



GREEN OCEAN CORPORATION BERHAD

[Registration No: 200301029847 (632267-P)]

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**Unaudited Condensed Consolidated Statements of Comprehensive Income
For the Period Ended 31 December 2023**

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		3 Months Ended	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
	RM '000	RM '000	RM '000	RM '000
Revenue	2,377	538	2,377	N/A
Cost of sales	(2,169)	(569)	(2,169)	N/A
Gross gain/ (loss)	208	(31)	208	N/A
Other income	230	393	230	N/A
Administrative expenses	(922)	(810)	(922)	N/A
Others	(15)	7,217	(15)	N/A
	(937)	6,407	(937)	N/A
(Loss)/ Gain from operations	(499)	6,769	(499)	N/A
Finance costs	(166)	(3)	(166)	N/A
(Loss)/ Gain before tax	(665)	6,766	(665)	N/A
Taxation	-	-	-	N/A
Net (loss)/ gain for the period	(665)	6,766	(665)	N/A
Net (loss)/ gain attributable to:-				
Owners of the Company	(665)	6,766	(665)	N/A
Total comprehensive (loss)/ gain attributable to:-				
Owners of the Company	(665)	6,766	(665)	N/A
(Loss)/ Gain per share				
Company (sen)				
- Basic	(0.31)	3.20	(0.31)	N/A

NOTES:

1. The financial year end has been changed from 30 June to 30 September. As such, there are no comparative figures for the preceding year. Comparative figures for comparative quarter ended is disclosed for reference purpose only.
2. The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the financial period 30 September 2023 and the accompanying explanatory notes attached to the interim financial report.
3. The comparative Basic and Diluted (Loss)/ Earnings Per Share Attributable to the Owners of the Company have been adjusted to account for the 10 into 1 share consolidation exercise of the Company completed on 27 October 2023.

**Unaudited Condensed Consolidated Statements of Financial Position
As At 31 December 2023**

	(Unaudited) As At 31.12.2023 RM '000	(Audited) As At 30.09.2023 RM '000
ASSETS		
Non-current assets		
Property, plant and equipment	316	343
Investment property	7,120	7,120
Right-of-use assets	161	4
Goodwill	-	-
	7,597	7,467
Current assets		
Inventories	2,311	1,823
Investment in quoted securities	61,575	53,087
Trade receivables	2,975	6,864
Other receivables, deposits & prepayment	28,720	30,394
Tax assets	8	8
Money market instruments	4,532	4,502
Fixed Deposits	16,600	16,491
Cash and bank balances	5,333	12,693
	122,054	125,862
TOTAL ASSETS	129,651	133,329
EQUITY AND LIABILITIES		
Equity		
Share capital	143,485	143,485
Warrant reserve	31,113	31,113
Accumulated losses	(61,553)	(60,888)
Total equity	113,045	113,710
Liabilities		
Non-current liabilities		
Finance lease liabilities	172	184
Lease liabilities	55	-
Bank borrowings	6,068	6,159
	6,295	6,343

**Unaudited Condensed Consolidated Statements of Financial Position
 As At 31 December 2023**

	(Unaudited) As At 31.12.2023 RM '000	(Audited) As At 30.09.2023 RM '000
Current liabilities		
Trade payables	-	1,998
Other payables & accruals	209	1,315
Amount owing to a Director	69	29
Finance lease liabilities	50	50
Lease liabilities	100	5
Tax liabilities	24	24
Bank borrowings	9,859	9,855
	10,311	13,276
Total liabilities	16,606	19,619
TOTAL EQUITY AND LIABILITIES	129,651	133,329
Net assets per share (Sen)	53.54	53.85

NOTES:

1. *The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023 and the accompanying explanatory notes attached to the interim financial report.*
2. *The comparative Audited Net Assets per Share Attributable to the Owners of the Company have been adjusted to account for the 10 into 1 share consolidation exercise of the Company completed on 27 October 2023.*

**Unaudited Condensed Consolidated Statements of Changes in Equity
 For the Period Ended 31 December 2023**

	<---- Attributable to Owners of the Company ---->				
	<----- Non-Distributable ----->			Distributable	
	Share Capital RM '000	Revaluation Reserve RM '000	Warrant Reserve RM '000	Accumulated Losses RM '000	Total Equity RM '000
<u>Unaudited</u>					
At 1 October 2023	143,485	-	31,113	(60,888)	113,710
Comprehensive loss					
Loss for the financial period	-	-	-	(665)	(665)
Total comprehensive loss for the period	-	-	-	(665)	(665)
At 31 December 2023	143,485	-	31,113	(61,553)	113,045
<u>Audited</u>					
At 1 July 2022	143,485	8,930	31,113	(65,880)	117,648
Comprehensive loss					
Loss for the financial period	-	-	-	(3,938)	(3,938)
Transfer upon disposal of property, plant and equipment	-	(8,930)	-	8,930	-
Total comprehensive loss for the financial period	-	(8,930)	-	4,992	(3,938)
At 30 September 2023	143,485	-	31,113	(60,888)	113,710

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 September 2023 and the accompanying explanatory notes attached to the interim financial report.

