

**Interim Report**  
**UMS Holdings Berhad**  
(Company No. 74125-V)  
(Incorporated in Malaysia)  
**and its subsidiaries**

**Condensed Consolidated Statement of Comprehensive Income for the 12 month period ended 30 September 2024**  
(unaudited)

Note	3 month period ended 30 September			12 month period ended 30 September		
	2024	2024	2023	2024	2023	
	RM'000	RM'000	RM'000	RM'000	RM'000	
	Current quarter	Previous Quarter ended 30.6.2024	Current quarter	12 months cumulative to date	12 months cumulative to date	
<b>Revenue</b>	18,726	19,552	16,734	76,994	70,878	
<b>Cost of sales</b>	(11,795)	(11,357)	(10,235)	(48,142)	(44,512)	
<b>Gross profit</b>	6,931	8,195	6,499	28,852	26,366	
<b>Operating expenses</b>	(7,465)	(6,064)	(6,463)	(25,526)	(23,948)	
<b>Other operating income</b>	441	264	521	4,951	1,496	
<b>Financing costs</b>	-	-	-	-	-	
<b>Interest income</b>	238	182	89	650	351	
<b>Share of profit of associates</b>	(66)	214	289	563	1,291	
<b>Profit before taxation</b>	79	2,791	935	9,490	5,556	
<b>Tax expense</b>	(112)	(592)	(141)	(1,653)	(1,358)	
<b>(Loss)/Profit for the period</b>	(33)	2,199	794	7,837	4,198	
<b>Other comprehensive (loss)/ income net of tax</b>	(51)	(934)	(146)	(637)	703	
<b>Total comprehensive (loss)/income for the year</b>	(84)	1,265	648	7,200	4,901	
<b>(Loss)/Profit attributable to:</b>						
Owners of the Parent	(46)	2,200	807	7,815	4,190	
Non-controlling interest	13	(1)	(13)	22	8	
	(33)	2,199	794	7,837	4,198	
<b>Total comprehensive(loss)/ income attributable to:</b>						
Owners of the Parent	(97)	1,266	661	7,178	4,893	
Non-controlling interest	13	(1)	(13)	22	8	
	(84)	1,265	648	7,200	4,901	
<b>Basic earnings per ordinary share (sen)</b>	B13	-0.11	5.41	1.98	19.21	10.30
<b>Diluted earnings per ordinary share (sen)</b>		-0.11	5.41	1.98	19.21	10.30

The condensed consolidated income statement should be read in conjunction with the audited financial statements for the year ended 30 September 2023 and the accompanying explanatory notes attached to the interim financial statements.

**Interim Report**  
**UMS Holdings Berhad**  
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**Condensed Consolidated Statement of Financial Position as at 30 September 2024**  
(unaudited)

	As at 30 September 2024	As at 30 September 2023
	RM'000	RM'000
<b>Non-current assets</b>		
Property, plant and equipment	32,392	32,797
Prepaid lease payments	4,249	4,267
Investment Property	16,890	18,790
Investments in associates	11,230	14,245
Other investments	1,074	1,014
Goodwill on consolidation	-	-
	<u>65,835</u>	<u>71,113</u>
<b>Current assets</b>		
Inventories	32,126	40,941
Trade and other receivables	21,781	20,899
Tax recoverable	2,466	2,221
Fixed deposits with licensed bank	29,323	15,508
Cash & cash equivalents	19,679	24,386
	<u>105,375</u>	<u>103,955</u>
Non current assets held for sales	<u>2,200</u>	<u>-</u>
<b>Total assets</b>	<u>173,410</u>	<u>175,068</u>
<b>Equity</b>		
Share capital	42,654	42,654
Reserves	122,955	125,338
	<u>165,609</u>	<u>167,992</u>
Total equity attributable to the shareholders of the Company	165,609	167,992
Minority interest	706	685
Total equity	<u>166,315</u>	<u>168,677</u>
<b>Non-current liabilities</b>		
Borrowings	-	-
Deferred tax liabilities	1,031	1,020
	<u>1,031</u>	<u>1,020</u>
<b>Current liabilities</b>		
Trade and other payables	4,418	5,231
Dividend payable	-	-
Borrowings	-	-
Taxation	1,646	140
	<u>6,064</u>	<u>5,371</u>
<b>Total equity and liabilities</b>	<u>173,410</u>	<u>175,068</u>
Net assets per share (RM)	4.07	4.13

The condensed consolidated balance sheet should be read in conjunction with the audited financial statements for the year ended 30 September 2023 and the accompanying explanatory notes attached to the interim financial statements.

