

**Statement by the Directors  
and  
Reviewed interim condensed financial  
information**

**PESTECH (Cambodia) Plc. and its subsidiaries**

As at 30 June 2024 and for the three-month and  
twelve-month periods then ended

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
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**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**STATEMENT BY THE DIRECTORS**

In the opinion of the Directors, the accompanying interim condensed statements of financial position of PESTECH (Cambodia) Plc. ("the Company") and its subsidiaries (together hereinafter referred to as "the Group") as at 30 June 2024, and the related interim condensed statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for the three-month and twelve-month periods then ended, and notes to the interim condensed financial information are presented fairly, in all material respects, in accordance with Cambodian International Accounting Standard 34, *Interim Financial Reporting*.

Signed on behalf of the Board of Directors.

  
  
**Lim Pay Chuan**  
Executive Chairman

Kuala Lumpur, Malaysia  
13 August 2024

# Report on review of interim condensed financial information

## To the Shareholders of PESTECH (Cambodia) Plc.

We have reviewed the interim condensed financial information of PESTECH (Cambodia) Plc. (“the Company”) and the interim condensed financial information of the Company and its subsidiaries (together hereinafter referred to as “the Group”), which comprise the interim statements of financial position as at 30 June 2024, and the interim statements of profit or loss and other comprehensive income, changes in equity and cash flows for the three-month and twelve-month periods then ended, and explanatory notes. The Board of Directors of the Company is responsible for the preparation and presentation of these interim condensed financial information in accordance with Cambodian International Accounting Standard 34, *Interim Financial Reporting*. Our responsibility is to express a conclusion on these interim condensed financial information based on our review.

### Scope of review

We conducted our review in accordance with Cambodian International Standard on Review Engagements 2410, *Review of Interim condensed financial information Performed by the Independent Auditor of the Entity*. A review of interim condensed financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Cambodian International Standards on Auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed financial information of the Group and the Company are not prepared, in all material respects, in accordance with Cambodian International Accounting Standard 34, *Interim Financial Reporting*.



**Other matter**

The comparative information on the statements of financial position is based on the Group's and the Company's audited financial statements as at 30 June 2023. The comparative information for the three-month and twelve-month periods ended 30 June 2023 on the statements of profit or loss and other comprehensive income, cash flows and related explanatory notes were reviewed but unaudited.

*Grant Thornton*  
**GRANT THORNTON (CAMBODIA) LIMITED**

Certified Public Accountants  
Registered Auditors



*Ronald C. Almera*  
**Ronald C. Almera**

Partner – Audit and assurance

Phnom Penh, Kingdom of Cambodia  
13 August 2024

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2024**

	Note	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Assets</b>					
<b>Non-current</b>					
Property, plant and equipment	7	11,498	12,736	47,257	52,600
Intangible assets		3	22	12	91
Contract assets	10	95,480	126,349	392,423	521,821
Derivative financial instruments	19	105	313	431	1,285
<b>Non-current assets</b>		<b>107,086</b>	<b>139,420</b>	<b>440,123</b>	<b>575,797</b>
<b>Current</b>					
Inventories	11	3,314	3,314	13,621	13,687
Contract assets	10	104,589	131,857	429,861	544,569
Trade and other receivables	12	6,156	4,733	25,301	19,548
Amounts due from related parties	28	72	2,814	296	11,622
Cash and bank balances	13	5,338	8,296	21,939	34,263
<b>Current assets</b>		<b>119,469</b>	<b>151,014</b>	<b>491,018</b>	<b>623,689</b>
<b>Total assets</b>		<b>226,555</b>	<b>290,434</b>	<b>931,141</b>	<b>1,199,486</b>

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 JUNE 2024**

	Note	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Equity and liabilities</b>					
<b>Equity</b>					
Share capital	14	7,494	7,494	30,725	30,725
Share premium	15	2,541	2,541	10,422	10,422
Reserves	16	157	365	635	1,497
Retained earnings/ (accumulated deficit)		(7,260)	11,648	(30,327)	47,206
Cumulative translation differences		-	-	597	1,207
<b>Total equity attributable to owners of the Company</b>		<b>2,932</b>	<b>22,048</b>	<b>12,052</b>	<b>91,057</b>
Non-controlling interests		86	86	351	351
<b>Total equity</b>		<b>3,018</b>	<b>22,134</b>	<b>12,403</b>	<b>91,408</b>
<b>Liabilities</b>					
<b>Non-current</b>					
Borrowings	18	58,143	70,194	238,968	289,901
Lease liabilities	8	105	303	432	1,251
Trade and other payables	17	10,500	-	43,154	-
Deferred tax liability	26	1,210	1,135	4,973	4,688
Amount due to holding company	28	44,883	27,966	184,469	115,500
Amounts due to related parties	28	11,226	38,377	46,139	158,497
<b>Non-current liabilities</b>		<b>126,067</b>	<b>137,975</b>	<b>518,135</b>	<b>569,837</b>
<b>Current</b>					
Contract liability	10	615	-	2,529	-
Trade and other payables	17	12,856	49,061	52,839	202,622
Amount due to holding company	28	4,596	-	18,890	-
Amounts due to related parties	28	59,682	59,740	245,292	246,726
Borrowings	18	19,648	20,779	80,753	85,817
Lease liabilities	8	33	119	136	491
Income tax payable		40	626	164	2,585
<b>Current liabilities</b>		<b>97,470</b>	<b>130,325</b>	<b>400,603</b>	<b>538,241</b>
<b>Total liabilities</b>		<b>223,537</b>	<b>268,300</b>	<b>918,738</b>	<b>1,108,078</b>
<b>Total equity and liabilities</b>		<b>226,555</b>	<b>290,434</b>	<b>931,141</b>	<b>1,199,486</b>

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**COMPANY'S INTERIM STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2024**

	Note	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Assets</b>					
<b>Non-current</b>					
Property, plant and equipment	7	11,498	12,736	47,257	52,600
Intangible assets		3	22	12	91
Contract assets	10	95,480	126,349	392,423	521,821
Derivative financial instruments	19	105	313	431	1,285
<b>Non-current assets</b>		<b>107,086</b>	139,420	<b>440,123</b>	575,797
<b>Current</b>					
Inventories	11	3,314	3,314	13,621	13,687
Contract assets	10	104,589	131,857	429,861	544,569
Trade and other receivables	12	6,156	4,733	25,301	19,548
Amounts due from related parties	28	72	2,814	296	11,622
Amount due from a subsidiary	28	111	113	456	467
Cash and bank balances	13	5,338	8,290	21,939	34,238
<b>Current assets</b>		<b>119,580</b>	151,121	<b>491,474</b>	624,131
<b>Total assets</b>		<b>226,666</b>	290,541	<b>931,597</b>	1,199,928



**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**COMPANY'S INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 JUNE 2024**

	Note	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Equity and liabilities</b>					
<b>Equity</b>					
Share capital	14	7,494	7,494	30,725	30,725
Share premium	15	2,541	2,541	10,422	10,422
Reserves	16	157	365	635	1,497
Retained earnings/ (accumulated deficit)		(7,063)	11,842	(29,528)	47,993
Cumulative translation differences		-	-	605	1,217
<b>Total equity</b>		<b>3,129</b>	<b>22,242</b>	<b>12,859</b>	<b>91,854</b>
<b>Liabilities</b>					
<b>Non-current</b>					
Borrowings	18	58,143	70,194	238,968	289,901
Lease liabilities	8	105	303	432	1,251
Trade and other payables	17	10,500	-	43,154	-
Deferred tax liability	26	1,210	1,135	4,973	4,688
Amount due to holding company	28	44,883	27,966	184,469	115,500
Amounts due to related parties	28	11,226	38,377	46,139	158,497
<b>Non-current liabilities</b>		<b>126,067</b>	<b>137,975</b>	<b>518,135</b>	<b>569,837</b>
<b>Current</b>					
Contract liability	10	615	-	2,529	-
Trade and other payables	17	12,856	49,060	52,839	202,618
Amount due to holding company	28	4,596	-	18,890	-
Amounts due to related parties	28	59,682	59,740	245,292	246,726
Borrowings	18	19,648	20,779	80,753	85,817
Lease liabilities	8	33	119	136	491
Income tax payable		40	626	164	2,585
<b>Current liabilities</b>		<b>97,470</b>	<b>130,324</b>	<b>400,603</b>	<b>538,237</b>
<b>Total liabilities</b>		<b>223,537</b>	<b>268,299</b>	<b>918,738</b>	<b>1,108,074</b>
<b>Total equity and liabilities</b>		<b>226,666</b>	<b>290,541</b>	<b>931,597</b>	<b>1,199,928</b>

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

		(Reviewed)		(Reviewed)	
		For the 12-month period ended		For the 12-month period ended	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Note	USD'000	USD'000	KHR'mil	KHR'mil
				(Note 3)	(Note 3)
Revenue	20	<b>10,365</b>	19,368	<b>42,501</b>	79,517
Operating expenses	21	<b>(18,994)</b>	(16,551)	<b>(77,886)</b>	(67,952)
Other operating income	22	<b>101</b>	76	<b>414</b>	312
Other (losses)/gains		<b>(74)</b>	21	<b>(303)</b>	86
<b>Operating profit</b>		<b>(8,602)</b>	2,914	<b>(35,274)</b>	11,963
Finance income	23	<b>2,375</b>	2,615	<b>9,738</b>	10,736
Finance costs	24	<b>(12,495)</b>	(10,896)	<b>(51,235)</b>	(44,734)
<b>Loss before income tax</b>		<b>(18,722)</b>	(5,367)	<b>(76,771)</b>	(22,035)
Income tax expense	25	<b>(186)</b>	(295)	<b>(762)</b>	(1,211)
<b>Loss for the period</b>		<b>(18,908)</b>	(5,662)	<b>(77,533)</b>	(23,246)
<b>Loss for the period attributable to:</b>					
Owners of the Company		<b>(18,908)</b>	(5,662)	<b>(77,533)</b>	(23,246)

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

Note	(Reviewed)		(Reviewed)	
	For the 12-month period ended 30 June 2024	30 June 2023	For the 12-month period ended 30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil (Note 3)	KHR'mil (Note 3)
<b>Loss for the period</b>	<b>(18,908)</b>	(5,662)	<b>(77,533)</b>	(23,246)
<b>Other comprehensive income/(loss)</b>				
<i>Item that will be reclassified subsequently to profit or loss</i>				
Fair value (loss)/gain on cash flow hedges	(208)	765	(853)	3,141
Currency translation differences	-	-	(8)	1,497
<b>Total comprehensive loss for the period</b>	<b>(19,116)</b>	(4,897)	<b>(78,394)</b>	(18,608)
<b>Total comprehensive loss for the period attributable to:</b>				
Owners of the Company	<b>(19,116)</b>	(4,897)	<b>(78,394)</b>	(18,608)

