



TIEN WAH PRESS HOLDINGS BERHAD
Registration No.: 199501011233 (340434-K)

Quarterly report on consolidated results for the six months ended 30 June 2025

The figures have not been audited.

PART A2: SUMMARY OF KEY FINANCIAL INFORMATION

		INDIVIDUAL QUARTER		Changes (Amount/ %)	CUMULATIVE QUARTER		Changes (Amount/ %)
		CURRENT YEAR QUARTER 30 June 2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30 June 2024 RM'000		CURRENT YEAR TO DATE 30 June 2025 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30 June 2024 RM'000	
1	Revenue	74,467	80,540	(7.5%)	138,186	143,961	(4.0%)
2	Profit before tax	2,646	5,592	(52.7%)	2,492	6,134	(59.4%)
3	Profit for the period	2,248	4,233	(46.9%)	1,757	4,636	(62.1%)
4	Profit attributable to ordinary equity holders of the Company	1,636	1,879	(12.9%)	1,231	2,146	(42.6%)
5	Basic earnings per share (sen)	1.13	1.30	(13.1%)	0.85	1.48	(42.6%)
6	Proposed / Declared Dividend per share (sen)	2.80	2.80	0.0%	2.80	2.80	0.0%
		AS AT END OF CURRENT QUARTER			AS AT PRECEDING FINANCIAL YEAR END		
	Net assets per share attributable to ordinary equity holders of the Company (RM)	1.84			1.91		
7	Remarks :						

PART A3: ADDITIONAL INFORMATION

		INDIVIDUAL QUARTER		Changes (Amount/ %)	CUMULATIVE QUARTER		Changes (Amount/ %)
		CURRENT YEAR QUARTER 30 June 2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30 June 2024 RM'000		CURRENT YEAR TO DATE 30 June 2025 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30 June 2024 RM'000	
1	Gross interest income	2	4	(50.0%)	4	25	(84.0%)
2	Gross interest expense	(1,139)	(1,013)	12.4%	(2,116)	(1,960)	8.0%
	Remarks :						



TIEN WAH PRESS HOLDINGS BERHAD

Registration No.: 199501011233 (340434-K)

**INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2025**

	2025 Current Quarter Ended 30 June (RM '000)	2024 Comparative Quarter Ended 30 June (RM '000)	Changes (Amount / %)	2025 Cumulative Six months Ended 30 June (RM '000)	2024 Cumulative Six months Ended 30 June (RM '000)	Changes (Amount / %)
Revenue	74,467	80,540	(7.5%)	138,186	143,961	(4.0%)
Cost of sales	(63,184)	(65,963)	(4.2%)	(118,320)	(120,652)	(1.9%)
Gross profit	11,283	14,577	(22.6%)	19,866	23,309	(14.8%)
Other income	963	1,204	(20.0%)	1,979	2,010	(1.5%)
Selling and distribution expenses	(1,421)	(1,673)	(15.1%)	(3,167)	(3,009)	5.3%
Administrative expenses	(6,585)	(5,847)	12.6%	(12,216)	(11,582)	5.5%
Other expenses	(232)	(1,054)	(78.0%)	(1,598)	(1,851)	(13.7%)
Results from operating activities	4,008	7,207	(44.4%)	4,864	8,877	(45.2%)
Finance income	2	4	(50.0%)	4	25	(84.0%)
Finance costs	(1,139)	(1,013)	12.4%	(2,116)	(1,960)	8.0%
Operating profit	2,871	6,198	(53.7%)	2,752	6,942	(60.4%)
Share of loss of equity-accounted joint venture, net of tax	(225)	(606)	(62.9%)	(260)	(808)	(67.8%)
Profit before taxation	2,646	5,592	(52.7%)	2,492	6,134	(59.4%)
Taxation	(398)	(1,359)	(70.7%)	(735)	(1,498)	(50.9%)
Profit for the period	2,248	4,233	(46.9%)	1,757	4,636	(62.1%)
Profit for the period attributable to:						
Owners of the Company	1,636	1,879	(12.9%)	1,231	2,146	(42.6%)
Non-controlling interests	612	2,354	(74.0%)	526	2,490	(78.9%)
Profit for the period	2,248	4,233	(46.9%)	1,757	4,636	(62.1%)
Earnings per ordinary share :						
-basic (sen)	1.13	1.30		0.85	1.48	

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2024)



TIEN WAH PRESS HOLDINGS BERHAD
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INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2025

