



[Company No.: 200501009101 (686148-A)]

# **INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2025**

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**UNAUDITED INTERIM FINANCIAL REPORT**  
**FOR THE SECOND QUARTER ENDED 30 JUNE 2025**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	<b>Current</b>	<b>Preceding Year</b>	<b>Current Year</b>	<b>Preceding Year</b>
	<b>Quarter</b>	<b>Corresponding</b>	<b>To Date</b>	<b>Corresponding</b>
	<b>30.6.25</b>	<b>Quarter</b>	<b>30.6.25</b>	<b>Period</b>
	<b>RM'000</b>	<b>30.6.24</b>	<b>RM'000</b>	<b>30.6.24</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue	74,604	49,859	139,206	98,398
Cost of sales	<u>(77,964)</u>	<u>(48,244)</u>	<u>(137,261)</u>	<u>(96,682)</u>
Gross profit/(loss)	(3,360)	1,615	1,945	1,716
Other operating income	1,890	2,108	3,313	4,054
Administrative expenses	<u>(10,578)</u>	<u>(8,642)</u>	<u>(18,985)</u>	<u>(14,431)</u>
Operating (loss)/profit	(12,048)	(4,919)	(13,727)	(8,661)
Finance costs	(912)	(614)	(1,242)	(1,378)
Finance income	<u>343</u>	<u>491</u>	<u>669</u>	<u>931</u>
(Loss)/Profit before tax	(12,617)	(5,042)	(14,300)	(9,108)
Tax expenses	<u>(3)</u>	<u>(240)</u>	<u>(604)</u>	<u>(878)</u>
Total comprehensive income for the period	<u><u>(12,620)</u></u>	<u><u>(5,282)</u></u>	<u><u>(14,904)</u></u>	<u><u>(9,986)</u></u>
(Loss)/profit attributable to:				
-Owners of the parent	(12,264)	(5,281)	(14,203)	(9,985)
-Non-controlling interests ("NCI")	<u>(356)</u>	<u>(1)</u>	<u>(701)</u>	<u>(1)</u>
	<u><u>(12,620)</u></u>	<u><u>(5,282)</u></u>	<u><u>(14,904)</u></u>	<u><u>(9,986)</u></u>
(Loss)/Basic Earnings per share attributable to owners of the parent (sen)				
- Basic	<u><u>(2.02)</u></u>	<u><u>(0.87)</u></u>	<u><u>(2.34)</u></u>	<u><u>(1.65)</u></u>

**Notes:**

The Condensed Consolidated Statement of 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 this report.

**UNAUDITED INTERIM FINANCIAL REPORT**  
**FOR THE SECOND QUARTER ENDED 30 JUNE 2025**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	Note	(Unaudited) At End of Current Year to Date 30.6.25 RM'000	(Audited) At End of Preceding Financial Year 31.12.24 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		185,403	144,824
Lease receivable		-	126
Right-of-use assets		2,475	2,961
Goodwill on Consolidation		21,532	21,532
		<u>209,410</u>	<u>169,443</u>
<b>Current assets</b>			
Inventories	16	106,360	101,543
Trade receivables		67,368	64,721
Other receivables, deposits and prepayments		2,952	7,857
Lease receivable		205	116
Contract Assets		10,912	6,867
Other investment		-	3,484
Tax recoverable		2,796	2,420
Cash and cash equivalents		57,534	67,493
		<u>248,127</u>	<u>254,501</u>
<b>TOTAL ASSETS</b>		<b><u>457,537</u></b>	<b><u>423,944</u></b>
<b>EQUITY AND LIABILITIES</b>			
Share capital		132,533	132,533
Retained profits		153,642	167,845
Capital reserve		(277)	(277)
		<u>285,898</u>	<u>300,101</u>
Non controlling interests		(2,887)	(2,186)
<b>Total equity</b>		<b><u>283,011</u></b>	<b><u>297,915</u></b>
<b>Non-current liabilities</b>			
Borrowings	22	43,228	25,624
Lease liabilities		1,706	2,170
Deferred tax liabilities		3,139	3,042
		<u>48,073</u>	<u>30,836</u>
<b>Current liabilities</b>			
Trade payables		77,849	46,879
Other payables and accruals		10,848	18,191
Refund liabilities		569	66
Borrowings	22	20,872	19,192
Lease liabilities		922	988
Contract liabilities		15,393	9,877
		<u>126,453</u>	<u>95,193</u>
<b>Total liabilities</b>		<b><u>174,526</u></b>	<b><u>126,029</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>457,537</u></b>	<b><u>423,944</u></b>