The loss per share attributable to shareholders of the Group during the period are as follows:

Basic loss per share (cent/riel)	32	<b>(25.23)</b>	(7.55)	<b>(1,034.53)</b>	(310.17)
Diluted loss per share (cent/riel)	32	<b>(25.23)</b>	(7.55)	<b>(1,034.53)</b>	(310.17)

PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES

GROUP'S INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)  
FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024

	Note	(Reviewed)		(Reviewed)	
		For the 3-month period ended 30 June 2024	30 June 2023	For the 3-month period ended 30 June 2024	30 June 2023
		USD'000	USD'000	KHR'mil (Note 3)	KHR'mil (Note 3)
Revenue	20	4,277	2,054	17,489	8,463
Operating expenses	21	(11,625)	(2,238)	(47,534)	(9,223)
Other operating income	22	55	14	224	57
Other (losses)/gains		(62)	12	(253)	50
<b>Operating loss</b>		<b>(7,355)</b>	<b>(158)</b>	<b>(30,074)</b>	<b>(653)</b>
Finance income	23	523	617	2,139	2,541
Finance costs	24	(3,065)	(3,078)	(12,533)	(12,682)
<b>Loss before income tax</b>		<b>(9,897)</b>	<b>(2,619)</b>	<b>(40,468)</b>	<b>(10,794)</b>
Income tax expense		(44)	112	(179)	458
<b>Loss for the period</b>		<b>(9,941)</b>	<b>(2,507)</b>	<b>(40,647)</b>	<b>(10,336)</b>
<b>Loss for the period attributable to:</b>					
Owners of the Company		(9,941)	(2,507)	(40,647)	(10,336)

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

	Note	(Reviewed)		(Reviewed)	
		For the 3-month period ended 30 June 2024	30 June 2023	For the 3-month period ended 30 June 2024	30 June 2023
		USD'000	USD'000	KHR'mil (Note 3)	KHR'mil (Note 3)
<b>Loss for the period</b>		<b>(9,941)</b>	(2,507)	<b>(40,647)</b>	(10,336)
<b>Other comprehensive income/(loss)</b>					
<i>Item that will be reclassified subsequently to profit or loss</i>					
Fair value gain on cash flow hedges		24	686	98	2,827
Currency translation differences		-	-	(1)	5
<b>Total comprehensive loss for the period</b>		<b>(9,917)</b>	(1,821)	<b>(40,550)</b>	(7,504)
<b>Total comprehensive loss for the period attributable to:</b>					
Owners of the Company		<b>(9,917)</b>	(1,821)	<b>(40,550)</b>	(7,504)

The loss per share attributable to shareholders of the Group during the period are as follows:

Basic loss per share (cent/riel)	32	<b>(13.26)</b>	(3.35)	<b>(542.36)</b>	(137.91)
Diluted loss per share (cent/riel)	32	<b>(13.26)</b>	(3.35)	<b>(542.36)</b>	(137.91)

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**COMPANY'S INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

		(Reviewed)		(Reviewed)	
		For the 12-month period ended		For the 12-month period ended	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023
	Note	USD'000	USD'000	KHR'mil (Note 3)	KHR'mil (Note 3)
Revenue	20	10,365	19,368	42,501	79,517
Operating expenses	21	(18,993)	(16,540)	(77,882)	(67,907)
Other operating income	22	101	76	414	312
Other (losses)/gains		(72)	(28)	(295)	(115)
<b>Operating (loss)/profit</b>		<b>(8,599)</b>	2,876	<b>(35,262)</b>	11,807
Finance income	23	2,375	2,615	9,738	10,736
Finance costs	24	(12,495)	(10,896)	(51,235)	(44,734)
<b>Loss before income tax</b>		<b>(18,719)</b>	(5,405)	<b>(76,759)</b>	(22,191)
Income tax expense	25	(186)	(295)	(762)	(1,211)
<b>Loss for the period</b>		<b>(18,905)</b>	(5,700)	<b>(77,521)</b>	(23,402)
<b>Other comprehensive income/(loss)</b>					
<i>Items that will be reclassified subsequently to profit or loss</i>					
Fair value (loss)/gain on cash flow hedges		(208)	765	(853)	3,141
Currency translation differences		-	-	(8)	1,506
<b>Total comprehensive loss</b>		<b>(19,113)</b>	(4,935)	<b>(78,382)</b>	(18,755)

PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES

COMPANY'S INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)  
FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024

	Note	(Reviewed)		(Reviewed)	
		For the 3-month period ended 30 June 2024	30 June 2023	For the 3-month period ended 30 June 2024	30 June 2023
		USD'000	USD'000	KHR'mil (Note 3)	KHR'mil (Note 3)
Revenue	20	4,277	2,054	17,489	8,463
Operating expenses	21	(11,625)	(2,239)	(47,534)	(9,226)
Other operating income	22	55	14	224	57
Other (losses)/gains		(59)	(38)	(241)	(156)
<b>Operating loss</b>		<b>(7,352)</b>	<b>(209)</b>	<b>(30,062)</b>	<b>(862)</b>
Finance income	23	523	617	2,139	2,541
Finance costs	24	(3,065)	(3,078)	(12,533)	(12,682)
<b>Loss before income tax</b>		<b>(9,894)</b>	<b>(2,670)</b>	<b>(40,456)</b>	<b>(11,003)</b>
Income tax expense		(44)	112	(179)	458
<b>Loss for the period</b>		<b>(9,938)</b>	<b>(2,558)</b>	<b>(40,635)</b>	<b>(10,545)</b>
<b>Other comprehensive income/(loss)</b>					
<i>Items that will be reclassified</i>					
<i>subsequently to profit or loss</i>					
Fair value gain on cash flow hedges		24	686	98	2,827
Currency translation differences		-	-	(1)	3
<b>Total comprehensive loss</b>		<b>(9,914)</b>	<b>(1,872)</b>	<b>(40,538)</b>	<b>(7,715)</b>

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF CHANGES IN EQUITY**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

	← Attributable to owners of the Company →							
	← Non-distributable →				Distributable			
	Share capital USD'000	Share premium USD'000	Reserves USD'000	Retained earnings/ (accumulated deficit) USD'000	Total USD'000	Non-controlling interests USD'000	Total equity USD'000	KHR'mil (Note 3)
<b>(Reviewed)</b>								
<b>Balance at 1 July 2023</b>	7,494	2,541	365	11,648	22,048	86	22,134	91,408
<b>Loss for the twelve-month period</b>	-	-	-	(18,908)	(18,908)	-	(18,908)	(77,533)
<b>Fair value loss on cash flow hedges</b>	-	-	(208)	-	(208)	-	(208)	(853)
<b>Currency translation differences</b>	-	-	-	-	-	-	-	(619)
<b>Balance at 30 June 2024</b>	<b>7,494</b>	<b>2,541</b>	<b>157</b>	<b>(7,260)</b>	<b>2,932</b>	<b>86</b>	<b>3,018</b>	<b>12,403</b>
<b>(Audited)</b>								
Balance at 1 July 2022	7,494	2,541	(400)	17,310	26,945	86	27,031	110,016
Loss for the twelve-month period	-	-	-	(5,662)	(5,662)	-	(5,662)	(23,246)
Fair value gain on cash flow hedges	-	-	765	-	765	-	765	3,141
Currency translation differences	-	-	-	-	-	-	-	1,497
<b>Balance at 30 June 2023</b>	<b>7,494</b>	<b>2,541</b>	<b>365</b>	<b>11,648</b>	<b>22,048</b>	<b>86</b>	<b>22,134</b>	<b>91,408</b>

The accompanying notes are an integral part of these interim condensed financial information.



**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**COMPANY'S INTERIM STATEMENT OF CHANGES IN EQUITY**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

	← Non-distributable →			Distributable	Total equity USD'000	KHR'mil (Note 3)
	Share capital USD'000	Share premium USD'000	Reserves USD'000	Retained earnings/ (accumulated deficit) USD'000		
<b>(Reviewed)</b>						
<b>Balance at 1 July 2023</b>	<b>7,494</b>	<b>2,541</b>	<b>365</b>	<b>11,842</b>	<b>22,242</b>	<b>91,854</b>
<b>Loss for the twelve-month period</b>	-	-	-	<b>(18,905)</b>	<b>(18,905)</b>	<b>(77,521)</b>
<b>Fair value loss on cash flow hedges</b>	-	-	<b>(208)</b>	-	<b>(208)</b>	<b>(853)</b>
<b>Currency translation differences</b>	-	-	-	-	-	<b>(621)</b>
<b>Balance at 30 June 2024</b>	<b>7,494</b>	<b>2,541</b>	<b>157</b>	<b>(7,063)</b>	<b>3,129</b>	<b>12,859</b>
<b>(Audited)</b>						
Balance at 1 July 2022	7,494	2,541	(400)	17,542	27,177	110,609
Loss for the twelve-month period	-	-	-	(5,700)	(5,700)	(23,402)
Fair value gain on cash flow hedges	-	-	765	-	765	3,141
Currency translation differences	-	-	-	-	-	1,506
Balance at 30 June 2023	7,494	2,541	365	11,842	22,242	91,854

The accompanying notes are an integral part of these interim condensed financial information.

