



# **ECA INTEGRATED SOLUTION BERHAD**

[ *Company No. 202101031471 (1431771-P)* ]  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT  
FOR THE SECOND QUARTER ENDED  
30 APRIL 2024**

# ECA INTEGRATED SOLUTION BERHAD

(Company No. 202101031471 (1431771-P))

(Incorporated in Malaysia)



## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME<sup>(1)</sup>

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
	30/04/2024 RM '000	30/04/2023 RM '000	30/04/2024 RM '000	30/04/2023 RM '000
Revenue	5,809	9,346	11,426	19,986
Cost of sales	(3,694)	(3,998)	(7,501)	(8,449)
<b>Gross profit</b>	<b>2,115</b>	<b>5,348</b>	<b>3,925</b>	<b>11,537</b>
Other operating incomes	50	68	61	68
Selling and administrative expenses	(1,876)	(1,831)	(3,580)	(3,917)
<b>Profit from operations</b>	<b>289</b>	<b>3,585</b>	<b>406</b>	<b>7,688</b>
Interest income	102	68	253	133
Interest expense	(139)	(116)	(242)	(158)
Net finance expenses	(37)	(48)	11	(25)
<b>Profit before taxation</b>	<b>252</b>	<b>3,537</b>	<b>417</b>	<b>7,663</b>
Tax expense	-	-	-	-
<b>Profit for the financial period</b>	<b>252</b>	<b>3,537</b>	<b>417</b>	<b>7,663</b>
<b>Other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the financial year</b>	<b>252</b>	<b>3,537</b>	<b>417</b>	<b>7,663</b>
<b>Net Profit / Total comprehensive income for the financial period attributable to:</b>				
Owners of the parent	252	3,537	417	7,663
Non-controlling interests	-	-	-	-
	<b>252</b>	<b>3,537</b>	<b>417</b>	<b>7,663</b>
Basic earning per share (sen) <sup>(2)</sup>	0.04	0.61	0.07	1.33
Diluted earning per share (sen) <sup>(3)</sup>	0.04	0.61	0.07	1.33

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(Company No. 202101031471 (1431771-P))  
(Incorporated in Malaysia)



## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

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### Notes:

- (1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this condensed interim financial report.*
- (2) *Basic earning per share ("**EPS**") is calculated based on the weighted average number of ordinary shares referred to in Note B11.*
- (3) *The diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options at the end of the reporting period.*

# ECA INTEGRATED SOLUTION BERHAD

(Company No. 202101031471 (1431771-P))  
(Incorporated in Malaysia)



## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup>

	(Unaudited) As at 30/04/2024 RM '000	(Audited) As at 31/10/2023 RM '000
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Plant and equipment	10,564	9,725
Right of use assets	1,861	2,036
<b>Total Non-Current Assets</b>	<b>12,425</b>	<b>11,761</b>
<b>Current Assets</b>		
Inventories	7,507	7,323
Trade receivables	22,012	18,210
Other receivables, deposits and prepayments	4,419	1,561
Current tax asset	77	3
Deposits with licensed banks	9,000	9,000
Cash and bank balances	20,268	23,549
<b>Total Current Assets</b>	<b>63,283</b>	<b>59,646</b>
<b>TOTAL ASSETS</b>	<b>75,708</b>	<b>71,407</b>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>		
Share capital	42,610	42,610
Merger reserve	(16,100)	(16,100)
Retained profits	35,050	34,633
<b>Total Equity</b>	<b>61,560</b>	<b>61,143</b>
<b>Non-Current Liabilities</b>		
Bank borrowings	5,192	2,616
Deferred taxation	23	23
Lease liabilities	850	801
<b>Total Non-Current Liabilities</b>	<b>6,065</b>	<b>3,440</b>
<b>Current Liabilities</b>		
Trade payables	1,812	2,144
Other payables and accruals	647	1,011
Bank borrowings	5,026	2,920
Lease liabilities	598	749
<b>Total Current Liabilities</b>	<b>8,083</b>	<b>6,824</b>
<b>TOTAL LIABILITIES</b>	<b>14,148</b>	<b>10,264</b>
<b>TOTAL EQUITY &amp; LIABILITES</b>	<b>75,708</b>	<b>71,407</b>
Number of ordinary shares ('000)	579,040	579,040
Net assets per ordinary share (RM) <sup>(2)</sup>	0.11	0.11

