



VOLCANO BERHAD

Registration No.: 201801004790 (1266804-D)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2025

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 JUNE 2025

	Individual Quarter		Cumulative Period	
	Current	Corresponding	Current	Corresponding
	Quarter	Quarter	Year-To-	Year-To-
	30.6.2025	30.6.2024	Date	Date
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	RM'000	RM'000	RM'000	RM'000
Revenue	21,833	19,476	82,150	72,345
Cost of goods sold	(18,129)	(13,541)	(60,543)	(50,347)
Gross profit	3,704	5,935	21,607	21,998
Other income	592	237	1,130	1,843
Administrative and general expenses	(4,663)	(4,234)	(18,419)	(16,072)
Distribution expenses	(369)	(38)	(923)	(534)
Finance costs	(232)	(44)	(370)	(132)
(Loss)/Profit before tax	(968)	1,856	3,025	7,103
Tax expense	(692)	(586)	(1,672)	(1,872)
(Loss)/Profit for the period	(1,660)	1,270	1,353	5,231
Other comprehensive (loss)/income				
Exchange differences on translation	(284)	(477)	299	(884)
Total comprehensive (loss)/income	(1,944)	793	1,652	4,347
(Loss)/Profit attributable to:				
Owners of the Company	(1,660)	1,270	1,353	5,231
Non-controlling interest	-	-	-	-
(Loss)/Profit for the period	(1,660)	1,270	1,353	5,231
Total comprehensive (loss)/income attributable to:				
Owners of the Company	(1,944)	793	1,652	4,347
Non-controlling interest	-	-	-	-
Total comprehensive (loss)/income	(1,944)	793	1,652	4,347
(Loss)/Earnings per share attributable to owners of the Company:				
Basic (sen)	(0.91)	0.73	0.74	3.02
Diluted (sen)	(0.91)	0.73	0.74	3.02

Note :

- (1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements of Volcano Berhad ("Company") and its subsidiary companies ("Group") for the financial year ended ("FYE") 30 June 2024 and the accompanying explanatory notes attached to this interim financial report.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION As At 30 JUNE 2025

	As at 30.6.2025 (Unaudited) RM'000	As at 30.6.2024 (Audited) RM'000
NON-CURRENT ASSETS		
Property, plant and equipment	86,588	52,534
Intangible assets	304	318
Deferred tax assets	122	81
TOTAL NON-CURRENT ASSETS	87,014	52,933
CURRENT ASSETS		
Inventories	22,581	19,507
Trade and other receivables	23,969	17,794
Prepayments	477	981
Current tax assets	635	129
Short-term investment	521	1,861
Cash and short-term deposits	18,038	25,472
TOTAL CURRENT ASSETS	66,221	65,744
TOTAL ASSETS	153,235	118,677
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	93,643	93,643
Other reserves	(65,759)	(66,058)
Retained earnings	75,686	75,822
TOTAL EQUITY	103,570	103,407
NON-CURRENT LIABILITIES		
Loans and borrowings	28,853	3,384
Lease liabilities	1,218	-
Employee benefits	336	250
Deferred tax liabilities	1,257	1,102
TOTAL NON-CURRENT LIABILITIES	31,664	4,736
CURRENT LIABILITIES		
Trade and other payables	13,800	9,160
Loans and borrowings	3,323	901
Lease liabilities	509	18
Current tax liabilities	369	455
TOTAL CURRENT LIABILITIES	18,001	10,534
TOTAL LIABILITIES	49,665	15,270
TOTAL EQUITY AND LIABILITIES	153,235	118,677
Net assets per share (sen) (2)	57.02	56.93

Notes :

- (1) The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per share is calculated based on the Company's issued share capital of 181,630,000 ordinary shares as at 30 June 2025 and 30 June 2024.

