

WAJA KONSORTIUM BERHAD

**INTERIM FINANCIAL STATEMENTS
FOR THE FOURTH QUARTER ENDED
30 JUNE 2024**

WAJA KONSORTIUM BERHAD
Company no. 200301016513 (618933-D)
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS FOR THE
FOURTH QUARTER ENDED 30 JUNE 2024**

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

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		CURRENT PERIOD QUARTER 30 JUNE 2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30 JUNE 2023 RM'000	CURRENT PERIOD TO-DATE 30 JUNE 2024 RM'000	PRECEDING YEAR CORRESPONDING CUMULATIVE PERIOD 30 JUNE 2023 RM'000
Revenue	B1	7,830	-	37,309	-
Cost of sales		(5,596)	-	(27,718)	-
Gross Profit		2,234	-	9,591	-
Other income		5	-	18	-
Administration expense		(1,818)	-	(5,312)	-
Other expenses		-	-	(129)	-
Profit from operations		421	-	4,168	-
Finance costs		(2)	-	(15)	-
Profit before tax	B1	419	-	4,153	-
Income tax expense	B5	(633)	-	(1,559)	-
(Loss) / Profit after tax		(214)	-	2,594	-
Other comprehensive income		-	-	-	-
Total comprehensive (Loss) / Profit for the year		(214)	-	2,594	-
(Loss) / Profit attributable to:					
Owners of the Company		(648)	-	655	-
Non-controlling interests		434	-	1,939	-
		(214)	-	2,594	-
Total comprehensive (Loss) / Profit attributable to:					
Owners of the Company		(648)	-	655	-
Non-controlling interests		434	-	1,939	-
		(214)	-	2,594	-
(Loss) / Profit per ordinary share attributable to Owners of the Company					
Basic (loss) / earning per ordinary share (sen)	B9	(0.06)	-	0.06	-
Diluted (loss) / earning per ordinary share (sen)	B9	(0.06)	-	0.06	-

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 period ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial statements.

In previous financial period, the financial year end of the Waja Konsortium Berhad and its subsidiaries (the "**Group**") has been changed from 31 December to 30 June. Therefore, there will be no comparative financial information for corresponding quarter and preceding year.

WAJA KONSORTIUM BERHAD
Company no. 200301016513 (618933-D)
(Incorporated in Malaysia)

INTERIM FINANCIAL STATEMENTS FOR THE
FOURTH QUARTER ENDED 30 JUNE 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 30 JUNE 2024 (UNAUDITED) RM'000	AS AT 30 JUNE 2023 (AUDITED) RM'000
ASSETS		
Non-current assets		
Plant and equipment	3,186	34
Right-of-use assets	-	564
Intangible assets	224	-
Other investment	716	824
Goodwill	1,335	1,335
Deferred tax assets	4	47
	5,465	2,804
Current assets		
Contract assets	5,276	32,117
Trade receivables	17,625	4,317
Other receivables	11,518	5,562
Tax recoverable	-	31
Short term investments	286	285
Deposits, cash and bank balances	12,464	8,337
	47,169	50,649
TOTAL ASSETS	52,634	53,453
EQUITY AND LIABILITIES		
Equity		
Share capital	116,138	113,357
ESOS reserve	2,120	2,120
Accumulated losses	(77,960)	(78,615)
Equity attributable to owners of the Company	40,298	36,862
Non-controlling interests	1,799	(216)
TOTAL EQUITY	42,097	36,646
Non-current liabilities		
Lease liabilities	191	310
Deferred tax liabilities	164	-
	355	310
Current liabilities		
Lease liabilities	112	115
Contract liabilities	4	195
Trade payables	6,204	12,820
Other payables	3,242	2,983
Tax payable	620	384
Total current liabilities	10,182	16,497
TOTAL LIABILITIES	10,537	16,807
TOTAL EQUITY AND LIABILITIES	52,634	53,453
Net assets per share (RM)	0.04	0.03

The unaudited condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the period ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial statements.

