



PCCS Group Berhad

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

CONDENSED CONSOLIDATED INCOME STATEMENTS (UNAUDITED) FOR THE THIRD QUARTER ENDED 31 DECEMBER 2024

	CURRENT QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 9 MONTHS ENDED	
	31.12.2024 RM'000	31.12.2023 RM'000	31.12.2024 RM'000	31.12.2023 RM'000
Revenue	135,542	85,067	423,314	267,507
Cost of sales	(112,537)	(67,621)	(354,440)	(222,122)
Gross Profit	23,005	17,446	68,874	45,385
Other Income	788	284	2,399	7,393
Interest Income	235	147	569	667
Administrative expenses	(11,511)	(15,043)	(54,592)	(47,135)
Selling and marketing expenses	(2,627)	(1,364)	(6,198)	(3,969)
Finance costs	(2,515)	(1,351)	(6,798)	(3,759)
Profit/(Loss) before tax	7,375	119	4,254	(1,418)
Income tax expense	(1,009)	1,324	(2,264)	35
Profit/(Loss) for the period	6,366	1,443	1,990	(1,383)
Profit/(Loss) attributable to:				
Owners of the Company	6,407	1,725	2,699	(160)
Non-controlling interests	(41)	(282)	(709)	(1,223)
	6,366	1,443	1,990	(1,383)
Earnings per share attributable to equity holders of the parent (sen):				
Basic	2.87	0.77	1.21	(0.07)
Diluted	2.87	0.77	1.21	(0.07)

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

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

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED) FOR THE THIRD QUARTER ENDED 31 DECEMBER 2024

	CURRENT QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 9 MONTHS ENDED	
	31.12.2024 RM'000	31.12.2023 RM'000	31.12.2024 RM'000	31.12.2023 RM'000
Profit/(Loss) for the period	6,366	1,443	1,990	(1,383)
Other comprehensive income/(loss), net of tax				
Foreign currency translation	3,250	1,621	(3,967)	706
Total comprehensive income/(loss) for the period	9,616	3,064	(1,977)	(677)
Total comprehensive income/(loss) attributable to:				
Owners of the Company	9,637	3,331	(1,177)	473
Non-controlling interests	(21)	(267)	(800)	(1,150)
	9,616	3,064	(1,977)	(677)

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

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024 (UNAUDITED)

	31.12.2024 RM'000 (Unaudited)	31.03.2024 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	73,364	74,133
Investment properties	14,183	15,688
Lease receivables	32,328	33,423
Deferred tax assets	3,254	2,440
	<u>123,129</u>	<u>125,684</u>
Current assets		
Inventories	67,969	105,933
Contract assets	3,762	4,400
Trade receivables	40,084	54,672
Other receivables	2,602	2,574
Other current assets	7,555	6,522
Lease receivables	9,642	8,088
Short-term funds	2,811	4,357
Deposits, cash and bank balances	51,191	45,371
	<u>185,616</u>	<u>231,917</u>
TOTAL ASSETS	<u>308,745</u>	<u>357,601</u>
EQUITY AND LIABILITIES		
Equity attributable to equity owners of the parent		
Share capital	91,453	91,453
Treasury shares	(1,161)	(1,161)
Other reserves	10,235	12,833
Retained earnings	67,983	68,468
	<u>168,510</u>	<u>171,593</u>
Non-controlling interests	<u>1,658</u>	<u>3,765</u>
Total Equity	<u>170,168</u>	<u>175,358</u>
Non-current liabilities		
Borrowings	4,486	4,367
Lease liabilities	7,680	7,999
	<u>12,166</u>	<u>12,366</u>
Current liabilities		
Borrowings	41,255	64,090
Lease liabilities	1,225	2,360
Trade payables	34,982	58,059
Other payables	47,451	44,511
Tax liabilities	1,498	857
	<u>126,411</u>	<u>169,877</u>
Total liabilities	<u>138,577</u>	<u>182,243</u>
TOTAL EQUITY AND LIABILITIES	<u>308,745</u>	<u>357,601</u>
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.7639	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

