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PTT SYNERGY GROUP BERHAD

Company No. 197101000134 (10493-P)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2024

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PTT SYNERGY GROUP BERHAD

Co. No. 197101000134 (10493-P)

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income for the period ended 30 September 2024

	INDIVIDUAL/CUMULATIVE QUARTER		Changes
	3 MONTHS ENDED		
	30.9.2024	30.9.2023	
	RM'000	RM'000	%
Revenue	96,861	67,869	43%
Cost of sales	(75,159)	(52,276)	44%
Gross profit	21,702	15,593	39%
Other income	380	1,356	-72%
Distribution expenses	(514)	(210)	>100%
Administrative expenses	(9,428)	(8,714)	8%
Other expenses	(960)	(1,128)	-15%
Operating profit	11,180	6,897	62%
Finance Income	194	108	80%
Finance costs	(5,315)	(1,689)	>100%
Finance costs - net	(5,121)	(1,581)	>100%
Profit before taxation	6,059	5,316	14%
Tax expense	(3,037)	(1,859)	63%
Profit for the period	3,022	3,457	-13%
Profit for the period/Total comprehensive profit attributable to:			
Equity holders of the Company	2,988	3,350	-11%
Non-controlling interests	34	107	-68%
	<u>3,022</u>	<u>3,457</u>	-13%
Earning per share ("EPS") (sen) :-			
(a) Basic	1.22	1.37 *	-11%
(b) Weighted average number of share ('000)	244,266	244,266 *	0%

* For comparative purpose, the EPS for the quarter and period to date ended 30 September 2024 has been adjusted to reflect the proposed Bonus Issue of 216,081,081 new ordinary shares on the basis of 1 Bonus share for every 1 existing share which was completed on 19 September 2024.

The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to the interim statements.

PTT SYNERGY GROUP BERHAD
Co. No. 197101000134 (10493-P)

Unaudited Condensed Consolidated Statement of Financial Position
As at 30 September 2024

	As at 30.9.2024 RM'000	Audited As at 30.6.2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	130,332	132,950
Investment properties	333,815	283,363
Inventories - land and development costs	54,914	54,588
Other investment	3,556	3,556
Goodwill on consolidation	43,528	43,528
	<u>566,145</u>	<u>517,985</u>
Current assets		
Inventories - completed properties	362	544
Inventories - property development costs	121,127	119,571
Inventories - trading stock	19,090	18,940
Contract assets	226,291	239,012
Trade receivables	97,464	82,397
Other receivables, deposits and prepayments	12,075	17,603
Deposits with licensed banks	34,895	63,402
Cash and bank balances	22,930	18,709
	<u>534,234</u>	<u>560,178</u>
Non-current assets held for sale	1,152	1,152
	<u>535,386</u>	<u>561,330</u>
TOTAL ASSETS	<u><u>1,101,531</u></u>	<u><u>1,079,315</u></u>

The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to the interim statements.

PTT SYNERGY GROUP BERHAD

Co. No. 197101000134 (10493-P)

**Unaudited Condensed Consolidated Statement of Financial Position
As at 30 September 2024**

	As at 30.9.2024 RM'000	Audited As at 30.6.2024 RM'000
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	215,733	215,733
Reserves	2,572	2,572
Retained earnings	27,658	24,670
	<u>245,963</u>	<u>242,975</u>
Non-controlling interests	11,775	11,741
Total equity	<u>257,738</u>	<u>254,716</u>
Non current liabilities		
Trade payables	148,826	140,293
Other payables	7,447	7,447
Lease liabilities	50,910	62,811
Borrowings	260,176	257,419
Deferred tax liabilities	14,932	14,932
	<u>482,291</u>	<u>482,902</u>
Current liabilities		
Trade payables	155,682	177,786
Other payables	32,441	21,646
Amount due to a Directors	584	11,621
Lease liabilities	39,094	35,616
Borrowings	131,464	91,547
Tax payables	2,237	3,481
	<u>361,502</u>	<u>341,697</u>
Total liabilities	843,793	824,599
TOTAL EQUITY AND LIABILITIES	<u>1,101,531</u>	<u>1,079,315</u>
Net assets per share attributable to owners of the parent (RM)	<u>1.01</u>	<u>0.99 *</u>

* For comparative purpose, the net assets per share attributable to the owners of the Company as at 30 June 2024 has been adjusted to reflect the proposed Bonus Issue of 216,081,081 new ordinary shares on the basis of 1 Bonus share for every 1 existing share which was completed on 19 September 2024.

