



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED INCOME STATEMENTS (UNAUDITED) FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

	CURRENT QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
	30.9.2024 RM'000	30.09.2023 RM'000	30.9.2024 RM'000	30.09.2023 RM'000
Revenue	115,101	84,666	287,772	182,440
Cost of sales	(97,691)	(73,070)	(241,903)	(154,501)
<b>Gross Profit</b>	<b>17,410</b>	<b>11,596</b>	<b>45,869</b>	<b>27,939</b>
Other Income	335	2,663	1,611	7,109
Interest Income	144	310	334	520
Administrative expenses	(25,778)	(15,881)	(43,081)	(32,092)
Selling and marketing expenses	(1,641)	(1,169)	(3,571)	(2,605)
Finance costs	(1,342)	(1,059)	(4,283)	(2,408)
<b>Loss before tax</b>	<b>(10,872)</b>	<b>(3,540)</b>	<b>(3,121)</b>	<b>(1,537)</b>
Income tax expense	510	(580)	(1,255)	(1,289)
<b>Loss for the period</b>	<b>(10,362)</b>	<b>(4,120)</b>	<b>(4,376)</b>	<b>(2,826)</b>
<b>Loss attributable to:</b>				
Owners of the Company	(10,033)	(3,493)	(3,708)	(1,885)
Non-controlling interests	(329)	(627)	(668)	(941)
	<b>(10,362)</b>	<b>(4,120)</b>	<b>(4,376)</b>	<b>(2,826)</b>
<b>Earnings per share attributable to equity holders of the parent (sen):</b>				
Basic	(4.50)	(1.57)	(1.66)	(0.85)
Diluted	(4.50)	(1.57)	(1.66)	(0.85)

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED) FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

	CURRENT QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
	30.09.2024 RM'000	30.09.2023 RM'000	30.09.2024 RM'000	30.09.2023 RM'000
Loss for the period	(10,362)	(4,120)	(4,376)	(2,826)
Other comprehensive loss, net of tax				
Foreign currency translation	(7,333)	(444)	(7,217)	(915)
<b>Total comprehensive loss for the period</b>	<b>(17,695)</b>	<b>(4,564)</b>	<b>(11,593)</b>	<b>(3,741)</b>
<b>Total comprehensive loss attributable to:</b>				
Owners of the Company	(17,255)	(3,950)	(10,814)	(2,858)
Non-controlling interests	(440)	(614)	(779)	(883)
	<b>(17,695)</b>	<b>(4,564)</b>	<b>(11,593)</b>	<b>(3,741)</b>

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
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## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024 (UNAUDITED)

	30.09.2024 RM'000 (Unaudited)	31.03.2024 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	67,799	74,133
Investment Properties	13,678	15,688
Lease receivables	31,223	33,423
Deferred tax assets	3,358	2,440
	<u>116,058</u>	<u>125,684</u>
<b>Current assets</b>		
Inventories	76,533	105,933
Contract assets	3,269	4,400
Trade receivables	47,018	54,672
Other receivables	2,120	2,574
Other current assets	8,237	6,522
Lease receivables	8,919	8,088
Short-term funds	3,016	4,357
Deposits, cash and bank balances	44,708	45,371
	<u>193,820</u>	<u>231,917</u>
<b>TOTAL ASSETS</b>	<u>309,878</u>	<u>357,601</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity owners of the parent</b>		
Share capital	91,453	91,453
Treasury shares	(1,161)	(1,161)
Other reserves	6,011	12,833
Retained earnings	62,570	68,468
	<u>158,873</u>	<u>171,593</u>
<b>Non-controlling interests</b>	<u>1,679</u>	<u>3,765</u>
<b>Total Equity</b>	<u>160,552</u>	<u>175,358</u>
<b>Non-current liabilities</b>		
Borrowings	4,297	4,367
Lease liabilities	7,467	7,999
	<u>11,764</u>	<u>12,366</u>
<b>Current liabilities</b>		
Borrowings	46,085	64,090
Lease liabilities	1,569	2,360
Trade payables	46,374	58,059
Other payables	41,638	44,511
Tax liabilities	1,896	857
	<u>137,562</u>	<u>169,877</u>
<b>Total liabilities</b>	<u>149,326</u>	<u>182,243</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>309,878</u>	<u>357,601</u>
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.7202	0.7779

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statement



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
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## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

