

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter 30.09.2024 RM	Corresponding Quarter 30.09.2023 RM	To Date 30.09.2024 RM	Corresponding Period 30.09.2023 RM
	Unaudited	Unaudited	Unaudited	Unaudited
Revenue	5,626,030	-	9,278,031	-
Cost of sales	(4,973,409)	-	(7,323,651)	-
Gross profit	<u>652,621</u>	<u>-</u>	<u>1,954,380</u>	<u>-</u>
Administrative expenses	(302,120)	-	(893,295)	-
Other operating expenses	(200,682)	-	(895,067)	-
Operating Profit	<u>149,819</u>	<u>-</u>	<u>166,018</u>	<u>-</u>
Finance income	-	-	1,816	-
Other income	3,456,132	-	3,540,351	-
Finance cost	435	-	(19,619)	-
Profit before taxation	<u>3,606,386</u>	<u>-</u>	<u>3,688,566</u>	<u>-</u>
Taxation	-	-	-	-
Profit for the period	<u>3,606,386</u>	<u>-</u>	<u>3,688,566</u>	<u>-</u>
Other comprehensive income:				
Exchange difference on translation of foreign operation	-	-	-	-
Revaluation of land and building	-	-	-	-
Total comprehensive income for the period	<u><u>3,606,386</u></u>	<u><u>-</u></u>	<u><u>3,688,566</u></u>	<u><u>-</u></u>
Profit for the period attributable to:				
Equity holders of the Company	3,606,386	-	3,688,566	-
Non-controlling interests	(1,789,334)	-	(1,896,617)	-
Profit for the period	<u><u>1,817,052</u></u>	<u><u>-</u></u>	<u><u>1,791,949</u></u>	<u><u>-</u></u>
Total comprehensive income attributable to:				
Equity holders of the Company	3,606,386	-	3,688,566	-
Non-controlling interests	(1,789,334)	-	(1,896,617)	-
Total comprehensive income for the period	<u><u>1,817,052</u></u>	<u><u>-</u></u>	<u><u>1,791,949</u></u>	<u><u>-</u></u>
Basic EPS (sen)	0.71	-	0.72	-
Diluted EPS (sen)	N/A	N/A	N/A	N/A

Note:

There is no comparative figure for the financial quarter/period ended 30 September 2024 due to the change in the financial year end from 30 September to 31 March as stated in Note A3 of Explanatory Notes to the Unaudited Interim Financial Report. The Unaudited Condensed Consolidated Statement of Comprehensive Income for the financial quarter/period ended 30 September 2024 is not comparable with individual and cumulative quarter previous reported.



CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024

	Unaudited As at 30.09.2024 RM	Audited As at 31.03.2024 RM
ASSETS		
Non-current assets		
Property, plant and equipment	4,398,077	3,016
Investment property	2,500,000	2,500,000
Right-of-use assets	-	18,572
Investment in associate	-	-
Other investment	1,364,332	1,364,332
Goodwill on consolidator	9,120,431	2,389,135
Deferred expenditure	26,719,021	26,719,021
	<u>44,101,861</u>	<u>32,994,076</u>
Current assets		
Trade receivables	750,380	173,673
Other receivables, deposits and prepayment:	3,842,922	1,628,719
Tax recoverable	4,952	4,952
Fixed deposits with a licensed banks	146,800	146,983
Cash and bank balances	1,009,297	53,406
	<u>5,754,351</u>	<u>2,007,733</u>
TOTAL ASSETS	<u>49,856,212</u>	<u>35,001,809</u>
Equity attributable to owners of the Company		
Share capital	41,253,318	41,253,318
Reemable Convertible Preference Shares ("RCPS")	11,707,398	-
Accumulated losses	(10,190,234)	(13,878,801)
	<u>42,770,482</u>	<u>27,374,517</u>
Non-controlling interests	135,594	30,484
Total equity	<u>42,906,076</u>	<u>27,405,001</u>
Non-current liabilities		
Bank borrowings	-	-
Lease liabilities	5,908	5,908
Deferred taxation	20,000	20,000
	<u>25,908</u>	<u>25,908</u>
Current liabilities		
Trade payables	3,152,533	788,410
Other payables and accruals	3,290,922	6,668,690
Lease Liabilities	205,635	13,575
Tax payable	275,138	100,225
	<u>6,924,228</u>	<u>7,570,900</u>
TOTAL EQUITY AND LIABILITIES	<u>49,856,212</u>	<u>35,001,809</u>
Net assets per share attributable to ordinary equity holders of the parent company (sen)	8.40	5.37

