



# PCCS Group Berhad

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

## CONDENSED CONSOLIDATED INCOME STATEMENTS (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2021

	CURRENT QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
Revenue	114,498	104,834	114,498	104,834
Cost of sales	(96,424)	(88,779)	(96,424)	(88,779)
<b>Gross Profit</b>	<b>18,074</b>	<b>16,055</b>	<b>18,074</b>	<b>16,055</b>
Other Income	1,305	1,647	1,305	1,647
Interest Income	37	111	37	111
Administrative expenses	(13,565)	(12,936)	(13,565)	(12,936)
Selling and marketing expenses	(3,300)	(1,864)	(3,300)	(1,864)
Finance costs	(1,062)	(962)	(1,062)	(962)
<b>Profit before tax</b>	<b>1,489</b>	<b>2,051</b>	<b>1,489</b>	<b>2,051</b>
Income tax expense	(432)	(1,135)	(432)	(1,135)
<b>Profit for the period</b>	<b>1,057</b>	<b>916</b>	<b>1,057</b>	<b>916</b>
Attributable to:				
Equity holders of the parent	1,974	1,622	1,974	1,622
Non-controlling interest	(917)	(706)	(917)	(706)
	<b>1,057</b>	<b>916</b>	<b>1,057</b>	<b>916</b>
<b>Earnings per share attributable to equity holders of the parent (sen):</b>				
Basic	<b>0.93</b>	<b>0.77</b>	<b>0.93</b>	<b>0.77</b>
Diluted	<b>0.93</b>	<b>0.77</b>	<b>0.93</b>	<b>0.77</b>

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2021 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 COMPREHENSIVE INCOME (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2021

	CURRENT QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
Profit for the period	1,057	916	1,057	916
Other comprehensive profit net of tax				
Foreign currency translation	1,039	65	1,039	65
<b>Total comprehensive profit for the period</b>	<b>2,096</b>	<b>981</b>	<b>2,096</b>	<b>981</b>
<b>Total comprehensive profit/(loss) attributable to:</b>				
Owners of the Parent	2,952	1,695	2,952	1,695
Non-controlling interest	(856)	(714)	(856)	(714)
	<b>2,096</b>	<b>981</b>	<b>2,096</b>	<b>981</b>

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2021 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 JUNE 2021 (UNAUDITED)

	30.06.2021 RM'000 (Unaudited)	31.03.2021 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	122,667	123,985
Investment Properties	9,878	9,800
Other receivables	170	170
Deferred tax assets	489	561
	<u>133,204</u>	<u>134,516</u>
<b>Current assets</b>		
Inventories	51,393	68,198
Contract assets	2,549	1,848
Trade receivables	50,057	57,888
Other receivables	2,037	3,306
Other current assets	7,536	6,235
Tax Recoverable	1,930	1,077
Short-term fund	8,199	12,945
Cash and bank balances	54,790	37,696
	<u>178,491</u>	<u>189,193</u>
<b>TOTAL ASSETS</b>	<u>311,695</u>	<u>323,709</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity owners of the parent</b>		
Share capital	85,492	84,709
Other reserves	20,152	18,978
Retained earnings	58,453	56,479
	<u>164,097</u>	<u>160,166</u>
<b>Non-controlling interest</b>	<u>7,357</u>	<u>6,268</u>
<b>Total Equity</b>	<u>171,454</u>	<u>166,434</u>
<b>Non-Current liabilities</b>		
Borrowings	21,625	21,864
Lease liabilities	5,157	5,129
	<u>26,782</u>	<u>26,993</u>
<b>Current liabilities</b>		
Borrowings	35,940	40,980
Lease liabilities	3,128	3,350
Trade payables	28,972	42,452
Other payables	45,419	43,500
	<u>113,459</u>	<u>130,282</u>
<b>Total liabilities</b>	<u>140,241</u>	<u>157,275</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>311,695</u>	<u>323,709</u>
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.7676	0.7553

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2021 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 FIRST QUARTER ENDED 30 JUNE 2021