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

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER ENDED 31 DECEMBER 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
At 1 April 2024	91,453	(1,161)	40	8,160	4,633	68,468	171,593	3,765	175,358
Total comprehensive income for the financial period									
Profit/(Loss) for the period	-	-	-	-	-	2,699	2,699	(709)	1,990
Other comprehensive loss for the period	-	-	-	(3,876)	-	-	(3,876)	(91)	(3,967)
Total comprehensive loss	-	-	-	(3,876)	-	2,699	(1,177)	(800)	(1,977)
Transactions with owners									
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)
Legal reserved fund	-	-	-	-	994	(994)	-	-	-
Total transactions with owners	-	-	284	-	994	(3,184)	(1,906)	(1,307)	(3,213)
At 31 December 2024	91,453	(1,161)	324	4,284	5,627	67,983	168,510	1,658	170,168

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

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

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER ENDED 31 DECEMBER 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		
At 1 April 2023	91,453	(1,161)	110	8,202	3,890	64,912	167,406	2,241	169,647
Total comprehensive income for the financial period									
Loss for the period	-	-	-	-	-	(160)	(160)	(1,223)	(1,383)
Other comprehensive income for the period	-	-	-	633	-	-	633	73	706
Total comprehensive income/(loss) for the period	-	-	-	633	-	(160)	473	(1,150)	(677)
Transactions with owners									
Subscription of shares by non-controlling interests in subsidiary	-	-	-	-	-	-	-	4,077	4,077
Dividend paid on shares	-	-	-	-	-	(2,206)	(2,206)	-	(2,206)
Total transactions with owners	-	-	-	-	-	(2,206)	(2,206)	4,077	1,871
At 31 December 2023	91,453	(1,161)	110	8,835	3,890	62,546	165,673	5,168	170,841

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

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

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE THIRD QUARTER ENDED 31 DECEMBER 2024

	9 months ended	
	31.12.2024	31.12.2023
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	4,254	(1,418)
Adjustment for:-		
Non-cash items	4,474	32
Non-operating items (which are investing/financing)	10,829	7,948
Interest expense	6,798	3,759
Interest income	(569)	(667)
Operating profit before changes in working capital	<u>25,786</u>	<u>9,654</u>
Changes in working capital		
Net change in current assets	45,295	(9,918)
Net change in current liabilities	(20,137)	6,521
Interest paid	(6,798)	(3,759)
Tax paid	(2,437)	(1,745)
Net cash flows from operating activities	<u>41,709</u>	<u>753</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net change in short-term fund	1,616	735
Dividend income from short-term fund	24	49
Purchase of property, plant and equipment	(10,847)	(3,592)
Increase in rights of use assets	(868)	-
Acquisition of subsidiary, net of cash and cash equivalents	(1,290)	-
Proceeds from disposal of property, plant and equipment	242	251
Interest received	569	667
Net cash flows used in investing activities	<u>(10,554)</u>	<u>(1,890)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid to owners of the Company	(2,206)	(2,206)
Net drawdown of block discounting	1,898	3,315
Net repayment of lease liabilities	(4,500)	(1,308)
Net repayment of short term borrowings	(21,569)	(15,226)
Subscription of shares in subsidiaries by non-controlling interests	-	4,077
Net cash flows used in financing activities	<u>(26,377)</u>	<u>(11,348)</u>
Net increase in cash and cash equivalents	4,778	(12,485)
Effects of foreign exchange rate changes	1,042	(1,608)
Cash and cash equivalents at the beginning of the financial period	<u>45,371</u>	<u>60,618</u>
Cash and cash equivalents at the end of the financial period	<u>51,191</u>	<u>46,525</u>
Cash and cash equivalents at the end of the financial period comprise the following:		
Cash and bank balances	<u>51,191</u>	<u>46,525</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

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

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

1. BASIS OF PREPARATION

These condensed consolidated interim financial statements, for the period ended 31 December 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 ON THE FINANCIAL STATEMENTS FOR THE PREVIOUS FISCAL YEAR

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



PCCS Group Berhad

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

3. ENHANCED SEGMENTAL INFORMATION

	Current quarter		Cumulative quarter	
	3 months ended		9 months ended	
	31.12.2024	31.12.2023	31.12.2024	31.12.2023
	RM'000	RM'000	RM'000	RM'000
Segment Revenue				
Revenue from operations:				
Apparels	176,257	108,327	524,387	319,709
Credit financing	2,407	2,441	7,044	6,829
Others	359	117	1,653	728
Total revenue before eliminations	179,023	110,885	533,084	327,266
Eliminations	(43,481)	(25,818)	(109,770)	(59,759)
Total	135,542	85,067	423,314	267,507