Unaudited Condensed Consolidated Statements of Cash Flows
For the Period Ended 31 December 2023

	Current Period To-Date 31.12.2023 (Unaudited) RM'000
Cash flows from operating activities	
Loss before tax	(665)
Adjustments for :-	
Depreciation of property, plant and equipment	27
Amortisation of right-of-use assets	13
Distribution income from money market instruments	(8)
(Gain)/Loss on fair value changes of:	
- Money market instruments	(30)
- Quoted securities	141
Finance costs	166
Gain on disposal of quoted securities, net	(127)
Interest income	(129)
	<hr/>
Operating loss before changes in working capital	(612)
Changes in inventories	(488)
Changes in trade receivables	3,889
Changes in other receivables, deposits and prepayments	1,674
Changes in trade payables	(1,998)
Changes in other payables and accruals	(1,106)
	<hr/>
Cash used in operations	1,359
Interest income received	129
	<hr/>
Net cash used in operating activities	1,488
Cash flows from investing activities	
Distribution income from money market instruments	8
Acquisition of PPE - ROU Asset	(170)
Net investment in quoted securities	(8,502)
Placement of fixed deposits with licensed bank	(109)
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Net cash used in investing activities	(8,773)

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**Unaudited Condensed Consolidated Statements of Cash Flows
For the Period Ended 31 December 2023**

	Current Period To-Date 31.12.2023 (Unaudited) RM'000
Cash flows from financing activities	
Finance costs paid	(166)
Repayment Finance lease liabilities	(12)
Payment of lease liabilities	150
Repayment to Directors	40
Repayment of bank borrowings	(87)
Net cash used in financing activities	(75)
Effects of exchange rate changes on cash and cash equivalents	-
Net decrease in cash and cash equivalents	(7,360)
Cash and cash equivalents brought forward	12,693
Cash and cash equivalents carried forward	5,333
Represented by:-	
Cash in hand	2
Cash at banks	5,331
Fixed deposits placed with licensed bank	16,600
	21,933
Less: Fixed deposits pledged with licensed banks	(16,600)
Cash and cash equivalent	5,333

Note:

1. *The financial year end has been changed from 30 June to 30 September. As such, there are no comparative figures for the preceding year.*
2. *The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Audited Financial Statements for the financial year ended 30 September 2023 and the accompanying explanatory notes to this Interim Financial Statements.*

**Explanatory Notes Pursuant to the Listing Requirements
For 3 Months Ended 31 December 2023**

A1) Basis of Preparation

The interim financial report is unaudited and has been prepared in compliance with Malaysia Financial Reporting Standard (“MFRS”) 134: “Interim Financial Reporting” issued by the Malaysian Accounting Standards Board (“MASB”), Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 30 September 2023. The explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 September 2023.

A2) Change of Financial Year End and Disclosure of Comparatives

The Group had changed its financial year end from 30 June to 30 September. Therefore, the Condensed Consolidated Statement of Comprehensive Income and Condensed Consolidated Statement of Cash Flows for the current quarter ended 31 December 2023, being the first quarter of the current financial year ended 30 September 2024, is not comparable with that of the first quarter of the previous financial period ended 30 September 2023. As such, no comparative figures are presented.

A3) Changes in Accounting Policies

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2022.

