



**FOUNDPAC GROUP BERHAD**  
(Registration No. 201501040628 (1165946-H))  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED  
FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

# FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

## Unaudited Condensed Consolidated Statement of Comprehensive Income for the Financial Period Ended 30 September 2022

	Note	Individual Quarter		Cumulative Period	
		Current Quarter Ended 30.9.2022 RM'000	Corresponding Preceding Quarter Ended 30.9.2021 RM'000	Current Period-To-Date Ended 30.9.2022 RM'000	Corresponding Preceding Period-To-Date Ended 30.9.2021 RM'000
Revenue		20,794	12,448	20,794	12,448
Cost of goods sold		(13,204)	(7,474)	(13,204)	(7,474)
Gross profit		7,590	4,974	7,590	4,974
Interest income		12	6	12	6
Other income		837	306	837	306
Administrative and general expenses		(3,045)	(1,515)	(3,045)	(1,515)
Selling and distribution expenses		(530)	(530)	(530)	(530)
Finance costs		(13)	(4)	(13)	(4)
Profit before tax	B11	4,851	3,237	4,851	3,237
Tax expense	B5	(1,427)	(879)	(1,427)	(879)
Profit for the financial period		3,424	2,358	3,424	2,358
Other comprehensive income for the financial period		-	-	-	-
Comprehensive income for the financial period		3,424	2,358	3,424	2,358
Profit for the financial period attributable to:-					
- Owners of the Company		3,670	2,398	3,670	2,398
- Non-controlling interests		(246)	(40)	(246)	(40)
		3,424	2,358	3,424	2,358
Comprehensive income for the financial period year attributable to:-					
- Owners of the Company		3,670	2,398	3,670	2,398
- Non-controlling interests		(246)	(40)	(246)	(40)
		3,424	2,358	3,424	2,358
Earnings per share:-	B10				
- Basic (sen)		0.68	0.44	0.68	0.44
- Diluted (sen)		0.68	0.44	0.68	0.44

Note:-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to this interim financial report.

# FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

## Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2022

	As at 30.9.2022 (Unaudited) RM'000	As at 30.6.2022 (Audited) RM'000
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	14,304	14,239
Right-of-use assets	9,894	10,179
Goodwill	16,529	16,529
Deferred tax assets	1,551	1,591
	<u>42,278</u>	<u>42,538</u>
<b>CURRENT ASSETS</b>		
Inventories	13,488	12,933
Receivables	16,724	16,872
Prepayments	260	1,251
Current tax assets	1,085	1,031
Cash and cash equivalents	52,470	50,385
	<u>84,027</u>	<u>82,472</u>
<b>CURRENT LIABILITIES</b>		
Payables	9,016	12,135
Lease liabilities	785	864
Contract liabilities	1,583	1,822
Current tax liabilities	1,364	687
	<u>12,748</u>	<u>15,508</u>
<b>NET CURRENT ASSETS</b>	<b>71,279</b>	<b>66,964</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	356	498
Deferred tax liabilities	2,045	2,106
Deferred income on government grants	191	250
	<u>2,592</u>	<u>2,854</u>
<b>NET ASSETS</b>	<b><u>110,965</u></b>	<b><u>106,648</u></b>
<b>EQUITY</b>		
Share capital	60,709	59,996
Share option reserve	1,463	1,283
Treasury shares	(1,341)	(1,341)
Revaluation surplus	1,852	1,852
Retained profits	44,775	41,136
Equity attributable to owners of the Company	<u>107,458</u>	<u>102,926</u>
Non-controlling interests	3,507	3,722
<b>TOTAL EQUITY</b>	<b><u>110,965</u></b>	<b><u>106,648</u></b>
 Net assets per share attributable to owners of the Company (sen)	 <u>19.84</u>	 <u>19.05</u>

Note:-

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to this interim financial report.

