

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

| | Individual Quarter | | Cumulative Quarter | |
|---|--------------------|--------------|--------------------|---------------|
| | 30-Jun-2025 | 30-Jun-2024 | 30-Jun-2025 | 30-Jun-2024 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Revenue | 22,715 | 23,071 | 45,430 | 45,429 |
| Cost of sales | 15,547 | 14,148 | 30,272 | 27,959 |
| Gross profit | 7,168 | 8,923 | 15,158 | 17,470 |
| Other income | 2,002 | 741 | 2,870 | 1,580 |
| Administrative expenses | (5,607) | (5,062) | (10,330) | (9,880) |
| Distribution expenses | (2,093) | (2,556) | (4,347) | (4,883) |
| Operating profit | 1,470 | 2,046 | 3,351 | 4,287 |
| Finance costs | (229) | (258) | (467) | (554) |
| Profit before tax | 1,241 | 1,788 | 2,884 | 3,733 |
| Income tax expense | (304) | (666) | (781) | (1,318) |
| Profit for the financial period | 937 | 1,122 | 2,103 | 2,415 |
| Other comprehensive (loss)/income, net of tax: | | | | |
| <i>Item that may be reclassified subsequently to profit or loss</i> | | | | |
| Exchange differences on translation of foreign operations | (4) | (24) | 29 | 15 |
| Other comprehensive (loss)/income for the financial period | (4) | (24) | 29 | 15 |
| Total comprehensive income for the financial period | 933 | 1,098 | 2,132 | 2,430 |
| Profit attributable to: | | | | |
| Owners of the Group | 1,048 | 1,140 | 2,278 | 2,466 |
| Non-controlling interests | (111) | (18) | (175) | (51) |
| | 937 | 1,122 | 2,103 | 2,415 |
| Total comprehensive income attributable to: | | | | |
| Owners of the Group | 1,044 | 1,116 | 2,307 | 2,481 |
| Non-controlling interests | (111) | (18) | (175) | (51) |
| | 933 | 1,098 | 2,132 | 2,430 |
| Earnings per share attributable to ordinary shareholders: | | | | |
| Basic and diluted (sen) ⁽²⁾ | 0.32 | 0.35 | 0.69 | 0.75 |

Notes:

- (1) The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial report.
- (2) Based on weighted average number of ordinary shares in HPMT ("Shares") in issue during the period under review.

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

| | Unaudited As at 30-Jun-2025 RM'000 | Audited As at 31-Dec-2024 RM'000 |
|---|---|---|
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 59,389 | 63,503 |
| Right-of-use assets | 135 | 305 |
| Deferred tax assets | 156 | 250 |
| Total non-current assets | 59,680 | 64,058 |
| Current assets | | |
| Inventories | 27,502 | 36,065 |
| Current tax assets | 1,228 | 106 |
| Trade and other receivables | 16,103 | 17,618 |
| Derivative financial assets | - | 13 |
| Short-term cash investments ⁽²⁾ | - | 40,490 |
| Cash and bank balances | 66,841 | 14,328 |
| Total current assets | 111,674 | 108,620 |
| TOTAL ASSETS | 171,354 | 172,678 |
| EQUITY AND LIABILITIES | | |
| Share capital | 103,553 | 103,553 |
| Other reserves | 1,165 | 1,136 |
| Merger deficit | (54,067) | (54,067) |
| Retained earnings | 94,442 | 92,755 |
| Equity attributable to owners of the Company | 145,093 | 143,377 |
| Non-controlling interests | (168) | 7 |
| TOTAL EQUITY | 144,925 | 143,384 |
| Non-current liabilities | | |
| Loans and borrowings | 8,251 | 9,235 |
| Lease liabilities | 27 | 61 |
| Employee benefits | 10 | 11 |
| Deferred income | 95 | 189 |
| Deferred tax liabilities | 4,804 | 5,563 |
| Total non-current liabilities | 13,187 | 15,059 |
| Current liabilities | | |
| Loans and borrowings | 6,023 | 5,555 |
| Lease liabilities | 113 | 253 |
| Deferred income | 294 | 399 |
| Current tax liabilities | 1,447 | 257 |
| Trade and other payables | 5,293 | 7,771 |
| Derivative financial liabilities | 72 | - |
| Total current liabilities | 13,242 | 14,235 |
| TOTAL LIABILITIES | 26,429 | 29,295 |
| TOTAL EQUITY AND LIABILITIES | 171,354 | 172,678 |
| Net assets per share (RM) | 0.44 | 0.44 |

HPMT Holdings Berhad

(Company No.: 201701041672 (1255845-W))

(Incorporated in Malaysia)

INTERIM REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2025



Notes:

- (1) The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial report.
- (2) Fund placement with licensed financial institutions.

