



ROHAS TECNIC BERHAD
199401016997 (302675-A)
(Incorporated in Malaysia)

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD FROM
1 JULY 2024 TO 30 SEPTEMBER 2024

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QUARTERLY REPORT

Quarterly report on consolidated results for the 3rd quarter ended 30 September 2024.

The figures have not been audited.

**CONDENSED CONSOLIDATED INCOME STATEMENT AND
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	Current Year Quarter	Preceding Year Corresponding Quarter	Variance	Current Year To Date	Preceding Year Corresponding Period	Variance
	30-09-2024	30-09-2023		30-09-2024	30-09-2023	
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	68,712	87,535	-22%	212,193	242,187	-12%
Cost of sales	(54,812)	(75,451)		(182,676)	(224,341)	
Gross profit	13,900	12,084	-15%	29,517	17,846	65%
Other income	5,028	-		7,905	17,823	
Distribution expenses	(200)	(362)		(337)	(1,242)	
Administrative expenses	(13,976)	(9,231)		(37,045)	(23,250)	
Operating profit	4,752	2,491	91%	40	11,177	-100%
Finance income	2,548	2,727		7,871	7,948	
Finance costs	(3,873)	(4,552)		(10,659)	(10,072)	
Share of results of associate	696	716		2,030	1,721	
Profit before tax	4,123	1,382	198%	(718)	10,774	-107%
Income tax expense	(1,885)	493		(3,098)	(4,921)	
Profit/(Loss) after tax	2,238	1,875	19%	(3,816)	5,853	-165%
Other comprehensive income:						
Items that may be reclassified subsequently to profit or loss:						
Unrealised currency translation differences	22	(1,037)		(3,261)	2,784	
Total comprehensive income/(loss)	2,260	838	170%	(7,077)	8,637	-182%

QUARTERLY REPORT

Quarterly report on consolidated results for the 3rd quarter ended 30 September 2024.

The figures have not been audited.

**CONDENSED CONSOLIDATED INCOME STATEMENT AND
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	Current Year Quarter	Preceding Year Corresponding Quarter	Variance	Current Year To Date	Preceding Year Corresponding Period	Variance
	30-09-2024	30-09-2023		30-09-2024	30-09-2023	
	RM'000	RM'000	%	RM'000	RM'000	%
Profit/(Loss) after tax attributable to:						
Owners of the Company	854	2,021		(3,927)	3,186	
Non-controlling interests	1,384	(146)		111	2,667	
	<u>2,238</u>	<u>1,875</u>	19%	<u>(3,816)</u>	<u>5,853</u>	-165%
Total comprehensive income/(loss) attributable to:						
Owners of the Company	1,914	1,471		(5,862)	4,942	
Non-controlling interests	346	(633)		(1,215)	3,695	
	<u>2,260</u>	<u>838</u>	170%	<u>(7,077)</u>	<u>8,637</u>	-182%
Earnings per share (sen):						
Basic / Diluted	<u>0.18</u>	<u>0.43</u>		<u>(0.83)</u>	<u>0.67</u>	

(The Condensed Consolidated Income Statement and Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.)

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The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024**

	Unaudited As At 30-09-2024 RM'000	Audited As At 31-12-2023 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	53,707	43,283
Right-of-use assets	27,906	29,383
Investment in associates	55,919	53,889
Other investments	174	190
Deferred tax assets	7,753	7,207
Goodwill on consolidation	13,216	13,216
Service concession receivables	81,692	94,101
Other receivables	-	17
Total non-current assets	240,367	241,286
CURRENT ASSETS		
Service concession receivables	5,434	5,416
Inventories	108,734	104,989
Trade and other receivables	150,812	184,714
Amount due from contract customers	19,718	24,996
Tax recoverable	9,285	9,905
Cash and bank balances, deposits and short-term placements	78,835	103,677
Total current assets	372,818	433,697
TOTAL ASSETS	613,185	674,983
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to Owners of the Company:		
Share capital	299,484	299,484
Other reserves	(110,945)	(107,773)
Retained earnings	127,157	136,327
	315,696	328,038
Non-controlling interests	31,823	29,346
Total equity	347,519	357,384
LIABILITIES		
NON-CURRENT LIABILITIES		
Long-term borrowings	43,676	56,832
Deferred tax liabilities	240	-
Finance lease liabilities	2,396	1,746
Retirement benefits	3,644	3,766
Total non-current liabilities	49,956	62,344