MFRSs and/or IC Interpretations (Including Consequential Amendments) adopted for this interim financial report that do not have a material impact on the Group are set out below:

Amendments to MFRSs	Annual Improvements to MFRS Standards 2018 – 2020 Cycle
Amendments to MFRS 3	Reference to the Conceptual Framework
Amendments to MFRS 116	Property, Plant and Equipment - Proceeds before Intended Use
Amendments to MFRS 137	Onerous Contracts - Cost of Fulfilling a Contract

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

A3) Changes in Accounting Policies (Cont'd)

Standards in issue but not yet effective

As at the date of authorisation of this interim financial report, the following new Malaysian Financial Reporting Standards (“MFRS”) and amendments to MFRSs have been issued by the MASB but are not yet effective and have not been adopted by the Group: -

MFRSs/Amendments	MFRSs	Effective for annual periods beginning on or after
MFRS 17 and amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 101 and MFRS Practice Statement 2	Disclosures 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 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	Non-current Liabilities with Covenants Classification of Liabilities as Current or Non-current	1 January 2024
Amendments to MFRS 107 and MFRS 7	Supplier Financial Arrangements	1 January 2024
Amendments to MFRS 121	Lack of Exchangeability	1 January 2025
Amendments to MFRS 10 and 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced

The Group will adopt the above MFRS and amendments to MFRS when they become effective in the respective financial periods.

**Explanatory Notes Pursuant to the Listing Requirements
For 3 Months Ended 31 December 2023**

A4) Seasonal or Cyclical Factors

The Group's operations were not subject to any significant seasonal or cyclical factors.

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 for the current quarter under review.

A6) Material Changes in Estimates

There were no material changes in estimates of amounts reported in the prior financial year that have a material effect in the current quarter under review.

A7) Debt and Equity Securities

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

A8) Dividend Paid

There was no dividend paid in the current quarter under review.

A9) Valuation of Property, Plant and Equipment

There was no material valuation exercise conducted on the property, plant and equipment of the Group during the quarter under review.

A10) Material Events During the Financial Period

There was no material event during the quarter under review other than as stated below.

- (a) On 27 October 2023, the Company has completed the share consolidation exercise by consolidating every ten (10) existing ordinary shares in the Company into one (1) ordinary share resulting in the reduction of the number of ordinary shares from 2,111,592,400 ordinary shares to 211,159,233 ordinary shares.

Pursuant to Deed Poll of Warrants B, the exercise price and the number of outstanding Warrants B shall be adjusted pursuant to the share consolidation and resulting in the reduction in the number of outstanding Warrants B from 621,430,198 to 62,142,978 with the exercise price of the Warrants B has been revised from RM0.10 to RM1.00.

**Explanatory Notes Pursuant to the Listing Requirements
For 3 Months Ended 31 December 2023**

A11) Material Events Subsequent to the end of the Financial Period

There was no material event subsequent to the end of the quarter under review.

A12) Changes in the Composition of the Group

There were no material changes in the composition of the Group for the current quarter under review.

A13) Contingent Liabilities or Contingent Assets

There are no contingent liabilities for the Group as of the date of this report.

A14) Capital Commitment

There were no capital commitment in the Group or the quarter under review.

A15) Related Party Transactions

Related parties are those defined under MFRS 124: Related Party Disclosures. The Directors are of the opinion that the related party transactions and balances described below are carried out in the ordinary course of business and on commercial terms that are no more favourable than those available to other third parties.

	Current Period RM'000	Balance due from/ (to) RM'000
<u>31.12.2023</u>		
Sales of alcoholic & non-alcoholic beverages	<u>515</u>	<u>1,489</u>
Purchase of frozen processed food	<u>1,021</u>	<u>-</u>

A16) Fair Value Measurements

(a) Fair values are categorised into different levels in a fair value hierarchy based on the input used in the valuation technique as follows: -

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

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

A16) Fair Value Measurements (Cont'd)

- (b) The following table provides the fair value measurement hierarchy of the Group's financial instruments: -

<--- Fair value of financial instruments ---> carried at fair value					
	Level 1 RM'000	Level 2 RM'000	level 3 RM'000	Total RM'000	Carrying amount RM'000
Group - 31.12.2023					
Financial assets					
- Investment in quoted securities	61,575	-	-	61,575	61,575
- Investment in money market	4,532	-	-	4,532	4,532
	<u>66,107</u>	<u>-</u>	<u>-</u>	<u>66,107</u>	<u>66,107</u>
Group - 31.12.2022					
Financial assets					
- Investment in quoted securities	20,644	-	-	20,644	20,644
- Investment in money market	25,695	-	-	25,695	25,695
	<u>46,339</u>	<u>-</u>	<u>-</u>	<u>46,339</u>	<u>46,339</u>

A17) Revenue

	Individual Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	31.12.2023 RM'000	31.12.2022 RM'000	31.12.2023 RM'000	31.12.2022 RM'000
Sales of:				
(i) Gloves	-	308	-	N/A
(ii) Food & beverages	<u>2,377</u>	230	<u>2,377</u>	N/A
	<u>2,377</u>	538	<u>2,377</u>	N/A
Goods or services transferred at a point in time	<u>2,377</u>	538	<u>2,377</u>	N/A

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

A18) Segmental Reporting

The Group primarily engaged in trading sector and this forms the focus of the Group's internal reporting systems. Accordingly, no segment information about the Group's revenue, profit or loss, assets and liabilities are reported separately.