	2025 Current Quarter Ended 30 June (RM '000)	2024 Comparative Quarter Ended 30 June (RM '000)	2025 Cumulative Six months Ended 30 June (RM '000)	2024 Cumulative Six months Ended 30 June (RM '000)
Profit for the period	2,248	4,233	1,757	4,636
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of employee benefits obligation	(20)	(17)	(93)	(19)
Items that are or may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	(11,660)	(1,938)	(14,959)	4,294
Total comprehensive (loss)/income for the period, net of tax	(9,432)	2,278	(13,295)	8,911
Total comprehensive (loss)/income attributable to:				
Owners of the Company	(8,357)	728	(11,109)	6,635
Non-controlling interests	(1,075)	1,550	(2,186)	2,276
Total comprehensive (loss)/income for the period, net of tax	(9,432)	2,278	(13,295)	8,911

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2024)

**TIEN WAH PRESS HOLDINGS BERHAD**

Registration No.: 199501011233 (340434-K)

**INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	As at 30 June 2025 (RM '000)	As at 31 December 2024 (RM '000)
Assets		
Property, plant and equipment	198,541	211,011
Right-of-use assets	21,593	17,196
Investment property	321	324
Intangible assets	68,952	72,420
Investments in joint ventures	32,912	33,482
Deferred tax assets	1,410	1,507
Tax recoverable	18	-
Trade and other receivables	2,854	3,998
Total non-current assets	326,601	339,938
Inventories	48,933	61,095
Trade and other receivables	78,705	68,168
Contract assets	15,865	14,642
Tax recoverable	15	16
Cash and bank balances	9,922	8,632
Total current assets	153,440	152,553
Total assets	480,041	492,491
Equity		
Share capital	156,187	156,187
Reserves	109,539	120,648
Total equity attributable to owners of the Company	265,726	276,835
Non-controlling interests	44,393	46,579
Total equity	310,119	323,414
Liabilities		
Lease liabilities	18,993	14,234
Trade and other payables	64,375	65,094
Employee benefits	2,314	2,199
Provision for liabilities	386	281
Deferred tax liabilities	2,971	3,080
Total non-current liabilities	89,039	84,888
Loans and borrowings	7,286	-
Lease liabilities	2,213	2,054
Trade and other payables	71,079	80,379
Contract liabilities	45	-
Tax payable	260	1,756
Total current liabilities	80,883	84,189
Total liabilities	169,922	169,077
Total equity and liabilities	480,041	492,491

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2024)



TIEN WAH PRESS HOLDINGS BERHAD
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INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED 30 JUNE 2025

	2025 Six months ended 30 June RM '000	2024 Six months ended 30 June RM '000
Cash flows from operating activities		
Profit before tax	2,492	6,134
Adjustments for :		
- Amortisation of intangible assets	207	704
- Depreciation of property, plant and equipment and right-of-use assets	16,793	17,129
- Gain on disposal of property, plant and equipment	-	(51)
- Inventories written off/(Reversal of inventories written off)	36	(246)
- (Reversal of)/Allowance for inventories obsolescence	(91)	174
- Finance costs	2,116	1,960
- Finance income	(4)	(25)
- Employee benefits	442	619
- Share of loss of equity-accounted joint ventures, net of tax	260	808
- Other non-cash items	(470)	1,717
Operating profit before changes in working capital	21,781	28,923
-Changes in inventories	10,153	12,060
-Changes in trade and other receivables	(13,313)	(13,957)
-Changes in trade and other payables	(8,112)	(5,237)
Cash generated from operations	10,509	21,789
- Interest received	4	25
- Employee benefits paid	(193)	(528)
- Income tax paid	(2,189)	(806)
Net cash from operating activities	8,131	20,480
Cash flows from investing activities		
- Acquisition of property, plant and equipment	(14,447)	(17,642)
- Investment in joint ventures	-	(3,667)
- Proceeds from disposal of property, plant and equipment	-	63
Net cash used in investing activities	(14,447)	(21,246)
Cash flows from financing activities		
- Interest paid	(1,619)	(1,390)
- Repayment of loans and borrowings	(421)	(1,396)
- Proceeds from drawdown of loans and borrowings	7,708	6,150
- Repayment of lease liabilities	(1,399)	(1,902)
- Advance from ultimate holding company and related companies	862	6,395
Net cash from financing activities	5,131	7,857
Net (decrease)/increase in cash & cash equivalents	(1,185)	7,091
Effect of exchange rate fluctuations on cash held	2,475	(1,141)
Cash & cash equivalents at 1 January	8,632	18,324
Cash & cash equivalents at 30 June	9,922	24,274
Cash & cash equivalents		
Cash & cash equivalents included in the condensed consolidated statement of cash flows comprise the following:		
	As at 30 June 2025 RM '000	As at 30 June 2024 RM '000
Cash and bank balances	9,290	24,274
Short term deposit with licensed banks	632	-
	9,922	24,274