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF CASH FLOWS**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

	Note	(Reviewed)		(Reviewed)	
		For the 12-month period ended 30 June 2024	30 June 2023	For the 12-month period ended 30 June 2024	30 June 2023
		USD'000	USD'000	KHR'mil (Note 3)	KHR'mil (Note 3)
<b>Operating activities</b>					
Loss before income tax		<b>(18,722)</b>	(5,367)	<b>(76,771)</b>	(22,035)
<b>Adjustments for:</b>					
Depreciation	21	<b>1,040</b>	1,086	<b>4,265</b>	4,459
Amortisation	21	<b>7</b>	6	<b>29</b>	25
Interest income	23	<b>(2,375)</b>	(2,615)	<b>(9,738)</b>	(10,736)
Interest expense	24	<b>12,495</b>	10,896	<b>51,235</b>	44,734
Write off of property, plant and equipment		<b>67</b>	-	<b>275</b>	-
Gain on termination of lease		<b>(41)</b>	(20)	<b>(168)</b>	(82)
Unrealised foreign exchange loss/(gain)		<b>3</b>	(3)	<b>12</b>	(12)
<b>Operating (loss)/profit before working capital changes</b>		<b>(7,526)</b>	3,983	<b>(30,861)</b>	16,353
<b>Changes in working capital</b>					
Changes in:					
Trade and other receivables		<b>(1,411)</b>	(1,591)	<b>(5,786)</b>	(6,532)
Contract assets/liability		<b>61,054</b>	9,388	<b>250,347</b>	38,543
Inventories		-	24	-	99
Amount due from/to holding company		<b>21,258</b>	1,132	<b>87,167</b>	4,648
Amounts due to related parties		<b>(22,852)</b>	(1,593)	<b>(93,703)</b>	(6,540)
Trade and other payables		<b>(33,670)</b>	(1,263)	<b>(138,061)</b>	(5,185)
<b>Cash generated from operations activities</b>		<b>16,853</b>	10,080	<b>69,102</b>	41,386
Income tax paid		<b>(697)</b>	(162)	<b>(2,858)</b>	(665)
<b>Net cash generated from operating activities</b>		<b>16,156</b>	9,918	<b>66,244</b>	40,721

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**GROUP'S INTERIM STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

	Note	(Reviewed)		(Reviewed)	
		For the 12-month period ended 30 June 2024	30 June 2023	For the 12-month period ended 30 June 2024	30 June 2023
		USD'000	USD'000	KHR'mil (Note 3)	KHR'mil (Note 3)
<b>Investing activities</b>					
Acquisitions of property, plant and equipment		(8)	(16)	(33)	(66)
Acquisitions of intangible assets		-	(19)	-	(78)
Interest received		73	71	299	291
<b>Net cash from investing activities</b>		<b>65</b>	<b>36</b>	<b>266</b>	<b>147</b>
<b>Financing activities</b>					
Proceeds from borrowings	27	22	11,956	90	49,086
Repayment of borrowings	27	(9,706)	(23,564)	(39,799)	(96,744)
Interest paid		(4,517)	(6,910)	(18,522)	(28,370)
Payment of lease liabilities	27	(138)	(141)	(566)	(579)
Placement of fixed deposits		(408)	(460)	(1,673)	(1,889)
Advances from holding company		79	-	324	-
Withdrawal of fixed deposits		1,033	-	4,236	-
Withdrawal of debt service reserve accounts with licensed institutions		2,343	-	9,607	-
(Repayment of advances)/advances from related parties		(1,417)	7,526	(5,810)	30,899
<b>Net cash used in financing activities</b>		<b>(12,709)</b>	<b>(11,593)</b>	<b>(52,113)</b>	<b>(47,597)</b>
<b>Net change in cash and cash equivalents</b>		<b>3,512</b>	<b>(1,639)</b>	<b>14,398</b>	<b>(6,729)</b>
Cash and cash equivalents, beginning of period		(7,877)	(6,238)	(32,531)	(25,392)
Currency translation difference		-	-	193	(410)
<b>Cash and cash equivalents, end of period</b>	13	<b>(4,365)</b>	<b>(7,877)</b>	<b>(17,940)</b>	<b>(32,531)</b>

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**COMPANY'S INTERIM STATEMENT OF CASH FLOWS**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

	Note	(Reviewed)		(Reviewed)	
		For the 12-month period ended 30 June 2024 USD'000	30 June 2023 USD'000	For the 12-month period ended 30 June 2024 KHR'mil (Note 3)	30 June 2023 KHR'mil (Note 3)
<b>Operating activities</b>					
Loss before income tax		<b>(18,719)</b>	(5,405)	<b>(76,759)</b>	(22,191)
<b>Adjustments for:</b>					
Depreciation	21	<b>1,040</b>	1,086	<b>4,265</b>	4,459
Amortisation	21	<b>7</b>	6	<b>29</b>	25
Interest income	23	<b>(2,375)</b>	(2,615)	<b>(9,738)</b>	(10,736)
Interest expense	24	<b>12,495</b>	10,896	<b>51,235</b>	44,734
Write off of property, plant and equipment		<b>67</b>	-	<b>275</b>	-
Gain on termination of lease		<b>(41)</b>	(20)	<b>(168)</b>	(82)
Unrealised foreign exchange loss/(gain)		<b>1</b>	(3)	<b>4</b>	(12)
Impairment on investment in subsidiary		-	50	-	205
<b>Operating (loss)/profit before working capital changes</b>		<b>(7,525)</b>	3,995	<b>(30,857)</b>	16,402
<b>Changes in working capital</b>					
Changes in:					
Trade and other receivables		<b>(1,411)</b>	(1,591)	<b>(5,786)</b>	(6,532)
Contract assets/liability		<b>61,054</b>	9,388	<b>250,347</b>	38,543
Inventories		-	24	-	99
Amount due from/to holding company		<b>21,258</b>	1,132	<b>87,167</b>	4,648
Amounts due to related parties		<b>(22,852)</b>	(1,593)	<b>(93,703)</b>	(6,540)
Trade and other payables		<b>(33,667)</b>	(1,259)	<b>(138,049)</b>	(5,168)
<b>Cash generated from operations activities</b>		<b>16,857</b>	10,096	<b>69,119</b>	41,452
Income tax paid		<b>(697)</b>	(162)	<b>(2,858)</b>	(665)
<b>Net cash generated from operating activities</b>		<b>16,160</b>	9,934	<b>66,261</b>	40,787

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**COMPANY'S INTERIM STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS ENDED 30 JUNE 2024**

		(Reviewed)		(Reviewed)	
		For the 12-month period ended		For the 12-month period ended	
		30 June 2024	30 June 2023	30 June 2024	30 June 2023
Note	USD'000	USD'000	KHR'mil	KHR'mil	KHR'mil
			(Note 3)	(Note 3)	(Note 3)
<b>Investing activities</b>					
Acquisitions of property, plant and equipment		(8)	(16)	(33)	(66)
Acquisitions of intangible assets		-	(19)	-	(78)
Interest received		73	71	299	291
<b>Net cash from investing activities</b>		<b>65</b>	<b>36</b>	<b>266</b>	<b>147</b>
<b>Financing activities</b>					
Proceeds from borrowings	27	22	11,956	90	49,086
Repayment of borrowings	27	(9,706)	(23,564)	(39,799)	(96,744)
Interest paid		(4,517)	(6,910)	(18,522)	(28,370)
Payment of lease liabilities	27	(138)	(141)	(566)	(579)
Placement of fixed deposits		(408)	(460)	(1,673)	(1,889)
Advance from holding company		79	-	324	-
Withdrawal of fixed deposits		1,033	-	4,236	-
Withdrawal of debt service reserve accounts with licensed institutions		2,343	-	9,607	-
(Repayment of advances)/advances from related parties		(1,417)	7,526	(5,810)	30,899
Advance to a subsidiary		2	(16)	8	(68)
<b>Net cash used in financing activities</b>		<b>(12,707)</b>	<b>(11,609)</b>	<b>(52,105)</b>	<b>(47,665)</b>
<b>Net change in cash and cash equivalents</b>		<b>3,518</b>	<b>(1,639)</b>	<b>14,422</b>	<b>(6,731)</b>
Cash and cash equivalents, beginning of period		(7,883)	(6,244)	(32,556)	(25,416)
Currency translation difference		-	-	194	(409)
<b>Cash and cash equivalents, end of period</b>	13	<b>(4,365)</b>	<b>(7,883)</b>	<b>(17,940)</b>	<b>(32,556)</b>

**PESTECH (CAMBODIA) PLC. AND ITS SUBSIDIARIES**  
**NOTES TO THE INTERIM CONDENSED FINANCIAL INFORMATION**  
**AS AT 30 JUNE 2024 AND FOR THE THREE-MONTH AND TWELVE-MONTH PERIODS THEN ENDED**

**1. General information**

PESTECH (Cambodia) Plc. (“the Company”) was incorporated on 5 February 2010 as a single member private company and was a 100% owned subsidiary of PESTECH International Berhad (“the Holding Company”), a company incorporated and domiciled in Malaysia, and is listed on the Main Market of Bursa Malaysia Securities Berhad (the Stock Exchange in Malaysia), with a registered and fully paid share capital totalling USD7,100,000, consisting of 71,000,000 shares, each with a par value of USD0.10 per share. The Company is registered with the Ministry of Commerce (“MOC”) under company registration number 00000957.

On 12 August 2020, the Company was successfully listed on the Cambodia Securities Exchange (“CSX”). The number of new issued shares are 3,945,000 shares with a par value of KHR400 or USD0.10 per share, at an offering price of KHR3,120 or USD0.76 per share. Upon the completion of listing, PESTECH International Berhad owned 94.74% shares of the Company.

The principal activity of the Company is the construction of electrical substation and transmission lines.

On 31 May 2024, the Company obtained approval from the Accounting and Auditing Regulator of Cambodia to change its accounting year end from 30 June to 30 September, aligning its closing period with its holding company, PESTECH International Berhad. The Company’s new accounting period will now be from 1 October until 30 September. During the transition period from 1 July 2024 to 30 September 2024, the Company must close its accounting records and prepare its financial statements in accordance with applicable regulations.

PESTECH (Myanmar) Limited (“PML”) was incorporated as a private limited company which is 100% owned by the Company under registration No. 1171FC/2016-2017 dated 24 March 2017 issued by the Ministry of Planning and Finance of the Republic of the Union of Myanmar. The registered share capital is USD50,000 comprising 50,000 ordinary shares. The principal activity of PML is the provision of comprehensive power system engineering, construction, design, installation and related services in power industry.

PESTECH Hinthar Corporation Limited (“PHC”) was incorporated as a private limited company which is 60% owned by PML under Myanmar Companies Law 2017 on 24 June 2019. The registered share capital is USD50,000 comprising 50,000 ordinary shares. The principal activity of PHC is to establish the infrastructure of power sector and promote the power segments such as power generation, power transmission, power distribution, microgrid system and other power infrastructure to the rural areas in Myanmar.

PESTECH Microgrid Company Limited (“PMG”) was incorporated as a private limited company which is 90% owned by PHC under Myanmar Companies Law 2017 on 14 February 2020. The registered and issued share capital is USD10,000 comprising 10,000 ordinary shares. The principal activity of PMG is the provision of microgrid system and other power infrastructure to rural areas in Myanmar.

The Company considers PHC and PMG as indirect subsidiaries.

The registered office of the Company is at 10th Floor, Building No. 35, Mao Tse Toung Boulevard, Phum 9, Sangkat Boeung Keng Kang I, Khan Boeung Keng Kang, Phnom Penh, Kingdom of Cambodia.