Geographical segments

The Group's revenue from contracts with customers were generated within Malaysia.

B1) Review of Performance

Individual Period (Quarter 1)	Current	Preceding year	Changes	
	Quarter 31.12.2023 RM'000	Corresponding Quarter 31.12.2022 RM'000	RM'000	%
Revenue				
Gloves	-	308	(308)	(100.0)
Food & beverages	2,377	230	2,147	933.5
	2,377	538	1,839	341.8
(Loss)/ Gain from operations	(499)	6,769	(7,268)	(107.4)
(Loss)/ Gain before taxation	(665)	6,766	(7,431)	(109.8)
Net (loss)/ gain for the period	(665)	6,766	(7,431)	(109.8)

Current Quarter and cumulative quarter

The Group posted revenue of RM2.38 million for the current quarter ended 31 December 2023, RM1.84 million higher compared to RM0.54 million recorded in the corresponding quarter ended 31 December 2022. The notable growth was primarily propelled by the Group's F&B Business, contributing revenue of 2.38 million during the financial quarter.

The Group recorded pre-tax loss of RM0.67 million for the current quarter which was mainly consisted of operating expenses from the Group. Preceding year corresponding quarter recorded pre-tax gain of RM6.77 million mainly due to gain on fair value changes of quoted securities of RM7.22 million offset with the operating expenses.

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

B2) Variation of Results against Immediate Preceding Quarter

	Current Quarter 31.12.2023 RM'000	Immediate Preceding Quarter 30.09.2023 RM'000	Changes	
			RM'000	%
Revenue				
Food & beverages	2,377	2,442	(65)	(2.7)
General trading	-	293	(293)	100.0
	<u>2,377</u>	<u>2,735</u>	(358)	(13.1)
(Loss)/ Gain from operations	(499)	7,818	(8,317)	(106.4)
(Loss)/ Gain before taxation	(665)	7,752	(8,417)	(108.6)
Net (loss)/ gain for the period	<u>(665)</u>	<u>7,114</u>	(7,779)	(109.3)

The Group posted revenue of RM2.38 million for the current quarter ended 31 December 2023 as compared to RM2.74 million in the preceding quarter ended 30 September 2023 representing a decrease of RM0.36 million or 13.1%. The Group's revenue mainly from F&B business, includes distribution of alcoholic products and frozen processed food.

The Group recorded pre-tax loss of RM0.67 million as compared to pre-tax gain of RM7.75 million recorded in the preceding quarter. The decrease of RM8.42 million mainly due to absent of gain on disposal of property, plant and machineries and fair value gain in quoted securities recorded in preceding quarter.

B3) Prospects

The Group remain focused in food & beverages (F&B) business, which includes the distribution frozen processed food products, and trading, import and distribution of alcohol-related products. The Group will evaluate the scale of its F&B business from time-to-time, to improve the Group's competitiveness as well as to meet different needs of the customers.

To ensure the business sustainability and adaptability amidst the more challenging business landscape, the Group will continue to emphasize cost rationalisation and operational efficiency across the operations.

B4) Profit forecast or profit guarantee

Not applicable as the Group did not publish any profit forecast.

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

B5) Qualification of Annual Financial Statements

The preceding year annual audited financial statements were not subject to any qualification.

B6) (Loss)/ Gain Before Tax

	Individual Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
	RM'000	RM'000	RM'000	RM'000
Included in the (loss)/ gain before tax is after (crediting)/charging: -				
Depreciation of property, plant and equipment	27	244	27	N/A
Amortisation of right-to-use assets	13	12	13	N/A
Distribution income from money market instruments	(8)	(7)	(8)	N/A
(Gain)/Loss on fair value changes of:				
- Money market instruments	(30)	(187)	(30)	N/A
- Quoted securities	141	(7,217)	141	N/A
Finance costs	166	3	166	N/A
Loss on disposal of quoted securities	(127)	-	(127)	N/A
Rental income	(62)	-	(62)	N/A
Interest income	(129)	(112)	(129)	N/A