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024

	Unaudited As At 30-09-2024 RM'000	Audited As At 31-12-2023 RM'000
CURRENT LIABILITIES		
Trade and other payables	120,569	118,105
Amount due to contract customers	17,596	49,738
Borrowings	75,486	84,203
Finance lease liabilities	1,540	1,452
Tax payable	519	1,757
Total current liabilities	<u>215,710</u>	<u>255,255</u>
Total liabilities	<u>265,666</u>	<u>317,599</u>
TOTAL EQUITY AND LIABILITIES	<u>613,185</u>	<u>674,983</u>
Net Assets Per Share attributable to Owners of the Company (RM)	<u>0.67</u>	<u>0.69</u>

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

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The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

	← Attributable to Owners of the Company →						Total Equity RM'000
	Share Capital RM'000	← Non-distributable →		Retained Earnings RM'000	Total RM'000	Non-controlling Interests RM'000	
Reserve Upon Consolidation RM'000		Foreign Currency Translation Reserve RM'000					
At 1 January 2024	299,484	(104,799)	(2,974)	136,327	328,038	29,346	357,384
Issuance of shares by subsidiaries to non-controlling interests	-	-	-	-	-	2,154	2,154
Disposal of subsidiary company	-	-	-	(5,243)	(5,243)	-	(5,243)
Non-controlling interest of a subsidiary acquired	-	-	-	-	-	300	300
Other comprehensive loss	-	-	(3,172)	-	(3,172)	(89)	(3,261)
Loss after taxation	-	-	-	(3,927)	(3,927)	111	(3,816)
Total comprehensive loss	-	-	(3,172)	(3,927)	(7,099)	22	(7,077)
At 30 September 2024	299,484	(104,799)	(6,146)	127,157	315,696	31,823	347,519
At 1 January 2023	299,484	(104,799)	(668)	134,263	328,280	34,159	362,439
Non-controlling interest of a new subsidiary acquired	-	-	-	-	-	(8,785)	(8,785)
Other comprehensive income	-	-	2,069	-	2,069	715	2,784
Profit after taxation	-	-	-	3,186	3,186	2,667	5,853
Total comprehensive income	-	-	2,069	3,186	5,255	3,382	8,637
At 30 September 2023	299,484	(104,799)	1,401	137,449	333,535	28,756	362,291

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.)

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

	Current Year To Date <u>30-09-2024</u> RM'000	Preceding Year Corresponding Period <u>30-09-2023</u> RM'000
OPERATING ACTIVITIES		
Profit before tax	(718)	10,774
Adjustments for non-cash movements:		
Share of results of associate	(2,030)	(1,721)
Loss/(Gain) on other investments	15	(18)
Dividend income	(3)	(97)
Provision for obsolete stocks	2,000	-
Depreciation and amortisation	3,899	3,218
Impairment losses on trade receivables no longer required	(95)	(10,000)
Impairment losses on trade receivables	655	532
Write down of inventories	451	2,123
Unrealised loss/(gain) on foreign exchange, net	8,943	(4,500)
Interest expense	10,659	10,072
Interest income	(7,871)	(7,948)
Gain on disposal of property, plant and equipment	(109)	-
Gain on disposal of subsidiary	(5,243)	-
Operating profit/(loss) before working capital changes	<u>10,553</u>	<u>2,435</u>
Changes in working capital:		
Contract customers	(14,377)	20,880
Inventories	(6,196)	14,510
Bills payable	(27,000)	1,520
Receivables	35,960	(31,046)
Payables	(12,313)	22,814
Retirement benefits	(122)	(275)
	<u>(13,495)</u>	<u>30,838</u>
Interest paid	(4,165)	(3,398)
Income tax paid, net of refund	<u>2,025</u>	<u>(8,063)</u>
Net cash (used in)/from operating activities	<u>(15,635)</u>	<u>19,377</u>