WAJA KONSORTIUM BERHAD
Company no. 200301016513 (618933-D)
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS FOR THE
FOURTH QUARTER ENDED 30 JUNE 2024**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	← Attributable to owners of the Company →					Total RM'000	Non- controlling Interest RM'000	Total Equity RM'000
	Share Capital RM'000	Fair Value Reserve RM'000	Foreign Exchange Reserve RM'000	ESOS Reserve RM'000	Accumulated Losses RM'000			
At 1 January 2022	90,893	(1,080)	1,220	-	(50,256)	40,777	1,176	41,953
Loss for the financial period	-	-	-	-	(43,288)	(43,288)	(1,406)	(44,694)
Other comprehensive income/(expenses):								
Transfer upon the disposal of unquoted equity investment designated at FVOCI	-	1,080	-	-	(1,080)	-	-	-
Foreign currency translation differences for foreign operations	-	-	505	-	-	505	-	505
Net change in fair value of equity investment designated at FVOCI	-	-	-	-	-	-	-	-
Total other comprehensive income/(expenses)	-	1,080	505	-	(1,080)	505	-	505
Total comprehensive income/(expenses)	-	1,080	505	-	(44,368)	(42,783)	(1,406)	(44,189)
Transactions with Owners of the Company								
Grant of ESOS options	-	-	-	23,129	-	23,129	-	23,129
Forfeiture of ESOS	-	-	-	(16,009)	16,009	-	-	-
Issuance of ordinary shares pursuant to:								
- private placement	8,194	-	-	-	-	8,194	-	8,194
- exercise of ESOS options	14,270	-	-	(5,000)	-	9,270	-	9,270
Disposal of subsidiaries	-	-	(1,725)	-	-	(1,725)	-	(1,725)
Incorporation and acquisition of subsidiaries	-	-	-	-	-	-	14	14
Total transaction with Owners of the Company	22,464	-	(1,725)	2,120	16,009	38,868	14	38,882
At 30 June 2023	113,357	-	-	2,120	(78,615)	36,862	(216)	36,646
At 1 July 2023	113,357	-	-	2,120	(78,615)	36,862	(216)	36,646
Profit for the financial year, representing total comprehensive income	-	-	-	-	655	655	1,939	2,594
Transactions with Owners of the Company								
Issuance of ordinary shares pursuant to:								
- exercise of ESOS options	2,781	-	-	-	-	2,781	-	2,781
Incorporation of subsidiaries	-	-	-	-	-	-	76	76
Total transaction with Owners of the Company	2,781	-	-	-	-	2,781	76	2,857
At 30 June 2024	116,138	-	-	2,120	(77,960)	40,298	1,799	42,097

The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the period ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial statements.

WAJA KONSORTIUM BERHAD
Company no. 200301016513 (618933-D)
(Incorporated in Malaysia)

INTERIM FINANCIAL STATEMENTS FOR THE
FOURTH QUARTER ENDED 30 JUNE 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	CURRENT PERIOD-TO-DATE 30 JUNE 2024 RM'000	PRECEDING YEAR CORRESPONDING CUMULATIVE PERIOD 30 JUNE 2023 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,153	-
<i>Adjustments for:</i>		
Amortisation of intangible asset	56	-
Depreciation of plant and equipment	441	-
Depreciation of right-of-use assets	7	-
Fair value loss on quoted shares	408	-
Gain of lease termination	(7)	-
Interest income	(1)	-
Lease interest	15	-
Operating profit before working capital changes	5,072	-
Receivables	(19,265)	-
Payables	(6,356)	-
Contract assets/(liabilities)	26,650	-
Cash generated from operations	6,101	-
Interest paid	(15)	-
Income tax paid	(1,084)	-
Net cash generated from operating activities	5,002	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	1	-
Purchase of intangible asset	(279)	-
Purchase of plant and equipment	(3,037)	-
Purchase of unquoted shares	(300)	-
Net cash used in investing activities	(3,615)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Exercise of ESOS	2,781	-
Issuance to shares to NCI	74	-
Repayment of lease liabilities	(114)	-
Net cash from financing activities	2,741	-
Net increase in cash and cash equivalents	4,128	-
Cash and cash equivalents at beginning of financial year	8,622	-
Cash and cash equivalents at end of financial year	12,750	-
Cash and cash equivalents comprise the followings		
Short term investment	286	-
Cash on hand and at banks	12,412	-
Deposits with licensed bank	52	-
	12,750	-

