



Incorporated in Malaysia
INTERIM FINANCIAL STATEMENT

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 JANUARY 2025 ⁽¹⁾

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		3 Months Ended		9 Months Ended	
		31.01.2025	31.01.2024	31.01.2025	31.01.2024
	Note	RM'000	RM'000	RM'000	RM'000
Revenue	A8	87,722	84,683	265,861	250,774
Other operating income		466	2,415	3,619	6,108
Changes in inventories		(67,800)	(66,708)	(208,916)	(196,596)
Employee benefits		(10,744)	(10,771)	(32,717)	(31,115)
Depreciation of property, plant and equipment, investment properties and right-of-use assets		(1,296)	(1,256)	(3,835)	(3,770)
Finance cost		(594)	(695)	(1,717)	(2,224)
Operating expenses		(5,176)	(5,417)	(16,287)	(17,639)
Net reversal of impairment loss/(impairment loss) on financial assets		(62)	(574)	64	(818)
Profit before tax	B5	2,516	1,677	6,072	4,720
Tax expense	B6	(311)	(255)	(916)	(1,290)
Profit after tax		2,205	1,422	5,156	3,430
Other comprehensive (expense)/income					
<u>Items that may be reclassified subsequently to profit or loss</u>					
Foreign currency translation differences		(89)	152	(776)	711
Total other comprehensive (expenses)/income		(89)	152	(776)	711
Total comprehensive income		2,116	1,574	4,380	4,141
Profit after tax attributable to:					
- Owners of the Company		2,205	1,422	5,156	3,430
Total comprehensive income attributable to:					
- Owners of the Company		2,116	1,574	4,380	4,141



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 JANUARY 2025 ⁽¹⁾(CONT'D)

Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 Months Ended	9 Months Ended	31.01.2025	31.01.2024
Earnings per share (sen) attributable to owners of the Company	B12			
- Basic ⁽²⁾			0.42	0.27
			<hr/>	<hr/>
			0.99	0.66

Notes:

- (1) The Unaudited Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2024 and the accompanying explanatory notes attached to these interim financial statements.
- (2) Based on the weighted average number of ordinary shares in issue as detailed in Note B12.



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 JANUARY 2025⁽¹⁾

	Unaudited As at 31.01.2025	Audited As at 30.04.2024
	Note	RM'000
ASSETS		
Non-current assets		
Property, plant and equipment		44,360 25,580
Investment properties		4,773 4,915
Right-of-use assets		22,202 22,416
Other investments		239 239
Deferred tax assets		134 115
Other receivables		95 172
		<hr/> 71,803 53,437
Current assets		
Inventories		105,953 89,621
Trade receivables		63,020 63,543
Other receivables, deposits and prepayments		10,788 6,449
Short-term investments		38,845 18,079
Current tax asset		2,013 2,515
Derivative asset		42 69
Fixed deposits with licensed banks		6,941 55,282
Cash and bank balances		30,195 29,438
		<hr/> 257,797 264,996
TOTAL ASSETS		<hr/> 329,600 318,433



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 JANUARY 2025⁽¹⁾ (CONT'D)

	Unaudited As at 31.01.2025	Audited As at 30.04.2024
	Note	RM'000
EQUITY AND LIABILITIES		
EQUITY		
Share capital		135,762
Merger deficit		(43,361)
Translation reserve		3,553
Retained earnings		139,492
Total equity		<u>235,446</u>
		<u>234,182</u>
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities		133
Long-term borrowings	B8	3,912
Lease liabilities		2,784
		<u>6,829</u>
		<u>7,095</u>
Current liabilities		
Trade payables		22,401
Other payables and accruals		5,925
Lease liabilities		1,847
Short-term borrowings	B8	47,182
Current tax liabilities		-
Provision		9,970
		<u>87,325</u>
		<u>77,156</u>
TOTAL LIABILITIES		<u>94,154</u>
TOTAL EQUITY AND LIABILITIES		<u>329,600</u>
		<u>318,433</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)		
- Basic ⁽²⁾		0.45
		0.45

Note:

- (1) The Unaudited Condensed Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2024 and the accompanying explanatory notes attached to these interim financial statements.
- (2) Based on the weighted average number of ordinary shares in issue as detailed in Note B12.



