u>763,872</u></u>

*Note: <sup>1</sup> The restricted cash relates to deposits with licensed banks pledged as security for banking facilities granted to one of the subsidiaries.*

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Notes to the Interim Financial Report on pages 8 to 12)



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## **NOTES TO THE INTERIM FINANCIAL REPORT**

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

The interim financial report is unaudited and has been prepared in compliance with MFRS 134: Interim Financial Reporting.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2023.

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent audited financial statements for the financial year ended 31 December 2023 except for the newly-issued Malaysian Financial Reporting Standards ("MFRS") and amendments to standards to be applied by all Entities Other Than Private Entities for the financial periods beginning on 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 Supplier Finance Arrangements and MFRS 7

The adoption of the above did not have any significant effects on the interim financial report upon their initial application.

### **A2. Seasonality or Cyclicity of Interim Operations**

The operations of the Group were not significantly affected by any seasonal and cyclical factors.

### **A3. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

Other than as disclosed in Note A5, there was no other unusual item affecting assets, liabilities, equity, net income or cash flows due to their nature, size or incidence for the financial period ended 30 June 2024.

### **A4. Material Changes in Estimates**

There were no material changes in estimates of amounts reported in the prior financial years that have a material effect for the financial period ended 30 June 2024.

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**NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D**

**A5. Debts and Equity Securities**

There were no issuance, repurchase and repayment of debt and equity securities for the current quarter and financial period ended 30 June 2024, other than as disclosed below:

**Floating-Rate Term Financing-i ("FRTF-i"), Floating-Rate Term Loan ("FRTL"), Floating-Rate Revolving Credit ("FIRC"), Floating-Rate Revolving Credit-i ("FIRC-i"), Fixed-Rate Term Financing, Fixed-Rate Term Financing-i, Sukuk and Banker's Acceptance**

For the financial period ended 30 June 2024, the Group made:

- drawdown of FIRC amounting to RM4.01 million in January 2024
- drawdown of Banker's Acceptance amounting to RM1.28 million in January 2024
- repayment of Banker's Acceptance amounting to RM1.48 million in January 2024
- repayment of FRTL amounting to RM0.01 million in January 2024
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in January 2024
- drawdown of FIRC amounting to RM3.43 million in February 2024
- drawdown of Banker's Acceptance amounting to RM0.91 million in February 2024
- repayment of FIRC amounting to RM4.01 million in February 2024
- repayment of Banker's Acceptance amounting to RM0.75 million in February 2024
- repayment of FRTL amounting to RM0.01 million in February 2024
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in February 2024
- drawdown of FIRC amounting to RM18.33 million in March 2024
- drawdown of Banker's Acceptance amounting to RM1.32 million in March 2024
- repayment of FIRC amounting to RM21.75 million in March 2024
- repayment of Banker's Acceptance amounting to RM1.01 million in March 2024
- repayment of FRTL amounting to RM0.01 million in March 2024
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in March 2024
- drawdown of FRTF-i amounting to RM200.0 million in April 2024
- drawdown of FRTL amounting to RM99.99 million in April 2024
- drawdown of FIRC amounting to RM6.23 million in April 2024
- drawdown of Banker's Acceptance amounting to RM0.7 million in April 2024
- repayment of Sukuk amounting to RM300.0 million in April 2024
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in April 2024
- drawdown of FIRC-i amounting to RM250.0 million in May 2024
- drawdown of FIRC amounting to RM1.81 million in May 2024
- drawdown of Banker's Acceptance amounting to RM4.11 million in May 2024
- repayment of FRTL amounting to RM0.01 million in May 2024
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in May 2024
- drawdown of Sukuk amounting to RM1.0 billion in June 2024
- drawdown of Banker's Acceptance amounting to RM1.89 million in June 2024
- repayment of FRTL amounting to RM612.51 million in June 2024
- repayment of FRTF-i amounting to RM125.0 million in June 2024
- repayment of FIRC-i amounting to RM150.0 million in June 2024
- repayment of FIRC amounting to RM2.11 million in June 2024
- repayment of Fixed-Rate Term Loan amounting to RM0.02 million in June 2024

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**NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D**

**A6. Dividend Paid**

The following dividends payment were made for the financial period ended 30 June 2024:

	<b>RM'mil</b>
In respect of financial year ended 31 December 2023	
- Fourth interim tax exempt (single-tier) dividend of 3.5 sen per ordinary share, paid on 27 March 2024	410.6
In respect of financial year ended 31 December 2024	
- First interim tax exempt (single-tier) dividend of 3.5 sen per ordinary share, paid on 28 June 2024	410.6
	821.2

**A7. Segment Information**

Segmental information is not presented as the Group is primarily engaged in the provision of mobile communication services and its related products in Malaysia.

