

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual quarter		Cumulative quarter	
	31-03-24 RM'000	31-03-23 RM'000	31-03-24 RM'000	31-03-23 RM'000
Revenue	68,296	59,669	68,296	59,669
Cost of sales	(23,546)	(20,027)	(23,546)	(20,027)
Gross profit	44,750	39,642	44,750	39,642
Other income	144	135	144	135
Selling and distribution expenses	(12,983)	(11,380)	(12,983)	(11,380)
Administrative and general expenses	(20,746)	(19,032)	(20,746)	(19,032)
Interest expense	(1,613)	(1,563)	(1,613)	(1,563)
Interest income	441	357	441	357
Share of profit/(loss) in associates	35	52	35	52
Profit before tax	10,028	8,211	10,028	8,211
Tax expense	(2,615)	(2,179)	(2,615)	(2,179)
Profit for the period	7,413	6,032	7,413	6,032
<b>Profit attributable to:</b>				
Owners of the Parent	7,413	6,032	7,413	6,032
Non-controlling interests	-	-	-	-
	7,413	6,032	7,413	6,032
<b>Total comprehensive profit attributable to:</b>				
Owners of the Parent	7,413	6,032	7,413	6,032
Non-controlling interests	-	-	-	-
	7,413	6,032	7,413	6,032
<b>Earnings per share attributable to owners of the Parent:</b>				
Basic (sen) (Note 1)	1.60	1.31	1.60	1.31
Diluted (sen)	N/A	N/A	N/A	N/A

Note 1:

The earnings per share has been adjusted retrospectively for the corresponding quarter ended 31 March 2023 to reflect the bonus issue which was completed on 20 April 2023.

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial report.

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

(The figures have not been audited)

	As at 31-03-24 RM'000 (Unaudited)	As at 31-12-23 RM'000 (Audited)
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
Property, plant and equipment	54,632	53,609
Right-of-use assets	84,751	83,476
Investment in associates	2,455	2,595
Other investment	210	210
Trade and other receivables	5,418	3,266
Deferred tax assets	14	14
	147,480	143,170
<b>Current assets</b>		
Inventories	63,447	60,698
Trade and other receivables	32,407	39,644
Current tax assets	321	303
Short term fund	2,030	2,009
Cash and bank balances	42,937	37,393
	141,142	140,047
<b>TOTAL ASSETS</b>	288,622	283,217
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity attributable to owners of the Parent</b>		
Share capital	40,096	40,096
Retained earnings	85,316	77,903
<b>TOTAL EQUITY</b>	125,412	117,999
<b><u>LIABILITIES</u></b>		
<b>Non-current liabilities</b>		
Borrowings	17,332	17,207
Lease liabilities	56,028	51,358
Provision for restoration costs	1,999	1,999
Deferred income	751	762
Deferred tax liabilities	471	521
	76,581	71,847
<b>Current liabilities</b>		
Trade and other payables	26,336	33,104
Borrowings	16,831	17,804
Lease liabilities	36,309	35,578
Provision for restoration costs	978	978
Deferred income	1,424	1,709
Current tax liabilities	4,751	4,198
	86,629	93,371
<b>TOTAL LIABILITIES</b>	163,210	165,218
<b>TOTAL EQUITY AND LIABILITIES</b>	288,622	283,217
<b>Net assets per share attributable to owners of the Parent (sen)</b>	27.15	25.54

The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial report.

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(The figures have not been audited)

	← Attributable to owners of the Parent →		Total attributable to owners of the parent RM'000	Total equity RM'000
	Non- distributable	Distributable		
	Share capital RM'000	Retained earnings RM'000		
<b>At 1 January 2024</b>	40,096	77,903	117,999	117,999
Profit for the period	-	7,413	7,413	7,413
Other comprehensive income	-	-	-	-
Total comprehensive income	-	7,413	7,413	7,413
<b>At 31 March 2024</b>	40,096	85,316	125,412	125,412

	← Attributable to owners of the Parent →		Total attributable to owners of the parent RM'000	Total equity RM'000
	Non- distributable	Distributable		
	Share capital RM'000	Retained earnings RM'000		
<b>At 1 January 2023</b>	40,096	61,613	101,709	101,709
Profit for the period	-	6,032	6,032	6,032
Other comprehensive income	-	-	-	-
Total comprehensive profit	-	6,032	6,032	6,032
<b>At 31 March 2023</b>	40,096	67,645	107,741	107,741

The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial report.

