



DAYTHREE DIGITAL BERHAD

Registration No:

202201029566 (1475263-U)

(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE
SECOND QUARTER ENDED 30 JUNE 2024**

DAYTHREE DIGITAL BERHAD
Registration No.: 202201029566 (1475263-U)
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME⁽¹⁾
FOR THE PERIOD ENDED 30 JUNE 2024**

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Revenue	23,939	23,042	47,647	42,325
Cost of sales	(18,952)	(16,786)	(37,988)	(31,588)
Gross profit	<u>4,987</u>	<u>6,256</u>	<u>9,659</u>	<u>10,737</u>
Other income	127	15	408	34
Administrative expenses	(2,666)	(2,450)	(5,173)	(4,510)
Other expenses	-	-	-	(24)
Operating profit	<u>2,448</u>	<u>3,821</u>	<u>4,894</u>	<u>6,237</u>
Finance costs	(172)	(246)	(342)	(402)
Profit before taxation	<u>2,276</u>	<u>3,575</u>	<u>4,552</u>	<u>5,835</u>
Income tax expense	B5 (634)	(954)	(1,230)	(1,548)
Profit for the period	<u>1,642</u>	<u>2,621</u>	<u>3,322</u>	<u>4,287</u>
Other comprehensive income, net of tax				
Items that maybe reclassified subsequently to profit or loss				
Exchange differences on translation of foreign operations	(1)	-	-	3
Other comprehensive income for the period	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>3</u>
Total comprehensive income for the period	<u>1,641</u>	<u>2,621</u>	<u>3,322</u>	<u>4,290</u>
Profit for the period attributable to:				
Owners of the Company	<u>1,642</u>	<u>2,621</u>	<u>3,322</u>	<u>4,287</u>
Total comprehensive income for the period attributable to:				
Owners of the Company	<u>1,641</u>	<u>2,621</u>	<u>3,322</u>	<u>4,290</u>
Basic earnings per share ("EPS") (sen) ⁽²⁾	B11 0.34	0.55	0.69	0.89

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Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

- (2) Basic EPS is calculated based on the Company's issued share capital of 480,000,000 ordinary shares as at 31 December 2023.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION⁽¹⁾
AS AT 30 JUNE 2024

	Unaudited As at 30.06.2024 RM'000	Audited As at 31.12.2023 RM'000
ASSETS		
Non-current assets		
Plant and equipment	7,561	5,741
Right-of-use assets	12,954	14,113
Total non-current assets	20,515	19,854
Current assets		
Trade and other receivables	23,084	18,906
Contract assets	16,914	15,421
Cash and short-term deposits	27,996	33,586
Total current assets	67,994	67,913
TOTAL ASSETS	88,509	87,767
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	51,710	51,710
Reorganisation reserve	(18,143)	(18,143)
Retained earnings	31,890	32,048
Exchange reserve	5	5
Total equity	65,462	65,620
LIABILITIES		
Non-current liability		
Lease liabilities	11,350	12,504
Total non-current liability	11,350	12,504
Current liabilities		
Borrowing	1,900	-
Lease liabilities	2,518	2,442
Trade and other payables	5,857	5,494
Contract liabilities	615	667
Current tax liabilities	807	1,040
Total current liabilities	11,697	9,643
TOTAL LIABILITIES	23,047	22,147
TOTAL EQUITY AND LIABILITIES	88,509	87,767
Net assets per ordinary share attributable to owners of the Company (RM) ⁽²⁾	0.14	0.14

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Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's issued share capital of 480,000,000 ordinary shares as at 31 December 2023.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY⁽¹⁾
FOR THE PERIOD ENDED 30 JUNE 2024

