



RGT BERHAD

(Incorporated in Malaysia)

Registration No: 198101004909 (71024-T)

**CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS**

for the financial year ended 30 June 2024

RGT BERHAD

(Incorporated in Malaysia)

Registration No: 198101004909 (71024-T)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

	Note	Unaudited 3 months Individual quarter		Audited 12 months Cumulative period	
		30.06.2024	30.06.2023	30.06.2024	30.06.2023
		RM'000	RM'000	RM'000	RM'000
Revenue		25,814	20,055	110,396	107,322
Cost of goods sold		(18,977)	(16,901)	(89,030)	(83,127)
Gross profit		<u>6,837</u>	<u>3,154</u>	<u>21,366</u>	<u>24,195</u>
Other income		67	312	7,591	1,755
Administrative and general expenses		(6,547)	(4,684)	(22,910)	(19,462)
Finance costs		(730)	(679)	(2,899)	(2,391)
(Loss)/Profit before tax	23	<u>(373)</u>	<u>(1,897)</u>	<u>3,148</u>	<u>4,097</u>
Tax income/(expense)	17	2,043	(984)	1,524	(1,613)
Profit/(Loss) for the financial period/year		<u>1,670</u>	<u>(2,881)</u>	<u>4,672</u>	<u>2,484</u>
Other comprehensive income for the financial period/year		-	-	-	-
Comprehensive income for the financial period/year		<u>1,670</u>	<u>(2,881)</u>	<u>4,672</u>	<u>2,484</u>
Profit/(Loss) for the financial period/year attributable to :-					
- Owners of the Company		1,664	(2,613)	5,277	1,757
- Non-controlling interests		6	(268)	(605)	727
		<u>1,670</u>	<u>(2,881)</u>	<u>4,672</u>	<u>2,484</u>
Comprehensive income for the financial period/year attributable to:-					
- Owners of the Company		1,664	(2,613)	5,277	1,757
- Non-controlling interests		6	(268)	(605)	727
		<u>1,670</u>	<u>(2,881)</u>	<u>4,672</u>	<u>2,484</u>
Earnings/(Loss) per share:-	22				
- Basic (sen)		0.48	(0.79)	1.51	0.53
- Diluted (sen)		<u>0.48</u>	<u>(0.79)</u>	<u>1.51</u>	<u>0.53</u>

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 2024.

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Registration No: 198101004909 (71024-T)

AUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	As at 30.06.2024 RM'000	As at 30.06.2023 RM'000
NON-CURRENT ASSETS			
Property, plant and equipment		104,943	106,665
Right-of-use assets		21,902	22,585
Goodwill		33,432	34,378
Deferred tax assets		2,155	885
		<u>162,432</u>	<u>164,513</u>
CURRENT ASSETS			
Inventories		19,145	19,767
Receivables		31,347	25,147
Prepayments		1,052	4,401
Current tax assets		2,762	2,693
Cash and cash equivalents		20,571	35,850
		<u>74,877</u>	<u>87,858</u>
CURRENT LIABILITIES			
Payables		15,231	19,211
Loans and borrowings	19	19,631	12,571
Lease liabilities	19	1,677	1,496
Derivatives	13	12	363
Contract liabilities		91	2,840
Current tax liabilities		-	394
		<u>36,642</u>	<u>36,875</u>
NET CURRENT ASSETS		38,235	50,983
NON-CURRENT LIABILITIES			
Loans and borrowings	19	36,934	44,474
Lease liabilities	19	1,556	1,709
Deferred tax liabilities		7,810	8,464
Deferred income on government grants		703	791
		<u>47,003</u>	<u>55,438</u>
NET ASSETS		153,664	160,058
EQUITY			
Share capital	5	248,609	248,609
Treasury shares	5	(4,721)	-
Reserves		(121,610)	(121,610)
Retained Profits		23,962	25,030
Equity attributable to owners of the Company		<u>146,240</u>	<u>152,029</u>
Non-controlling interests		7,424	8,029
TOTAL EQUITY		153,664	160,058
Net assets per ordinary share attributable to owners of the Company (sen)			
		<u>42.29</u>	<u>43.13*</u>

Remarks:-

* The calculation of net assets per ordinary share attributable to owners of the Company for the previous financial year has been adjusted retrospectively to reflect the changes in the number of shares as a result of the share consolidation.

