LTKM Berhad (Company No: 442942-H) Condensed Consolidated Statement of Comprehensive Income For the period ended 30 September 2024

		Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	Note	30/09/2024	30/09/2023	30/09/2024	30/09/2023
		RM'000	RM'000	RM'000	RM'000
Revenue		58,105	66,818	113,997	131,575
Cost of sales	_	(49,735)	(54,869)	(98,069)	(112,865)
Gross profit	·	8,370	11,949	15,928	18,710
Other income		12,655	1,351	16,541	4,031
Administrative expenses		(2,087)	(1,864)	(4,056)	(3,907)
Distribution expenses		(1,282)	(1,052)	(2,556)	(2,133)
Finance costs		(897)	(1,017)	(1,752)	(1,983)
Other expenses		(2,349)	(23)	(3,102)	(954)
Profit before tax		14,410	9,344	21,003	13,764
Taxation	В5	(1,195)	(2,128)	(2,022)	(3,941)
Profit net of tax attributable to owne of the parent	rs :	13,215	7,216	18,981	9,823
Other comprehensive income, net of tax Net change on FVOCI reserves :	x:				
- changes in fair value		1,951	2,147	6,103	1,981
Total comprehensive income attribut to owners of the parent	able	15,166	9,363	25,084	11,804
Basic earnings per share attributable owners of the parent (sen):	e to B11	9.23	5.04	13.26	6.86

The condensed consolidated income statement should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.

LTKM Berhad (Company No: 442942-H) Condensed Consolidated Statement of Financial Position As at 30 September 2024