(The Interim Financial Statements should be read in conjunction with notes to the audited financial statements for the year ended 31 December 2024)



TIEN WAH PRESS HOLDINGS BERHAD
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Notes to the Interim Financial Statements for the quarter and six months ended 30 June 2025

A. EXPLANATORY NOTES PURSUANT TO MFRS

A1. Basis of Preparation

These condensed consolidated interim financial statements have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRSs”) 134, *Interim Financial Reporting* and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. They do not include all of the information required for full annual financial statements, and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2024.

The accounting policies and methods of computation adopted by the Group in this interim financial statement are consistent with those adopted in the financial statements for the year ended 31 December 2024 except for the following standards, amendments and interpretations which are effective from the annual financial periods beginning on or after 1 January 2025:

MFRSs, interpretations and amendments effective for annual financial periods beginning on or after 1 January 2025

- Amendments to MFRS 121: *Lack of Exchangeability*

The adoption of the amendments did not have any material impact on the Group.

A2. Significant Accounting Policies

At the date of authorisation of these interim financial statements, the following MFRSs, Amendments to MFRSs and Issues Committee (“IC”) Interpretations were issued but not yet effective: -

MFRSs, Interpretations and Amendments effective for annual financial periods beginning on or after 1 January 2026

- Amendments to MFRS 9 *Financial Instruments* and MFRS 7 *Financial Instruments: Disclosures Classification and Measurement of Financial Instruments*
- Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107 *Annual Improvements to MFRS Accounting Standards – Volume 11*
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

MFRSs, Interpretations and Amendments effective for annual financial periods beginning on or after 1 January 2027

- MFRS 18 *Presentation and Disclosure in Financial Statements*
- MFRS 19 *Subsidiaries without Public Accountability: Disclosures*



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A2. Significant Accounting Policies (Cont'd)

MFRSs, interpretations and amendments effective for annual financial periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, *Consolidated Financial Statements* and MFRS 128, *Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

The Directors expect that the adoption of the above amendments to MFRSs will not have material impact on the financial statements of the Group in the period of initial application.

A3. Seasonal or Cyclical Nature of Operations

The operations of the Group were not affected by seasonal or cyclical factors.

A4. Items of Unusual Nature

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current financial year-to-date.

A5. Changes in Estimates of Amounts Reported

There were no changes in estimates of amounts reported in prior financial year that have a material effect in the current financial year-to-date.

A6. Changes in Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt, treasury shares and equity securities for the current financial year-to-date.

A7. Dividends Paid

No dividend was paid during the quarter ended 30 June 2025.

A8. Operating Segments

Management has determined segments based on how information is reported to the Group's chief operating decision maker for the purposes of resource allocation and operating performance review.

The Group's reportable segment is determined based on geographic regions, serving mainly customers from two principal markets. For companies within the same segment, the printing business and trading activities are inter-twined and all purchases for the trading activities are from companies within the Group.

Other non-reportable segments comprise operations related to food and beverages and event management, investment holdings and investment property holding.

Performance is measured based on segment profit before tax, interest, depreciation and amortisation, as included in the internal management reports that are reviewed by the Board of Directors. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of segment relative to other entities that operate within these industries.



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A8. Operating Segments (Cont'd)

	Six months ended 30 June					
	2025			2024		
	Asia Pacific RM'000	Middle East RM'000	Total RM'000	Asia Pacific RM'000	Middle East RM'000	Total RM'000
Included in the measure of segment profit are:						
Revenue from external customers	105,871	31,742	137,613	109,924	34,037	143,961
Segment profit	20,019	3,614	23,633	22,043	4,807	26,850
Segment assets	231,262	127,649	358,911	264,860	117,685	382,545
Segment liabilities	(191,366)	(180,278)	(371,644)	(209,266)	(187,343)	(396,609)

	Six months ended 30 June	
	2025 RM'000	2024 RM'000
Reconciliation of reportable segment profit or loss		
Total profit for reporting segments	23,633	26,850
Other non-reportable segments	(9,364)	4,414
Elimination of inter-segment profits	7,595	(4,554)
Depreciation and amortization	(17,000)	(17,833)
Finance income	4	25
Finance costs	(2,116)	(1,960)
Share of loss of joint ventures not included in reportable segments	(260)	(808)
Consolidated profit before taxation	2,492	6,134

A9. Material Events Subsequent to the End of Quarterly Period

There were no material events not reflected in the interim financial statements subsequent to the balance sheet date.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group for the current financial year-to-date including business combination, acquisition or disposal of subsidiaries and long term investments, restructuring and discontinuing operations.