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

(The figures have not been audited)

	For the 3 months ended 31 March 2024 RM'000 (Unaudited)	For the 3 months ended 31 March 2023 RM'000 (Unaudited)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	10,028	8,211
Adjustments for:		
Depreciation of property, plant and equipment	2,424	2,091
Depreciation of right-of-use assets	8,531	8,517
Lease interest expense	1,154	976
Lease interest income	(90)	(111)
Other non-cash items	(53)	543
Operating profit before working capital changes	21,994	20,227
Changes in inventories	(3,021)	(5,704)
Changes in trade and other receivables	8,389	7,700
Changes in trade and other payables	(8,031)	(10,632)
Cash generated from operations	19,331	11,591
Interest received	90	111
Income taxes paid	(2,130)	(1,715)
<b>Net cash generated from operating activities</b>	17,291	9,987
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Advance to an associate	14	7
Purchase of property, plant and equipment	(1,974)	(2,252)
Proceeds from disposal of property, plant and equipment	-	21
Interest received	351	246
Acquisition of an associate company	-	(1,680)
Dividend received from an associate	175	-
(Placement)/Withdrawal of fixed deposits pledged with licensed banks	(48)	2,030
(Placement)/Withdrawal of fixed deposits with maturity period more than three (3) months	(6,945)	8,028
<b>Net cash (used in)/generated from investing activities</b>	(8,427)	6,400
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(459)	(587)
Net repayment of banker's acceptance	(2,111)	(1,431)
Net drawdown/(repayment) of term loan	1,265	(10,615)
Net repayment of revolving credit	(2)	-
Payments of lease liabilities	(7,830)	(8,371)
Payments of lease interest	(1,154)	(976)
<b>Net cash used in financing activities</b>	(10,291)	(21,980)
<b>Net decrease in cash and cash equivalents</b>	(1,427)	(5,593)
<b>Cash and cash equivalents at beginning of year</b>	12,709	12,743
<b>Cash and cash equivalents at end of period</b>	11,282	7,150

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (cont'd) (The figures have not been audited)

	<b>For the 3 months ended 31 March 2024 RM'000 (Unaudited)</b>	<b>For the 3 months ended 31 March 2023 RM'000 (Unaudited)</b>
<i>Cash and cash equivalents comprise:</i>		
Cash and bank balances	8,587	6,495
Fixed deposits with licensed banks	34,350	31,835
Short term fund	2,030	-
	44,967	38,330
Less : Bank overdraft included in borrowings	-	-
	44,967	38,330
Less : Fixed deposits pledged with licensed banks	(1,872)	(3,075)
Less : Fixed deposits with maturity period more than three (3) months	(31,813)	(28,105)
	11,282	7,150

The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial report.

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

##### A1. Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with MFRS 134 : *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 and Appendix 9B 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 31 December 2023.

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the financial statements for the financial year ended 31 December 2023, except for the adoption of the following standards applicable to the Group's financial year beginning 1 January 2024.

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 16 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to MFRS 101 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2024
Amendments to MFRS 101 <i>Non-current Liabilities with Covenants</i>	1 January 2024
Amendments to MFRS 107 and MFRS 7 <i>Supplier Finance Arrangements</i>	1 January 2024

The adoption of the above amendments to MFRSs do not have a material impact on the financial statements of the Group.

The following are standards issued by MASB which are not yet effective and have not been early adopted by the Group:

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 121 <i>Lack of Exchangeability</i>	1 January 2025
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The Group is in the process of assessing the impact of implementing these Standards since the effect would only be observable for future financial years.

##### A2. Auditors' reports

The auditors' report on the audited financial statements of the Group for the financial year ended 31 December 2023 was not subject to any qualification.

##### A3. Seasonal or cyclical factors

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

##### A4. Unusual items affecting assets, liabilities, equity, net income or cash flows

There was no unusual item because of its nature, size or incidence that has affected the assets, liabilities, equity, net income or cash flows of the Group during the current quarter.

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

##### A5. Material changes in estimates

There was no change in the estimates of amounts reported that have had a material effect in the current quarter.

##### A6. Changes in debts and equity securities

There were no issuance, cancellation, repurchase, resale or repayment of debt and/or equity securities, share buy-back, share cancellation, shares held as treasury shares and/or resale of treasury shares during the current quarter.

##### A7. Dividend paid

No dividend was paid in the current quarter.