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 JANUARY 2025 ⁽¹⁾

--- Attributable to equity holders of the Company --					
----- Non-distributable -----Distributable -----					
	Note	Share Capital RM'000	Merger Deficit RM'000	Translation Reserve RM'000	Retained Earnings RM'000 Total RM'000
Balance at 1 May 2024		135,762	(43,361)	4,329	137,452 234,182
Total comprehensive income for the period		-	-	(776)	5,156 4,380
Dividend paid		-	-	-	(3,116) (3,116)
Balance at 31 January 2025		<u>135,762</u>	<u>(43,361)</u>	<u>3,553</u>	<u>139,492</u> <u>235,446</u>
--- Attributable to equity holders of the Company --					
----- Non-distributable -----Distributable -----					
	Note	Share Capital RM'000	Merger Deficit RM'000	Translation Reserve RM'000	Retained Earnings RM'000 Total RM'000
Balance at 1 May 2023		135,762	(43,361)	3,714	99,913 196,028
Total comprehensive income for the year		-	-	615	37,539 38,154
Balance at 30 April 2024		<u>135,762</u>	<u>(43,361)</u>	<u>4,329</u>	<u>137,452</u> <u>234,182</u>

Note:

- (1) The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2024 and the accompanying explanatory notes attached to these interim financial statements.



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD
ENDED 31 JANUARY 2025⁽¹⁾**

		9 Months Ended	
	Note	31.01.2025	31.01.2024
		RM'000	RM'000
Cash Flows (for)/from Operating Activities			
Profit before tax		6,072	4,720
Adjustments for:			
Bad debts written off		40	-
Bad debts recovered		(62)	(3)
Net (reversal of impairment losses)/impairment losses on trade receivables		(64)	817
Depreciation of property, plant and equipment, investment properties and right-of-use assets		3,835	3,770
Interest expense		1,476	1,934
Interest expenses on lease liabilities		163	143
Interest income		(932)	(327)
Inventories write back		(581)	(757)
Fair value gain on derivative		(35)	(108)
Fair value gain on short term investment		(946)	(303)
Gain on early termination of lease liabilities		(3)	(34)
Gain on disposal :-			
- property, plant and equipment		(33)	(101)
Gain on deemed disposal of a subsidiary		(485)	-
Net provision of warranty, rebate, commission, advertisement and promotion and others		19,801	13,347
Property, plant and equipment written off		2	38
Net unrealised loss on foreign exchange		678	82
Operating profit before working capital changes		28,926	23,218
(Increase)/Decrease in inventories		(16,036)	5,134
(Increase)/Decrease in trade and other receivables		(3,993)	2,438
Increase in trade and other payables		99	13,866
Provision claimed		(20,042)	(14,820)
Cash (for)/from operations		(11,046)	29,836
Interest received		804	242
Net income tax paid		(375)	(3,046)
Net cash (for)/from operating activities		(10,617)	27,032



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD
ENDED 31 JANUARY 2025⁽¹⁾ (CONT'D)**

	Note	31.01.2025 RM'000	9 Months Ended 31.01.2024 RM'000
Cash Flows for Investing Activities			
Interest income received		128	85
Acquisition of property, plant and equipment		(20,906)	(1,933)
Net placement of short-term investment		(19,819)	(87)
Proceeds from disposal:-			
- property, plant and equipment		44	149
Net cash for investing activities		<u>(40,553)</u>	<u>(1,786)</u>
Cash Flows for Financing Activities			
Interest paid		(1,639)	(2,077)
Dividend paid		(3,116)	-
Repayment of term loans		(307)	(4,055)
Repayment of lease liabilities		(1,812)	(1,616)
Net drawdown/(repayment) of short-term bank borrowings		11,072	(6,076)
Net cash for financing activities		<u>4,198</u>	<u>(13,824)</u>
Net (decrease)/increase in cash and cash equivalents		(46,972)	11,422
Effects of foreign exchange translation		(612)	408
Cash and cash equivalents at beginning of the period		84,720	28,518
Cash and cash equivalents at end of the period		37,136	40,348
Cash and cash equivalents at end of the period comprise:			
Fixed deposits with licensed banks		6,941	14,840
Cash and bank balances		<u>30,195</u>	<u>25,508</u>
		<u>37,136</u>	<u>40,348</u>

Note:

- (1) The Unaudited Condensed Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2024 and the accompanying explanatory notes attached to these interim financial statements.



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A EXPLANATORY NOTES PURSUANT TO MALAYSIA FINANCIAL REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING

A1. Accounting Policies and Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”), International Accounting Standard (“IAS”) 34: Interim Financial Reporting issued by the International Accounting Standard Board (“IASB”) and paragraphs 9.22 and 9.40 (Appendix 9B Part A) of the Main Market Listing Requirement (“Listing Requirements”) of the Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2024 and the accompanying notes attached to the interim financial statements.

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 Company and its subsidiaries (“the Group”) since the financial year ended 30 April 2024.