A11. Changes in Contingent Liabilities

There were no material changes to contingent liabilities disclosed in the last audited financial statements as at 31 December 2024.



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A12. Capital Commitments

	As at 30 June 2025 RM'000
- Contracted but not provided for: Property, plant and equipment	4,547

A13. Related Party Transactions

For the purposes of these interim financial statements, parties are considered to be related to the Group, if the Group has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

The related party transactions of the Group are shown below:

	Six months ended 30 June 2025 RM'000
Ultimate holding corporation	
- Management fees expense	1,424
- Interest expense	1,399
Related companies	
- Sales	(9,687)
- Purchases	1,834
- Rental expenses	102
- Sales of scrap paper	(700)
-Exchange of foreign currencies	691
- Administrative expenses	10
Joint venture companies	
- Sales	(18)

A14. Fair value information

The Group uses the following hierarchy in determining the fair value of all financial instruments at fair value: -

Level 1: Fair value is derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for the financial assets or liabilities, either directly or indirectly.

Level 3: Fair value is estimated using unobservable inputs for the financial assets and liabilities.

An analysis of financial instruments carried at fair value by level of fair value hierarchy:

Significant unobservable inputs - Level 3

Non-financial assets:

Asset for which fair value is disclosed:

- Investment property	566
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**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF
BURSA MALAYSIA SECURITIES BERHAD**

B1. Review of Performance

(a) Current Quarter against Previous Year Corresponding Quarter

Revenue

The Group's revenue for the second quarter ended 30 June 2025 ("2Q25") was RM74.5 million, a decrease of 7.5% (RM6.0 million) compared to RM80.5 million in the corresponding quarter of the previous year ("2Q24"). The lower sales were mainly due to weaker demand for certain cigarette-related packaging products and the strengthening of the Malaysian Ringgit against the United States Dollar, in which most of the Group's revenue is transacted.

Profit before tax

Profit before tax for 2Q25 was RM2.7 million, a decrease of RM2.9 million compared to RM5.6 million in the previous year corresponding quarter.

The current quarter's results were impacted by lower revenue, as well as an unrealised foreign exchange loss, primarily due to appreciation of the Malaysian Ringgit against the United States Dollar and Indonesian Rupiah, which affected the consolidation of our foreign subsidiaries' financial results.

(b) Current Year-to-date against Previous Year-to-date

Revenue

The Group's revenue for the six months ended 30 June 2025 decreased by RM5.8 million, or 4.0%, to RM138.2 million compared to RM144.0 million in the previous year corresponding period for reason stated in B1(a) above.

Profit before tax

Profit before tax for the six months ended 30 June 2025 was decreased by RM3.6 million to RM2.5 million as compared to the previous year corresponding period profit before tax of RM6.1 million, mainly due to the reasons described in B1(a) above.

B2. Variation of Results against Preceding Quarter

Revenue

The Group's revenue for 2Q25 increased by 17.0% (RM10.8 million) to RM74.5 million, compared to RM63.7 million in the preceding quarter (1Q25). Higher revenue for the quarter was mainly due to higher demand for cigarette-related packaging products from our tobacco customers.

Profit/loss before tax

The Group reported a profit before tax of RM2.7 million in 2Q25, compared to a loss before tax of RM0.2 million in 1Q25. The higher profit before tax is consistent with the increase in revenue.

B3. Prospects

The Directors maintain a positive outlook for the Group, supported by continued customer confidence and a sustained commitment to operational excellence, despite ongoing global economic uncertainties.



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B4. Profit Forecast

Not applicable as the Group did not issue any profit forecast.

B5. Taxation

	Current quarter ended 30 June		Six months ended 30 June	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Current tax expense				
- Current year	407	1,445	809	1,526
Deferred tax				
Origination and reversal of temporary differences				
- Current year	(9)	(86)	(74)	(28)
	<u>398</u>	<u>1,359</u>	<u>735</u>	<u>1,498</u>

The Group's effective tax rate for the six months ended 30 June 2025 was higher than the Malaysian statutory tax rate of 24% due to certain expenses which are not deductible for tax purposes and losses in certain subsidiaries which are not available for set off against taxable profit in other subsidiaries within the Group.

