

**UNITED MALACCA BERHAD** 191001000010 (1319 - V)  
 (Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL STATEMENTS  
 FOR THE THIRD QUARTER ENDED 31 JANUARY 2025**

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
 FOR THE THIRD QUARTER ENDED 31 JANUARY 2025**

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		9 Months Ended	
	31 January	31 January	31 January	31 December
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	181,384	143,692	528,708	424,154
Cost of sales	(127,476)	(110,135)	(399,115)	(347,608)
<b>Gross profit</b>	53,908	33,557	129,593	76,546
Other income	3,309	1,894	9,630	6,499
Administrative expenses	(5,543)	(6,212)	(18,529)	(18,907)
Other expenses	(8,064)	(717)	(13,175)	(7,028)
<b>Operating profit</b>	43,610	28,522	107,519	57,110
Share of results of associate	(26)	-	21	-
<b>Profit before interest and tax</b>	43,584	28,522	107,540	57,110
Interest expense	(1,551)	(2,156)	(5,315)	(6,548)
<b>Profit before tax</b>	42,033	26,366	102,225	50,562
Taxation	(11,958)	(7,480)	(30,648)	(16,364)
<b>Profit for the period</b>	30,075	18,886	71,577	34,198
<b>Other comprehensive income:</b>				
Item that will be subsequently reclassified to profit or loss:				
Exchange differences on translation of foreign operations	(4,680)	(1)	(14,296)	(3,546)
	(4,680)	(1)	(14,296)	(3,546)
<b>Total comprehensive income for the period</b>	25,395	18,885	57,281	30,652
<b>Profit/(loss) for the period attributable to:</b>				
Owners of the Company	29,000	18,969	73,212	35,368
Non-controlling interests	1,075	(83)	(1,635)	(1,170)
	30,075	18,886	71,577	34,198
<b>Total comprehensive income/(loss) for the period attributable to:</b>	25,084	18,972	61,367	32,362
Owners of the Company	311	(87)	(4,086)	(1,710)
	25,395	18,885	57,281	30,652
<b>Earnings per share attributable to owners of the Company:</b>				
Basic (sen)	13.82	9.04	34.90	16.86
Diluted (sen)	13.82	9.04	34.90	16.86

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 30 April 2024 and the accompanying explanatory notes attached to the interim financial statements.

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**UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 31 JANUARY 2025**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	As at End of Current Quarter <b>31 January 2025</b>	As at Preceding Financial Year End <b>30 April 2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	643,272	667,246
Right-of-use assets	766,867	786,935
Goodwill on consolidation	82,474	82,474
Intangible asset	202	220
Investment in associate	621	-
	<b>1,493,436</b>	<b>1,536,875</b>
<b>Current Assets</b>		
Inventories	55,729	53,190
Biological assets	14,952	14,213
Trade and other receivables	97,505	116,584
Tax recoverable	-	1,809
Short term funds	90,266	52,979
Cash and bank balances	110,412	73,078
	<b>368,864</b>	<b>311,853</b>
<b>TOTAL ASSETS</b>	<b>1,862,300</b>	<b>1,848,728</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	255,375	255,375
Foreign currency translation reserve	(23,236)	(11,391)
Retained earnings	1,255,886	1,207,846
	<b>1,488,025</b>	<b>1,451,830</b>
<b>Equity attributable to owners of the Company</b>		
Non-controlling interests	25,392	29,478
<b>Total equity</b>	<b>1,513,417</b>	<b>1,481,308</b>
<b>Non-Current Liabilities</b>		
Bank borrowings	-	20,724
Lease liabilities	2,595	3,210
Retirement benefit obligation	1,058	1,135
Deferred tax liabilities	196,939	194,995
	<b>200,592</b>	<b>220,064</b>
<b>Current Liabilities</b>		
Bank borrowings	84,176	82,208
Lease liabilities	847	895
Trade and other payables	57,370	64,253
Tax payable	5,898	-
	<b>148,291</b>	<b>147,356</b>
<b>Total liabilities</b>	<b>348,883</b>	<b>367,420</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,862,300</b>	<b>1,848,728</b>
Net assets per share attributable to owners of the Company (RM)	7.09	6.92

*The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 30 April 2024 and the accompanying explanatory notes attached to the interim financial statements.*

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**UNAUDITED INTERIM FINANCIAL STATEMENTS  
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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

	Attributable to Owners of the Company						Total Equity RM'000	
	Share Capital RM'000	Non- distributable Foreign Currency Translation Reserve RM'000	Distributable		Non- Controlling Interests RM'000			
			Retained Earnings RM'000	Total RM'000				
<b><u>Period Ended 31 January 2025</u></b>								
Balance at 1 May 2024	255,375	(11,391)	1,207,846	1,451,830	29,478	1,481,308		
Total comprehensive (loss)/income for the period	-	(11,845)	73,212	61,367	(4,086)	57,281		
Transaction with owners:								
Dividends	-	-	(25,172)	(25,172)	-	(25,172)		
Balance at 31 January 2025	255,375	(23,236)	1,255,886	1,488,025	25,392	1,513,417		