##### A8. Segmental reporting

The Group has arrived at three (3) reportable segments that are organised and managed separately according to the nature of the products and services, specific expertise and technologies requirements, which require different business and marketing strategies. The reportable segments are summarised as follows:

- **Optical and related products** : Retailing of optical and related products
- **Franchise management** : Management of franchised professional eye care centres
- **Food and beverage** : Provision of food and beverage services

Other operating segments comprise investment holding and laser eye surgery treatment activities.

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

##### A8. Segmental reporting (cont'd)

The segmental information for the financial period ended 31 March 2024 is as follows:-

	<b>Optical and related products RM'000</b>	<b>Franchise management RM'000</b>	<b>Food and beverage RM'000</b>	<b>Others RM'000</b>	<b>Total RM'000</b>
<b>Revenue</b>					
Total revenue	56,000	1,078	10,108	1,112	68,298
Less : Inter-segment	-	-	(2)	-	(2)
	<u>56,000</u>	<u>1,078</u>	<u>10,106</u>	<u>1,112</u>	<u>68,296</u>
<b>Segment results</b>					
Interest income	10,098	932	(175)	18	10,873
Interest expense	419	-	19	3	441
Share of profit/(loss) in associates	(1,366)	-	(203)	(44)	(1,613)
	118	-	-	(83)	35
	<u>9,269</u>	<u>932</u>	<u>(359)</u>	<u>(106)</u>	<u>9,736</u>
Less : Inter-segment	(55)	-	(2)	349	292
<b>Profit/(Loss) before tax</b>	<u>9,214</u>	<u>932</u>	<u>(361)</u>	<u>243</u>	<u>10,028</u>
<b>Assets</b>					
Segment assets	253,055	1,106	28,526	72,870	355,557
Investment in associates	1,105	-	-	1,350	2,455
	<u>254,160</u>	<u>1,106</u>	<u>28,526</u>	<u>74,220</u>	<u>358,012</u>
Less : Inter-segment	(1,917)	(935)	(1)	(66,872)	(69,725)
<b>Total assets</b>	<u>252,243</u>	<u>171</u>	<u>28,525</u>	<u>7,348</u>	<u>288,287</u>
<b>Liabilities</b>					
Segment liabilities	133,206	1,138	21,823	4,854	161,021
Less : Inter-segment	(109)	(427)	(1,365)	(1,132)	(3,033)
<b>Total liabilities</b>	<u>133,097</u>	<u>711</u>	<u>20,458</u>	<u>3,722</u>	<u>157,988</u>

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

##### A8. Segmental reporting (cont'd)

The segmental information for the financial period ended 31 March 2023 is as follows:-

	Optical and related products RM'000	Franchise management RM'000	Food and beverage RM'000	Others RM'000	Total RM'000
<b>Revenue</b>					
Total revenue	48,509	1,073	8,903	2,887	61,372
Less : Inter-segment	-	-	(3)	(1,700)	(1,703)
	<u>48,509</u>	<u>1,073</u>	<u>8,900</u>	<u>1,187</u>	<u>59,669</u>
<b>Segment results</b>					
Interest income	9,155	909	(637)	1,586	11,013
Interest expense	353	-	1	3	357
Interest expense	(1,297)	-	(177)	(89)	(1,563)
Share of profit/(loss) in associate	66	-	-	(14)	52
	<u>8,277</u>	<u>909</u>	<u>(813)</u>	<u>1,486</u>	<u>9,859</u>
Less : Inter-segment	69	-	(3)	(1,714)	(1,648)
<b>Profit/(Loss) before tax</b>	<u>8,346</u>	<u>909</u>	<u>(816)</u>	<u>(228)</u>	<u>8,211</u>
<b>Assets</b>					
Segment assets	217,872	867	25,929	73,669	318,337
Investment in an associate	1,058	-	-	1,666	2,724
	<u>218,930</u>	<u>867</u>	<u>25,929</u>	<u>75,335</u>	<u>321,061</u>
Less : Inter-segment	(2,072)	(725)	-	(66,715)	(69,512)
<b>Total assets</b>	<u>216,858</u>	<u>142</u>	<u>25,929</u>	<u>8,620</u>	<u>251,549</u>
<b>Liabilities</b>					
Segment liabilities	111,409	2,155	19,167	6,524	139,255
Less : Inter-segment	(113)	(28)	(1,216)	(1,831)	(3,188)
<b>Total liabilities</b>	<u>111,296</u>	<u>2,127</u>	<u>17,951</u>	<u>4,693</u>	<u>136,067</u>

##### Geographical information

The Group operates predominantly in Malaysia.