Segment Result

Result from operations:				
Apparels	2,938	2,906	6,741	(4,477)
Credit financing	832	651	1,565	1,750
Others	3,017	(165)	1,283	(790)
	6,787	3,392	9,589	(3,517)
Eliminations	(421)	(1,949)	(7,599)	2,134
Total	6,366	1,443	1,990	(1,383)

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

The current quarter did not witness any exceptional items that had an impact on assets, liabilities, equity, net income, or cash flows.

5. REVISIONS IN ESTIMATIONS

The reported amounts from previous financial years that have a material impact on the current quarter remained unchanged.

6. OBSERVATIONS REGARDING FACTORS INFLUENCED BY SEASONAL OR CYCLICAL PATTERNS

The Group's performance remains unaffected by significant seasonal or cyclical influences.



PCCS Group Berhad

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

7. DIVIDENDS PAID

	Cumulative quarter 9 months ended	
	31.12.2024 RM'000	31.12.2023 RM'000
Single tier interim dividend in respect of the financial year ending 31 March 2024, paid on 2 October 2023 - 1.0 sen per ordinary share	-	2,206
Single tier interim dividend in respect of the financial year ending 31 March 2024, paid on 5 July 2024 - 1.0 sen per ordinary share	2,206	-
Total	2,206	2,206

8. THE CARRYING VALUE OF REVALUED ASSETS

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

9. DEBT AND EQUITY SECURITIES

The current quarter and financial year to date witnessed no occurrences of debt and equity securities being issued, cancelled, repurchased, resold, or repaid.

10. ALTERATIONS IN THE GROUP'S COMPOSITION

On 27 November 2024, PCCS completed a share sale as part of an internal reorganization with PCCS (Hong Kong) Limited ("PHKL"), involving the disposal of its entire equity interest in PCCS Garments (Suzhou) Ltd. ("SGL"), a wholly owned subsidiary of PCCS, along with PCCS Garments Shandong Ltd. ("SDL"), a 51%-owned subsidiary of SGL, to PHKL, a wholly owned subsidiary of PCCS, for a total cash consideration of USD6,000,000.

11. THE CAPITAL COMMITMENTS

The Group's capital commitments as of December 31, 2024 amount to RM2.3 million allocated for the acquisition of machinery, equipment, and renovation.

12. REVISIONS TO CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The nine-month financial period ending on 31 December 2024 did not involve any other contingent liabilities or contingent assets.

13. THE FOLLOWING EVENTS THAT OCCURED AFTER A SPECIFIC POINT IN TIME

The quarterly report accurately reflects all material events up to the end of the period.



PCCS Group Berhad

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

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

14. THE EVALUATION OF PERFORMANCE

	Current Year Quarter	Preceding Year Corresponding Quarter	Changes	Current Year To-date	Preceding Year Corresponding Period	Changes
	31.12.2024	31.12.2023		31.12.2024	31.12.2023	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue	135,542	85,067	50,475	423,314	267,507	155,807
Profit/(Loss) after tax	6,366	1,443	4,923	1,990	(1,383)	3,373

For the third quarter ended 31 December 2024, our Group witnessed an impressive 59.3% surge in revenue, soaring to RM135.5 million from RM85.1 million recorded in the equivalent period of the preceding year. This remarkable growth was predominantly fuelled by a substantial increase in orders within our Apparel division. Moreover, the Group experienced a staggering 4.6-fold escalation in profit after tax, climbing to RM6.4 million from RM1.4 million in the corresponding quarter of the previous year. The notable enhancement in profitability can be largely attributed to an unrealized foreign exchange gain of RM4.4 million, which resulted from the appreciation of the US dollar against the Malaysian Ringgit.

On a cumulative nine-month basis, the Group's revenue escalated by 58.2%, reaching RM423.3 million compared to RM267.5 million in the same timeframe last year. Concurrently, profit after tax not only turned positive but also reached RM2.0 million, reversing from a loss of RM1.4 million in the prior year's corresponding period. This turnaround is primarily credited to robust sales performance in the Hong Kong Apparel, complemented by favourable currency exchange movements.

