



Registration No. 200201003114 (570777-X)  
(Incorporated In Malaysia)

**UNAUDITED FINANCIAL STATEMENTS FOR  
THE FINANCIAL PERIOD ENDED  
31 December 2023**

**Interim Financial Report on Consolidated Results for the Financial Year Ended 31 December 2023**

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

*(The figures have not been audited)*

	Individual Financial		Year to date	
	Quarter Ended		Ended	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
	RM'000	RM'000	RM'000	RM'000
Revenue	7,331	-	14,559	-
Cost of sales	(2,686)	-	(5,200)	-
<b>Gross profit</b>	<b>4,645</b>	<b>-</b>	<b>9,359</b>	<b>-</b>
Other income	40	-	88	-
Other operating expenses	(523)	-	(992)	-
Marketing expenses	(24)	-	(67)	-
Administrative expenses	(1,636)	-	(3,178)	-
Finance cost	(6)	-	(11)	-
Share of result of associates	(57)	-	10	-
<b>Profit before tax</b>	<b>2,439</b>	<b>-</b>	<b>5,209</b>	<b>-</b>
Tax expense	(602)	-	(1,288)	-
<b>Profit for the year</b>	<b>1,837</b>	<b>-</b>	<b>3,921</b>	<b>-</b>
Other comprehensive income for the year, net of tax	-	-	-	-
<b>Total comprehensive income for the year</b>	<b>1,837</b>	<b>-</b>	<b>3,921</b>	<b>-</b>
<b>Profit for the year attributable to:</b>				
<b>Owners of the parent</b>	<b>1,837</b>	<b>-</b>	<b>3,921</b>	<b>-</b>
<b>Non-controlling interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year :</b>				
<b>attributable to owners of the parent</b>	<b>1,837</b>	<b>-</b>	<b>3,921</b>	<b>-</b>
<b>Non-controlling interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Earnings per share				
- Basic (sen)	0.33	-	0.70	-
- Diluted (sen)	0.33	-	0.70	-

*Notes:*

- i) *The financial year end of the Group has been changed from 31 December to 30 June. As such, the next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2022 to 30 June 2023. There will be no comparative financial information available for the financial period ended 30 June 2023 and 30 June 2024.*
- ii) *The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2023 and the accompanying explanatory notes attached to the interim financial statements.*

**Interim Financial Report on Consolidated Results for the Financial Year Ended 31 December 2023**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

*(The figures have not been audited)*

	Note	(Unaudited) 31.12.2023 RM'000	(Audited) 30.06.2023 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		3,157	3,552
Rights-of-use assets		20,850	20,125
Product Development costs		16,575	15,432
Goodwill		29	29
Investment in associate		328	318
Other investment		10,765	10,765
<b>Total non-current assets</b>		51,704	50,221
<b>Current assets</b>			
Inventories		7	31
Trade and other receivables	B7	25,802	25,148
Tax recoverable		-	575
Deposits, cash and bank balances and short-term funds		35,612	31,171
<b>Total current assets</b>		61,421	56,925
<b>TOTAL ASSETS</b>		<b>113,125</b>	<b>107,146</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		81,176	81,176
Reserves		19,640	15,719
<b>Equity attributable to owners of the parent</b>		100,816	96,895
Non-controlling interests		-	-
<b>TOTAL EQUITY</b>		<b>100,816</b>	<b>96,895</b>

**Interim Financial Report on Consolidated Results for the Financial Year Ended 31 December 2023**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)**

*(The figures have not been audited)*

	(Unaudited) 31.12.2023 RM'000	(Audited) 30.06.2023 RM'000
<b>EQUITY AND LIABILITIES (continued)</b>		
<b>Non-current liabilities</b>		
Lease liabilities	698	104
Deferred taxation	2,363	2,363
<b>Total non-current liabilities</b>	3,061	2,467
<b>Current liabilities</b>		
Trade and other payables	4,932	3,614
Contract liabilities	3,710	3,642
Lease Liabilities	579	528
Tax payable	27	-
<b>Total current liabilities</b>	9,248	7,784
<b>TOTAL LIABILITIES</b>	12,309	10,251
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>113,125</b>	<b>107,146</b>
<b>Net assets per share attributable to equity holders of the Company (RM)</b>	0.18	0.17

**Notes:**

- i) *The financial year end of the Group has been changed from 31 December to 30 June. As such, the next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2022 to 30 June 2023. There will be no comparative financial information available for the financial period ended 30 June 2023 and 30 June 2024.*
- ii) *The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2023 and the accompanying explanatory notes attached to the interim financial statements.*