VOLCANO BERHAD

(Incorporated in Malaysia)
Registration No.: 201801004790 (1266804-D)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 JUNE 2025

	I----- Attributable to the owners of the Company -----I				
	Share capital RM'000	Exchange reserve RM'000	Reorganisation reserve RM'000	Retained earnings RM'000	Total equity RM'000
Balance as at 1 July 2023	78,750	2,900	(68,000)	72,006	85,656
Profit for the financial year	-	-	-	5,231	5,231
Other comprehensive loss for the financial year	-	(958)	-	74	(884)
Issuance of shares pursuant to private placement	15,133	-	-	-	15,133
Transaction cost of share issue	(240)	-	-	-	(240)
Dividends paid on shares	-	-	-	(1,489)	(1,489)
Balance as at 30 June 2024	<u>93,643</u>	<u>1,942</u>	<u>(68,000)</u>	<u>75,822</u>	<u>103,407</u>
Balance as at 1 July 2024	93,643	1,942	(68,000)	75,822	103,407
Profit for the financial year	-	-	-	1,353	1,353
Other comprehensive income for the financial year	-	299	-	-	299
Dividends paid on shares	-	-	-	(1,489)	(1,489)
Balance as at 30 June 2025	<u>93,643</u>	<u>2,241</u>	<u>(68,000)</u>	<u>75,686</u>	<u>103,570</u>

Note :

- (1) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2024 and the accompanying explanatory notes attached to this interim financial report.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2025

	Current Year-To-Date Ended 30.6.2025 (Unaudited) RM'000	Corresponding Preceding Year-To-Date Ended 30.6.2024 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,025	7,103
Adjustments for:-		
Amortisation and Depreciation	5,429	4,902
Dividend income	(61)	(226)
Interest income	(308)	(632)
Interest expense	370	132
Employee benefits	83	82
Loss/(Gain) on disposal on property, plant and equipment	5	(28)
Provision/(Reversal) of written down inventories	123	(730)
Unrealised loss on foreign exchange	2,128	1,113
Net fair value gain on derivatives	-	(380)
Write off of property, plant and equipment	14	-
Operating profit before working capital changes	10,808	11,336
Changes in:-		
Inventories	(3,175)	3,604
Receivables	(6,957)	814
Payables	4,208	(1,315)
Cash generated from operations	4,884	14,439
Net income tax paid	(1,847)	(1,799)
Net cash from operating activities	3,037	12,640
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	308	631
Dividend received	61	-
Proceeds from disposal of property, plant and equipment	15	62
Purchase of property, plant and equipment	(37,358)	(15,333)
Purchase of intangible assets	(88)	(46)
Change in bank deposits	(57)	(58)
Net changes in short term investment	1,400	(1,635)
Net cash used in investing activities	(35,719)	(16,379)
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of term loans	28,913	-
Net drawdown of trust receipts	-	247
Repayment of lease liabilities	(18)	(42)
Repayment of term loans	(651)	(228)
Repayment of hire purchase liabilities	(447)	(559)
Proceeds from issuance of shares	-	15,133
Payment of transaction cost of share issue	-	(241)
Dividend paid	(1,489)	(1,489)
Net cash from financing activities	26,308	12,821
Net (decrease)/increase in cash and cash equivalents	(6,374)	9,082
Cash and cash equivalents at the beginning of financial year	22,915	14,324
Effect of exchange rate changes on cash and cash equivalents	(1,117)	(491)
Cash and cash equivalents at the end of the financial year	15,424	22,915
Analysis of cash and cash equivalents		
Cash and bank deposits	18,038	25,472
Less : Pledged deposits	(2,614)	(2,557)
	15,424	22,915

Note :

- (1) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2024 and the accompanying explanatory notes attached to this interim financial report.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A1. Basis of Preparation of Financial Statements

This interim financial report has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

This interim financial report should be read in conjunction with the audited financial statements of the Group for the FYE 30 June 2024 and the accompanying explanatory notes attached to this interim financial report.

A2. Changes in Accounting Policies

The accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements of the Group for the FYE 30 June 2024.

The amendments/improvements to the MFRS adopted by the Group with effective from 1 January 2024 are as follows:

MFRS 7 – Financial Instruments: Disclosures

MFRS 101 – Presentation of Financial Statements

MFRS 107 – Statement of Cash Flows

The adoption of the above MFRS did not have any material impact on the consolidated financial statements of the Group.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification on the audited financial statements of the Group for the FYE 30 June 2024.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not materially affected by any seasonal or cyclical factor during the current quarter under review.

A5. Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter under review.

A6. Changes in Estimates

There were no changes in estimates that had any material effects on the current quarter under review.

A7. Debt and Equity Securities

There were no issuances, repurchases or repayments of debt and equity securities during the current quarter under review.