**UNAUDITED INTERIM FINANCIAL REPORT**  
**FOR THE SECOND QUARTER ENDED 30 JUNE 2025**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	(Unaudited) At End of Current Year to Date 30.6.25 RM'000	(Audited) At End of Preceding Financial Year 31.12.24 RM'000
Net assets per share (RM)	<u>0.47</u>	<u>0.49</u>

**Note:**

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 this report.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2025**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	----- Attributable to the owners of the parent -----						
	----- Non distributable -----			---- Distributable ----			
	Share Capital RM'000	Treasury Shares RM'000	Capital Reserve RM'000	Retained Profits RM'000	Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
<b>Balance as at 1 January 2025</b>	132,533	-	(277)	167,845	300,101	(2,186)	297,915
Total comprehensive income for the period	-	-	-	(14,203)	(14,203)	(701)	(14,904)
<b>Balance as at 30 June 2025</b>	132,533	-	(277)	153,642	285,898	(2,887)	283,011
<b>Balance as at 1 January 2024</b>	132,533	-	(277)	188,009	320,265	493	320,758
Total comprehensive income for the period	-			(9,985)	(9,985)	(1)	(9,986)
<b>Balance as at 30 June 2024</b>	132,533	-	(277)	178,024	310,280	492	310,772

**Note:**

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 this report.

**UNAUDITED INTERIM FINANCIAL REPORT**  
**FOR THE SECOND QUARTER ENDED 30 JUNE 2025**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	(Unaudited) <b>Current Year</b> <b>To Date</b> <b>30.6.25</b> <b>RM'000</b>	(Unaudited) <b>Preceding Year</b> <b>Corresponding</b> <b>Period</b> <b>30.6.24</b> <b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss)/Profit before taxation	(14,300)	(9,108)
Adjustments for:		
-Non cash items	9,366	9,548
-Interest expense	1,198	1,237
-Interest income	(701)	(931)
Operating profit before working capital changes	(4,437)	746
(Increase) / Decrease in inventories	(4,553)	(14,626)
(Increase) / Decrease in receivables	(10,761)	53,591
Increase / (Decrease)/Increase in payables	26,294	2,468
Change in contract assets	(4,106)	1,463
Change in contract liability	5,519	(3,159)
Cash generated from operations	7,956	40,483
Net income tax paid	(916)	(3,194)
Interest paid	(1,198)	(1,237)
Net cash generated from operating activities	5,842	36,052
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	701	931
Proceeds from disposal of other investment	3,484	(1,552)
Proceed from disposal of property, plant and equipment	461	-
Purchase of property, plant and equipment*	(14,297)	(1,808)
Net cash used in investing activities	(9,651)	(2,429)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown / (Payment) of hire purchase loans	(2,868)	(2,399)
Payment of lease liabilities	(443)	(496)
Drawdown / (Repayment) of trade financing	1,000	(4,780)
Drawdown / (Repayment) of term loans	(3,949)	(4,066)
Drawdown / (Repayment) of Revolving credit	-	(8,660)
Net cash from financing activities	(6,260)	(20,401)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	(10,069)	13,222
<b>CASH AND CASH EQUIVALENTS AT BEGINNING</b>	58,658	63,223
<b>CASH AND CASH EQUIVALENTS AT END</b>	<b>48,589</b>	<b>76,445</b>
<b>The cash and Cash equivalents are represented by:</b>		
Cash and cash equivalents	57,534	85,168
Less: Fixed deposits pledged to licensed bank	(8,945)	(8,723)
	48,589	76,445
Less: Bank overdraft	-	-
	<b>48,589</b>	<b>76,445</b>

