

**PARLO BERHAD [199601013285 (385635-V)]**  
**Interim financial report for the first quarter ended 31 March 2024**

<b>PART A2 :- SUMMARY OF KEY FINANCIAL INFORMATION</b>				
Summary of Key Financial Information for the financial period ended 31 March 2024				
	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE PERIOD</b>	
	<b>CURRENT YEAR QUARTER</b> 31 March 2024 RM'000	<b>PRECEDING YEAR CORRESPONDING QUARTER</b> 31 March 2023 RM'000	<b>CURRENT YEAR TO DATE</b> 31 March 2024 RM'000	<b>PRECEDING YEAR CORRESPONDING PERIOD</b> 31 March 2023 RM'000
1. Revenue	17,269	-	17,269	-
2. Profit/(Loss) before tax	(1,923)	-	(1,923)	-
3. Profit/(Loss) attributable to ordinary equity holders of the Company	(1,990)	-	(1,990)	-
4. Basic Profit/(Loss) per share (sen)	(0.33)	-	(0.33)	-
5. Dividend per share	-	-	-	-
	AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
6. Net assets per share (RM)	0.05		0.05	

<b>PART A3 :- ADDITIONAL INFORMATION</b>				
	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE PERIOD</b>	
	<b>CURRENT YEAR QUARTER</b> 31 March 2024 RM'000	<b>PRECEDING YEAR CORRESPONDING QUARTER</b> 31 March 2023 RM'000	<b>CURRENT YEAR TO DATE</b> 31 March 2024 RM'000	<b>PRECEDING YEAR CORRESPONDING QUARTER</b> 31 March 2023 RM'000
1. Profit/(Loss) before interest and tax	(1,895)	-	(1,895)	-
2. Gross interest income	67	-	67	-
3. Gross Interest expense	(95)	-	(95)	-

The condensed Statement 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 statements.

\*Note: No comparison is provided due to the change in financial year end to 31 December 2023.

**PARLO BERHAD [199601013285 (385635-V)]**  
**Interim financial report for the first quarter ended 31 March 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER  
 COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	31 March 2024 RM'000	31 March 2023 RM'000	31 March 2024 RM'000	31 March 2023 RM'000
Revenue	17,269	-	17,269	-
Cost of sales	(15,807)	-	(15,807)	-
<b>Gross Profit/(Loss)</b>	1,462	-	1,462	-
Administrative expenses	(2,976)	-	(2,976)	-
<b>Profit/(Loss) from operations</b>	(1,514)	-	(1,514)	-
Other operating income	(381)	-	(381)	-
<b>Profit/(Loss) before interest and tax</b>	(1,895)	-	(1,895)	-
Finance income	67	-	67	-
Finance costs	(95)	-	(95)	-
<b>Profit/(Loss) before taxation</b>	(1,923)	-	(1,923)	-
Taxation	(71)	-	(71)	-
<b>Profit/(Loss) after taxation</b>	(1,994)	-	(1,994)	-
<b>Total comprehensive profit/(loss) for the period</b>	(1,994)	-	(1,994)	-
Profit/(Loss) attributable to:				
Owners of the Company	(1,990)	-	(1,990)	-
Non-controlling Interest	(4)	-	(4)	-
	(1,994)	-	(1,994)	-
Total comprehensive profit/(loss) attributable to:				
Owners of the Company	(1,990)	-	(1,990)	-
Non-controlling interest	(4)	-	(4)	-
	(1,994)	-	(1,994)	-
Basic profit/(loss) per share (sen) (Note B13)	(0.33)	-	(0.33)	-

The condensed Statement 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 statements.

\*Note: No comparison is provided due to the change in financial year end to 31 December 2023.