A8. Dividends Paid

No dividend was paid during the current quarter under review.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A9. Segmental Information

The Group is organised into business units based on their nature of business and has the following operating segments:

- (i) Nameplates; and
- (ii) Plastic injection moulded parts.

12 months period ended 30 June 2025

	Nameplates RM'000	Plastic injection moulded parts RM'000	Total RM'000
Revenue	53,611	28,539	82,150
Results			
EBITDA*	5,964	3,241	9,205
Interest income	288	20	308
Interest expenses	(224)	(146)	(370)
Depreciation and amortisation	(3,315)	(2,114)	(5,429)
Tax expenses	(1,472)	(200)	(1,672)
Profit after tax	1,241	801	2,042
Holding company			(689)
Miscellaneous expenses			
Total profit after tax			1,353

Note :

* Earnings Before Interest, Tax, Depreciation and Amortisation.

The Group generates revenue from the following geographical locations of customers:

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2025 RM'000	Corresponding Preceding Quarter 30.6.2024 RM'000	Current Year- To-Date 30.6.2025 RM'000	Corresponding Preceding Year-To-Date 30.6.2024 RM'000
Thailand	10,079	8,255	40,827	33,519
Singapore	5,918	8,131	22,924	29,405
United States of America	3,338	201	7,526	1,659
Malaysia	1,254	1,426	5,445	3,655
Germany	512	645	2,193	1,080
Indonesia	463	462	1,857	1,701
China	134	248	619	793
Others	135	108	759	533
	21,833	19,476	82,150	72,345

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A10. Related Party Transaction Disclosures

Save as disclosed below, there were no related party transactions during the current quarter under review:

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2025 RM'000	Corresponding Preceding Quarter 30.6.2024 RM'000	Current Year-To-Date 30.6.2025 RM'000	Corresponding Preceding Year-To-Date 30.6.2024 RM'000
Recurrent related party transaction with a company which is controlled by a Director : - rental of marketing space at a monthly rental of RM1,000	3	3	12	12

A11. Valuation of Property, Plant and Equipment

There were no valuation of property, plant and equipment during the current quarter under review.

A12. Capital Commitments

Save as disclosed below, there were no material capital commitments in respect of property, plant and equipment as at the end of the current quarter under review:

	As at 30.6.2025 (Unaudited) RM'000
Approved and contracted for: Purchase of property, plant and equipment Construction of a factory by Volcano Tec (Thailand) Co., Ltd. Renovation of a factory by Volcano Name Plate Sdn. Bhd.	 706 1,479 5,482
Approved and not contracted for: Purchase of property, plant and equipment	 -

A13. Derivatives Financial Instruments

There were no outstanding derivatives financial instruments entered into by the Group as at the date of this interim financial report.

There was no change to the cash requirements of the derivatives, related accounting policies, risk associated with the derivatives and the risk management objectives and policies to mitigate these risks since the previous financial year.

A14. Contingent Assets and Liabilities

Save for the corporate guarantees of Thai Baht 289 million (equivalent to approximately RM37.47 million based on the exchange rate of Thai Baht 1.00 to RM0.129655 as at 30 June 2025) and RM17.80 million provided by the Company to two banks for its subsidiaries' banking facilities, there were no contingent assets and contingent liabilities as at the date of this interim financial report.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A15. Changes in Composition of The Group

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

A16. Material Events Subsequent to The End of The Current Quarter

There were no material events subsequent to the end of the current quarter under review.

[The rest of this page has been intentionally left blank]

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Review of Performance - Comparison with Corresponding Preceding Quarter and Cumulative Period

	Individual Quarter				Cumulative Period			
			Corresponding				Corresponding	
	Current		Preceding		Current		Preceding	
	Quarter		Quarter		Year-To-		Year-To-	
	30.6.2025		30.6.2024		30.6.2025		30.6.2024	
	(Unaudited)		(Unaudited)	Variance	(Unaudited)		(Audited)	Variance
	RM'000		RM'000	RM'000	RM'000		RM'000	RM'000
				%				%
Revenue	21,833		19,476	2,357	82,150		72,345	9,805
				12.10				13.55
(Loss)/Profit before tax	(968)		1,856	(2,824)	3,025		7,103	(4,078)
				(152.16)				(57.41)
(Loss)/Profit for the period	(1,660)		1,270	(2,930)	1,353		5,231	(3,878)
				(230.71)				(74.13)
(Loss)/Profit attributable to the owners of the Company	(1,660)		1,270	(2,930)	1,353		5,231	(3,878)
				(230.71)				(74.13)