15. THE PURPOSE OF THIS COMMENT IS TO HIGHLIGHT THE SIGNIFICANT CHANGE IN THE CURRENT QUARTER COMPARED TO THE PRECEDING QUARTER RESULTS

	Current Quarter	Immediate Preceding Quarter	Changes	
	31.12.2024	30.09.2024	RM'000	%
	RM'000	RM'000		
Continuing Operations				
Revenue	135,542	115,101	20,441	17.8%
Profit/(Loss) after tax	6,366	(10,362)	16,728	-161.4%

In contrast to the preceding quarter (Q2 FY2025), the Group witnessed a remarkable 17.8% surge in total revenue, escalating from RM115.1 million to RM135.5 million in Q3 FY2025. This significant growth can be attributed primarily to an elevated volume of orders from the Hong Kong Apparel division. Furthermore, the Group has successfully rebounded into profitability, boasting an after-tax profit of RM6.4 million, a stark improvement from the RM10.4 million loss recorded in Q2 FY2025. This financial turnaround was significantly bolstered by the increase of sales orders from the Hong Kong Apparel division, alongside an unrealized foreign exchange gain of RM4.4 million resulting from the appreciation of the US dollar against the Malaysian Ringgit, in contrast to the unrealised foreign exchange loss of RM7.7 million in the preceding quarter.

16. ANALYSIS OF FUTURE PROSPECTS

Gazing into the horizon, the Group harbors a cautiously optimistic outlook for its business endeavours. In particular, the Apparel division is poised for measured growth, though this trajectory will be intricately shaped by various external forces such as currency volatility, market saturation, and supply chain recalibrations. Amidst economic uncertainties and shifting consumer landscapes, the Group remains steadfast in its positive forecast for full-year revenue. In the Credit Financing sector, management will persistently adhere to a prudent approach in loan approvals, emphasizing stringent credit risk evaluations to safeguard against potential defaults

while fostering sustainable portfolio expansion.

For the Medical sector, our unwavering commitment will continue to persist in organic growth and self-propelled development, bolstered by an ambitious strategy aimed at solidifying the Group's market leadership. This division will also proactively seek strategic merger and acquisition opportunities to further extend its influence within the medical domain. Our current emphasis is on establishing a preeminent position in the field of cardiac structural therapy, a specialized area of medical science dedicated to the treatment and management of structural heart diseases. These conditions encompass a broad spectrum of ailments affecting the heart's structure, including valve disorders, congenital heart defects, and other anatomical irregularities. To realize this vision, we are intensifying our research and development efforts to pioneer cutting-edge technologies and therapies. For example, transcatheter valve repair and replacement, along with robotic AI innovations, have already transformed the landscape of heart valve disease treatment, providing minimally invasive alternatives for patients who may not be ideal candidates for traditional open-heart surgery. Moreover, we are investigating novel approaches to address congenital heart defects in adult populations, thereby enhancing their quality of life and long-term health outcomes.

To elevate overall financial performance, the Group will unwaveringly pursue operational excellence and cost-saving initiatives. The Board remains acutely vigilant regarding inflationary pressures and geopolitical tensions, which could pose challenges to financial stability and operational costs.

17. PROFIT PROJECTION OR PROFIT ASSURANCE

The Company did not issue any profit projection or assurance during the current year under review.

18. NOTES ACCOMPANYING THE STATEMENTS OF COMPREHENSIVE INCOME

	Current quarter		Cumulative quarter	
	3 months ended		9 months ended	
	31.12.2024	31.12.2023	31.12.2024	31.12.2023
	RM'000	RM'000	RM'000	RM'000
Included in the (profit)/Loss before tax are the following items:				
Continuing Operations				
Bad debts written off	259	804	940	1,636
Bad debts Recovered	(4)	-	(11)	(3)
Depreciation and amortisation	3,137	2,544	8,606	7,716
Fixed assets written off	-	(1)	-	256
Gain on lease modification	-	-	-	(28)
Interest income	(235)	(147)	(569)	(667)
Interest expenses	2,515	1,351	6,798	3,759
Net impairment losses on lease receivables	329	184	2,186	785
Loss on disposal of property, plant and equipment	91	65	137	143
Realised foreign exchange loss/(gain)	443	(899)	599	(2,068)
Unrealised foreign exchange (gain)/loss	(4,401)	2,216	3,280	(2,389)