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with accompanying notes attached to interim financial statement and the Audited Financial Statements for the financial year ended 31 March 2024.



CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024

	<----- Attributable to owners of the Company ----->						
	<----- Non-distributable ----->						
	Share capital RM	RCPS RM	ICPS RM	Accumulated losses RM	Total RM	Non-controlling interest RM	Total Equity RM
Unaudited							
6 months period ended 30 September 2024							
Balance as at 1 April 2024	41,253,318	-	-	(13,878,801)	27,374,517	30,484	27,405,001
<u>Other comprehensive income</u>							
Incorporation of subsidiary				3,688,566	-	(1,791,506)	(1,791,506)
Profit for the period	-			-	3,688,566	1,896,617	5,585,183
Issuance of RCPS		11,707,398		-	11,707,398	-	11,707,398
Total comprehensive income for the financial period	-	11,707,398	-	3,688,566	15,395,964	105,111	15,501,075
Balance as at 30 September 2024	41,253,318	11,707,398	-	(10,190,236)	42,770,481	135,595	42,906,076
Unaudited							
9 months period ended 30 September 2023							
Balance as at 1 October 2022	17,342,686	-	-	(6,086,084)	11,256,602	-	11,256,602
<u>Other comprehensive income</u>							
Loss for the period	-			(3,726,750)	(3,726,750)	-	(3,726,750)
Issuance of shares	15,729,719				15,729,719	-	15,729,719
Issuance of ICPS			2,706,864		2,706,864	-	2,706,864
Conversion of ICPS	2,028,000		(2,028,000)		-	-	-
Total comprehensive expense for the financial period	17,757,719	-	678,864	(3,726,750)	14,709,833	-	14,709,833
Balance as at 30 September 2023	35,100,405	-	678,864	(9,812,834)	25,966,435	-	25,966,435

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with accompanying notes attached to interim financial statement and the Audited Financial Statements for the financial year ended 31 March 2024.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

	6 MONTHS 30.09.2024 RM Unaudited	6 MONTHS 30.09.2023 RM Unaudited
Cash flow from operating activities		
Profit before taxation	3,688,566	-
Non cash adjustments		
Depreciation of property, plant and equipment	192,214	-
Right of use asset	18,572	-
Share of profit in equity-NCI	(1,896,617)	-
Provision for goodwill	(6,731,296)	-
Finance income	(1,817)	-
Operating loss before working capital changes	<u>(4,730,379)</u>	<u>-</u>
Changes in working capital:		
Decrease in receivables and other receivable	(2,853,373)	-
Increase in payables and other payable	(1,210,064)	-
Cash from operations	<u>(8,793,815)</u>	<u>-</u>
Interest received	1,817	-
Income tax paid	174,913	-
Net cash from operating activities	<u>(8,617,085)</u>	<u>-</u>
Cash flows from investing activities		
Change in fixed deposit with maturity more than 3 months	<u>(1,817)</u>	<u>-</u>
Net cash used in investing activities	<u>(1,817)</u>	<u>-</u>
Cash flows from financing activities		
Proceeds from issuance of RCPS	12,027,154	-
Investment of subsidiary	(2,386,025)	-
Advance from directors	(66,336)	-
Net cash used in financing activities	<u>9,574,793</u>	<u>-</u>
Net decrease in cash and cash equivalents	955,891	-
Cash and cash equivalents at beginning of year	53,406	-
Cash and cash equivalents as at 30 September	<u>1,009,297</u>	<u>-</u>
Cash and cash equivalents as at 30 September comprises the following:		
Cash and bank balances	1,009,297	-
Fixed deposits with a licensed bank	146,800	-
	<u>1,156,097</u>	<u>-</u>
Less: Fixed deposits pledged	(146,800)	-
	<u>1,009,297</u>	<u>-</u>