The Group's revenue for the current quarter increased by approximately RM2.36 million or approximately 12.10% to approximately RM21.83 million from approximately RM19.48 million in the corresponding quarter of preceding financial period. The nameplates segment and the plastic injection moulded parts segment contributed revenue of approximately RM14.85 million (68.03% of the Group's total revenue) and approximately RM6.98 million (31.97% of the Group's total revenue) respectively for the current quarter under review.

The Group recorded loss after tax of approximately RM1.66 million in the current quarter, a decrease of approximately RM2.93 million or approximately 230.71% from profit after tax of approximately RM1.27 million in the corresponding quarter of preceding financial period. This was mainly due to higher sales mix towards low-margin products, coupled with unrealised loss on foreign exchange of approximately RM0.80 million and one-off moving expenses of approximately RM0.34 million in conjunction with the commissioning of the second factory in Thailand.

The Group's current financial year revenue of approximately RM82.15 million represents an increase of approximately RM9.81 million or approximately 13.55% as compared with preceding financial year of approximately RM72.35 million. Despite the increase in revenue, the Group recorded a lower profit after tax of approximately RM1.56 million for the current financial year ended 30 June 2025, a decrease by approximately RM3.88 million or approximately 74.13%. This was mainly due to higher sales mix towards low-margin products, coupled with unrealised loss on foreign exchange of approximately RM2.13 million and one-off moving expenses of approximately RM0.34 million in conjunction with the commissioning of the second factory in Thailand.

[The rest of this page has been intentionally left blank]

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B2. Performance Review – Comparison with Immediate Preceding Quarter

	Current Quarter 30.6.2025 (Unaudited) RM'000	Immediate Preceding Quarter 31.3.2025 (Unaudited) RM'000	Variance	
			RM'000	%
Revenue	21,833	21,223	610	2.87
(Loss)/Profit before tax	(968)	1,502	(2,470)	(164.45)
(Loss)/Profit for the period	(1,660)	1,152	(2,812)	(244.10)
(Loss)/Profit attributable to the owners of the Company	(1,660)	1,152	(2,812)	(244.10)

The Group's revenue for the current quarter increased by approximately RM0.61 million or approximately 2.87% to approximately RM21.83 million from approximately RM21.22 million in the previous quarter.

The Group recorded loss after tax of RM1.66 million in the current quarter, a decrease of approximately RM2.81 million or approximately 244.10% as compared to the profit after tax of approximately RM1.15 million in the previous quarter. This was mainly due to higher sales mix towards low-margin products, coupled with unrealised loss on foreign exchange of approximately RM0.80 million and one-off moving expenses of approximately RM0.34 million in conjunction with the commissioning of the second factory in Thailand.

B3. Commentary on Prospects

The sales demand for the nameplates segment and the plastic injection moulded parts segment is expected to be challenging amid the rising global economic concerns over the reciprocal tariffs from the United States of America, inflation and softening demand from our products' end-user industries. Barring any unforeseen circumstances such as disruption to the supply chain, material fluctuations on foreign currency exchange rates and potential economic slowdown, we are of the opinion that our Group's financial results for the financial year ending 30 June 2026 will remain favourable.

B4. Profit Forecast

Not applicable ("N/A").

[The rest of this page has been intentionally left blank]

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B5. Tax Expense

	Current Quarter 30.6.2025 RM'000	Current Year -To-Date 30.6.2025 RM'000
Income tax	579	1,559
Deferred tax	113	113
Total tax expense	692	1,672
Effective tax rate (%)	N/A	51.47

The effective tax rate of the Group for the current year-to-date was higher than the statutory tax rates of 20% for Thailand and 24% for Malaysia. This was mainly due to non-deductible expenses and losses recorded by holding company and subsidiaries.

B6. Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this interim financial report.

[The rest of this page has been intentionally left blank]

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B7. Trade and Other Receivables

The Group grants credit on various terms. Trade receivables disclosed below include amounts that are past due at the end of the reporting period but have not been recognised as receivables subject to impairment as there has not been a significant change in credit quality and are still considered recoverable by the management.