The Group has adopted merger accounting method for the preparation of this interim financial statements. The significant accounting policies and methods of computation applied in the unaudited condensed interim financial statements are consistent with those adopted as disclosed in the Audited Financial Statements for the financial year ended 30 April 2024.

During the current financial year, the Group has adopted the following new applicable accounting standards (including the consequential amendments, if any): -

MFRSs (Including The Consequential Amendments)

MFRS 17 Insurance Contracts

Amendments to MFRS 17 Insurance Contracts

Amendments to MFRS 17: Initial Application of MFRS 17 and MFRS 9 – Comparative Information

Amendments to MFRS 101: Disclosure of Accounting Policies

Amendments to MFRS 101: Classification of Liabilities as Current or Non-current

Amendments to MFRS 108: Definition of Accounting Estimates

Amendments to MFRS 112: Deferred Tax related to Assets and Liabilities arising Single Transaction

Amendments to MFRS 112: International Tax Reform – Pillar Two Model Rules

The adoption of the above accounting standards (including the consequential amendments, if any) did not have any material impact on the Group’s financial statements.

The Group has not applied in advance the following applicable accounting standards (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are NOT yet effective for the current financial year: -

MFRSs (Including The Consequential Amendments)

MFRS 18 Presentation and Disclosure in Financial Statements

Effective Date

1 January 2027

MFRS 19 Subsidiaries without Public Accountability: Disclosures

1 January 2027

Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments

1 January 2026

Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

Deferred

Amendments to MFRS 121: Lack of Exchangeability

1 January 2025

The adoption of the above applicable standards and interpretations is expected to have no material impact on the financial position and performance of the Group.



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A2. Auditors' Report on Preceding Annual Financial Statements

The Auditors' Reports on the financial statements of the Company and its subsidiaries for the financial year ended 30 April 2024 were not qualified.

A3. Seasonality or Cyclicalities of Operations

The Group's operations and financial results were not significantly affected by any seasonal or cyclical factors during the current financial quarter and period under review.

A4. Unusual Items

There were no significant items affecting the assets, liabilities, equity, net income, or cash flows of the Group that are unusual because of their nature, size and incidence during the current financial quarter and period under review.

A5. Changes in Estimates

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

A6. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resales or repayment of debt and equity securities during the current financial quarter and period under review.

A7. Dividends Paid

At the Annual General Meeting held on 26 September 2024, the shareholders approved a single tier final dividend of RM0.0060 per ordinary share, amounting to RM3,116,225 for the financial year ended 30 April 2024. The dividend had been paid on 24 October 2024 to the shareholders whose names appeared in the Record of Depositors at the close of business on 10 October 2024.

A8. Segment Information

The Group is organised into 3 main reportable segments as follows: -

- Automotive service, electrical, spare and related parts – involved in trading and distribution of automotive batteries, lubricants, electrical parts, spare parts and components;
- Automotive engine and mechanical parts – involved in trading and distribution of automotive engine and mechanical parts and components; and
- Others – involved in management of investment properties and trading and distribution of industrial supplies.



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Segmental information of the Group for the financial period ended 31 January 2025 is as follows:

	Automotive service, electrical, spare and related parts RM'000	Automotive engine and mechanical parts RM'000	Others RM'000	Group RM'000
External revenue	225,753	25,039	15,069	265,861
Segment results	6,453	(964)	2,455	7,944
Finance costs				(1,717)
Unallocated expenses				(561)
Consolidation adjustments				406
Profit before tax				6,072

Segmental information of the Group for the financial period ended 31 January 2024 is as follows:

	Automotive service, electrical, spare and related parts RM'000	Automotive engine and mechanical parts RM'000	Others RM'000	Group RM'000
External revenue	208,526	27,167	15,081	250,774
Segment results	6,696	(988)	1,561	7,269
Finance costs				(2,224)
Unallocated expenses				(619)
Consolidation adjustments				294
Profit before tax				4,720

On the basis of geographical segment, segmental information is presented based on the geographical location of customers:

	Current period-to-date 31.01.2025 RM'000	Preceding period-to-date 31.01.2024 RM'000
Revenue		
Malaysia	236,082	224,690
Middle East and Africa	19,748	15,523
Other countries	10,031	10,561
	265,861	250,774

No other segmental information such as segment assets, liabilities and results are presented as the Group is principally engaged in one industry, which involves the trading and distribution of automotive parts and components for the passenger and commercial vehicles in the automotive aftermarket segment in Malaysia and overseas.



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A9. Subsequent Material Events

There were no material events subsequent to the end of the current financial quarter and period under review.