There is no comparative figure for the financial quarter/period ended 30 September 2024 due to the change in the financial year end from 30 September to 31 March as stated in Note A3 of Explanatory Notes to the Unaudited Interim Financial Report. The Unaudited Condensed Consolidated Statement of Comprehensive Income for the financial quarter/period ended 30 September 2024 is not comparable with individual and cumulative quarter previous reported.

NOTES TO INTERIM FINANCIAL REPORT

PART A – Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)

1. Basis of preparation of financial statement

1.1 Statement of compliance

These condensed interim financial statements of the Company are unaudited and have been prepared in accordance with MFRS 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board and IAS 34, Interim Financial Reporting issued by the International Accounting Standards Board. They do not include all of the information required for full annual financial statements and should be read in conjunction with the Company’s annual financial statements for the period ended 30 September 2024.

1.2 Summary of Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted as disclosed in the audited financial statements for the financial year ended 30 September 2022, except for the adoption of the following MFRSs, Amendments to MFRSs and new Interpretations that have become effective on 1 October 2020.

Amendments to MFRS 2	Share-based Payment
Amendments to MFRS 3	Business Combinations
Amendments to MFRS 6	Exploration for and Evaluation of Mineral Resources
Amendments to MFRS 7	Financial Instruments: Disclosure
Amendments to MFRS 9	Financial Instruments
Amendments to MFRS 14	Regulatory Deferral Accounts
Amendments to MFRS 101	Presentation of Financial Statements
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
Amendments to MFRS 134	Interim Financial Reporting
Amendments to MFRS 137	Provisions, Contingent Liabilities and Contingent Assets
Amendments to MFRS 138	Intangible assets
Amendments to MFRS 139	Financial Instruments: Recognition
Amendments to IC Interpretation 12	Service Concession Arrangements
Amendments to IC Interpretation 19	Extinguishing Financial Liabilities with Equity Instruments
Amendments to IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine
Amendments to IC Interpretation 22	Foreign Currency Transactions and Advance Consideration
Amendments to IC Interpretation 132	Intangible assets - Website Costs

NOTES TO INTERIM FINANCIAL REPORT

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

1.2 Summary of Significant Accounting Policies (continued)

The initial adoption of the above pronouncements did not have any material impact on the financial statements of the Group and of the Company.

1.3 Fundamental accounting concept

During the financial year, the Group reported net profit after taxation of RM3,688,567 (net loss after taxation as at 30.09.2023: RM3,726,750) respectively. Further, the Group also had net current liabilities of RM1,169,877 (Net current liabilities as at 31.03.2024: RM5,563,167).

2. Auditors’ Report

The auditors have expressed a qualified opinion with a basis for disclaimer of opinion on Group’s statutory financial statements for the financial period ended 31 March 2024 in their report dated 29 July 2024.

3. Change of financial year end

As announced on 2 January 2024, the Group changed its financial year end from 30 September to 31 March. Due to the change, the Unaudited Condensed Consolidated Statement of Comprehensive Income, Unaudited Condensed Consolidated Statement of Change in Equity and Unaudited Condensed Consolidated Statement of Cash Flows for the financial period ended 31 March 2024 are not comparable with the individual and cumulative quarter previously reported.

4. Seasonal or Cyclical Factors

The operations of the Group were not affected by any seasonal/cyclical factors during the current quarter under review.

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

There were no items of unusual nature, size or incidence affecting the assets, liabilities, equity, net income or cash flows of the Group during the current quarter ended 30 September 2024.

6. Material Changes in Estimates

There were no material changes in the nature and amount of estimates reported in prior interim periods of the current financial year or in prior financial years that will have a material effect in the current quarter under review.

NOTES TO INTERIM FINANCIAL REPORT

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

7. Debt and Equity Securities

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

8. Dividends Paid

There were no dividends paid and/or proposed during the current quarter under review.

9. Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

The Group did not carry out any revaluation on the property, plant and equipment during the current quarter under review.

10. Changes in the Composition of the Group

There was no changes in the composition of the Group in the current quarter under review.

NOTES TO INTERIM FINANCIAL REPORT

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

11. Segmental Information

The segmental analysis of revenue and loss before taxation of the Group as at year-to-date ended 30 September 2024 is tabulated below:

	Logistics Business RM'000	Stevedoring & trucking RM'000	Investment holding RM'000	Elimination	Total RM'000
Revenue					
External revenue	9,278	-	-	-	9,278
Inter Segment - revenue	-	-	-	-	-
Segment revenue	<u>9,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,278</u>
Result					
Interest income	-	-	2	-	2
Interest expenses	-	-	-	-	-
Depreciation on PPE	-	-	-	-	-
Depreciation on right-of- use assets	-	-	-	-	-
Income tax expense	-	-	-	-	-
Segmental (loss) / profit after tax	<u>900</u>	<u>56</u>	<u>2,733</u>	<u>-</u>	<u>3,689</u>

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

As at the date of the report, being the latest practicable date of this Report, there is no material events subsequent to the quarter ended 30 September 2024.

13. Contingent Liabilities

	Current Quarter ended 30.09.2024 RM	Financial Period ended 31.03.2024 RM
Corporate guarantee given to licensed leasing house for leasing facility granted to a subsidiary	569,383	569,383
Corporate guarantee given to a licensed bank for banking facility granted to a subsidiary	123,000	123,000
Corporate guarantee given to a third party for rental of machineries facility granted to a subsidiary	<u>469,642</u>	<u>469,642</u>
	<u>1,162,025</u>	<u>1,162,025</u>

NOTES TO INTERIM FINANCIAL REPORT**PART A – Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)****14. Capital Commitments**

There were no material capital commitments during the current quarter under review.

15. Related Party Transaction

During the current financial year, transaction with related parties of the Group:-

	Current Quarter ended 30.09.2024 RM	Financial Period ended 31.03.2024 RM
Sales to companies in which a Director has interest	-	-
Purchases from a company in which a Director has interest	-	-
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The Director of the Group and of the Company are of the opinion that the related party transaction have been entered into the normal course of business on an arm’s length basis and have been established on terms and conditions that are not materially different from those obtainable in transaction with unrelated parties.

NOTES TO INTERIM FINANCIAL REPORT

PART B - Explanatory Notes Pursuant to Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market

16. Review of the performance of the group

	12 months ended	
	30 September 2024	30 September 2023
	RM'000	RM'000
Revenue	9,278	5,081
Profit/(Loss) before tax	3,689	(3,727)

For the twelve months ended 30 September 2024, the Group recorded a revenue of RM9.278 million and a profit before tax (“PBT”) of RM3.689 million.

The Group’s revenue is derived primarily from logistics business which contributed 100% of the Group’s revenue. The segment recorded a revenue of RM9.278 million and a PBT of RM0.9 million in the current financial period.

The Group recorded a profit before taxation (“PBT”) of RM3.689 million for the quarter ended ended 30 September 2024. The profit in current quarter was mainly resulted from the recovery in the business activities in logistics & trucking segments.

17. Comparison with Preceding Quarter’s Result

	3 months ended	
	30 September 2024	30 June 2024
	RM'000	RM'000
Revenue	9,278	3,652
Profit / (Loss) before tax	3,689	82

The Group recorded a higher revenue of RM9.278 million in the current quarter ended 30 September 2024 compared with RM3.652 million revenue in the previous quarter ended 30 June 2024. As a result, the Group recorded a PBT of RM3.689 million compared with RM0.08 million profit in the previous quarter ended 30 June 2024. The increase of profit mainly attributed from the low operating cost impacted and newly acquisition of logistics business in this quarter.

18. Prospects for the Current Financial Year

The Group expects the global economic uncertainties to continue throughout the financial year 2025. Further, the inflationary pressures and rising operational logistics costs remain challenging issues that may influence customers’ requirement of services.