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 JANUARY 2025 - CONT'D**

	Attributable to Owners of the Company						Total Equity RM'000	
	Share Capital RM'000	Non- distributable Foreign Currency Translation Reserve RM'000	Distributable		Non- Controlling Interests RM'000			
			Retained Earnings RM'000	Total RM'000				
<b>Period Ended 31 January 2024</b>								
Balance at 1 May 2023	255,375	(3,949)	1,182,385	1,433,811	33,578	1,467,389		
Total comprehensive (loss)/income for the period	-	(3,006)	35,368	32,362	(1,710)	30,652		
Transaction with owners:								
Dividends	-	-	(25,172)	(25,172)	-	(25,172)		
<b>Balance at 31 January 2024</b>	<b>255,375</b>	<b>(6,955)</b>	<b>1,192,581</b>	<b>1,441,001</b>	<b>31,868</b>	<b>1,472,869</b>		

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 30 April 2024 and the accompanying explanatory notes attached to the interim financial statements.

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**UNAUDITED INTERIM FINANCIAL STATEMENTS  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
 FOR THE PERIOD ENDED 31 JANUARY 2025**

	Period Ended 31 January 2025 RM'000	Period Ended 31 January 2024 RM'000
<b>Operating Activities</b>		
Profit before tax	102,225	50,562
Adjustments for:		
Depreciation of:		
- Property, plant and equipment	40,696	41,334
- Right-of-use assets	10,841	11,477
Fair value changes on biological assets (net)	(959)	(1,528)
Gain on disposal of property, plant and equipment	(138)	(137)
Interest expense	5,315	6,548
Interest income	(4,015)	(1,169)
Net fair value (gains)/loss on short term funds:		
- Realised	(653)	(1,091)
- Unrealised	(1,162)	43
Net unrealised foreign exchange loss	12,698	6,748
Property, plant and equipment written off	263	277
Share of results of associate	(21)	-
<b>Operating cash flows before changes in working capital</b>	<hr/> 165,090	<hr/> 113,064
<b>Changes in working capital:</b>		
Inventories	(5,034)	(34,484)
Trade and other receivables	13,035	(9,888)
Trade and other payables	(5,136)	(3,530)
<b>Cash flows from operations</b>	<hr/> 167,955	<hr/> 65,162
Interest received	4,020	1,199
Interest paid	(5,333)	(6,436)
Taxes refunded	20	-
Taxes paid	(19,205)	(15,149)
<b>Net cash flows from operating activities</b>	<hr/> 147,457	<hr/> 44,776
<b>Investing Activities</b>		
Net (placements)/withdrawals of short term funds	(35,472)	24,715
Proceeds from disposal of property, plant and equipment	239	607
Purchase of property, plant and equipment	(34,205)	(42,918)
Additions of right-of-use assets	(768)	-
Investment in associate	(600)	-
Withdrawal of short term deposits with maturity period of more than 3 months	-	5,272
<b>Net cash flows used in investing activities</b>	<hr/> (70,806)	<hr/> (12,324)

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 JANUARY 2025 - CONT'D**

	Period Ended 31 January 2025 RM'000	Period Ended 31 January 2024 RM'000
<b>Financing Activities</b>		
Dividends paid	(25,172)	(25,172)
Repayment of revolving credit	(4,209)	-
Repayment of term loan	(7,584)	(8,274)
Payment of principal portion of lease liabilities	(663)	(506)
<b>Net cash flows used in financing activities</b>	<b>(37,628)</b>	<b>(33,952)</b>
<b>Net change in cash and cash equivalents</b>	<b>39,023</b>	<b>(1,500)</b>
<b>Effect of foreign exchange rate changes</b>	<b>(1,689)</b>	<b>(197)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>73,078</b>	<b>68,398</b>
<b>Cash and cash equivalents at end of period</b>	<b>110,412</b>	<b>66,701</b>
<b>Cash and cash equivalents comprise:</b>		
Cash on hand and at banks	39,015	17,361
Short-term deposits with licensed financial institutions	71,397	49,340
	<b>110,412</b>	<b>66,701</b>

*The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 30 April 2024 and the accompanying explanatory notes attached to the interim financial statements.*

**UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE THIRD QUARTER ENDED 31 JANUARY 2025**

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: *INTERIM FINANCIAL REPORTING AND BURSA LISTING REQUIREMENTS***

**A1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of MFRS 134: *Interim Financial Reporting* and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the year ended 30 April 2024. These explanatory notes attached to the interim financial statements 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 the financial year ended 30 April 2024.

**A2. Changes in Accounting Policies**

The accounting policies and methods of computation applied by the Group in the interim financial statements are consistent with those applied in the latest audited financial statements for the financial year ended 30 April 2024 except for the adoption of the following amended standards effective for the financial year beginning 1 May 2024:

Description	Effective for annual periods beginning on or after
• Amendments to MFRS 16: <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
• Amendments to MFRS 101: <i>Classification of Liabilities as Current or Non-current</i>	1 January 2024
• Amendments to MFRS 101: <i>Non-current Liabilities with Covenants</i>	1 January 2024
• Amendments to MFRS 107 and MFRS 7: <i>Supplier Finance Arrangements</i>	1 January 2024

The adoption of the above amended standards do not have any material impact on the financial statements of the Group.