	<----- Attributable to Equity Holders of the parent----->					Distributable	Total	Non- controlling interest	Total equity
	<----- Non-distributable ----->								
	Share capital RM'000	Treasury shares RM'000	Share option reserve RM'000	Foreign exchange reserve RM'000	Legal reserve fund RM'000	RM'000	RM'000	RM'000	RM'000
As at 1 April 2024	91,453	(1,161)	40	8,160	4,633	68,468	171,593	3,765	175,358
Loss for the period	-	-	-	-	-	(3,708)	(3,708)	(668)	(4,376)
Other comprehensive loss for the period	-	-	-	(7,106)	-	-	(7,106)	(111)	(7,217)
Total comprehensive loss for the period	-	-	-	(7,106)	-	(3,708)	(10,814)	(779)	(11,593)
Share option issued	-	-	290	-	-	-	290	-	290
Lapsed share option	-	-	(6)	-	-	-	(6)	-	(6)
Changes in ownership interests in a subsidiary	-	-	-	-	-	16	16	(1,307)	(1,291)
Dividends	-	-	-	-	-	(2,206)	(2,206)	-	(2,206)
As at 30 September 2024	<u>91,453</u>	<u>(1,161)</u>	<u>324</u>	<u>1,054</u>	<u>4,633</u>	<u>62,570</u>	<u>158,873</u>	<u>1,679</u>	<u>160,552</u>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.



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## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2023

	<----- Attributable to Equity Holders of the parent----->						Non-controlling interest RM'000	Total equity RM'000	
	<----- Non-distributable ----->			Distributable					
	Share capital RM'000	Treasury shares RM'000	Share option reserve RM'000	Foreign exchange reserve RM'000	Legal reserve fund RM'000	Retained earnings RM'000	Total RM'000		
As at 1 April 2023	91,453	(1,161)	110	8,202	3,890	64,912	167,406	2,241	169,647
Loss for the period	-	-	-	-	-	(1,885)	(1,885)	(941)	(2,826)
Other comprehensive (loss)/income for the period	-	-	-	(973)	-	-	(973)	58	(915)
Total comprehensive loss for the period	-	-	-	(973)	-	(1,885)	(2,858)	(883)	(3,741)
Subscription of shares by non-controlling interest in a subsidiary	-	-	-	-	-	-	-	4,077	4,077
Dividend paid on shares	-	-	-	-	-	(2,206)	(2,206)	-	(2,206)
As at 30 September 2023	91,453	(1,161)	110	7,229	3,890	60,821	162,342	5,435	167,777

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

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## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

	6 months ended	
	30.09.2024 RM'000 (Unaudited)	30.09.2023 RM'000 (Unaudited)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before tax	(3,121)	(1,537)
Adjustment for:-		
Non-cash items	10,504	(3,176)
Non-operating items (which are investing/financing)	5,443	5,383
Interest expense	4,283	2,408
Interest income	(334)	(520)
Operating profit before changes in working capital	<u>16,775</u>	<u>2,558</u>
<b>Changes in working capital</b>		
Net change in current assets	28,080	15,517
Net change in current liabilities	(14,558)	5,067
Interest paid	(4,283)	(2,408)
Tax paid	(1,135)	(1,102)
Net cash flows from operating activities	<u>24,879</u>	<u>19,632</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
- Net change in short-term fund	1,388	501
- Dividend income from short-term fund	21	34
- Purchase of property, plant and equipment	(6,090)	(2,607)
- Increase in rights of use assets	(4)	-
- Acquisition of subsidiary, net of cash and cash equivalents	(1,290)	-
- Proceeds from disposal of property, plant and equipment	134	241
- Interest received	334	520
Net cash flows used in investing activities	<u>(5,507)</u>	<u>(1,311)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
- Dividend paid to owners of the Company	(2,206)	-
- Net drawdown of block discounting	1,474	4,098
- Net repayment of lease liabilities	(2,117)	(302)
- Net repayment of short term borrowings	(19,550)	(19,688)
- Subscription of shares in subsidiaries by non-controlling interests	-	4,077
Net cash flows used in financing activities	<u>(22,399)</u>	<u>(11,815)</u>
Net increase in cash and cash equivalents	(3,027)	6,506
Effects of foreign exchange rate changes	2,364	(3,370)
Cash and cash equivalents at the beginning of the financial period	45,371	60,618
Cash and cash equivalents at the end of the financial period	<u>44,708</u>	<u>63,754</u>
Cash and cash equivalents at the end of the financial period comprise the following:		
Cash and bank balances	<u>44,708</u>	<u>63,754</u>

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to the interim financial statements.