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AUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

	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	-	(4,721)	-	-	-	(4,721)	-	(4,721)
Interim single tier dividend of 0.6 sen per share	-	-	-	-	(6,345)	(6,345)	-	(6,345)
Total transactions with owners	-	(4,721)	-	-	(6,345)	(11,066)	-	(11,066)
Profit (representing comprehensive income for the financial year)	-	-	-	-	5,277	5,277	(605)	4,672
Balance at 30 June 2024	<u>248,609</u>	<u>(4,721)</u>	<u>-</u>	<u>(121,610)</u>	<u>23,962</u>	<u>146,240</u>	<u>7,424</u>	<u>153,664</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)	16,779	-	(5,635)	-	-	11,144	-	11,144
Transfer of warrant reserve to retained profits upon expiry of warrants	-	-	(67)	-	67	-	-	-
Profit (representing comprehensive income for the financial year)	-	-	-	-	1,757	1,757	727	2,484
Balance at 30 June 2023	<u>248,609</u>	<u>-</u>	<u>-</u>	<u>(121,610)</u>	<u>25,030</u>	<u>152,029</u>	<u>8,029</u>	<u>160,058</u>

The Audited 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 2024.

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AUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

	30.06.2024 RM'000	30.06.2023 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,148	4,097
Adjustments for:-		
Amortisation and depreciation	10,410	9,544
Change in working capital	(7,190)	(4,159)
Income tax paid	(863)	(1,993)
Other non-cash items	(4,853)	(308)
Net cash from operating activities	652	7,181
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(4,509)	(15,338)
Acquisition of right-of-use assets	(105)	(76)
Contingent consideration received	2,673	-
Contingent consideration paid	(1,060)	-
Disposal of subsidiary, net of cash disposed of	-	(6)
Government grant received	-	843
Proceeds from disposal of other investment	-	116
Proceeds from disposal of property, plant and equipment	242	270
Net cash used in investing activities	(2,759)	(14,191)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(6,345)	-
Issue of shares pursuant to exercise of warrants	-	11,144
Net borrowings	(480)	3,446
Payment of lease liabilities	(1,647)	(1,588)
Withdraw of cash and cash equivalents pledged as security (net)	2,565	552
Purchase of own shares	(4,721)	-
Net cash (used in)/from financing activities	(10,628)	13,554
Currency translation differences	21	(9)
Net (decrease)/increase in cash and cash equivalents	(12,714)	6,535
Cash and cash equivalents brought forward	32,281	25,746
Cash and cash equivalents carried forward	19,567	32,281
Analysis of cash and cash equivalents:-		
- Short-term funds - at fair value	11,723	27,370
- Term deposits	1,004	3,569
- Cash and bank balances	7,844	4,911
	20,571	35,850
Less:		
- Cash and cash equivalents pledged	(1,004)	(3,569)
	19,567	32,281

The Audited 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 2024.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 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 2024.

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

<u>MFRS (issued as at the end of the reporting period)</u>	<u>Effective for annual periods beginning on or after</u>
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
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 101 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2024
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 121 <i>Lack of Exchangeability</i>	1 January 2025

Except for the adoption of MFRS 18, management foresees that the initial application of the above MFRSs will not have any significant impacts on the financial statements.

MFRS 18 *Presentation and Disclosure in Financial Statements*

MFRS 18, which will replace MFRS 101 *Presentation of Financial Statements* upon its adoption, aims to provide better information about entities' financial performance and enhance financial reporting quality. The key changes introduced by MFRS 18 are:

- classification of income and expenses into five categories (i.e. operating, investing, financing, income taxes and discontinued operations);
- presentation of two defined subtotals (i.e. operating profit or loss and profit or loss before financing and income taxes) in the statement of profit or loss;
- disclosures about management-defined performance measures; and
- new principles for aggregation and disaggregation of information.

The Group will initially apply the new requirements of MFRS 18 in the financial year ending 30 June 2028.

2. SEASONALITY OR CYCLICALITY OF OPERATIONS

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

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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.