NOTES TO INTERIM FINANCIAL REPORT**PART B - Explanatory Notes Pursuant to Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market (continued)****19. Profit Forecast and Profit Guarantee**

The Group did not issue any profit forecast or profit guarantee during the current financial period to-date.

20. Taxation

Taxation comprises:

	6 months ended 30.09.2024 RM'000
Income Tax	
Local	-
Overseas	-
Deferred Tax	-
	<hr/>
	-
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21. Profits/(Losses) on Sale of Unquoted Investments and/or Properties

There was no purchase or disposals of unquoted investment and /or properties during the current quarter under review and current period to-date.

22. Purchase or Disposal of Quoted Securities

There was no purchases or disposals of quoted securities by the Group during the current quarter under review.

23. Status of Corporate Proposals and Utilisation of Proceeds

There are no corporate proposals during the current quarter under review and current period to-date.

NOTES TO INTERIM FINANCIAL REPORT**PART B - Explanatory Notes Pursuant to Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market (continued)****24. Borrowings**

Details of the Group's borrowings at 30 September 2024 are as follows:

	Current 30.09.2024	Non-Current 30.09.2024	Total 30.09.2024
- Lease liabilities	205,635	5,908	211,543
Total	205,635	5,908	211,543

25. Off Balance Sheet Financial Instruments

The Group has not entered into any off balance sheet financial instruments as at the date of this quarterly report.

26. Material Litigation

There is no material litigation as at the date of the report except the following:-

(a) Kudrat Hauliers Sdn. Bhd. Vs Asdion Logistics Sdn. Bhd.

Kudrat Hauliers Sdn. Bhd. has filed a writ dated 19 November 2019 claiming a sum of RM319,307 for container transport services rendered to Asdion Logistics Sdn. Bhd.

During the hearing on 2 April 2021, the plaintiff has obtained a summary judgement against Asdion Logistics Sdn. Bhd. whereby the Company is required to pay the accrued sum of RM239,518 including interest of 5% per annum on the said judgement from the date of the judgement up to the settlement date.

On 4 June 2021, the Company received a Notice Pursuant to Section 465(1)(e)&(h) of the Companies Act 2016 from the Plaintiff's solicitor dated 31 May 2021. Pursuant to the Writ and Statement of Claim, the Plaintiff claimed for judgement sum of RM239,518 and the interest of RM1,903 until full settlement and a legal costs of RM3,000.

On 31 May 2021, the Court has awarded the judgement claim for the RM239,518 and the interest for RM79,789 was dismissed. The plaintiff filed appeal against the RM79,789 and the case is pending.

Based on legal opinion, the chances of success is good, therefore Asdion did not provide for the interest charged for the amount of RM79,789.

On 9 August 2022 Kudrat Hauliers Sdn Bhd's Solicitor send notice of Statutory Demand pursuant to Section 465 (1) and 466 (1)of the Companies Act 2016 to Asdion Logistics Sdn. Bhd.

NOTES TO INTERIM FINANCIAL REPORT

PART B - Explanatory Notes Pursuant to Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market (continued)

26. Material Litigation (continued)

(a) Kudrat Hauliers Sdn. Bhd. Vs Asdion Logistics Sdn. Bhd. (continued)

The Plaintiff has proceeded with Judgement Debtor Summons dated 22 December 2022 (WA-57J-480-12/2022) requiring the appearance of the director En. Razmi Bin Alias in court to be examined as to capacity of the Defendant to settle its debts. This matter was heard on 6 February 2024 and the Court handed down its decision on 31 March 2024 in favour of the Defendant Asdion Logistics Sdn. Bhd. in dismissing the judgement Debtor Summons.

As at 31 March 2024, the Group and the Company have accrued all the liabilities amounting to RM332,281 and RM261,059 respectively as disclosed in Note 22 to the financial statements.

On 25 July 2024, the Company received a Notice pursuant to Section 465(1)(e) and Section 466(1)(a) of the Companies Act 2016 dated 24 July 2024 from the Plaintiff's solicitor.