# PCCS Group Berhad

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## PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

### 1. BASIS OF PREPARATION

These condensed consolidated interim financial statements, for the period ended 30 September 2024, have been prepared in accordance with 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 audited financial statements for the year ended 31 March 2024. The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2024, except for the adoption of the following amendments/improvements to MFRSs that are mandatory for the current financial period:

#### Amendments/Improvements to MFRSs

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statements of Cash Flows

The Group has not adopted the following new MFRSs and amendments/improvements to MFRSs that have been issued, but yet to be effective:

	Effective for financial periods beginning on or after
<u>New MFRSs</u>	
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without public Accountability: Disclosure	1 January 2027
<u>Amendments/Improvements to MFRSs</u>	
MFRS 7 Financial Instruments: Disclosures	1st January 2026
MFRS 9 Financial Instruments	1st January 2026
MFRS 10 Consolidated Financial Statements	Deferred
MFRS 121 The Effects of Changes in Foreign Exchange Rates	1st January 2025
MFRS 128 Investments in Associates and Joint Ventures	Deferred
MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107: Annual Improvements to MFRS Accounting Standards - Volume 11	1st January 2026

### 2. AUDIT REPORT OF PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements for the year ended 31 March 2024 was not qualified.



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## 3. SEGMENTAL INFORMATION

	Current quarter		Cumulative quarter	
	3 months ended		6 months ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
<b>Segment Revenue</b>				
Revenue from operations:				
Apparels	134,995	94,998	348,130	211,382
Credit financing	2,348	2,249	4,637	4,388
Others	651	316	1,294	611
Total revenue before eliminations	137,994	97,563	354,061	216,381
Eliminations	(22,893)	(12,897)	(66,289)	(33,941)
Total	115,101	84,666	287,772	182,440

## Segment Result

Result from operations:				
Apparels	(2,127)	(6,038)	3,803	(7,383)
Credit financing	431	705	733	1,099
Others	(1,173)	(232)	(1,734)	(625)
	(2,869)	(5,565)	2,802	(6,909)
Eliminations	(7,493)	1,445	(7,178)	4,083
Total	(10,362)	(4,120)	(4,376)	(2,826)

## 4. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

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

## 5. CHANGES IN ESTIMATES

There were no changes in estimates of amounts reported in the prior financial years that have a material effect in the current quarter.

## 6. COMMENTS ABOUT SEASONAL OR CYCLICAL FACTORS

The Group's performance is not affected by any major seasonal or cyclical factors.

## 7. DIVIDENDS PAID

The Board of Directors of the Company had on 31 May 2024, declared a second interim single-tier dividend of 1 sen (30 June 2023: nil) per ordinary share for the financial year ended 31 March 2024. The dividend had been paid on 5 July 2024 to shareholders whose names appear in the Record of Depositors at the close of business on 19 June 2024.





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## 8. CARRYING AMOUNT OF REVALUED ASSETS

The valuations of property, plant and equipment have been brought forward without amendment from the financial statements for the year ended 31 March 2024.

## 9. DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale, and repayments of debt and equity securities during the current quarter and financial year to date.

## 10. CHANGES IN THE COMPOSITION OF THE GROUP

PCCS Group Berhad successfully concluded the acquisition of an additional 1,200,000 ordinary shares in Southern Auto Capital Sdn. Bhd. ("SAC") on 16 July 2024, thereby securing full ownership with a total cash consideration of RM1,290,000. This strategic move elevated the Company's equity interest in SAC from 95% to 100%.

Furthermore, on 4 September 2024, PCCS Group Berhad incorporated a 100%-owned subsidiary, Southern Capital Group Sdn. Bhd. with an issued capital of RM100, consisting of one hundred shares at RM1 per share. The principal activities of Southern Capital Group Sdn. Bhd. are investment holding and provision of management services.

## 11. CAPITAL COMMITMENTS

The capital commitments of the Group as at 30 September 2024 are RM1.2 million for the purchase of machinery, equipment, and renovation.

## 12. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no other contingent liabilities or contingent assets during the six months financial period ended on 30 September 2024.

## 13. SUBSEQUENT EVENTS

There were no material events subsequent to the end of the period that has not been reflected in this quarterly report.