**Interim Financial Report on Consolidated Results for the Financial Year Ended 31 December 2023**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

*(The figures have not been audited)*

	Attributable to owners of the parent						Non-Controlling Interests	Total Equity
	Non-distributable reserves				Distributable Retained Earnings	Total		
	Share Capital	Treasury Shares	Fair Value Reserve	Other Reserve				
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
<b>6 months period ended 31 December 2023</b>								
At 1 July 2023	81,176	-	(4,680)	(81)	20,480	96,895	-	96,895
Profit for the period	-	-	-	-	3,921	3,921	-	3,921
Total comprehensive income/(loss) for the period	-	-	-	-	3,921	3,921	-	3,921
<b>At 31 December 2023</b>	<b>81,176</b>	<b>-</b>	<b>(4,680)</b>	<b>(81)</b>	<b>24,401</b>	<b>100,816</b>	<b>-</b>	<b>100,816</b>
<b>6 months period ended 31 December 2022</b>								
At 1 July 2022	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	-	-	-	-	-	-
<b>At 31 December 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Notes:**

- i) *The financial year end of the Group has been changed from 31 December to 30 June. As such, the next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2022 to 30 June 2023. There will be no comparative financial information available for the financial period ended 30 June 2023 and 30 June 2024.*
- ii) *The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2023 and the accompanying explanatory notes attached to the interim financial statements.*

**Interim Financial Report on Consolidated Results for the Financial Year Ended 31 December 2023**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

*(The figures have not been audited)*

	<b>6 Months Period Ended</b>	
	<b>31.12.2023</b>	<b>31.12.2022</b>
	<b>RM'000</b>	<b>RM'000</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Profit before tax	4,909	-
Adjustments for:		
Amortisation of development costs	1,385	-
Depreciation of property, plant and equipment	453	-
Depreciation of right of used assets	308	-
Unrealised gain on foreign exchange	6	-
Share of result of associates	(10)	-
Inventory written off	24	-
Interest expense	11	-
Interest income from deposits with licensed banks	(90)	-
<b>Operating profit before working capital changes</b>	<b>6,996</b>	<b>-</b>
<b>Changes in working capital:</b>		
Decrease/(Increase) in trade and other receivables	(787)	-
(Decrease) in trade and other payables	1,817	-
<b>Cash generated from operations</b>	<b>8,026</b>	<b>-</b>
Tax paid	(686)	-
Interest paid	(11)	-
<b>Net cash from/(used in) operating activities</b>	<b>7,329</b>	<b>-</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Addition of product development cost	(2,528)	-
Interest received	90	-
Acquisition of property, plant and equipment	(58)	-
<b>Net cash from /(used in) investing activities</b>	<b>(2,496)</b>	<b>-</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Repayment of lease liability	(313)	-
Repayment of hire purchase liability	(74)	-
<b>Net cash from/(used) in financing activities</b>	<b>(387)</b>	<b>-</b>
<b>Net decrease in cash and cash equivalents</b>	<b>4,446</b>	<b>-</b>
<b>Effects of exchange rate changes</b>	<b>(5)</b>	<b>-</b>
<b>Cash and cash equivalents at 1 July 2023</b>	<b>31,171</b>	<b>-</b>
<b>Cash and cash equivalents at 31 December 2023</b>	<b>35,612</b>	<b>-</b>

*Notes:*

- i) The financial year end of the Group has been changed from 31 December to 30 June. As such, the next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2022 to 30 June 2023. There will be no comparative financial information available for the financial period ended 30 June 2023 and 30 June 2024.*
- ii) The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2023 and the accompanying explanatory notes attached to the interim financial statements.*

## A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)

### A1. Basis of Preparation

The unaudited interim financial statements, for the period ended 31 December 2023, have been prepared in accordance with MFRS 134, *Interim Financial Reporting* issued by the Malaysian Accounting Standard Board (“MASB”) and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The unaudited interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the financial year ended 30 June 2023. The explanatory notes attached to the 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 year ended 30 June 2023.

Since the previous annual audited financial statements as at 30 June 2023 were issued, the Group has adopted the Malaysia Financial Reporting Standards (“MFRS”) framework issued by MASB with effect from 1 January 2012. This MFRS framework was introduced by the MASB in order to fully converge Malaysia’s existing Financial Reporting Standards (“FRS”) framework with the International Financial Reporting Standards (“IFRS”) framework issued by the International Accounting Standards Board.