##### A9. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment in the current quarter as the Group has not adopted a revaluation policy on its property, plant and equipment.

# FOCUS POINT

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

##### A10. Capital Commitments

Capital commitments not provided for in the financial statements as at 31 March 2024 are as follows:

	As at 31-03-24 RM'000	As at 31-12-23 RM'000
Capital expenditure in respect of purchase of property, plant and equipment		
- Contracted but not provided for	1,440	558
- Approved but not contracted for	15,921	19,305

##### A11. Subsequent event

There was no material event subsequent to the end of the current quarter up to the date of this report that has not been reflected in the interim financial report.

##### A12. Change in composition of the Group

There was no change in composition of the Group during the current quarter.

##### A13. Change in contingent liability

There was no material change in contingent liability during the current quarter.

##### A14. Related party transactions

The Group entered into the following transactions with related parties:-

	Individual quarter		Cumulative quarter	
	31-03-24 RM'000	31-03-23 RM'000	31-03-24 RM'000	31-03-23 RM'000
Sale of eyewear, eye care products and others	99	114	99	114
Licensing fee	35	29	35	29
Rental of premises	63	63	63	63

The Directors of the Group are of the opinion that, other than the transactions disclosed above which were established on a negotiated basis, all the transactions have been entered into in the normal course of business and have been established at arm's length under terms no more favourable than those transacted with third parties.

## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part B - Explanatory notes pursuant to Part A of Appendix 9B of the Bursa Securities Listing Requirements

##### B1. Review of performance

###### 3-month ended 31 March 2024

Group revenue at RM68.3 million was 14% higher compared with RM59.7 million of the corresponding quarter ended 31 March 2023. The increase in Group revenue was mainly attributed to higher sales attained by Optical and related products and Food and beverage segments as compared to the corresponding quarter. The Group recorded a higher profit before tax (“PBT”) of RM10.0 million compared with RM8.2 million in the corresponding quarter, representing an increase of 22% mainly as a result of higher contribution from the higher revenue attained by the Optical and related products and Food and beverage segments. Consequently, the Group recorded profit after tax of RM7.4 million compared with RM6.0 million in the corresponding quarter, representing an increase of 23%.

###### **Optical and related products segment**

The Optical and related products segment recorded higher revenue of RM56.0 million compared with RM48.5 million of the corresponding quarter, representing an increase of 15%. PBT at RM9.2 million was 10% higher compared with RM8.3 million of the corresponding quarter. The increase in PBT was mainly attributable to higher contribution from the higher revenue achieved in the current quarter.

###### **Franchise management segment**

For the Franchise management segment, revenue and PBT was sustained at RM1.1 million and RM0.9 million compared with the corresponding quarter.

###### **Food and beverage segment**

The Food and beverage segment recorded revenue of RM10.1 million, which was 14% higher compared with RM8.9 million of the corresponding quarter. The loss before tax of RM0.4 million improved by 50% compared with RM0.8 million of the corresponding quarter mainly attributable to higher contribution of revenue achieved in retail and corporate sales during the current quarter.

##### B2. Comparison with immediate preceding quarter's results

Group revenue at RM68.3 million was 7% lower compared with RM73.7 million of the immediate preceding quarter. The Group registered a PBT of RM10.0 million as compared to RM12.7 million of the immediate preceding quarter mainly due to lower revenue contribution by both the Optical and related products and Food and beverage segments as a result of stronger retail sentiment in the final financial quarters ending in December, which is consistent with previous years.

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## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part B - Explanatory notes pursuant to Part A of Appendix 9B of the Bursa Securities Listing Requirements

#### B3. Prospect

Bank Negara Malaysia has projected Gross domestic product (GDP) to grow between 4% and 5% in 2024, with the economic momentum poised to strengthen due to the growing domestic demand. However, despite this positive outlook, continued inflationary pressures may impact consumer spending.

Given the current economic sentiment, the Board expect the Group's prospect to be challenging but is confident in the Group's ability to sustain the growth momentum in the forthcoming quarters.

Moving forward, the Group intends to leverage on its market leader position in the Optical and related products segment and has planned to expand its presence locally by opening new outlets in strategic locations to drive sales growth. For the Food and beverage segment, the Group will continue to innovate and introduce more products to serve both its retail and corporate customers. In addition, the Group will carry on enhancing operational efficiency and cost-effectiveness to maintain the upward trajectory of profitability growth.