The unaudited condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the period ended 30 June 2023 and the accompanying explanatory notes attached to this interim financial statements.

In previous financial period, the financial year end of the Group has been changed from 31 December to 30 June. Therefore, there will be no comparative financial information for corresponding quarter and preceding year.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

**PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIA FINANCIAL REPORTING STANDARDS
 (“MFRS”) 134 ON INTERIM FINANCIAL REPORTING**

A1 BASIS OF PREPARATION

The interim financial statements are unaudited and have been prepared in accordance with the requirement of MFRS134: Interim Financial Reporting and Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) (“**Listing Requirements**”).

As announced on 30 September 2022, the financial year end of the Group has been changed from 31 December to 30 June.

A2 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and methods of computation applied in the unaudited condensed interim financial statements are consistent with those adopted in the Group’s audited financial statements for the 18-month financial period ended (“**FPE**”) 30 June 2023.

The Group has adopted the new and revised MFRSs and International Financial Reporting Standards (“**IFRS**”) Interpretations Committee (“**IC**”) Interpretations that become mandatory for the current financial reporting period:

Title	Effective Date
MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 17 <i>Insurance Contract</i>	1 January 2023
Amendments to MFRS 17 <i>Insurance Contract Initial Application of MFRS 17</i> And MFRS 9 – <i>Comparative Information</i>	1 January 2023
Amendments to MFRS 101 and MFRS Practice Statement 2 <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to MFRS 108 <i>Definition of Accounting Estimates</i>	1 January 2023
Amendments to MFRS 112 <i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023
Amendments to MFRS 112 <i>International Tax Reform – Pillar Two Model Rules</i>	1 January 2023

The adoption of these new and revised MFRSs and IC Interpretations does not result in significant changes in the accounting policies of the Group.

A3 AUDIT REPORT OF THE PRECEDING ANNUAL FINANCIAL STATEMENTS

The audit report on the Group’s audited financial statements for the 18-month FPE 30 June 2023 was not qualified.

A4 SEASONALITY OR CYCLICALITY OF OPERATIONS

The business of the Group was not materially affected by any significant seasonal or cyclical factors.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIA FINANCIAL REPORTING STANDARDS (“MFRS”) 134 ON INTERIM FINANCIAL REPORTING (CONT’D)

A5 UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

During the current financial period under review, there were no items or events that arose, which affected the Group’s assets, liabilities, equity, net income or cash flows that are unusual by reasons of their nature, size or incidence, except those disclosed in Note A14.

A6 MATERIAL CHANGES IN ESTIMATES

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

A7 ISSUANCE, CANCELLATIONS, REPURCHASES, RESALE AND REPAYMENT OF DEBT AND EQUITY SECURITIES

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

A8 VALUATION OF PROPERTY, PLANT AND EQUIPMENT

There was no revaluation on any of the Group's property, plant and equipment during the current financial quarter under review. The valuation of property, plant and equipment has been brought forward, without amendment from the previous audited financial statements.

A9 DIVIDENDS

There was no dividend declared or paid during the current financial quarter under review.

A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF THE INTERIM REPORTING PERIOD

Save as disclosed below and in Notes A14, there were no material events subsequent to the end of the current financial quarter under review up to the date of this interim financial report which is likely to substantially affect the results of the operations of the Group.