# ECA INTEGRATED SOLUTION BERHAD

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(Incorporated in Malaysia)



## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

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### Notes:

- (1) *The basis of preparation of the Unaudited Consolidated Statement of Financial Position is disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.*
  
- (2) *Net assets per shares is calculated based on net assets divided by the Company's enlarged share capital of 579,040,425 ordinary shares after Company was listed on the ACE Market of Bursa Malaysia Securities Berhad on 23 November 2022 and allotment of special issues of ordinary shares to Bumiputera investors identified and/or approved by the Ministry of International Trade and Industry ("MITI") on 24 October 2023.*

# ECA INTEGRATED SOLUTION BERHAD

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY<sup>(1)</sup>

	<u>Share Capital</u> RM '000	<u>Invested Equity</u> RM '000	<u>Merger Reserve</u> RM '000	<u>Retained Profits</u> RM '000	<u>Total Equity</u> RM '000
Balance as at 01 November 2023	42,610	-	(16,100)	34,633	61,143
Profit for the financial period	-	-	-	417	417
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	417	417
<b>Balance as at 31 January 2024</b>	<b>42,610</b>	<b>-</b>	<b>(16,100)</b>	<b>35,050</b>	<b>61,560</b>
Balance as at 01 November 2022	17,100	-	(16,100)	23,846	24,846
Profit for the financial period	-	-	-	7,663	7,663
Other comprehensive income	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	7,663	7,663
Contribution by and Distribution to Owners of the parent					
- Issuance of Shares	25,500	-	-	-	25,500
- Share issuance expenses	(1,130)	-	-	-	(1,130)
Total Transaction with Owners of the parent	24,370	-	-	-	24,370
<b>Balance as at 30 April 2023</b>	<b>41,470</b>	<b>-</b>	<b>(16,100)</b>	<b>31,509</b>	<b>56,879</b>

#### Notes:

<sup>(1)</sup> The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.

# ECA INTEGRATED SOLUTION BERHAD

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup>

	Current Year to Date 30/04/2024 RM '000	Preceding Corresponding Year to Date 30/04/2023 RM '000
<b>Cash flows from operating activities</b>		
Profit before taxation	417	4,126
Adjustment for:-		
Depreciation of plant and equipment	569	43
Depreciation of right of use assets	339	72
Interest expense	242	42
Interest income	(253)	(65)
Unrealised loss on foreign exchange	-	3
<b>Operating profit before working capital</b>	<b>1,314</b>	<b>4,221</b>
Net changes in inventories	(184)	809
Net changes in trade and other receivables	(6,660)	(9,721)
Net changes in trade and other payables	(696)	(2,281)
<b>Cash flows for operations</b>	<b>(6,226)</b>	<b>(6,972)</b>
Interest paid	(238)	(42)
Interest received	253	65
Tax paid	(74)	(1)
<b>Net cash used in operating activities</b>	<b>(6,285)</b>	<b>(6,950)</b>
<b>Cash flows from investing activities</b>		
Purchase of plant and equipments	(1,236)	(89)
<b>Net cash used in investing activities</b>	<b>(1,287)</b>	<b>(89)</b>
<b>Cash flows from financing activities</b>		
Drawdown/(repayment) of borrowings	3,963	(1,127)
Repayment of lease liabilities	(392)	(105)
Proceed from issue of share capital	-	25,500
<b>Net cash generated from financing activities</b>	<b>3,571</b>	<b>24,268</b>
<b>Net increase in cash and cash equivalents</b>	<b>(4,001)</b>	<b>17,229</b>
Cash and cash equivalents at the beginning of the financial period	32,549	6,918
<b>Cash and cash equivalents at the end of the financial period</b>	<b>28,548</b>	<b>24,147</b>

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup>

	Current Year to Date 30/04/2024 RM '000	Preceding Corresponding Year to Date 30/04/2023 RM '000
<b>Cash and cash equivalents</b>		
Fixed deposits with licensed banks	9,000	-
Cash and bank balances	20,268	24,920
Bank overdrafts	(720)	(773)
	<b>28,548</b>	<b>24,147</b>

#### Note:

- <sup>(1)</sup> The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the year ended 31 October 2023 as disclosed in the Annual Report and the accompanying explanatory notes attached to this interim financial report.



