



PMCK BERHAD

(formerly known as Unique Luxury Holdings Sdn Bhd)

Registration No. 200001029676 (532283-M)

(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE 4TH QUARTER ENDED 30 APRIL 2025**

PMCK BERHAD

(formerly known as Unique Luxury Holdings Sdn Bhd)
 Registration No. 200001029676 (532283-M)
 (Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE 4TH QUARTER ENDED 30 APRIL 2025 ⁽¹⁾

Note	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/4/2025	Preceding Year Corresponding Quarter ⁽²⁾ 30/4/2024	Current Year To-date 30/4/2025	Preceding Year Corresponding Period 30/4/2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Audited RM'000
Revenue	20,736	N/A	93,273	104,335
Cost of sales	(15,794)	N/A	(64,270)	(69,592)
Gross profit	4,942	N/A	29,003	34,743
Other income	2,136	N/A	3,860	2,552
Administrative expenses	(3,464)	N/A	(16,454)	(15,759)
Other expenses	(180)	N/A	(283)	(66)
Net (loss)/gain on impairment of financial assets	(112)	N/A	(25)	793
Profit from operations	3,322	N/A	16,101	22,263
Finance costs	(196)	N/A	(867)	(887)
Profit before tax	3,126	N/A	15,234	21,376
Taxation	(844)	N/A	(4,045)	(6,361)
Profit/Total comprehensive income for the period/year	2,282	N/A	11,189	15,015
Profit/Total comprehensive income attributable to:				
Owners of the Company	2,386	N/A	11,334	15,045
Non-controlling interest	(104)	N/A	(145)	(30)
	2,282	N/A	11,189	15,015
Earnings per share:	B11			
Basic (sen)	0.29	N/A	1.39	1.84
Diluted (sen)	0.29	N/A	1.39	1.84

Notes:

N/A denotes not applicable.

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the prospectus of the Company dated 26 May 2025 issued in relation to the initial public offering ("IPO") ("Prospectus") and the accompanying explanatory notes attached to this interim financial report.
- (2) No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 April 2025 in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("Listing Requirements").

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2025⁽¹⁾

	Note	As at 30 April 2025 Unaudited RM'000	As at 30 April 2024 Audited RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		70,714	55,232
Intangible assets		382	555
Other investments		-	3,532
Other receivables		3,294	3,797
Total non-current assets		74,390	63,116
Current assets			
Other investments		-	7,585
Inventories		2,752	2,838
Trade receivables		7,031	8,032
Other receivables		3,269	1,261
Contract assets		1,040	1,288
Tax recoverable		1,143	-
Fixed deposits with licensed banks		10,690	2,745
Cash and bank balances		22,372	23,031
Total current assets		48,297	46,780
TOTAL ASSETS		122,687	109,896
EQUITY AND LIABILITIES			
Equity			
Share capital		8,180	8,180
Retained earnings		82,286	75,952
Non-controlling interest		90,466	84,132
Total equity		90,522	84,333
Liabilities			
Non-current liabilities			
Loans and borrowings	B8	11,335	7,792
Lease liabilities		2,811	3,883
Deferred tax liabilities		1,025	1,546
Total non-current liabilities		15,171	13,221

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2025⁽¹⁾

	Note	As at 30 April 2025 Unaudited RM'000	As at 30 April 2024 Audited RM'000
Current liabilities			
Loans and borrowings	B8	5,744	564
Lease liabilities		2,205	2,407
Trade payables		4,671	4,926
Other payables		3,033	2,796
Contract liabilities		1,335	1,508
Tax payable		6	141
Total current liabilities		16,994	12,342
Total liabilities		32,165	25,563
TOTAL EQUITY AND LIABILITIES		122,687	109,896
Net assets per share attributable to owners of the Company (RM) ⁽²⁾		0.11	10.29

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) Calculated based on the Company's number of ordinary shares of 818,000,200 shares after the completion of Bonus Issue (as defined in Note A11) but before IPO (refer to Note A10) as at 30 April 2025 (As at 30 April 2024: 8,180,002 shares).