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**A3. Seasonal or Cyclical Nature of Operations**

The FFB production of the Group for the nine months ended 31 January 2025 was higher than that of the corresponding period in the preceding year by 2% or 5,445 tonnes.

For Malaysian operations, FFB production for the nine months ended 31 January 2025 was marginally higher by 0.2% or 631 tonnes from the corresponding period in the preceding year.

For Indonesian operations, FFB production for the nine months ended 31 January 2025 increased by 7% or 4,814 tonnes from the corresponding period in the preceding year in conjunction with the increase in mature area.

**A4. 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 period ended 31 January 2025.

**A5. Material Changes in Estimates**

There were no material changes in estimates that have a material effect against results in the current quarter and current financial year-to-date ended 31 January 2025.

**A6. Changes in Debt and Equity Securities**

There were no issuance, repurchase and repayment of debt and equity securities during the period ended 31 January 2025.

**A7. Dividends Paid**

The dividends paid during the period ended 31 January 2025 were as follows:

	RM'000
<b>(a) In respect of financial year ended 30 April 2024</b>	
Second interim single-tier dividend of 7 sen, on 209,769,201 ordinary shares, paid on 9 August 2024	14,684
<b>(b) In respect of financial year ending 30 April 2025</b>	
First interim single-tier dividend of 5 sen, on 209,769,201 ordinary shares, paid on 23 December 2024	10,488
	<hr/> <hr/> <hr/>
	25,172

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**UNAUDITED INTERIM FINANCIAL STATEMENTS  
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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**A8. Segmental Information**

**(a) Business Segments**

	<b>Current Quarter Ended 31 January 2025</b>	<b>Cumulative 9 Months Ended 31 January 2025</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Segment Revenue</b>		
Plantation revenue	200,255	591,835
Elimination of inter-companies' sales	(18,871)	(63,127)
External sales	<u>181,384</u>	<u>528,708</u>
<b>Segment Profit/(Loss)</b>		
Plantations:		
- Malaysian operations	30,352	97,650
- Indonesian operations (Kalimantan)	17,357	16,793
- Indonesian operations (Sulawesi)	(40)	(128)
Investment holding	(5,610)	(12,111)
Share of results of associate	(26)	21
Profit before tax	<u>42,033</u>	<u>102,225</u>
Taxation	(11,958)	(30,648)
Profit for the period	<u>30,075</u>	<u>71,577</u>
<b>As at End of Current Quarter 31 January 2025</b>		
		<b>RM'000</b>
<b>Segment Assets</b>		
Plantations	1,661,537	
Investment holding	200,763	
Consolidated total assets	<u>1,862,300</u>	
<b>Segment Liabilities</b>		
Plantations	264,489	
Investment holding	84,394	
Consolidated total liabilities	<u>348,883</u>	

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**A8. Segmental Information - Cont'd**

**(b) Geographical Segments**

	Current Quarter Ended <u>31 January 2025</u>	Cumulative 9 Months Ended <u>31 January 2025</u>
	RM'000	RM'000
<b>Segment Revenue</b>		
Malaysia	125,942	363,315
Indonesia	55,442	165,393
Consolidated total revenue	<u>181,384</u>	<u>528,708</u>
<b>Segment Profit/(Loss)</b>		
Malaysia	28,693	99,766
Indonesia	13,366	2,438
Share of results of associate	(26)	21
Profit before tax	<u>42,033</u>	<u>102,225</u>
Taxation	(11,958)	(30,648)
Profit for the period	<u>30,075</u>	<u>71,577</u>
<b>As at End of Current Quarter <u>31 January 2025</u></b>		
	<b>RM'000</b>	
<b>Segment Assets</b>		
Malaysia	1,315,201	
Indonesia	547,099	
Consolidated total assets	<u>1,862,300</u>	
<b>Segment Liabilities</b>		
Malaysia	286,503	
Indonesia	62,380	
Consolidated total liabilities	<u>348,883</u>	

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**UNAUDITED INTERIM FINANCIAL STATEMENTS  
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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**A9. Material Events Subsequent to the End of the Interim Period**

There were no material events from the current quarter ended 31 January 2025 to the date of this announcement that had not been reflected in this interim financial statements.

**A10. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the period ended 31 January 2025 except for the investment in an associate under the name of PARAS (Progressive Agricultural Research and Services) Sdn Bhd as further disclosed in Note B7.

**A11. Changes in Contingent Liabilities and Contingent Assets**

At the date of this report, no contingent liabilities and contingent assets had arisen since the end of preceding financial year 30 April 2024.