HPMT Holdings Berhad

(Company No.: 201701041672 (1255845-W))

(Incorporated in Malaysia)

INTERIM REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2025

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾**

| | Share capital RM'000 | Exchange reserve RM'000 | PRC statutory reserve RM'000 | Merger deficit RM'000 | Retained earnings RM'000 | Sub-total RM'000 | Non-controlling interest RM'000 | Total equity RM'000 |
|--|-------------------------|----------------------------|---------------------------------|--------------------------|-----------------------------|---------------------|------------------------------------|------------------------|
| At 1 January 2025 | 103,553 | 928 | 208 | (54,067) | 92,755 | 143,377 | 7 | 143,384 |
| Total comprehensive income for the financial period | | | | | | | | |
| Profit for the financial period | - | - | - | - | 2,278 | 2,278 | (175) | 2,103 |
| Other comprehensive income for the financial period | - | 29 | - | - | - | 29 | - | 29 |
| Total comprehensive income | - | 29 | - | - | 2,278 | 2,307 | (175) | 2,132 |
| Transaction with owners | | | | | | | | |
| Dividends paid | - | - | - | - | (591) | (591) | - | (591) |
| At 30 June 2025 | 103,553 | 957 | 208 | (54,067) | 94,442 | 145,093 | (168) | 144,925 |
| At 1 January 2024 | 103,553 | 1,022 | 208 | (54,067) | 90,646 | 141,362 | 91 | 141,453 |
| Total comprehensive income for the financial period | | | | | | | | |
| Profit for the financial period | - | - | - | - | 2,466 | 2,466 | (51) | 2,415 |
| Other comprehensive income for the financial period | - | 15 | - | - | - | 15 | - | 15 |
| Total comprehensive income | - | 15 | - | - | 2,466 | 2,481 | (51) | 2,430 |
| Transaction with owners | | | | | | | | |
| Dividends paid | - | - | - | - | (1,150) | (1,150) | - | (1,150) |
| At 30 June 2024 | 103,553 | 1,037 | 208 | (54,067) | 91,962 | 142,693 | 40 | 142,733 |

Notes:

- (1) The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial report.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW⁽¹⁾

| | Cumulative Quarter | |
|---|-----------------------|-----------------------|
| | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 |
| Cash flows from operating activities | | |
| Profit before tax | 2,884 | 3,733 |
| Adjustments for: | | |
| Depreciation of property, plant and equipment | 4,549 | 4,836 |
| Depreciation of right-of-use assets | 168 | 212 |
| Loss on disposal of property, plant and equipment | 2 | - |
| Government grant amortisation | (199) | (314) |
| Allowances for slow-moving inventories | 298 | 432 |
| Inventories written off | 21 | 6 |
| Impairment loss on trade receivables | 87 | 2 |
| Finance costs | 467 | 554 |
| Interest income | (194) | (512) |
| Net fair value loss on derivatives | 84 | - |
| Net loss/(gain) on unrealised foreign exchange | 1,232 | (449) |
| Gain on lease modifications | - | (1) |
| Operating profit before working capital changes | 9,399 | 8,499 |
| <u>Changes in working capital:</u> | | |
| Inventories | 8,244 | 525 |
| Trade and other receivables | 1,454 | (714) |
| Trade and other payables | (2,542) | (5,822) |
| Cash generated from operation | 16,555 | 2,488 |
| Income tax refunded | 76 | - |
| Income tax paid | (1,455) | (895) |
| Interest paid | (23) | (36) |
| Interest received | 188 | 103 |
| Net cash from operating activities | 15,341 | 1,660 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (399) | (913) |
| Net changes in short-term cash investments | 39,260 | 4,833 |
| Proceeds from disposal of property, plant and equipment | 1 | - |
| Short-term cash investment income | 6 | 409 |
| Net cash from investing activities | 38,868 | 4,329 |