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The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

	Current Year To Date <u>30-09-2024</u> RM'000	Preceding Year Corresponding Period <u>30-09-2023</u> RM'000
INVESTING ACTIVITIES		
Additional investment in a subsidiary	-	(8,856)
Non-controlling interest of a subsidiary acquired	300	-
Issuance of shares by subsidiaries to non-controlling interests	2,154	-
Repayment from related parties	-	16
Dividend received	3	97
Interest received	7,871	7,948
Purchase of property, plant and equipment	<u>(13,101)</u>	<u>(5,552)</u>
Net cash used in investing activities	<u>(2,773)</u>	<u>(6,347)</u>
FINANCING ACTIVITIES		
Interest paid	(6,494)	(6,674)
Advances from related parties	(2,698)	(7,067)
Fixed deposits discharged/(pledged) as collateral	7,688	(8,213)
Drawdown/(Repayment) of hire purchase liabilities	738	(1,069)
Drawdown of bank borrowings	<u>22,280</u>	<u>45,698</u>
Net cash from financing activities	<u>21,514</u>	<u>22,675</u>
CASH AND CASH EQUIVALENTS		
Net changes	3,106	35,705
Brought forward	59,007	26,801
Effect of foreign exchange rate differences	<u>(2,896)</u>	<u>2,776</u>
Carried forward	<u>59,217</u>	<u>65,282</u>
Cash and cash equivalents comprise of the following:		
Deposits with financial institutions	7,792	48,151
Deposits with fund management corporation	162	220
Cash and bank balances	<u>70,881</u>	<u>54,924</u>
	78,835	103,295
Less: Bank balances pledged as security	<u>(19,618)</u>	<u>(38,013)</u>
Cash and cash equivalents	<u>59,217</u>	<u>65,282</u>

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

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The figures have not been audited.

A. EXPLANATORY NOTES

A1 Basis of Preparation

This interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the explanatory notes attached to the interim financial statements.

The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2023.

A2 Significant Accounting Policies

A2.1 Adoption of Amendments/Improvements to MFRS

The significant accounting policies adopted in preparing these condensed consolidated interim financial statements are consistent with those of the audited financial statements for the year ended 31 December 2023 except for the adoption of the following new MFRSs and Interpretations, and amendments to certain MFRSs and Interpretations with effect from 1 January 2024:

Effective for financial period beginning on or after 1 January 2024

Amendments to MFRS 16 *Lease Liability in a Sales and Leaseback*

Amendments to MFRS 101 *Classification of Liabilities as Current or Non-current*

Amendments to MFRS 101 *Non-Current Liabilities as Covenants*

Amendments to MFRS 107 and MFRS 7 *Supplier Finance Arrangements*

The adoption of the above standards and interpretations did not have any material effect on the financial performance or position of the Group.

The standards and interpretations that are issued but not yet effective up to the date of issuance of these condensed consolidated interim financial statements are disclosed below. The Group intend to adopt these standards, if applicable, when they become effective.

		Effective for annual periods beginning on or after
<u>Amendments/Improvement to MFRSs</u>		
MFRS 10	<i>Consolidated Financial Statements</i>	Deferred
MFRS 128	<i>Investments in Associates and Joint Ventures</i>	Deferred
MFRS 121	<i>The Effects of Changes in Foreign Exchange Rates</i>	1 January 2025

The initial applications of the above-mentioned amendments to MFRSs are not expected to have any material impacts to the financial statements of the Group.