	<----- Attributable to Equity Holders of the parent----->						Total RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
	<----- Non-distributable ----->			Distributable					
	Share Capital RM'000	Share Option Reserve RM'000	Foreign Exchange Reserve RM'000	Warrants Reserve RM'000	Legal Reserves RM'000	Retained Earnings RM'000			
As at 1 April 2020	83,830	1,113	6,201	6,383	3,006	52,976	153,509	7,274	160,783
Total comprehensive income/(loss) for the period	-	-	73	-	-	1,622	1,695	(714)	981
As at 30 June 2020	<u>83,830</u>	<u>1,113</u>	<u>6,274</u>	<u>6,383</u>	<u>3,006</u>	<u>54,598</u>	<u>155,204</u>	<u>6,560</u>	<u>161,764</u>
As at 1 April 2021	84,709	846	8,743	6,383	3,006	56,479	160,166	6,268	166,434
Total comprehensive income/(loss) for the period	-	-	978	-	-	1,974	2,952	(856)	2,096
Issue of ordinary shares pursuant to ESOS	783	(148)	-	-	-	-	635	-	635
Share option issued	-	344	-	-	-	-	344	-	344
Non-controlling interests arising from subsidiaries	-	-	-	-	-	-	-	1,945	1,945
As at 30 June 2021	<u>85,492</u>	<u>1,042</u>	<u>9,721</u>	<u>6,383</u>	<u>3,006</u>	<u>58,453</u>	<u>164,097</u>	<u>7,357</u>	<u>171,454</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 2021 and the accompanying explanatory notes attached to the interim financial statements.



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## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE FIRST QUARTER ENDED 30 JUNE 2021

	3 months ended	
	30.06.2021	30.06.2020
	RM'000	RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation from:		
- Continuing operations	1,489	2,051
Adjustment for:-		
Non-cash items	(59)	769
Non-operating items (which are investing/financing)	4,800	3,451
Interest expense	1,062	962
Interest income	(37)	(111)
Operating profit before changes in working capital	<u>7,255</u>	<u>7,122</u>
<b>Changes in working capital</b>		
Net change in current assets	23,962	27,618
Net change in current liabilities	(11,561)	(32,664)
Interest paid	(1,062)	(962)
Tax paid	(1,213)	(1,028)
Net cash flows from operating activities	<u>17,381</u>	<u>86</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
- Net change in short-term fund	4,746	-
- Dividend income from short-term fund	53	-
- Purchase of property, plant and equipment	(1,609)	(8,116)
- Proceeds from disposal of property, plant and equipment	137	46
- Interest received	37	111
Net cash flows from/(used in) investing activities	<u>3,364</u>	<u>(7,959)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
- Net repayment of hire purchase & lease liabilities	(195)	(148)
- Net drawdown/(repayment) of term loans	12	(185)
- Repayment of short term borrowings	(7,212)	(7,383)
- Proceed from ordinary shares issued pursuant to ESOS	635	-
- Subscription of shares in subsidiary by non-controlling interest	1,000	-
Net cash flows used in financing activities	<u>(5,760)</u>	<u>(7,716)</u>
Net increase/(decrease) in cash and cash equivalents	14,985	(15,589)
Effects of exchange rate changes	189	303
Cash and cash equivalents at beginning of financial period	37,696	65,031
Cash and cash equivalents at end of financial period	<u>52,870</u>	<u>49,745</u>
Cash and cash equivalents at the end of the financial period comprise the following:		
Cash and bank balances	54,790	49,745
Bank overdrafts	(1,920)	-
Cash and cash equivalents	<u>52,870</u>	<u>49,745</u>

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2021 and the accompanying explanatory notes attached to the interim financial statements.



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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 June 2021, 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 2021. The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2021, except for the adoption of the following amendments/improvements to MFRSs that are mandatory for the current financial year:

#### Amendments/Improvements to MFRSs

MFRS 4	Insurance Contracts
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 16	Leases
MFRS 139	Financial Instruments: Recognition and Measurement