**A12. Capital Commitments**

At the end of the current quarter, the Group has the following capital commitments:

	RM'000
<b>Capital expenditure approved and contracted for:</b>	
Additions of bearer plants	626
Purchase of other property, plant and equipment	<u>8,545</u>
	<u>9,171</u>
<b>Capital expenditure approved but not contracted for:</b>	
Additions of bearer plants	6,790
Construction of new palm oil mill - Malaysia	56,137
Purchase of other property, plant and equipment	<u>9,987</u>
	<u>72,914</u>
	<u>82,085</u>

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**A13. Related Party Disclosures**

In addition to the inter-companies' sales as disclosed in Note A8(a), the Group had the following transactions and balances with related parties during the current quarter and current financial year-to-date ended 31 January 2025:

**(a) Transactions with Related Parties**

	Current Quarter Ended <u>31 January 2025</u>	Cumulative 9 Months Ended <u>31 January 2025</u>
	RM'000	RM'000
<b>Companies in which certain directors have deemed interest</b>		
- Sale of FFB	841	841
- Purchase of fertiliser	-	324
- Purchase of FFB	<u>322</u>	<u>2,712</u>
<b>Associate</b>		
- Consultancy and advisory services paid/payable	<u>234</u>	<u>273</u>

**(b) Balances with Related Parties**

	As at End of Current Quarter <u>31 January 2025</u>
	RM'000
<b>Companies in which certain directors have deemed interest</b>	
- Trade receivables	841
- Trade payables	<u>87</u>
<b>Associate</b>	
- Other payable	<u>103</u>

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF  
 BURSA MALAYSIA SECURITIES BERHAD**

**B1. Review of Performance**

**(a) Current Quarter vs. Preceding Year Corresponding Quarter**

	Individual Quarter		
	Current Quarter Ended 31 January 2025	Preceding Year Corresponding Quarter Ended 31 January 2024	Variance
Revenue	RM'000 181,384	RM'000 143,692	% 26%
Operating profit	43,610	28,522	53%
Profit before tax	42,033	26,366	59%
Profit after tax	30,075	18,886	59%
Profit attributable to owners of the Company	29,000	18,969	53%
<b>Additional information:</b> <u>Segmental results (RM'000)</u>			
Plantations:			
- Malaysian operations	30,352	23,035	32%
- Indonesian operations (Kalimantan)	17,357	3,502	396%
- Indonesian operations (Sulawesi)	(40)	(42)	5%
Investment holding	(5,610)	(129)	-4249%
Share of results of associate	(26)	-	-100%
Profit before tax	42,033	26,366	59%
<b>Breakdown of profit before tax (RM'000)</b>			
Plantations:			
- Malaysian operations	44,018	35,516	24%
- Indonesian operations (Kalimantan)	22,073	9,977	121%
- Indonesian operations (Sulawesi)	(23)	(13)	-77%
EBITDA	66,068	45,480	45%
Depreciation	(17,146)	(17,490)	2%
Fair value changes on biological assets (net)	(1,573)	(506)	-211%
Fair value gains on short term funds	752	268	181%
Interest income	1,776	406	337%
Net foreign exchange (loss)/gain	(6,267)	364	-1822%
Interest expense	(1,551)	(2,156)	28%
Share of results of associate	(26)	-	-100%
Profit before tax	42,033	26,366	59%

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B1. Review of Performance - Cont'd**

**(a) Current Quarter vs. Preceding Year Corresponding Quarter - Cont'd**

	Individual Quarter		
	Current Quarter Ended 31 January 2025	Preceding Year Corresponding Quarter Ended 31 January 2024	Variance
<b>Additional information (cont'd):</b>			
<u>Planted area (hectare)</u>			
Mature area:			
- Malaysia	17,958	17,778	1%
- Indonesia	7,185	6,763	6%
Total mature area	25,143	24,541	2%
Immature area:			
- Malaysia	1,473	1,114	32%
- Indonesia	973	1,189	-18%
Total immature area	2,446	2,303	6%
Total planted area	27,589	26,844	3%
<u>FFB production (tonne)</u>			
- Malaysia	75,800	92,983	-18%
- Indonesia	31,981	24,641	30%
Total FFB production	107,781	117,624	-8%
<u>FFB yield (tonne/hectare)</u>			
- Malaysia	4.27	5.22	-18%
- Indonesia	4.45	3.64	22%
Group FFB yield	4.32	4.79	-10%
<u>Average price for Malaysian operations (RM)</u>			
Average CPO price/tonne	4,921	3,703	33%
Average PK price/tonne	3,736	2,015	85%
<u>Average price for Indonesian operations (RM)</u>			
Average CPO price/tonne	4,134	3,359	23%
Average PK price/tonne	2,909	1,616	80%

During the current quarter ended 31 January 2025, the Group recorded a pre-tax profit of RM42.0 million which was 59% higher than RM26.4 million in the corresponding quarter of the preceding year.

**UNAUDITED INTERIM FINANCIAL STATEMENTS  
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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B1. Review of Performance - Cont'd**

**(a) Current Quarter vs. Preceding Year Corresponding Quarter - Cont'd**

Comments on the business segments are as follows:

**Plantations**

**Malaysian operations**

During the current quarter ended 31 January 2025, the Malaysian operations recorded a plantation profit of RM30.4 million which was 32% higher than RM23.0 million in the corresponding quarter of the preceding year. Excluding depreciation, fair value changes on biological assets (net) and interest expense, the Malaysian operations recorded an Earnings Before Interest, Taxes, Depreciation and Amortisation ("EBITDA") of RM44.0 million which was 24% higher than RM35.5 million in the corresponding quarter of the preceding year.