B7) Taxation

	Individual Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
	RM'000	RM'000	RM'000	RM'000
Corporate tax expense	-	-	-	N/A
Deferred tax expense	-	-	-	N/A
	-	-	-	N/A

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

B8) Status of Corporate Proposals

Save as disclosed below, there were no other corporate proposals announced but not completed at the latest practicable date which is not earlier than seven (7) days from the date of issue of this interim financial report: -

- 1) On 4 January 2021, the Company completed a Rights Issue with Warrants exercise following the listing and quotation of 828,573,600 new ordinary shares of RM0.10 each together with 621,430,198 Warrants B. The Company raise cash proceeds of RM82.86 million and the summary of the utilisation of proceeds up to the date of this interim financial report are as follows: -

Purpose	Proposed utilisation RM'000	Amount utilised RM'000	Balance unutilised RM'000	Estimated timeframe for the utilisation of proceeds
Repayment of bank borrowings	7,300	(7,300)	-	Within 6 months
Refurbishment of existing factory building for the gloves business	15,000	(2,097)	12,903	By 3 January 2025
Capital expenditure for the gloves business	41,100	(15,000)	26,100	By 3 January 2025
Working capital for the gloves business	18,557	(16,901)	1,656	By 3 January 2025
Estimated expenses for the corporate exercise	900	(900)	-	Immediate
Total	82,857	(42,198)	40,659	

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

B8) Status of Corporate Proposals (Cont'd)

- 2) On 27 August 2021, the Company completed Private Placement Exercise following the listing and quotation of 351,932,000 new ordinary shares at issue price of RM0.0231 each on the ACE Market of Bursa Securities. The Company raised cash proceeds of RM8.13 million and the summary of the utilisation of proceeds up to the date of this interim financial report are as follows: -

Purpose	Proposed utilisation RM'000	Amount utilised RM'000	Reallocation RM'000	Balance unutilised RM'000	Estimated time frame for the utilisation of proceeds
Capital expenditure for the Gloves Business	7,634	-	357	7,991	Within 36 months
Estimated expenses for the corporate exercise	495	(138)	(357)	-	Immediate
Total	8,129	(138)	-	7,991	

B9) Material Litigation

There were no material litigations against the Group as at the date of the interim financial report. The directors of the Group do not have any knowledge of any proceeding pending or threatened against the Group which might materially and adversely affect the financial position or business of the Group.

**Explanatory Notes Pursuant to the Listing Requirements
 For 3 Months Ended 31 December 2023**

B10) Borrowings and Debts Securities

	Non-Current RM'000	Current RM'000	Total RM'000
As at 31.12.2023			
<u>Secured</u>			
Finance lease payables	172	50	222
Revolving Credit	-	9,500	9,500
Term loans	6,068	359	6,427
	<u>6,240</u>	<u>9,909</u>	<u>16,149</u>
As at 31.12.2022			
<u>Secured</u>			
Finance lease payables	223	49	272
Term loans	6,426	345	6,771
	<u>6,649</u>	<u>394</u>	<u>7,043</u>
		31.12.2023	31.12.2022
		%	%
The weighted average interest rate are as follows:			
Finance lease payables		2.28%	2.28%
Revolving Credit		4.25%	-
Term loan		<u>4.25%</u>	<u>3.75%</u>
Proportion of borrowing between:			
Fixed interest rates		1%	4%
Floating interest rates		99%	96%
		<u>100%</u>	<u>100%</u>

All the borrowings are denominated in Ringgit Malaysia

B11) Dividend

There was no dividend declared or paid for the current period under review.

**Explanatory Notes Pursuant to the Listing Requirements
For 3 Months Ended 31 December 2023**

B12) (Loss)/ Gain per Share

The basic and diluted loss per share are computed as follows: -

	Individual Quarter		Cumulative Quarter	
	3 Months Ended	3 Months Ended	3 Months Ended	3 Months Ended
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
	RM '000	RM '000	RM '000	RM '000
(Loss)/ Gain attributable to the owners of the Company	(665)	6,766	(665)	N/A
Weighted average number of Ordinary shares ('000)	211,159	211,159	211,159	N/A
(Loss)/ Gain per share (sen): Basic and diluted	<u>(0.31)</u>	<u>3.20</u>	<u>(0.31)</u>	<u>N/A</u>

Note:

The diluted loss per share is equivalent to the basic loss per share as the Company's warrants and share options had an anti-dilutive effect on the basic loss per share.

By Order of the Board

WONG YUET CHYN (MAICSA 7047163)
Company Secretary
Kuala Lumpur
28 February 2024