



HEXTAR CAPITAL BERHAD
(formerly known as Opcom Holdings Berhad)
 Company No: 199401036979 (322661-W)

QUARTERLY INTERIM FINANCIAL REPORT
 For the Quarter Ended 31 March 2024

The Directors are pleased to announce the following:-

Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 31 March 2024

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter 31/03/2024 RM'000	Preceding Year Corresponding Quarter 31/03/2023 RM'000	Current Year To Date 31/03/2024 RM'000	Preceding Year To Date 31/03/2023 RM'000
Revenue		25,570	N/A	59,863	N/A
Cost of sales		(17,701)	N/A	(41,203)	N/A
Gross profit		7,869	N/A	18,660	N/A
Other operating income		635	N/A	1,381	N/A
Administrative expenses		(3,669)	N/A	(6,774)	N/A
Distribution costs		(149)	N/A	(319)	N/A
Other operating expenses		(7,544)	N/A	(14,829)	N/A
Operating loss		(2,858)	N/A	(1,881)	N/A
Interest income		2,040	N/A	3,216	N/A
Finance costs		(587)	N/A	(1,141)	N/A
Share of results of equity-accounted associates		1,693	N/A	1,693	N/A
Profit before tax		288	N/A	1,887	N/A
Income tax expenses	B5	(578)	N/A	(952)	N/A
(Loss)/profit for the period	B12	(290)	N/A	935	N/A
Other comprehensive income/(loss), net of tax					
<i>Item that may be reclassified subsequently to profit or loss:-</i>					
Translation differences		649	N/A	(502)	N/A
Total comprehensive income for the period		359	N/A	433	N/A



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Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 31 March 2024

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/03/2024 RM'000	Preceding Year Corresponding Quarter 31/03/2023 RM'000	Current Year To Date 31/03/2024 RM'000	Preceding Year To Date 31/03/2023 RM'000
Note				
(Loss)/profit for the period attributable to:-				
Owners of the Company	(150)	N/A	815	N/A
Non-controlling interest	(140)	N/A	120	N/A
	<u>(290)</u>	<u>N/A</u>	<u>935</u>	<u>N/A</u>
Total comprehensive (loss)/income attributable to:-				
Owners of the Company	499	N/A	313	N/A
Non-controlling interest	(140)	N/A	120	N/A
	<u>359</u>	<u>N/A</u>	<u>433</u>	<u>N/A</u>
(Loss)/earnings per share attributable to owners of the Company:-				
Basic (sen)	<u>B11 (0.04)</u>	<u>N/A</u>	<u>0.20</u>	<u>N/A</u>
Diluted (sen)	<u>B11 (0.04)</u>	<u>N/A</u>	<u>0.20</u>	<u>N/A</u>

There is no comparative for the quarter ended 31 March 2024, due to the change in the financial year end from 31 March to 30 September. The Condensed Consolidated Statement of Comprehensive Income for the current quarter ended 31 March 2024, being the second quarter of the financial year ending 30 September 2024 is not comparable with that of the second quarter of the previous financial year ended 31 March 2023.

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



HEXTAR CAPITAL BERHAD
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Unaudited Condensed Consolidated Statement of Financial Position as at 31 March 2024

	Note	As At Financial Period Ended 31/03/2024 RM'000	(Audited) As At Preceding Financial Period Ended 30/09/2023 RM'000
Non-current assets			
Property, plant and equipment	A9	23,344	20,310
Intangible assets		21,206	34,214
Investment in associates		138,213	-
Right-of-use assets		11,826	12,011
Other receivables		-	1,043
		194,589	67,578
Current assets			
Inventories		11,955	17,205
Trade and other receivables		130,200	132,194
Current tax assets		639	217
Other investments		7,369	7,369
Cash and cash equivalents		21,867	77,467
		172,030	234,452
Non-current asset held for sale		7,663	7,618
		179,693	242,070
TOTAL ASSETS		374,282	309,648
Equity			
Share capital		207,449	170,628
Reserves		(35,760)	(35,258)
ESOS Reserve		1,410	1,410
Retained earnings		56,096	55,281
		229,195	192,061
Non-controlling interest		10,021	9,901
Total equity		239,216	201,962
Non-current liability			
Other payables		48,932	26,348
Deferred tax liabilities		4,210	7,163
Lease liabilities		234	297
Bank borrowings		8,000	-
		61,376	33,808
Current liabilities			
Trade and other payables		39,465	39,394
Lease liabilities		122	120
Bank borrowings		31,705	27,023
Current tax liabilities		2,398	7,341
		73,690	73,878
Total liabilities		135,066	107,686
TOTAL EQUITY AND LIABILITIES		374,282	309,648
Net assets per share attributable to ordinary equity holders of the parent (RM)			
		0.56	0.50