#### B4. Financial estimate, forecast, projection or internal target

This is not applicable to the Group.

#### B5. Profit before tax

Profit before tax for the current quarter is arrived at after charging/(crediting):-

	Individual quarter		Cumulative quarter	
	31-03-24 RM'000	31-03-23 RM'000	31-03-24 RM'000	31-03-23 RM'000
Depreciation of property, plant and equipment	2,424	2,091	2,424	2,091
Depreciation of right-of-use assets	8,531	8,517	8,531	8,517
Lease interest expense	1,154	976	1,154	976
Lease interest income	(90)	(111)	(90)	(111)
Bad debts written off	-	-	-	-
Impairment loss on trade and other receivables	-	-	-	-
Reversal of impairment loss on trade and other receivables	6	-	6	-
Inventories written off	147	127	147	127
Inventories written down	125	125	125	125
Gain on disposal of property, plant and equipment	-	(3)	-	(3)
Reversal of impairment loss on property, plant and equipment	(22)	(23)	(22)	(23)
Impairment of right-of-use assets	-	-	-	-
Property, plant and equipment written-off	66	28	66	28
Realised loss on foreign currency transactions (net)	10	4	10	4

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## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part B - Explanatory notes pursuant to Part A of Appendix 9B of the Bursa Securities Listing Requirements

##### B6. Income tax expense

	Individual quarter		Cumulative quarter	
	31-03-24 RM'000	31-03-23 RM'000	31-03-24 RM'000	31-03-23 RM'000
<b>Current tax:</b>				
Current	2,665	2,314	2,665	2,314
<b>Deferred tax:</b>				
Current	(50)	(135)	(50)	(135)
Total	2,615	2,179	2,615	2,179

The Group effective current tax rates for 2024 and 2023 were higher than prima facie tax rate due principally to certain capital expenditure not qualified for tax purpose and certain expenses non deductible for tax purpose.

##### B7. Status of corporate proposals

There was no corporate proposal announced but not completed as at the date of this interim financial report.

##### B8. Borrowings

	As at 31-03-24 RM'000	As at 31-12-23 RM'000
<b>Short term</b>		
Secured:		
Banker's acceptance	12,907	15,018
Term loan	3,424	2,284
Bank overdraft	500	502
	<u>16,831</u>	<u>17,804</u>
<b>Long term</b>		
Secured:		
Term loan	17,332	17,207
	<u>17,332</u>	<u>17,207</u>
<b>Total borrowings</b>	<u>34,163</u>	<u>35,011</u>

The above borrowings were denominated in Ringgit Malaysia.

##### B9. Material litigation

There was no material litigation (including any pending material litigation) as at the date of this interim financial report.

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## FOCUS POINT HOLDINGS BERHAD (Company No.: 200901041088 (884238-U))

### Notes to the Interim Financial Report for the first quarter ended 31 March 2024

#### Part B - Explanatory notes pursuant to Part A of Appendix 9B of the Bursa Securities Listing Requirements

##### B10. Dividend

A first single-tier interim dividend of 1.75 sen (2023: 1.5 sen) per ordinary share in respect of the financial year ending 31 December 2024 is declared on 23 May 2024 and to be paid on 28 June 2024 to the shareholders of the Company whose names appear in the Record of Depository on 10 June 2024. The total dividends declared to date for the current financial year ending 31 December 2024 is 1.75 sen per ordinary share.

##### B11. Earnings per share

Basic earnings per share is calculated by dividing profit for the quarter/period attributable to owners of the Parent by the weighted average number of ordinary shares in issue during the quarter/period.

	Individual quarter		Cumulative quarter	
	31-03-24	31-03-23	31-03-24	31-03-23
Profit attributable to owners of the Parent (RM'000)	7,431	6,032	7,431	6,032
Weighted average number of ordinary shares in issue ('000)*	461,999	461,999	461,999	461,999
Basic earnings per share (sen) for : Profit for the period	1.60	1.31	1.60	1.31

\* The weighted average number of ordinary shares has been adjusted retrospectively for quarter ended 31 March 2023 to reflect the bonus issue on the basis of two (2) bonus shares for every five (5) existing ordinary shares in the company which was completed on 20 April 2023.

##### B12. Authorisation for issue

The interim financial report was authorised for issue by the Board of Directors in accordance with a resolution of the Board of Directors on 23 May 2024.