The registered office of PML, PHC and PMG are at Building 24-26 South Race Course Road, Room PH-C, Penthouse Floor, Race Course Condo, Tamwe Township, Yangon Region, Myanmar.

There have been no significant changes in the nature of the Company’s and its subsidiaries’ activities during the reporting period.

The interim condensed financial information for the twelve-month period ended 30 June 2024 has been reviewed.

The interim condensed financial information of the Group and the Company as at 30 June 2024 and for the three-month and twelve-month periods then ended was approved for issue by the Board of Directors on 13 August 2024.

## 2. Basis of preparation

The interim condensed financial information for the 12-month period ended 30 June 2024 has been prepared in accordance with Cambodian International Accounting Standards 34 - Interim Financial Reporting (“CIAS 34”). This interim condensed financial information does not include all the notes normally included in the annual audited financial statements. Accordingly, this report is to be read in conjunction with the audited financial statements as at 30 June 2023 and for the year then ended, which have been prepared in accordance with Cambodian International Financial Reporting Standards (“CIFRSs”). The significant accounting policies used in preparing this interim condensed financial information are consistent with the significant accounting policies used in the preparation of the audited financial statements as at 30 June 2023 and for the year then ended.

## 3. Functional and presentation currency

The national currency of Cambodia is Khmer Riel (“KHR”). However, as the Group and the Company transact their business and maintain their accounting records primarily in United States Dollar (“USD”), the Board of Directors has determined the USD to be the Group’s and the Company’s currency for measurement and presentation purposes as it reflects the economic substance of the underlying events and circumstances of the Group and of the Company.

Transactions in foreign currencies other than USD are translated to USD at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in currencies other than USD at the reporting date are translated into USD at the rates of exchange ruling at that date. Exchange differences arising from translations are recognised in other comprehensive income.

The translations of USD amounts into KHR as presented in the financial information are included solely to comply with the requirement of the Law on Accounting and Auditing (April 2016) and have been made using the following prescribed official exchange rate, as presented in KHR per USD1, as announced by the National Bank of Cambodia:

	<b>30 June 2024</b>	30 June 2023
Closing rate	<b>4,110</b>	4,130
	<b>30 June 2024</b>	30 June 2023
Average rate*		
12-month period ended	<b>4,100</b>	4,106
3-month period ended	<b>4,089</b>	4,120

\* The average rate is calculated using the monthly rates during the period

Such translated amounts are unaudited and should not be construed as representations that the USD amounts represent, or have been or could be, converted into KHR at that or any other rate. USD and KHR amounts are presented in the nearest thousands and millions, respectively, unless otherwise stated.

### **3.1 Foreign operations**

In the Group's consolidated financial statements, all assets, liabilities and transactions of Group entities with a functional currency other than the USD are translated into USD upon consolidation. The functional currencies of entities within the Group remained unchanged during the reporting period.

On consolidation, assets and liabilities are being translated into USD at the closing rate at the reporting date. Goodwill (if any) and fair value adjustments arising on the acquisition of a foreign entity have been treated as assets and liabilities of the foreign entity and translated into USD at the closing rate.

Income and expenses have been translated into USD at the average rate over the reporting periods. Exchange differences are charged or credited to other comprehensive income and recognised in the cumulative translation differences in equity.

Upon disposal of a foreign operation, the related cumulative translation differences recognised in equity are reclassified to profit or loss and are recognised as part of the gain or loss on disposal.

## **4. Significant accounting policies**

The accounting policies and methods of computation adopted are consistent with those adopted in the Group's audited financial statements as at 30 June 2023 and for the year then ended.

### **4.1 Segment reporting**

The Group has one reportable segment, namely engineering, procurement, construction and commissioning. The chief operating decision maker reviews the internal management report, which reports the performance of the segment as a whole, to assess performance of the reportable segment. As such, no further segmentation is required.

### **4.2 Seasonality**

The principal business of the Group and the Company are mainly to provide engineering, procurement, construction and commissioning services. There is no significant seasonality factor associated with these services.

## **5. Management estimates**

When preparing the interim condensed financial information, management undertakes a number of judgements, estimates and assumptions about recognition and measurement of assets, liabilities, income, and expenses. The actual results may differ from the judgements, estimates and assumptions made by Management, and will seldom equal the estimated results.

The judgements, estimates and assumptions applied in the interim condensed financial information, including the key sources of estimation uncertainty, were the same as those applied in the Group's audited financial statements as at 30 June 2024 and for the year then ended.

## **6. Going concern**

The Group's and the Company's financial statements have been prepared on a going-concern basis, the validity of which depends on the continuing support from its holding company, PESTECH International Berhad. The Holding Company has pledged to provide the necessary financial support for the Group and the Company to meet their liabilities as and when they fall due. The Holding Company is currently going through a restricted issue fund raising exercise ("Corporate Exercise") where the Bursa Malaysia Securities Berhad had, on 29 August 2023, approved the listing of and quotation for the new shares to be issued pursuant to the Corporate Exercise. Currently, the Holding Company is in the midst of fulfilling the condition precedents of the Corporate Exercise not later than 23 August 2024.

Management strongly believes that it is appropriate to prepare the financial statements of the Group and the Company on a going-concern basis given the financial support forthcoming from its Holding Company. The financial statements do not include any adjustments relating to the recoverability and classification of the recorded asset amounts, nor to amounts and classification of liabilities that may be necessary should the going concern basis for the preparation of the financial statements of the Group and the Company become not appropriate.



**7. Property, plant and equipment**

Group and Company	Equipment	Motor vehicles	Computers	Furniture and fittings	Right-of-use assets	Signage	Renovation	Total	
	USD'000	USD'000	USD'000	USD'000	USD'000	USD'000	USD'000	USD'000	KHR'mil (Note 3)
<b>(Reviewed)</b>									
<b>Cost</b>									
At 1 July 2023	16,806	812	45	99	562	19	76	18,419	76,070
Additions	7	-	1	-	144	-	-	152	629
Reversal	(6)	-	-	-	-	-	-	(6)	(25)
Write-off due to termination of lease contract	-	-	-	-	(400)	(19)	(76)	(495)	(2,034)
Currency translation difference	-	-	-	-	-	-	-	-	(368)
<b>Balance at 30 June 2024</b>	<b>16,807</b>	<b>812</b>	<b>46</b>	<b>99</b>	<b>306</b>	<b>-</b>	<b>-</b>	<b>18,070</b>	<b>74,272</b>
<b>Accumulated depreciation</b>									
At 1 July 2023	(4,785)	(615)	(35)	(59)	(169)	(5)	(15)	(5,683)	(23,470)
Depreciation	(822)	(66)	(5)	(14)	(127)	(2)	(6)	(1,042)	(4,273)
Reversal	2	-	-	-	-	-	-	2	8
Write-off due to termination of lease contract	-	-	-	-	123	7	21	151	619
Currency translation difference	-	-	-	-	-	-	-	-	105
<b>Balance at 30 June 2024</b>	<b>(5,605)</b>	<b>(681)</b>	<b>(40)</b>	<b>(73)</b>	<b>(173)</b>	<b>-</b>	<b>-</b>	<b>(6,572)</b>	<b>(27,011)</b>
<b>Carrying amount at 30 June 2024</b>	<b>11,202</b>	<b>131</b>	<b>6</b>	<b>26</b>	<b>134</b>	<b>-</b>	<b>-</b>	<b>11,498</b>	<b>47,257</b>

**7. Property, plant and equipment (continued)**

Group and Company	Equipment	Motor vehicles	Computers	Furniture and fittings	Right-of-use assets	Signage	Renovation	Total	KHR'mil (Note 3)
	USD'000	USD'000	USD'000	USD'000	USD'000	USD'000	USD'000	USD'000	
<b>Audited</b>									
<b>Cost</b>									
At 1 July 2022	16,796	812	39	99	492	19	76	18,333	74,615
Additions	10	-	6	-	385	-	-	401	1,656
Write-off due to termination of lease contract	-	-	-	-	(315)	-	-	(315)	(1,301)
Currency translation difference	-	-	-	-	-	-	-	-	1,100
<b>Balance at 30 June 2023</b>	<b>16,806</b>	<b>812</b>	<b>45</b>	<b>99</b>	<b>562</b>	<b>19</b>	<b>76</b>	<b>18,419</b>	<b>76,070</b>
<b>Accumulated depreciation</b>									
At 1 July 2022	(3,949)	(524)	(30)	(45)	(171)	(3)	(7)	(4,729)	(19,247)
Depreciation	(836)	(91)	(5)	(14)	(130)	(2)	(8)	(1,086)	(4,459)
Write-off due to termination of lease contract	-	-	-	-	132	-	-	132	542
Currency translation difference	-	-	-	-	-	-	-	-	(306)
<b>Balance at 30 June 2023</b>	<b>(4,785)</b>	<b>(615)</b>	<b>(35)</b>	<b>(59)</b>	<b>(169)</b>	<b>(5)</b>	<b>(15)</b>	<b>(5,683)</b>	<b>(23,470)</b>
<b>Carrying amount at 30 June 2023</b>	<b>12,021</b>	<b>197</b>	<b>10</b>	<b>40</b>	<b>393</b>	<b>14</b>	<b>61</b>	<b>12,736</b>	<b>52,600</b>

## 8. Lease liabilities

### Group and Company as a lessee

The Group and the Company have lease contracts for the properties that are used as their office space, staff accommodation and storage.

Lease liabilities are presented in the interim statement of financial position as follows:

	<b>Group and Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	(Audited) 30 June 2023 USD'000	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	(Audited) 30 June 2023 KHR'mil (Note 3)
Non-current	<b>105</b>	303	<b>432</b>	1,251
Current	<b>33</b>	119	<b>136</b>	491
	<b>138</b>	422	<b>568</b>	1,742

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	<b>Group and Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	(Audited) 30 June 2023 USD'000	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	(Audited) 30 June 2023 KHR'mil (Note 3)
Beginning of the period	<b>422</b>	348	<b>1,742</b>	1,416
Addition	<b>144</b>	385	<b>590</b>	1,581
Accretion of interest	<b>26</b>	33	<b>107</b>	135
Termination	<b>(316)</b>	(203)	<b>(1,296)</b>	(833)
Payments	<b>(138)</b>	(141)	<b>(566)</b>	(579)
Currency translation difference	-	-	<b>(9)</b>	22
<b>End of the period</b>	<b>138</b>	422	<b>568</b>	1,742

The weighted average incremental borrowing rate applied to lease liabilities recognised under CIFRS 16, *Leases*, was 7.2% per annum.