Higher EBITDA in the current quarter was mainly due to higher average CPO price of RM4,921/tonne (preceding year: RM3,703/tonne) and PK price of RM3,736/tonne (preceding year: RM2,015/tonne) which more than offset the adverse impact of a decline in FFB production by 18% or 17,183 tonnes.

**Indonesian operations (Kalimantan)**

During the current quarter ended 31 January 2025, the Indonesian operations (Kalimantan) recorded a plantation profit of RM17.4 million which was 5.0 times higher than RM3.5 million in the corresponding quarter of the preceding year. Excluding depreciation, fair value changes on biological assets (net), interest income and interest expense, the Indonesian operations (Kalimantan) recorded an EBITDA of RM22.1 million which was 121% higher than RM10.0 million in the corresponding quarter of the preceding year.

Higher EBITDA in the current quarter was mainly due to higher average CPO price of RM4,134/tonne (preceding year: RM3,359/tonne) and PK price of RM2,909/tonne (preceding year: RM1,616/tonne), higher FFB production by 30% or 7,340 tonnes as well as lower unit cost of production incurred.

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B1. Review of Performance - Cont'd**

**(a) Current Quarter vs. Preceding Year Corresponding Quarter - Cont'd**

**Investment Holding**

Detailed breakdown of investment holding results is as follows:

	Individual Quarter		
	Current Quarter Ended 31 January 2025	Preceding Year Corresponding Quarter Ended 31 January 2024	Variance
Fair value gains on short term funds	RM'000 752	RM'000 268	% 181%
Interest income	806	406	99%
Interest expense	(901)	(1,167)	23%
Net foreign exchange (loss)/gain	(6,267)	364	-1822%
	(5,610)	(129)	-4249%

Investment loss of RM5.6 million in the current quarter was attributable to net foreign exchange loss of RM6.3 million (mainly arising from the weakening of the Indonesian Rupiah against the Ringgit Malaysia) and interest expense of RM0.9 million, net of interest income of RM0.8 million and fair value gains on short term funds of RM0.8 million.

Investment loss of RM0.1 million in the corresponding quarter of the preceding year was attributable to interest expense of RM1.2 million, net of interest income of RM0.4 million, net foreign exchange gain of RM0.4 million and fair value gains on short term funds of RM0.3 million.

**(b) Current Year-to-date vs. Preceding Year-to-date**

	Cumulative Quarter		
	Current Year-to-date Ended 31 January 2025	Preceding Year-to-date Ended 31 January 2024	Variance
Revenue	RM'000 528,708	RM'000 424,154	% 25%
Operating profit	107,519	57,110	88%
Profit before tax	102,225	50,562	102%
Profit after tax	71,577	34,198	109%
Profit attributable to owners of the Company	73,212	35,368	107%

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B1. Review of Performance - Cont'd**

**(b) Current Year-to-date vs. Preceding Year-to-date - Cont'd**

	Cumulative Quarter		
	Current Year-to-date Ended 31 January 2025	Preceding Year-to-date Ended 31 January 2024	Variance
<b>Additional information:</b> <u>Segmental results (RM'000)</u>			
Plantations:			
- Malaysian operations	97,650	53,348	83%
- Indonesian operations (Kalimantan)	16,793	5,312	216%
- Indonesian operations (Sulawesi)	(128)	(138)	7%
Investment holding	(12,111)	(7,960)	-52%
Share of results of associate	21	-	100%
Profit before tax	102,225	50,562	102%
<u>Breakdown of profit before tax (RM'000)</u>			
Plantations:			
- Malaysian operations	131,744	86,254	53%
- Indonesian operations (Kalimantan)	33,507	26,722	25%
- Indonesian operations (Sulawesi)	(72)	(49)	-47%
EBITDA	165,179	112,927	46%
Depreciation	(51,537)	(52,811)	2%
Fair value changes on biological assets (net)	959	1,528	-37%
Fair value gains on short term funds	1,815	1,048	73%
Interest income	4,015	1,169	243%
Net foreign exchange loss	(12,912)	(6,751)	-91%
Interest expense	(5,315)	(6,548)	19%
Share of results of associate	21	-	100%
Profit before tax	102,225	50,562	102%
<u>Planted area (hectare)</u>			
Mature area:			
- Malaysia	17,958	17,778	1%
- Indonesia	7,185	6,763	6%
Total mature area	25,143	24,541	2%
Immature area:			
- Malaysia	1,473	1,114	32%
- Indonesia	973	1,189	-18%
Total immature area	2,446	2,303	6%
Total planted area	27,589	26,844	3%
<u>FFB production (tonne)</u>			
- Malaysia	265,336	264,705	0%
- Indonesia	78,845	74,031	7%
Total FFB production	344,181	338,736	2%

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B1. Review of Performance - Cont'd**

**(b) Current Year-to-date vs. Preceding Year-to-date - Cont'd**

	Cumulative Quarter		
	Current Year-to-date Ended 31 January 2025	Preceding Year-to-date Ended 31 January 2024	Variance
<b>Additional information (cont'd):</b> <u>FFB yield (tonne/hectare)</u>			
- Malaysia	15.00	14.73	2%
- Indonesia	10.97	10.95	0%
Group FFB yield	13.84	13.70	1%
<u>Average price for Malaysian operations (RM)</u>			
Average CPO price/tonne	4,313	3,747	15%
Average PK price/tonne	2,862	1,988	44%
<u>Average price for Indonesian operations (RM)</u>			
Average CPO price/tonne	3,801	3,279	16%
Average PK price/tonne	2,553	1,555	64%

During the current nine months ended 31 January 2025, the Group recorded a pre-tax profit of RM102.2 million which was 102% higher than RM50.6 million in the corresponding period of the preceding year.