PCCS Group Berhad

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

19. THE PROVISION OF INCOME TAX

	Current quarter 3 months ended		Cumulative quarter 9 months ended	
	31.12.2024 RM'000	31.12.2023 RM'000	31.12.2024 RM'000	31.12.2023 RM'000
Malaysian income tax	378	256	1,119	923
Foreign income tax	399	417	2,237	1,039
	<u>777</u>	<u>673</u>	<u>3,356</u>	<u>1,962</u>
Deferred tax	232	(1,997)	(1,092)	(1,997)
Total income tax expenses	<u>1,009</u>	<u>(1,324)</u>	<u>2,264</u>	<u>(35)</u>

The tax provided in the current period primarily relates to specific subsidiaries that have reported taxable profits.

The deferred tax asset was recognised for the deductible temporary differences and carry forward of unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax losses can be utilised.

20. PROPOSALS FOR CORPORATE ENGAGEMENT

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

21. COLLECTIVE BORROWINGS

	As at 31.12.2024					
	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
Secured						
Lease liabilities	-	451	-	177	-	628
Block discounting	-	4,486	-	3,045	-	7,531
Unsecured						
Trust receipt or trade loan - USD	-	-	2,751	12,326	2,751	12,326
Lease liabilities - RM	-	-	-	15	-	15
- USD	1,567	7,021	162	726	1,729	7,747
- HKD	359	208	122	71	481	279
- RMB	-	-	387	236	387	236
Revolving credit - USD	-	-	500	2,240	500	2,240
- RMB	-	-	38,761	23,644	38,761	23,644
Total		12,166		42,480		54,646



PCCS Group Berhad

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

	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
Secured						
Block Discounting	-	4,367	-	1,266	-	5,633
Lease liabilities	-	470	-	146	-	616
Unsecured						
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
Total		12,366		66,450		78,816

22. REVISIONS IN ONGOING LEGAL DISPUTES

The announcement does not indicate any ongoing material litigation as of the date.

23. DIVIDEND PAYABLE

The announcement does not include any further declared dividends (31 December 2023: NIL).

24. EARNINGS PER SHARE

	Current quarter 3 months ended		Cumulative quarter 9 months ended	
	31.12.2024 RM'000	31.12.2023 RM'000	31.12.2024 RM'000	31.12.2023 RM'000
a Basic earnings per share				
Profit/(Loss) for the period attributable to equity holders (RM'000)	6,407	1,725	2,699	(160)
Weighted average number of ordinary shares in issue ('000)	223,021	223,021	223,021	223,021
Basic, for profit/(loss) for the period (sen)	<u>2.87</u>	<u>0.77</u>	<u>1.21</u>	<u>(0.07)</u>

b Diluted

The diluted earnings per share is determined by the profit attributable to the Company's owners of the financial period, along with the weighted average number of ordinary shares outstanding during that period and the weighted average number of ordinary shares that would be issued



PCCS Group Berhad

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

upon conversion of all potential dilutive ordinary shares into ordinary shares. This calculation can be expressed as follows:

	Current quarter 3 months ended		Cumulative quarter 9 months ended	
	31.12.2024 RM'000	31.12.2023 RM'000	31.12.2024 RM'000	31.12.2023 RM'000
Profit/(Loss) for the period attributable to equity holders (RM'000)	6,407	1,725	2,699	(160)
Weighted average number of ordinary shares in issue ('000)	223,021	223,021	223,021	223,021
Effect of share options	(26)	50	123	20
Weighted average number of ordinary shares ('000)	<u>222,995</u>	<u>223,071</u>	<u>223,144</u>	<u>223,041</u>
Diluted, for profit/(loss) for the period (sen)	<u>2.87</u>	<u>0.77</u>	<u>1.21</u>	<u>(0.07)</u>

25. Authorization for Issuance

The Board of Directors has granted authorization for the issuance of the interim financial statements on the date set forth below.

The Board's Directive

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

Company Secretary

27 February 2025