**Interim Report**  
**UMS Holdings Berhad**  
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**Condensed Consolidated Statement of Changes in Equity for the 12 month ended 30 September 2024**  
(unaudited)

	Attributable to owners of the Parent				Total	Non-controlling interest	Total
	Share capital	Revaluation reserve-non distributable	Exchange translation reserve-non distributable	Retained profits-distributable			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance At 1 October 2022	42,654	890	1,872	120,938	166,354	702	167,056
Profit for the year	-	-	-	4,190	4,190	8	4,198
Other comprehensive income							
Fair value changes in financial assets at fair value through other comprehensive income	-	-	-	-	-	-	-
Exchange translation differences	-	-	703	-	703	-	703
Total other comprehensive income	-	-	703	-	703	-	703
Total comprehensive income	-	-	703	4,190	4,893	8	4,901
Transactions with owners							
Dividend for year ended 30 September 2022	-	-	-	(3,255)	(3,255)	(25)	(3,280)
Total transactions with owners	-	-	-	(3,255)	(3,255)	(25)	(3,280)
<b>At 30 September 2023</b>	<b>42,654</b>	<b>890</b>	<b>2,575</b>	<b>121,873</b>	<b>167,992</b>	<b>685</b>	<b>168,677</b>
At 1 October 2023	42,654	890	2,575	121,873	167,992	685	168,677
Profit for the year	-	-	-	7,815	7,815	22	7,837
Other comprehensive income							
Fair value change in available-for-sale financial assets	-	-	-	-	-	-	-
Transfer cumulative gains on realised financial assets at fair value through other comprehensive income	-	-	-	-	-	-	-
Exchange translation differences	-	-	(637)	-	(637)	-	(637)
Total other comprehensive income	-	-	(637)	-	(637)	-	(637)
Total comprehensive income	-	-	(637)	7,815	7,178	22	7,200
Transactions with owners							
Dividend for year ended 30 September 2023	-	-	-	(9,562)	(9,562)	-	(9,562)
Total transactions with owners	-	-	-	(9,562)	(9,562)	-	(9,562)
<b>At 30 September 2024</b>	<b>42,654</b>	<b>890</b>	<b>1,938</b>	<b>120,126</b>	<b>165,608</b>	<b>707</b>	<b>166,315</b>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 30 September 2023 and the accompanying explanatory notes attached to the interim financial statements.

**Interim Report**  
**UMS Holdings Berhad**  
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**Condensed Consolidated Statement of Cashflows for the 12 month period ended 30 September 2024**  
(unaudited)

	For the 12 month period ended 30 September 2024 RM'000	For the 12 month period ended 30 September 2023 RM'000
<b>Cash flows from operating activities</b>		
<b>Profit before taxation</b>	9,490	5,556
<b>Adjustment for non-cash items:</b>		
- Non-cash items and non-operating items	3,715	(725)
<b>Operating profit before changes in working capital</b>	13,205	4,831
<b>Changes in working capital:</b>		
- Inventories	8,815	(9,119)
- Trade and other receivables	(1,127)	1,372
- Trade and other payables	(813)	(355)
<b>Cash inflows/(outflows) generated from operations</b>	20,080	(3,271)
- Income taxes paid	(380)	(417)
-Income taxes refund	-	159
-Low value leases paid	-	(2)
-Short term leases paid	-	(61)
-Interest received	650	534
<b>Net cash inflows/(outflows) generated from operating activities</b>	20,350	(3,058)
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(2,536)	(1,485)
Proceeds from disposal of property, plant and equipment	219	52
Proceeds from disposal of other investment	-	10,216
Purchase of other investment	(19)	(877)
Dividend received	19	4,387
(Placement)/Withdrawal of fixed deposits	-	-
<b>Net cash (outflows)/inflows used in investing activities</b>	(2,317)	12,293
<b>Cash flows from financing activity</b>		
Repayment of hire purchase liabilities	-	-
Bills payable & banker acceptance	-	-
Dividend paid	(9,562)	(3,255)
Dividend paid non controlling interest	-	(25)
Repayment of term loan	-	-
<b>Net cash outflows used in financing activities</b>	(9,562)	(3,280)
Net increase/(decrease) in cash and cash equivalents	8,471	(9,553)
<b>Cash and cash equivalents at beginning of year</b>	39,894	33,607
<b>Effects of changes in exchange rate</b>	637	332
<b>Cash and cash equivalents at 30 September</b>	49,002	24,386

Cash and cash equivalents comprise the following balance sheet amounts:

Cash and bank balances	19,679	17,201
Fixed deposit	29,323	22,693
	49,002	39,894

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 30 September 2023 and the accompanying explanatory notes attached to the interim financial statements.