**PARLO BERHAD [199601013285 (385635-V)]**  
**Interim financial report for the first quarter ended 31 March 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	As at 31 March 2024 RM'000 (Unaudited)	As at 31 December 2023 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	4,572	4,662
Intangible assets	1	1
Investment properties	970	970
Right-of-use assets	1	5
Deferred tax asset	537	537
	<u>6,081</u>	<u>6,174</u>
<b>Current assets</b>		
Trade and other receivables	16,545	16,318
Inventory	94	-
Tax recoverable	2,096	926
Investment in quoted shares	10,233	7,779
Fixed deposit with licensed banks	7,327	8,797
Cash and bank balances	5,657	6,589
	<u>41,953</u>	<u>40,410</u>
<b>TOTAL ASSETS</b>	<u>48,033</u>	<u>46,584</u>
<b>Current liabilities</b>		
Trade payables and other payables	9,136	6,584
Borrowings	4,764	4,966
Lease liabilities	1	73
Provision of taxation	1,162	-
	<u>15,063</u>	<u>11,623</u>
	<u>32,971</u>	<u>34,962</u>
<b>Non-current liabilities</b>		
Borrowings	1,578	1,597
Lease liabilities	227	174
Deferred tax liabilities	7	7
	<u>1,812</u>	<u>1,778</u>
<b>Equity attributable to owners of the Company</b>		
Share capital	81,723	81,723
Shares held under ESTS Trust	(1,914)	(1,914)
Reserves	(24,785)	(24,785)
Accumulated Losses	(23,991)	(21,997)
	<u>31,033</u>	<u>33,027</u>
<b>Equity not attributable to owners of the Company</b>		
Non-controlling interests	126	157
<b>TOTAL EQUITY</b>	<u>31,159</u>	<u>33,184</u>
	<u>32,971</u>	<u>34,962</u>
Number of ordinary shares in issue ('000)	601,150	601,150
Net assets per share attributable to ordinary equity (RM)	0.05	0.05

The condensed Consolidated Statement 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 statements.

\*Note: No comparison is provided due to the change in financial year end to 31 December 2023.

**PARLO BERHAD [199601013285 (385635-V)]**  
**Interim financial report for the first quarter ended 31 March 2024**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>CURRENT YEAR TO DATE</b>	<b>PRECEDING YEAR CORRESPONDING PERIOD</b>
	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash flows from operating activities</b>		
Profit/(Loss) before taxation :	(1,923)	-
Adjustments for:		
Depreciation of property, plant and equipment	95	-
Depreciation of rights-of-use assets	3	-
(Increase)/Decrease on financial assets measured at fair value through profit and loss	394	-
Interest expense	95	-
Interest income	(67)	-
Operating loss before working capital changes	(1,402)	-
(Increase)/Decrease in working capital:		
Inventories	(94)	-
Trade receivables	(271)	-
Other receivables	44	-
Trade payables	(2,548)	-
Other payables	5,070	-
Cash used in operations	798	-
Taxation paid	(80)	-
Net cash used in operating activities	718	-
<b>Cash flows from investing activities</b>		
Investment in quoted shares	(2,848)	-
Interest received	67	-
Purchase of property, plant and equipment	(4)	-
Net cash generated from investing activities	(2,786)	-
<b>Cash flows from financing activities</b>		
Interest paid	(95)	-
Repayment of lease liabilities	(18)	-
Repayment of term loan	(19)	-
Repayment of revolving credit	(250)	-
Net cash generated from financing activities	(382)	-
Net increase/(decrease) in cash and cash equivalents	(2,450)	-
Cash and cash equivalents at beginning of the financial period	12,566	-
Cash and cash equivalents at end of the financial period	10,116	-
Cash and cash equivalents at end of the financial period comprises:		
Cash and bank balances	5,657	-
Fixed deposits with licensed banks	7,327	-
Bank overdrafts	(2,125)	-
	10,859	-
Less: Fixed deposits pledged with licensed banks	(743)	-
	10,116	-

The condensed Consolidated Statement 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 statements.

\*Note: No comparison is provided due to the change in financial year end to 31 December 2023.