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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

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### NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

#### A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

##### A1 BASIS OF PREPARATION

The condensed interim financial report of ECA Integrated and its subsidiary (“**ECA Group**” or the “**Group**”) is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards (“**MFRS**”) 134 - Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”), International Financial Reporting Standard (“**IFRSs**”), requirements of the Companies Act, 2016 in Malaysia, Rule 9.22 and Appendix 9B of the Listing Requirements.

This condensed interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 October 2023 as disclosed in the Annual Report of the Company, and the accompanying explanatory notes are an integral part of this condensed interim financial report.

##### A2 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial report are consistent with those adopted in preparation of the Group’s audited financial statements for the financial year ended 31 October 2023 as disclosed in the Annual Report of the Company except for those standard, amendments and IC interpretation that had become effective 1 January 2024 and such adoptions do not have material impact on the financial statements of the Group and the Company.

##### A3 AUDITORS’ REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the financial year ended 31 October 2023 were not subject to any qualification.

##### A4 SEASONAL AND CYCLICAL FACTORS

The nature of the Group’s business was not subject to any significant seasonal and cyclical factors.

##### A5 MATERIAL UNUSUAL ITEMS

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

# ECA INTEGRATED SOLUTION BERHAD

(Company No. 202101031471 (1431771-P))  
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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

#### A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

##### A6 MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates amount that had a material effect for the current financial quarter under review.

##### A7 DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current financial quarter under review.

##### A8 DIVIDEND PAID

There was no dividend paid during the current financial quarter under review.

##### A9 SEGMENTAL INFORMATION

6 months ended 30 April 2024

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	11,426	11,426	-	11,426
- Malaysia	-	5,924	5,924	-	5,924
- Outside Malaysia	-	5,502	5,502	-	5,502
	-	<b>11,426</b>	<b>11,426</b>	-	<b>11,426</b>
Segmental result	(370)	776	406	-	406
Interest expense	-	(242)	(242)	-	(242)
Interest income	62	191	253	-	253
Profit before taxation	(308)	725	417	-	417
Tax expenses			-	-	-
<b>Profit for the financial period</b>			<b>417</b>	-	<b>417</b>

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

#### A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

#### A9 SEGMENTAL INFORMATION (Cont'd)

6 months ended 30 April 2023

	Investment Holding RM '000	Manufactur -ing RM '000	Total RM '000	Eliminat -ion RM '000	Consolidated Total RM '000
Revenue					
External sales	-	19,986	19,986	-	19,986
- Malaysia	-	9,205	9,205	-	9,205
- Outside Malaysia	-	10,781	10,781	-	10,781
	-	<b>19,986</b>	<b>19,986</b>	-	<b>19,986</b>
Segmental result	(816)	8,504	7,688	-	7,688
Interest expense	-	(158)	(158)	-	(158)
Interest income	100	33	133	-	133
Profit before taxation	(716)	8,379	7,663	-	7,663
Tax expenses			-	-	-
<b>Profit for the financial period</b>			<b>7,663</b>	-	<b>7,663</b>

#### A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

There are no other material events subsequent to the end of the current financial quarter under review.

#### A11 CHANGES IN THE COMPOSITION OF THE GROUP

There were no other material changes in the composition of the Group for the current financial quarter under review.

#### A12 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)

#### A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS 134”), INTERIM FINANCIAL REPORT (Cont'd)

##### A13 CAPITAL COMMITMENTS

Other than as disclosed below, there are no other material capital commitments as at the end of the current financial quarter under review:

	<b>Unaudited As at 30/04/2024 RM '000</b>
Acquisition of land	6,371
Acquisition of machineries	113
	<u>6,484</u>

##### A14 RELATED PARTY TRANSACTIONS

The Group's related party transactions for current financial quarter under review are as follows:

Transacting party	Relationship	Nature of transactions	Current quarter RM	Financial Year-to-date RM
ECA Advance Automation Sdn Bhd	A company in which certain directors have substantial interest	Rental	93,000	186,000

##### A15 DISCLOSURE OF DERIVATIVES

There were no outstanding derivative financial instruments at the end of the current financial quarter under review.