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 4TH QUARTER ENDED 30 APRIL 2025
 (1)

Attributable to owners of the Company					
	Non-Distributable	Distributable		Non-controlling Interest	Total equity
	Share capital RM'000	Retained earnings RM'000	Sub-total RM'000	RM'000	RM'000
At 1 May 2024	8,180	75,952	84,132	201	84,333
Profit/Total comprehensive income for the year	-	11,334	11,334	(145)	11,189
<u>Transaction with owners:</u>					
Dividends to owner of the Company	-	(5,000)	(5,000)	-	(5,000)
At 30 April 2025	8,180	82,286	90,466	56	90,522

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 4TH QUARTER ENDED 30 APRIL 2025
 (1)

	Attributable to owners of the Company				
	Non-Distributable		Distributable	Non-controlling Interest RM'000	Total equity RM'000
	Share capital RM'000	Retained earnings RM'000	Sub-total RM'000		
At 1 May 2023	8,180	72,907	81,087	-	81,087
Profit/Total comprehensive income for the year	-	15,045	15,045	(30)	15,015
<u>Transactions with owners:</u>					
Acquisition of a subsidiary	-	-	-	231	231
Dividends to owner of the Company	-	(12,000)	(12,000)	-	(12,000)
At 30 April 2024	8,180	75,952	84,132	201	84,333

Note:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE 4TH QUARTER ENDED 30 APRIL 2025 ⁽¹⁾

	(12 Months Ended)	Preceding	Corresponding
	Year To-date	Year	Period
	30/4/2025	30/4/2024	Audited
	RM'000	RM'000	RM'000
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	15,234	21,376	
Adjustments for:			
Allowance for/(Reversal of) expected credit losses on:			
Trade receivables	217	(323)	
Other receivables	(192)	(470)	
Amortisation of intangible assets	173	173	
Bad debts written off	107	11	
Depreciation of property, plant and equipment as well as right-of-use assets	4,721	4,574	
Fair value gain on other investments	-	(574)	
Gain on early termination of lease contracts	(8)	-	
Goodwill on consolidation written off	-	14	
Inventories written off	176	-	
Gain on disposal of other investments	(17)	-	
Loss on modification of lease contracts	-	41	
Interest income	(725)	(858)	
Investment income from other investments	(107)	(186)	
Unwinding interest	(296)	(290)	
Interest expenses	867	887	
Operating profit before working capital changes	<u>20,150</u>	<u>24,375</u>	
Changes in working capital:			
Inventories	(90)	(13)	
Receivables	(340)	1,595	
Payables	424	(917)	
Net contract balances	75	1,049	
Cash generated from operations	<u>20,219</u>	<u>26,089</u>	
Tax paid	(5,846)	(8,945)	
Tax refund	2	-	
Interest received	<u>528</u>	<u>769</u>	
Net cash from operating activities	<u>14,903</u>	<u>17,913</u>	
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	(15,883)	(5,927)	
Proceed from disposal of property, plant and equipment	125	-	
Placement of fixed deposit with licensed banks more than 3 months to maturity	(7,748)	-	
Net cash inflow from acquisition of a subsidiary	-	246	
Disposal/(Acquisition) of other investments	11,134	(175)	
Investment income received from other investments	107	186	
Net cash used in from investing activities	<u>(12,265)</u>	<u>(5,670)</u>	

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE 4TH QUARTER ENDED 30 APRIL 2025⁽¹⁾

	(12 Months Ended)	Preceding Year
	Current Year To-date	Corresponding Period
	30/4/2025	30/4/2024
	Unaudited	Audited
	RM'000	RM'000
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	(5,000)	(12,000)
Drawdown of term loan	1,000	-
Drawdown of revolving credit	5,000	-
Interest paid	(867)	(887)
Repayment of lease liabilities	(2,723)	(2,372)
Repayment of term loans	<u>(707)</u>	<u>(581)</u>
Net cash used in financing activities	<u>(3,297)</u>	<u>(15,840)</u>
Net decrease in cash and cash equivalents	<u>(659)</u>	<u>(3,597)</u>
Cash and cash equivalents at beginning of financial year	<u>23,031</u>	<u>26,628</u>
Cash and cash equivalents at end of financial year	<u>22,372</u>	<u>23,031</u>
Cash and cash equivalents comprised of:		
Cash and bank balances	22,372	23,031
Fixed deposits with licensed banks	<u>10,690</u>	<u>2,745</u>
Less: Fixed deposits pledged with a licensed bank	33,062	25,776
Less: Fixed deposits with a licensed bank more than 3 months to maturity	<u>(2,810)</u>	<u>(2,745)</u>
	<u>(7,880)</u>	<u>-</u>
	<u>22,372</u>	<u>23,031</u>

