



RGT BERHAD

(Incorporated in Malaysia)

Registration No: 198101004909 (71024-T)

**CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS**
for the financial period ended 31 March 2024

RGT BERHAD

(Incorporated in Malaysia)

Registration No: 198101004909 (71024-T)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

(THE FIGURES HAVE NOT BEEN AUDITED)

	Note	3 months		9 months	
		Individual quarter		Cumulative period	
		31.03.2024	31.03.2023	31.03.2024	31.03.2023
		RM'000	RM'000	RM'000	RM'000
Revenue		26,277	27,547	84,582	87,267
Cost of goods sold		(23,049)	(21,381)	(70,053)	(66,226)
Gross profit		3,228	6,166	14,529	21,041
Interest income		29	41	103	141
Other income		4,427	196	7,421	1,302
Administrative and general expenses		(6,194)	(5,152)	(16,363)	(14,778)
Finance costs		(884)	(622)	(2,169)	(1,712)
Profit before tax	23	606	629	3,521	5,994
Tax (expense)/income	17	(313)	524	(519)	(629)
Profit for the financial period		293	1,153	3,002	5,365
Other comprehensive income for the financial period		-	-	-	-
Comprehensive income for the financial period		293	1,153	3,002	5,365
Profit for the financial period attributable to :-					
- Owners of the Company		1,307	447	3,613	4,370
- Non-controlling interests		(1,014)	706	(611)	995
		293	1,153	3,002	5,365
Comprehensive income for the financial period attributable to:-					
- Owners of the Company		1,307	447	3,613	4,370
- Non-controlling interests		(1,014)	706	(611)	995
		293	1,153	3,002	5,365
Earnings per share:-	22				
- Basic (sen)		0.13	0.05	0.35	0.45
- Diluted (sen)		0.13	0.04	0.35	0.42

The Condensed Consolidated Financial Statements should be read in conjunction with the accompanying explanatory notes and the audited financial statements for the year ended 30 June 2023.

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Registration No: 198101004909 (71024-T)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Note	As at 31.03.2024 (Unaudited) RM'000	As at 30.06.2023 (Audited) RM'000
NON-CURRENT ASSETS			
Property, plant and equipment		106,266	106,665
Right-of-use assets		21,524	22,585
Goodwill		34,378	34,378
Deferred tax assets		893	885
		<u>163,061</u>	<u>164,513</u>
CURRENT ASSETS			
Inventories		15,412	19,767
Receivables		35,647	25,147
Prepayments		1,321	4,401
Current tax assets		2,637	2,693
Cash and cash equivalents		18,465	35,850
		<u>73,482</u>	<u>87,858</u>
CURRENT LIABILITIES			
Payables		10,946	19,211
Loans and borrowings	19	19,196	12,571
Lease liabilities	19	984	1,496
Derivatives	13	107	363
Contract liabilities		359	2,840
Current tax liabilities		76	394
		<u>31,668</u>	<u>36,875</u>
NET CURRENT ASSETS		41,814	50,983
NON-CURRENT LIABILITIES			
Loans and borrowings	19	41,781	44,474
Lease liabilities	19	1,543	1,709
Deferred tax liabilities		8,519	8,464
Deferred income on government grants		725	791
		<u>52,568</u>	<u>55,438</u>
NET ASSETS		152,307	160,058
EQUITY			
Share capital	5	248,609	248,609
Treasury shares	5	(4,408)	-
Reserves		(121,610)	(121,610)
Retained Profits		22,298	25,030
Equity attributable to owners of the Company		<u>144,889</u>	<u>152,029</u>
Non-controlling interests		7,418	8,029
TOTAL EQUITY		152,307	160,058
Net assets per ordinary share attributable to owners of the Company (sen)			
		<u>13.95</u>	<u>14.38</u>

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

(THE FIGURES HAVE NOT BEEN AUDITED)