A10. Material Capital Commitments

	As at 31.01.2025 RM'000	As at 30.04.2024 RM'000
Approved and contracted for:- - Purchase of plant and equipment	29,613	-

A11. Contingent Liabilities and Contingent Assets

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

A12. Property, Plant and Equipment ("PPE")

During the current financial quarter and period under review, on 20 December 2024, Part Center Sdn Bhd, a wholly-owned subsidiary of the Company, completed the acquisition of all that one (1) piece of ninety nine (99) years leasehold land expiring on 5th September 2074 held under H.S.(M) 3775, PT 15, Mukim Batu, Tempat Jalan Perusahaan Empat, Batu Caves, Daerah Gombak, Negeri Selangor with an area measuring approximately 4,039.9423 square metres (43,487 square feet) together with an unit of Single Storey Factory and Two and Half (2 ½) Storey Office erected thereon and bearing postal address of No. 15, Jalan Perusahaan Empat, Perusahaan Batu Caves, 68100 Batu Caves, Selangor Darul Ehsan at a total purchase price of RM 18,734,855.

A13. Impairment Losses

There were no significant impairment losses or reversal of impairment losses arising from property, plant and equipment, financial assets or other assets during the current financial quarter and period under review.

A14. Changes in the composition of the Group

There were no changes in the composition of the Group in the current financial period under review except for the following:

Solid Autotech Sdn Bhd, a wholly owned subsidiary filed for a voluntary winding up on 14 June 2024. It is deemed a disposal of a subsidiary.

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A15. Fair Value Information

The fair values of the financial assets and financial liabilities of the Group which are maturing within the next 12 months approximated their carrying amounts due to the relatively short-term maturity of the financial instruments.

The following table sets out the fair value profile of financial instruments that are carried at fair value and those not carried at fair value at the end of the reporting period/year: -

	Fair Value Of Financial Instruments Carried At Fair Value			Fair Value Of Financial Instruments Not Carried At Fair Value			Total Fair Value RM'000	Carrying Amount RM'000		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3				
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000				
31.01.2025										
<u>Financial asset</u>										
Derivative asset:										
- forward currency contracts	-	42	-	-	-	-	42	42		
<u>Financial Liabilities</u>										
Term loans	-	-	-	-	3,838	-	3,838	3,838		
 30.04.2024										
<u>Financial asset</u>										
Derivative asset:										
- forward currency contracts	-	69	-	-	-	-	69	69		
<u>Financial Liability</u>										
Term loans	-	-	-	-	4,229	-	4,229	4,229		



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B ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA SECURITIES MALAYSIA BERHAD

B1. Review of Performance

Comparison of current financial quarter against corresponding quarter.

The revenue for the current financial quarter increased to RM87.722 million from RM84.683 million in the corresponding quarter in the preceding year due to increase in both local and export sales.

As a result, the profit after tax for current financial quarter increased to RM2.205 million as compared to RM1.422 million in the corresponding quarter in the preceding year.

The revenue derived from automotive service, electrical, spare and related parts segment accounted for approximately 86.0% of total revenue while automotive engine and mechanical parts segment accounted for approximately 9.1% of total revenue for the current financial quarter as compared to 81.4% and 12.5% respectively in the corresponding quarter in the preceding year.

B2. Comparison with the immediate preceding quarter

The revenue for the current financial quarter increased to RM87.722 million from RM86.207 million in the immediate preceding quarter mainly due to increase in export sales.

As a result, the profit after tax for the current financial quarter increased to RM2.205 million as compared with the profit after tax of RM1.225 million in the immediate preceding quarter.

B3. Prospects for the Group for the Financial Year ending 30 April 2025

The demand for internal combustion engine (ICE) vehicle market remains strong, especially in the developing regions and among specific consumer segments who value proven performance, affordability, and reliability, despite the global push for net-zero carbon emissions.

The Group effectively navigates the evolving landscape of the automotive aftermarket parts industry and seize potential opportunities, while also mitigating macroeconomic and geopolitical impacts, by leveraging on data analytics, robust supply chain, strategic partnerships, market positioning, and business agility to deliver excellent service to its customers and drive sustainable growth.

With these strategic initiatives in place, the Group continues to explore its business plans to achieve its established business objectives.