Comments on the business segments are as follows:

**Plantations**

**Malaysian operations**

During the current nine months ended 31 January 2025, the Malaysian operations recorded a plantation profit of RM97.7 million which was 83% higher than RM53.3 million in the corresponding period of the preceding year. Excluding depreciation, fair value changes on biological assets (net) and interest expense, the Malaysian operations recorded an EBITDA of RM131.7 million which was 53% higher than RM86.3 million in the corresponding period of the preceding year.

Higher EBITDA in the current nine months was mainly due to higher average CPO price of RM4,313/tonne (preceding year: RM3,747/tonne) and PK price of RM2,862/tonne (preceding year: RM1,988/tonne) as well as lower unit cost of production incurred.

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B1. Review of Performance - Cont'd**

**(b) Current Year-to-date vs. Preceding Year-to-date - Cont'd**

**Plantations - Cont'd**

**Indonesian operations (Kalimantan)**

During the current nine months ended 31 January 2025, the Indonesian operations (Kalimantan) recorded a plantation profit of RM16.8 million which was 3.2 times higher than RM5.3 million in the corresponding period of the preceding year. Excluding depreciation, fair value changes on biological assets (net), interest income and interest expense, the Indonesian operations (Kalimantan) recorded an EBITDA of RM33.5 million which was 25% higher than RM26.7 million in the corresponding period of the preceding year.

Higher EBITDA in the current nine months was mainly due to higher average CPO price of RM3,801/tonne (preceding year: RM3,279/tonne) and PK price of RM2,553/tonne (preceding year: RM1,555/tonne) as well as higher FFB production by 7% or 4,814 tonnes.

**Investment Holding**

Detailed breakdown of investment holding results is as follows:

	Cumulative Quarter		
	Current Year-to-date Ended 31 January 2025	Preceding Year-to-date Ended 31 January 2024	Variance
Fair value gains on short term funds	RM'000 1,815	RM'000 1,048	% 73%
Interest income	2,081	1,169	78%
Interest expense	(3,095)	(3,426)	10%
Net foreign exchange loss	(12,912)	(6,751)	-91%
	(12,111)	(7,960)	-52%

Investment loss of RM12.1 million in the current nine months was attributable to net foreign exchange loss of RM12.9 million (mainly arising from the weakening of the Indonesian Rupiah against the Ringgit Malaysia) and interest expense of RM3.1 million, net of interest income of RM2.1 million and fair value gains on short term funds of RM1.8 million.

Investment loss of RM8.0 million in the corresponding period of the preceding year was attributable to net foreign exchange loss of RM6.8 million and interest expense of RM3.4 million, net of interest income of RM1.2 million and fair value gains on short term funds of RM1.0 million.

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B2. Comparison with Preceding Quarter's Results**

	Individual Quarter		
	Current Quarter Ended 31 January 2025	Preceding Quarter Ended 31 October 2024	Variance
Revenue	<b>RM'000</b> 181,384	<b>RM'000</b> 183,444	% -1%
Operating profit	43,610	44,129	-1%
Profit before tax	42,033	42,417	-1%
Profit after tax	30,075	30,424	-1%
Profit attributable to owners of the Company	29,000	30,923	-6%
<b>Additional information:</b> <u>Segmental results (RM'000)</u>			
Plantations:			
- Malaysian operations	30,352	37,263	-19%
- Indonesian operations (Kalimantan)	17,357	4,500	286%
- Indonesian operations (Sulawesi)	(40)	(37)	-8%
Investment holding	(5,610)	644	-971%
Share of results of associate	(26)	47	-155%
Profit before tax	42,033	42,417	-1%
<b>Breakdown of profit before tax (RM'000)</b>			
Plantations:			
- Malaysian operations	44,018	47,859	-8%
- Indonesian operations (Kalimantan)	22,073	8,715	153%
- Indonesian operations (Sulawesi)	(23)	(23)	0%
EBITDA	66,068	56,551	17%
Depreciation	(17,146)	(17,091)	0%
Fair value changes on biological assets (net)	(1,573)	2,035	-177%
Fair value gains on short term funds	752	570	32%
Interest income	1,776	1,617	10%
Net foreign exchange (loss)/gain	(6,267)	447	-1502%
Interest expense	(1,551)	(1,759)	12%
Share of results of associate	(26)	47	-155%
Profit before tax	42,033	42,417	-1%

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B2. Comparison with Preceding Quarter's Results - Cont'd**