	Share capital RM'000	Treasury Shares RM'000	Non-distributable		Distributable	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
			Warrant reserve RM'000	Consolidation reserve RM'000	Retained profits RM'000			
Balance at 1 July 2023	248,609	-	-	(121,610)	25,030	152,029	8,029	160,058
Purchase of own shares	-	(4,408)	-	-	-	(4,408)	-	(4,408)
Interim single tier dividend of 0.6 sen per share	-	-	-	-	(6,345)	(6,345)	-	(6,345)
Total transactions with owners	-	(4,408)	-	-	(6,345)	(10,753)	-	(10,753)
Profit (representing comprehensive income for the financial year)	-	-	-	-	3,613	3,613	(611)	3,002
Balance at 31 March 2024	<u>248,609</u>	<u>(4,408)</u>	<u>-</u>	<u>(121,610)</u>	<u>22,298</u>	<u>144,889</u>	<u>7,418</u>	<u>152,307</u>
Balance at 1 July 2022	231,830	-	5,702	(121,610)	23,206	139,128	7,302	146,430
Issue of shares pursuant to exercise of warrants (Total transactions with owners)	12,605	-	(4,233)	-	-	8,372	-	8,372
Profit (representing comprehensive income for the financial year)	-	-	-	-	4,370	4,370	995	5,365
Balance at 31 March 2023	<u>244,435</u>	<u>-</u>	<u>1,469</u>	<u>(121,610)</u>	<u>27,576</u>	<u>151,870</u>	<u>8,297</u>	<u>160,167</u>

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

(THE FIGURES HAVE NOT BEEN AUDITED)

	9 months	
	31.03.2024	31.03.2023
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,521	5,994
Adjustments for:-		
Amortisation and depreciation	7,861	7,205
Decrease in working capital	(7,813)	(5,032)
Income tax paid	(734)	(1,744)
Other non-cash items	(6,337)	(232)
Net cash (used in)/from operating activities	(3,502)	6,191
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(5,861)	(11,475)
Acquisition of right-of-use assets	(104)	(72)
Disposal of subsidiary, net of cash disposed of	-	(6)
Government grant received	-	836
Proceeds from disposal of other investment	-	117
Proceeds from disposal of property, plant and equipment	138	216
Net cash used in investing activities	(5,827)	(10,384)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(6,345)	-
Issue of shares pursuant to exercise of warrants	-	8,372
Net borrowings	3,405	9,658
Payment of lease liabilities	(1,232)	(1,188)
Withdraw/(Placement) of cash and cash equivalents pledged as security (net)	2,566	(61)
Purchase of own shares	(4,408)	-
Net cash (used in)/from financing activities	(6,014)	16,781
Currency translation differences	(3)	(2)
Net (decrease)/increase in cash and cash equivalents	(15,346)	12,586
Cash and cash equivalents brought forward	32,281	25,746
Cash and cash equivalents carried forward	<u>16,935</u>	<u>38,332</u>
Analysis of cash and cash equivalents:-		
- Short-term funds - at fair value	12,071	29,439
- Term deposits	1,003	4,182
- Cash and bank balances	5,391	9,114
	<u>18,465</u>	<u>42,735</u>
Less:		
- Cash and cash equivalents pledged	(1,003)	(4,182)
- Bank overdraft	(527)	(221)
	<u>16,935</u>	<u>38,332</u>

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134, INTERIM FINANCIAL REPORTING

1. BASIS OF PREPARATION

The interim financial report has been prepared in accordance with 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") ("Listing Requirements").

This interim financial report should be read in conjunction with the audited financial statements of RGT Berhad ("the Company or "RGTBHD") and its subsidiaries ("the Group") for the financial year ended 30 June 2023.

The Group has not applied the following MFRSs which have been issued as at the end of reporting period but are not yet effective: -

MFRS (issued as at the end of the reporting period)	Effective for annual periods beginning on or after
MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred
Amendments to MFRS 16 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendment to MFRS 17 <i>Initial Application of MFRS 17 and MFRS 9 - Comparative Information</i>	1 January 2023
Amendments to MFRS 101 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2023
Amendments to MFRS 101 <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to MFRS 101 <i>Non-current Liabilities with Covenants</i>	1 January 2024
Amendments to MFRS 107 and MFRS 7 <i>Supplier Finance Arrangements</i>	1 January 2024
Amendments to MFRS 108 <i>Definition of Accounting Estimates</i>	1 January 2023
Amendments to MFRS 112 <i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023
Amendments to MFRS 112 <i>International Tax Reform - Pillar Two Model Rules</i>	1 January 2023

Management foresees that the initial application of the above MFRSs will not result in any significant changes in the accounting policies of the Group.

2. SEASONALITY OR CYCLICALITY OF OPERATIONS

The business operations of the Group were not materially affected by any seasonal or cyclical factor.

3. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

During the current interim period, there were no unusual items affecting assets, liabilities, equity, net income or cash flows.