**JHM CONSOLIDATION BERHAD**  
**[Company No.: 200501009101 (686148-A)]**

**UNAUDITED INTERIM FINANCIAL REPORT**  
**FOR THE SECOND QUARTER ENDED 30 JUNE 2025**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	(Unaudited)	(Unaudited)
	<b>Current Year</b>	<b>Preceding Year</b>
	<b>To Date</b>	<b>Corresponding</b>
	<b>30.6.25</b>	<b>Period</b>
	<b>RM'000</b>	<b>30.6.24</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>* Purchase of property, plant and equipment</b>		
Total acquisition cost	39,397	6,658
Acquired under finance lease	(25,100)	(4,850)
Total cash acquisition	<u><b>14,297</b></u>	<u><b>1,808</b></u>

**Note:**

The Condensed Consolidated Statement of Cash Flows 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 report.

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**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR SECOND QUARTER ENDED 30 JUNE 2025**

**1. Basis Of Preparation**

The condensed consolidated interim financial statements ("Report") are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

This condensed report should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 ("FYE2024"). The explanatory notes attached to this Report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since FYE2024.

The accounting policies adopted for this Report are consistent with those of the last audited financial statements for FYE2024.

The adoption of the new/amended MFRS and its amendments does not give rise to any adjustment to the opening balances of retained profit of prior and current years or changes in comparatives.

**2. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements of the Group for FYE2024 were not subject to any audit qualification.

**3. Seasonality or Cyclical Factors**

The Group's operations were not materially affected by any major seasonal or cyclical changes during the financial year and the current quarter under review.

**4. Unusual Items**

There were no unusual items affecting assets, liabilities, equity, net income or exceptional items for the current quarter to date under review.

**5. Material Changes in Estimates of Amounts Reported**

There were no material changes in the estimates used for the preparation of this interim financial report.

**6. Debt and Equity Securities**

There were no issuance, cancellations, repurchases, resale and repayment of debt and equity securities for the current quarter under review.

**7. Dividend Paid**

No dividend has been paid in respect of the current quarter under review.



**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR SECOND QUARTER ENDED 30 JUNE 2025**

**8. Segmental Information**

Segmental information is presented in respect of the Group's business segments.

**Results for the Year-To-Date ended 30 June 2025**

Segment Revenue	< ----- Manufacturing ----- >			Investment Holding RM'000	Adjustment RM'000	Total RM'000
	Automotive RM'000	Industrial RM'000	Others RM'000			
Revenue from external customers	68,816	70,305	46	39	-	139,206
Inter-segment revenue	13,237	685	-	1,241	(15,163)	-
Total revenue	<u>82,053</u>	<u>70,990</u>	<u>46</u>	<u>1,280</u>	<u>(15,163)</u>	<u>139,206</u>
<b>Segment Results</b>	(8,751)	(3,940)	(19)	(1,017)	-	(13,727)
Interest income						669
Interest expense						(1,242)
Profit before tax						(14,300)
Tax expenses						(604)
Net profit for the period						<u>(14,904)</u>

**Results for the Year-To-Date ended 30 June 2024**

Segment Revenue	< ----- Manufacturing ----- >			Investment Holding RM'000	Adjustment RM'000	Total RM'000
	Automotive RM'000	Industrial RM'000	Others RM'000			
Revenue from external customers	52,156	46,132	42	68	-	98,398
Inter-segment revenue	6,921	943	-	1,000	(8,864)	-
Total revenue	<u>59,077</u>	<u>47,075</u>	<u>42</u>	<u>1,068</u>	<u>(8,864)</u>	<u>98,398</u>
<b>Segment Results</b>	(1,985)	(6,125)	(94)	(457)	-	(8,661)
Interest income						931
Interest expense						(1,378)
Profit before tax						(9,108)
Tax expenses						(878)
Net profit for the period						<u>(9,986)</u>

**9. Valuation of Property, Plant and Equipment**

There has been no revaluation of property, plant and equipment during the quarter ended 30 June 2025.

As at 30 June 2025, all property, plant and equipment were stated at cost less accumulated depreciation.

