

AUTOCOUNT DOTCOM BERHAD

(Registration No. 202201006885 (1452582-U))
(Incorporated in Malaysia under the Companies Act 2016)

Interim Financial Report

For The Second Quarter Ended

30 June 2024

AUTOCOUNT DOTCOM BERHAD
(Registration No. 202201006885 (1452582-U))
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND (2nd) QUARTER ENDED 30 June 2024

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

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited	Unaudited	Unaudited	Unaudited
		30.06.2024	30.06.2023	30.06.2024	30.06.2023
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	13,512	8,823	27,180	19,239
Cost of sales		(3,160)	(1,984)	(7,716)	(4,111)
Gross profit		10,352	6,839	19,464	15,128
Other income		37	347	197	575
Administrative expenses		(1,856)	(2,172)	(3,536)	(3,897)
Sales & distribution expenses		(2,547)	(1,736)	(4,838)	(3,719)
Other operating expenses		(381)	(159)	(668)	(307)
Operating profit		5,605	3,119	10,619	7,780
Finance income		375	255	737	371
Finance costs		(1)	(136)	(2)	(187)
Profit before tax	B12	5,979	3,238	11,354	7,964
Income tax expense	B5	(1,455)	(890)	(2,762)	(1,952)
Profit after tax for the financial period		4,524	2,348	8,592	6,012
Other comprehensive income, net of tax:					
Items that may be reclassified subsequently to profit or loss					
Foreign currency translation		(16)	70	(20)	101
Total comprehensive income for the financial period		4,508	2,418	8,572	6,113
Profit after taxation attributable to:					
Owners of the Company		4,524	2,348	8,592	6,012
Total comprehensive income attributable to:					
Owners of the Company		4,508	2,418	8,572	6,113
Basic and Diluted earnings per share (sen)	B11	0.82	0.43	1.56	1.09

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND (2nd) QUARTER ENDED 30 June 2024

**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME⁽¹⁾ (CONT'D)**

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the audited financial statements of Autocount Dotcom Berhad and its subsidiaries ("**Group**") for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND (2nd) QUARTER ENDED 30 June 2024

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	Unaudited as at 30.06.2024 RM'000	Audited as at 31.12.2023 RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	14,883	14,939
Intangible assets	2,009	1,673
Right-of-use asset	66	103
Deferred tax assets	2,533	1,613
	19,491	18,328
Current Assets		
Trade and other receivables	5,681	4,487
Contract cost	614	403
Short-term investments	28,083	16,476
Cash and bank balances and short-term deposits	28,533	31,409
	62,911	52,775
TOTAL ASSETS	82,402	71,103
EQUITY AND LIABILITIES		
Equity		
Share capital	38,154	38,154
Translation reserves	99	136
Merger reserves	(7,506)	(7,506)
Retained earnings	31,622	23,030
	62,369	53,814
Non-current Liabilities		
Lease liabilities	-	31
Deferred tax liabilities	6	71
	6	102
Current Liabilities		
Lease liabilities	69	73
Current tax liabilities	2,740	995
Other payables	5,156	7,390
Contract liabilities	12,062	8,729
	20,027	17,187
TOTAL LIABILITIES	20,033	17,289
TOTAL EQUITY AND LIABILITIES	82,402	71,103
Number of issued shares ('000)	550,500	550,500
Net assets per share attributable to owners of the company (RM)	0.11	0.10

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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾ (CONT'D)

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND (2nd) QUARTER ENDED 30 June 2024

UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾

	Attributable to owners of the Company				Total equity RM'000
	Share capital RM'000	Translation reserves RM'000	Merger reserves RM'000	Retained earnings RM'000	
Balance as at 1 January 2024 (Audited)	38,154	136	(7,506)	23,030	53,814
Profit for the financial period representing total comprehensive income for the financial period (Unaudited)	-	(37)	-	8,592	8,555
Balance as at 30 June 2024 (Unaudited)	38,154	99	(7,506)	31,622	62,369
Balance as at 1 January 2023 (Audited)	8,008	105	(7,506)	21,056	21,663
Profit for the financial period representing total comprehensive income for the financial period (Unaudited)	-	101	-	6,012	6,113
Issuance of ordinary shares	30,883	-	-	-	30,883
Share issuance expenses	(806)	-	-	-	(806)
Balance as at 30 June 2023 (Unaudited)	38,085	206	(7,506)	27,068	57,853

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND (2nd) QUARTER ENDED 30 June 2024