The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to the interim statements.

PTT SYNERGY GROUP BERHAD

Co. No. 197101000134 (10493-P)

Unaudited Condensed Consolidated Statement of Changes in Equity

For the period ended 30 September 2024

	----- Attributable to Equity Holders of the Parent -----			Total	Non-controlling Interests	Total Equity
	-- Non-distributable --	Distributable				
	Share Capital	Revaluation Reserve	Retained Earnings			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1st July 2023	83,196	2,309	4,052	89,557	12,517	102,074
Comprehensive income:						
Net profit for the financial year	-	-	20,618	20,618	611	21,229
Other comprehensive income:						
Revaluation deficit, net of tax	-	263	-	263	113	376
Total comprehensive income	-	263	20,618	20,881	724	21,605
Transaction with owners:						
Issuance of share capital						
- acquisition of a subsidiary	81,081	-	-	81,081	-	81,081
- private placement net with related expenses	51,456	-	-	51,456	-	51,456
Dividends paid to non controlling interests by a subsidiary	-	-	-	-	(1,500)	(1,500)
Total transactions with owners	132,537	-	-	132,537	(1,500)	131,037
Balance as at 30th June 2024	<u>215,733</u>	<u>2,572</u>	<u>24,670</u>	<u>242,975</u>	<u>11,741</u>	<u>254,716</u>

The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to the interim statements.

PTT SYNERGY GROUP BERHAD

Co. No. 197101000134 (10493-P)

Unaudited Condensed Consolidated Statement of Changes in Equity**For the period ended 30 September 2024**

	----- Attributable to Equity Holders of the Parent -----				Non-controlling Interests	Total Equity
	-- Non-distributable --		Distributable			
	Share Capital	Revaluation Reserve	Retained Earnings	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1st July 2024	215,733	2,572	24,670	242,975	11,741	254,716
Comprehensive income:						
Net profit for the financial period	-	-	2,988	2,988	34	3,022
Total comprehensive income	-	-	2,988	2,988	34	3,022
Balance as at 30th September 2024	<u>215,733</u>	<u>2,572</u>	<u>27,658</u>	<u>245,963</u>	<u>11,775</u>	<u>257,738</u>

The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to the interim statements.

PTT SYNERGY GROUP BERHAD

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NOTES TO THE INTERIM FINANCIAL REPORT

**Unaudited Condensed Consolidated Statement of Cash Flows
For the period ended 30 September 2024**

	Current year 30.9.2024 (3 months) RM'000	Preceding Year 30.9.2023 (3 months) RM'000
Cash flows from operating activities		
Profit before taxation	6,059	5,316
Adjustments for :		
Depreciation of property, plant and equipment	5,599	3,948
Gain on disposal of property, plant and equipment	-	(560)
Interest expense	5,315	1,689
Interest income	(194)	(108)
Reversal of impairment loss on trade receivables	(116)	(36)
Operating profit before working capital changes	<u>16,663</u>	<u>10,249</u>
Changes in working capital		
Inventories	(1,851)	(2,780)
Receivables	(9,422)	10,294
Contract assets	(26,746)	2,037
Payables	(2,775)	(16,318)
Net cash from / (used in) operations	<u>(24,131)</u>	<u>3,482</u>
Interest received	194	108
Interest paid	(5,315)	(1,689)
Tax paid	(4,281)	(2,375)
Net cash from / (used in) operating activities	<u>(33,533)</u>	<u>(474)</u>
Cash flows from investing activities		
Acquisition of a subsidiary, net cash and cash equivalents acquired	-	(59,620)
Investment in unquoted instruments	-	(1,497)
Placement of pledged deposits	(6,492)	(1,172)
Proceeds from disposal of investment properties	-	950
Acquisition of investment properties	(10,985)	(3,566)
Purchase of property, plant and equipment	(2,982)	(19,175)
Net cash generated from financing activities	<u>(20,459)</u>	<u>(84,080)</u>
Balance carried forwards	(53,992)	(84,554)