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



HEXTAR CAPITAL BERHAD
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Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 31 March 2024

Group	Non-Distributable				Distributable		Total	Non-controlling interest	Total equity
	Share capital	Capital reserve	Translation reserve	Other reserve	ESOS reserve	Retained earnings			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 October 2023	170,628	3	7,425	(42,686)	1,410	55,281	192,061	9,901	201,962
Profit and total comprehensive (loss)/income for the period	-	-	(502)	-	-	815	313	120	433
Transactions with owners									
- issuance of shares for investment in associate	36,821	-	-	-	-	-	36,821	-	36,821
Balance as at 31 March 2024	207,449	3	6,923	(42,686)	1,410	56,096	229,195	10,021	239,216

Note: There is no comparative for the quarter ended 31 March 2024, due to the change in the financial year end from 31 March to 30 September. The Condensed Consolidated Statement of Comprehensive Income for the current quarter ended 31 March 2024, being the second quarter of the financial year ending 30 September 2024 is not comparable with that of the second quarter of the previous financial year ended 31 March 2023.

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



HEXTAR CAPITAL BERHAD
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Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 31 March 2024

	Current Financial Period Ended 31/03/2024 RM'000	Preceding Financial Year Corresponding Period Ended 31/03/2023 RM'000
CASH FLOWS FOR OPERATING ACTIVITIES		
Profit before tax	1,887	N/A
Adjustments for:-		
Depreciation	992	N/A
Interest income	(3,216)	N/A
Interest expenses	1,141	N/A
Other Non-cash items	13,070	N/A
Operating profit before working capital changes	<u>13,874</u>	<u>N/A</u>
Changes in working capital:-		
Inventories	5,268	N/A
Trade and other receivables	3,295	N/A
Trade and other payables	(9,728)	N/A
Cash from operations	<u>12,709</u>	<u>N/A</u>
Tax paid	(9,271)	N/A
Net cash from operating activities	<u>3,438</u>	<u>N/A</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,199)	N/A
Proceeds from disposal of property, plant and equipment	198	N/A
Change in pledged deposits	3,051	N/A
Interest received	641	N/A
Increase in investment in associates	(68,584)	N/A
Net cash for investing activities	<u>(66,893)</u>	<u>N/A</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of bank borrowings	21,776	N/A
Repayment of lease liabilities	(59)	N/A
Finance costs paid	(1,141)	N/A
Net cash from financing activities	<u>20,576</u>	<u>N/A</u>
Net decrease in cash and cash equivalents	(42,879)	N/A
Effect of exchange rate fluctuations on cash held	(576)	N/A
Cash and cash equivalents at beginning of financial period	46,577	N/A
Cash and cash equivalents at end of financial period	3,122	N/A



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Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 31 March 2024 (continued)

Cash and cash equivalents included in the Statement of Cash Flows comprise of the following amounts in Statement of Financial Position:-

	Current Financial Period Ended 31/03/2024 RM'000	Preceding Financial Year Corresponding Period Ended 31/03/2023 RM'000
Deposits placed with licensed banks	9,037	N/A
Cash and bank balances	<u>12,830</u>	<u>N/A</u>
	21,867	N/A
Less: Deposit pledged and bank overdrafts	<u>(18,745)</u>	<u>N/A</u>
	<u>3,122</u>	<u>N/A</u>

Note: There is no comparative for the quarter ended 31 March 2024, due to the change in the financial year end from 31 March to 30 September. The Condensed Consolidated Statement of Cash Flows for the current quarter ended 31 March 2024, being the second quarter of the financial year ending 30 September 2024 is not comparable with that of the second quarter of the previous financial year ended 31 March 2023.