On 18 September 2024, the Company received the Winding Up Petition served by Plaintiff. The Hearing for the Winding-Up Petition is fixed on 12 November 2024.

On 12 November 2024, the Court has adjourned the Hearing and the next Hearing fixed on the date 10 December 2024.

(b) PMM Ventures Sdn. Bhd. vs Asdion Berhad and Anor

The Plaintiff filed a Writ dated 2 May 2023 claiming a sum of RM560,833.54 as at 2 May 2023 for construction works (and 10% interest for late payment).

The Plaintiff obtained summary judgement on 27 September 2023.

As at 31 March 2024, the Group and the Company have accrued all the liabilities and the balance sum after partial payment is RM512,948 and RM512,948 respectively as disclosed in Note 22 to the financial statements.

(c) PMM Ventures Sdn. Bhd. vs Asdion Berhad

By way of Winding-Up Petition dated 24 May 2024, PMM Ventures Sdn. Bhd. initiated winding-up proceedings againsts Asdion Berhad for a sum of RM514,533.79 (inclusive of interest as at 15 April 2024), after deducting partial payment by Asdion Berhad.

The Court gave the following directions during Case Management on 3 July 2024:

- 17 July 2024: Asdion Berhad to file its Affidavit opposing the Petition
- 31 July 2024: PMM Ventures Sdn Bhd to file its Affidavit in Reply
- Written submission to be filed thereafter

NOTES TO INTERIM FINANCIAL REPORT

PART B - Explanatory Notes Pursuant to Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market (continued)

26. Material Litigation (continued)

(c) PMM Ventures Sdn. Bhd. vs Asdion Berhad (continued)

As at 31 March 2024, the Group and the Company have accrued all the liabilities and the balance sum after partial payment is RM512,948 and RM512,948 respectively as disclosed in Note 22 to the financial statements.

Next Case Management is fixed for 24 July 2024 and the hearing of the Winding-up Petition is fixed on 8 August 2024 and is further fixed on 10 September 2024. The Petitioner has withdrawn the petition as the legal case has been settled.

(d) Acclime Corporate Services Sdn Bhd vs Asdion Berhad

On 2 October 2024 Acclime Corporate Services Sdn Bhd initiated winding-up proceedings againsts Asdion Berhad for a sum of RM125,289.06. The Winding Up Petition is served by Plaintiff. The Hearing for the Winding Up Petition is fixed on 9 December 2024.

27. Dividend

No interim dividend has been declared or paid during the current quarter under review.

28. Earnings Per Share

The basic EPS for the current quarter and cumulative period to date are computed as follows:

a) Basic

Basic EPS is calculated by dividing the net loss attributable to the shareholders of the Group by the weighted average number of shares during the period.

	Individual Quarter		Cumulative Quarter	
	Current Quarter 30.09.2024	Preceding Year Corresponding Quarter 30.09.2023	Current Year To Date 30.09.2024	Preceding Year Corresponding To Date 30.09.2023
Profit / Loss attributable to the owner of the company (RM)	3,606,386	(2,949,412)	3,688,567	(3,726,750)
Weighted average number of shares	510,688,611	447,297,011	510,688,611	447,297,011
Basic EPS (sen)	(0.71)	(0.66)	(0.72)	(0.83)

NOTES TO INTERIM FINANCIAL REPORT
PART B - Explanatory Notes Pursuant to Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market (continued)
28. Earning Per Share (continued)
b) Diluted

Not applicable

29. Loss Before Taxation

Loss before taxation is arrived at after charging / (crediting):

	Quarter ended 30.09.2024 RM	Year to date 30.09.2024 RM
Depreciation of property, plant & equipment	314	314
Depreciation of right-of-use assets	-	-
Interest expense	435	(19,619)
Bad debt written off for trade and other receivable	-	-
Impairment loss on other investment	-	-
Property, plant equipment written off	-	-
Provision for doubtful debt for trade and other receivable	-	-
Share of loss in equity-accounted associates	-	
Interest income	-	1,816