	Share capital RM'000	Exchange reserve RM'000	Reorganisation reserve RM'000	Retained earnings RM'000	Total equity RM'000
At 1 January 2023 (unaudited)	2,000	1	-	24,474	26,475
Total comprehensive income for the financial year	-	4	-	7,574	7,578
Transactions with owners					
Issuance of shares	33,120	-	-	-	33,120
Share issue expenses	(1,553)	-	-	-	(1,553)
Share issue for acquisition of a subsidiary	20,143	-	-	-	20,143
Reorganisation reserve	-	-	(18,143)	-	(18,143)
Invested equity	(2,000)	-	-	-	(2,000)
	49,710	-	(18,143)	-	31,567
At 1 January 2024 (audited)	51,710	5	(18,143)	32,048	65,620
Total comprehensive income for the period	-	-	-	3,322	3,322
Transactions with owners					
Dividend paid on shares	-	-	-	(3,480)	(3,480)
	-	-	-	(3,480)	(3,480)
At 30 June 2024 (unaudited)	51,710	5	(18,143)	31,890	65,462

Note:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Changes in Equity are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

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DAYTHREE DIGITAL BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾
FOR THE PERIOD ENDED 30 JUNE 2024

	CURRENT YEAR-TO-DATE 30.06.2024 RM'000	PRECEDING YEAR-TO-DATE 30.06.2023 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	4,552	5,835
Adjustments for:		
Depreciation of plant and equipment	505	412
Depreciation of right-of-use assets	1,299	1,052
Finance cost	342	402
Finance income	(374)	(30)
Unrealised gain on foreign exchange	-	(Note 2)
Unrealised loss on foreign exchange	-	2
Reversal of impairment loss on trade receivables	(20)	-
Operating profit before changes in working capital	6,304	7,673
Changes in working capital:		
Trade and other receivables	(4,158)	1,963
Contract assets	(1,493)	(5,373)
Trade and other payables	361	353
Contract liabilities	(52)	63
Net cash generated from operations	962	4,679
Income tax paid, net of refund	(1,463)	(14)
Interest paid	-	(112)
Net cash (used in)/from operating activities	(501)	4,553
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	374	30
Change in pledged deposits	(78)	1,407
Purchase of plant and equipment	(2,325)	(1,020)
Net cash (used in)/from investing activities	(2,029)	417
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid on shares	(3,480)	-
Drawdown/(Repayment) of short-term borrowings	1,900	(4,000)
Payment of lease liabilities	(1,216)	(936)
Interest paid	(342)	(289)
Net cash used in financing activities	(3,138)	(5,225)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,668)	(255)
CASH AND CASH EQUIVALENTS AT BEGINNING	31,521	8,130
EFFECTS OF EXCHANGE RATE CHANGES	-	1
CASH AND CASH EQUIVALENTS AT END	25,853	7,876
Represented by:		
Deposits with financial institutions	15,178	2,043
Cash and bank balances	12,818	7,876
	27,996	9,919
Less: Fixed deposits pledged to a licensed bank	(2,143)	(2,043)
	25,853	7,876

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Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Cash Flows are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.
- (2) Denotes less than RM1,000.

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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

This interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Rule 9.22 and Appendix 9B of Listing Requirements of Bursa Securities.

This interim financial report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

A2. Material Accounting Policies

The material accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Group's audited financial statements for the financial year ended 31 December 2023 except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

		Effective for financial periods beginning on or after
<u>Amendments to MFRSs</u>		
MFRS 7	Financial Instruments: Disclosures	1 January 2024
MFRS 10	Consolidated Financial Statements	Deferred
MFRS 16	Leases	1 January 2024
MFRS 101	Presentation of Financial Statements	1 January 2024
MFRS 107	Statement of Cash Flows	1 January 2024
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2025
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The initial application of the above standards is not expected to have any material impacts to the financial statements of the Group upon adoption.

A3. Auditors' Report

There were no qualifications on the audited financial statements of the Group for the financial year ended 31 December 2023.

A4. Seasonal or Cyclical Factors

The Group's operation was not significantly affected by any unusual seasonal or cyclical factors.

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income, or cash flows in the interim financial report for the period ended 30 June 2024.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A6. Material Changes in Estimates

There were no material changes in estimates for the current quarter and financial year-to-date.