5. DEBT AND EQUITY SECURITIES

Save as disclosed in Note 18, 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	6,669,033	4,721
As at 30 June 2024	<u>6,669,033</u>	<u>4,721</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

12 months ended 30 June 2024

	EPP RM'000	FAPE RM'000	Adjustment RM'000	Total RM'000
External revenue	<u>81,345</u>	<u>29,051</u>	<u>-</u>	<u>110,396</u>
Profit/(Loss) Before Tax	<u>1,514</u>	<u>(2,905)</u>	<u>4,539*</u>	<u>3,148</u>
Segment assets	<u>155,689</u>	<u>43,483</u>	<u>38,137</u>	<u>237,309</u>
Segment liabilities	<u>65,677</u>	<u>20,790</u>	<u>(2,822)</u>	<u>83,645</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 YEAR ENDED 30 JUNE 2024

7. SEGMENTAL INFORMATION (CONT'D)

Operating Segments (Cont'd)

12 months ended 30 June 2023

	EPP RM'000	FAPE RM'000	Adjustment RM'000	Total RM'000
External revenue	<u>78,754</u>	<u>28,571</u>	<u>(3)</u>	<u>107,322</u>
Profit Before Tax	<u>1,054</u>	<u>3,694</u>	<u>(651)*</u>	<u>4,097</u>
Segment assets	<u>159,335</u>	<u>50,367</u>	<u>42,669</u>	<u>252,371</u>
Segment liabilities	<u>70,350</u>	<u>25,880</u>	<u>(3,917)</u>	<u>92,313</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		12 months Cumulative period	
	30.06.2024 RM'000	30.06.2023 RM'000	30.06.2024 RM'000	31.06.2023 RM'000
North America	7,734	5,905	36,570	35,232
Malaysia	6,390	4,968	29,839	33,724
Europe	10,060	6,422	28,555	24,277
Others ¹	<u>1,630</u>	<u>2,760</u>	<u>15,432</u>	<u>14,089</u>
	<u>25,814</u>	<u>20,055</u>	<u>110,396</u>	<u>107,322</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: -

	30.06.2024 RM'000
Acquisition of property, plant and equipment	<u>1,273</u>

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 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 30 June 2024.

11. SUBSEQUENT EVENT

There were no material event subsequent to 30 June 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

30.06.2024
RM'000

Forward exchange contracts – at fair value

12

Forward exchange contracts are used to hedge the exposure to currency risk. The Group does not apply hedge accounting. As at 30 June 2024, the Group had contracts with financial institutions due within 1 year to buy RM9,842,000 and sell USD2,020,000 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 YEAR ENDED 30 JUNE 2024

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

14. REVIEW OF PERFORMANCE

Current Quarter (Q4'24) vs Preceding Year Corresponding Quarter (Q4'23) / Current Year (CY'24) vs Preceding Year (PY'23)

	3 months Individual Quarter				12 months Cumulative Period			
	30.06.2024 RM'000	30.06.2023 RM'000	Variance RM'000	%	30.06.2024 RM'000	30.06.2023 RM'000	Variance RM'000	%
Revenue	25,814	20,055	5,759	29%	110,396	107,322	3,074	3%
(Loss)/Profit Before Tax	(373)	(1,897)	1,524	80%	3,148	4,097	(949)	-23%
Profit/(Loss) After Tax	1,670	(2,881)	4,551	158%	4,672	2,484	2,188	88%
Profit/(Loss) Attributable to Owners of the Company	1,664	(2,613)	4,277	164%	5,277	1,757	3,520	200%

The Group recorded a revenue of RM25.8 million, a growth of RM5.8 million as compared to Q4'23 of RM20.0 million. This is mainly due to the increase in revenue from the EPP segment. However, the Group still experienced a Loss Before Tax ("LBT") of RM0.4 million due to losses suffered by the FAPE Segment, which were caused by a delay in the delivery of machinery to customers.

For the full financial year ended 30 June 2024 ("FYE 2024"), the Group reported a revenue of RM110.4 million for this financial year, a slight increase of 3% as compared to the preceding year ("FYE 2023") of RM107.3 million. The increase in revenue was mainly due to slight increase in demand for EPP segment. However, the Profit Before Tax ("PBT") fell by 23% from RM4.1 million to RM 3.1 million as compared to FYE 2023. This was primarily due to a RM0.9 million impairment loss on goodwill.

Overall, the Group's Profit Attributable to owners of the Company rose to RM5.3 million in FYE 2024 from RM1.8 million in FYE 2023.

Current Quarter (Q4'24) vs Immediate Preceding Quarter (Q3'24)

	30.06.2024 RM'000	31.03.2024 RM'000	Variance RM'000	%
Revenue	25,814	26,277	(463)	-2%
(Loss)/Profit Before Tax	(373)	606	(979)	-162%
Profit After Tax	1,670	293	1,377	470%
Profit Attributable to Owners of the Company	1,664	1,307	357	27%

The Group recorded a revenue of RM25.8 million, a slight decrease of 2% as compared to Q3'24. The lower revenue was due to lower sales by FAPE segment.