**10. Significant Events After the Reporting Period**

There were no unusual items affecting assets, liabilities, equity, net income or exceptional items for the current quarter to date under review.

**11. Changes in the Composition of the Group**

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

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR SECOND QUARTER ENDED 30 JUNE 2025**

**12. Contingent Liabilities and Contingent Assets**

There were no material changes in contingent liabilities or contingent assets since the last annual balance sheet as at 31 December 2024.

**13. Capital Commitments**

Authorised and contracted but not provided for :

**RM'000**

Purchase of property, plant and equipment

5,250

**14. Review of Results for the Quarter and Year to Date**

	INDIVIDUAL PERIOD				CUMULATIVE PERIOD			
	Current Year Quarter 30.6.25	Preceding Year Corresponding Quarter 30.6.24	Changes		Current Year To-Date 30.6.25	Preceding Year Corresponding Period 30.6.24	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	74,604	49,859	24,745	49.63%	139,206	98,398	40,808	41.47%
Operating (loss)/profit	(12,048)	(4,919)	(7,129)	-144.93%	(13,727)	(8,661)	(5,066)	-58.49%
Loss before tax ("LBT") / Profit before tax ("PBT")	(12,617)	(5,042)	(7,575)	-150.24%	(14,300)	(9,108)	(5,192)	57.00%
Loss after tax ("LAT") / Profit after tax ("PAT")	(12,620)	(5,282)	(7,338)	-138.92%	(14,904)	(9,986)	(4,918)	49.25%
(Loss)/Profit attributable to ordinary equity holders of the parent	(12,264)	(5,281)	(6,983)	-132.23%	(14,203)	(9,985)	(4,218)	42.24%

For the current quarter ended 30 June 2025, the Group recorded revenue of RM74.60 million, representing an increase of RM24.75 million or 49.63% compared to RM49.86 million in the corresponding quarter of the previous year. The increase was mainly driven by higher demand from existing customers in industrial segments.

Despite the higher revenue, the Group registered a loss before tax of RM12.62 million, compared to a loss before tax of RM5.04 million in the previous corresponding quarter. The higher loss was mainly attributable to:

- Preparation for new automotive projects – New projects secured in the automotive segment have yet to generate revenue. However, significant resources were allocated for these projects, including additional manpower and initial inventory build-up to support qualification and sample development stages.
- Higher operating costs – Arising from the implementation of the revised minimum wage effective February 2025 and the increase in workforce to support new project setups.
- Higher depreciation and amortisation expenses following additional capital expenditure on machinery and the new factory building in Sungai Petani, undertaken to expand production capacity for new automotive and future projects.
- Net foreign exchange loss of RM0.96 million, compared to a net foreign exchange gain of RM0.04 million in the corresponding quarter of the previous year, mainly due to the weakening of the USD against the functional currency.
- Adjustments relating to materials previously billed to customers and inventory realignment activities carried out during the quarter.

For the six-month period ended 30 June 2025, the Group recorded revenue of RM139.21 million, an increase of 41.47% compared to RM98.40 million in the corresponding period of the previous year. The Group incurred a cumulative loss before tax of RM14.30 million, compared to RM9.11 million previously, mainly due to the factors outlined above. Additionally, for the year-to-date, the Group recorded a net foreign exchange loss of RM1.18 million, compared to a net gain of RM2.13 million in the corresponding period of 2024.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR SECOND QUARTER ENDED 30 JUNE 2025**

**15. Comparison With Immediate Preceding Quarter's Results**

	INDIVIDUAL QUARTER			
	30.6.25	31.3.25	Changes	
	RM'000	RM'000	RM'000	%
Revenue	74,604	64,602	10,002	15.48%
Operating (loss)/profit	(12,048)	(1,679)	(10,369)	-617.57%
Loss before tax ("LBT") / Profit before tax ("PBT")	(12,617)	(1,683)	(10,934)	-649.67%
Loss after tax ("LAT") / Profit after tax ("PAT")	(12,620)	(2,284)	(10,336)	-452.54%
(Loss)/Profit attributable to ordinary equity of the parent	(12,264)	(1,939)	(10,325)	-532.49%

The Group recorded revenue of RM74.60 million in the current quarter, an increase of RM10.00 million or 15.48% compared to RM64.60 million in the immediate preceding quarter. The improvement was mainly due to higher demand from key customers in both automotive and industrial segments.