At the date of issuance of these unaudited interim financial statements, the MFRSs, amendments to MFRSs and IC Interpretation have been issued by MASB but not yet effective as listed below:

		Effective dates for financial periods beginning on or after
MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendment to MFRS 17	Initial Application of MFRS 17 and MFRS 9 – Comparative Information	1 January 2023
Amendments to MFRS 101	Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108	Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112	Deferred Tax Related to Assets and Liabilities arising from a single transaction	1 January 2023
Amendments to MFRS 112	International Tax Reform – Pillar Two Model Rules	1 January 2023
Amendments to MFRS 16	Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101	Classification of Liabilities as Current or Non-Current	1 January 2024
Amendments to MFRS 101	/non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 107 and MFRS 7	Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121	Lack of Exchangeability	1 January 2025
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice



**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)**

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The Group and the Company are in the process of assessing the impact of implementing these Amendments and Standards, since the effect would only be observable for the future financial years.

**A2. Auditors’ Report on Preceding Annual Financial Statements**

The auditors' report on the audited annual financial statements for the financial year ended 30 June 2023 was not qualified.

**A3. Seasonality or Cyclicity of Interim Operations**

There were no seasonal or cyclical factors affecting the results of the Group for the current financial quarter under review and financial year.

**A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

During the current financial quarter under review and financial year, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

**A5. Material Changes in Accounting Estimates**

There was no material changes in estimates of amounts reported in the prior financial year, that has a material effect on the current financial quarter under review and financial year.

**A6. Issuances, Cancellation, Repurchases, Resale and Repayments of Debts and Equity Securities**

There were no issuance, cancellation, repurchases, resale and repayment of debts and equity securities for the current period under review.

**A7. Dividends**

On 30 August 2023, the Board of Directors declared final single-tier dividend of 0.50 sen per ordinary share, amounting to approximately RM2.8 million in respect of financial year ending 30 June 2023. The dividend was paid to shareholders on 5 January 2024.

**A8. Segmental Reporting**

Segment information is presented in respect of the Group’s business segments.

- (i) Application Solutions (“AS”)
  - Sales of software applications and product on an outright purchase basis.
- (ii) Application Services Providers (“ASP”)
  - Income from outsourcing service charge which is volume and transaction based.
- (iii) Maintenance Services
  - Provision of maintenance services.

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)**

**A8. Segmental Reporting**

**(a) Individual quarter**

<b><u>3 Months Period Ended</u></b>	<b>AS</b>	<b>ASP</b>	<b>Maintenance Services</b>	<b>Total</b>
<b><u>31-Dec-23</u></b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>				
Total revenue	1,596	5,083	731	7,410
Inter-segment revenue	-	(79)	-	(79)
Revenue from external customers	1,596	5,004	731	7,331
<b>Results</b>				
Segment results	(11)	2,163	305	2,457
Finance costs				(6)
Share of result of associates				(57)
Interest income from deposits with licensed bank				45
Profit before tax				2,439
Income tax expenses				(602)
<b>Net profit for the period / Total comprehensive income for the period</b>				<b>1,837</b>

<b><u>3 Months Period Ended</u></b>	<b>AS</b>	<b>ASP</b>	<b>Maintenance Services</b>	<b>Total</b>
<b><u>31-Dec-22</u></b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>				
Total revenue	-	-	-	-
Inter-segment revenue	-	-	-	-
Revenue from external customers	-	-	-	-
<b>Results</b>				
Segment results	-	-	-	-
Finance costs				-
Interest income from deposits with licensed bank				-
Profit before tax				-
Income tax expenses				-
<b>Net profit for the period / Total comprehensive income for the period</b>				<b>-</b>

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)**

**(b) Accumulated quarter**

<b><u>6 Months Period Ended</u></b>	<b>AS</b>	<b>ASP</b>	<b>Maintenance Services</b>	<b>Total</b>
<b><u>31-Dec-23</u></b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>				
Total revenue	3,542	9,712	1,463	14,717
Inter-segment revenue	-	(158)	-	(158)
Revenue from external customers	<u>3,542</u>	<u>9,554</u>	<u>1,463</u>	<u>14,559</u>
<b>Results</b>				
Segment results	577	3,869	674	5,120
Finance costs				(11)
Share of result of associates				10
Interest income from deposits with licensed bank				90
Profit before tax				<u>5,209</u>
Income tax expenses				<u>(1,288)</u>
<b>Net profit for the period / Total comprehensive income for the period</b>				<b><u>3,921</u></b>