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NOTES TO THE INTERIM FINANCIAL REPORT

**Unaudited Condensed Consolidated Statement of Cash Flows
For the period ended 30 September 2024**

	Current year 30.9.2024 (3 months) RM'000	Preceding Year 30.9.2023 (3 months) RM'000
Balance brought forward	(53,992)	(84,554)
Cash flows from financing activities		
Drawdown of borrowings	2,341	92,000
Drawdown for the principal portion of lease liabilities	-	34,310
Proceeds from bankers' acceptance	795	280
Proceeds from domestic recourse factoring	96,763	66,158
Repayment of bankers' acceptance	(841)	-
Repayment of domestic recourse factoring	(50,809)	(72,419)
Repayment of borrowings	(18,098)	(4,338)
Repayment to a Directors' related company	(11,038)	-
Payment for the principal portion of lease liabilities	(8,422)	(13,448)
Proceeds from private placement	-	-
Net cash generated from financing activities	<u>10,691</u>	<u>102,543</u>
Net increase/(decrease) in cash and cash equivalents	(43,301)	17,989
Cash and cash equivalents at beginning of year	<u>51,890</u>	<u>988</u>
Cash and cash equivalents at end of the financial period/year (i)	<u><u>8,589</u></u>	<u><u>18,977</u></u>
(i) Cash and cash equivalents comprise of the following:-		
Fixed deposits placed with licensed banks	34,895	63,402
Cash and bank balances	<u>22,930</u>	<u>18,709</u>
	57,825	82,111
Less: Fixed deposit pledged	(34,895)	(28,401)
Bank overdrafts	<u>(14,341)</u>	<u>(1,820)</u>
	<u><u>8,589</u></u>	<u><u>51,890</u></u>

The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the Audited Financial Statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to the interim statements.

PTT SYNERGY GROUP BERHAD

Co. No. 197101000134 (10493-P)

NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The interim financial report is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Company for the year ended 30 June 2024. These explanation notes attached to the interim financial statements provided an explanation of events and transactions that are significant for an understanding of the financial position and performance of the Group since the financial year ended 30 June 2023.

A2. Changes in Accounting Policies

The Group has adopted the MFRSs, Amendments to MFRSs and IC Interpretation (if applicable) which become effective during the current financial year. The adoption of these pronouncements did not have any material impact on the financial statements of the Group.

The significant accounting policies and computation methods are consistent with those used in the preparation of the audited financial statements for the financial year ended 30 June 2024 except for the adoption of the following Amendments to MFRSs:

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.

Effective for financial periods beginning on or after 1 January 2025

Amendments to MFRS 121	Lack of Exchangeability
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A2. Changes in Accounting Policies (Cont'd)

Effective for financial periods beginning on or after 1 January 2026

Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments
Amendments to MFRS 1, MFRS 7, and MFRS 9, MFRS 10, MFRS 107	Annual Improvements to MFRS Accounting Standards – Volume 11

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

Effective date to be announced

Amendments to MFRS 10 Sale or Contribution of Assets between an Investor and
and MFRS 128 its Associate or Joint Venture

The adoptions of the above standards, interpretation or amendments are not
expected to have material financial impact to the financial statements of the Group.

A3. Auditors' Report of Preceding Annual Audited Financial Statements

The auditors' reports on the preceding audited annual financial statements for the
year ended 30 June 2024 were not subject to any qualification.

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NOTES TO THE INTERIM FINANCIAL REPORT

A4. Seasonal or Cyclical Factors

The business of the Group was not affected by any significant seasonal or cyclical fluctuations.

A5. Items or incidence of an Unusual Nature Unusual

There were no unusual items or incidence which may substantially affect the value of assets, liabilities, equity, net income or cash flows of the Group during the financial period under review.

A6. Changes in Estimates

There were no changes in estimates that may have a material effect in the current quarter under review.