**A1 Basis of preparation**

This interim financial report has been prepared in accordance with the applicable disclosure provisions of the Listing Requirements of the Bursa Malaysia Securities Berhad, including compliance with Malaysian Financial Reporting Standard (MFRS) 134, Interim Financial Reporting and with IAS 34, Interim Financial Reporting and should be read in conjunction with the Group's audited financial statements for the year ended 30 September 2023.

On 1 October 2023, the Company adopted the following Amendments to published standards mandatory for annual financial periods beginning on or after 1 October 2023:

**Standards/Amendments**

Amendments to MFRS 101 – Classification of Liabilities as Current and Non-current

Amendments to MFRS 101 – Disclosure of Accounting Policy

Amendments to MFRS 108 – Definition of Accounting Estimates

Amendments to MFRS 112 – Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction

Amendments to MFRS 112 – International Tax Reform – Pillar Two Model Rules

There is no material impact to the financial statements.

**A2 Auditors' report on preceding annual financial statements**

The auditors' report on the financial statements for the year ended 30 September 2023 was not subject to any qualifications.

**A3 Seasonal or cyclical factors**

The principal activities of the company is that of an investment holding company with its subsidiaries mainly dealing with the distribution of mechanical power transmission and material handling products and systems and industrial spare parts. As such the trading nature or operations of these companies does not linked directly to seasonality or cyclicity.

**A4 Unusual nature and amount of items affecting assets, liabilities, equity, net income and cash flows**

There were no unusual nature and amount of items, which affected the assets, liabilities, equity, net income and cash flows of the Group during the quarter under review.

**A5 Material changes in estimates of amounts reported in prior periods in current financial year or prior financial years which have material effect in the current interim period**

There were no material changes in estimates during the quarter under review.



**A9 Material events**

**1. Material event during the interim period.**

On 24 September 2024, UMS Corporation Sdn Bhd, a wholly-owned subsidiary of the Company, has entered into a Sale and Purchase Agreement with Nature Arts Advertising Sdn Bhd to dispose of all that piece of freehold land measuring approximately 885 sq. meters in area held under individual title GM2950, Lot 6075, Mukim 11, Daerah Seberang Perai Tengah, Negeri Pulau Pinang with the postal address of No. 3, Lorong Perusahaan Maju 12, Taman Perusahaan Pelangi, 13600 Perai, Pulau Pinang together with a 1 ½ storey semi detached light industrial building erected for a cash consideration of RM3.5 million.

**2. Material events subsequent to the end of the interim period.**

There were no material events subsequent to the end of the interim period.

**A10 Changes in the composition of the Group**

There were no changes in the composition of the Group during the current quarter concerned including business combination, acquisition or disposal of subsidiaries and long term investments, restructuring and discontinuing operations.

**Disposal on investment**

On 28 December 2023, a subsidiary company - Aqua Terra Union Oilfield Supply Sdn. Bhd. had disposed entire shares in associate company – M K S Sdn. Bhd. to a company in which certain directors have interest for a cash consideration of RM6,113,310 with estimated gain on disposal of RM3,618,178.

**Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement**

**B1. Financial review for current quarter and financial year to date**

The financial review of the group for current quarter and financial year to date is tabled below:-

	Individual Period (4th quarter) (RM'000)		Changes (Amount (RM,000)/%)	Cumulative Period (RM'000)		Changes (RM'000/%)
	Current Year Quarter	Preceding Corresponding Quarter		Current Year To- date	Preceding Year Corresponding Period	
	30/9/2024	30/9/2023		30/9/2024	30/9/2023	
Revenue	18,726	16,734	1,992 /11.90	76,994	70,878	6,116/8.63
Profit/(Loss) Before Interest and Tax	(159)	846	(1,005)/(118.79)	8,840	5,205	3,635/69.84
Profit Before Tax	79	935	(856)/(91.55)	9,490	5,556	3,934/70.81
(Loss)/Profit After Tax	(33)	794	(827)/(104.16)	7,837	4,198	3,639/86.68
(Loss)/Profit Attributable to Ordinary Equity Holders of the Parent	(46)	807	(853)/(105.70)	7,815	4,190	3,625/86.52

a) The group's performance for the period-to-date against the corresponding period-to-date is as follows:

The revenue for the group has increased by RM6,116,000 or 8.63% to RM76,994,000 from RM70,848,000 mainly due to overall market conditions. The profit before tax has increased by RM3,934,000 or 70.81% to RM9,490,000 from RM5,556,000 mainly due to the gain on disposal of an Associated Company of RM3,618,178 and increased in revenue.