4. SIGNIFICANT ESTIMATES AND CHANGES IN ESTIMATES

There were no changes in estimates of amounts reported in prior interim period of the current financial period or changes in estimates of amounts reported in prior financial period.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

5. DEBT AND EQUITY SECURITIES

There were no other issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current quarter under review except for the repurchase of treasury shares.

Details of shares held as treasury shares are as follows:-

	<u>No. of Shares</u>	<u>RM'000</u>
As at 1 July 2023	-	-
Share purchased	18,830,000	4,408
As at 31 March 2024	<u>18,830,000</u>	<u>4,408</u>

6. DIVIDEND PAID

No dividend was paid during the current interim period.

7. SEGMENTAL INFORMATION

Operating Segments

The Group has two reportable segments which comprised its major business segments. These segments and the nature of their activities are as tabulated:

- i. Engineered Polymer Products ("EPP") - Design, manufacture and sale of high precision engineered polymer products including full assembly and related accessories
- ii. Factory Automation and Precision Engineering ("FAPE") - Design, manufacture and sale of automated machinery, high precision metal parts, components and related accessories

9 months ended 31 March 2024

	EPP RM'000	FAPE RM'000	Adjustment RM'000	Total RM'000
External revenue	<u>59,777</u>	<u>24,805</u>	<u>-</u>	<u>84,582</u>
(Loss)/Profit Before Tax	<u>(1,176)</u>	<u>(1,199)</u>	<u>5,896*</u>	<u>3,521</u>
Segment assets	<u>149,810</u>	<u>47,127</u>	<u>39,606</u>	<u>236,543</u>
Segment liabilities	<u>62,910</u>	<u>24,509</u>	<u>(3,183)</u>	<u>84,236</u>

* Comprises net foreign exchange differences, interest income, dividend income, eliminations and adjustments.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

7. SEGMENTAL INFORMATION (CONT'D)

Operating Segments (Cont'd)

9 months ended 31 March 2023

	EPP RM'000	FAPE RM'000	Adjustment RM'000	Total RM'000
External revenue	<u>62,669</u>	<u>24,598</u>	<u>-</u>	<u>87,267</u>
Profit Before Tax	<u>2,119</u>	<u>4,423</u>	<u>(548)*</u>	<u>5,994</u>
Segment assets	<u>165,095</u>	<u>48,971</u>	<u>43,011</u>	<u>257,077</u>
Segment liabilities	<u>74,383</u>	<u>23,593</u>	<u>(1,066)</u>	<u>96,910</u>

* Comprises net foreign exchange differences, interest income, dividend income, eliminations and adjustments.

No other operating segments have been aggregated to form the above reportable segments. Investment holding and other activities are not considered as reporting segment and the related financial information has been included under "Adjustment".

Geographical Information

The Group operates in Malaysia and generates revenue from the following geographical locations of customers: -

	3 months Individual quarter		9 months Cumulative period	
	31.03.2024 RM'000	31.03.2023 RM'000	31.03.2024 RM'000	31.03.2023 RM'000
North America	11,953	5,820	28,836	29,327
Malaysia	6,272	11,868	23,449	28,756
Europe	5,457	5,422	18,495	17,855
Others ¹	<u>2,595</u>	<u>4,437</u>	<u>13,802</u>	<u>11,329</u>
	<u>26,277</u>	<u>27,547</u>	<u>84,582</u>	<u>87,267</u>

¹Comprise countries such as China, Philippines, Singapore and Thailand

8. CONTRACTUAL COMMITMENT

The Group has no other material contractual commitment in respect of property, plant and equipment as at the end of current quarter under review except for the followings: -

	31.03.2024 RM'000
Acquisition of property, plant and equipment	<u>134</u>

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

9. CHANGES IN COMPOSITION

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

10. CONTINGENCIES

There were no significant changes in contingent assets or liabilities since 31 March 2024.

11. SUBSEQUENT EVENT

There were no material event subsequent to 31 March 2024 that have not been reflected in this interim financial report.

12. SIGNIFICANT RELATED PARTY TRANSACTIONS

There were no significant related party transactions during the current interim period.

13. DERIVATIVES

31.03.2024
RM'000

Forward exchange contracts – at fair value

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Forward exchange contracts are used to hedge the exposure to currency risk. The Group does not apply hedge accounting. As at 31 March 2024, the Group had contracts with financial institutions due within 1 year to buy RM 14,471,000 and sell USD 3,100,000 at contractual forward rates.