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

<u>New MFRS</u>		Effective for financial periods beginning on or after
MFRS 17	Insurance Contracts	1 January 2023
<u>Amendments/Improvements to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2022 <sup>^</sup> / 1 January 2023 <sup>#</sup>
MFRS 3	Business Combinations	1 January 2022/ 1 January 2023 <sup>#</sup>
MFRS 5	Non-current Assets Held for Sale and Discontinued Operations	1 January 2023 <sup>#</sup>
MFRS 7	Financial Instruments: Disclosures	1 January 2023 <sup>#</sup>
MFRS 9	Financial Instruments	1 January 2022 <sup>^</sup> / 1 January 2023 <sup>#</sup>
MFRS 10	Consolidated Financial Statements	Deferred
MFRS 15	Revenue from Contracts with Customers	1 January 2023 <sup>#</sup>
MFRS 16	Leases	1 January 2022 <sup>^</sup>
MFRS 17	Insurance Contracts	1 January 2023
MFRS 101	Presentation of Financial Statements	1 January 2023/ 1 January 2023 <sup>#</sup>
MFRS 107	Statements of Cash Flows	1 January 2023 <sup>#</sup>
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2023
MFRS 112	Income Taxes	1 January 2023



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	Effective for financial periods beginning on or after
MFRS 116 Property, Plant and Equipment	1 January 2022/ 1 January 2023 #
MFRS 119 Employee Benefits	1 January 2023 #
MFRS 128 Investments in Associates and Joint Ventures	Deferred/ 1 January 2023 #
MFRS 132 Financial instruments: Presentation	1 January 2023 #
MFRS 136 Impairment of Assets	1 January 2023 #
MFRS 137 Provisions, Contingent Liabilities and Contingent Assets	1 January 2022/ 1 January 2023#
MFRS 138 Intangible Assets	1 January 2023#
MFRS 140 Investment Property	1 January 2023 #
MFRS 141 Agriculture	1 January 2022^

^ The Annual Improvements to MFRS Standards 2018-2020

# Amendments as to the consequence of effective of MFRS 17 Insurance Contracts

## 2. AUDIT REPORT OF PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements for the year ended 31 March 2021 was not qualified.

## 3. SEGMENTAL INFORMATION

	Current quarter 3 months ended		Cumulative quarter 3 months ended	
	30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
<b>Segment Revenue</b>				
Revenue from operations:				
Apparels	122,433	119,445	122,433	119,445
Label & Packaging	15,779	12,314	15,779	12,314
Others	-	2	-	2
Total revenue before eliminations	138,212	131,761	138,212	131,761
Eliminations	(23,714)	(26,927)	(23,714)	(26,927)
Total	114,498	104,834	114,498	104,834
<b>Segment Result</b>				
Result from operations:				
Apparels	2,966	5,444	2,966	5,444
Label & Packaging	(114)	(1,994)	(114)	(1,994)
Others	(719)	(594)	(719)	(594)
	2,133	2,856	2,133	2,856
Eliminations	(644)	(805)	(644)	(805)
Total	1,489	2,051	1,489	2,051



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## 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

No dividend has been recommended by the directors or paid for the financial period ended 30 June 2021.

## 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 2021.

## 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 COMPOSITION OF THE GROUP

Save as disclosed below, there were no changes in composition of the group during the current quarter.

On 19<sup>th</sup> April 2021, PCCS Group Berhad ("the Company") incorporated a 80% owned subsidiary company under the name of Southern Auto Capital Sdn. Bhd. with an issued capital of RM100 comprising one hundred shares at RM1 per share. The principal activity of Southern Auto Capital Sdn. Bhd. is leasing, hire purchase and insurance business for all kinds of motor vehicles and machineries.

On 28<sup>th</sup> June 2021, the Company subsequently subscribed for additional 3,999,920 ordinary shares at RM1 per share, for a total cash consideration of RM3,999,920. In consequence thereof, the Company's shareholding in Southern Auto Capital Sdn. Bhd. increased from 80 ordinary share to 4,000,000 ordinary shares which represent 80% of the total issued share capital of Southern Auto Capital Sdn. Bhd.

## 11. CAPITAL COMMITMENTS

The capital commitments of the Group as at 30 June 2021 are RM1.4 million for purchase of machinery, equipment and renovation





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## **12. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

There were no other contingent liabilities or contingent assets, except for corporate guarantee amounting RM62 million given to licensed banks in respect of bank facilities granted to subsidiaries during the three months financial period ended 30 June 2021.