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



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 Notes on the Quarterly Interim Financial Report - 31 March 2024

A. EXPLANATORY NOTES AS PER MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRSs”) 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

These condensed consolidated interim financial statements for the current quarter have been prepared in accordance with 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 of the Group for the financial period ended 30 September 2023 which was prepared in accordance with the MFRSs. The explanatory notes attached to these interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial period ended 30 September 2023.

There is no comparative for the quarter ended 31 March 2024, due to the change in the financial year end from 31 March to 30 September. The Condensed Consolidated Statement of Comprehensive Income for the current quarter ended 31 March 2024, being the second quarter of the financial year ending 30 September 2024 is not comparable with that of the second quarter of the previous financial year ended 31 March 2023.

The significant accounting policies adopted are consistent with those of the audited financial statements for the period ended 30 September 2023 except for the adoption of those new Malaysian Financial Reporting Standards (“MFRS”) and amendment to MFRS and Interpretations that are applicable to the Group for the financial period beginning 01 October 2023.

The adoption of the new standards, amendments and interpretation to published standards does not have any material impact on the financial statements of the Group for the financial period beginning on 01 October 2023 upon their initial application.

A2. Audit Report

The Audit Report of the Group’s annual financial statements for the financial period ended 30 September 2023 was not subject to any audit qualification.

A3. Seasonality of Interim Operations

The fiber optic cables, engineering services and telecommunication network markets are observed to be cyclical in nature and dependent on the general economic and business environment. Given its experience in these markets, the Group is well positioned to ameliorate any cyclical fluctuation of demand for its products.

A4. Unusual Items

There were no significant unusual items that affect the assets, liabilities, equity, net income or cash flows other than those disclosed elsewhere in these notes.

A5. Changes in Estimates

There were no changes in the estimates of amounts reported that have a material effect in the current quarter.

A6. Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current quarter.

A7. Dividends Paid

There were no dividends paid during the current quarter.

A8. Segmental Reporting

The Group operates wholly in Malaysia.

The Group’s segmental report for the financial period ended 31 March 2024 are as follows:-

<u>Business Segments</u>	Manufacturing RM'000	Trading & Engineering Services RM'000	Tele - communication Network RM'000	Other Operations RM'000	The Group RM'000
Segment revenue:					
Revenue from external customers	16,614	11,772	31,196	281	59,863
Segmental (loss)/profit:					
Operating profit/(loss) for reportable segments	81	1,346	(190)	(3,118)	(1,881)
Interest income					3,216
Finance costs					(1,141)
Share of results of equity-accounted associated companies					1,693
Profit before tax					1,887
Income tax expense					(952)
Profit after tax					935



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A9. Valuations of Property, Plant and Equipment

The Group did not carry out any valuation on its property, plant and equipment.

A10. Material Events Subsequent to the End of the Interim Period

On 23 January 2024, a wholly-owned subsidiary of the Company, Unigel Compounds Sdn. Bhd. ("UCSB") had entered into a share sale agreement to dispose 400,000 ordinary shares in Unigel (UK) Limited ("UUK"), representing 40% equity interest in UUK, for GBP1,300,000, to be satisfied by cash ("proposed disposal"). The proposed disposal was approved by Bursa Malaysia on 19 March 2024 and approved by the shareholders at the EGM on 24 April 2024.

On 23 January 2024, UCSB had entered into a share sale agreement to dispose 400 ordinary shares in Unigel IP Limited ("UIP"), representing 40% equity interest in UIP, for GBP400,000 to be satisfied by cash ("proposed disposal"). The proposed disposal was approved by Bursa Malaysia on 19 March 2024 and approved by the shareholders at the EGM on 24 April 2024.