A7. Debt and Equity Securities

The gearing ratio of the Group as at 30 June 2024 are as follows:

	Unaudited As at 30.06.2024 RM'000	Audited As at 31.12.2023 RM'000
Total debt (excluding lease liabilities)	1,900	-
Total equity	65,462	65,620
Gearing ratio (times)	0.03	-

Save as disclosed above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter under review.

A8. Dividend Paid

	<u>YEAR-TO-DATE ENDED</u>	
	30.06.2024	30.06.2023
	Unaudited	Unaudited
	RM'000	RM'000
In respect of the financial year ending 31 December 2024		
- Interim single-tier dividend of 0.725 sen per share	3,480	-

On 29 May 2024, the Board declared a single-tier first interim dividend for the financial year ending 31 December 2024, which was paid on 28 June 2024.

A9. Segment Information

Segment information is not presented as the Group operates substantially within a single business segment and this is consistent with the current practice of internal reporting.

Geographical information

The Group operates solely in Malaysia, hence, no geographical segment is presented.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A9. Segment Information (continued)

Information about major customers

Revenue from external customers which contributed 10% or more to the total revenue recognised is as follows:

	<u>QUARTER ENDED</u>		<u>YEAR-TO-DATE ENDED</u>	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Customer A	4,445	6,537	11,742	11,474
Customer B	3,185	3,247	6,430	6,507
Customer C	2,538	3,023	5,693	5,594
Customer D	5,268	-	5,448	-
Customer E	2,672	1,318	5,279	2,207
Total	18,108	14,125	34,592	25,782

A10. Material events subsequent to the end of the reporting period

There were no material events subsequent to the end of the current financial quarters under review that have not been reflected in this interim financial report.

A11. Changes in the composition of the Group

There were no material changes in the composition of the Group to the end of the current financial quarters under review that have not been reflected in this interim financial report.

A12. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group as at the date of this interim financial report.

A13. Related Party Transactions Disclosures

There were no related party transactions during the current financial quarter under review.

A14. Capital Commitments

	30.06.2024	31.12.2023
	Unaudited	Audited
	RM'000	RM'000
<u>Approved and contracted for:</u>		
- Renovation	456	-

Save as disclosed above, there were no other material capital commitments as at 30 June 2024.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of Financial Performance

	<u>QUARTER ENDED</u>		<u>YEAR-TO-DATE ENDED</u>	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Revenue	23,939	23,042	47,647	42,325
Gross profit	4,987	6,256	9,659	10,737
Profit before taxation	2,276	3,575	4,552	5,835
Profit after taxation	1,642	2,621	3,322	4,287
Profit attributable to owners of the Company	<u>1,642</u>	<u>2,621</u>	<u>3,322</u>	<u>4,287</u>

In the current quarter under review and for the financial year-to-date, the Group recorded revenue of approximately RM23.9 million and RM47.6 million, respectively. This was mainly contributed by our major customers, which accounted for RM18.1 million and RM34.6 million, representing 75.6% and 72.6% of the total revenue, respectively.

The Group recognised a profit before taxation of RM2.3 million for the current quarter under review and RM4.6 million for financial year-to-date, after deducting administrative expenses and finance cost totalling RM2.8 million and RM5.5 million, respectively.

The Group recognised a profit after taxation of RM1.6 million for the current quarter under review and RM3.3 million for the financial year-to-date, after reflecting a deduction of RM0.6 million and RM1.2 million in tax expense, respectively.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B2. Comparison with Immediate Preceding Quarter's Results

	<u>CURRENT QUARTER</u>	<u>IMMEDIATE PRECEDING QUARTER</u>
	30.06.2024	31.03.2024
	RM'000	RM'000
Revenue	23,939	23,708
Gross profit	4,987	4,672
Profit before taxation	2,276	2,276

The Group recorded revenue of approximately RM23.9 million for the current quarter under review.

The gross profit margin has increased from 19.7% in the preceding quarter to 20.8% for the current quarter under review. This is primarily due to higher transactional volume from certain customers, resulting in higher revenue from these customers.