The table below describes the nature of the Group's and the Company's leasing activities by type of right-of-use assets recognised on the interim statement of financial position:

Right-of-use assets	No. of right-of-use assets	Range of remaining term	Average remaining lease term	No. of leases with extension options	No. of leases with termination options
Office building	1	4.9 years	4.9 years	-	1
Storage	1	1.5 years	1.5 years	-	1

## 8. Lease liabilities (continued)

The details of future minimum lease payments are summarised below:

	Minimum lease payments due				Total KHR'mil (Note 3)
	Within one year USD'000	From one to three years USD'000	From three to five years USD'000	Total USD'000	
<b>30 June 2024</b>					
<b>Lease payments</b>	<b>42</b>	<b>94</b>	<b>26</b>	<b>162</b>	<b>666</b>
<b>Finance charges</b>	<b>(9)</b>	<b>(14)</b>	<b>(1)</b>	<b>(24)</b>	<b>(98)</b>
<b>Net present value</b>	<b>33</b>	<b>80</b>	<b>25</b>	<b>138</b>	<b>568</b>
<b>30 June 2023</b>					
Lease payments	145	167	185	497	2,053
Finance charges	(26)	(35)	(14)	(75)	(311)
Net present value	119	132	171	422	1,742

## 9. Investment in a subsidiary

	Company			
	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
At cost – unquoted shares	-	50	-	204
Impairment	-	(50)	-	(205)
Currency translation difference	-	-	-	1
<b>End of the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Details of the subsidiaries are as follows:

Name	Country of incorporation and operation	Effective interest %		Principal activities
		30 June 2024	30 June 2023	
<b>Company's subsidiary</b>				
PESTECH (Myanmar) Limited ("PML")	Myanmar	100.00%	100.00%	Provision of comprehensive power system engineering, construction, design, installation and related services in power industry
<b>Indirect subsidiaries</b>				
Subsidiary of PML PESTECH Hinthar Corporation Limited ("PHC")	Myanmar	60.00%	60.00%	Establish the infrastructure of power sector and promote the power segments such as power generation, power transmission, power distribution, microgrid system and other power infrastructure to the rural areas in Myanmar
Subsidiary of PHC PESTECH Microgrid Company Limited	Myanmar	54.00%	54.00%	Provision of microgrid system and other power infrastructure to rural areas in Myanmar

**10. Contract assets/liability**

	<b>Group and Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Beginning of the period	<b>258,206</b>	265,050	<b>1,066,390</b>	1,078,754
Revenue recognised	<b>10,365</b>	19,368	<b>42,501</b>	79,517
Billing issued	<b>(27,646)</b>	(28,756)	<b>(113,360)</b>	(118,060)
Finance income recognised	<b>2,302</b>	2,544	<b>9,439</b>	10,445
Impairment during the period	<b>(43,773)</b>	-	<b>(179,489)</b>	-
Currency translation difference	-	-	<b>(5,726)</b>	15,734
<b>End of the period</b>	<b>199,454</b>	258,206	<b>819,755</b>	1,066,390

Presented as:

<b>Contract assets</b>				
Current	<b>104,589</b>	131,857	<b>429,861</b>	544,569
Non-current	<b>95,480</b>	126,349	<b>392,423</b>	521,821
	<b>200,069</b>	258,206	<b>822,284</b>	1,066,390

**Contract liability**

Current	<b>(615)</b>	-	<b>(2,529)</b>	-
	<b>199,454</b>	258,206	<b>819,755</b>	1,066,390

Contract assets represent the Group's and the Company's right to consideration for work completed on construction contracts but not yet billed at the reporting date. The amount will be billed according to the billing schedule as stipulated in the construction contracts.

Contract liability is recognised if billing have been issued to a customer before the Group or the Company earns the right to the consideration for work completed.

During the period ended 30 June 2024, the Group and the Company have recognised impairment of certain contract assets related to the annulment of a specific project contract (see Note 21).

## 11. Inventories

	<b>Group and Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Construction materials	3,314	3,314	13,621	13,687

## 12. Trade and other receivables

	<b>Group and Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Trade receivables	4,508	3,116	18,528	12,869
Deposits	10	20	41	83
Staff advances	66	15	271	62
<b>Financial assets</b>	<b>4,584</b>	<b>3,151</b>	<b>18,840</b>	<b>13,014</b>
Prepayment	1,572	1,582	6,461	6,534
<b>Non-financial assets</b>	<b>1,572</b>	<b>1,582</b>	<b>6,461</b>	<b>6,534</b>
	<b>6,156</b>	<b>4,733</b>	<b>25,301</b>	<b>19,548</b>

## 13. Cash and bank balances

	<b>Group</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Cash in banks (a)	3,726	6,058	15,314	25,020
Deposits with licensed banks (b)	1,601	2,226	6,580	9,193
Cash on hand	11	12	45	50
	<b>5,338</b>	<b>8,296</b>	<b>21,939</b>	<b>34,263</b>

	<b>Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Cash in banks (a)	3,726	6,052	15,314	24,995
Deposits with licensed banks (b)	1,601	2,226	6,580	9,193
Cash on hand	11	12	45	50
	<b>5,338</b>	<b>8,290</b>	<b>21,939</b>	<b>34,238</b>

- (a) Two of the bank accounts have been pledged to syndicated financing facilities as disclosed in Note 18(b.5).
- (b) Deposits with licensed banks of the Group and the Company have been pledged as security for bank overdrafts and term loan as disclosed in Note 18(a.2) and Note 18(b.5), respectively. The deposits earn interest of 4.25% (2023:4.25%) per annum.

### 13. Cash and bank balances (continued)

For the purpose of presenting the interim statement of cash flows, cash and cash equivalents comprise the following:

	<b>Group</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
Cash and bank balances	5,338	8,296	21,939	34,263
Bank overdrafts	(4,428)	(7,930)	(18,199)	(32,751)
Fixed deposit pledged to borrowings	(1,601)	(2,226)	(6,580)	(9,193)
Cash in banks pledged to borrowings	(3,674)	(6,017)	(15,100)	(24,850)
Cash and cash equivalents per statement of cash flows	(4,365)	(7,877)	(17,940)	(32,531)

	<b>Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
Cash and bank balances	5,338	8,290	21,939	34,238
Bank overdrafts	(4,428)	(7,930)	(18,199)	(32,751)
Fixed deposit pledged to borrowings	(1,601)	(2,226)	(6,580)	(9,193)
Cash in banks pledged to borrowings	(3,674)	(6,017)	(15,100)	(24,850)
Cash and cash equivalents per statement of cash flows	(4,365)	(7,883)	(17,940)	(32,556)

### 14. Share capital

	<b>Group and Company</b>					
	<b>Number of shares</b>			<b>Amount</b>		
	<b>(Reviewed)</b>	<b>(Audited)</b>	<b>(Reviewed)</b>	<b>(Audited)</b>	<b>(Reviewed)</b>	<b>(Audited)</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
			<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
					<b>(Note 3)</b>	<b>(Note 3)</b>
Shares issued and fully paid -						
Beginning/end of the period	74,945,000	74,945,000	7,494	7,494	30,725	30,725

### 15. Share premium

Share premium represents the excess amount received by the Company over the par value of its shares pursuant to the issuance of shares, net of transaction costs directly attributable to the issuance.

### 16. Reserves

	<b>Group and Company</b>			
	<b>(Reviewed)</b>	<b>(Audited)</b>	<b>(Reviewed)</b>	<b>(Audited)</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
Capital contribution reserve	52	52	213	213
Cash flow hedge reserve (Note 18)	105	313	431	1,285
Currency translation difference	-	-	(9)	(1)
	157	365	635	1,497

## 16. Reserves (continued)

Capital contribution reserve represents the fair value of equity-settled share options granted to employees of the Company by its holding company in October 2017. The reserve is made up of the cumulative value of services received from employees recorded over the vesting period commencing from the grant date of equity-settled share options and is reduced upon the expiry of the share options or payments made to the Holding company.

## 17. Trade and other payables

	<b>Group</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Provision for project costs	4,782	45,034	19,654	185,990
Trade payables	3,530	2,258	14,508	9,326
Accruals	2,979	1,309	12,244	5,406
Other payables	10,814	69	44,446	285
<b>Financial liabilities</b>	<b>22,105</b>	<b>48,670</b>	<b>90,852</b>	<b>201,007</b>
Value-added tax	268	261	1,101	1,078
Taxes payable	983	130	4,040	537
<b>Non-financial liabilities</b>	<b>1,251</b>	<b>391</b>	<b>5,141</b>	<b>1,615</b>
	<b>23,356</b>	<b>49,061</b>	<b>95,993</b>	<b>202,622</b>
Current	12,856	49,061	52,839	202,622
Non-current	10,500	-	43,154	-
	<b>23,356</b>	<b>49,061</b>	<b>95,993</b>	<b>202,622</b>

	<b>Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Provision for project costs	4,782	45,034	19,654	185,990
Trade payables	3,530	2,258	14,508	9,326
Accruals	2,979	1,309	12,244	5,406
Other payables	10,814	68	44,446	281
<b>Financial liabilities</b>	<b>22,105</b>	<b>48,669</b>	<b>90,852</b>	<b>201,003</b>
Value-added tax	268	261	1,101	1,078
Taxes payable	983	130	4,040	537
<b>Non-financial liabilities</b>	<b>1,251</b>	<b>391</b>	<b>5,141</b>	<b>1,615</b>
	<b>23,356</b>	<b>49,060</b>	<b>95,993</b>	<b>202,618</b>
Current	12,856	49,060	52,839	202,618
Non-current	10,500	-	43,154	-
	<b>23,356</b>	<b>49,060</b>	<b>95,993</b>	<b>202,618</b>



## 18. Borrowings

	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	Group and Company (Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Current</b>				
Secured:				
Bank overdrafts	4,428	7,930	18,199	32,751
Term loans	15,220	12,849	62,554	53,066
Total current	<u>19,648</u>	<u>20,779</u>	<u>80,753</u>	<u>85,817</u>
<b>Non-current</b>				
Secured:				
Term loans	58,143	70,194	238,968	289,901
Total non-current	<u>58,143</u>	<u>70,194</u>	<u>238,968</u>	<u>289,901</u>
	<u>77,791</u>	<u>90,973</u>	<u>319,721</u>	<u>375,718</u>

The effective interest rates of the borrowings are as follows:

	Group and Company (Reviewed) 30 June 2024 % per annum	(Audited) 30 June 2023 % per annum
Bank overdrafts (a)	6.8 to 8.5	6.8 to 8.5
Term loans (b)	8.3 to 9.5	5.1 to 8.3

The borrowings are secured by the following:

### **Bank overdrafts**

- a.1 Granting facilities to the Company under letter of offer;
- a.2 Pledge of bank accounts and deposits with a licensed bank of the Company as disclosed in Note 13; and,
- a.3 Corporate guarantee from the Holding Company, PESTECH International Berhad.