Non-current assets	125 do co septomor 2021	Note	As at 30 Sept 2024 RM'000	As at 31 Mar 2024 RM'000
Property, plant and equipment Investment properties 79,619 75,982 Investment properties 93,800 93,800 Land held for development 33,746 33,746 Right of use asset 4,315 4,893 Deferred tax assets 19 19 Investment securities 85,894 61,536 Other investments 5,836 958 Other investments 9,985 9,276 Inventories 19,264 16,086 Tax recoverables 19,264 16,086 Tax recoverables 19,264 16,086 Tax recoverables 19,264 16,086 Tax recoverables 3,191 1,537 Trade receivables 999 712 Prepayments 64 1,921 Cash and bank balances 60,508 79,164 Attributable to equity holders of the parent 103,409 118,071 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES 76,696 76,696 Reserves 231,475	ASSETS			
Investment properties 93,800 33,746 Land held for development 33,746 33,746 Right of use asset 19 19 Investment securities 85,894 61,536 Other investments 5,836 958 Other investments 5,836 958 Current assets 9,985 9,276 Inventories 19,264 16,086 Tax recoverables 3,191 1,537 Trade receivables 3,191 1,537 Trade receivables 999 712 Other receivables 999 712 Cash and bank balances 60,508 79,164 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES 406,638 389,005 EQUITY AND LIABILITIES 406,638 389,005 Reserves 231,475 209,253 Total equity 76,696 76,696 Reserves 231,475 209,253 Total eq	Non-current assets			
Land held for development 33,746 33,746 Right of use asset 4,315 4,893 Deferred tax assets 19 19 Durestment securities 5,836 288 Other investments 5,836 298 Current assets 9,985 9,276 Inventories 19,264 16,086 Inventories 3,191 1,537 Trade receivables 9,99 7,12 Other receivables 999 712 Trade receivables 60,508 79,164 Other receivables 60,508 79,164 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Satisfub table to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities Borrowings B7 22,035 19,684	Property, plant and equipment		79,619	75,982
Right of use asset 4,315 4,893 Deferred tax assets 19 19 Investment securities 8,894 61,536 Other investments 5,836 958 Other investments 5,836 958 Current assets 9985 9,276 Biological assets 19,264 16,086 Tax recoverables 3,191 1,537 Trade receivables 8,818 9,375 Other receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Pocurent liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Trade payables	Investment properties		·	93,800
Deferred tax assets 19 19 Investment securities 85,894 61,536 988 Other investments 5,836 9,88 9,88 Current assets " Jan 19,264 16,086 Inventories 19,264 16,086 Tax recoverables 9,985 9,276 Inventories 19,264 16,086 Tax recoverables 8,818 9,375 Other receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 EQUITY AND LIABILITIES 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent 76,696 76,696 76,696 Reserves 231,475 209,253 209,253 Total equity 308,171 285,949 Non-current liabilities 87 22,035 19,684 Lease liabilities 3,466 4,041 4,041 Deferred tax liabilities 3,216 4,2638 <td><u>-</u></td> <td></td> <td>,</td> <td>•</td>	<u>-</u>		,	•
Investment securities 85,894 61,536 958 Other investments 303,229 270,934 Current assets 303,229 270,934 Biological assets 9,985 9,276 Inventories 19,264 16,086 Tax recoverables 3,191 1,537 Trade receivables 999 712 Other receivables 999 712 Other receivables 60,508 79,164 Cash and bank balances 60,508 79,164 Total ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities Borrowings B7 22,035 19,684 Lease liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Current liabilities 10,519 <td></td> <td></td> <td>·</td> <td>·</td>			·	·
Other investments 5,836 958 Current assets 9,985 9,276 Biological assets 19,264 16,086 Tax recoverables 3,191 1,537 Tax receverables 8,818 9,375 Other receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent 76,696 76,696 Seserves 231,475 209,253 Total equity 308,171 285,949 Pon-current liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Ease liabilities 10,519 7,569 Trade payables 10,519 7,569 Current liabilities 13,291 12,422 Lease liabilities 13,291 12,422 Chase payables </td <td></td> <td></td> <td></td> <td></td>				
Current assets 9,985 9,276 Biological assets 9,985 9,276 Inventories 19,264 16,086 Tax recoverables 3,191 1,537 Trade receivables 8,818 9,375 Ofter receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent 5,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Current liabilities 10,519 7,560 Other payables 10,519 7,560 Other payables 11,329 12,422 Lease liabilities 1,3291 12,422 Lease liabilities			•	
Current assets 9,985 9,276 Inventories 19,264 16,086 Tax recoverables 3,191 1,537 Trade receivables 8,818 9,375 Other receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Katributable to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Current liabilities 10,519 7,560 Trade payables 10,519 7,560 Other payables 11,329 12,422 Lease liabilities 1,3291 12,422 Lease liabilities 1,313	Other investments			
Biological assets 9,985 9,276 Inventories 19,264 16,086 Tax recoverables 3,191 1,537 Trade receivables 8,818 9,375 Other receivables 999 712 Prepayments 60,508 79,164 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities Borrowings B7 22,035 19,684 Lease liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Deferred tax liabilities 87 42,638 41,356 Trade payables 10,519 7,560 Other payables 10,519 7,560 Other payables 1,133			303,229	270,934
Tax recoverables	Current assets			
Tax recoverables 3,191 1,537 Trade receivables 8,818 9,375 Other receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities Borrowings B7 22,035 19,684 Lease liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Current liabilities Borrowings B7 42,638 41,356 Trade payables 10,519 7,560 Other payables 13,291 12,422 Lease liabilities 13,291 12,422 Lease liabilities 341 194 To	Biological assets		9,985	9,276
Trade receivables 8,818 9,375 Other receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities Borrowings B7 22,035 19,684 Lease liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Current liabilities 2,182 2,388 Borrowings B7 42,638 41,356 Trade payables 10,519 7,560 Other payables 13,291 12,422 Lease liabilities 1,133 1,100 Dividend payable 2,862 14,311 Taxation 341 194			·	
Other receivables 999 712 Prepayments 644 1,921 Cash and bank balances 60,508 79,164 103,409 118,071 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES *** *** Attributable to equity holders of the parent *** 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities *** 3,466 4,041 Deferred tax liabilities 2,182 2,388 Lease liabilities 2,182 2,388 Current liabilities *** 2,182 2,388 Trade payables 10,519 7,560 Other payables 10,519 7,560 Other payables 13,291 12,422 Lease liabilities 1,133 1,100 Dividend payable 2,862 14,311 Taxation 341 194 Total liabilities 98,467 103,056			,	
Prepayments 644 1,921 Cash and bank balances 60,508 79,164 103,409 118,071 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities Borrowings B7 22,035 19,684 Lease liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Borrowings B7 42,638 41,356 Trade payables 10,519 7,560 Other payables 13,291 12,422 Lease liabilities 13,291 12,422 Lease liabilities 341 194 Dividend payable 2,862 14,311 Taxation 341 194 Total liabilities <t< td=""><td></td><td></td><td></td><td></td></t<>				
Cash and bank balances 60,508 79,164 103,409 118,071 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent Share capital 76,696 76,696 Reserves 231,475 209,253 Total equity 308,171 285,949 Non-current liabilities Borrowings B7 22,035 19,684 Lease liabilities 3,466 4,041 Deferred tax liabilities 3,466 4,041 Deferred tax liabilities 2,182 2,388 Expression of the parameter of the parent liabilities 10,519 7,560 Current liabilities 10,519 7,560 Other payables 10,519 7,560 Other payables 13,291 12,422 Lease liabilities 2,862 14,311 Dividend payable 2,862 14,311 Taxation 341 194 Total liabilities 98,467 103,056				
TOTAL ASSETS 103,409 118,071 TOTAL ASSETS 406,638 389,005 EQUITY AND LIABILITIES Attributable to equity holders of the parent Share capital 76,696 76,696 76,696 76,696 76,696 76,696 76,696 831,475 209,253 Total equity 88 22,035 19,684 Lease liabilities 88 22,035 19,684 Lease liabilities 2,182 2,388 2,7683 26,113 Current liabilities 88 42,638 41,356 10,519 7,560 Other payables 10,519 7,560 Other payables 13,291 12,422 Lease liabilities 1,133 1,100 Dividend payable 2,862 14,311 194				

The condensed consolidated balance sheet should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.