A7. Debt and Equity Securities

There were no issuances, cancellation, repurchases, resale and repayments of debt and equity securities in the current quarter under review except as disclosed in A11.

A8. Dividends Paid

There was no dividend paid during the quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT

A9. Segment Information

Segment information is presented in respect of the Group's business segments.

Results for the 1st Quarter ended 30 September

	Trading		Property Development		Construction		Warehouse and logistic		Others		Elimination		Group	
	RM'000		RM'000		RM'000		RM'000		RM'000		RM'000		RM'000	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
REVENUE														
Revenue from external customers	19,647	12,854	365	-	76,569	54,754	-	-	280	261	-	-	96,861	67,869
Inter-segment revenue	231	-	22,265	-	-	620	-	-	264	76	(22,760)	(696)	-	-
Total Revenue	19,878	12,854	22,630	-	76,569	55,374	-	-	544	337	(22,760)	(696)	96,861	67,869
RESULTS														
Segment Results	686	633	498	(990)	12,664	8,600	(409)	(99)	(133)	(1,248)	(2,126)	-	11,180	6,897
Net interest expenses	(63)	(64)	(3)	5	(3,698)	(1,102)	(15)	-	(1,387)	(420)	45	-	(5,121)	(1,581)
Profit / (Loss) Before Tax	623	569	495	(985)	8,966	7,498	(424)	(99)	(1,520)	(1,668)	(2,037)	-	6,059	5,316
Taxation	(145)	(114)	-	-	(2,982)	(1,745)	-	-	-	-	-	-	(3,037)	(1,859)
Profit / (Loss) After Tax	478	455	495	(985)	5,984	5,753	(424)	(99)	(1,520)	(1,668)	(2,037)	-	3,022	3,457
Segment assets	65,233	58,244	127,696	197,667	465,607	553,756	177,515	1,978	221,952	74,123	43,528	(32,679)	1,101,531	853,094
Segment liabilities	22,220	17,244	166,804	207,010	387,140	418,223	154,768	1,943	112,861	92,859	-	(70,797)	843,793	666,482

The Group's primary segments are that of Trading, Property Development, Construction and Warehousing & Logistics. The comparatives reflect the Group's primary business segments

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NOTES TO THE INTERIM FINANCIAL REPORT

A10. Valuation of Property, Plant and Equipment

The valuations of land and buildings have been brought forward, without amendment from the previous annual audited financial statements for year ended 30 June 2024.

A11. Material Events During the Interim Period

PROPOSED BONUS ISSUE OF 216,081,081 NEW ORDINARY SHARES IN PTT (“SHARES” OR “PTT SHARES”) (“BONUS ISSUE”) ON THE BASIS OF ONE (1) BONUS SHARE FOR EVERY ONE (1) EXISTING PTT SHARES

On 15 July 2024, the Company has proposed to undertake a bonus issue of 216,081,081 new ordinary shares in the Company on the basis of 1 bonus share for every 1 existing ordinary share.

The bonus issue has been completed on 19 September 2024, being the next market day immediately after the Entitlement Date on 18 September 2024.

Following the above, the enlarged issued ordinary shares of the Company will be RM215,733,084 comprising 432,162,162 ordinary shares.

A12. Changes in Composition of the Group

There were no changes in the composition of the Group in the current quarter under review.

A13. Changes in Contingent Liabilities

There are no material changes on contingent liabilities other than those highlighted in the financial report for the year ended 30 June 2024.

PTT SYNERGY GROUP BERHAD

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NOTES TO THE INTERIM FINANCIAL REPORT

A14. Capital commitments

Description	RM
Approved and contracted for:	
- Purchase of Development Land	15,697,282
- Purchase of Investment Property	20,055,726
Total	35,753,008

PTT SYNERGY GROUP BERHAD

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ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B)**B1. Review of Performance****Review of performance against previous year corresponding period**

During the current quarter, the Group recorded a revenue of RM96.86 million compared to RM67.87 million in the preceding year's corresponding quarter, representing an approximate 53% growth. Gross Profit increase from RM15.59 million in the preceding year's corresponding quarter to RM21.70 million in the current quarter. The Group recorded a Profit Before Taxation of RM6.06 million in the current quarter as compared to a Profit Before Taxation of RM5.32 million in the preceding year's corresponding quarter.