### **Term loans**

- b.1 Assignment of rights and benefits of the Project Documents, entered into between the Company and customer;
- b.2 Corporate guarantee from the Holding Company, PESTECH International Berhad;
- b.3 Insurance covering the projects;
- b.4 Granting certain direct rights to the Company of the Direct Agreement dated 17 February 2015, entered into between the Company and its customer; and,
- b.5 Pledge of bank accounts and deposits with a licensed bank of the Company as disclosed in Note 13.

**19. Derivative financial instruments**

	<b>Group and Company</b>					
	<b>(Reviewed)</b>		<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>Notional value</b>		<b>Fair value assets</b>			
<b>USD'000</b>	<b>USD'000</b>	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>	
				<b>(Note 3)</b>	<b>(Note 3)</b>	
Interest rate swaps	<b>35,950</b>	41,250	<b>105</b>	313	<b>431</b>	1,285

On 25 October 2018 and 27 December 2018, the Group entered into interest rate swaps contracts ("IRS") to hedge the Group's exposure to interest rate risks on its borrowings. The IRS entitles the Group to receive interest at floating rates on notional amounts and obliges the Group to pay interest at fixed interest rates on the same notional amounts, thus allowing the Group to raise borrowings at floating rates and swap into fixed rates.

The changes in fair value of these IRS that are designated as hedges are included as hedging reserve in equity and continuously released to other comprehensive income until the repayment of the borrowings or maturity of the IRS, whichever is earlier. For the IRS that are not designated as hedges, the changes in fair value are recognised in profit or loss.

**20. Revenue**

	<b>Group and Company</b>				
	<b>(Reviewed)</b>		<b>(Reviewed)</b>		
	<b>For the 12-month period ended</b>		<b>For the 12-month period ended</b>		
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	
				<b>KHR'mil</b>	<b>KHR'mil</b>
				<b>(Note 3)</b>	<b>(Note 3)</b>
Construction contract and service rendered	<b>10,365</b>	19,368	<b>42,501</b>	79,517	

	<b>Group and Company</b>				
	<b>(Reviewed)</b>		<b>(Reviewed)</b>		
	<b>For the 3-month period ended</b>		<b>For the 3-month period ended</b>		
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	
				<b>KHR'mil</b>	<b>KHR'mil</b>
				<b>(Note 3)</b>	<b>(Note 3)</b>
Construction contract and service rendered	<b>4,277</b>	2,054	<b>17,489</b>	8,463	

**20. Revenue (continued)**  
**20.1 Disaggregated revenue information**

	Group and Company			
	(Reviewed)		(Reviewed)	
	For the 12-month period ended		For the 12-month period ended	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil	KHR'mil
			(Note 3)	(Note 3)
Timing of revenue recognition -				
Over time	10,365	19,368	42,501	79,517

	Group and Company			
	(Reviewed)		(Reviewed)	
	For the 3-month period ended		For the 3-month period ended	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil	KHR'mil
			(Note 3)	(Note 3)
Timing of revenue recognition -				
Over time	4,277	2,054	17,489	8,463

**21. Operating expenses**

	Group			
	(Reviewed)		(Reviewed)	
	For the 12-month period ended		For the 12-month period ended	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil	KHR'mil
			(Note 3)	(Note 3)
<u>Direct costs</u>				
Raw materials and consumables	(30,813)	9,462	(126,346)	38,847
Operation overheads	1,246	1,598	5,109	6,561
<u>Employee benefits</u>				
Salaries, wages, bonuses and other emoluments	1,034	1,489	4,240	6,113
Directors' remuneration and fees	458	509	1,878	2,090
<u>Amortisation</u>				
Intangible assets	7	6	29	25
<u>Depreciation</u>				
Property, plant and equipment	913	956	3,744	3,925
Right-of-use assets	127	130	521	534
<u>Impairment loss</u>				
Contract assets	43,773	-	179,489	-
<u>General expenses</u>				
Withholding tax	1,400	1,321	5,741	5,423
Bank charges	186	217	763	891
Professional fees	81	211	332	866
Other expenses	582	652	2,386	2,677
	<b>18,994</b>	<b>16,551</b>	<b>77,886</b>	<b>67,952</b>

**21. Operating expenses (continued)**

	<b>Group</b>			
	<b>(Reviewed)</b> <b>For the 3-month period ended</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>For the 3-month period ended</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Reviewed)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
<u>Direct costs</u>				
Raw materials and consumables	<b>(33,736)</b>	407	<b>(137,947)</b>	1,677
Operation overheads	<b>374</b>	387	<b>1,529</b>	1,595
<u>Employee benefit expenses</u>				
Salaries, wages, bonuses and other emoluments	<b>283</b>	341	<b>1,157</b>	1,405
Director's remuneration and fees	<b>113</b>	128	<b>462</b>	527
<u>Amortisation</u>				
Intangible assets	<b>1</b>	3	<b>4</b>	12
<u>Depreciation</u>				
Property, plant and equipment	<b>228</b>	229	<b>932</b>	944
Right of use assets	<b>32</b>	32	<b>131</b>	132
<u>Impairment loss</u>				
Contract assets	<b>43,773</b>	-	<b>178,989</b>	-
<u>General expenses</u>				
Withholding tax	<b>322</b>	420	<b>1,317</b>	1,731
Bank charges	<b>38</b>	136	<b>155</b>	560
Professional fees	<b>26</b>	16	<b>106</b>	66
Other expenses	<b>171</b>	139	<b>699</b>	574
	<b>11,625</b>	2,238	<b>47,534</b>	9,223

**21. Operating expenses (continued)**

	<b>Company</b>			
	<b>For the 12-month period ended 30 June 2024</b>	<b>(Reviewed) 30 June 2023</b>	<b>For the 12-month period ended 30 June 2024</b>	<b>(Reviewed) 30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil (Note 3)</b>	<b>KHR'mil (Note 3)</b>
<u>Direct costs</u>				
Raw materials and consumables	<b>(30,813)</b>	9,462	<b>(126,346)</b>	38,847
Operation overheads	<b>1,246</b>	1,598	<b>5,109</b>	6,561
<u>Employee benefit expenses</u>				
Salaries, wages, bonuses and other emoluments	<b>1,034</b>	1,482	<b>4,240</b>	6,084
Directors' remuneration and fees	<b>458</b>	509	<b>1,878</b>	2,090
<u>Amortisation</u>				
Intangible assets	<b>7</b>	6	<b>29</b>	25
<u>Depreciation</u>				
Property, plant and equipment	<b>913</b>	956	<b>3,744</b>	3,925
Right of use assets	<b>127</b>	130	<b>521</b>	534
<u>Impairment loss</u>				
Contract assets	<b>43,773</b>	-	<b>179,489</b>	-
<u>General expenses</u>				
Withholding tax	<b>1,400</b>	1,321	<b>5,741</b>	5,423
Bank charges	<b>186</b>	217	<b>763</b>	891
Professional fees	<b>80</b>	209	<b>328</b>	858
Other expenses	<b>582</b>	650	<b>2,386</b>	2,669
	<b>18,993</b>	16,540	<b>77,882</b>	67,907

## 21. Operating expenses (continued)

	Company			
	(Reviewed)		(Reviewed)	
	For the 3-month period ended	For the 3-month period ended	For the 3-month period ended	For the 3-month period ended
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil	KHR'mil
			(Note 3)	(Note 3)
<u>Direct costs</u>				
Raw materials and consumables	(33,736)	407	(137,947)	1,677
Operation overheads	374	387	1,529	1,595
<u>Employee benefits</u>				
Salaries, wages, bonuses and other emoluments	283	341	1,157	1,405
Directors' remuneration and fees	113	128	462	527
<u>Amortisation</u>				
Intangible assets	1	3	4	12
<u>Depreciation</u>				
Property, plant and equipment	228	229	932	944
Right-of-use assets	32	32	131	132
<u>Impairment loss</u>				
Contract assets	43,773	-	178,989	-
<u>General expenses</u>				
Withholding tax	322	420	1,317	1,731
Bank charges	38	136	155	560
Professional fees	26	16	106	66
Other expenses	171	140	699	577
	<b>11,625</b>	<b>2,239</b>	<b>47,534</b>	<b>9,226</b>

Due to the annulment of a specific project contract, the provision for project costs (i.e., raw materials and consumables) related to the project was reversed during the three-month and twelve-month periods ended 30 June 2024.

## 22. Other operating income

	Group and Company			
	(Reviewed)		(Reviewed)	
	For the 12-month period ended	For the 12-month period ended	For the 12-month period ended	For the 12-month period ended
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil	KHR'mil
			(Note 3)	(Note 3)
Management fees charged to related parties	58	56	238	230
Rental income charged to related parties	2	-	8	-
Gain on lease termination	41	20	168	82
	<b>101</b>	<b>76</b>	<b>414</b>	<b>312</b>

**22. Other operating income (continued)**

	<b>Group and Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 3-month period ended</b>	<b>30 June 2023</b>	<b>For the 3-month period ended</b>	<b>30 June 2023</b>
<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
Management fees charged to related parties	15	14	61	57
Rental income charged to related parties	2	-	8	-
Gain on lease termination	38	-	155	-
	<b>55</b>	<b>14</b>	<b>224</b>	<b>57</b>

**23. Finance income**

	<b>Group and Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 12-month period ended</b>	<b>30 June 2023</b>	<b>For the 12-month period ended</b>	<b>30 June 2023</b>
<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
<b>Interest income from:</b>				
Contract assets	2,302	2,544	9,439	10,445
Term deposits	73	71	299	291
	<b>2,375</b>	<b>2,615</b>	<b>9,738</b>	<b>10,736</b>

	<b>Group and Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 3-month period ended</b>	<b>30 June 2023</b>	<b>For the 3-month period ended</b>	<b>30 June 2023</b>
<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
<b>Interest income from:</b>				
Contract assets	505	595	2,065	2,451
Term deposits	18	22	74	90
	<b>523</b>	<b>617</b>	<b>2,139</b>	<b>2,541</b>

**24. Finance costs**

	<b>Group and Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 12-month period ended</b>	<b>30 June 2023</b>	<b>For the 12-month period ended</b>	<b>30 June 2023</b>
<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>	
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
<b>Interest expense for:</b>				
Term loans	6,466	6,237	26,513	25,607
Charged by related parties	5,281	3,651	21,654	14,989
Bank overdrafts	526	648	2,157	2,660
Prepayment	196	-	804	-
Revolving credit	-	133	-	547
Trust receipt	-	194	-	796
Lease liabilities	26	33	107	135
	<b>12,495</b>	<b>10,896</b>	<b>51,235</b>	<b>44,734</b>

**24. Finance costs (continued)**

	<b>Group and Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 3-month period ended</b>	<b>For the 3-month period ended</b>	<b>For the 3-month period ended</b>	<b>For the 3-month period ended</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
<b>Interest expense for:</b>				
Term loans	1,513	1,724	6,187	7,103
Charged by related parties	1,261	1,155	5,156	4,759
Bank overdrafts	89	140	364	577
Prepayment	196	-	801	-
Revolving credit	-	24	-	99
Trust receipt	-	27	-	111
Lease liabilities	6	8	25	33
	<b>3,065</b>	<b>3,078</b>	<b>12,533</b>	<b>12,682</b>

**25. Income tax expense**

**Cambodia**

In accordance with Cambodian tax laws, the Company has the obligation to pay tax on income ("Tol") at the rate of 20% of taxable income.