A11 CONTINGENT LIABILITIES OR CONTINGENT ASSETS

There was no contingent liabilities and contingent assets since the last audited financial report and up to the date of this interim financial report.

A12 CAPITAL COMMITMENTS

There were no capital commitments as at the current financial period under review.

WAJA KONSORTIUM BERHAD (“WAJA” OR THE “COMPANY”)
Company No. 200301016513 (618933-D)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIA FINANCIAL REPORTING STANDARDS (“MFRS”) 134 ON INTERIM FINANCIAL REPORTING (CONT’D)

A13 SEGMENTAL INFORMATION

	General Construction RM’000	ICT Services RM’000	Investment Holding and Others RM’000	Total RM’000	Elimination RM’000	Consolidated RM’000
30 JUNE 2024						
REVENUE						
External sales	35,650	1,659	-	37,309	-	37,309
RESULTS						
Operating profit/(loss)	5,817	852	(2,501)	4,168	-	4,168
Finance cost	-	(10)	(5)	(15)	-	(15)
Profit/(Loss) before tax	5,817	842	(2,506)	4,153	-	4,153
Taxation	(1,352)	(198)	(9)	(1,559)	-	(1,559)
Profit/(Loss) after tax	4,465	644	(2,515)	2,594	-	2,594
Non-controlling interests	(1,623)	(316)	-	(1,939)	-	(1,939)
Net profit/(loss) attributable to owners of the Company	2,842	328	(2,515)	655	-	655
ASSETS AND LIABILITIES						
Segment assets						
Consolidated total assets	48,760	3,310	45,365	97,435	(44,801)	52,634
Segment liabilities						
Consolidated total liabilities	38,589	2,478	6,626	47,693	(37,156)	10,537
OTHER INFORMATION						
Amortisation	-	56	-	56	-	56
Depreciation	310	70	68	448	-	448
Capital expenditure	3,000	7	30	3,037	-	3,037

The business of the Group only operates in Malaysia. As such, information on geographical segment is not presented.

In previous financial period, the financial year end of the Group has been changed from 31 December to 30 June. Therefore, there will be no comparative financial information for corresponding quarter and preceding year.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

**PART A: EXPLANATORY NOTES PURSUANT TO MALAYSIA FINANCIAL REPORTING STANDARDS
 (“MFRS”) 134 ON INTERIM FINANCIAL REPORTING (CONT’D)**

A14 CHANGES IN THE COMPOSITION OF THE GROUP

Save for below, there was no change in the composition of the Group during the financial quarter under review.

On 15 September 2023, Waja Properties Sdn. Bhd., a 68%-owned subsidiary of Waja via Waja Development Sdn. Bhd. had incorporated Waja Prima Sdn. Bhd. (“**Waja Prima**”) and subscribed for 510 ordinary shares in Waja Prima Sdn. Bhd. at RM1.00 per share for RM510.00.

On 15 January 2024, Waja Development Sdn. Bhd. had acquired 320 ordinary shares in Waja Properties Sdn. Bhd. from Prima Buildtech Sdn. Bhd. at RM1.00 per share for a purchase consideration of RM320.00.

Consequently, Waja Properties Sdn. Bhd. become a wholly-owned subsidiary of the Group via Waja Development Sdn. Bhd. and Waja Prima Sdn. Bhd. become a 51%-owned subsidiary of the Group via Waja Properties Sdn. Bhd.

A15 DERIVATIVE

There were no outstanding derivative financial instruments entered by the Group as at the current financial quarter under review.