Segmental Information

The contributions from various business segments are set out as below: -

Revenue	3 months Current Quarter Ended/ Year-to-date		Change
	30.9.2024	30.9.2023	%
	RM'000	RM'000	
Trading	19,647	12,854	53%
Property Development	365	-	100%
Construction	76,569	54,754	40%
Warehouse and logistic	-	-	-
Others	280	261	7%
Total	96,861	67,869	43%

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ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B)**B1. Review of Performance (Cont'd)**

**Review of performance against previous year corresponding period
(Cont'd)**

Segmental Information (Cont'd)

Profit/(loss) before tax	3 months Current Quarter Ended/ Year-to-date		Change
	30.9.2024	30.9.2023	%
	RM'000	RM'000	
Trading	623	569	9.5%
Property Development	(1,629)	(985)	65.4%
Construction	8,966	7,498	19.6%
Warehouse and logistics	(424)	(99)	>100%
Others	(1,477)	(1,667)	(11.4%)
Total	6,059	5,316	

Construction Segment

Revenue of the construction segment for the current quarter increased to RM76.57 million compared to RM54.75 million in the preceding year's corresponding quarter. Profit before tax for the current quarter was RM8.97 million as compared to RM7.50 million for the preceding year's corresponding quarter, the increase is in line with higher revenue achieved due to higher percentage of work done during the quarter.

Warehouse And Logistics Segment

Industrial warehouse development with total intra-logistic solutions has commenced and under construction during the period under review. The segment reported a loss before tax of RM0.42 million as compared to RM0.99 million for the preceding year's corresponding quarter, due to operational cost incurred.

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ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B)**B1. Review of Performance (Cont'd)**

**Review of performance against previous year corresponding period
(Cont'd)**

Segmental Information (Cont'd)**Trading Segment**

Revenue of the trading segment for the current quarter increased to RM19.65 million compared to RM12.85 million in the preceding year's corresponding quarter. The segment recorded a Profit before tax of approximate RM0.06 million in the current quarter and in the preceding year's corresponding quarter.

B2. Comparison with Immediately Preceding Quarter

	Current Quarter 30th September 2024 RM'000	Immediate Preceding Quarter 30th June 2024 RM'000	Change (%)
Revenue	96,861	86,182	12%
Profit before interest and tax	11,374	25,532	(55%)
Profit before tax	6,059	16,918	(64%)
Profit after tax	3,022	12,816	(76%)

The Group's revenue increase by approximately 12%, mainly attributed from the construction segment. Revenue increased from RM86.18 million to RM96.86 million as compared with immediate preceding quarter. Profit before declined by 64% from RM16.92 million to RM6.06 million as compared with immediate preceding quarter, is mainly due to one-off gain from fair valuation of land in the immediate preceding quarter.

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ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B)

B3. Prospects

As at the date of this interim financial report, the Group total unbilled order book for construction is of RM628.0 mil and tender book of RM1.4 billion respectively, providing future revenue visibility.

The Group's primary focus remains on completing of its construction and Automated Industrial Warehouse Development Projects on timely manner namely the construction of its first of a series of logistics space envisioned.

On 21 October 2024, the Group via its wholly-owned subsidiary entered into an Agreement to Build and Lease with a multinational corporation based in the northern region of Peninsular Malaysia. The has further established the Group commitment to capitalise on the robust demand for total intralogistics solutions.

Despite the challenging market situation mainly arising from the elevation in interest rates and high material costs. The Group will continue to practice discipline in cost management efforts when implementing business strategy and continue to search for new business opportunities as well as to scout for new prospects.