PARLO BERHAD [199601013285 (385635-V)]

Interim financial report for the first quarter ended 31 March 2024

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Share capital	Shares held under ESTS Trust	ESTS Reserve	Reverse Acquisition Reserve	Revaluation Reserve	Accumulated Losses	Total	Non-Controlling Interest	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>As at 1 Jan 2024</b>	81,723	(1,914)	(18)	(25,471)	704	(21,997)	33,027	157	33,184
Loss for financial year									-
Total comprehensive loss for the period	-	-	-	-	-	(1,994)	(1,994)	(31)	(2,025)
<b>As at 31 March 2024</b>	<b>81,723</b>	<b>(1,914)</b>	<b>(18)</b>	<b>(25,471)</b>	<b>704</b>	<b>(23,991)</b>	<b>31,033</b>	<b>126</b>	<b>31,159</b>
<b>As at 1 July 2022</b>	71,283	(1,914)	(18)	(25,471)	410	(18,027)	26,264	3,510	29,774
Loss for financial year									-
Issue of new shares :									
- Private Placement	9,345	-	-	-	-	-	9,345	-	9,345
- Special Issue	402	-	-	-	-	-	402	-	402
- ESOS	693	-	-	-	-	-	693	-	693
Other Comprehensive income :									
- Gain on revaluation of land and buildings	-	-	-	-	293	-	293	-	293
Total comprehensive loss for the period	-	-	-	-	-	(3,970)	(3,970)	(3,352)	(7,322)
<b>As at 31 December 2023</b>	<b>81,723</b>	<b>(1,914)</b>	<b>(18)</b>	<b>(25,471)</b>	<b>704</b>	<b>(21,997)</b>	<b>33,027</b>	<b>157</b>	<b>33,184</b>

The condensed Consolidated Statement 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 statements.

\*Note: No comparison is provided due to the change in financial year end to 31 December 2023.

PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)

QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2024

**A NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**A1 Basis of preparation**

The interim financial statements have been prepared in accordance with the Malaysian Financial Reporting Standards (“**MFRS**”) 134, Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”).

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended (“**FYE**”) 31 December 2023.

**A2 Changes in accounting policies**

The accounting policies and methods of computation applied by Parlo Berhad and its subsidiaries (“**Parlo Group**” or “**Group**”) in the unaudited condensed consolidated interim financial statements are consistent with those applied by the Group in its audited financial statements for the FYE 31 December 2023.

Accounting standards, amendments to accounting standards and IC Interpretations that are applicable for the Group in the following periods but are not yet effective:

***Annual periods beginning on/after 1 January 2023:***

- MFRS 17, “Insurance Contracts”
- Amendments to MFRS 17, “Insurance Contracts”
- Amendments to MFRS 17, “Initial Application of MFRS 17 and MFRS 9- Comparative Information”
- Amendments to MFRS 101, MFRS Practice Statement 2, “Disclosure of Accounting Policies”
- Amendments to MFRS 108, “Definition of Accounting Estimates”
- Amendments to MFRS 112, “Deferred Tax related to Assets and Liabilities arising from a Single Transaction
- Amendments to MFRS 112, “International Tax Reform - Pillar Two Model Rules”
- Amendments to MFRS 16, “Lease Liability in a Sale and Leaseback”
- Amendments to MFRS 101, “Non-current Liabilities with Covenants”
- Amendments to MFRS 101, “Classification of Liabilities as Current or Non-current”

***Annual periods beginning on/after 1 January 2024:***

- Amendments to MFRS 107 and MFRS 7, “Supplier Financial Arrangements”

***Annual periods beginning on/after 1 January 2025:***

- Amendments to MFRS 121, “The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability”

**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)****A2 Changes in accounting policies (Cont’d)*****Effective date yet to be determined by the Malaysian Accounting Standards Board:***

- Amendments to MFRS 10 and MFRS 128, “Sales or Contribution of Assets between an Investor and its Associate or Joint Venture”

**A3 Audit report of preceding annual financial statements**

The auditors’ report on the financial statements for the FYE 31 December 2023 was not subject to any qualification.