The group's revenue by segment is as follows:-

	For the cumulative 12 months ended 30.9.2024 RM'000	For the cumulative 12 months ended 30.9.2023 RM'000	Increase/(Decrease) RM'000                  %	
Revenue by segment				
West Malaysia-Region				
Northern	0	0	0	0
Southern	7,351	6,837	514	7.52
Eastern	6,182	5,404	778	14.40
Central	50,818	48,862	1,956	4.00



**Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement**

East Malaysia				
- Sarawak	6,759	5,936	823	13.86
Overseas				
- Singapore	5,884	3,839	2,045	53.27
	<u>76,994</u>	<u>70,878</u>	<u>6,116</u>	8.63

The main increase in revenue by segment is from the Singapore and Central Region which is due to project sales and overall market conditions.

b) The group’s performance for the quarter under review against the corresponding quarter of the preceding year is as follows:

The revenue for the quarter under review has increased by RM1,992,000 or 11.90% to RM18,726,000 from RM16,734,000 mainly due to overall market condition. However, the profit before tax has decreased by RM856,000 or 91.55% to RM79,000 from RM935,000 mainly due to the impairment of ERP system and subscription fee amounting to RM1,107,000 in the current quarter ending 30.9.2024.

The revenue by segment is as follows:-

Revenue by segment	3 months ended	3 months ended	Increase/(Decrease)	
	30.9.2024	30.9.2023	RM'000	%
	RM'000	RM'000	RM'000	%
West Malaysia-Region				
Northern	0	0	0	0
Southern	1,751	2,329	(578)	(24.82)
Eastern	1,520	1,249	271	21.70
Central	12,360	10,989	1,371	12.48
East Malaysia				
Sarawak	2,007	1,403	604	43.05
Overseas				
Singapore	1,088	764	324	42.41
	<u>18,726</u>	<u>16,734</u>	<u>1,992</u>	11.90

The main increase in revenue by segment is from the Central Region mainly due to overall market conditions.

## Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement

### B2. Financial review for current quarter compared with immediate preceding quarter

The financial review for the current quarter compared with immediate preceding quarter is tabled as below:-

	Current Quarter 30/9/2024	Immediate Preceding Quarter 30/6/2024	Changes (RM'000 / %)
Revenue	18,726	19,552	(826)/(4.22)
(Loss)/Profit Before Interest and Tax	(159)	2,609	(2,768)/(106.09)
Profit Before Tax	79	2,791	(2,712)/(97.17)
(Loss)/Profit After Tax	(33)	2,199	(2,232)/(101.50)
(Loss)/Profit Attributable to Ordinary Equity Holders of the Parent holders of the parent	(46)	2,200	(2,246)/(102.09)

c) The group’s performance for the quarter under review against the preceding quarter of the year is as follows:-

The revenue for the group has decreased by RM826,000 or 4.22% to RM18,726,000 from RM19,552,000.

The profit before tax has decreased by RM2,712,000 or 97.17% to RM79,000.00 from RM2,791,000 mainly due to the impairment of ERP system and subscription fee amounting to RM1,107,000 and overall market conditions in the current quarter ending 30.9.2024.

The group’s revenue by segment is as follows:-

Revenue by segment	3 months ended 30.9.2024		3 months ended 30.6.2024		Increase/(Decrease)	
	RM'000		RM'000		RM'000	%
West Malaysia-Region						
Northern	0		0		0	0
Southern	1,751		2,127		(376)	(17.68)
Eastern	1,520		1,585		(65)	(4.10)
East Malaysia						
Central	12,360		13,023		(663)	(5.09)
Sarawak	2,007		1,450		557	38.41
Oversea						
Singapore	1,088		1,367		(279)	(20.41)
	<u>18,726</u>		<u>19,552</u>		<u>(826)</u>	<u>(4.22)</u>

The main decreased in revenue in the Central region mainly due to overall market conditions.