Note:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

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A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING**A1. Basis of Preparation**

The interim financial report of PMCK Berhad (“**PMCK**” or “**the Company**”) and its subsidiaries (collectively known as “**the Group**”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (“**MFRS**”) 134: *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board (“**MASB**”) and Rule 9.22 and Appendix 9B of Listing Requirements of Bursa Securities. This interim financial report also complied with IAS 34: *Interim Financial Reporting* issued by the International Accounting Standard Board (“**IASB**”).

This interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus 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 preparation of the Accountants’ Report as disclosed in the Prospectus except for the adoption of the following new MFRSs and amendments to MFRSs which are effective for annual periods beginning on or after 1 January 2025:

		Effective Date
Amendments to MFRS 9 and MFRS 7	<ul style="list-style-type: none">• Amendments to the Classification and Measurement to Financial Instruments• Contracts Referencing Nature – dependent Electricity	1 January 2026
Amendments to MFRS 1 Amendments to MFRS 7 Amendments to MFRS 9 Amendments to MFRS 10 Amendments to MFRS 107	Annual Improvements – Volume 11	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountabilities: Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

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**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING
(CONTINUED)****A2. Significant Accounting Policies (continued)**

The Group intends to adopt the above new and amendments to MFRSs when they become effective.

The initial applications of the above new and amendments to MFRSs are not expected to have any material impact on the financial statements of the Group.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification to the audited consolidated financial statements of the Group for the financial year ended 30 April 2024.

A4. Seasonal or Cyclical Factors

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

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

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

A6. Material Changes in Estimates

There were no changes in estimates that have a material effect on the current financial quarter under review.

A7. Debt and Equity Securities

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

A8. Dividend Paid

On 5 December 2024, the Company declared single tier interim dividend of 0.61 sen per ordinary share amounting to RM5.00 million in respect of financial year ended 30 April 2025. The dividend was paid on 10 December 2024.

A9. Segmental Reporting

The Group operates predominantly in a single operating segment, namely the provision of healthcare services.

Management monitors the operating results of the Group as a whole for the purpose of making decisions about resource allocation and performance assessment. Accordingly, the information by operating segments has not been reported separately as the Group's revenue, profit or loss, assets and liabilities mainly confined to a single operating segment. Moreover, the Group's activities are predominantly in Malaysia, hence no additional disclosure is made on contribution by geographical factors.

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**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING
(CONTINUED)**

A10. Material Events Subsequent to the End of Current Financial Period

Save as disclosed below, there were no other material events subsequent to the end of current financial quarter under review that have not been reflected in this interim financial report.

IPO

On 26 May 2025, the Company issued the Prospectus for the IPO in conjunction with the Company's listing on the ACE Market of Bursa Securities ("Listing"), the Company undertook an IPO at an issue price of RM0.22 per share, comprising:

- (1) Public issue of 272,599,800 new ordinary shares in the Company at an issue price of RM0.22 per share in the following manner:
 - 54,530,000 new ordinary shares in the Company made available for application by the Malaysian public;
 - 43,624,000 new ordinary shares in the Company made available for application by the eligible directors and employees as well as persons who have contributed to the success of the Group;
 - 136,325,000 new ordinary shares in the Company made available by way of private placement to selected Bumiputra investors approved by the Ministry of Investment, Trade and Industry; and
 - 38,120,800 new ordinary shares in the Company made available by way of private placement to selected investors.
- (2) Offer for sale of 32,718,000 existing shares by way of private placement to selected investors.

The Company is expected to be admitted to the Official List of Bursa Securities on 9 July 2025 with an enlarged issued share capital of 1,090,600,000 shares to be listed and quoted on the ACE Market of Bursa Securities.

A11. Changes in the Composition of the Group

Save as disclosed below, there were no changes in the composition of the Group for the current financial quarter under review.

On 11 September 2024, the Company completed a bonus issue of 809,820,198 ordinary shares on the basis of 99 ordinary shares for every 1 existing share held ("Bonus Issue").

A12. Changes in Contingent Liabilities and Contingent Assets

There were no contingent liabilities and assets of the Group as at the end of the current financial quarter under review.