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## PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

### 14. PERFORMANCE REVIEW

	Current Year Quarter	Preceding Year Corresponding Quarter	Changes	Current Year To-date	Preceding Year Corresponding Period	Changes
	30.09.2024	30.09.2023		30.09.2024	30.09.2023	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue	115,101	84,666	30,435	287,772	182,440	105,332
Loss after tax	(10,362)	(4,120)	(6,242)	(4,376)	(2,826)	(1,550)

For the second quarter ended 30 September 2024, the Group reported a remarkable 35.9% increase in revenue, reaching RM115.1 million, compared to RM84.7 million in the same quarter last year. The substantial growth was primarily driven by a significant surge in orders within the Apparel division. However, the Group also experienced a notable decline in profitability, with a 151.5% increase in the loss after tax, which rose to RM10.4 million, compared to RM4.1 million in the corresponding quarter of the previous year. The increase in the loss was largely attributed to an unrealized foreign exchange loss of RM7.7 million, following the depreciation of the US dollar against the Ringgit Malaysia.

On a half-yearly basis, the Group achieved a higher revenue of RM287.8 million, reflecting a 57.7% increase from RM182.4 million in the same period last year. However, the Group's after-tax loss widened to RM4.4 million for the period under review, compared to an after-tax loss of RM2.8 million in the corresponding period of the previous year. The higher loss was mainly driven by a larger unrealized foreign exchange loss of RM7.7 million in the Apparel division, due to the weakening of the US dollar against the Ringgit Malaysia.

### 15. COMMENT ON MATERIAL CHANGE IN THE QUARTERLY RESULTS

	Current Quarter	Immediate Preceding Quarter	Changes	
	30.09.2024	30.06.2024	RM'000	%
	RM'000	RM'000		
Continuing Operations				
Revenue	115,101	172,671	(57,570)	-33.3%
(Loss)/profit after tax	(10,362)	5,986	(16,348)	-273.1%

The latest quarter saw a significant decline in total revenue, which decreased by 33.3%, falling to RM115.1 million from RM172.7 million in the preceding quarter. This substantial drop was primarily due to a decrease in orders within the Apparel division. Additionally, the Group experienced a notable increase in after-tax loss, which surged by RM16.3 million, or 273.1%, reaching RM10.4 million, compared to a profit of RM6.0 million in the previous quarter. The sharp rise in the loss was predominantly due to an unrealised foreign exchange loss of RM7.7 million in the Apparel division, following the depreciation of the US dollar against the Ringgit Malaysia.

### 16. COMMENTARY ON PROSPECTS

As we approach the upcoming quarter, our apparel business is poised for moderate growth, influenced by factors such as fluctuations in foreign exchange rates, market saturation, and ongoing adjustments in supply chain and inventory management. Anticipated economic uncertainties and evolving consumer preferences are expected to contribute to a more gradual pace of expansion in the near term. Nevertheless, our projections for the full year remain positive.



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In the credit financing division, management continues to adopt a prudent approach to loan approvals, placing strong emphasis on conducting thorough assessments of credit risks to effectively mitigate both market and credit risks, while minimizing non-performing loans.

For the medical segment, management will continue to prioritize ongoing self-development and organic growth, while also focusing on expanding market presence.

The Group will persist in enhancing operational efficiency and implementing cost-saving measures to drive improved performance. The Board remains vigilant regarding the overall financial outlook, particularly given the challenges posed by rising inflationary pressures and ongoing geopolitical tensions.

## 17. PROFIT FORECAST OR PROFIT GUARANTEE

Not applicable to the Group as no profit forecast or profit guarantee was published.

## 18. NOTES TO THE STATEMENTS OF COMPREHENSIVE INCOME

	Current quarter		Cumulative quarter	
	3 months ended		6 months ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
Included in the Loss before tax are the following items:				
<b>Continuing Operations</b>				
Bad debts written off	429	463	681	832
Bad debts Recovered	(5)	(1)	(7)	(3)
Depreciation and amortisation	2,718	2,613	5,469	5,172
Fixed assets written off	-	58	-	257
Gain on lease modification	-	-	-	(28)
Interest income	(139)	(310)	(329)	(520)
Interest expenses	1,342	1,059	4,283	2,408
Net impairment losses on lease receivables	1,092	231	1,857	601
Loss on disposal of property, plant and equipment	16	56	46	78
Realised foreign exchange loss/(gain)	250	(638)	156	(1,169)
Unrealised foreign exchange loss/(gain)	7,691	(1,676)	7,681	(4,605)



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## 19. INCOME TAX EXPENSE

	Current quarter 3 months ended		Cumulative quarter 6 months ended	
	30.09.2024 RM'000	30.09.2023 RM'000	30.09.2024 RM'000	30.09.2023 RM'000
Malaysian income tax	370	342	741	667
Foreign income tax	444	238	1,838	622
	<u>814</u>	<u>580</u>	<u>2,579</u>	<u>1,289</u>
Deferred tax	(1,324)	-	(1,324)	-
<b>Total income tax expenses</b>	<b>(510)</b>	<b>580</b>	<b>1,255</b>	<b>1,289</b>

The tax provided in the current period is mainly in respect of certain subsidiaries reporting taxable profit.