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	CURRENT PERIOD TO-DATE 30.06.2024 Unaudited RM'000	PRECEDING PERIOD TO-DATE 30.06.2023 Unaudited RM'000
Cash flows from operating activities		
Profit before tax	11,354	7,964
Adjustments for:		
Depreciation of property, plant and equipment	517	322
Depreciation of right of use assets	37	-
Gain on disposal of property, plant and equipment	-	(21)
Amortisation of intangible assets	103	85
Finance costs	2	187
Finance income	(737)	(371)
Gain on disposal of short-term investments	(16)	-
Fair value gain on short-term investments	(41)	-
Net unrealised foreign exchange loss/(gain)	35	(430)
Operating profit before changes in working capital	11,254	7,736
Changes in working capital:		
Trade and other receivables	(1,193)	(4,054)
Contract assets	-	136
Contract cost	(211)	-
Other payables	(2,234)	(1,713)
Contract liabilities	3,333	231
Net cash generated from operations	10,949	2,405
Income tax paid	(2,002)	(2,019)
Net cash from operating activities	8,947	386
Cash flows from investing activities		
Purchase of property, plant and equipment	(461)	(2,467)
Development of intangible assets	(439)	(45)
Purchase of short-term investments	(12,238)	-
Proceeds from disposal of short-term investments	687	-
Drawdown of short-term deposits	20,000	-
Placement of short-term deposits	(15,000)	(20,000)
Interests received	737	371
Net cash used in investing activities	(6,714)	(22,141)
Cash flows used in financing activities		
Net proceeds from issuance of shares	-	30,077
Proceeds from disposal of property, plant and equipment	-	21
Repayment of term loans	-	(4,976)
Repayment of lease liabilities	(36)	-
Interest paid	(2)	(187)
Net cash (used in)/ generated from financing activities	(38)	24,935

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UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND (2nd) QUARTER ENDED 30 June 2024

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾ (CONT'D)

	CURRENT PERIOD TO-DATE 30.06.2024 Unaudited RM'000	PRECEDING PERIOD TO-DATE 30.06.2023 Unaudited RM'000
Net increase in cash and cash equivalents	2,195	3,111
Cash and cash equivalents at the beginning of the financial period	11,409	22,609
Effects of exchange rate changes on cash and cash equivalents	(71)	541
Cash and cash equivalents at the end of the financial period	13,533	26,261
Analysis of cash and cash equivalents:		
Cash and bank balances	9,185	7,447
Short-term deposits	19,348	38,814
Cash and bank balances and short-term deposits	28,533	46,261
Less: Short-term deposits with maturities of more than 3 months	(15,000)	(20,000)
Cash and cash equivalents	13,533	26,261

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the audited financial statements the Group for the financial year ended 31 December 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

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A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The interim financial report of Autocount Dotcom Berhad (“ADB” or “Company”) and its subsidiaries are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) (“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 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited consolidated financial statements for the financial year ended 31 December 2023, except for the following amendments/improvements to MFRSs which are relevant and mandatory for the current financial period:

Amendments/Improvements to MFRSs

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statements of Cash Flows

The adoption of the above amendments/improvements to MFRSs did not have any significant effect on the financial statements of the Group and did not result in significant changes to the Group’s existing accounting policies.

A3. Auditors’ Report on Preceding Annual Financial Statements

There was no qualification on the audited consolidated financial statements of the Group for the financial year ended 31 December 2023.

A4. Seasonal or Cyclical Factors

The Group’s performance has not been materially affected by any seasonal or cyclical factors during the current quarter and financial period under review.

A5. Material Unusual Items

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

A6. Material Changes in Estimates

There were no material changes in estimates for the current quarter and financial period under review.

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A. NOTES TO THE INTERIM FINANCIAL REPORT

A7. Debt and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellation, share held as treasury shares and resale of treasury shares during the current quarter and financial period under review.

A8. Dividend Paid

There were no dividends paid during the current quarter.

A9. Segmental Reporting

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 MONTHS ENDED		3 MONTHS ENDED	
	Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000	Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000
Revenue Segments				
Distribution of financial management				
software	11,870	7,687	23,905	16,927
Technical support & maintenance	988	884	2,251	1,778
Others	654	252	1,024	534
Total Revenue	13,512	8,823	27,180	19,239
Segment profit	10,352	6,839	19,464	15,128
Other income	37	347	197	575
Unallocated expenses	(4,784)	(4,067)	(9,042)	(7,923)
Finance income	375	255	737	371
Finance costs	(1)	(136)	(2)	(187)
Income tax expenses	(1,455)	(890)	(2,762)	(1,952)
Profit after tax for the period	4,524	2,348	8,592	6,012

Result:

Included in the measure of segments profit are:

Depreciation of property, plant and equipment	260	169	517	322
Amortisation of intangible asset	56	47	103	85
Employee benefits expenses	4,077	3,202	7,946	6,605
Expenses relating short-term lease	35	20	72	38

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A. NOTES TO THE INTERIM FINANCIAL REPORT

A9. Segmental Reporting (Con't)

INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000	Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000

Geographical information

Revenue based on geographical location of customers are as follows:

Malaysia	11,687	6,418	23,538	13,809
Singapore	1,587	2,373	3,211	5,385
Others	238	32	431	45
	13,512	8,823	27,180	19,239

A10. Material Events Subsequent to the End of the Current Quarter

There were no material events subsequent to the end of the current financial quarter to the date of this announcement, which will materially affect the earnings or income of the Group.