	As at 30.6.2025 (Unaudited) RM'000	As at 30.6.2024 (Audited) RM'000
Trade receivables	19,161	16,472
Less : Allowance for impairment	-	-
	19,161	16,472
Other receivables	4,808	1,322
Total	23,969	17,794
<u>Ageing analysis of trade receivables</u>		
Neither past due nor impaired	17,106	14,724
1 – 30 days	1,842	1,584
31 – 60 days	159	129
61 – 90 days	34	9
91 – 120 days	4	-
More than 120 days	16	26
	19,161	16,472
Less : Allowance for impairment	-	-
Total	19,161	16,472

B8. Borrowings

	As at 30.6.2025 (Unaudited) RM'000	As at 30.6.2024 (Audited) RM'000
Secured:		
Loans and borrowings	32,176	4,285
Lease liabilities	1,727	18
	33,903	4,303
Disclosed as:		
Current liabilities	3,832	919
Non-current liabilities	30,071	3,384
	33,903	4,303
Currency profile:		
RM	3,415	3,714
Thai Baht	30,488	589

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

The secured loans and borrowings are secured against the land bearing title deed no. 15241, Tambol Mabyangporn, Amphur Pluakdaeng, Rayong, Thailand owned by Volcano Tec (Thailand) Co. Ltd. (a wholly-owned subsidiary of the Company) with buildings erected thereon, the land bearing title deed no. Lot 5999 (PN 7074), Mukim 11, District of Seberang Perai Tengah, Pulau Pinang owned by Volcano Name Plate Sdn Bhd (a wholly-owned subsidiary of the Company) with buildings erected thereon, pledged deposits and corporate guarantees by the Company. The effective interest rate of the borrowings ranged from 2.35% to 5.00% per annum (30 June 2024 : 2.35% to 4.60% per annum).

B9. Changes in Material Litigation

There is no litigation or arbitration against the Group, which has a material effect on the financial position of the Group, and the Board of Directors of the Company is not aware of any material proceedings pending or of any fact likely to give rise to any proceedings as at the date of this interim financial report.

B10. Dividend

No dividend was declared or recommended for payment during the current quarter under review.

B11. Fair Value Changes of Financial Liabilities

There were no gains/losses arising from fair value changes of financial liabilities for the current quarter and current year-to-date under review.

B12. Earnings Per Share ("EPS")/Loss Per Share ("LPS")

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2025	Corresponding Preceding Quarter 30.6.2024	Current Year-To-Date 30.6.2025	Corresponding Preceding Year-To-Date 30.6.2024
(Loss)/Profit attributable to owners of the Company (RM'000)	(1,660)	1,270	1,353	5,231
Weighted average number of ordinary shares in issue ('000)	181,630	173,315	181,630	173,315
Basic (LPS)/EPS (sen) ⁽¹⁾	(0.91)	0.73	0.74	3.02
Diluted (LPS)/EPS (sen) ⁽²⁾	(0.91)	0.73	0.74	3.02

Notes :

(1) Basic LPS/EPS is calculated by dividing loss/profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the respective periods.

(2) Diluted LPS/EPS is equivalent to the basic LPS/EPS as the Company did not have dilutive potential ordinary shares during the current quarter under review.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No.: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B13. Notes to the (Loss)/Profit Before Tax

Profit before tax is arrived at after charging/ (crediting):

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2025 RM'000	Corresponding Preceding Quarter 30.6.2024 RM'000	Current Year To-date 30.6.2025 RM'000	Corresponding Year-To-date 30.6.2024 RM'000
Interest expenses	231	44	370	132
Interest income	(52)	(128)	(308)	(632)
Dividend income	(7)	(59)	(61)	(226)
Amortisation and depreciation	1,533	1,427	5,429	4,901
Provision/(Reversal) of written down inventories	47	(156)	123	(730)
Gain/(Loss) on disposal of property, plant and equipment	3	-	5	(28)
(Gain)/Loss on foreign exchange:				
- realised	(144)	(38)	(352)	(527)
- unrealised	802	242	2,128	1,113
Fair value gain on derivatives	(33)	-	-	(380)
Write off of property, plant and equipment	14	-	14	-

There were no provision for and write off of receivables and other exception items for the financial period under review.

By Order of the Board
26 August 2025