## **Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement**

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### **B3. Current financial year’s prospects**

The IMF on October 2024 reported the global growth is expected to remain stable at 3.2 % in 2024 and 2025 from 3.0% in 2023. Particularly in the emerging market and developing economies (EMDE), economic activities remain slower than anticipated with disruptions to production and shipping of commodities-especially oil-conflicts, civil unrest and extreme weather. These have been compensated by the emerging Asia, where surging demand for semiconductors and electronics, driven by significant investments in artificial intelligence. The advanced economies are also expected to remain stable at 1.8% in 2024 and in 2025, up from 1.7% in 2023.

The US economy will drop to 2.8% in 2024 from 2.9 in 2023 trending down to 2.2% in 2025. Euro Area economy is expected to increase from 0.4% in 2023 to 0.8% and 1.2% in 2024 and 2025 respectively.

Growth trends for the emerging market and developing economies (EMDE) dipped modestly from 4.4% in 2023 to 4.2 % in 2024 and 2025. The main driver within EMDE will be China which is forecasted to grow at 4.8% for the year 2024 and 4.5% in 2025. India with expected growth of 7.0% in 2024 and 6.5% 2025 and the ASEAN 5 economies GDP at 4.2% in 2024 and 4.4% in 2025 will also underpinned this growth performance for emerging and developing Asia.

The Malaysian economy advanced by 5.9% in the second quarter of 2024 (1Q 2024:4.2%). This growth is mainly driven by stronger domestic demand and further expansion in exports and increased in household spending.

Against the challenging and uncertain global economic performance, the Malaysian economy chalked a growth of 5.9 % for the second half of 2024 and project a growth of 5% for the entire 2024.

The Malaysian economy being open is subjected to the changing dynamics of the global conditions such as further escalation of geopolitical conflicts, weaker-than-expected external demand and lower-than-expected commodity production.

The government envisage growth will be driven by greater spillover from the tech upcycle, more robust tourism activity and faster implementation of new and existing investment projects.

In tandem with the IMF outlook for the country, the Malaysian government expects the nation’s economy to grow at 4%-5% for 2024 going forward.

The growth rate for the manufacturing sector in Q2 2024 is at 4.7% as comparability to 0.1% in Q2 2023. The services sector underpinned by domestic demand grow to 5.9% in Q2 2024 as compare to 4.5% in Q2 2023 whilst the construction sector continue to grow to 17.3% in Q2 2024 from 6.2% in Q2 2023.

With these growth rates, the Group remain cautiously optimistic of a profitable outcome for 2024 barring any unexpected events.

### **B4. Variance of actual profit from profit forecast**

This note is not applicable as there is no profit forecast made.

**Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement**

**B5. Taxation**

Taxation consists of the following:

	Individual quarter		Accumulated quarter	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
Current Malaysian Tax	(110)	(107)	(1,644)	(1,361)
(Under)/overprovision in prior years	2	12	2	12
	(108)	(95)	(1,642)	(1,349)
Deferred taxation	(4)	(46)	(11)	(9)
	(112)	(141)	(1,653)	(1,358)
	=====	=====	=====	=====

The current tax rates for the current year ended 30 September 2024 and 2023 were 24% and 24%.

**B6. Notes to the Statement of Comprehensive Income**

Profit for the period is arrived at after charging/(crediting):

	3 months ended		Cumulative months ended	
	30.9.2024	30.9.2023	30.9.2024	30.9.2023
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Interest income	(238)	(89)	(650)	(351)
Other income including investment				
Income	(4,060)	(516)	(4,822)	(1,444)
Loss/(Gain) on disposal of property,				
plant and equipment	0	5	(129)	(52)
Interest expense	0	0	0	0
Depreciation and amortization	455	399	1,795	1,633
Gain on disposal of Associate Co	0	0	(3,618)	0
Foreign exchange (gain)/loss	(210)	(3)	(7)	(4)
Impairment of property, plant				
and equipment	795	0	795	0
Subscription fees for the ERP system	312	0	312	0

Other than the above, there were no provision for and write off of receivables and inventories, no gain or loss on disposal of quoted or unquoted investments and derivatives and exceptional items included in the results for the current period ended 30 September 2024.

**Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement**

**B7. Purchase and sale of quoted securities**

There were no purchase or sale of quoted securities for the financial period concerned. Details of other investments to date are as follows:

	30.9.2024 RM'000	30.9.2023 RM'000
Financial assets at fair value through profit and loss (FVTPL)		
Unquoted shares at cost	50	50
Financial assets at fair value through other comprehensive income(FVTPL)		
Wholesale Funds	1,024	964
	<u>1,074</u>	<u>1,014</u>
	=====	=====

**B8. Status of corporate proposals**

To date, there are no corporate proposals announcement.