On 23 January 2024, the Company proposes to undertake a private placement of up to 134,089,200 new ordinary shares, representing not more than 30% of the total number of issued shares of the Company ("proposed private placement"). The proposed placement was approved by Bursa Malaysia on 19 March 2024 and approved by the shareholders at the EGM on 24 April 2024.

On 19 April 2024, the Company announced the proposed diversification of its existing businesses to include the provision of construction and project management services ("Construction and Project Management Business") ("Proposed Diversification"). The proposal is subject to approval from Bursa Malaysia and the shareholders of the Company, which will be sought at the EGM on a date to be determined later.

Other than as disclosed above, there were no material events subsequent to the end of current quarter that have not been reflected in the financial statements for the current quarter.

A11. Changes in the Composition of the Group

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

A12. Changes in Contingent Assets or Contingent Liabilities

Contingent liabilities of the Group as at 31 March 2024 amounted to RM138.70 million which are in respect of corporate guarantees given to licensed banks for the banking facilities granted to subsidiaries and guarantee of obligations of a subsidiary to a supplier.

A13. Significant Related Party Transactions

The significant related party transactions during the current quarter and financial period ended are as follows:-

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current	Preceding
	Quarter	Corresponding	Year	Year
	31/03/2024	31/03/2023	To Date	To Date
	RM'000	RM'000	RM'000	RM'000
Related companies in which a substantial shareholder of the Company has interests:-				
Purchase of goods or services	66	N/A	194	N/A
Supply of services	115	N/A	234	N/A
Related companies in which a subsidiary of the Company has interests:-				
Supply of good and services	228	N/A	321	N/A



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B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD REQUIREMENTS

B1. Review of Performance

	Individual Quarter			Cumulative Quarter		
	Current Quarter 31/03/2024 RM'000	Preceding Year Quarter 31/03/2023 RM'000	Changes +/- (%)	Current Year To Date 31/03/2024 RM'000	Preceding Year To Date 31/03/2023 RM'000	Changes +/- (%)
Revenue	25,570	N/A	N/A	59,863	N/A	N/A
Profit before tax	288	N/A	N/A	1,887	N/A	N/A
(Loss)/profit for the period	(290)	N/A	N/A	935	N/A	N/A

As announced on 13 July 2023, the Group changed its financial year end from 31 March 2023 to 30 September 2023. As such, there is no comparative figures for the preceding year corresponding periods.

The Group reported a quarterly consolidated revenue of RM25.6 million, with a profit before tax of RM0.3 million and a loss after tax of RM0.3 million for the second quarter ended 31 March 2024. The telecommunication network segments contributed RM16.4 million or 64% to the Group's revenue, followed by the manufacturing, trading and engineering services segments, which contributed RM9.0 million or 35% to the Group's revenue.

The Group posted a consolidated revenue of RM59.9 million for year-to-date ended 31 March 2024. The telecommunication network segments contributed RM31.2 million or 52% to the Group's revenue, followed by the manufacturing, trading and engineering services segment, which contributed RM28.4 million or 47% to the Group's revenue.

Despite the challenges faced by manufacturing segment in the current quarter, the Group has achieved a positive year-to-date profit before tax of RM1.9 million, after the recognition of amortisation of intangible assets arising from the initial assessment of purchase price allocation in accordance to MFRS3: Business Combinations, in relation to the acquisition of T&J Engineering Sdn. Bhd. ("TJE") amounting to RM13.0 million and difference arising from receivables discounted to present value of RM1.8 million.

B2. Variation of Results Against the Immediate Preceding Quarter

	Current Quarter 31/03/2024 RM'000	Immediate Preceding Quarter 31/12/2023 RM'000	Changes +/- (%)
Revenue	25,570	34,293	-25.4%
Profit before tax	288	1,599	-82.0%
(Loss)/profit for the period	(290)	1,225	-123.7%

The Group reported lower revenue of RM25.6 million in the second quarter of the financial year 2024, a decrease of 25.4% compared to the preceding quarter's revenue of RM34.3 million. The decline is principally due to lower revenue from manufacturing segment. Accordingly, the Group achieved a marginal profit before tax of RM0.3 million as compared to the preceding quarter's profit before tax of RM1.6 million. Notwithstanding the slowdown in manufacturing, the profit sharing from our associates following the successful acquisition completed this quarter has cushioned the impact of the loss in this segment.