Besides the Tol, taxpayers in Cambodia are subject to a separate minimum tax. The minimum tax is an annual tax with a liability equal to 1% of annual turnover and sundry income inclusive of all taxes except value-added tax, and is due irrespective of the taxpayer's profit or loss position. The Company pays the higher of Tol or minimum tax.

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws and regulations for many types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could change at a later date upon final determination by the tax authorities.

**Myanmar**

In accordance with the Income Tax Law of the Republic of the Union of Myanmar, the direct and indirect subsidiaries have the obligation to pay corporate income tax at the rate of 25% of taxable income. The subsidiaries are not subject to corporate income tax for the periods ended 30 June 2024 and 2023 as they have not yet started their commercial operations.

Income tax expense for the periods ended 30 June 2024 and 2023 consists of:

	<b>Group and Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
Current income tax:				
Provision for current period	104	303	425	1,245
Under/(Over) provision in prior period	7	(157)	29	(646)
	<b>111</b>	<b>146</b>	<b>454</b>	<b>599</b>
Deferred tax	75	149	308	612
Income tax expense	<b>186</b>	<b>295</b>	<b>762</b>	<b>1,211</b>



**25. Income tax expense (continued)**

**25.1 Reconciliation between accounting loss before income tax and taxable (loss)/income**

A reconciliation between accounting loss before income tax and taxable (loss)/income is shown below.

	<b>Group</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
Accounting loss before tax	<b>(18,722)</b>	(5,367)	<b>(76,771)</b>	(22,035)
Add non-deductible expenses	<b>8,573</b>	7,120	<b>35,153</b>	29,232
<b>Taxable (loss)/profit</b>	<b>(10,149)</b>	1,753	<b>(41,618)</b>	7,197
Income tax expense at the applicable tax rate of 20%	-	351	-	1,439
Reduction in tax rate 2.76%*	-	(48)	-	(194)
Income tax expense at the effective tax rate of 17.24% (A)	-	303	-	1,245
Minimum tax (B)	<b>104</b>	194	<b>425</b>	795
<b>Estimated income tax expense (higher of A or B)</b>	<b>104</b>	303	<b>425</b>	1,245

	<b>Company</b>			
	<b>(Reviewed)</b>		<b>(Reviewed)</b>	
	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>	<b>For the 12-month period ended</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>USD'000</b>	<b>USD'000</b>	<b>KHR'mil</b>	<b>KHR'mil</b>
			<b>(Note 3)</b>	<b>(Note 3)</b>
Accounting loss before tax	<b>(18,719)</b>	(5,405)	<b>(76,759)</b>	(22,191)
Add non-deductible expenses	<b>8,573</b>	7,164	<b>35,153</b>	29,412
<b>Taxable (loss)/profit</b>	<b>(10,146)</b>	1,759	<b>(41,606)</b>	7,221
Income tax expense at the applicable tax rate of 20%	-	352	-	1,444
Reduction in tax rate 2.76%*	-	(49)	-	(199)
Income tax expense at the effective tax rate of 17.24% (A)	-	303	-	1,245
Minimum tax (B)	<b>104</b>	194	<b>425</b>	795
<b>Estimated income tax expense (higher of A or B)</b>	<b>104</b>	303	<b>425</b>	1,245

\* In accordance with Prakas No. 183 dated 25 February 2020 issued by the Ministry of Economy and Finance, which implements tax on income incentives under Sub-decree 01, entities that list or offer either stock or debt security are entitled to enjoy 50% reduction of the annual tax on income liability for three years. The tax on income incentive is calculated based on percentage of stock securities issued. On 26 August 2021, the Company has obtained letter No. 14331 issued by the General Department of Taxation to approve its application for this tax on income incentive. The three years tax on income incentive has ended on 12 August 2023.

**25. Income tax expense (continued)**

**25.2 Taxation contingencies**

The taxation system in Cambodia is characterised by numerous taxes and frequently changing legislation, which is subject to interpretation. Often times, different interpretations exist among numerous taxation authorities and jurisdictions. Taxes are subject to reviews and investigations by a number of authorities that are enabled by law to impose severe fines, penalties and interest charges.

These facts may create tax risks in Cambodia that is substantially greater than in other countries. Management believes that tax liabilities have been adequately provided for based on its interpretation of tax legislation. However, the relevant authorities may have different interpretations and the effects since the Company's incorporation could be significant.

**26. Deferred tax liability**

	<b>Group and Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
<b><u>Property, plant and equipment</u></b>				
Beginning of the period	1,135	986	4,688	4,013
Recognised in profit or loss	75	149	308	612
Currency translation difference	-	-	(23)	63
<b>End of the period</b>	<b>1,210</b>	<b>1,135</b>	<b>4,973</b>	<b>4,688</b>

**27. Reconciliation of liabilities arising from financing activities**

The changes in the Group's and the Company's liabilities arising from financing activities as follows:

	<b>(Audited)</b> <b>1 July 2023</b> <b>USD'000</b>	<b>Non-cash flows</b>		<b>Cash flows</b>		<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b> <b>KHR'mil</b> <b>(Note 3)</b>	
		<b>Additions</b> <b>USD'000</b>	<b>Reversal</b> <b>USD'000</b>	<b>Proceeds</b> <b>USD'000</b>	<b>Repayments</b> <b>USD'000</b>		
Term loans	83,043	-	-	22	(9,706)	73,359	301,522
Lease liabilities	422	170	(316)	-	(138)	138	568
	<b>83,465</b>	<b>170</b>	<b>(316)</b>	<b>22</b>	<b>(9,844)</b>	<b>73,497</b>	<b>302,090</b>

	<b>(Audited)</b> <b>1 July 2022</b> <b>USD'000</b>	<b>Non-cash flows</b>		<b>Cash flows</b>		<b>(Reviewed)</b> <b>30 June 2023</b> <b>USD'000</b> <b>KHR'mil</b> <b>(Note 3)</b>	
		<b>Additions</b> <b>USD'000</b>	<b>Reversal</b> <b>USD'000</b>	<b>Proceeds</b> <b>USD'000</b>	<b>Repayments</b> <b>USD'000</b>		
Term loans	91,571	-	-	978	(9,506)	83,043	342,967
Revolving credit	3,080	-	-	3,599	(6,679)	-	-
Trust receipt	-	-	-	7,379	(7,379)	-	-
Lease liabilities	348	418	(203)	-	(141)	422	1,742
	<b>94,999</b>	<b>418</b>	<b>(203)</b>	<b>11,956</b>	<b>(23,705)</b>	<b>83,465</b>	<b>344,709</b>

## 28. Related party balances and transactions

The following balances are outstanding with related parties:

Related party	Relationship	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Group and Company</b>					
<b>Amounts due from related parties – current</b>					
Diamond Power Limited	Fellow subsidiary	-	4	-	17
Green Sustainable Ventures (Cambodia) Co., Ltd	Fellow subsidiary	72	2,810	296	11,605
		<b>72</b>	<b>2,814</b>	<b>296</b>	<b>11,622</b>
<b>Amounts due to related parties – current</b>					
PESTECH Sdn Bhd	Fellow subsidiary	7,544	9,674	31,006	39,954
PESTECH Energy Sdn Bhd	Fellow subsidiary	7	7	28	29
ODM Power Line Co Ltd	Fellow subsidiary	38,912	38,929	159,928	160,778
Enersol Co., Ltd	Fellow subsidiary	9,610	-	39,497	-
PESTECH Transmission Sdn Bhd	Fellow subsidiary	3,608	3,598	14,829	14,860
Pestech Power Sdn Bhd	Fellow subsidiary	-	7,532	-	31,105
Diamond Power Limited	Fellow subsidiary	1	-	4	-
		<b>59,682</b>	<b>59,740</b>	<b>245,292</b>	<b>246,726</b>
<b>Amount due to related party – non-current</b>					
Enersol Co., Ltd	Fellow subsidiary	11,226	38,377	46,139	158,497
<b>Amount due to holding company</b>					
PESTECH International Berhad – current	Holding company	4,596	-	18,890	-
PESTECH International Berhad – non-current	Holding company	44,883	27,966	184,469	115,500
	<b>Total</b>	<b>49,479</b>	<b>27,966</b>	<b>203,359</b>	<b>115,500</b>
<b>Company</b>					
<b>Amount due from a subsidiary – current</b>					
PESTECH (Myanmar) Limited	Subsidiary	111	113	456	467

The amounts due from/to related parties are mainly trade related, unsecured, interest free and repayable on demand, except for certain amounts due to PESTECH International Berhad, Enersol Co. Ltd., PESTECH Power Sdn Bhd and PESTECH Sdn Bhd which bear interest at the rate ranging from 4.50% to 8.75% (30 June 2023: 3.31% to 7.63%) per annum.