However, the Group posted a loss before tax of RM12.62 million, compared to a loss before tax of RM1.68 million in the preceding quarter. The higher loss was primarily attributable to:

- One-off adjustments relating to materials previously billed to customers and inventory realignment activities carried out during the quarter.
- Increased costs related to new project development, including manpower expansion and initial inventory build-up for automotive projects that have yet to commence revenue contribution.
- Higher depreciation expenses following capital investment for capacity expansion.
- Net foreign exchange loss of RM0.96 million in the current quarter, compared to a net foreign exchange loss of RM0.22 million in the preceding quarter, mainly due to fluctuations in the USD against the functional currency.

**16. Statement of Financial Position review**

	As at	As at	Changes	
	30.6.25	31.12.24		
	RM'000	RM'000	RM'000	RM'000
Property, plant and equipment	185,403	144,824	40,579	28.02%
Inventories	106,360	101,543	4,817	4.74%
Borrowings	64,100	44,816	19,284	43.03%

Property, plant and equipment ("PPE")

PPE increased by 28.02% to RM185.40 million as at 30 June 2025, compared to RM144.82 million as at 31 December 2024. The increase was mainly attributable to acquisition of a new factory building amounting to RM20.90 million and a piece of freehold land amounting to RM9.90 million, both located in Sungai Petani. Also, additional capital expenditure on machinery to support new automotive projects.

Inventories

Inventories increased slightly by 4.74% to RM106.36 million as at 30 June 2025, compared to RM101.54 million as at 31 December 2024. The increase was primarily to stock up inventory at the Group's US warehouse to cater for requirements of a new customer.

Borrowings

Total borrowings increased by 43.03% to RM64.10 million as at 30 June 2025, compared to RM44.82 million as at 31 December 2024. The increase was mainly due to drawdown of revolving credit amounting to RM18.80 million to finance the factory building located in Sungai Petani and drawdown of hire purchase financing amounting to RM6.30 million for machinery purchases for the automotive segment.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR SECOND QUARTER ENDED 30 JUNE 2025**

**17. Statement of Cash Flow review**

	As at 30.6.25 RM'000	As at 30.6.24 RM'000	Changes	
			RM'000	%
Net cash generated from operating activities	5,842	36,052	(30,210)	-83.80%
Net cash used in investing activities	(9,651)	(2,429)	(7,222)	297.32%
Net cash used in financing activities	(6,260)	(20,401)	14,141	-69.32%

Operating activities

Net cash generated from operating activities was RM5.84 million, a decrease of RM30.21 million or 83.80% compared to RM36.05 million in the corresponding period of the previous year. The decline was mainly attributable to higher working capital requirements, particularly from inventory build-up and extended project-related activities for new automotive programs.

Investing activities

Net cash used in investing activities amounted to RM9.65 million, compared to RM2.43 million in the previous corresponding period. The increase was primarily due to capital expenditure on machinery and equipment to expand capacity for new projects.

Financing activities

Net cash used in financing activities was RM6.26 million, a reduction of RM14.14 million or 69.32% compared to RM20.40 million previously. The higher cash outflow in the previous corresponding period was mainly due to the early settlement of revolving credit facilities, whereas in the current period, financing activities were limited to regular loan repayments.

**18. Commentary on Prospects**

The Group acknowledges that current financial performance reflects transitional costs associated with new projects and challenging market conditions. However, with mass production now underway and customer consumption expected to ramp up from the third quarter onwards, the Group foresees a gradual recovery trend in the latter part of the year, supported by capacity expansion and cost management initiatives.

**19. Profit Forecast or Profit Guarantee**

Not applicable as no profit forecast or profit guarantee was announced or published.