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**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING
(CONTINUED)**
A13. Capital Commitments

Save as disclosed below, there were no other material capital commitments as at the end of the current financial quarter under review.

	30/4/2025 RM'000	30/4/2024 RM'000
Authorised and contracted for:		
Property, plant and equipment		
- Land and building	185,516	2,213
- Medical instruments and surgical equipment	-	420
	<u>185,516</u>	<u>2,633</u>
Authorised but not contracted for		
	<u>—</u>	<u>—</u>

A14. Significant Related Party Transactions

The Group's significant related party transactions are as follows:

	30/4/2025 RM'000	30/4/2024 RM'000
<u>Transactions with a company which Directors have interest:</u>		
- Provision of laundry services	(219)	(266)
- Provision of stationery and printing services	(57)	(89)
- Rental income	17	43
- Disposal of medical instruments and surgical equipment	125	-
- Sales of medicine, medical supplies as well as consumables and disposable items	-	1,276
	<u>—</u>	<u>—</u>
<u>Transactions with a company which a key management personnel of the Group has interest:</u>		
- Provision of food and beverage	(12)	(38)
- Rental income	3	16
- Purchase of goods	(5)	-
	<u>—</u>	<u>—</u>
<u>Transactions with key management personnels</u>		
- Purchase of motor vehicle	-	(30)
- Specialist fees	<u>(2,693)</u>	<u>(1,651)</u>

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B. ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. Review of Group's Performance**

	Individual Quarter		Cumulative Quarter	
	(3 Months Ended)		(12 Months Ended)	
	30/4/2025	30/4/2024	30/4/2025	30/4/2024
	Unaudited	Unaudited	Unaudited	Audited
	RM'000	RM'000	RM'000	RM'000
Revenue	20,736	N/A	93,273	104,335
Profit before tax	<u>3,126</u>	<u>N/A</u>	<u>15,234</u>	<u>21,376</u>

Note:

N/A denotes not applicable.

Comparison between current cumulative quarter (“FYE 2025”) and previous cumulative quarter (“FYE 2024”)

The Group recorded a total revenue of RM93.27 million for FYE 2025, as compared to RM104.34 million in FYE 2024, representing a decrease of RM11.07 million or 10.61%. The decrease in revenue was primarily due to the decrease in the number of patients visited by 19.04%.

Between September 2024 and November 2024, Kedah experienced heavy rainfall which led to escalating flooding and road closures. While the Putra Medical Centre (“PMC”) was not flooded, the Group has experienced lower number of patient visits during the period, which was possibly due to the patients’ inability to commute to PMC as a result of road closures. During this period, the Group recorded a drop of 22.47% in number of patients during that period as compared to the corresponding period in 2023. The management notes that while minor flooding does occur in Kedah, such flooding does not lead to road closures and has no material impact to the Group’s operations and financial results. The management further notes that the flooding in 2024 was exceptionally serious and hence had an impact on the Group’s financial results. The previous major flooding incident in Kedah which had an impact on the Group’s financial results was in 2019.

Resulting from the above, the Group’s profit before tax decrease to RM15.23 million in FYE 2025, representing a decrease of RM6.15 million or 28.77% as compared to FYE 2024.

Comparison between current quarter and preceding corresponding quarter

There are no comparative figures for the preceding corresponding quarter as this is the first interim financial report announced by the Company for the financial period ended 30 April 2025 in compliance with the Listing Requirements.

The Group recorded a total revenue of RM20.74 million for the current financial quarter ended 30 April 2025, which was mainly derived from cardiology, orthopaedics and surgical / general surgery. Accordingly, the Group’s profit before tax stood at RM3.13 million for the current financial quarter ended 30 April 2025.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**B2. Comparison with Immediate Preceding Quarter Results**

There are no comparative figures for the immediate preceding quarter as this is the first interim financial report on the unaudited condensed consolidated financial results announced by the Company for the financial period ended 30 April 2025 in compliance with the Listing Requirements.

B3. Commentary on Prospects

The private healthcare industry in the northern region of Malaysia (which includes states such as Kedah, Perlis and Penang) is poised for continued growth, driven by several key factors. The region benefits from a rising middle-class population, greater health awareness, and increasing demand for quality and personalised medical services.