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QUARTERLY REPORT

Quarterly report on consolidated results for the 3rd quarter ended 30 September 2024.

The figures have not been audited.

A. EXPLANATORY NOTES**A3 Audit Report of Preceding Annual Financial Statements**

The auditors' report for the preceding annual financial statements was not subject to any qualification.

A4 Seasonality or Cyclicity of Operations

There were no seasonality or cyclicity of operations in the current quarter under review and financial period to date.

A5 Unusual Items Due to their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flows in the current quarter under review and financial year-to-date, other than as disclosed in Note B1 and B3 below.

A6 Material Changes in Estimates

There were no changes in estimates of amount reported in prior financial years that have a material effect in the current quarter under review and financial year-to-date.

A7 Debts and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities in the current quarter under review and financial year-to-date.

A8 Dividend Paid

No dividend was declared in the current quarter under review.

A9 Segmental Reporting

Primary reporting basis - by business segment:

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current Year Quarter 30-09-2024 RM'000	Preceding Year Corresponding Quarter 30-09-2023 RM'000	Current Year To Date 30-09-2024 RM'000	Preceding Year Corresponding Period 30-09-2023 RM'000
Group Revenue (External Sales):				
Tower fabrication:				
- Power transmission	17,818	53,822	68,149	77,461
- Telecommunication	494	1,294	10,308	26,539
EPCC*	45,718	29,164	123,763	131,524
Concession and other business activities	4,682	3,255	9,973	6,663
	<u>68,712</u>	<u>87,535</u>	<u>212,193</u>	<u>242,187</u>
Results:				
Segment results	4,752	2,491	40	11,177
Finance income	2,548	2,727	7,871	7,948
Finance costs	(3,873)	(4,552)	(10,659)	(10,072)
Share of results of associates	696	716	2,030	1,721
	<u>4,123</u>	<u>1,382</u>	<u>(718)</u>	<u>10,774</u>

* EPCC refers to Engineering, Procurement, Construction and Commissioning.

A10 Carrying Amount of Revalued Assets

The Group does not have a revaluation of property, plant and equipment policy.

A11 Material Events Subsequent to the End of the Interim Period

There is no material events subsequent to the current financial period under review.

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A. EXPLANATORY NOTES**A12 Effect of Changes in the Group Composition, Long-Term Investments, Restructuring and Discontinued Operations**

There were no changes in the composition of the Group in the current quarter under review including business combination, acquisition or disposal of subsidiaries and long term investments, restructuring and discontinued operation, except for the disposal of IAC Electrical (M) Sdn. Bhd.

A13 Contingent Liabilities/Assets

The following are the changes in the Group's contingent liabilities as at end of current quarter under review.

	Unaudited As At 30-09-2024 RM'000	Audited As At 31-12-2023 RM'000
Unsecured:		
Performance bond and bank guarantee granted to third party by subsidiaries	120,207	97,996

A14 Capital Commitment

Capital expenditure of the Group not provided for as at 30 September 2024 in relation to property, plant and equipment were as follows:

	Unaudited As At 30-09-2024 RM'000	Audited As At 31-12-2023 RM'000
Authorised and contracted for	1,237	1,572

A15 Significant Related Party Transactions

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current Year Quarter 30-09-2024 RM'000	Preceding Year Corresponding Quarter 30-09-2023 RM'000	Current Year To Date 30-09-2024 RM'000	Preceding Year Corresponding Period 30-09-2023 RM'000
Related companies:				
- sales	-	-	-	19
- rental income	60	60	166	138
- interest expense	(49)	(87)	(93)	(597)
- rental expense	(249)	(270)	(1,008)	(808)

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1 Review of Performance of the Company and its Principal Subsidiaries Compared to the Results of Preceding Quarter**