	Individual Quarter		
	Current Quarter Ended 31 January 2025	Preceding Quarter Ended 31 October 2024	Variance
<b>Additional information (cont'd):</b>			
<u>Planted area (hectare)</u>			
Mature area:			
- Malaysia	17,958	17,619	2%
- Indonesia	7,185	7,185	0%
Total mature area	25,143	24,804	1%
Immature area:			
- Malaysia	1,473	1,683	-12%
- Indonesia	973	972	0%
Total immature area	2,446	2,655	-8%
Total planted area	27,589	27,459	0%
<u>FFB production (tonne)</u>			
- Malaysia	75,800	95,205	-20%
- Indonesia	31,981	27,434	17%
Total FFB production	107,781	122,639	-12%
<u>FFB yield (tonne/hectare)</u>			
- Malaysia	4.27	5.41	-21%
- Indonesia	4.45	3.82	17%
Group FFB yield	4.32	4.95	-13%
<u>Average price for Malaysian operations (RM)</u>			
Average CPO price/tonne	4,921	4,112	20%
Average PK price/tonne	3,736	2,646	41%
<u>Average price for Indonesian operations (RM)</u>			
Average CPO price/tonne	4,134	3,717	11%
Average PK price/tonne	2,909	2,541	14%

During the current quarter ended 31 January 2025, the Group recorded a pre-tax profit of RM42.0 million which was marginally lower than RM42.4 million in the preceding quarter.

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B2. Comparison with Preceding Quarter's Results - Cont'd**

Comments on the business segments are as follows:

**Plantations**

Malaysian operations

During the current quarter ended 31 January 2025, the Malaysian operations recorded a plantation profit of RM30.4 million which was 19% lower than RM37.3 million in the preceding quarter. Excluding depreciation, fair value changes on biological assets (net) and interest expense, the Malaysian operations recorded an EBITDA of RM44.0 million which was 8% lower than RM47.9 million in the preceding quarter.

Lower EBITDA in the current quarter was mainly due to lower FFB production by 20% or 19,405 tonnes despite higher average CPO price of RM4,921/tonne (preceding quarter: RM4,112/tonne) and PK price of RM3,736/tonne (preceding quarter: RM2,646/tonne).

Indonesian operations (Kalimantan)

During the current quarter ended 31 January 2025, the Indonesian operations (Kalimantan) recorded a plantation profit of RM17.4 million which was 3.9 times higher than RM4.5 million in the preceding quarter. Excluding depreciation, fair value changes on biological assets (net), interest income and interest expense, the Indonesian operations (Kalimantan) recorded an EBITDA of RM22.1 million which was 153% higher than RM8.7 million in the preceding quarter.

Higher EBITDA in the current quarter was mainly due to higher average CPO price of RM4,134/tonne (preceding quarter: RM3,717/tonne) and PK price of RM2,909/tonne (preceding quarter: RM2,541/tonne), higher FFB production by 17% or 4,547 tonnes as well as lower unit cost of production incurred.

**Investment Holding**

Detailed breakdown of investment holding results is as follows:

	Individual Quarter		
	Current Quarter Ended 31 January 2025	Preceding Quarter Ended 31 October 2024	Variance
Fair value gains on short term funds	RM'000 752	RM'000 570	% 32%
Interest income	806	653	23%
Interest expense	(901)	(1,026)	12%
Net foreign exchange (loss)/gain	(6,267)	447	-1502%
	(5,610)	644	-971%

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Investment loss of RM5.6 million in the current quarter was attributable to net foreign exchange loss of RM6.3 million (mainly arising from the weakening of the Indonesian Rupiah against the Ringgit Malaysia) and interest expense of RM0.9 million, net of interest income of RM0.8 million and fair value gains on short term funds of RM0.8 million.

Investment gain of RM0.6 million in the preceding quarter was attributable to interest income of RM0.7 million, fair value gains on short term funds of RM0.6 million and net foreign exchange gain of RM0.4 million, net of interest expense of RM1.0 million.

**B3. Current Year Prospects**

The Group expects FFB production for the financial year ending 30 April 2025 ("FY 2025") to be comparable to that of the preceding financial year ended 30 April 2024 ("FY 2024").

Management's priority remains focused on improving labour productivity, mechanisation initiatives and cost efficiency as well as increasing oil yield.

Assuming CPO prices remain at the current level, the Group expects better results for FY 2025 compared with the preceding FY 2024.

**B4. Variance of Actual Profit from Profit Forecast or Profit Guarantee**

No profit forecast or profit guarantee was issued by the Group during the period ended 31 January 2025.

**B5. Profit Before Tax**

The following items have been charged/(credited) in arriving at profit before tax:

	<b>Current Quarter Ended</b>	<b>Cumulative 9 Months Ended</b>
	<b>31 January 2025</b>	<b>31 January 2025</b>
	<b>RM'000</b>	<b>RM'000</b>
Depreciation of:		
- Property, plant and equipment	13,530	40,696
- Right-of-use assets	3,616	10,841
Fair value changes on biological assets (net)	1,573	(959)

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The following items have been charged/(credited) in arriving at profit before tax (cont'd):