**A4 Seasonal or cyclical factors**

Under normal circumstances, the demands for the Group’s products and services are subjected to seasonal variations annually depending on the contribution of the Group’s leisure travel and corporate travel businesses. The peak season of the year is usually in the fourth quarter.

The Trading segment of the Group is not subject to any seasonal or cyclical factors during the current financial quarter under review.

**A5 Unusual items affecting assets, liabilities, equity, net income or cash flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter and financial period-to-date.

**A6 Material changes in estimates**

There were no changes in estimates of amounts reported in the prior financial years, which have a material effect in the current financial quarter and financial period-to-date.

**A7 Debt and equity securities**

There was no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter under review.

**A8 Dividend paid**

No dividends have been declared or paid in the current financial quarter and financial period-to-date.

**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)**

**A9 Segment information**

The Group is organised into two business units, which are Travel and Tours under its subsidiary Parlo Tours Sdn Bhd (“**Parlo**”) and V Care Industries (Malaysia) Sdn Bhd (“**V Care**”), that mainly involved in the distribution and trading of medical device consumables and household care products. The segment information is as follows:

	Current Quarter		Year-To-Date	
	31 March 2024 RM'000	31 March 2023 RM'000	31 March 2024 RM'000	31 March 2023 RM'000
<b>Revenue by business segments:</b>				
Travel and Tours	15,263	-	15,263	-
Trading - V Care	1,763	-	1,763	-
Investment holding	-	-	-	-
Others*	243	-	243	-
	<b>17,269</b>	<b>-</b>	<b>17,269</b>	<b>-</b>
<b>Segment results:</b>				
Travel and Tours	(1,141)	-	(1,141)	-
Trading - V Care	20	-	20	-
Investment holding	(380)	-	(380)	-
Others*	(13)	-	(13)	-
Profit/(Loss) from operations	<b>(1,514)</b>	<b>-</b>	<b>(1,514)</b>	<b>-</b>
Other operating income	(381)	-	(381)	-
Profit/(Loss) before interest and tax (“ <b>PBIT</b> ”/“ <b>LBIT</b> ”)	<b>(1,895)</b>	<b>-</b>	<b>(1,895)</b>	<b>-</b>
Finance income	67	-	67	-
Finance costs	(95)	-	(95)	-
Profit/(Loss) before taxation (“ <b>PBT</b> ”/“ <b>LBT</b> ”)	<b>(1,923)</b>	<b>-</b>	<b>(1,923)</b>	<b>-</b>
Taxation	(71)	-	(71)	-
Profit/(Loss) for the year (“ <b>PAT</b> ”/“ <b>LAT</b> ”)	<b>(1,994)</b>	<b>-</b>	<b>(1,994)</b>	<b>-</b>

*\*Represent other revenue which are contribute less than 5% of the total revenue for the Group.*

There is no segmental information available for the assets and liabilities of the Group.

**A10 Valuation of property, plant and equipment**

There was no valuation of the property, plant and equipment for the current financial quarter under review.

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

There were no material events subsequent to the current financial quarter ended 31 March 2024 up to 23 May 2024, being the latest practicable date of this report (“**LPD**”), which is likely to substantially affect the result of the operations of the Group.



**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)**

**A12 Changes in the composition of the Group**

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

**A13 Contingent liabilities and capital commitments**

There were no material contingent liabilities and/or capital commitments as at the LPD.

**A14 Significant related party transaction**

There were no significant related party transactions as at the LPD.