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	Current Year Quarter	Preceding Year Corresponding Quarter	Variance	Current Year To Date	Preceding Year Corresponding Period	Variance
	30-09-2024	30-09-2023		30-09-2024	30-09-2023	
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	68,712	87,535	-22%	212,193	242,187	-12%
Operating profit	4,752	2,491	91%	40	11,177	-100%
Profit before tax	4,123	1,382	198%	(718)	10,774	-107%
Profit/(Loss) after tax	2,238	1,875	19%	(3,816)	5,853	-165%

In the current quarter under review, the Group recorded revenue of RM68.7 million, decrease of RM18.8 million or 22% from the preceding year's corresponding quarter of RM87.5 million. Current quarter had an operating profit of RM4.8 million, increased of RM2.3 million or 91% from an operating profit of RM2.5 million in the preceding year's corresponding quarter. The Group reported a profit after tax of RM2.2 million for the current quarter, higher by RM0.3 million or 19% from preceding year's corresponding quarter of RM1.9 million.

B2 Review of Performance of the Company and its Principal Subsidiaries Compared to the Results of Immediate Preceding Quarter

	Current Year Quarter	Immediate Preceding Quarter	Variance
	30-09-2024	30-06-2024	
	RM'000	RM'000	%
Revenue	68,712	57,101	20%
Operating profit/(loss)	4,752	(7,395)	164%
Profit/(loss) before tax	4,123	(6,033)	168%
Profit/(loss) after tax	2,238	(6,287)	136%

The Group recorded a revenue of RM68.7 million in the current quarter, increased of RM11.6 million or 20% compared to its immediate preceding quarter's revenue of RM57.1 million. The Group recorded a profit before tax of RM4.1 million or 168% higher than immediate preceding quarter's loss before tax of RM6.0 million.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B3 Group's Future Prospects**

On 23 August 2024, Rohas-Euco Industries Bhd, a wholly-owned subsidiary of the Company, in consortium with One Ocean Environment Sdn Bhd, accepted a Letter of Award from Gamuda M&E Sdn Bhd, valued at RM123 million, for the design, supply, installation, testing, commissioning, and maintenance of Process Package 2 at the Sg. Rasau Water Treatment Plant (Package 1 of the Rasau Water Supply Scheme, Stage 1). The project is expected to be completed by Q4 2025, further enhancing our capabilities in water infrastructure.

Manufacturing activities remain challenging. However, the integration of our new architectural steel structure product line has further strengthened our market offerings.

Going forward, the Group will look to add on to the progress made in structural steel and water supply projects. Meanwhile projected huge investments in data centres will increase demand for power, which is expected to benefit our transmission EPCC and tower manufacturing businesses.

B4 Variance of Actual Profit from Forecast Profit

There were no profit forecasts or profit guarantees released to the public.

B5 Taxation

Income tax expense comprises the following:

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30-09-2024	30-09-2023	30-09-2024	30-09-2023
	RM'000	RM'000	RM'000	RM'000
Current tax	2,264	2,641	3,094	7,128
Deferred tax	(379)	(3,134)	4	(2,207)
	<u>1,885</u>	<u>(493)</u>	<u>3,098</u>	<u>4,921</u>
Effective tax rate	<u>46%</u>	<u>-36%</u>	<u>-431%</u>	<u>46%</u>

Malaysian income tax is calculated at the statutory rate of 24% of the estimated assessable profits for the financial period.

The Group's current tax expense for the current quarter and current period to date consists mainly of tax provisions for both Malaysian and foreign businesses.