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B3. Prospects

Our commitment to the fiber optic business remains unwavering despite the recent market slowdown. This sector continues to be crucial to our operations, and we are determined to maintain our leading position through ongoing dedication.

In the current quarter, the Group successfully completed the acquisitions of a 49.00% equity interest in Transgrid Ventures Sdn. Bhd. and a 24.78% equity interest in Binasat Communications Berhad. Both associates have shown positive results, demonstrating robust performance and contributing significantly to the Group's overall growth. These acquisitions and diversification strategies are instrumental in broadening our earnings base beyond the manufacturing and telecommunications network segments.

On 19 April 2024, the Group announced its proposals to diversify its business to include construction and project management services. This endeavor represents a significant strategic opportunity for the Group to expand its Engineering, Procurement, Construction, and Commissioning ("EPCC") services beyond the existing telecommunications network and power generation segments. This strategic move underscores the Group's commitment to innovation and growth, and demonstrates our confident that it will contribute positively to future profitability.

B4. Profit Forecast and Profit Guarantee

The Group has not issued any profit forecast and profit guarantee in any public document.

B5. Income Tax Expenses

	Quarter Ended		Financial Period Ended	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
	RM'000	RM'000	RM'000	RM'000
Tax expenses	2,023	N/A	3,906	N/A
Deferred taxation	(1,445)	N/A	(2,954)	N/A
	<u>578</u>	<u>N/A</u>	<u>952</u>	<u>N/A</u>

The Group's effective tax rate for the current financial period under review is higher than the Malaysian statutory tax rate of 24% is mainly due to certain expenses were not allowable for tax deduction. The tax incurred for the financial period ended 31 March 2024 is mainly for tax in profitable subsidiaries.

B6. Status of corporate proposals as at 31 March 2024

(being a date not earlier than seven (7) days from the date of issue of the quarterly report)

On 23 January 2024, the Company announced the proposed private placement of up to 134,089,200 new shares at an issue price to be determined at a later date. This placement represents not more than 30% of the total number of issued shares of the Company. The proposal was approved by Bursa Malaysia on 19 March 2024 and approved by the shareholders at the EGM on 24 April 2024.

On 23 January 2024, the Company announced the proposed disposal of 400,000 ordinary shares in Unigel (UK) Limited ("UUK"), representing 40.00% equity interest in UUK by Unigel Compounds Sdn Bhd ("UCSB"), a wholly-owned subsidiary of HexCap to Unigel Technologies Limited ("UTL") for a cash consideration of GBP1.30 million (equivalent to approximately RM7.60 million) ("Proposed Disposal of UUK"). The Proposed Disposal of UUK was approved by Bursa Malaysia on 19 March 2024 and approved by the shareholders at the EGM on 24 April 2024.

On 23 January 2024, the Company announced the proposed disposal of 400 ordinary shares in Unigel IP Limited ("UIP"), representing 40.00% equity interest in UIP by UCSB, a wholly-owned subsidiary of HexCap to Unigel Limited ("UL") for a cash consideration of GBP0.40 million (equivalent to approximately RM2.34 million) ("Proposed Disposal of UIP"). The Proposed Disposal of UIP was approved by Bursa Malaysia on 19 March 2024 and approved by the shareholders at the EGM on 24 April 2024.

On 19 April 2024, the Company announced the proposed diversification of its existing businesses to include the provision of construction and project management services ("Construction and Project Management Business") ("Proposed Diversification"). The proposal is subject to approval from Bursa Malaysia and the shareholders of the Company, which will be sought at the EGM on a date to be determined later.

Save as disclosed above, there are no corporate proposals that had announced but not completed as at the date of this report.



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B7. Utilisation of Proceeds Raised from Corporate Proposal

On 31 January 2023, the Company had raised total proceeds of RM19.257 million from the private placement by issuance of 27,908,700 new ordinary shares.