**A8. Material Events During and Subsequent to the Current Quarter**

There were no material events during and subsequent to the current quarter up to the date of this report, other than as disclosed in Note A3.

**A9. Changes in the Composition of the Group**

There were no material changes in the composition of the Group for the financial period ended 30 June 2024 including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings and discontinuing operations.

**A10. Changes in Contingent Liabilities and Contingent Assets**

There were no material changes in contingent liabilities or contingent assets arising since the last audited financial statements for the financial year ended 31 December 2023.

**A11. Capital Commitments**

Capital commitments of the Group in respect of property, plant and equipment and intangible assets not provided for as of 30 June 2024 are as follows:

	<b>RM'000</b>
Approved and contracted for	1,193,618
	1,193,618

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**NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D**

**A12. Related Party Transactions**

Related party transactions entered by the Group were carried out in the ordinary course of business on agreed commercial terms. Listed below are the significant transactions with related parties of the Group for the financial period ended 30 June 2024:

	<b>RM'000</b>
<b><u>Sale of goods and services:</u></b>	
<b>Related companies:</b>	
Bandwidth leasing	4,947
Cloud based software infrastructure services	15,776
Commission fees on content related services	3,754
Domestic interconnect and roaming revenue	4,480
International interconnect and roaming services	2,684
International SMS revenue	1,617
Provision of telecommunication services	21,016
Site infrastructure lease income	10,454
Disposal of scrap	811
<b>Joint venture company:</b>	
Mobile virtual network operator related revenue	102,149
<b><u>Purchase of goods and services:</u></b>	
<b>Related companies:</b>	
Cloud based software infrastructure services	(3,119)
International interconnect and roaming services	(14,700)
Leased line/ bandwidth leasing	(101,850)
Business security cost	(4,652)
Managed Services including marketing and collection related services	(4,474)
Commission fees on content related services	(2,371)
Domestic interconnect and roaming expense	(2,181)
Global connectivity services	(461)
IP transit	-
IT related services	(10,742)
License and trademarks	(5,588)
Clearing house services received for international roaming arrangement	(1,371)
Personnel services payable and professional service	73
Site operating charges/infrastructure leasing and related services	(361,166)
Provision of 5G services	(37,276)
Managed services	(46,451)

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**NOTES TO THE INTERIM FINANCIAL REPORT - CONT'D**

**A12. Related Party Transactions (Cont'd)**

Significant related party balances as at 30 June 2024 are as follows:

	<b>RM'000</b>
Receivables from related parties	18,971
Receivables from joint ventures	34,256
Payables to related parties	(180,209)
Payables to associates	(1,637)

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**ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LR (APPENDIX 9B)**

**B1. Review of Performance**

RM mil	Q2 2024	Q1 2024	Q2 2023	Variance		Variance		YTD 2024	YTD 2023	Variance	
				Q2 2024 vs Q1 2024	%	Q2 2024 vs Q2 2023	%			YTD 2024 vs YTD 2023	%
<b>Financial indicator</b>					%		%				%
Revenue <sup>1</sup>	3,106	3,171	3,123	(65)	(2.0)	(17)	(0.5)	6,277	6,303	(26)	(0.4)
Service Revenue	2,695	2,688	2,707	7	0.3	(12)	(0.4)	5,383	5,410	(27)	(0.5)
Total Cost	1,710	1,824	1,643	(114)	(6.3)	67	4.1	3,534	3,312	222	6.7
EBITDA	1,396	1,347	1,480	49	3.6	(84)	(5.7)	2,743	2,991	(248)	(8.3)
EBITDA % on Revenue	44.9%	42.5%	47.4%		2.5		(2.4)	43.7%	47.5%		(3.8)
PBT	520	427	468	93	21.8	52	11.1	948	929	19	2.0
PAT	416	371	348	45	12.1	68	19.5	787	669	118	17.6
<b>Operational indicator</b>					%		%				%
Total subscribers ('000)	20,223	20,465	20,477	(242)	(1.2)	(254)	(1.2)	20,223	20,477	(254)	(1.2)
Blended ARPU (RM)	41	40	41	1	2.5	-	-	41	41	-	-

*Note* <sup>1</sup>Revenue includes RM34 million (RM17million each for Q2 2024 & Q1 2024) in interest revenue, which represents the significant financing component of device bundled contracts allowing customers to pay for devices over up to 36 months. In the current financial period, the interest revenue has been reclassified to revenue to provide a clearer representation of the revenue arising from the Group's ordinary activities.