**FOUNDPAC GROUP BERHAD**

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Registration No.: 201501040628 (1165946-H)

**Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 30 September 2022**

	Share capital RM'000	Treasury shares RM'000	Non-distributable		Distributable	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
			Share option Reserve RM'000	Revaluation surplus RM'000	Retained profits RM'000			
Balance as at 1 July 2022	59,996	(1,341)	1,283	1,852	41,136	102,926	3,722	106,648
Issue of shares pursuant to ESOS	713	-	(188)	-	-	525	-	525
Share-based payments	-	-	368	-	(31)	337	31	368
	713	-	180	-	(31)	862	31	893
Profit (representing comprehensive income) for the financial year	-	-	-	-	3,670	3,670	(246)	3,424
Balance as at 30 September 2022	<u>60,709</u>	<u>(1,341)</u>	<u>1,463</u>	<u>1,852</u>	<u>44,775</u>	<u>107,458</u>	<u>3,507</u>	<u>110,965</u>
Balance as at 1 July 2021	59,996	(821)	-	1,852	37,692	98,719	3,963	102,682
Change in ownership interest in subsidiary	-	-	-	-	(661)	(661)	(3,839)	(4,500)
Profit (representing comprehensive income) for the financial year	-	-	-	-	2,398	2,398	(40)	2,358
Balance as at 30 September 2021	<u>59,996</u>	<u>(821)</u>	<u>-</u>	<u>1,852</u>	<u>39,429</u>	<u>100,456</u>	<u>84</u>	<u>100,540</u>

Note:-

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to this interim financial report.

# FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

## Unaudited Condensed Consolidated Statement of Cash Flows for the Period Ended 30 September 2022

	Current Period-To-Date Ended 30.9.2022	Corresponding Preceding Period-To-Date Ended 30.9.2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	4,851	3,237
Adjustments for:-		
Amortisation and depreciation	1,462	1,198
Amortisation of deferred income	(60)	(60)
Fair value gains on financial instruments	(220)	(213)
Gain on disposal of property, plant and equipment	(1)	-
Interest expense	13	4
Interest income	(12)	(6)
Reversal of inventories written down	-	(21)
Share-based payments	368	-
Unrealised gain on foreign exchange	(188)	(33)
Variable lease payments	(5)	-
Operating profit before working capital changes	6,208	4,106
Changes in:-		
Inventories	(555)	(379)
Receivables	168	328
Prepayments	991	(28)
Payables	(3,139)	1,007
Contract liabilities	(239)	229
Cash generated from operations	3,434	5,263
Tax paid	(825)	(994)
Net cash from operating activities	2,609	4,269
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(1,243)	(111)
Acquisition of subsidiary, net of cash acquired	-	(4,500)
Deposit for acquisition of subsidiaries	-	(840)
Interest or distributions received	233	219
Proceeds from disposal of property, plant and equipment	1	-
Net cash used in investing activities	(1,009)	(5,232)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(13)	(4)
Net proceeds from issuance of shares pursuant to ESOS	525	-
Payment of lease liabilities	(215)	(52)
Net cash generated from/(used in) financing activities	297	(56)
Currency translation differences	188	33
Net increase/(decrease) in cash and cash equivalents	2,085	(986)
Cash and cash equivalents brought forward	50,385	56,197
Cash and cash equivalents carried forward	52,470	55,211
Analysis of cash and cash equivalents:-		
- Cash and bank balances	11,164	38,871
- Short-term funds - at fair value	41,306	16,340
	52,470	55,211

### Notes:

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to this interim financial report.

# FOUNDPAC GROUP BERHAD

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## Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

### Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, *Interim Financial Reporting*

#### A1 Basis of Preparation

This interim financial report has been prepared in accordance with MFRS 134: *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to this interim financial report.

For the financial year under review, the Group and the Company have applied the Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16 *Interest Rate Benchmark Reform - Phase 2* which are effective for annual periods beginning on or after 1 January 2021. The initial application of these amendments did not have any significant impacts on the financial statements.

The Group has not applied the following MFRSs which have been issued as at the end of the reporting period but are not yet effective:-

MFRS (issued as at the end of the reporting period)	Effective for annual periods beginning on or after
MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 3 <i>Reference to the Conceptual Framework</i>	1 January 2022
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred
Amendments to MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendment to MFRS 17 <i>Initial Application of MFRS 17 and MFRS 9 - Comparative Information</i>	1 January 2023
Amendments to MFRS 101 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2023
Amendments to MFRS 101 <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to MFRS 108 <i>Definition of Accounting Estimates</i>	1 January 2023
Amendments to MFRS 112 <i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023
Amendments to MFRS 116 <i>Property, Plant and Equipment - Proceeds before Intended Use</i>	1 January 2022
Amendments to MFRS 137 <i>Onerous Contracts - Cost of Fulfilling a Contract</i>	1 January 2022
Annual Improvements to MFRS Standards 2018 - 2020	1 January 2022

Management foresees that the initial application of the above MFRSs will not have any significant impacts on the interim financial report.