[the remainder of this page is intentionally left blank]

WAJA KONSORTIUM BERHAD (“WAJA” OR THE “COMPANY”)
Company No. 200301016513 (618933-D)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES FOR THE ACE MARKET

B1 REVIEW OF PERFORMANCE

	Individual Quarter Current Year Quarter 30 June 2024 RM'000	Cumulative Quarter Current Year To-Date 30 June 2024 RM'000
Revenue:		
- General construction	7,512	35,650
- ICT services	318	1,659
	7,830	37,309
Operating profit	421	4,168
Profit before tax	419	4,153
Profit after tax	(214)	2,594
(Loss) / Profit attributable to owners of the company	(648)	655

Current Year-To-Date vs Preceding Year Corresponding Period

Overall review of the Group's financial performance

For the current financial year ended 30 June 2024, the Group's recorded a revenue of RM37.3 million and profit after tax of RM2.6 million, as compared to an annualised revenue of RM38.7 million and loss after tax of RM29.8 million for the 18-month FPE 30 June 2024.

[the remainder of this page is intentionally left blank]

WAJA KONSORTIUM BERHAD (“WAJA” OR THE “COMPANY”)
Company No. 200301016513 (618933-D)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES FOR THE ACE MARKET (CONT'D)

B2 COMPARISON WITH PRECEDING QUARTER'S RESULTS

	Current Quarter	Immediate Preceding Quarter	
	30 June	31 March	%
	2024	2024	
	RM'000	RM'000	
Revenue:			
- General construction	7,512	9,914	-24.2%
- ICT services	318	376	-15.5%
	<u>7,830</u>	<u>10,290</u>	-23.9%
Operating Profit	421	2,417	-82.6%
Profit before tax	419	2,413	-82.6%
(Loss)/Profit after tax	(214)	1,731	-112.4%

In the current quarter, the Group recorded a decrease in revenue of RM2.5 million as compared to RM10.3 million for the preceding quarter ended 31 March 2024.

The Group recorded a profit before tax of RM0.4 million as compared to profit before tax of RM2.4 million for the preceding quarter ended 31 March 2024.

The decrease in profit before tax for the current quarter was mainly due to slower progression on the construction project. In addition, the lower profit after tax reflects the impact of deferred tax assets/liabilities for the year. Adjustments related to these deferred tax items have further contributed to the reduction in the Group's profit for the current quarter.

[the remainder of this page is intentionally left blank]

**NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES FOR THE ACE MARKET (CONT'D)**

B3 PROSPECTS FOR THE FINANCIAL YEAR 2024

Waja Build Tech Sdn. Bhd., a 51% majority-owned subsidiary of the Company, had on 5 October 2023, accepted a letter of award to construct service apartments in Johor Bahru, Johor. This project represents our upcoming construction endeavour, encompassing project management, structural works, and main building construction.

The Group anticipates a challenging outlook due to issues in labour shortages, higher construction material and labour costs for ongoing projects. Higher costs may lead to the deferment of new project launches which may affect project tenders. Nevertheless, the Group remains vigilant and will undertake the necessary mitigation measures. For our ICT division, we shall actively seek for new business opportunities to broaden our customer base.

On 10 October 2023, the Company announced that it became an affected listed issuer under Guidance Note No.3 (“GN3”) of Listing Requirements. The Company triggered the Prescribed Criteria of subparagraphs 2.1(b) and 2.1(c) of GN3 of the Listing Requirements.

Following this, the Company is required to implement a regularization plan within the time frame stipulated by Bursa Securities.

B4 VARIANCE OF FORECAST AND PROFIT GUARANTEE

The Group did not publish any profit forecast or profit guarantee in any public documents and thus this is not applicable to the Group.

B5 TAXATION

	Quarter Ended	Year to Date
	30 June	30 June
	2024	2024
	RM'000	RM'000
Current tax expenses		
- current period	<u>(633)</u>	<u>(1,559)</u>

The effective tax rate of the Group for the financial year-to-date 30 June 2024 is 24% .