The Group reported a profit before taxation of RM2.3 million for the current quarter under review, which remained consistent with the preceding quarter.

B3. Prospects of the Group

The Group's commitment to delivering tech-driven digital Global Business Services ("GBS") with a specialised focus on Customer Experience ("CX") Lifecycle management remains steadfast. We position ourselves as a technology-centric company, dedicated to integrating cutting-edge technology into our service offerings to drive operational excellence and enhance client experiences.

Our investment in digital technologies continues to be a cornerstone of our strategy. Artificial Intelligence's ("AI") ability to automate repetitive tasks has proven transformative, significantly boosting operational efficiency. Our AI systems increasingly manage tasks such as data entry and order processing with speed and precision, enabling our human resources to concentrate on more strategic and innovative endeavours. Our proprietary AI Assistant tool, Daisy, is at the forefront of this transformation, continually evolving to incorporate the latest advancements.

We also recently integrated new AI features into our digital tools. Our sentiment analysis capabilities now assess the emotional tone of customer interactions, providing critical insights into customer satisfaction. This allows for prompt resolution of concerns and tailored responses.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B3. Prospects of the Group (continued)

While we navigate the landscape, we acknowledge the challenges presented by clients who favour traditional, human-centric Business Process Outsourcing (“BPO”) services and seek cost reduction amidst rising wage costs. However, we are also witnessing opportunities for increased adoption of new technologies among our prospective clients, who view the Group not just as cost optimisers but more as partners in accessing advanced technological solutions.

We strategically focus on clients who prioritise technological innovation in response to these trends. Our recent achievement of SOC 2 (Type 2) certification, alongside our existing PCI-DSS and ISO27001 certifications, underscores our unwavering commitment to data security and integrity.

Looking ahead, the Malaysian GBS industry is poised for continued growth, projected to expand from RM24.8 billion in 2023 to RM31.7 billion by 2027, with a compound annual growth rate (CAGR) of 6.3%. In line with this growth, we are enhancing our leadership and management teams to support our growth and diversification strategies better.

While we approach the future with cautious optimism, the Board of Directors is confident in our strategic direction and the continued strength of our operational and technological advancements. We remain dedicated to leveraging our expertise and innovations to drive value for our clients and shareholders.

B4. Variance of actual profits from profit forecast

The Group did not issue any profit forecast or profit guarantee during the financial year-to-date under review.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B5. Taxation

	<u>QUARTER ENDED</u>		<u>YEAR-TO-DATE ENDED</u>	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Income tax expense				
- Current period	634	954	1,230	1,548
Effective tax rate ⁽¹⁾ (%)	27.9	26.7	27.0	26.5
Statutory tax rate (%)	24.0	24.0	24.0	24.0

Note:-

(1) The Group's effective tax rate for the year-to-date ended 30 June 2024 was higher than the statutory tax rate of 24.0% mainly due to non-qualifying renovation costs and certain expenses which are not deductible for tax purposes.

A subsidiary of the Company, Daythree Business Services Sdn Bhd ("D3BS") had been granted Malaysia Digital ("MD") status (formerly known as Multimedia Super Corridor status) by Multimedia Development Corporation Sdn. Bhd. By virtue of the MD status, D3BS has been granted pioneer status and the business income is exempted from income tax up to 15 February 2022. D3BS has subsequently applied for extension of the pioneer status for the second 5 years tax exemption (from 16 February 2022 to 15 February 2027). D3BS had on 20 August 2024 received the letter of approval from Malaysian Investment Development Authority ("MIDA") approving the said extension.