(a) Comparison against preceding quarter (Q2 2024 vs Q1 2024)

Service revenue increased by RM7 million, a 0.3% higher compared to preceding quarter, contributed by Postpaid and Home & Fibre driven by higher roaming usage & strong new subscribers uptake along with higher bulk SMS revenue and new solution deals in Q2 2024. Conversely, Prepaid revenue decreased due to a reduced subscriber base from fewer rotational one-time sim acquisitions.

Total costs decreased by 6.3% or RM114 million to RM1,710 million, largely due to the voluntary separation scheme costs incurred in the preceding quarter, off-setting higher other operating expenses in Q2 2024.

EBITDA improved by 3.6% to 1,396 million, with an EBITDA margin of 44.9%. PBT increased by 21.8% to RM520 million, benefiting from improved EBITDA and lower depreciation. PAT growth was narrowed to 12.1% to RM416 million in Q2 2024, influenced by a deferred tax liability adjustments of RM51 million in the preceding quarter, offset by the RM37 million Green Tax incentive recognized in the current quarter.

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**ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LR (APPENDIX 9B) - CONT'D**

**B1. Review of Performance (Cont'd)**

(b) Comparison against corresponding quarter of preceding year (Q2 2024 vs Q2 2023)

Total revenue remained at RM3.1 billion while Service revenue recorded a marginal decrease of 0.4% or RM12 million to RM2,695 million, mainly impacted by downward trend in subscribers from lower Prepaid rotational one-time sim acquisition, Enterprise mobile subscriber churn and lower interconnect revenue from interconnect rate reduction.

The decline in Prepaid & Postpaid Enterprise revenue was cushioned by consistent strong Home & Fibre growth driven by 43.5% rise in subscriber base and higher hubbing traffic demand & new solutions revenue.

Total costs increased by 4.1% or RM67 million due to higher cost of sales with increased roaming revenue and higher device costs/subsidies for Postpaid re-contracting activities, partially offset by savings from lease lines and maintenance contract negotiations. EBITDA declined by 5.7% or RM84 million against corresponding quarter of preceding year, reflecting a margin of 44.9%.

PBT increased by 11.1% or RM52 million, benefiting from lower depreciation due to the revision in assets useful life since 2023, as majority of the affected assets were fully depreciated in Q2 2024. The flow through impact from PBT to PAT is further boosted by the provision of Green Tax incentive in Q2 2024.

(c) Comparison against preceding year (YTD 2024 vs YTD 2023)

The Group recorded Total revenue of RM6.3 billion YTD, marginal decline of 0.4% or RM26 million mainly pressured by core mobile segment. Contraction of Prepaid service revenue is impacted by rotational one-time sim acquisition and interconnect rate reduction. Postpaid decline was attributed to a reduction in Enterprise mobile subscribers and lower bulk SMS revenue. Home & Fibre continued to show double-digit growth, with a subscriber base of 163,000. Wholesale segment remained stable, with higher hubbing & solution revenue offsetting the end of a domestic roaming arrangement since December 2023.

Total cost increased by 6.7% or RM222 million from higher roaming traffic and device sales, coupled with costs incurred for voluntary separation scheme.

EBITDA decreased by 8.3% to RM2,743 million, reflecting a margin of 43.7%. PBT remained at RM948 million, at the back of lower depreciation charges as most assets were fully depreciated in early Q1 2024. PAT increased by 17.6% or RM118 million to RM787 million, driven by a lower tax expense due to provision for Green Tax incentive and deferred tax liability adjustments.

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**B2. Explanatory Comments on Any Material Change in the Profit Before Tax for the Quarter Reported on as Compared with the Immediate Preceding Quarter**

Material changes in the Group's Profit Before Tax for the current quarter compared to the immediate preceding quarter is provided in Note B1.