As a result, the PBT also reduced in tandem from a profit of RM0.6 million to a loss of RM0.4 million.

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

15. COMMENTARY ON PROSPECT

The global economy continues to experience challenging macroeconomic environments and geopolitical issues, which led to the economic recovery being slower-than-expected.

However, the Group believes it is entering a period of challenging yet encouraging growth in all its segments. The Group anticipates a gradual recovery from quarter to quarter as there are encouraging orders and enquiries from existing 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 and 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 prospects for FAPE segment look strong based on the order/progress we have received from existing customer. 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.

17. TAX (INCOME)/EXPENSE

	3 months Individual quarter		12 months Cumulative period	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	RM'000	RM'000	RM'000	RM'000
Tax based on results for the financial period/year: -				
- Current tax	(72)	491	531	1,411
- Deferred tax	(1,980)	(377)	(1,933)	(448)
	<u>(2,052)</u>	<u>114</u>	<u>(1,402)</u>	<u>963</u>
Tax (over)/under provided in prior period/year: -				
- Current tax	-	(72)	(131)	(292)
- Deferred tax	9	942	9	942
	<u>(2,043)</u>	<u>984</u>	<u>(1,524)</u>	<u>1,613</u>

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EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

17. TAX (INCOME)/EXPENSE (CONT'D)

The effective tax rates are lower than the statutory tax rate mainly due to tax incentives enjoyed by the subsidiaries.

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: -

(a) 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

(b) 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 11 June 2024, the Company made an announcement that the Share Consolidation have been completed following the listing of and quotation for 352,495,716 Consolidated Shares on the Main Market of Bursa Securities.

On 3 July 2024, the Company made an announcement that the 69,229,718 Warrants were listed and quoted on the Main Market of Bursa Securities, marking the completion of the Bonus Issue of Warrants.

Details are contained in earlier announcements made on 22 February 2024, 18 March 2024, 4 April 2024, 24 May 2024, 27 May 2024, 10 June 2024, 11 June 2024, 12 June 2024, 1 July 2024 and 3 July 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			
- Banker acceptance	1,816	-	1,816
- Lease liabilities	1,677	1,556	3,233
- Term loans	8,745	36,934	45,679
- Revolving credit	6,950	-	6,950
Unsecured			
- Banker acceptance	220	-	220
- Revolving credit	1,900	-	1,900
	<u>21,308</u>	<u>38,490</u>	<u>59,798</u>

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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.

22. EARNINGS/(LOSS) PER SHARE

	3 months		12 months	
	Individual quarter		Cumulative period	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	('000)	('000)	('000)	('000)
Profit/(Loss) attributable to owners of the Company (RM)	<u>1,664</u>	<u>(2,613)</u>	<u>5,277</u>	<u>1,757</u>
Weighted average number of ordinary shares in issue	<u>349,147</u>	<u>331,265</u>	<u>349,147</u>	<u>331,265</u>
Earnings per share: -				
- Basic (sen)	<u>0.48</u>	<u>(0.79)*</u>	<u>1.51</u>	<u>0.53*</u>

* The calculation of basic earnings per share for the previous financial period/year has been adjusted retrospectively to reflect the changes in the number of shares as a result of the share consolidation.

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

RGT BERHAD

(Incorporated in Malaysia)

Registration No: 198101004909 (71024-T)

EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

23. PROFIT/(LOSS) BEFORE TAX

	3 months		12 months	
	Individual quarter		Cumulative period	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	RM'000	RM'000	RM'000	RM'000
Profit/(Loss) before tax is arrived at after charging/(crediting): -				
Amortisation and depreciation	2,549	2,339	10,410	9,544
Fair value gain on financial instruments mandatorily measured at fair value through profit or loss	(438)	(125)	(7,058)	(100)
Gain on disposal of property, plant and equipment	(61)	(54)	(196)	(270)
Gain on disposal of quoted investment	-	-	-	(8)
Loss/(Gain) on foreign exchange: -				
- Realised	25	(63)	229	(429)
- Unrealised	51	(417)	(8)	(610)
Impairment loss on goodwill	946	-	946	-
Interest expense	730	679	2,899	2,391
Interest income	(6)	(28)	(109)	(169)
Inventories written down	438	-	438	-
Property, plant and equipment written off	-	5	49	7

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.