B6. Status of Corporate Proposals

There were no corporate proposals pending completion as at the date of this interim financial report.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B7. Utilisation of proceeds from IPO

The gross proceeds of RM33.1 million from the IPO is intended to be utilised in the following manner:

Details of utilisation of proceeds	Proposed utilisation RM'000	Actual utilisation RM'000	Re-allocation RM'000	Balance to be utilised RM'000	Estimated timeframe for utilisation upon listing⁽¹⁾
Office expansion	7,100	(1,720)	-	5,380	Within 24 months
Recruit industry experts to capture growth opportunities	3,020	(1,830)	-	1,190	Within 24 months
Capital expenditure in networking infrastructure, IT hardware and software	3,000	(2,297)	-	703	Within 14 months ⁽²⁾
Branding, marketing and promotional activities	1,500	(257)	-	1,243	Within 26 months ⁽²⁾
Working capital	14,700	(14,767)	67	-	Within 12 months
Estimated listing expenses	3,800	(3,733)	(67)	-	Within 1 month
	33,120	(24,604)	-	8,516	

Notes:-

- (1) From the date of listing of the Company.
- (2) The Board has deliberated and resolved to extend the utilisation of proceeds to allow the Group to utilise the funds raised from the Public Issue in line with current business needs. The utilisation of funds in capital expenditure for networking infrastructure, IT hardware, and software is currently a work in progress, due to the ongoing construction of two new offices. It is anticipated that the funds will be fully utilised by third quarter of 2024.

In branding efforts, the Group has focused on ensuring that each initiative creates sustainable, long-term value for the company. To achieve this, additional time was taken to identify the best partners who could deliver the quality and innovation aspired to. This strategic approach allowed for thorough research, planning, and execution of activities, positioning the Group for stronger outcomes moving forward. The funds allocated for these activities are expected to be fully utilised by third quarter of 2025.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B8. Group borrowings and debt securities

	30.06.2024 Unaudited RM'000	31.12.2023 Audited RM'000
Non-current:		
Lease liabilities	11,350	12,504
Current:		
Borrowing	1,900	-
Lease liabilities	2,518	2,442
Total borrowings and debt securities	15,768	14,946

B9. Material Litigations

There were no material litigations by or against the Group as at 30 June 2024.

B10. Dividends

On 29 May 2024, the Board declared a single-tier first interim dividend of 0.725 sen per share for the financial year ending 31 December 2024, amounting to a dividend paid of RM3.48 million with the entitlement date on 19 June 2024, which was paid on 28 June 2024 as disclosed in A8.

B11. Earnings Per Share ("EPS")

The basic EPS for the current quarter under review and financial year-to-date are computed as follows:

	<u>QUARTER ENDED</u>		<u>YEAR-TO-DATE ENDED</u>	
	30.06.2024 Unaudited RM'000	30.06.2023 Unaudited RM'000	30.06.2024 Unaudited RM'000	30.06.2023 Unaudited RM'000
Profit attributable to owners of the Company	1,642	2,621	3,322	4,287
Number of ordinary shares in issue ('000)	480,000	480,000	480,000	480,000
Basic EPS (sen) ⁽¹⁾	0.34	0.55	0.69	0.89

Note:-

(1) Basic EPS is calculated based on the Company's issued share capital of 480,000,000 ordinary shares as at 31 December 2023.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B12. Notes to the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

The following items have been charged or credited in arriving at the profit before taxation for the current quarter and the profit before taxation for the financial year-to-date:-

	<u>QUARTER ENDED</u>		<u>YEAR-TO-DATE ENDED</u>	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
After charging:				
Depreciation of plant and equipment	257	209	505	412
Depreciation of right-of-use assets	661	582	1,299	1,052
Employee benefits expense	18,670	17,204	37,900	32,421
Expenses relating to lease of low value assets	210	174	376	306
Interest expense on lease liabilities	173	166	342	289
Realised loss on foreign exchange	57	33	123	38
Unrealised loss on foreign exchange	-	(Note 1)	-	2
And crediting:				
Unrealised gain on foreign exchange	-	(Note 1)	-	(Note 1)
Realised gain on foreign exchange	(5)	-	(10)	-
Reversal of impairment loss on trade receivables	-	-	(20)	-
Interest income	(120)	(13)	(374)	(30)

Note:-

(1) Denotes less than RM1,000.

B13. Authorisation for Issue

This interim financial report was authorised for issue by the Board on 21 August 2024.