**B9. Group borrowings and debt securities**

The Group’s borrowings as at 30 September 2024 are as follows:

	30.9.2024		30.9.2023	
	Secured RM'000	Unsecured RM'000	Secured RM'000	Unsecured RM'000
Long term loan	0	0	0	0
Hire purchase creditors	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	=====	=====	=====	=====
Short term loan:-				
Term loan	0	0	0	0
Trust receipt	0	0	0	0
Banker acceptance	0	0	0	0
Letter of credit	0	0	0	0
Bills payable	0	0	0	0
Hire purchase payables	0	0	0	0
Bank overdraft	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	=====	=====	=====	=====

There is no material changes to the Group’s borrowings as at the current period-to-date at 30.9.2024 as compared with the corresponding period in the immediate preceding period as at 30.6.2024 as tabled below:-

**Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement**

	As at 4th quarter ended 2024					
	Long Term		Short Term		Total borrowings	
	S\$'000 denomination	RM'000 denomination	S\$'000 denomination	RM'000 denomination	S\$'000 denomination	RM'000 denomination
<b>Secured</b>	0	0	0	0	0	0
<b>Unsecured</b>	0	0	0	0	0	0
	As at 3rd quarter ended 2024					
	Long Term		Short Term		Total borrowings	
	S\$'000 denomination	RM'000 denomination	S\$'000 denomination	RM'000 denomination	S\$'000 denomination	RM'000 denomination
<b>Secured</b>	0	0	0	0	0	0
<b>Unsecured</b>	0	0	0	0	0	0

**B10. Financial instruments with off balance sheet risks**

There were no financial instruments with off balance sheet risks during the current quarter.

**B11. Material litigation**

Neither UMS nor its subsidiary companies are engaged in any material litigation either as plaintiff or defendant and the Directors of UMS are not aware of any proceedings pending or threatened against UMS or its subsidiary companies or any facts likely to give rise to any proceedings which might materially affect the position and business of the UMS Group.

**B12. Dividend**

	30.9.2024 RM'000	30.9.2023 RM'000
Proposed:		
Single tier Final dividend of 6 sen &	0	2,441
Single tier Special dividend of 4 sen	0	1,628

A single tier final dividend of 6sen amounting to RM2,441,400 and a single tier special dividend of 4 sen amounting to RM1,627,600 for the financial year ended 30.9.2023 was paid on 8.4.2024.

## Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement

On 26.8.2024, the Company declared a special interim dividend of 13.5 sen per share (single-tier) for the financial year ending 30.9.2024 which was paid on 23.9.2024.

On 26.11.2024, the company has proposed a single tier interim dividend of 6 sen amounting to RM2,441,400 and a special single tier of 4 sen amounting to RM1,627,600 for the financial year ended 30.9.2024 payable on the 20.12.2024.

### B13 Trade and other receivables

	30.9.2024	30.9.2023
	RM'000	RM'000
Trade receivables	20,702	19,274
Loss allowance	(603)	(666)
	<u>20,099</u>	<u>18,608</u>
Other receivables, deposit & prepayment	1,682	2,291
	<u>21,781</u>	<u>20,899</u>

Trade receivables are non-interest bearing and generally are on 30 to 120 days for current period and previous year.

The Group's trade receivables loss allowance at the reporting date and the movement of loss allowance is as follows:

	Group	
	30.9.2024	30.9.2023
	RM'000	RM'000
Opening loss allowance as at 1 October	666	626
Provided during the period/year	16	211
Reversal	(79)	(171)
	<u>603</u>	<u>666</u>
Closing loss allowance	603	666

Loss allowance provided individually on trade receivables at the reporting date relates to those that are in significant financial difficulties and have defaulted on payments.

**Additional Information Required by Bursa Malaysia Securities Berhad (“Bursa Malaysia”) Listing Requirement**

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**B14. Basic earnings per ordinary share**

The calculation of basic earnings per ordinary share for the quarter and for the cumulative quarter is based on the following:

	3 months ended		Cumulative months ended	
	30.9.2024	30.9.2023	30.9.2024	30.9.2023
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Net profit attributable to Ordinary shareholders	(46)	807	7,815	4,190
Weighted average Number of shares In issued.	40,690	40,690	40,690	40,690
Basic earnings per Ordinary share(sen)	(0.11)	1.98	19.21	10.30
Diluted earnings per share (sen)	(0.11)	1.98	19.21	10.30



# **UMS Holdings Berhad**

Company No. 74125 – V  
(Incorporated in Malaysia)

Interim Financial Report  
30 September 2024