## **FOUND PAC GROUP BERHAD**

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Registration No.: 201501040628 (1165946-H)

### **Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022**

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#### **Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, *Interim Financial Reporting* (Cont’d)**

##### **A2 Seasonality or Cyclicity of Operations**

The business operations of the Group were not materially affected by any seasonal or cyclical factor.

##### **A3 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 under review.

##### **A4 Significant Estimates and Changes in Estimates**

There were no changes in estimates of amounts reported in prior interim period of current financial year or change in estimates of amounts reported in prior financial year.

##### **A5 Debt and Equity Securities**

During the current quarter, the Company issued 1,345,000 new ordinary shares at exercise price of RM0.39 pursuant to the Employees’ Shares Option Scheme (“ESOS”).

Save as disclosed above, there were no other issuances, cancellations, repurchases, resale or repayments of debt and equity securities during the current quarter under review.

##### **A6 Dividends Paid**

No dividend was paid during the current quarter under review.

##### **A7 Segmental Information**

###### **Operating Segments**

The Group is organised into business units based on their nature of business and services and has the following reportable operating segments:-

- |       |                                 |   |
|-------|---------------------------------|---|
| (i)   | Precision engineering           | - Design, development, manufacture, marketing and sale of stiffeners, test sockets, hand lids and related accessories |
| (ii)  | Laser stencils                  | - Manufacture and sale of laser stencils  |
| (iii) | Automation                      | - Manufacture of industrial equipment and machinery   |
| (iv)  | Accessory cables and connectors | - Manufacture and sale of accessory cables and connectors   |

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## Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

### Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

#### A7 Segmental Information (cont'd)

##### Operating Segments (cont'd)

	Precision engineering RM'000	Laser stencils RM'000	Automation RM'000	Accessory cables and connectors RM'000	Unallocated non-reportable segments RM'000	Total RM'000
<u>Financial period ended 30 September 2022</u>						
STATEMENT OF FINANCIAL POSITION						
Segment assets	74,159	26,774	6,719	17,729	924	126,305
Included in the measure of segment assets are:-						
- Additions to non-current assets	1,137	5	32	69	-	1,243
Segment liabilities	8,109	712	1,938	4,418	163	15,340
STATEMENT OF COMPREHENSIVE INCOME						
Segment profit/(loss)	4,254	151	(153)	(659)	(169)	3,424
Included in the measure of segment profit/(loss) are:-						
- External revenue	13,770	1,690	1,532	3,800	2	20,794
- Interest and fund distributions income	171	55	2	-	4	232
- Non-cash income	235	-	13	6	-	254
- Interest expense	-	2	-	11	-	13
- Amortisation and depreciation	940	171	26	325	-	1,462
- Other non-cash expenses	203	31	31	67	36	368
- Tax expense	1,376	51	-	-	-	1,427



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## Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

### Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

#### A7 Segmental Information (cont'd)

##### Operating Segments (cont'd)

	Precision engineering RM'000	Laser stencils RM'000	Automation RM'000	Accessory cables and connectors RM'000	Unallocated non-reportable segments RM'000	Total RM'000
<u>Financial period ended 30 September 2021</u>						
STATEMENT OF FINANCIAL POSITION						
Segment assets	73,115	28,405	5,223	-	3,528	110,271
Included in the measure of segment assets are:-						
- Additions to non-current assets	2,942	60	197	-	-	3,199
Segment liabilities	6,792	1,132	1,605	-	202	9,731
STATEMENT OF COMPREHENSIVE INCOME						
Segment profit/(loss)	2,338	464	(280)	-	(164)	2,358
Included in the measure of segment profit/(loss) are:-						
- External revenue	9,690	2,193	563	-	2	12,448
- Interest and fund distributions income	155	47	4	-	13	219
- Non-cash income	114	-	-	-	-	114
- Interest expense	-	4	-	-	-	4
- Amortisation and depreciation	929	238	26	-	5	1,198
- Tax expense	670	146	63	-	-	879

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## Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

### Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

#### A7 Segmental Information (cont'd)

##### Geographical Information

The Group operates principally in Malaysia and generates revenue from the following geographical locations of customers:-

	Individual Quarter		Cumulative	
	3 Months Ended		Financial Period Ended	
	30.9.2022	30.9.2021	30.9.2022	30.9.2021
	RM'000	RM'000	RM'000	RM'000
Malaysia	6,425	2,457	6,425	2,457
North America	5,929	6,345	5,929	6,345
Europe	4,474	1,839	4,474	1,839
Other Asian countries	3,472	1,705	3,472	1,705
Others	494	102	494	102
	<u>20,794</u>	<u>12,448</u>	<u>20,794</u>	<u>12,448</u>

#### A8 Contractual Commitments

	30.9.2022
	RM'000
Purchase of property, plant and equipment	<u>2,167</u>

#### A9 Changes in Composition

There were no significant changes in the composition of the Group during the current quarter under review.