B6. Status of corporate proposals announced

Except as disclosed below, there were no other corporate proposals announced but not completed as at to-date: -

- (a) On 20 March 2018, the Company had announced that the Parties (the Company, Dong Nai Food Industrial Corporation ("DOFICO") and Toyo (Viet) - DOFICO Print Packaging Co. Ltd. ("TVDP") are collectively referred to as "the Parties") entered into a termination agreement ("Termination Agreement") to mutually agreed to terminate the joint venture agreement ("JVA") dated 24 May 2015 with effect from the date of the execution of the Termination Agreement and Transfer Contract whereby DOFICO shall transfer the 50% of the total charter capital of TVDP ("Capital Contribution") and all rights and interests thereof to TWPH and TWPH agreed to acquire the 50% of the total charter capital of TVDP from DOFICO at the cash consideration of USD1,629,762 (equivalent to RM6,372,369 based on exchange rate of USD1.00 to RM3.91 as at 20 March 2018) ("Termination and Acquisition of Capital Contribution").

The completion of the termination of JVA with DOFICO and acquisition of the remaining 50% shares held by DOFICO in TVDP is pending the issuance of an amended investment certificate by the State Authority of Vietnam.

On 14 July 2021, the Investment and Business License of TVDP has expired. Up to the financial year-to-date, TVDP is in the process of liquidation. The termination of the JVA is expected to be completed upon finalisation of liquidation.



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B6. Status of corporate proposals announced (Cont'd)

- (b) On 18 January 2024, the Company had announced that Alliance Print Technologies FZE ("APTF"), a wholly-owned subsidiary of the Company, had on 18 January 2024 entered into an Assets Sale Agreement ("ASA") with Paper Base Converting Sdn. Bhd. ("PBC"), a wholly-owned subsidiary of New Toyo Lamination (M) Pte. Ltd., which is in turn a wholly-owned subsidiary of New Toyo International Holdings Ltd, a major shareholder of the Company, to purchase all the machineries and equipment as detailed in the ASA held by PBC to APTF at a total cash purchase consideration of USD730,870.00 (equivalent to approximately RM3,420,472.00) only, subject to the terms and conditions as stipulated in the ASA ("Acquisition of Assets").

The Acquisition of Assets is expected to be completed by the fourth (4th) quarter ending 31 December 2025.

B7. Borrowings and Debt Securities

	As at 30 June 2025
	Unsecured
	RM'000
Short-term borrowings	
Borrowings – Trade facilities	7,286

Group's borrowings in Ringgit Malaysia equivalent analysed by currencies in which the borrowings are denominated were as follows: -

	As at 30 June 2025
	Short-term borrowings
	RM'000
Indonesian Rupiah	7,286 Equivalent to IDR28.0 billion

B8. Derivative Financial instruments

As at 30 June 2025, there were no forward foreign exchange contracts for purchases or sales.

B9. Changes in Material Litigation

As at the date of issuance of this quarterly report, the Company was not engaged in any material litigation.

B10. Dividends

The Directors declared an interim dividend 2.80 sen per ordinary share in respect of the financial year ending 31 December 2025 which will be paid on 30 October 2025. The entitlement date is on 10 October 2025.



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B11. Earnings per share

(a) *Earnings per share*

The calculation of basic earnings per share is based on the net profit attributable to ordinary shareholders over the weighted average number of ordinary shares outstanding.

	Six months ended	
	30 June	
	2025	2024
Profit attributable to equity holders of the Company (RM'000)	1,231	2,146
Weighted average number of ordinary shares in issue ('000)	144,743	144,743
Basic earnings per share (sen)	0.85	1.48

(b) *Diluted earnings per share*

Not applicable for the Group.

B12. Auditor's Report on Preceding Annual Financial Statements

The auditor's report on the audited annual financial statements for the financial year ended 31 December 2024 was unqualified.

B13. Profit for the period

	Current quarter ended 30 June 2025 RM'000	Six months ended 30 June 2025 RM'000
Profit for the period is arrived at after charging/(crediting): -		
Amortization of intangible assets	102	207
Depreciation of property, plant and equipment and right-of-use assets	8,700	17,000
Reversal of allowance for inventories obsolescence	(423)	(91)
Inventories written off	30	36
Net foreign exchange (gain)/loss	(9)	1,122

Save as disclosed above, the other items as required under paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Securities are not applicable for the current quarter and financial period ended 30 June 2025.