The fair values of forward exchange contracts were directly measured using their unadjusted market values quoted by the financial institutions (i.e. Level 1).

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

PART B: EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

14. REVIEW OF PERFORMANCE

Current Quarter (Q3'24) vs Preceding Year Corresponding Quarter (Q3'23) / Current Cumulative Period (9M YTD'24) vs Preceding Year Cumulative Period (9M YTD'23)

	3 months Individual Quarter				9 months Cumulative Period			
	31.03.2024 RM'000	31.03.2023 RM'000	Variance RM'000	%	31.03.2024 RM'000	31.03.2023 RM'000	Variance RM'000	%
Revenue	26,277	27,547	(1,270)	-5%	84,582	87,267	(2,685)	-3%
Profit Before Tax	606	629	(23)	-4%	3,521	5,994	(2,473)	-41%
Profit After Tax	293	1,153	(860)	-75%	3,002	5,365	(2,363)	-44%
Profit Attributable to Owners of the Company	1,307	447	860	192%	3,613	4,370	(757)	-17%

The Group recorded a revenue of RM26.3 million which was lower by RM1.2 million as compared to Q3'23 of RM27.5 million. The lower revenue was mainly due to the lower orders from FAPE segment in Q3'2024. However, the EPP segment has seen a slight increase of revenue in this quarter.

In tandem with the lower revenue, the Group reported a lower Profit Before Tax ("PBT") of RM0.6 million.

For the 9-months financial year ending 30 June 2024, the Group reported a cumulative revenue of RM84.6 million, a slight decrease of 3% as compared to the revenue of RM87.3 million for the 9M YTD'23.

PBT for 9M YTD'24 fell 44% compared to 9M YTD'23, mainly due to lower gross profit margin, which fell from 24% to 17%.

Current Quarter (Q3'24) vs Immediate Preceding Quarter (Q2'24)

	31.03.2024 RM'000	31.12.2023 RM'000	Variance RM'000	%
Revenue	26,277	30,161	(3,884)	-13%
Profit Before Tax	606	1,577	(971)	-62%
Profit After Tax	293	1,735	(1,442)	-83%
Profit Attributable to Owners of the Company	1,307	1,604	(297)	-19%

The Group recorded a revenue of RM26.3 million which was lower by 13% as compared to Q2'24. The lower revenue was due to lower orders from FAPE segment.

PBT reduced by 62% to RM0.6 million as compared to RM1.6 million in Q2'24 partly due to
(a) lower revenue, and
(b) lower gross profit margin which fell from 18% in Q2'24 to 12% in Q3'24.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

15. COMMENTARY ON PROSPECT

The April 2024 Chief Economists Outlook report of the World Economic Forum (WEF) said the global economy remains remarkably resilient, with growth holding steady as inflation returns to target. However, the pace of expansion is low by historical standards, owing to both near-term factors, such as still-high borrowing costs and withdrawal of fiscal support, and longer-term effects from the COVID-19 pandemic and Russia's invasion of Ukraine; weak productivity growth, and increasing geoeconomic fragmentation.

Moving forward, the Group anticipates a gradual recovery from quarter to quarter as there are encouraging signs from new enquiries and new customers for all segments. The Group will continue to focus on long term growth strategies such as market expansion, customer relationship building and product innovation.

Engineering Polymer Products ("EPP")

Business for this segment is seeing an increasing demand with encouraging orders for hygiene care and air-care products such as the air-care dispensers and refills.

Management has also secured new customers from North America while launching new products with existing customers. Mass production for these new products is expected to gradually commence in subsequent quarters. We have sufficient production capacity to cater for these increased sales.

The Group will continue to focus on controlling costs, exploring new markets and acquiring new customers in order to achieve better profits and growth of the business.

Factory Automation and Precision Engineering ("FAPE")

The Group continues to secure new projects from new and existing customers especially from the Semiconductor and Automotive segments. The Group has also received requests for quotations from other potential new customers.

The Group will strive to build a stronger market position in this segment through its product development and technical capabilities.

16. PROFIT FORECAST

The Group did not issue any profit forecast in any form of public documentation and announcement.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

17. TAX EXPENSE/(INCOME)

	3 months Individual quarter		9 months Cumulative period	
	31.03.2024 RM'000	31.03.2023 RM'000	31.03.2024 RM'000	31.03.2023 RM'000
Tax based on results for the financial period: -				
- Current tax	307	(251)	603	920
- Deferred tax	82	(53)	47	(71)
	<u>389</u>	<u>(304)</u>	<u>650</u>	<u>849</u>
Tax overprovided in prior period: -				
- Current tax	(76)	(220)	(131)	(220)
	<u>313</u>	<u>(524)</u>	<u>519</u>	<u>629</u>

The effective tax rate of the Group for the current quarter was higher than the statutory tax rate of 24%. This was mainly due to losses in certain subsidiaries which were not available for set off against taxable profit in other subsidiaries within the Group.