<b><u>6 Months Period Ended</u></b>	<b>AS</b>	<b>ASP</b>	<b>Maintenance Services</b>	<b>Total</b>
<b><u>31-Dec-22</u></b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>				
Total revenue	-	-	-	-
Inter-segment revenue	-	-	-	-
Revenue from external customers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Results</b>				
Segment results	-	-	-	-
Finance costs				-
Interest income from deposits with licensed bank				-
Profit before tax				<u>-</u>
Income tax expenses				<u>-</u>
<b>Net profit for the period / Total comprehensive income for the period</b>				<b><u>-</u></b>

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)**

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**A9. Subsequent Material Event**

There was no material event subsequent to the current financial quarter ended 31 December 2023 up to the date of the announcement of this report, which is likely to substantially affect the results of the operations of the Group for the current financial quarter under review.

**A10. Changes in the Composition of the Group and Financial Year End.**

As at 31 December 2023, there is no change in the composition of the Group.

**A11. Changes in Contingent Liabilities or Contingent Assets**

There were no material contingent liabilities or contingent assets for the current financial quarter under review.

**A12. Recurrent Related Party Transactions (“RRPT”)**

The tenancy agreement with MY E.G. Services Berhad for renting office space located at Level 31, MYEG Tower, Empire City. No. 8, Jalan Damansara, PJU 8, 47820 Petaling Jaya. Detail of transaction as follows:

Term of tenancy: 1 December 2023 to 30 November 2026

Monthly rental: RM30,256.20

**A13. Capital Commitments**

There is no capital commitments for the current financial quarter under review.

**A14. Memorandum of Understanding (MOU)**

On 1 August 2017, The Board of Directors of EForce announced the signing of a MOU with Aquis for software and operations support. The MOU concerns intention to enter into a software delivery, support and operations agreement in the area of designing and building infrastructure and software, and customised training to support operationalization.

As at reporting date, we are still in discussion with Aquis and has not formalise the MOU into a definitive agreement yet.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)**

**B1. Review of Group's Performance**

*Current Year -to date vs. Previous Year-to date*

	Individual Period				Cumulative Period			
	Current Year	Preceding Year	Changes		Current Year	Preceding Year	Changes	
	Quarter	Corresponding Quarter	RM'000	%	Quarter	Corresponding Quarter	RM'000	%
	31/12/23	31/12/22			31/12/23	31/12/22		
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	7,331	-	-	-	14,559	-	-	-
Operating Profit	2,463	-	-	-	5,124	-	-	-
Profit Before Interest and Tax	2,388	-	-	-	5,108	-	-	-
Profit Before Tax	2,439	-	-	-	5,209	-	-	-
Profit After Tax	1,837	-	-	-	3,921	-	-	-
Profit Attributable to Ordinary Equity Holders of the Parent	1,837	-	-	-	3,921	-	-	-

The financial year end of the Group has been changed from 31 December to 30 June. As such, there will be no comparative financial information available for the financial period ended 30 June 2024.

## B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

### B2. Variation of Results against Preceding Quarter

	Current Quarter	Immediate Preceding Quarter	Changes	
	31/12/23	30/09/23		
	RM'000	RM'000	RM'000	%
Revenue	7,331	7,228	103	1%
Operating Profit	2,463	2,661	(198)	-7%
Profit Before Interest and Tax	2,388	2,720	(332)	-12%
Profit Before Tax	2,439	2,770	(331)	-12%
Profit After Tax	1,837	2,084	(247)	-12%
Profit Attributable to Ordinary Equity Holders of the Parent	1,837	2,084	(247)	-12%

The Group's revenue for current quarter was RM7.3 million, higher by RM103,000 or 1% compared to immediately preceding quarter. The increase was mainly attributed to higher ASP revenue as a result from higher trading volume.

PBT and PAT recorded lower by RM331,000 and RM247,000 respectively, mainly due to higher cost of sales and operating expenditure.

### B3. Prospects for 2024

Uncertainty on interest rate movements, inflation rate and geopolitical tension are continuing concerns for businesses. These uncertainty impacts stock trading sentiment at Bursa Malaysia.

Our customers are accelerating time to market for their new product and service offering to stay ahead. We are actively supporting them in this endeavour, and helping them to improve and digitalise their internal processes to reduce operational costs and increase work efficiency.