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW (CONTINUED) ⁽¹⁾

| | Cumulative Quarter | |
|---|-----------------------|-----------------------|
| | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 |
| Cash flows from financing activities | | |
| Drawdown of revolving credit | - | 400 |
| Net drawdown/(repayment) of bankers' acceptances | 542 | (1,037) |
| Payment of lease liabilities | (165) | (207) |
| Repayment of term loans | (960) | (1,034) |
| Repayment of hire purchase | (23) | (31) |
| Interest paid | (444) | (518) |
| Dividends paid | (591) | (1,150) |
| Net cash used in financing activities | <u>(1,641)</u> | <u>(3,577)</u> |
| Net increase in cash and cash equivalents | 52,568 | 2,412 |
| Cash and cash equivalents at the beginning of the financial period | 14,253 | 14,411 |
| Effects of exchange differences on translation | 20 | 14 |
| Cash and cash equivalents at the end of the financial period | <u>66,841</u> | <u>16,837</u> |

For the purpose of the condensed consolidated statement of cash flows, cash and cash equivalents comprise of the following:

| | Cumulative Quarter | |
|---|-----------------------|-----------------------|
| | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 |
| Cash and bank balances | 66,841 | 16,837 |
| Less: Bank overdrafts | - | - |
| Cash and cash equivalents at the end of the financial period | <u>66,841</u> | <u>16,837</u> |

Notes:

- (1) The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and paragraph 9.22 of the Listing Requirements.

This interim financial report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The accounting policies adopted by the Group in the interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2024, except for the adoption of the following Amendments to MFRS.

Amendments to MFRSs effective for financial periods beginning on or after 1 January 2025:-

Amendments to MFRSs

MFRS 121

The Effects of Changes in Foreign Exchange Rates

The initial application of the abovementioned standards and amendments do not have any material impacts to the current and future periods financial statements upon their first adoption.

A3. Auditors’ Report

There was no qualification on the audited financial statements of the Company and its subsidiaries for the financial year ended 31 December 2024.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not materially affected by any seasonal and cyclical factors during the current quarter and financial year-to-date under review.

A5. Material Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current quarter and financial year-to-date under review.

A6. Material Changes in Estimates

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

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A7. Debt and Equity Securities

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

A8. Dividends Paid

Dividends paid during the financial year ended 31 December 2025 are as follows:

- i) Second interim dividend of 0.18 sen per share amounting to RM 591,280 for the financial year ended 31 December 2024 was paid on 14 April 2025.

A9. Segmental Information

The Group's operating segments are manufacturing, trading and coating services. These operating segments are required to be organised and managed for the purpose of making decisions about resource allocation and performance assessment. The Group's segmental revenue are as follows:

| | Individual Quarter | | Cumulative Quarter | |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 |
| Revenue | | | | |
| Manufacturing | 21,602 | 21,773 | 43,318 | 43,137 |
| Trading | 361 | 593 | 730 | 1,018 |
| Coating | 752 | 705 | 1,382 | 1,274 |
| Total | 22,715 | 23,071 | 45,430 | 45,429 |

A10. Property, Plant and Equipment

- (i) Acquisitions and disposals

During current year, the Group acquired assets at cost of RM 0.44 million.

There were disposals of and written off assets with carrying amount of about RM 3,148 during the current period under review.

- (ii) Impairment losses

There were no impairment losses during the current quarter and financial year-to-date under review.

- (iii) Valuation

The Group has not carried out any valuation on its property, plant and equipment during the current quarter and financial year-to-date under review.

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A11. Material Events Subsequent to the end of the Quarter

There were no material events subsequent to the end of the current quarter and financial period under review that have not been reflected in the interim financial report.

A12. Changes in the Composition of the Group

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

A13. Contingent Liabilities and Contingent Assets

Corporate Guarantee issued to financial institutions in respect of banking facilities granted to subsidiary companies.

As at 30 June 2025
RM'000

19,069

Save for the above, there were no changes in contingent assets and contingent liabilities of the Group, since the last audited accounts as at 31 December 2024.

A14. Material Capital Commitment

The capital commitments of the Group as at the end of the quarter under review were as follows:

| | RM'000 |
|---|---------------|
| Approved and contracted for | |
| • Purchase of property, plant and equipment | 177 |
| Approved but not contracted for | |
| • Purchase of property, plant and equipment | 9,905 |
| Total | 10,082 |

A15. Significant Related Party Transactions

There were no significant related party transactions during the current quarter and financial period under review.

A16. Fair Value of Financial Liabilities

There were no gains or losses arising from fair value changes of the Group's financial liabilities for the current quarter and financial period under review.