#### A10 Contingencies

There were no significant changes in contingent assets and contingent liabilities since 30 June 2022.

#### A11 Material events subsequent to the end of the quarter

There were no material events subsequent to 30 September 2022 that have not been reflected in this interim financial report.

#### A12 Significant Related Party Transactions

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

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## Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

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### Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

#### A13 Financial Instruments

##### Derivatives

There were no outstanding derivatives as at 30 September 2022.

##### Fair Value Changes of Financial Liabilities

The Group does not remeasure its financial liabilities at fair value after the initial recognition.

##### Fair Value

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. The valuation techniques used include the following or a combination thereof:-

- (i) Market approach - which uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities.
- (ii) Cost approach - which reflects the amount that would be required currently to replace the service capacity of an asset.
- (iii) Income approach - which converts future amounts (e.g. cash flows or income and expenses) to a single current (i.e. discounted) amount.

The inputs to valuation techniques used to measure fair value are categorised into the following levels of fair value hierarchy:-

- (i) Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- (ii) Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- (iii) Level 3 - unobservable inputs for the asset or liability.

Any transfers between the levels of fair value hierarchy are deemed to have occurred at the end of the reporting period.

##### Non-financial Assets

The fair values of buildings are measured using the market comparison approach. Under this approach, the fair values are derived from observable market data such as prices per square foot for comparable properties in similar locations (i.e. Level 2).

##### Financial Assets and Financial Liabilities

The carrying amounts of receivables, cash and bank balances and payables which are short-term in nature or repayable on demand are reasonable approximations of fair values.

The fair values of short-term funds are directly measured using their unadjusted market values quoted by financial institutions (i.e. Level 1).

# FOUNDPAC GROUP BERHAD

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## Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

### Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad

#### B1 Review of Performance

##### - Comparison with Corresponding Period and Cumulative Period of Preceding Year

	Individual Quarter				Cumulative			
	3 Months Ended				Financial Period Ended			
	30.9.2022	30.9.2021	Variance		30.9.2022	30.9.2021	Variance	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	20,794	12,448	8,346	67.05	20,794	12,448	8,346	67.05
Profit before tax	4,851	3,237	1,614	49.86	4,851	3,237	1,614	49.86
Profit for the financial period	3,424	2,358	1,066	45.21	3,424	2,358	1,066	45.21
Profit attributable to owners of the Company	3,670	2,398	1,272	53.04	3,670	2,398	1,272	53.04

For the current quarter, the Group recorded a revenue of RM20.794 million and profit before tax ("PBT") of RM4.851 million.

The increase in revenue for the current quarter, representing an increase of RM8.346 million or 67.05% as compared to RM12.448 million in the corresponding preceding quarter ended 30 September 2021 ("Corresponding Preceding Quarter") was mainly attributable to the revenue contribution from the group's new segment, accessory cables and connectors of RM3.800 million and higher revenue from the precision engineering segment by RM4.079 million.

Export sales remained the main contributor to the Group's total revenue, which accounted for RM14.369 million or 69.10% of the Group's total revenue for the current quarter against RM9.991 million or 80.26% of the Group's total revenue for the Corresponding Preceding Quarter. The decrease in export sales percentage was mainly because revenue from the accessory cables and connectors segment were largely from domestic market.

The Group recorded a PBT of RM4.851 million for the current quarter, representing an increase of RM1.614 million or 49.86% as compared to PBT of RM3.237 million recorded in the Corresponding Preceding Quarter. The increase in PBT was mainly due to higher revenue recorded from the precision engineering segment.