**20. Tax expenses**

Tax expenses comprise the following :

Based on results for the period  
- Current tax

Current Year Quarter 30.6.25 RM'000	Current Year To Date 30.6.25 RM'000
3	604

**21. Corporate Proposals**

There was no corporate proposal announced but not completed as at the date of this report.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR SECOND QUARTER ENDED 30 JUNE 2025**

**22. Group Borrowings And Debt Securities**

Particulars of the Group's borrowings are as follow:-

	As at 30 June 2025					
	Short term		Long term		Total	
	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
<b>Secured:</b>						
Hire purchase loans	-	5,721	-	13,451	-	19,172
Banker acceptance	-	8,000	-	-	-	8,000
Term Loan	3,117 *	3,094	1,376 *	10,619	4,493 *	13,713
Revolving credit	-	940	-	17,782	-	18,722
<b>Unsecured:</b>						
Bank overdraft	-	-	-	-	-	-
	<b>3,117</b>	<b>17,755</b>	<b>1,376</b>	<b>41,852</b>	<b>4,493</b>	<b>59,607</b>

\* Foreign loan in USD @ RM4.2125/USD

**Total Borrowing** **64,100**

	As at 30 June 2024					
	Short term		Long term		Total	
	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan	Foreign Loan	MYR Loan
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
<b>Secured:</b>						
Hire purchase loans	-	5,730	-	12,666	-	18,396
Banker acceptance	-	5,720	-	-	-	5,720
Term Loan	3,997 ^	3,415	5,035 ^	13,664	9,032 ^	17,079
Revolving credit	-	-	-	-	-	-
<b>Unsecured:</b>						
Bank overdraft	-	-	-	-	-	-
	<b>3,997</b>	<b>14,865</b>	<b>5,035</b>	<b>26,330</b>	<b>9,032</b>	<b>41,195</b>

^ Foreign loan in USD @ RM4.7195 /USD

**Total Borrowing** **50,227**

**23. Dividend Payable**

No dividend has been recommended for the current quarter under review.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR SECOND QUARTER ENDED 30 JUNE 2025**

**24. (Loss)/Profit before tax**

(Loss)/Profit before tax is derived from  
after charging/(crediting)

	<b>Current Quarter 30.6.25 RM'000</b>	<b>Year To Date 30.6.25 RM'000</b>	<b>Year To Date 30.6.24 RM'000</b>
Depreciation of property, plant and equipment	4,466	8,719	8,435
Depreciation of right-of-use assets	177	355	483
Gain on disposal of property, plant and equipment	(438)	(438)	-
Interest expense	891	1,198	1,320
Interest expense on lease liabilities	21	44	58
Interest income	(343)	(669)	(931)
Interest income on lease receivable	(5)	(32)	-
Property, plant and equipment written off	-	-	431
Realised loss/(gain) on foreign exchange	(440)	80	(2,156)
Unrealised loss/(gain) on foreign exchange	1,395	1,095	28

Other than the above items, there were no impairment of assets, gain or loss on disposal of quoted or unquoted investments, gain or loss on derivatives and exceptional items for the current quarter and financial period ended 30 June 2025.

**25. (Loss)/Earnings Per Share**

The basic earnings per share for the quarter and cumulative year to date are computed as follow:

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Current Year Quarter 30.6.25</b>	<b>Preceding Year Corresponding Quarter 30.6.24</b>	<b>Current Year To Date 30.6.25</b>	<b>Preceding Year Corresponding Period 30.6.24</b>
Net (loss)/profit attributable to owners the parent (RM'000)	<u>(12,264)</u>	<u>(5,281)</u>	<u>(14,203)</u>	<u>(9,985)</u>
Weighted average number of ordinary shares issued ('000)	<u>606,000</u>	<u>606,000</u>	<u>606,000</u>	<u>606,000</u>
Basic (loss)/Earnings Per Share based on weighted average number of ordinary shares issued (sen)	<u>(2.02)</u>	<u>(0.87)</u>	<u>(2.34)</u>	<u>(1.65)</u>

There is no diluted earnings per share as the Company does not have any convertible financial instruments as at the current year quarter and current year to date.

**-- END OF UNAUDITED SECOND QUARTER INTERIM FINANCIAL REPORT --**