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of Performance

| | Individual Quarter | | Changes | |
|------------------------|-----------------------|-----------------------|---------|--------|
| | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 | RM'000 | % |
| Revenue | 22,715 | 23,071 | (356) | -1.5% |
| Profit before Taxation | 1,241 | 1,788 | (547) | -30.6% |

The Group recorded revenue and profit before taxation (“PBT”) of approximately RM 22.72 million and RM 1.24 million respectively during the current quarter under review, representing a decrease of 1.5% and 30.6% as compared to RM 23.07 million and RM 1.79 million generated in the corresponding quarter ended 30 June 2024.

B2. Comparison with Immediate Preceding Quarter

| | Current Quarter | Preceding Quarter | Changes | |
|------------------------|-----------------------|-----------------------|---------|--------|
| | 30-Jun-2025 RM'000 | 30-Mar-2025 RM'000 | RM'000 | % |
| Revenue | 22,715 | 22,715 | - | 0.0% |
| Profit before Taxation | 1,241 | 1,643 | (402) | -24.5% |

The Group revenue for the current quarter was RM 22.72 million, which remained unchanged compared to preceding quarter. Revenue from the coating segment increased by RM 0.12 million or 19.4%. Revenue from the manufacturing segment decreased by RM 0.11 million or 0.5% due to decreased orders from dealers to replenish their inventory levels. Revenue from the trading segment decreased by RM 0.01 million or 2.2% with decrease in trading sales.

The Group’s reported profit before taxation of RM 1.24 million for the current quarter is approximately RM 0.40 million lower as compared to profit before taxation of the preceding quarter of RM 1.64 million. The decrease in PBT was primarily attributable to reduced foreign exchange gains in the current quarter.

B3. Prospects for the Current Financial Year

The Group expects the economic momentum in the second half of 2025 to remain subdued, weighed down by ongoing global macroeconomic headwinds. The US tariffs have continued to fuel uncertainties, particularly across export-oriented sectors. The elevated production costs and softer external demand continue to affect the overall business environment.

Despite these challenges, the Group remains cautiously optimistic and will continue to focus on cost containment and operational efficiency to navigate the prevailing market uncertainties.

B4. Profit Forecast

The Group has not issued any profit forecast in any form of public documentation and announcement.

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B5. Tax Expense

| | Individual Quarter | | Cumulative Quarter | |
|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 |
| Current Income Tax | 761 | 1,025 | 1,447 | 1,695 |
| Deferred Tax | (457) | (359) | (666) | (377) |
| Total | 304 | 666 | 781 | 1,318 |

The effective tax rate of the Group is 27.1% which is higher than the statutory income tax rate, this is mainly due to certain expenses being not deductible for tax purposes and losses of certain subsidiaries not being available for set off against taxable profits of other subsidiaries.

B6. Status of Corporate Proposals

There are no corporate proposals announced but pending completion as at the date of this interim report.

B7. Utilisation of Proceeds from the Public Issue

| Details of utilisation of proceeds | Estimated timeframe for utilisation upon Listing | Amount of proceeds RM'000 | Actual Utilisation RM'000 | Percentage utilised % |
|---|--|------------------------------|------------------------------|--------------------------|
| (i) Purchase of new machineries and equipment | Within 84 months ⁽¹⁾⁽²⁾ | 34,000 | 27,980 | 82.3% |
| (ii) Working Capital: | | | | |
| - Finished goods inventories | Within 24 months | 1,000 | 1,000 | 100.0% |
| - Staff costs and raw materials | Within 24 months | 1,910 | 1,910 | 100.0% |
| (iii) Estimated listing expenses | Immediate | 5,400 | 5,400 | 100.0% |
| Total | | 42,310 | 36,290 | |

Notes :

- (1) On 27 May 2022, the Company announced the extension of timeframe for the utilisation of proceeds allocated for purchase of new machineries and equipment from within 36 months to within 60 months.
- (2) On 21 May 2024, the Company announced the further extension of timeframe for the utilisation of proceeds allocated for purchase of new machineries and equipment from within 60 months to within 84 months.

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus of the company dated 17 May 2019.