**28. Related party balances and transactions (continued)**

During the period, the following transactions with related parties are recorded:

Group and Company	Related party	Relationship	Transactions	(Reviewed)		(Reviewed)	
				For the 12-month period ended 30 June 2024 USD'000	30 June 2023 USD'000	For the 12-month period ended 30 June 2024 KHR'mil (Note 3)	30 June 2023 KHR'mil (Note 3)
	Diamond Power Limited	Fellow subsidiary	Management service income	19	18	78	74
			Operation and maintenance service	-	4,912	-	20,169
			Rental income	1	-	3	-
	PESTECH Sdn Bhd	Fellow subsidiary	Contract cost	-	1,861	-	7,641
			Interest charged	382	386	1,566	1,585
			Progress billing	5,762	3,739	23,624	15,352
	Enersol Co. Ltd.	Fellow subsidiary	Interest charged	3,095	1,966	12,690	8,071
	ODM Power Line Co Ltd	Fellow subsidiary	Management service income	20	20	82	82
			Rental income	1	-	3	-
	PESTECH International Berhad	Holding company	Interest charged	1,179	1,233	4,834	5,063
	Green Sustainable Ventures (Cambodia) Co., Ltd	Fellow subsidiary	Management service income	19	18	78	74
			Operation and maintenance service	145	144	595	591
			Progress billing	-	2,400	-	9,854
			Rental income	1	-	3	-
	PESTECH Energy Sdn Bhd	Fellow subsidiary	Contract cost incurred	-	14	-	57
	PESTECH Power Sdn Bhd	Fellow subsidiary	Interest charged	625	66	2,564	270

**28. Related party balances and transactions (continued)**

During the period, the following transactions with related parties are recorded:

Group and Company	Related party	Relationship	Transactions	(Reviewed)		(Reviewed)	
				For the 3-month period ended 30 June 2024 USD'000	30 June 2023 USD'000	For the 3-month period ended 30 June 2024 KHR'mil (Note 3)	30 June 2023 KHR'mil (Note 3)
	Diamond Power Limited	Fellow subsidiary	Management service income	5	5	21	21
			Operation and maintenance service	-	3,882	-	15,994
			Rental income	1	-	3	-
	PESTECH Sdn Bhd	Fellow subsidiary	Contract cost incurred	-	830	-	3,420
			Interest charged	65	110	266	454
			Progress billing	1,460	-	5,970	-
	Enersol Co. Ltd.	Fellow subsidiary	Interest charged	741	667	3,030	2,749
	ODM Power Line Co Ltd	Fellow subsidiary	Management service income	5	5	20	21
			Rental income	1	-	3	-
	PESTECH International Berhad	Holding company	Interest charged	292	312	1,194	1,286
	Green Sustainable Ventures (Cambodia) Co., Ltd	Fellow subsidiary	Management service income	5	4	20	15
			Operation and maintenance service	37	36	151	148
			Rental income	1	-	3	-
	PESTECH Energy Sdn Bhd	Fellow subsidiary	Contract cost	-	8	-	33
	PESTECH Power Sdn Bhd	Fellow subsidiary	Interest charged	163	66	666	270

## 29. Transactions with key management personnel

Key management personnel is defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group and the Company either directly or indirectly. Key management includes the directors of the Group and the Company.

	Group and Company			
	(Reviewed)		(Reviewed)	
	For the 12-month period ended		For the 12-month period ended	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil	KHR'mil
			(Note 3)	(Note 3)
Salaries and bonuses	452	509	1,854	2,090
Director fees	6	-	24	-

	Group and Company			
	(Reviewed)		(Reviewed)	
	For the 3-month period ended		For the 3-month period ended	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	USD'000	USD'000	KHR'mil	KHR'mil
			(Note 3)	(Note 3)
Salaries and bonuses	107	128	438	527
Director fees	6	-	24	-

## 30. Fair value of financial instruments

The table below shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value. The carrying amounts of cash and bank balances, amounts due to/from related parties, amount due from a subsidiary, amount due to holding company, trade and other receivables, trade and other payables, and borrowings are reasonable approximation of their fair value, either due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rates on or near the end of the reporting period.

The different levels in the fair value hierarchy are as follows:

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

Financial assets	Group and Company			
	USD'000	Carrying amount KHR'mil	USD'000	Level 2 KHR'mil
<b>30 June 2024</b>				
Derivative financial instruments	105	431	105	431
<b>30 June 2023</b>				
Derivative financial instruments	313	1,285	313	1,285

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency and those prices represent actual and regularly occurring market transactions on an arm's length basis. These instruments are included in Level 1.

### 30. Fair value of financial instruments (continued)

The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates.

If all significant inputs required to fair value an instrument are observable, the instrument is included in Level 2. If one or more of the significant inputs is not based on observable market data, the instrument is included in Level 3.

The fair value of IRS is calculated as the present value of the estimated future cash flows based on observable yield curves.

### 31. Categories of financial instruments

The table below provides an analysis of financial instruments in each category:

	<b>Group</b>			
	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Financial assets</b>				
<i>At amortised cost</i>				
Cash and bank balances	5,338	8,296	21,939	34,263
Trade and other receivables	4,584	3,151	18,840	13,014
Amounts due from related parties	72	2,814	296	11,622
<i>Derivatives used for hedging</i>				
Derivative financial instruments	105	313	431	1,285
	<b>10,099</b>	<b>14,574</b>	<b>41,506</b>	<b>60,184</b>

	<b>Company</b>			
	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Financial assets</b>				
<i>At amortised cost</i>				
Cash and bank balances	5,338	8,290	21,939	34,238
Trade and other receivables	4,584	3,151	18,840	13,014
Amount due from a subsidiary	111	113	456	467
Amounts due from related parties	72	2,814	296	11,622
<i>Derivatives used for hedging</i>				
Derivative financial instruments	105	313	431	1,285
	<b>10,210</b>	<b>14,681</b>	<b>41,962</b>	<b>60,626</b>

	<b>Group</b>			
	(Reviewed) 30 June 2024 USD'000	(Audited) 30 June 2023 USD'000	(Reviewed) 30 June 2024 KHR'mil (Note 3)	(Audited) 30 June 2023 KHR'mil (Note 3)
<b>Financial liabilities</b>				
<i>At amortised cost</i>				
Trade and other payables	22,105	48,670	90,852	201,007
Amount due to holding company	49,479	27,966	203,359	115,500
Amounts due to related parties	70,908	98,117	291,431	405,223
Borrowings	77,791	90,973	319,721	375,718
<i>Not within scope of CIFRS 9</i>				
Lease liabilities	138	422	568	1,742
	<b>220,421</b>	<b>266,148</b>	<b>905,931</b>	<b>1,099,190</b>

### 31. Categories of financial instruments (continued)

The table below provides an analysis of financial instruments in each category: (continued)

	<b>Company</b>			
	<b>(Reviewed)</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Audited)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
<b>Financial liabilities</b>				
<i>At amortised cost</i>				
Trade and other payables	<b>22,105</b>	48,669	<b>90,852</b>	201,003
Amount due to holding company	<b>49,479</b>	27,966	<b>203,359</b>	115,500
Amounts due to related parties	<b>70,908</b>	98,117	<b>291,431</b>	405,223
Borrowings	<b>77,791</b>	90,973	<b>319,721</b>	375,718
<i>Not within scope of CIFRS 9</i>				
Lease liabilities	<b>138</b>	422	<b>568</b>	1,742
	<b>220,421</b>	266,147	<b>905,931</b>	1,099,186

### 32. Loss per share

Basic loss per share is calculated by dividing the loss attributable to equity holders of the Group by the weighted average numbers of ordinary shares in issue during the respective period as shown below:

Diluted loss per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares.

	<b>Group</b>			
	<b>(Reviewed)</b> <b>For the 12-month period ended</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>For the 12-month period ended</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Reviewed)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Loss attributable to the owners of the Company	<b>(18,908)</b>	(5,662)	<b>(77,533)</b>	(23,246)
Weighted average number of shares	<b>74,945,000</b>	74,945,000	<b>74,945,000</b>	74,945,000
Basic loss per share (cent/riel)	<b>(25.23)</b>	(7.55)	<b>(1,034.53)</b>	(310.17)
Diluted loss per share (cent/riel)	<b>(25.23)</b>	(7.55)	<b>(1,034.53)</b>	(310.17)

	<b>Group</b>			
	<b>(Reviewed)</b> <b>For the 3-month period ended</b> <b>30 June 2024</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>30 June 2023</b> <b>USD'000</b>	<b>(Reviewed)</b> <b>For the 3-month period ended</b> <b>30 June 2024</b> <b>KHR'mil</b> <b>(Note 3)</b>	<b>(Reviewed)</b> <b>30 June 2023</b> <b>KHR'mil</b> <b>(Note 3)</b>
Loss attributable to the owners of the Company	<b>(9,941)</b>	(2,507)	<b>(40,647)</b>	(10,336)
Weighted average number of shares	<b>74,945,000</b>	74,945,000	<b>74,945,000</b>	74,945,000
Basic loss per share (cent/riel)	<b>(13.26)</b>	(3.35)	<b>(542.36)</b>	(137.91)
Diluted loss per share (cent/riel)	<b>(13.26)</b>	(3.35)	<b>(542.36)</b>	(137.91)

The Group had no dilutive potential ordinary shares as at each of the period end. As such, the diluted loss per share were equivalent to the basic loss per share.



### **33. Commitments**

The Company has committed to purchase a 10-year political risk insurance for the construction of the 230kV Stung Tatay Hydro Power Plant-Phnom Penh Transmission System Project for a total amount of USD4,968,600 to secure the borrowing facility as disclosed in Note 18(b.3). As at 30 June 2024, the insurance premium payable is USD995,599 (30 June 2023: USD1,471,198).

The Company has committed to purchase a 7-year political risk insurance for the construction of the 230kV and 500kV double circuit transmission line from Phnom Penh to Sihanoukville for a total amount of USD3,222,125 to secure the borrowing facility as disclosed in Note 18(b.3). As at 30 June 2024, the insurance premium payable is USD787,333 (30 June 2023: USD1,256,271).

### **34. Events after reporting period**

On 1 August 2024, the Company obtained approval from the General Department of Taxation to implement a new tax year, which starts on 1 October and ends on 30 September of the following year. During the transition period from 1 July 2024 to 30 September 2024, the Company must submit its annual income tax return before the end of December 2024. The new tax year will then begin on 1 October 2024 and end on 30 September 2025, with annual income tax returns due before the end of December each year thereafter.

There are no other significant events occurred after the end of the reporting period and the date of authorisation of these interim condensed financial information, which would require adjustments or disclosures to be made in the interim condensed financial information.

### **35. Authorisation of the interim condensed financial information**

The reviewed interim condensed financial information of the Group and the Company as at 30 June 2024 and for the three-month and twelve-month periods then ended was approved for issue by the Board of Directors on 13 August 2024.