**B3. Prospects For The Financial Year Ending 31 December 2024**

The Company surpassed the halfway point nationwide in its network integration and modernisation programme, ahead of schedule in the three-year post-merger transformation journey. IT and retail transformations are also in full force, to drive business transformation, operational and customer excellence by enabling a better digital experience for all.

The Company has submitted a proposal to build Malaysia's second 5G network, while continuing to drive 5G adoption and the digitalization of Malaysian enterprises and consumers.

We are maintaining our guidance on service revenue growth of low single digit increase. In Q2 2024, service revenue increased by 0.3%, reversing the previous quarter's decline. This growth highlights the early success of our initiatives, positioning the Company for stronger revenue growth in the second half of 2024. \*EBIT is expected to decline single digit due to an organisation adjustment, resulting in a one-time cost of RM140million. We are proactively working to mitigate the impact of this cost.

Barring unforeseen circumstances and potential impact from dual 5G network implementation, our revised guidance for the year is as follows:

Service Revenue Growth	Low single digit increase
EBIT Growth	Single digit decrease*
Capex-to-Total Revenue Ratio	Between 15% to 18%



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**B4. Explanatory Notes for Variance of Actual Profit from Forecast Profit/Profit Guarantee**

Not applicable.

**B5. Revenue**

**Disaggregation of revenue from contracts with customers**

In the following table, revenue is disaggregated by major products or service lines (which also represent our defined performance obligations).

	Note	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
		30 JUNE 2024	30 JUNE 2023	30 JUNE 2024	30 JUNE 2023
		RM'000	RM'000	RM'000	RM'000
<b>Major products/service lines</b>					
Telecommunication	(a)	2,631,398	2,671,877	5,260,741	5,341,595
Sales of devices	(b)	384,479	383,998	840,304	839,570
Total revenue from contracts with customers		3,015,877	3,055,875	6,101,045	6,181,165
Interest revenue	(c)	16,703	-	33,556	-
Lease income	(d)	26,204	31,598	53,577	53,735
Other revenue	(e)	47,149	35,195	88,697	68,065
<b>Total Revenue</b>		<b>3,105,933</b>	<b>3,122,668</b>	<b>6,276,875</b>	<b>6,302,965</b>

Timing of revenue recognition for respective major products/service lines represented by:

- (a) Services transferred over time
- (b) Devices transferred at a point in time
- (c) Interest revenue transferred over time
- (d) Lease income accounted for on a straight-line basis over the lease term
- (e) Cybersecurity, networking, information and communication solutions and other services transferred over time

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**B6. Taxation**

The Group's taxation charge for the current quarter and financial period ended 30 June 2024 respectively were made up as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED		PERIOD ENDED	
	30 JUNE 2024	30 JUNE 2023	30 JUNE 2024	30 JUNE 2023
	RM'000	RM'000	RM'000	RM'000
Income tax:				
- Current tax expense	(187,293)	(285,769)	(250,568)	(486,958)
- Over/(Under) provision in prior year	37,852	-	36,551	(23,048)
Deferred tax				
- Net origination/reversal of temporary differences	45,004	165,370	1,959	250,107
- Over-provision in prior years	-	-	51,434	-
<b>Total</b>	<b>(104,437)</b>	<b>(120,399)</b>	<b>(160,624)</b>	<b>(259,899)</b>

The Group's effective tax rate ("ETR") for both the current quarter and financial year to date ended 30 June 2024 is 17.1%, which is below the statutory tax rate of 24.0% due to overprovision of prior year taxes and lower income tax payable attributed to the recognition of Green Tax incentive.

**B7. Status of Corporate Proposals**

There were no corporate proposals announced but not completed in the interval from the date of the last report and the date of this announcement, other than:

**Related Party Transactions - Digital Nasional Berhad ("DNB")**

On 1 December 2023, Infranation Sdn Bhd, a wholly-owned subsidiary of CelcomDigi Berhad entered into a conditional share subscription agreement with Minister of Finance (Incorporation) ("MoF Inc.") and DNB ("SSA") to subscribe for 100,000 new ordinary shares in DNB at the aggregate price of RM100,000 ("DNB Shares") and provide shareholder advances of RM233.2 million to DNB ("Proposed Shareholder Advance", together with the Proposed Subscription and Proposed Acquisition, "Proposed Transaction") in accordance with the terms as set out in the SSA. As at 31 December 2023, an upfront payment of RM233.2 million have been made via internally generated funds. As at April 2024, CelcomDigi has subscribed to the DNB Shares.