B6 Status of Corporate Proposals

There is no pending corporate proposal for the current financial period under review.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B7 Group Cash and Bank Balances, Deposits and Placements**

	Unaudited As At 30-09-2024 RM'000	Audited As At 31-12-2023 RM'000
Cash and bank balances, deposits and placements		
- Islamic	36,380	41,057
- Conventional	42,455	62,620
	<u>78,835</u>	<u>103,677</u>

B8 Group Borrowings

	Unaudited As At 30-09-2024 RM'000	Unaudited As At 30-09-2024 RM'000	Total 30-09-2024 RM'000	USD/EUR Denomination 31-12-2023 RM'000	Audited As At 31-12-2023 RM'000	Total 31-12-2023 RM'000
Unsecured Short						
Term Borrowings:						
- Bank borrowings	-	57,866	57,866	-	55,829	55,829
Secured Short						
Term Borrowings:						
- Bank borrowings	-	9,341	9,341	-	10,759	10,759
- Term loan	96	8,183	8,279	7,953	9,662	17,615
Secured Long						
Term Borrowings:						
- Term loan	3,046	40,630	43,676	48,191	8,641	56,832
Total Group Borrowings	<u>3,142</u>	<u>116,020</u>	<u>119,162</u>	<u>56,144</u>	<u>84,891</u>	<u>141,035</u>

The above borrowings of the Group are denominated in Ringgit Malaysia equivalent analysed by currencies.

	Unaudited As At 30-09-2024 RM'000	Audited As At 31-12-2023 RM'000
Borrowings		
- Islamic	57,289	88,480
- Conventional	61,873	52,555
	<u>119,162</u>	<u>141,035</u>

B9 Changes In Material Litigations

There has been no material litigation since the date of the last audited financial statements of the Group as at 31 December 2023.

B10 Dividend

There is no dividend declared in the current quarter under review.

ROHAS TECNIC BERHAD 199401016997 (302675-A)

(Incorporated in Malaysia)

QUARTERLY REPORT

Quarterly report on consolidated results for the 3rd quarter ended 30 September 2024.

The figures have not been audited.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B11 Earnings Per Share****(a) Basic earnings per share**

Basic earnings per share of the Group is calculated as follows:

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current Year Quarter 30-09-2024	Preceding Year Corresponding Quarter 30-09-2023	Current Year To Date 30-09-2024	Preceding Year Corresponding Period 30-09-2023
Profit after tax attributable to the Owners of the Company for the period (RM'000)	854	2,021	(3,927)	3,186
Weighted average number of ordinary shares in issue	472,657,651	472,657,651	472,657,651	472,657,651
Basic earnings per share (sen)	0.18	0.43	(0.83)	0.67

(b) Diluted earnings per share

Diluted earnings per share were not computed as the Company does not have any dilutive potential ordinary shares in issue as at the end of the financial period under review.

B12 Profit Before Tax

Profit before tax has been determined after charging/(crediting), amongst other items, the following:

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Current Year Quarter 30-09-2024 RM'000	Preceding Year Corresponding Quarter 30-09-2023 RM'000	Current Year To Date 30-09-2024 RM'000	Preceding Year Corresponding Period 30-09-2023 RM'000
Interest income	(2,548)	(2,727)	(7,871)	(7,948)
Realised loss on foreign exchange	(664)	-	39	1,783
Unrealised loss/(gain) on foreign exchange	5,243	2,644	8,943	(4,500)
Interest expense	3,873	4,552	10,659	10,072
Write down/(Reversal) of inventories	(124)	693	451	2,123
Provision for obsolete stocks	2,000	-	2,000	-
Depreciation and amortisation	1,186	1,017	3,899	3,218
Impairment losses on receivables no longer required	-	-	(95)	(10,000)
Impairment losses on receivables	81	332	655	532
Property, plant and equipment written off	(102)	-	-	-
(Gain)/Loss on other investments	(2)	(13)	15	(18)
Gain on disposal of a subsidiary	(5,243)	-	(5,243)	-
Gain on disposal of property, plant and equipment	(109)	-	(109)	-

BY ORDER OF THE BOARD

Chong Mei Yan
MAICSA 7047707
SSM PC No.: 202008001961
Company Secretary

Dated : 21 November 2024