WAJA KONSORTIUM BERHAD (“WAJA” OR THE “COMPANY”)
Company No. 200301016513 (618933-D)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES FOR THE ACE MARKET (CONT'D)

B6 STATUS OF CORPORATE PROPOSAL

Save as disclosed below, there were no other corporate proposals announced but not completed as at to-date.

On 13 April 2021, Mercury Securities Sdn. Bhd. had on behalf of the Company, announced its proposal to undertake the ESOS, involving up to 30% of total number of issued shares as well as other proposals – private placement, diversification and change of name.

The aforementioned proposals were approved by shareholders at an extraordinary general meeting on 15 June 2021. The effective date for the implementation of the ESOS was fixed on 16 June 2021.

The details of the options issued pursuant to the ESOS are as follows:

	Outstanding as at 1 July 2023	Granted	Lapsed	Exercised	Outstanding as at 30 June 2024
2022 Feb Option	2,000,000	-	-	-	2,000,000
2022 Dec Option	40,000,000	-	-	(30,000,000)	10,000,000

B7 MATERIAL LITIGATIONS

There is no pending material litigation as at the date of this announcement.

B8 DIVIDENDS

The Directors did not propose any dividend as at the date of this announcement.

WAJA KONSORTIUM BERHAD (“WAJA” OR THE “COMPANY”)
Company No. 200301016513 (618933-D)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES FOR THE ACE MARKET (CONT'D)

B9 EARNINGS / (LOSS) PER SHARE (“EPS / (LPS)”)

(i) Basic EPS

The basic EPS is calculated by dividing profit or loss after tax for the period attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares in issue during the financial period ended 30 June 2024.

	Quarter Ended	Year to Date
	30 June	30 June
	2024	2024
	RM'000	RM'000
Net (loss)/Profit attributable to shareholders	(648)	655
Weighted average number		
of ordinary shares ('000 in units)	1,115,134	1,115,134
Basic EPS (LPS) (sen)	(0.06)	0.06

(ii) Diluted EPS

Diluted EPS is calculated by dividing profit or loss after tax for the period attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares in issue during the financial period ended 30 June 2024 plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares.

	Quarter Ended	Year to Date
	30 June	30 June
	2024	2024
	RM'000	RM'000
Net (loss)/Profit attributable to shareholders	(648)	655
Weighted average number		
of shares ('000 in units)	1,115,134	1,115,134
Add assuming:		
Exercise of ESOS ('000 in units)	12,000	12,000
	1,127,222	1,127,222
Diluted EPS (LPS) (sen)	(0.06)	0.06

WAJA KONSORTIUM BERHAD (“WAJA” OR THE “COMPANY”)
Company No. 200301016513 (618933-D)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED
30 JUNE 2024

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES FOR THE ACE MARKET (CONT'D)

B10 NOTE TO THE STATEMENT OF COMPREHENSIVE INCOME

Profit for the year was arrived after charging /(crediting):

	Quarter Ended	Year to Date
	30 June	30 June
	2024	2024
	RM'000	RM'000
Amortisation of intangible asset	56	56
Depreciation of plant and equipment	192	441
Depreciation of right-of-use assets	(98)	7
Fair value loss on quoted shares	296	408
Gain on lease termination on right-of-use assets	(7)	(7)
Loss on foreign exchange		
- unrealised	1	-
Interest income	5	(1)
Lease interest	2	15

Save as disclosed above, the other disclosure items pursuant to Appendix 9B, Part A (16) of the Listing Requirements are not applicable.

B11 GROUP'S BORROWINGS AND DEBT SECURITIES

The Group does not have any material local nor foreign borrowings as at the date of this announcement.

B12 FAIR VALUE OF FINANCIAL LIABILITIES

There was no gain or loss arising from fair value changes of financial liabilities for the current quarter and financial period under review as the Group did not have any financial liabilities measured at fair value.

B13 AUTHORISATION FOR ISSUE

These unaudited interim financial statements were authorised for issuance by the Board of Directors of the Company on 30 August 2024.