A11. Changes in Composition of the Group

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

A12. Contingent Assets and Contingent Liabilities

There were no material contingent assets or contingent liabilities as at the date of this interim financial report.

A13. Material Capital Commitments

There is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effect on the Group's financial position as at the date of this interim financial report.

A14. Significant Related Party Transactions

There were no significant related party transactions during the current quarter.

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of Group Performance

Current and Cumulative Quarter ended 30 June 2024 (“Q2 FY2024”)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited	Unaudited	Unaudited
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	RM'000	RM'000	RM'000	RM'000
Revenue	13,512	8,823	27,180	19,239
Profit before tax (“PBT”)	5,979	3,238	11,354	7,964

Comparison with preceding year corresponding quarter

The Group’s revenue increased by RM4.69 million or 53.17% from RM8.82 million in the corresponding quarter of the preceding year to RM13.51 million in the current quarter. This was primarily attributed to higher revenue from the distribution of financial management software, which rose by RM4.18 million or 54.42%. The Group’s revenue was mainly derived from the distribution of financial management software, contributing 87.85% to the total revenue, followed by the technical, support & maintenance (7.31%) and other segments (4.84%). The Malaysia market was the Group’s primary revenue contributor, which recorded RM11.69 million or 86.49% of the total revenue in the current quarter. Singapore remained the major revenue contributor from the overseas markets, which recorded revenue of RM1.59 million or 11.75% of the total revenue in the current quarter.

The Group’s PBT increased by RM2.74 million or 84.65%, from RM3.24 million in the corresponding quarter of the preceding year to RM5.98 million with a PBT margin of 44.25%, mainly due to the higher revenue in the current quarter. However, it was partially offset by an increase in the cost of sales and selling and distribution expenses, resulting from an increase in the staff costs and marketing expenses.

Comparison with preceding year corresponding year-to-date

The Group’s revenue increased by RM7.94 million or 41.27% from RM19.24 million in the corresponding financial period of the preceding year to RM27.18 million for the current financial period. The increase in the Group’s revenue was due to higher revenue from the distribution of financial management software, which rose by RM6.98 million or 41.23%. The Group’s revenue was mainly derived from the distribution of financial management software, contributing 87.95% to the total revenue, followed by the technical, support & maintenance (8.28%) and other segments (3.77%). The Malaysia market was the Group’s primary revenue contributor, which recorded RM23.54 million or 86.60% of the total revenue in the current financial period. Singapore remained the major revenue contributor from the overseas markets, which recorded revenue of RM3.21 million or 11.81% of the total revenue in the current financial period.

The Group’s PBT increased by RM3.39 million or 42.57% from RM7.96 million in the corresponding financial period of the preceding year to RM11.35 million for the current financial period with a PBT margin of 41.77%, mainly due to the higher revenue in the current financial period. However, it was partially offset by an increase in the cost of sales and selling and distribution expenses, resulting from an increase in the staff costs and marketing expenses.

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B2. Comparison with the Immediate Preceding Quarter Result

	Current Quarter ended	Preceding Quarter ended	Variance	
	30.06.2024	31.03.2024	RM'000	%
	RM'000	RM'000	RM'000	
Revenue	13,512	13,668	(156)	(1.14%)
PBT	5,979	5,375	604	11.24%

The Group's revenue decreased marginally by RM0.16 million or 1.14% from RM13.67 million in the preceding quarter to RM13.51 million in the current quarter. The decrease was mainly due to fewer MSME Digitalisation Grant cases from the distribution of financial management software implemented in the current quarter.

The Group's PBT increased by RM0.60 million or 11.24% from RM5.38 million in the preceding quarter to RM5.98 million in the current quarter. This was due to lower outsourced fees paid to dealers to provide our customers implementation, support maintenance and/or training services in relation to software sold under the MSME Digitalisation Grant as mentioned above.

B3. Prospects

The financial management software industry is poised to sustain its growth momentum, driven by several factors. Secondly, the increasing number of businesses underscores the rising demand for streamlined financial management processes. Businesses continually seek automation to enhance efficiency in response to the accelerating pace of digitalisation efforts and technological advancements. This drive towards automation is essential for businesses to remain agile in dynamic environments.