## **13. SUBSEQUENT EVENTS**

There were no material events subsequent to the end of the period that have 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
	30.06.2021	30.06.2020		30.06.2021	30.06.2020	
	RM'000	RM'000		RM'000	RM'000	
Revenue	114,498	104,834	9,664	114,498	104,834	9,664
Profit before tax	1,489	2,051	(562)	1,489	2,051	(562)

During the current quarter ending on 30th June 2021, the Group recorded a higher revenue of RM114.5million as compared to RM104.8million in the previous corresponding quarter. The higher revenue was primarily due to the increase in the order of our China Apparel. The pre-tax profit of the Group for the quarter under review was lower at RM1.5million when compared with the pre-tax profit of RM2.1million in the previous corresponding quarter. The lower profit was mainly due to the decrease of turnover in Cambodian Apparel. The orders were delayed due to the lock-down and suspension of operations in Cambodian apparel for about 5 weeks for the period from April'21 to June'21, but the buyer has not cancelled the order.

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

Total revenue increased from RM107.8million recorded in the preceding quarter to RM114.5million achieved in the current quarter. This was mostly due to the increase in the order of our garments in China. The pre-tax profit of the Group recorded at RM1.5million as compared with a pre-tax profit of RM5.2million recorded for the preceding quarter was mainly due to the unrealised forex gain of RM2.5million in the Group in the preceding quarter. On a separate note, the garment factory in Cambodia was locked down and suspended for approximately five weeks between April'21 to June'21 due to the Covid-19 outbreak. Some shipments have been carried over into the next quarter. Furthermore, there was a loss of RM945 thousand in shares transferred due to the equity participation of a strategic partner from medical field.

### 16. COMMENTARY ON PROSPECTS

#### Apparel segment

The world suffered its worst-ever recession last year as it was hammered by the pandemic. While Covid-19 cases continued to rise globally because of the fast-spreading Delta variant, vaccination rates had increased, particularly in the United States and Europe. This prompts them to press on with the reopening. We have actively organised immunization for our employees in China and Cambodia. More than 80% of employees in both countries have been immunized.

We expect the apparel business to grow moderately. The strong overseas demand is helping to power a rebound in China Apparel. China Apparel is now expected to grow at a modest pace in the next quarter compared to the same period last year. As for Cambodia, we believe its performance in the second quarter will be better than the first quarter this year.

#### Label and Packaging segment

The Malaysian economy led to a 5.6% decrease due to the pandemic in 2020. The containment measures such as MCO, CMCO, RMCO, EMCO, and State of Emergency declared had severely impacted most of the economic activities as many businesses are not able to operate normally due to restrictions and strict procedures set by the authorities. The manufacturing sector in



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2020 registered a decrease of 2.1% in the sales value of RM1,346.6 billion as compared to RM1,375.5 billion in 2019. However, some industries managed to register positive growth during the pandemic as their products/services are essentially needed such as Food & Beverages, Pharmaceutical, Healthcare, and Electrical & Electronics. For this segment, we have recorded a 28% year on year growth for the first quarter. Our growth was mainly contributed by Fast-moving Consumer Goods, Electrical & Electronics and Pharmaceutical from strong local demand for essentials. On the other hand, country's wide vaccination campaigns have been accelerated to ensure that our national recovery plan is on track. We were optimistic with sustainable growth carrying forward to following quarters of 2021 by materializing pipelines in hand.

## Other segments

As regard to the medical segment, the company is still working on its long-term comprehensive strategy. On the other hand, our hire purchasing activity is highly dependent on our government's decision to ease its restriction. As the Covid-19 vaccination programme picks up pace, more sectors are allowed to reopen and we expect our first deal to be closed in the next quarter.

The Board will play a leading role and work closely with the Management to ensure that the group can smoothly pass through the uncertain economic environment. The Board is of the view that the company should remain vigilant on our prospects and utilize our existing plants' capacities. At the same time seize opportunities from market instability and seek breakthroughs to consolidate its long-term advantages.