#### B2 Review of Performance

##### - Comparison between Current Quarter and Immediate Preceding Quarter

	Individual Quarter			
	3 Months Ended		Variance	
	30.9.2022	30.6.2022	RM'000	%
	RM'000	RM'000		
Revenue	20,794	22,756	(1,962)	(8.62)
Profit before tax	4,851	5,543	(692)	(12.48)
Profit for the financial period	3,424	4,040	(616)	(15.25)
Profit attributable to owners of the Company	3,670	4,123	(453)	(10.99)

The Group recorded a revenue of RM20.794 million in the current quarter, which was lower by RM1.962 million or 8.62% than RM22.756 million recorded in the immediate preceding quarter. The Group recorded a PBT of RM4.851 million in the current quarter, decrease by RM0.692 million or 12.48% as compared to RM5.543 million. These were mainly attributable to the lower revenue contribution from automation as well as the accessory cables and connectors segments.

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## Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

### B3 Commentary on Prospects

The Group is mindful of the challenges ahead in a rising interest rate environment in the midst of a global inflationary setting resulting in escalation of material costs, the ongoing Russia and Ukraine conflict and continuing lockdowns in China. Under these circumstances, the Group will continue to exercise prudence in its operation and stay focused on its strategic business roadmap to deliver favourable business performance going forward. The Group expects the overall operating performance for the remaining periods of the current financial year to be satisfactory on the back of a cautiously optimistic performance from the precision engineering segment.

### B4 Profit Forecast

The Group does not issue any profit forecast in any form of public documentation and announcement.

### B5 Tax Expense

	Individual Quarter Ended		Cumulative	
	3 Months Ended		Financial Period Ended	
	30.9.2022	30.9.2021	30.9.2022	30.9.2021
	RM'000	RM'000	RM'000	RM'000
Current tax	1,448	900	1,448	900
Deferred tax	(21)	(21)	(21)	(21)
	<u>1,427</u>	<u>879</u>	<u>1,427</u>	<u>879</u>

The effective tax rate of the Group was higher than statutory tax rate of 24%. This was mainly due to losses in certain subsidiaries which were not available for set off against taxable profit in other subsidiaries within the Group.

### B6 Status of Corporate Proposals

There were no other corporate proposals announced but not completed as at the date of this interim financial report.

### B7 Borrowings

There were no borrowings as at the end of the current quarter under review.

### B8 Changes in Material Litigation

As at the date of this interim financial report, there is no litigation or arbitration against the Group, which has a material effect on the financial position of the Group, and the Board is not aware of any material proceedings pending or of any fact likely to give rise to any proceedings.

### B9 Dividend

A single tier interim dividend of 0.5 sen per share in respect of the financial year ending 30 June 2023 has been declared on 23 November 2022 and is to be paid on 28 December 2022 to depositors registered in the records of Depositors at the close of business on 14 December 2022. The interim report does not reflect this dividend. Such dividend will be accounted for in equity as appropriation of retained profits in the quarter ending 31 December 2022.

## FOUNDPAC GROUP BERHAD

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### Explanatory Notes to Condensed Consolidated Financial Statements – 30 September 2022

#### Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad

##### B10 Earnings Per Share (“EPS”)

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30.9.2022	30.9.2021	30.9.2022	30.9.2021
Profit attributable to owners of the Company (RM'000)	3,670	2,398	3,670	2,398
Weighted average number of shares for computing basic EPS ('000)	541,668	541,352	541,668	541,352
Basic EPS (sen)	<u>0.68</u>	<u>0.44</u>	<u>0.68</u>	<u>0.44</u>
Weighted average number of shares for computing diluted EPS ('000)	541,980	541,352	541,980	541,352
Diluted EPS (sen)	<u>0.68</u>	<u>0.44</u>	<u>0.68</u>	<u>0.44</u>

##### B11 Profit Before Tax

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30.9.2022 RM'000	30.9.2021 RM'000	30.9.2022 RM'000	30.9.2021 RM'000
Profit before tax is arrived at after charging/(crediting):-				
Amortisation and depreciation	1,462	1,198	1,462	1,198
Amortisation of deferred income	(60)	(60)	(60)	(60)
Fair value gain on financial instruments	(220)	(213)	(220)	(213)
Unrealised Gain on foreign exchange	(188)	(33)	(188)	(33)
Gain on disposal of property, plant and equipment	(1)	-	(1)	-
Interest expense for lease liabilities	13	4	13	4
Interest income	(12)	(6)	(12)	(6)
Reversal of inventories written down	-	(21)	-	(21)
Share-based payments	368	-	368	-
Short-term lease liabilities	<u>45</u>	<u>47</u>	<u>45</u>	<u>47</u>

Save for the above, the other items as required under Paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.