According to the Independent Market Research Report as disclosed in the Prospectus, there is a consistent demand for private healthcare services in the northern region of Malaysia, which is driven by amongst others, continuous economic growth, aging population, rising awareness in preventive healthcare and growing accessibility to medical insurance. By leveraging on the consistent demand, the Group's business strategies includes plans to expand its medical centre business by setting up a private medical centre in Kulim, Kedah ("PMC Kulim") to attract patients as the Group is of the view that there is a need for private healthcare services amongst the population in the northern region of Malaysia.

Further, as part of the Group's operational streamlining efforts, following the commencement of the PMC Kulim in the 1st quarter of 2028, the Group intends to consolidate the operations of the RYM DX Laboratory into PMC Kulim to fulfil the demand for medical laboratory tests from PMC Kulim; whilst supporting the demand for medical laboratory tests from Poliklinik Unik Sdn Bhd.

In addition, the Group intends to further renovate and upgrade the facilities of PMC in Alor Setar (i.e upgrade of medical equipment and system as well as laboratory equipment). In line with the Group's commitment to become more sustainable and environmentally responsible, the Group intends to replace the existing solar panels at PMC which are mostly either low performing or faulty, with new higher efficiency solar panels. With this, in addition to reducing PMC's utilities consumption (i.e. electricity), the Group will also potentially achieve a cost saving, after replacement of all the existing solar panels.

As stated in the Prospectus, the Group reached a settlement with a major supplier through an exchange of letters dated 10 March 2025 and 8 April 2025. This settlement relates to payments made by the Group for COVID-19 vaccines that were not delivered due to shortages. It was initially agreed that the amount owed to the Group would be offset against future purchases of other products from the major supplier. However, after further discussions, both parties agreed that the balance outstanding sum of RM6.01 million will be settled in multiple tranches. Barring any unforeseen circumstances, the balance outstanding sum is expected to be fully settled by the first quarter of 2026.

Barring any unforeseen circumstances, the Board remains optimistic about the Group's prospects and the ability to achieve satisfactory financial performance for the next financial year.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**B4. Profit Forecast**

No profit forecast has been issued by the Group previously in any public document.

B5. Tax Expense

	Individual Quarter		Cumulative Quarter	
	(3 Months Ended)		(12 Months Ended)	
	30/4/2025	30/4/2024 ⁽¹⁾	30/4/2025	30/4/2024
	Unaudited	Unaudited	Unaudited	Audited
	RM'000	RM'000	RM'000	RM'000
Current tax	1,365	N/A	4,566	6,253
Deferred tax	(521)	N/A	(521)	108
Total tax expense	844	N/A	4,045	6,361

Notes:

N/A denotes not applicable.

(1) No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 April 2025 in compliance with the Listing Requirements.

(2) The Group's effective tax rate for the current financial quarter and year-to-date was slightly higher than the statutory tax rate mainly due to expenses incurred which were non-deductible for tax purposes mainly comprising depreciation of non-qualifying assets.

B6. Status of Corporate Proposals

Save as disclosed in Note A10, there were no other corporate proposals pending completion as at the date of this interim financial report.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**B7. Utilisation of Proceeds from the Public Issue**

The gross proceeds of RM59.97 million to be raised from the Public Issue is intended to be utilised in the following manner:

Details of utilisation of proceeds	Proposed utilisation ⁽¹⁾		Actual utilisation ⁽²⁾ RM'000	Balance to be utilised RM'000	Estimated timeframe for utilisation from Listing
	RM'000	%			
Repayment of bank borrowings to be drawn for PMC Kulim	50,000	83.37	N/A	N/A	36 months
Acquisition of equipment for PMC	5,272	8.79	N/A	N/A	36 months
Estimated listing expenses	4,700	7.84	N/A	N/A	1 month
Total	59,972	100.00	N/A	N/A	

Notes:

N/A denotes not applicable.

- (1) The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus.
- (2) As at the date of this interim financial report, the Listing of the Company is pending completion. Hence, no proceeds are being raised and utilised by the Group.