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B4. Profit Forecast

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

B5. Notes to the Statement of Profit or Loss

The profit before tax is arrived at after charging / (crediting): -

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 Months Ended		9 Months Ended	
	31.01.2025 RM'000	31.01.2024 RM'000	31.01.2025 RM'000	31.01.2024 RM'000
Bad debts written off	-	-	40	-
Bad debts recovered	(5)	-	(62)	(3)
Depreciation of property, plant and equipment, investment properties and right-of-use assets	1,296	1,256	3,835	3,770
Fair value gain on derivative	(28)	(55)	(35)	(108)
Fair value gain on short-term investments	(411)	(105)	(946)	(303)
Gain on disposal of :-				
- property, plant and equipment	-	(17)	(33)	(101)
Gain on deemed disposal of a subsidiary	(485)	-	(485)	-
Gain on early termination of lease liabilities	(3)	(23)	(3)	(34)
Net Impairment losses / (Reversal of impairment losses) on trade receivables	62	572	(64)	817
Net unrealised loss on foreign exchange	524	70	678	82
Net realised (gain)/loss on foreign exchange	(625)	141	(1,422)	1,112
Interest on lease liabilities	55	54	163	143
Interest expense	523	605	1,476	1,934
Interest income	113	(134)	(932)	(327)
Net provision of warranty, rebate, commission, advertisement and promotion and others	7,186	4,700	19,801	13,347
Inventories written off/(write back)	16	(757)	(581)	(757)
Property, plant and equipment written off	-	30	2	38

Save as disclosed above, the other items as required under Appendix 9B Part A (16) of the Main Market Listing Requirements of Bursa Securities are not applicable.



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B6. Tax Expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 Months Ended		9 Months Ended	
	31.01.2025 RM'000	31.01.2024 RM'000	31.01.2025 RM'000	31.01.2024 RM'000
<u>Tax expense</u>				
Current tax	- Current	263	309	871
	- Prior Period	64	(52)	64
Deferred tax	- Current	(16)	(2)	(19)
		311	255	916
				1,290

The Group's effective tax rate for the current quarter under review are lower than the statutory tax rate of 24% mainly due the utilisation of brought forward capital allowances and tax losses of one of the subsidiaries.

B7. Status of Corporate Proposals

There were no corporate proposals announced but yet to be completed as at the date of this report.

B8. Group Borrowings

Total Group borrowings as at 31 January 2025/30 April 2024 were as follows: -

	As at 31.01.2025 RM'000	As at 30.04.2024 RM'000
<u>Current (Secured)</u>		
Denominated in Malaysian Ringgit		
Bankers' acceptances	20,559	16,132
Hire purchase payables	188	250
Term loans	207	199
Revolving credits	-	4,500
Denominated in US Dollars		
Foreign currency loans	25,988	14,303
Denominated in Singapore Dollars		
Hire purchase payables	78	80
Term loans	162	172
	47,182	35,636



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B8. Group Borrowings (Cont'd)

Total Group borrowings as at 31 January 2025/30 April 2024 were as follows (cont'd): -

	As at 31.01.2025	As at 30.04.2024
	RM'000	RM'000
<u>Non-current (Secured)</u>		
Denominated in Malaysian Ringgit		
Hire purchase payables	271	253
Term loans	2,418	2,609
Denominated in Singapore Dollars		
Hire purchase payables	172	246
Term loans	1,051	1,249
	<hr/>	<hr/>
Total Borrowings	<hr/>	<hr/>
	<hr/>	<hr/>
	51,094	39,993

B9. Material Litigation

The Group was not engaged in any material litigation neither as plaintiff nor defendant. The Directors are not aware of any proceedings pending against the Group as at the date of this report.

B10. Dividends Payable

The Board of Directors does not recommend any dividend for the current financial quarter and period under review.

B11. Derivative Asset/Liabilities

	Contract/Notional Amount		Fair Value	
	31.01.2025	30.04.2024	31.01.2025	30.04.2024
	RM'000	RM'000	RM'000	RM'000
Derivative asset:				
Forward currency contracts				
- Less than 1 year	22,034	10,587	42	69

The Group does not apply hedge accounting.

The forward currency contracts are used to hedge a subsidiary's purchases denominated in United States Dollar (USD) for which firm commitments existed at the end of the current financial quarter under review. The settlement dates on forward currency contracts range between 1 to 3 months after end of the current financial quarter under review.



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B12. Earnings Per Share

The earnings per share for the current financial quarter and period under review are computed as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 Months Ended 31.01.2025 RM'000	31.01.2024 RM'000	9 Months Ended 31.01.2025 RM'000	31.01.2024 RM'000
Profit after tax attributable to owners of the Company	2,205	1,422	5,156	3,430
Weighted average number of ordinary share in issue ('000) (basic)	519,372	519,372	519,372	519,372
Basic Earnings Per Share (sen)	0.42	0.27	0.99	0.66