# ECA INTEGRATED SOLUTION BERHAD

(Company No. 202101031471 (1431771-P))  
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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

#### B1 REVIEW OF PERFORMANCE

	Current Quarter 3 Months Ended			Cumulative Quarter Financial Period-To-Date		
	30/04/2024 RM '000	30/04/2023 RM '000	Changes %	30/04/2024 RM '000	30/04/2023 RM '000	Changes %
Revenue	5,809	9,346	-37.8%	11,426	19,986	-42.8%
Profit before taxation	252	3,537	-92.9%	417	7,663	-94.6%

In the current quarter under review, the Group's revenue recorded a 37.8% reduction to RM5.81 million in the current quarter as compared to RM9.35 million in the preceding year corresponding quarter. PBT is also declined by 92.9% from RM3.54 million in the preceding year corresponding quarter to RM0.25 million in the current quarter under review.

For the cumulative six months period under review, the Group's revenue recorded a 42.8% reduction to RM11.43 million in the current period as compared to RM19.99 million in the preceding year corresponding period. PBT is also declined by 94.6% from RM7.66 million in the preceding year corresponding period to RM0.42 million in the current period under review.

Despite the Group's prudent approach to operational expenses, including costs of sales and other operational expenditures, the substantial decline of the Group performance during the current quarter under review was the effects of the ongoing semiconductor slowdown, which has impacted demand for semiconductor component and equipment due to current global challenges.

In response to these challenges, the Group remains resolute in its commitment to overcoming adversity. By adopting a proactive and resilient approach, the Group is well-positioned to emerge stronger from this period of uncertainty. Through a focus on innovation, efficiency enhancements, and strategic adjustments, the Group is confident in its ability to navigate these challenges and identify new opportunities for growth and success. With a positive outlook and unwavering dedication, the Group is prepared to face the future with confidence and optimism.

# ECA INTEGRATED SOLUTION BERHAD

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

#### B2 COMPARISON WITH IMMEDIATE PRECEDING QUARTER

	Current Quarter 30/04/2024 RM '000	Immediate Preceding Quarter 31/01/2024 RM '000	Changes %
Revenue	5,809	5,617	3.4%
Profit before taxation	252	165	52.7%

In the current quarter under review, there is a slightly increase by 3.4% in the revenue to RM5.81 million as compared to the immediate preceding quarter of RM5.62 million.

Concurrently, the profit before tax ("**PBT**") is also increase by 52.7% from RM0.17 million to RM0.25 million, mirroring the growth in revenue. The favorable result in both revenue and PBT is better product mix and increased projects deliveries during the current quarter under review. These gains were offset by higher cost of sales due to changes made to the product mix at a later stage as well as increased selling and administrative expenses.

#### B3 PROSPECTS

Despite the slower-than-anticipated global economic recovery, the Group remains optimistic about the gradual recovery of the semiconductor industry in the latter half of fiscal year 2024. The Group is firmly committed to its long-term strategies, focusing on diversification through the introduction of innovative products, enhancing operational efficiency, and expanding market presence.

The Group's strategic priorities include diversifying core products, securing new projects, expanding customer bases, and developing a comprehensive medium and long-term growth plan to leverage potential business opportunities. Through these initiatives, the Group aims to accelerate time-to-market for products and introduce new revenue streams alongside existing offerings.

Additionally, the Group maintains a positive outlook on sustained demand growth in sectors such as artificial intelligence (AI), telecommunications, and automotive industries. The Group will continue to pursue new opportunities through innovative product development and market expansion, while maintaining strict cost control measures to ensure competitiveness in the global market.

Barring any unforeseen circumstances, the Group maintains an optimistic outlook for both its business and the industries it operates in, with current signs pointing towards recovery.