Additionally, the industry is expected to benefit from the governmental initiatives for digital transformation across Malaysia, Singapore, the Philippines, Indonesia, Thailand and Vietnam.

We are confident in our strategic positioning to capitalise on the anticipated growth trajectory in the financial management software industry and initiatives by governments. These opportunities, coupled with our Group's regional expansion plans funded by the utilisation of initial public offering ("IPO") proceeds, are expected to positively impact our Group's financial performance for the financial year ending 31 December 2024.

Looking ahead, our commitment to driving innovation and expanding our solutions remains unwavering. We have outlined strategic initiatives aimed at bolstering our business for the long term. In Budget 2024, the government announced RM100.00 million in digitalisation grants, benefiting over 20,000 small and medium enterprises (SMEs) and micro-entrepreneurs through Malaysia Digital Economy Corporation (MDEC). These grants support the adoption of digital technologies like e-Point of Sales systems, Customer Relation Management systems, digital marketing, e-commerce, and remote working solutions.

Additionally, we are prioritising the e-invoicing initiative which was implemented on 1 August 2024. To ensure seamless integration, we will continue to identify and allocate resources for a smooth transition, enhancing reporting, streamlining processes, and ensuring tax compliance. With these efforts, we anticipate increased demands for our software in the coming years.

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B4. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee in any public documents.

B5. Tax Expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000	Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000
In respect of current period:				
Income tax	2,877	817	3,747	2,123
Deferred tax	(1,422)	73	(985)	(171)
Total tax expense	1,455	890	2,762	1,952
Effective tax rate (%)	24.34	27.48	24.33	24.51
Statutory tax rate (%)	24.00	24.00	24.00	24.00

The Group's effective tax rate was at 24.34% for the current financial period. The effective tax rate for the current financial period was slightly higher than the statutory tax rate of 24.00% which was mainly due to certain non-deductible expenses incurred during the current financial period.

B6. Status of Corporate Proposals

There is no outstanding corporate proposal of the Group during the current quarter under review.

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B7. Utilisation of Proceeds from the IPO

The status of the utilisation of gross proceeds raised from the IPO amounting to RM30.88 million is as follows:

Detail of the use of proceeds	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance to be utilised RM'000	Estimated timeframe for the use of proceeds upon the listing⁽¹⁾
Regional expansion to capture growth opportunities	17,352	1,256	16,096	Within 36 months
Strengthening our research and development to expand our existing products' features	5,208	704	4,504	Within 24 months
Working capital	4,423	850	3,573	Within 24 months
Estimated listing expenses	3,900	3,900	-	Within 1 month
Total	30,883	6,710	24,173	

Note:

(1) From the date of listing of the Company on the ACE Market of Bursa Securities on 9 May 2023.

B8. Borrowings

The Group does not have any borrowings as at the date of this interim financial report.

B9. Material Litigation

As at the date of this report, the Group is not engaged in any material litigation.

B10. Proposed Dividends

On 26 August 2024, the Board of Directors has declared and approved the first interim dividend of 2 sen per ordinary share amounting to RM11,010,000 for the financial year ending 31 December 2024. The dividend is to be paid on 27 September 2024 to shareholders whose names appeared on the company's Record of Depositors on 10 September 2024.

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B11. Basic and Diluted Earnings per Share

The basic and diluted earnings per share (“EPS”) for the current quarter and cumulative quarter is computed as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.06.2024	Unaudited 30.06.2023	Unaudited 30.06.2024	Unaudited 30.06.2023
Profit attributable to owners of the Company (RM'000)	4,524	2,348	8,592	6,012
Number of ordinary shares (unit) ('000)	550,500	550,500	550,500	550,500
Basic and Diluted EPS (sen) ⁽¹⁾	0.82	0.43	1.56	1.09

Notes:

- (1) Diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options at the end of the reporting period.

B12. Profit Before Tax

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000	Unaudited 30.06.2024 RM'000	Unaudited 30.06.2023 RM'000
Finance income	(375)	(255)	(737)	(371)
Finance costs	1	136	2	187
Depreciation of property, plant and equipment	260	169	517	322
Depreciation of right-of-use asset	19	-	37	-
Amortisation of intangible assets	56	47	103	85
Gain on disposal of property, plant and equipment	-	(21)	-	(21)
Net realised loss/(gain) on foreign exchange	32	(193)	50	(105)
Net unrealised loss/(gain) on foreign exchange	77	(213)	35	(430)

Note:

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

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B13. APPROVAL OF INTERIM FINANCIAL REPORT

The interim financial report as set out above was approved by the Board of Directors in accordance with a resolution dated 26 August 2024.