18. STATUS OF CORPORATE PROPOSALS

There are no corporate proposals announced or completed as at the date of the report except for the following:

On 22 February 2024, the Company announced to undertake the following: -

- Consolidation of every 3 existing ordinary shares in RGT ("RGT Share(s)" or "Share(s)") into 1 RGT Share ("Consolidated Share(s)") ("Proposed Share Consolidation"); and
- Bonus issue of up to 70,499,331 free warrants in RGT ("Warrant(s)") on the basis of 1 Warrant for every 5 Consolidated Shares on an entitlement date to be determined and announced later ("Proposed Bonus Issue of Warrants").

On 18 March 2024, the Company made an announcement the application in relation to the Proposals had been submitted to the Bursa Securities.

On 4 April 2024, the Company made an announcement that Bursa Securities had, vide its letter dated 3 April 2024, resolved to approve the following: -

- Proposed Share Consolidation;
- Admission to the Official List and listing and quotation of up to 70,499,331 Warrants to be issued pursuant to the Proposed Bonus Issue of Warrants; and
- Listing and quotation of up to 70,499,331 new RGT Shares to be issued arising from the exercise of the Warrants.

On 24 May 2024, at the Extraordinary General Meeting, the shareholders of the Company approved the Proposed Share Consolidation and Proposed Bonus Issue of Warrants.

Details are contained in earlier announcements made on 22 February 2024, 18 March 2024, 4 April 2024 and 24 May 2024.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

19. BORROWINGS

The Group's loans and borrowings as at end of the reporting period were as follows: -

	Short-term RM'000	Long-term RM'000	Total RM'000
Secured			
- Lease liabilities	984	1,543	2,527
- Term loans	8,741	41,781	50,522
- Revolving credit	4,950	-	4,950
Unsecured			
- Banker acceptance	930	-	930
- Bank overdraft	527	-	527
- Invoice financing	148	-	148
- Revolving credit	3,900	-	3,900
	<u>20,180</u>	<u>43,324</u>	<u>63,504</u>

20. DIVIDEND

The Board did not propose any dividend during the current quarter under review.

21. CHANGES IN MATERIAL LITIGATION

As at the latest practicable date, neither the Company nor any of its subsidiary companies is involved in any material litigation which has a material effect on the financial position of the Group.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

22. EARNINGS PER SHARE

	3 months		9 months	
	Individual quarter		Cumulative period	
	31.03.2024	31.03.2023	31.03.2024	31.03.2023
	('000)	('000)	('000)	('000)
Profit attributable to owners of the Company (RM)	1,307	447	3,613	4,370
Weighted average number of ordinary shares in issue	1,038,660	974,729	1,038,660	974,729
Number of shares under warrant deemed to have been issued for no consideration	-	59,546	-	61,442
Weighted average number of shares for computing diluted earnings per share	1,038,660	1,034,275	1,038,660	1,036,171
Earnings per share: -				
- Basic (sen)	0.13	0.05	0.35	0.45
- Diluted (sen)	0.13	0.04	0.35	0.42

The diluted earning per share equals the basic earnings per share as the Company did not have any dilutive potential ordinary shares during the financial period.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2024

23. PROFIT BEFORE TAX

	3 months		9 months	
	Individual quarter		Cumulative period	
	31.03.2024	31.03.2023	31.03.2024	31.03.2023
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after charging/(crediting): -				
Amortisation and depreciation	2,672	2,592	7,861	7,205
Fair value (gain)/loss on financial instruments mandatorily measured at fair value through profit or loss	(3,941)	41	(6,620)	25
Gain on disposal of property, plant and equipment	-	(216)	(135)	(216)
(Gain)/Loss on foreign exchange: -				
- Realised	(81)	(69)	204	(366)
- Unrealised	(455)	(481)	(59)	(193)
Interest expense	884	622	2,169	1,712
Interest income	(29)	(41)	(103)	(141)
Property, plant and equipment written off	1	1	49	2

Save for the above, the other items as required under Paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.