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**ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LR (APPENDIX 9B)  
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**B7. Status of Corporate Proposals – cont'd**

**Related Party Transactions - Digital Nasional Berhad ("DNB") - cont'd**

On 28 June 2024, CelcomDigi Berhad had completed the Proposed Subscription and Proposed Shareholder Advance in accordance with the terms and conditions of the Conditional Share Subscription Agreement ("SSA"). The completion of the Proposed Subscription of RM100,000 and Proposed Shareholder Advance of RM233.2 million provide the telcos with the strategic optionality of further participation in the DNB transition with the eligibility to potentially own and operate the Second 5G Network. Additionally, CelcomDigi Berhad had entered into a shareholders' agreement with MoF Inc., DNB, YTL Power International Berhad ("YTL"), Maxis Broadband Sdn Bhd ("Maxis") and U Mobile Sdn Bhd ("U Mobile") to regulate the relationship of the shareholders of DNB ("DNB Shareholders"), and set out the basis upon which DNB will undertake the Government of Malaysia's mandate to be a provider of 5G network and services in Malaysia and to finance, build, operate and maintain such infrastructure and utilise spectrum allocated for 5G ("Shareholders' Agreement").

The Proposed Subscription and Proposed Shareholder Advance are recorded as Investments as at 30 June 2024.

**Update on the Undertakings given to Malaysian Communications & Multimedia Commission ("MCMC")**

As part of the merger approval which has been completed on 30 November 2022 ("Closing"), the Group has given MCMC an undertaking in the five (5) areas as follows:

**(a) Spectrum divestment**

The Group undertakes to return to MCMC a total of 70MHz of spectrum in the following three bands (each referred to as a "Band") to address the issue of spectrum concentration post-merger – 10MHz in the 1800MHz spectrum band, 20MHz in the 2100MHz spectrum band and 40MHz in the 2600MHz spectrum band; First band to be returned within two (2) years from Closing, second and third band within three (3) years from Closing.

**(b) Mobile Virtual Network Operators ("MVNO") wholesale remedy**

The Group undertakes to establish an independent MVNO wholesale business unit within six (6) months after Closing, and to ensure the continuity of access to wholesale services for existing and new MVNOs at terms no worse off than existing agreements for a duration of three (3) years from Closing.

**(c) Divestment of Yoodo business**

As part of the commitment to the Malaysian Communications and Multimedia Commission (MCMC) on the merger, CelcomDigi is required to divest Yoodo, our digital telco brand, to a willing external third party within 18 months of the merger's completion. In the event this is not feasible, to discontinue Yoodo within three months of the divestment deadline. The Group conducted a process to evaluate interest from several parties, both within and outside of Malaysia. This process was managed by credible external advisors. After assessing the proposals from the interested parties, the Group has decided to discontinue the Yoodo brand, in compliance with the undertaking, as none of the proposals met its expectations. The discontinuation is scheduled to be completed by 29 August 2024.

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**B7. Status of Corporate Proposals – cont'd**

**Update on Undertaking given to Malaysian Communications & Multimedia Commission ("MCMC")**  
**- cont'd**

**(d) Removal of exclusive arrangements with distributors in five states**

The Group undertakes during a period of three (3) years from Closing:

- (i) to remove exclusive arrangements with its exclusive distributors in Sabah, Labuan, Sarawak, Terengganu, Pahang, and Kelantan; and
- (ii) not to enter into new exclusive arrangements with distributors in these regions, unless otherwise approved by MCMC.

**(e) Single corporate brand**

The Group undertakes to position Digi's and Celcom's prepaid and postpaid products under a single corporate brand within 2 years of Closing.

As at 30 June 2024, the Group is progressing as planned and on track to meet the agreed timelines.

**Compulsory Winding-Up ("CWU") of Infront Consulting Group (S) Pte. Ltd. ("Infront SG")**

On 29 February 2024, the Company announced that Infront Consulting Group (M) Sdn Bhd ("Infront MY"), a 60% indirect subsidiary of the Company held via Celcom Berhad had filed a CWU petition against Infront SG, a 69% owned subsidiary of Infront MY, in the High Court of the Republic of Singapore ("Court") pursuant to Section 125(1)(e) of the Insolvency, Restructuring and Dissolution Act 2018, Singapore ("IRDA").