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PMCK BERHAD

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(Incorporated in Malaysia)

B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**B8. Borrowings**

The details of the Group's borrowings are as follow:

	30/4/2025 Unaudited RM'000	30/4/2024 Audited RM'000
Non-current liabilities		
<u>Secured:</u>		
Term loans	11,335	7,792
Lease liabilities (under hire purchase arrangement)	<u>2,693</u>	<u>3,667</u>
	14,028	11,459
<u>Unsecured:</u>		
Lease liabilities	118	216
	<u>14,146</u>	<u>11,675</u>
Current liabilities		
<u>Secured:</u>		
Term loans	744	564
Revolving credit	5,000	-
Lease liabilities (under hire purchase arrangement)	<u>2,141</u>	<u>2,219</u>
	7,885	2,783
<u>Unsecured:</u>		
Lease liabilities	64	188
	<u>7,949</u>	<u>2,971</u>
Total borrowings	<u>22,095</u>	<u>14,646</u>

B9. Material Litigation

Save as disclosed below, there is no outstanding material litigation as at the date of this interim financial report.

Alor Setar High Court Suit No. KA-22NCVC-8-02/2019

A patient ("Plaintiff") had commenced legal action against ULSB and a Specialist Consultant previously practicing in PMC (collectively, the "Defendants") for the sum of RM1,258,912.00. The Plaintiff alleged that the Defendants' negligence resulted in the disclosure of the Plaintiff's medical report to a third party without the express consent of the Plaintiff. On 31 January 2024, the Alor Setar High Court struck out the Plaintiff's claim on ground that the claim is time-barred. The Plaintiff has filed an appeal to the Court of Appeal and the court has fixed case management on 28 July 2025.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**B10. Dividend**

The Board of Directors did not declare or recommend any dividend for the current financial period under review.

B11. Earnings Per Share (“EPS”)

The basic and diluted EPS for the current financial quarter under review and financial year-to-date are computed as follows:

	Individual Quarter		Cumulative Quarter	
	(3 Months Ended)		(12 Months Ended)	
	Unaudited 30/4/2025	Unaudited 30/4/2024 ⁽¹⁾	Unaudited 30/4/2025	Audited 30/4/2024
Profit attributable to owners of the Company (RM'000)	2,386	N/A	11,334	15,045
Weighted average number of shares in issue (Unit'000)	818,000	N/A	818,000	818,000
Basic EPS (sen) ⁽²⁾	0.29	N/A	1.39	1.84
Diluted EPS (sen) ⁽³⁾	0.29	N/A	1.39	1.84

Notes:

N/A denotes not applicable.

- (1) No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 April 2025 in compliance with the Listing Requirements.
- (2) Calculated based on the profit attributable to owners of the Company divided by the weighted average number of shares in issue upon completion of Bonus Issue but before the IPO.
- (3) Diluted EPS is equivalent to the basic EPS as the Company has no potential dilutive ordinary shares for current financial quarter and year-to-date.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**B12. Profit Before Tax**

Profit before tax for the period has been arrived at after (crediting)/charging:

	Individual Quarter		Cumulative Quarter	
	(3 Months Ended)		(12 Months Ended)	
	30/4/2025 Unaudited RM'000	30/4/2024 ⁽¹⁾ Unaudited RM'000	30/4/2025 Unaudited RM'000	30/4/2024 Audited RM'000
Allowance for/(Reversal of) expected credit losses on:				
- Trade receivables	217	N/A	217	(323)
- Other receivables	(105)	N/A	(192)	(470)
Amortisation of intangible assets	53	N/A	173	173
Bad debts written off	4	N/A	107	11
Depreciation of property, plant and equipment as well as right-of-use assets	1,014	N/A	4,721	4,574
Fair value gain on other investments	-	N/A	-	(574)
Gain on early termination of lease contracts	-	N/A	(8)	-
Goodwill on consolidation written off	-	N/A	-	14
Inventories written off	176	N/A	176	-
Gain on disposal of other investments	-	N/A	(17)	-
Loss on modification of lease contracts	-	N/A	-	41
Investment income from other investments	-	N/A	(107)	(186)
Unwinding interest	(85)	N/A	(296)	(290)
Interest expenses	196	N/A	867	887
Interest income	(140)	N/A	(725)	(858)

Notes:

N/A denotes not applicable.

- ⁽¹⁾ No comparative figures for the preceding corresponding quarter are presented as this is the first interim financial report announced by the Company for the financial period ended 30 April 2025 in compliance with the Listing Requirements.

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**B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF
BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**

B13. Authorisation for Issue

The interim financial report was authorised for issue by the Board of Directors on 7 July 2025.

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