B4. Taxation

Taxation	3 months Current Quarter Ended/ Year-to-date	
	30.9.2024 RM'000	30.9.2023 RM'000
Income tax	(2,672)	(1,443)
RPGT Tax	(365)	-
Deferred tax	-	(416)
Total	(3,037)	(1,859)

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ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B)**B5. Group Borrowings and Debt Securities**

Details of the Group's borrowings were as follows:

	As at 30 September 2024		
	Long term	Short term	Total
	RM'000	RM'000	RM'000
Secured			
Bank Overdraft (Interest rates ranging: 7.20%- 7.92% p.a)	-	14,342	14,342
Term loan (Interest rates ranging: 3.17%- 7.7% p.a)	260,176	73,309	333,485
Revolving Loan (interest rates ranging: 5.67%-5.75%p.a.)	-	8,450	8,450
Banker's Acceptance ("BA") (Interest rates ranging: 3.65%- 8.20% p.a)	-	795	795
Domestic recourse factoring (Interest rates ranging: 5.96% - 8.20% p.a)	-	34,568	34,568
Total	260,176	131,464	391,640

	As at 30 June 2024 (Audited)		
	Long term	Short term	Total
	RM'000	RM'000	RM'000
Secured			
Bank overdrafts (Interest rates ranging: 6.95%- 7.95% p.a)	-	1,820	1,820
Term loan (Interest rates ranging: 4.85% - 7.70% p.a)	257,419	14,356	271,775
Revolving Loan	-	3,000	3,000
Banker's acceptance ("BA") (Interest rates ranging: 4.57%-6.41% p.a)	-	840	840
Domestic recourse factoring (Interest rates ranging: 7.45% - 8.20% p.a)	-	71,531	71,531
Total	257,419	91,547	348,966

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ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B)**B6. Derivatives**

There were no derivatives entered by the Group as at 30 September 2024.

B7. Changes in material litigation

Save as disclosed below, as at 27 November 2024, there is no material litigation, claims or arbitration, either as plaintiff or defendant, which will have a material and/or adverse effect on the financial position or business of the Group, and the Board is not aware of any proceedings pending or threatened against the Group, or of any facts likely to give rise to any proceedings which may materially or adversely affect the financial position or business of the Group.

B8. Gains / losses arising from fair value changes in financial liabilities

There were no gains / losses arising from fair value changes in financial liabilities for the financial period under review.

B9. Profit before tax

Profit before tax is arrived at after charging / (crediting) the following items:

	Individual/Cumulative Quarter 3 months ended	
	30.09.2024	30.09.2023
	RM'000	RM'000
Interest income	(194)	(108)
Rental income	(30)	(17)
Reversal of impairment losses on trade receivable	(115)	(36)
Gain on disposal of :- - property, plant & equipment	-	(560)
Depreciation of property, plant & equipment and right-of-use assets	5,599	4,854
Interest expenses	5,315	1,689

PTT SYNERGY GROUP BERHAD

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ADDITIONAL INFORMATION REQUIRED BY MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B)**B10. Trade Receivables**

	As at 30.9.2024	As at 30.6.2024
	RM'000 (Unaudited)	RM'000 (Audited)
Non-collateralised Receivables		
Trade Receivables	58,155	48,922
Less: Allowance for impairment losses	(4,960)	(5,076)
Trade Receivables, net	53,195	43,846
Retention sum held by contract customers	44,269	38,551
	<u>97,464</u>	<u>82,397</u>

The aging analysis of the Group' trade receivables is as follows:

Neither past due nor impaired	21,724	11,554
Past due not impaired:		
1 - 30 days	8,831	7,874
31 - 60 days	7,407	5,433
61 - 90 days	1,934	3,420
> 91 days	13,299	16,207
Impaired	4,960	4,434
Gross trade receivables	<u>58,155</u>	<u>48,922</u>

Trade receivables are non-interest bearing and are generally within the stipulated current credit term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

B11. Earnings per share (“EPS”)

	3 months Current Quarter Ended/ Year-to-date	
	30.9.2024	30.9.2023
Net profit attributable to owners the parent (RM'000)	2,988	3,350
Weighted average number of ordinary shares in issue ('000) for basic earnings per share	244,266	244,266*
Basic EPS (sen)	1.22	1.37

* For comparative purpose, the EPS for the quarter and period to date ended 30 September 2024 has been adjusted to reflect the proposed Bonus Issue of 216,081,081 new ordinary shares on the basis of 1 Bonus share for every 1 existing share which was completed on 19 September 2024.