The current status as of follows:

Details	Expected timeframe for utilisation of proceeds from 31 January 2023	Proposed Utilisation RM'000	Actual Utilisation as of 28 February 2024 RM'000	Balance Unutilised RM'000
(i) Proposed acquisition	Within 36 months	14,257	(4,500)	9,757
(ii) Working capital	Within 36 months	4,735	(4,735)	-
(iii) Estimated expenses for the Private Placement	Immediate	265	(265)	-
Total		19,257	(9,500)	9,757

B8. Group Borrowings and Debt Securities

The Group's borrowings at the end of the reporting period are as follows:-

	Currency Denomination	As at 31/03/2024 RM'000	As at 30/09/2023 RM'000
<u>Current</u>			
- Overdraft	MYR	9,749	18,843
- Bank borrowings	MYR	21,956	8,180
- Lease liabilities	MYR	122	120
		<u>31,827</u>	<u>27,143</u>
<u>Non-current</u>			
- Bank borrowings	MYR	8,000	-
- Lease liabilities	MYR	234	297
		<u>8,234</u>	<u>297</u>
		<u>40,061</u>	<u>27,440</u>

B9. Material litigation as at 31 March 2024

(being a date not earlier than seven (7) days from the date of issue of the quarterly report)

Opcom Cables Sdn Bhd, a subsidiary of the Company, has filed and served the Writ of Summons and Statement of Claims against Forward Resources & Construction Sdn. Bhd. ("FRC") as Defendant claiming the amount of RM0.4 million as outstanding sum arising from the supply of fiber optic cables. Judgement in Default of Appearance was granted against FRC on 12 October 2022. A winding up order was served on FRC through one of FRC's petitioners. Opcom Cables Sdn Bhd had on 1 December 2022, filed the Proof of Debt with the Malaysia Insolvency Department for the RM0.4 million, pending the fixing of first creditor's meeting. The Group had made full provision on the RM0.4 million in the prior years. The company will update as and when there are material developments on the above matter.



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B10. Dividends

The Company did not declare dividends during the current quarter.

B11. (Loss)/Earnings per share

(a) Basic (loss)/earnings per share

	Quarter Ended		Financial Period Ended	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
(Loss)/profit for the period attributable to owners of the Company (RM'000)	(150)	N/A	815	N/A
Weighted average number of ordinary shares in issue ('000)	411,689	N/A	411,689	N/A
Basic (loss)/earnings per share (sen)	(0.04)	N/A	0.20	N/A

(b) Diluted (loss)/earnings per share

	Quarter Ended		Financial Period Ended	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
(Loss)/profit for the period attributable to owners of the Company (RM'000)	(150)	N/A	815	N/A
Weighted average number of ordinary shares in issue ('000)	411,689	N/A	411,689	N/A
Shares deemed to be issued for no consideration:				
Employee share options in issue ('000)	2,624	N/A	2,624	N/A
Weighted average number of ordinary shares for diluted earnings per share computation ('000)	414,313	N/A	414,313	N/A
Diluted (loss)/earnings per share (sen)	(0.04)	N/A	0.20	N/A

B12. (Loss)/Profit for the period

	Quarter Ended		Financial Period Ended	
	31/03/2024 RM'000	31/03/2023 RM'000	31/03/2024 RM'000	31/03/2023 RM'000
(Loss)/profit for the period is arrived at after crediting/(charging):-				
Interest income	2,040	N/A	3,216	N/A
Other income	410	N/A	1,082	N/A
Foreign exchange loss gain/(loss)				
- unrealised	500	N/A	(197)	N/A
- realised	(602)	N/A	(96)	N/A
Depreciation	(510)	N/A	(992)	N/A
Modification loss on financial assets	(1,040)	N/A	(1,821)	N/A
Amortisation of intangible asset	(6,503)	N/A	(13,007)	N/A

There were no gain or loss on disposal of quoted or unquoted investments or properties or exceptional items for current quarter and financial period ended 31 March 2024.