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

#### B4 VARIANCE FROM PROFIT FORECAST

There is no profit forecast issued for the current financial period under review.

#### B5 TAX EXPENSE

	Current Quarter RM '000	Cumulative Quarter RM '000
Income tax expenses:		
Current financial period	-	-
Movement in deferred tax:		
Relating to origination of temporary differences	-	-
<b>Total tax expense</b>	<b>-</b>	<b>-</b>

Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated assessable profits for the fiscal year. Tax expense is recognised based on management's best estimate.

The Group's effective tax rate for the current quarter under review is negligible mainly due to ECA Advanced Solutions Sdn. Bhd. ("ECA Solutions") being granted full tax exemption on its statutory income from pioneer activities.

#### B6 STATUS OF CORPORATE PROPOSALS

There were no any corporate proposals announced but not yet implemented as at the date of this interim financial report.

#### B7 UTILISATION OF PROCEED RAISED FROM THE SPECIAL BUMI ISSUES

The gross proceeds of RM1.19 million to be raised from the Special Bumi Issue is intend to be utilised in the following manner:

Detail of utilisation	Estimated timeframe for the utilisation upon listing	Proposed Utilisation RM '000	Actual Utilisation RM '000	Utilisation Rate %
Working capital	Within 24 months	886	-	0.0%
Estimated listing expenses	Upon completion of exercise	300	175	58.3%
		<b>1,186</b>	<b>175</b>	14.8%

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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

#### B8 GROUP BORROWINGS AND DEBT SECURITIES

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

	Unaudited As at 30/04/2024 RM '000	Audited As at 31/10/2023 RM '000
<b>Current liabilities</b>		
Bankers' acceptance	2,788	2,124
Term loans	1,518	796
	<b>5,026</b>	<b>2,920</b>
<b>Non-Current liabilities</b>		
Term loans	5,192	2,616
	<b>5,192</b>	<b>2,616</b>
<b>Total bank borrowings</b>	<b>10,218</b>	<b>5,536</b>

All the Group's borrowings are denominated in RM, secured and interest-bearing.

#### B9 MATERIAL LITIGATION

The Group is not engaged in any material litigation either as plaintiff or defendant, and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

#### B10 DIVIDEND PROPOSED

No dividend has been declared or proposed during the current financial quarter under review and for the financial period to date.



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## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

### B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

#### B11 EARNINGS PER SHARE

	Current Quarter 3 Months Ended		Cumulative Quarter Current Year-to-Date	
	30/04/2024 <sup>(1)</sup>	30/04/2023	30/04/2024 <sup>(1)</sup>	30/04/2023
Profit attributable to owners of the Company (RM'000)	252	3,537	417	7,663
Weighted average number of Shares in issue ('000)	579,040	577,500	579,040	577,500
Basic EPS (sen)	0.04	0.61	0.07	1.33
Diluted EPS (sen)	0.04	0.61	0.07	1.33

#### Notes:

- (1) Basic and diluted EPS are calculated by dividing the profit after tax attributable to owners of the Company by weighted average number of shares pursuant to the completion of the Initial Public Offering (“IPO”) of the Company on 23 November 2022 and allotment of special issues of ordinary shares to Bumiputera investors identified and/or approved by the Ministry of International Trade and Industry (“MITI”) on 24 October 2023.

There are no dilutive instruments for the current financial period under review.

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(Company No. 202101031471 (1431771-P))  
(Incorporated in Malaysia)



## Interim Financial Report on Consolidated Results For the Second Quarter Ended 30 April 2024

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### B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

#### B12 NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Profit before taxation is arrived at after charging / (crediting):

	Current Quarter 30/04/2024 RM '000	Cumulative Quarter 30/04/2024 RM '000
Depreciation of plant and equipment	285	569
Depreciation of right of use assets	172	339
Interest expense	139	242
Interest income	(102)	(253)
Gain in foreign currency exchange		
- Realised	(50)	(61)
- Unrealised	-	-

Save for the above, the other disclosure items as required under Rule 16, part A of Appendix 9B of the Listing Requirements are not applicable.

#### By Order of the Board

Chin Wai Yi (MAICSA 7069783)  
Company Secretary  
Penang