LTKM Berhad (Company No: 442942-H) Condensed Consolidated Statement of Cash Flows

Condensed Consolidated Statement of Cash Flows		
	6 months er	
	30/09/2024	30/09/2023
	RM'000	RM'000
CASH FLOW FROM OPERATING ACTIVITIES	24.002	10 5 4
Profit before tax	21,003	13,764
Adjustments for non-cash flow:		
Depreciation of property, plant and equipment	2,365	2,295
Gain on disposal of of property, plant and equipment	(22)	(53)
Depreciation of right of use assets	578	575
Impairment loss on other investment	122	-
Fair value changes in biological assets	843	(379)
Fair value changes in produce inventories	8	(71)
Unrealised loss on foreign exchange	1,403	-
Dividend income	(1,868)	(292)
Interest expense	1,752	1,983
Interest income	(646)	(559)
Operating profit before working capital changes	25,538	17,263
Working capital changes in:	(1.552)	236
Biological assets Inventories	(1,552)	
Receivables	(3,186) 1,501	(2,890) (4,708)
Payables	3,828	6,056
Cash generated from operating activities	26,129	15,957
Net taxes paid	(3,737)	(2,527)
Interest paid	(3,757) $(1,752)$	(1,983)
Net cash generated from operating activities	20,640	11,447
The cush generated from operating activities	20,010	11,117
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of:		
Property, plant & equipment	(6,000)	(124)
Investment securities	(21,773)	(326)
Other investment	(5,000)	-
Proceeds from disposal of:		
Property, plant and equipment	22	53
Investment securities	3,518	50
Interest received	646	559
Dividend received	1,868	292
Net cash (used in)/generated from investing activities	(26,719)	504
CACH ELOW EDOM EINANGING A CENTREE		
CASH FLOW FROM FINANCING ACTIVITIES	(14 211)	
Dividends paid Net drawdown/(repayment) of term loans	(14,311) 327	(4.425)
Net drawdown/(repayment) of term loans Net drawdown of other bank borrowings	3,306	(4,435) 5,725
Repayment of hire purchase	3,300	(13)
Payment of line parenase Payment of lease liabilities	(542)	(512)
Net cash (used in)/generated from financing activities	(11,220)	765
The cush (used in generated from financing activities	(11,220)	703
Net change in cash and cash equivalents	(17,299)	12,716
Cash and cash equivalents at 1 April	79,164	79,602
Effect of exchange rate changes on cash and cash equivalent, relating to	, ,	,
unrealised gain on foreign exchange	(1,357)	-
Cash and cash equivalents at end of the year	60,508	92,318
- ,		
Cash and cash equivalents comprise the following amounts:-		
Deposits with licensed banks	21,431	28,476
Cash on hand and at bank	39,077	63,842
Cash and bank balances	60,508	92,318
	60,508	92,318

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.

LTKM Berhad (Company No: 442942-H) Condensed Consolidated Statements of Changes in Equity For the period ended 30 September 2024

<----Attributable to equity holders of the parent-----> (Non- distributable)

6 months ended 30 September 2024	Share capital RM'000	Fair Value Through Other Comprehensive Income RM'000	Retained earnings RM'000	Total equity RM'000
At 1 April 2024	76,696	(147)	209,400	285,949
Total comprehensive income Profit net of tax Other comprehensive income, net of tax	<u>-</u> - -	6,103 - 6,103	18,981 18,981	25,084 18,981 6,103
Transfer of fair value reserve of equity instruments designated at FVOCI upon disposal	-	(322)	322	-
Transactions with owners				
Dividend	-	-	(2,862)	(2,862)
At 30 September 2024	76,696	5,634	225,841	308,171
6 months ended 30 September 2023				
1 April 2023	76,696	(6,091)	165,128	235,733
Total comprehensive (loss)/income Profit net of tax Other comprehensive loss, net of tax	- - -	1,981 - 1,981	9,823 9,823	11,804 9,823 1,981
At 30 September 2023	76,696	(4,110)	174,951	247,537

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.