The Company had on 5 April 2024 announced that the High Court of the Republic of Singapore has at the hearing on 5 April 2024 granted the CWU Order against Infront SG.

The total cost of investment in Infront SG is RM172,406 whereby Infront MY has made full impairment of such cost during the quarter. The CWU is not expected to have any material financial and operational impact for the financial year ending 31 December 2024. The Company is not expected to have any material losses arising from the CWU.

**B8. Loans and Borrowings**

	AS AT 30 JUNE 2024		AS AT 31 DEC 2023	
	RM'000 Current	RM'000 Non-current	RM'000 Current	RM'000 Non-current
<b>Secured</b>				
FRTL	178	1,587	174	1,677
Fixed-rate term financing	214	125	211	233
Banker's Acceptance	11,828	-	4,854	-
	<u>12,220</u>	<u>1,712</u>	<u>5,239</u>	<u>1,910</u>

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**B8. Loans and Borrowings – cont'd**

	AS AT 30 JUNE 2024		AS AT 31 DEC 2023	
	RM'000 Current	RM'000 Non-current	RM'000 Current	RM'000 Non-current
<b>Unsecured</b>				
FRTL	-	95,442	175,000	432,530
FRTF-i	250,000	2,606,626	250,000	2,529,912
Sukuk	350,000	4,596,911	650,000	3,596,790
FRRC	7,184	-	-	-
FRRC-i	100,000	-	1,250	-
Lease liabilities	925,073	3,935,353	1,146,046	4,208,282
	<u>1,632,257</u>	<u>11,234,332</u>	<u>2,222,296</u>	<u>10,767,514</u>
<b>Total loans and borrowings</b>	<b><u>1,644,477</u></b>	<b><u>11,236,044</u></b>	<b><u>2,227,535</u></b>	<b><u>10,769,424</u></b>

The Group's borrowings and debt securities portfolio of fixed and floating interest/profit rate are as follows:

	AS AT 30 JUNE 2024	AS AT 31 DEC 2023
	RM'000	RM'000
<b>Borrowings and debt securities:</b>		
Floating rate	3,072,845	3,395,397
Fixed rate	9,807,676	9,601,562
	<u>12,880,521</u>	<u>12,996,959</u>

The weighted average effective interest/profit rates excluding lease liabilities at the reporting date for borrowings and debt securities are as follows:

	AS AT 30 JUNE 2024	AS AT 31 DEC 2023
	%	%
FRTL and FRTF-i	4	4
Fixed-rate term financing	4	4
Sukuk	4	4
FRRC and FRRC-i	4	4
Banker's Acceptance	5	5

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**B9. Financial Instruments**

As at 30 June 2024 the Group's outstanding net derivative financial instruments are detailed below:

<b>Type of derivatives</b>	<b>Notional value</b>	<b>Fair value - asset</b>
	<b>RM'000</b>	<b>RM'000</b>
Foreign currency forward contracts		
- Less than one year	25,671	190
Interest rate swaps contracts		
- One year to three years	375,000	2,345
- More than three years	100,000	(727)
Convertible warrants in an associate:		
- Less than one year	19,251	61,702

**Accounting Policy**

The Group uses derivatives comprising foreign currency forward contracts and interest rate swaps to manage risk exposures related to changes in foreign currency and interest rates.

**(a) Foreign currency risk**

The Group enters into foreign currency forward contracts to minimise its exposure to foreign currency risks as a result of transactions denominated in currencies other than its functional currency, arising from the normal business activities in accordance with the Group's hedging policy. In line with the Group's hedging policy, hedging is only considered for firm commitments and highly probable transactions of which hedging shall not exceed 100% of the net exposure value. Firm commitments are netted-off against receivables denominated in the same currency, and only the net exposures are hedged so as to maximise the Group's natural hedge position.

**(b) Interest rate risk**

The Group manages its interest rate risk by having a mixed portfolio of fixed and floating rate financial liabilities that is consistent with the interest rates profiles acceptable to the Group. To manage this, the Group enters into interest rate swaps, in which the Group agrees to exchange, at specified intervals, a fixed interest rate for floating rates.