We are enhancing our existing system capability and developing new product offering to meet our customers' trading and business needs. Furthermore, the Group is exploring business expansion and collaboration opportunities with potential partners in Malaysia and overseas, leveraging on our technology capability and know-how.

To manage our own cost base, we are closely monitoring our operating expenditure, reviewing current processes and procedures to improve productivity and efficiency.

Barring any unforeseen circumstances, the Group is cautiously optimistic on the performance of our business ahead.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)**

**B4. Variance of Profit Forecast and Shortfall in Profit Guarantee**

The Group has not issued any profit forecast nor profit guarantee for the current financial quarter under review and the financial year.

**B5. Taxation**

The taxation charge for the individual financial quarter and the financial year are as follows:

	Individual Financial Quarter Ended		Year-to-date Ended	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
	RM'000	RM'000	RM'000	RM'000
Income tax	602	-	1,288	-
Deferred tax	0	-	0	-
	<u>602</u>	<u>-</u>	<u>1,288</u>	<u>-</u>

**B6. Status of Corporate Proposals**

There were no corporate proposals announced as at the date of this quarterly report.

**B7. Trade and Other Receivables**

	<b>RM'000</b>
Trade receivables	3,542
Other receivables	22,260
	<u>25,802</u>

**Analysis of the trade receivables ageing of the Group is as follows:**

	<b>RM'000</b>
0 – 30 days	2,102
31 – 60 days	1,232
61 – 90 days	159
91 – 120 days	39
121 – 150 days	25
More than 150 days	59
	<u>3,616</u>
Expected Credit Loss	(63)
Impairment (specific)	(11)
Net trade receivables	<u>3,542</u>

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)**

**B8. Group Borrowings and Debt Securities**

The Company does not have any borrowing and debt securities as at the date of this report.

**B9. Off Balance Sheet Financial Instruments**

The Company does not have any off balance sheet financial instruments as at the date of this report.

**B10. Material Litigation**

The Group is not engaged in any material litigation and the Board does not have any knowledge of any proceedings pending or threaten against the Group as at the date of this report.

**B11. Dividends**

On 30 August 2023, the Board of Directors declared final single-tier dividend of 0.50 sen per ordinary share, amounting to approximately RM2.8 million in respect of financial year ending 30 June 2023. The dividend was paid to shareholders on 5 January 2024.

**B12. Earnings per Share ("EPS")**

	<b>Individual Quarter Ended</b>		<b>Year to date Quarter Ended</b>	
	<b>31.12.23</b>	<b>31.12.22</b>	<b>31.12.23</b>	<b>31.12.22</b>
<b>(a) Basic EPS</b>				
Net profit attributable to the equity holders of the Company (RM'000)	1,837	-	3,921	-
Weighted average number of ordinary shares in issue ('000)	559,378	-	559,378	-
Basic EPS (sen)	0.33	-	0.70	-
<b>(b) Diluted EPS</b>				
Net profit attributable to the equity holders of the Company (RM'000)	1,837	-	3,921	-
Weighted average number of ordinary shares in issue ('000)	559,378	-	559,378	-
Basic EPS (sen)	0.33	-	0.70	-



**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)**

**B12. Earnings per Share ("EPS") (continue)**

The calculation of the basic EPS is based on the net profit attributable to equity holders of the parent for the current financial quarter / year ended 30 June, divided by the weighted average number of ordinary shares outstanding during the financial year.

The calculation of the diluted EPS is based on the net profit attributable to equity holders of the parent for the current financial quarter / year ended 30 June, divided by the weighted average number of ordinary shares outstanding during the financial year.

**B13. Profit for the year**

	Individual Financial Quarter Ended		Year-to-date Ended	
	31.12.23 RM'000	30.09.22 RM'000	31.12.23 RM'000	30.09.22 RM'000
<b>Profit for the year is arrived after charging:</b>				
Amortisation of development costs	693	-	1,385	-
Depreciation of property, plant and equipment	226	-	453	-
Depreciation of right of used assets	154	-	308	-
Loss on foreign exchange	16	-	19	-
	<u>16</u>	<u>-</u>	<u>19</u>	<u>-</u>
<b>and after crediting:</b>				
Gain on disposal of PPE	-	-	0	-
Gain/(Loss) on foreign exchange	-7	-	-6	-
Interest income from deposits with licensed bank	45	-	90	-
	<u>45</u>	<u>-</u>	<u>90</u>	<u>-</u>