## 20. CORPORATE PROPOSALS

The Group does not have any corporate proposal which have been completed as at the date of this announcement.

## 21. GROUP BORROWINGS

	As at 30.9.2024					
	Long term		Short term		Total borrowings	
	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000
<b>Secured</b>						
Lease liabilities	-	496	-	175	-	671
Block discounting	-	4,297	-	2,811	-	7,108
<b>Unsecured</b>						
Trust receipt or trade loan						
- USD	-	-	4,202	17,313	4,202	17,313
Lease liabilities						
- RM	-	-	-	18	-	18
- USD	1,588	6,544	247	1,016	1,835	7,560
- HKD	360	191	255	135	615	326
- RMB	400	236	381	225	781	461
Revolving credit						
- USD	-	-	500	2,060	500	2,060
- RMB	-	-	40,510	23,901	40,510	23,901
<b>Total</b>		<b>11,764</b>		<b>47,654</b>		<b>59,418</b>



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	As at 31.03.2024					
	Long term		Short term		Total borrowings	
	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000
<b>Secured</b>						
Block Discounting	-	4,367	-	1,266	-	5,633
Lease liabilities	-	470	-	146	-	616
<b>Unsecured</b>						
Trust receipt or bill financing						
- USD	-	-	6,889	32,514	6,889	32,514
- RMB	-	-	16,751	10,888	16,751	10,888
Lease liabilities						
- RM	-	-	-	1	-	1
- USD	1,495	7,057	354	1,672	1,849	8,729
- RMB	392	255	372	242	764	497
- HKD	362	217	498	299	860	516
Revolving credit						
- RMB	-	-	29,880	19,422	29,880	19,422
<b>Total</b>		<b>12,366</b>		<b>66,450</b>		<b>78,816</b>

## 22. CHANGES IN MATERIAL LITIGATION

There was no pending material litigation as at the date of this announcement.

## 23. DIVIDEND PAYABLE

No dividend has been recommended by the directors or paid for the financial period ended 30 September 2024 (30 September 2023: NIL).

## 24. EARNINGS PER SHARE

	Current quarter 3 months ended		Cumulative quarter 6 months ended	
	30.09.2024 RM'000	30.09.2023 RM'000	30.09.2024 RM'000	30.09.2023 RM'000
<b>a Basic earnings per share</b>				
Loss for the period attributable to equity holders (RM'000)	(10,033)	(3,493)	(3,708)	(1,885)
Weighted average number of ordinary shares in issue ('000)	223,021	223,021	223,021	223,021
Basic, for loss for the period (sen)	<u>(4.50)</u>	<u>(1.57)</u>	<u>(1.66)</u>	<u>(0.85)</u>



# PCCS Group Berhad

Company No. 199301026191 (280929-K)  
(Incorporated in Malaysia)

## b Diluted

Diluted earnings per share is based on the profit for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares, calculated as follows:

	Current quarter 3 months ended		Cumulative quarter 6 months ended	
	30.09.2024 RM'000	30.09.2023 RM'000	30.09.2024 RM'000	30.09.2023 RM'000
Loss for the period attributable to equity holders (RM'000)	(10,033)	(3,493)	(3,708)	(1,885)
Weighted average number of ordinary shares in issue ('000)	223,021	223,021	223,021	223,021
Effect of share options	133	(16)	149	(30)
Weighted average number of ordinary shares ('000)	<u>223,154</u>	<u>223,005</u>	<u>223,170</u>	<u>222,991</u>
Diluted, for loss for the period (sen)	<u>(4.50)</u>	<u>(1.57)</u>	<u>(1.66)</u>	<u>(0.85)</u>

## 25. Authorisation for Issue

The interim financial statements were authorized for issue by the Board of Directors on the date set forth below.

By Order of the Board

**CHUA SIEW CHUAN (SSM PC NO. 201908002648) (MAICSA 0777689)**

**Company Secretary**

29 November 2024