## 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 3 months ended		Cumulative quarter 3 months ended	
	30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
Included in the profit before tax are the following items:				
Interest income	(37)	(111)	(37)	(111)
Interest expenses	1,062	962	1,062	962
Depreciation	3,304	3,343	3,304	3,343
Provision for doubtful debts	-	8	-	8
Bad debts written off	1	-	1	-
Provision for slow moving stock	-	103	-	103
Loss on disposal of property, plant and equipment	260	126	260	126
Realised foreign exchange gain	(158)	(238)	(158)	(238)
Unrealised foreign exchange (gain)/loss	(59)	761	(59)	761
Loss on disposal of shares	945	-	945	-



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## 19. INCOME TAX EXPENSE

	Current quarter 3 months ended		Cumulative quarter 3 months ended	
	30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
Malaysian income tax	6	19	6	19
Foreign income tax	426	1,116	426	1,116
<b>Total income tax expense</b>	<b>432</b>	<b>1,135</b>	<b>432</b>	<b>1,135</b>

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

## 20. STATUS OF 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 30.06.2021					
	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>						
Term loan	-	21,625	-	3,743	-	25,368
Lease liabilities		2,970		1,511		4,481
<b>Unsecured</b>						
Overdraft						
- RMB	-	-	3,000	1,920	3,000	1,920
Trust receipt or trade loan						
- USD	-	-	972	4,033	972	4,033
- RMB	-	-	5,000	3,200	5,000	3,200
Lease liabilities						
- RM		102		106		208
- USD	449	1,864	288	1,195	737	3,059
- RMB	345	221	342	219	687	440
- HKD	-	-	183	97	183	97
Revolving credit						
- RMB	-	-	24,100	15,424	24,100	15,424
Banker's acceptance						
- RM	-	-		7,620	-	7,620
<b>Total</b>	<b>-</b>	<b>26,782</b>		<b>39,068</b>		<b>65,850</b>



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	As at 31.03.2021					
	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>						
Term loan	-	21,864	-	3,492	-	25,356
Lease liabilities	-	3,290	-	1,678	-	4,968
<b>Unsecured</b>						
Trust receipt or trade loan						
- USD	-	-	1,987	8,248	1,987	8,248
- RMB	-	-	8,951	5,639	8,951	5,639
Lease liabilities						
- RM		100		141		241
- USD	368	1,529	282	1,172	650	2,701
- RMB	333	210	348	219	681	429
- HKD			264	140	264	140
Revolving credit						
- RMB	-	-	27,940	17,602	27,940	17,602
Banker's acceptance						
- RM	-	-		5,999	-	5,999
<b>Total</b>		26,993		44,330		71,323

## 22. CHANGES IN MATERIAL LITIGATION

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

## 23. DIVIDEND PAYABLE

Details of the single tier interim dividend declared is as follows:

Interim dividend for the financial year	31 March 2022
Date payable	1 November 2021
Dividend per share (single tier)	1.00 sen
Entitlement to dividend based on Record of Depositors as at	6 October 2021
Number of ordinary shares	213,959,407
Estimated dividend payable	RM2,139,594.07



# PCCS Group Berhad

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

## 24. EARNINGS PER SHARE

	Current quarter 3 months ended		Cumulative quarter 3 months ended	
	30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
<b>a Basic earnings per share</b>				
Profit for the period attributable to equity holders (continuing operation) (RM'000)	1,974	1,622	1,974	1,622
Weighted average number of ordinary shares in issue ('000)	212,056	210,403	212,056	210,403
Basic, for profit for the period (sen)	<u>0.93</u>	<u>0.77</u>	<u>0.93</u>	<u>0.77</u>

### 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 year 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 3 months ended	
	30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
Profit for the period attributable to equity holders (RM'000)	<u>1,974</u>	<u>1,622</u>	<u>1,974</u>	<u>1,622</u>
Weighted average number of ordinary shares in issue ('000)	212,056	210,403	212,056	210,403
Effect of share options	<u>352</u>	<u>-</u>	<u>352</u>	<u>-</u>
Weighted average number of ordinary shares	<u>212,408</u>	<u>210,403</u>	<u>212,408</u>	<u>210,403</u>
Diluted, for profit for the period (sen)	<u>0.93</u>	<u>0.77</u>	<u>0.93</u>	<u>0.77</u>



# **PCCS Group Berhad**

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## **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  
27 August 2021