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B8. Group Borrowings

| | Currency | As at 30-Jun-2025 RM'000 | As at 30-Jun-2024 RM'000 |
|--|----------|-----------------------------|-----------------------------|
| Long-term Borrowings (secured) | | | |
| (i) Term loans | MYR | 8,157 | 10,075 |
| (ii) Hire purchase | MYR | 94 | 150 |
| Sub-total | | 8,251 | 10,225 |
| Short-term borrowings (secured) | | | |
| (i) Term loans | MYR | 1,918 | 1,918 |
| (ii) Hire purchase | MYR | 63 | 62 |
| (iii) Bankers' acceptances | MYR | 542 | 346 |
| (iv) Revolving credits | MYR | 3,500 | 3,400 |
| Sub-total | | 6,023 | 5,726 |
| Total borrowings | | 14,274 | 15,951 |

We utilise credit facilities such as overdrafts, revolving credits and bankers' acceptances to partially finance our working capital. In addition, we utilise term loans to finance purchase of our manufacturing equipment and factory building. The credit facilities are secured by corporate guarantees, specific debentures and properties.

B9. Derivative Financial Instruments

As at 31 March 2025, the outstanding foreign currency forward contracts are as follows:

| | Contract / Notional Amount RM'000 | Fair Value Asset / (Liabilities) RM'000 |
|-----------------------------------|---|---|
| Forward Currency Contracts | | |
| Less than 1 year | 4,873 | (72) |

The Group enter into forward currency contracts to hedge against the net exposure to movements in exchange rate arising from sales, purchase and finance cost.

During the year, the Group recognised a loss of approximately RM0.08 million arising from changes in fair value of derivatives.

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B10. Material Litigation

As at the date of this interim financial report, the Group is not engaged in any material litigation or arbitration proceedings either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which may materially and adversely affect the financial position or business performance of the Group.

B11. Dividend

A first interim dividend for the financial year ending 31 December 2025, amounting to RM 0.43 million computed based on 328,489,000 ordinary shares as at 31 December 2025 has been declared by the Board of Directors on 19 August 2025:

- (i) Amount per Share: Single tier dividend of 0.13 sen per ordinary share
- (ii) Previous corresponding period as at 30 June 2024: 0.18 sen
- (iii) Entitlement Date: 10 September 2025
- (iv) Payment Date: 01 October 2025

The total dividend declared for the current financial year ending 31 December 2025: 0.13 sen per share.

B12. Earnings Per Share (“EPS”)

The basic and diluted EPS for the current quarter and financial year-to-date is computed as below:

| | Individual Quarter | | Cumulative Quarter | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 | 30-Jun-2025 RM'000 | 30-Jun-2024 RM'000 |
| Profit after tax attributable to the owner of the Group (RM'000) | 1,048 | 1,140 | 2,278 | 2,466 |
| Weighted average number of ordinary shares in issue ('000) | 328,489 | 328,489 | 328,489 | 328,489 |
| Basic EPS (sen) ⁽¹⁾ | 0.32 | 0.35 | 0.69 | 0.75 |
| Diluted EPS (sen) ⁽²⁾ | 0.32 | 0.35 | 0.69 | 0.75 |

Notes:

- (1) Basic EPS is calculated by dividing the profit attributable to owners of the Group by the weighted average number of ordinary shares outstanding during the period under review.
- (2) Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities as at the end of the financial period under review.

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B13. Profit Before Tax

| | Individual Quarter | | Cumulative Quarter | |
|---|--------------------|-------------|--------------------|-------------|
| | 30-Jun-2025 | 30-Jun-2024 | 30-Jun-2025 | 30-Jun-2024 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Interest income | (154) | (260) | (194) | (512) |
| Other income | (395) | (440) | (523) | (620) |
| Loss on disposal of property, plant and equipment | 2 | - | 2 | - |
| Interest expense | 229 | 258 | 467 | 554 |
| Depreciation of property, plant and equipment | 2,264 | 2,423 | 4,549 | 4,836 |
| Depreciation of right-of-use assets | 73 | 112 | 168 | 212 |
| Allowance for slow-moving inventories | 144 | 247 | 298 | 432 |
| Inventories written off | 13 | 6 | 21 | 6 |
| Impairment loss on trade receivables | 42 | 2 | 87 | 2 |
| Realised (gain)/loss on foreign exchange | (2,087) | 68 | (2,153) | 233 |
| Unrealised loss/(gain) on foreign exchange | 1,866 | (42) | 1,232 | (449) |
| Fair value (gain)/loss on derivatives | (40) | - | 84 | - |

Save as disclosed above, the other disclosure items pursuant to Paragraph 16, Part A of Appendix 9B of the Listing Requirements are not applicable.