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**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)**

**B ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES’ LISTING REQUIREMENTS FOR THE ACE MARKET**

**B1 Review of performance**

The financial year end of the Company and the Group has changed from 30 June to 31 December as announced to Bursa Malaysia Securities Berhad on 21 March 2023. The financial period was prepared for a 18-months period from 1 July 2022 to 31 December 2023. This is the first set of the interim financial statements prepared for the current financial year of 12 months ending 31 December 2024. As such, there are no comparative figures available for the corresponding periods in the preceding financial period.

	Individual quarter		Changes %	Cumulative period		Changes %
	31 March 2024 RM’000	31 March 2023 RM’000		31 March 2024 RM’000	31 March 2023 RM’000	
Revenue	17,269	-	-	17,269	-	-
Profit/(Loss) from operations	(1,514)	-	-	(1,514)	-	-
PBIT/(LBIT)	(1,895)	-	-	(1,698)	-	-
PBT/(LBT)	(1,923)	-	-	(1,923)	-	-
Profit/(Loss) for the year PAT/(LAT)	(1,994)	-	-	(1,994)	-	-
Profit/(Loss) attributable to owners of the Company	(1,990)	-	-	(1,990)	-	-

The revenue of the Group for the financial period ended (“FPE”) 31 March 2024 was derived from its main operating subsidiaries, Parlo and V Care.

The Group recorded a revenue of RM17.27 million for the cumulated period ended 31 March 2024 (“1Q2024”). The main revenue contribution arises from its Travel and Tours business.

Loss Before Tax (“LBT”) of the Group of RM1.92 million for the current reporting period included unrealised loss of investment of it’s subsidiary amounting to RM0.39 million.

**B2 Comparison of current financial quarter’s results with immediate preceding quarter’s results**

	Individual quarter		Changes %
	31 March 2024 RM’000	31 December 2023 RM’000	
Revenue	17,269	41,826	-58.71%
Profit/(Loss) from operations	(1,514)	(57)	-2555.78%
PBIT/(LBIT)	(1,895)	2,670	-170.98%
PBT/(LBT)	(1,923)	2,115	-190.96%
Profit/(loss) for the year (PAT/LAT)	(1,994)	1,847	-207.99%
Profit/(Loss) attributable to owners of the Company	(1,990)	3,277	-160.75%

**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)**

The Group recorded a lower revenue of RM17.27 million as compared to the previous quarter ended 31 December 2023 (“6Q2023”) of RM41.83 million mainly due to several cultural festivals and events which can influence travel patterns. This can lead to a noticeable decrease in travel in current quarter compared to the previous quarter.

**B3 Prospects**

With the announcement by China Embassy in Malaysia on 24 November 2023, the Chinese government will implement a 15-day visa-free policy for Malaysian citizens holding ordinary passport. This has attracted more travellers to enter China which the Company sees as an opportunity to leverage and increase the revenue.

Although the operating environment is expected to remain competitive, our group continuously improves marketing strategies and introduces new products. With a wider spectrum of travel products and services offered through multiple distribution channels, catering to various customer segments in Malaysia and beyond, we expect better performance in the upcoming financial year.

**B4 Profit forecast and profit guarantee**

The Group did not issue any profit forecast or profit guarantee during the current financial quarter.

**B5 Taxation**

	Current Quarter		Year-To-Date	
	31 March 2024 RM'000	31 March 2023 RM'000	31 March 2024 RM'000	31 March 2023 RM'000
Current taxation				
- Current year	(71)	-	(71)	-
- Prior year	-	-	-	-
Deferred taxation	-	-	-	-
<b>Total tax expense</b>	<b>(71)</b>	<b>-</b>	<b>(71)</b>	<b>-</b>

The tax expenses in abovementioned is mainly due to the provision of taxation.