	Current Quarter Ended <u>31 January 2025</u>	Cumulative 9 Months Ended <u>31 January 2025</u>
	RM'000	RM'000
Gain on disposal of property, plant and equipment	-	(138)
Interest expense	1,551	5,315
Interest income	(1,776)	(4,015)
Net fair value gains on short term funds:		
- realised	(412)	(653)
- unrealised	(340)	(1,162)
Net foreign exchange loss:		
- realised	28	214
- unrealised	6,239	12,698
Property, plant and equipment written off	<u>224</u>	<u>263</u>

The other minimum disclosure items which are currently not applicable to the Group are as follows:

- Provision for and write off of receivables
- Provision for and write off of inventories
- Impairment of assets
- Gain or loss on derivatives
- Exceptional items

**B6. Taxation**

	Current Quarter Ended <u>31 January 2025</u>	Cumulative 9 Months Ended <u>31 January 2025</u>
	RM'000	RM'000
Current tax expense	10,425	25,614
Withholding tax	416	1,292
Deferred tax expense	<u>1,117</u>	<u>3,742</u>
	<u>11,958</u>	<u>30,648</u>

The effective tax rate for the current quarter and current financial year-to-date was higher than the statutory tax rate due to certain expenses which are not deductible.

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B7. Status of Corporate Proposals**

There is no corporate proposal announced by the Group or pending completion as at 26 March 2025 except for the following:

**Investment in Associate**

On 23 July 2024, the Company entered into a Shareholders Agreement with Far East Holdings Berhad and Prosper Capital Holdings Sdn Bhd to jointly operate a shared service centre providing agricultural consultancy and advisory services through an associate company under the name of PARAS (Progressive Agricultural Research and Services) Sdn Bhd ("PARAS").

The subscription of shares in PARAS was completed during the preceding quarter ended 31 October 2024 and a share of profit of RM21,000 was equity accounted for accordingly during the period ended 31 January 2025.

**B8. Group Borrowings and Debt Securities**

At the end of the current quarter and preceding year corresponding quarter, the Group's borrowings were as follows:

**As at End of Current Quarter 31 January 2025**

	<b>Foreign Currency</b>	<b>RM Equivalent RM'000</b>
<b>Secured:</b>		
Short-term		
- Term loan (IDR million)	79,823	21,792
- Revolving credit (USD'000)	14,000	62,384
Total bank borrowings		84,176
Exchange rate used:	USD1	RM4.456
	IDR1,000	RM0.273

**As at End of Preceding Year Corresponding Quarter 31 January 2024**

	<b>Foreign Currency</b>	<b>RM Equivalent RM'000</b>
<b>Secured:</b>		
Short-term		
- Term loan (IDR million)	116,198	34,859
- Revolving credit (USD'000)	15,000	70,943
Total bank borrowings		105,802
Exchange rate used:	USD1	RM4.730
	IDR1,000	RM0.300

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B8. Group Borrowings and Debt Securities - Cont'd**

- (a) The USD revolving credit carries an interest rate based on the bank's cost of funds + 0.75% per annum.
- (b) The IDR term loan carries an interest rate based on the 1-month Jakarta Interbank Offered Rate ("JIBOR") + 3.45% per annum.
- (c) The Group does not hedge the USD and IDR borrowings in Ringgit Malaysia ("RM").

There was no debt security as at 31 January 2025.

**B9. Material Litigation**

There was no material litigation since the last reporting date as at 30 April 2024.

**B10. Disclosure of Realised and Unrealised Profits/Losses**

	<b>As at End of Current Quarter 31 January 2025</b>	<b>As at Preceding Financial Year End 30 April 2024</b>
	<b>RM'000</b>	<b>RM'000</b>
Total retained earnings of the Company and its subsidiaries:		
- realised	890,831	817,927
- unrealised	401,803	422,964
	<hr/>	<hr/>
1,292,634	1,240,891	
Less: Consolidation adjustments	(36,748)	(33,045)
Total Group's retained earnings as per consolidated statement of financial position	<hr/>	<hr/>
	1,255,886	1,207,846

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**B11. Earnings Per Share**

**(a) Basic earnings per share**

Basic earnings per share are calculated by dividing profit for the period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the period as follows:

	<b>Current Quarter Ended</b>	<b>Cumulative 9 Months Ended</b>
	<b>31 January 2025</b>	<b>31 January 2025</b>
Profit for the period attributable to owners of the Company (RM'000)	29,000	73,212
Weighted average number of ordinary shares in issue ('000 unit)	209,769	209,769
Basic earnings per share (sen)	13.82	34.90

**(b) Diluted earnings per share**

The diluted earnings per ordinary share for the current quarter and current financial year-to-date ended 31 January 2025 are the same as the basic earnings per ordinary share as the Company has no potential dilutive ordinary shares.

**B12. Auditors' Report on Preceding Annual Financial Statements**

There were no qualifications in the auditors' report of the Group's latest annual financial statements for the financial year ended 30 April 2024.

**B13. Dividend**

No dividend has been declared in respect of the current quarter ended 31 January 2025.

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS - CONT'D**

**B14. Authorised for Issue**

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Board on 26 March 2025.

By order of the Board,  
**Yong Yoke Hiong (SSM PC No. 201908001562) (MAICSA 7021707)**  
**Pang Poh Chen (SSM PC No. 201908001514) (MAICSA 7069479)**  
Company Secretaries  
Melaka, 26 March 2025