The Group uses interest rate swaps to hedge the fair value risk in relation to the fixed interest rates of Sukuk with notional principal amounts of RM475 million. The interest rate swaps entitles the Group to receive interest at a fixed rate ranging from 3.50% to 4.65% per annum, and in return, pays interest quarterly at floating rate plus a spread. The swaps mature at varying dates based on the maturity of different tranches of Sukuk.

Speculative activities are strictly prohibited. The Group adopts a layered approach to hedging, where a higher percentage of hedging will be executed for closer-dated exposures and with time, increase the hedge as the probability of the underlying exposure increases. The derivatives and their underlying exposures will be monitored on an on-going basis.

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**B9. Financial Instruments – cont'd**

**Credit Risk Management Policy**

Foreign currency forward contracts and interest rate swap transactions are executed only with credit-worthy financial institutions in Malaysia that are governed by appropriate policies and procedures.

There were no changes in the cash requirement of, nor the policies governing the derivatives since the end of the previous financial year ended 31 December 2023.

Derivatives are stated at fair value which is equivalent to the marking of these derivatives to market, using prevailing market rates. Derivatives with positive market values (unrealised gains) are included under assets, whereas derivatives with negative market values (unrealised losses) are included under liabilities in the statement of financial position. Any gains or losses arising from derivatives held for trading purposes, or changes in fair value on derivatives during the financial period that do not qualify for hedge accounting are recognised in profit and loss as disclosed in Note B14.

**B10. Material Litigation**

There were no pending material litigations as at the date of this report.

**B11. Dividends**

The Board of Directors has declared a second interim tax exempt (single-tier) dividend of 3.5 sen per ordinary share in respect of the financial year ending 31 December 2024, which will be paid on 30 September 2024. The entitlement date is 6 September 2024.

A Depositor shall qualify for the entitlement only in respect of:

- (i) shares transferred to the Depositor's Securities Account before 4:30 p.m. on 6 September 2024 in respect of transfers; and
- (ii) shares bought on Bursa Malaysia Securities Berhad ("Bursa Securities") on a cum entitlement basis according to the Rules of Bursa Securities.

Year-to-date ("YTD") dividend for the financial period ended 30 June 2024 is 7 sen per ordinary share (YTD 2023: 6.4 sen).

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**B12. Earnings Per Share**

Basic Earnings Per Share

The basic earnings per share for the current quarter and financial period ended 30 June 2024 have been calculated as per the summary below:

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	30 JUNE 2024	30 JUNE 2023	30 JUNE 2024	30 JUNE 2023
<b>Earnings</b>				
Profit for the period, attributable to owners of the Company (RM'000)	406,020	343,515	782,477	661,436
Weighted average number of ordinary shares ('000)	11,731,508	11,731,508	11,731,508	11,731,508
Basic earnings per share (sen)	3.46	2.93	6.67	5.64

Diluted Earnings Per Share - Not applicable

**B13. Auditors' Report on Preceding Annual Financial Statements**

The latest audited financial statements for the financial year ended 31 December 2023 were not subject to any qualification.

**B14. Additional Disclosures**

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	30 JUNE 2024 RM'000	30 JUNE 2023 RM'000	30 JUNE 2024 RM'000	30 JUNE 2023 RM'000
Allowance for expected credit losses on trade receivables and contract assets	(25,421)	(23,183)	(52,417)	(41,568)
Reversal for inventory obsolescence	3,649	3,229	5,121	6,188
Net gain/(loss) on fixed assets written-off and disposed	1,381	15,941	(10,156)	14,950
Fair value (loss)/gain on investment in shares	(1)	1	1	1
Gain on termination of leases	7,966	1,796	15,608	1,796
Foreign exchange loss	(4,658)	(4,458)	(1,694)	(5,329)



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**B14. Additional Disclosures - cont'd**

	INDIVIDUAL QUARTER QUARTER ENDED		CUMULATIVE QUARTER PERIOD ENDED	
	30 JUNE 2024	30 JUNE 2023	30 JUNE 2024	30 JUNE 2023
	RM'000	RM'000	RM'000	RM'000
Fair value gain/(loss) on derivative financial instruments	828	1,598	(212)	18,432
Fair value gain/(loss) on interest rate swaps	597	57	(530)	(266)

Other than as presented in the condensed consolidated statement of comprehensive income and as disclosed above, there were no gains or losses on disposal of quoted or unquoted investments or properties nor any other material items for the current quarter and financial period ended 30 June 2024.