**B6 Status of corporate proposals**

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

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**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)**

**B7 Status of utilisation of proceeds from corporate exercises**

Status of utilisation of proceeds raised from Private Placement

Purposes	Proceeds raised	Actual utilisation	Unutilised proceeds	Expected time frame for utilisation
	RM'000	RM'000	RM'000	
(1) Purchase of medical device consumables and household care products	6,119	5,447	672	Within 24 months
(2) Working capital	2,401	2,401	-	Within 18 months
(3) Estimated expenses relating to the Proposals	825	825	-	Immediate
<b>Total estimated gross proceeds</b>	<b>9,345</b>	<b>8,673</b>	<b>672</b>	

**B8 Group's borrowings and debt securities**

The Group's borrowings (all denominated in Ringgit Malaysia) were as follows:

As at 31 March 2024:

	Short term RM'000	Long term RM'000	Total RM'000
<u>Secured</u>			
Term loan	138	1,578	1,716
Revolving Credit	2,500	-	2,500
Overdraft	2,125	-	2,125
<b>Total</b>	<b>4,764</b>	<b>1,578</b>	<b>6,342</b>

The effective interest rates were as follows:

	%
Term loan	4.50 - 4.80
Revolving credit	4.70 – 5.15
Overdraft	7.70

All the borrowings were secured and denominated in Ringgit Malaysia.

**B9 Financial instruments - Derivatives**

There were no financial instruments in the current financial quarter.

**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)**

**B10 Trade receivables**

The Group’s normal credit period given to customers ranges from cash term to 60 days. There were no trade receivables from related parties during the current quarter.

The trade receivables balance and the ageing analysis were as follows:

	<b>31 March 2024 RM'000</b>	<b>31 March 2023 RM'000</b>
Neither past due nor impaired	4,989	-
Past due 1 - 30 days	532	-
Past due 31 - 120 days	23	-
Past due more than 120 days	284	-
	839	-
	<u>5,828</u>	<u>-</u>

The Group monitors all outstanding debts closely to ensure that adequate impairment is made in the event the recovery of any debt appears to be doubtful. The Group also has staff specifically assigned to monitor the long outstanding trade receivables.

For the current quarter, the Board was of the view that the above debts were recoverable thus no specific provision for impairment of trade receivables was made.

**B11 Material litigation**

There was no material litigation in the current financial quarter.

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**PARLO BERHAD [199601013285 (385635-V)] (“COMPANY”)**

**B12 Notes to the statement of comprehensive income**

Loss for the financial period-to-date were arrived at after crediting / (charging) the following:

	<b>31 March 2024 RM'000</b>	<b>31 March 2023 RM'000</b>
Interest income	67	-
Interest expense	(95)	-
Depreciation of property, plant and equipment	(95)	-
Depreciation of right-of-use assets	(3)	-
Unrealise loss on investment	(394)	-

Other than as disclosed above which have been included in the Consolidated Statement of Profit or Loss and Other Comprehensive Income, the Group does not have other material items (such as other income including investment income, impairment of assets, provision for and write-off of inventories, disposal of quoted investments or properties and gain or loss on derivatives) included in the results for the 1Q2024.

**B13 Earning/Loss per share (“EPS”/“LPS”)**

Basic EPS/LPS was calculated by dividing the profit/(loss) attributable to owners of the Company for the current financial quarter and the financial period-to-date by the weighted average number of ordinary shares in issue:

	<b>Individual quarter</b>		<b>Cumulative quarter</b>	
	<b>Current Quarter 31 March 2024</b>	<b>Preceding year quarter 31 March 2023</b>	<b>Current year- to-date 31 March 2024</b>	<b>Preceding year-to-date 31 March 2023</b>
Profit/(Loss) attributable to owners of the Company (RM'000)	(1,990)	-	(1,990)	-
Weighted average number of shares in issue ('000)	601,150	-	601,150	-
Basic EPS/(LPS) (sen)	(0.33)	-	(0.33)	-

No diluted loss per share is disclosed as the Company does not have any dilutive potential ordinary shares (such as options or convertible instruments) in issue as at 31 March 2024.

This interim financial report was authorised for issue by the Board of Directors on 23 May 2024.