

# VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

Incorporated in Malaysia

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SIX (6) MONTHS FINANCIAL YEAR ENDED 30 APRIL 2024

(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER ENDED 30 APRIL 2024 RM'000 (Unaudited)	PRECEDING YEAR QUARTER ENDED 30 APRIL 2023 RM'000 (Audited)	CURRENT YEAR SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2024 RM'000 (Unaudited)	PRECEDING YEAR SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2023 RM'000 (Audited)
Revenue	1,889	7,456	2,440	10,362
Cost of Sales	(959)	(2,574)	(1,444)	(3,858)
<b>Gross Profit</b>	<b>930</b>	<b>4,882</b>	<b>996</b>	<b>6,504</b>
Other Operating Income	462	1,428	753	615
Human Resource Related Expenses	(391)	(244)	(845)	(695)
Administrative Expenses	(578)	(830)	(1,123)	(1,338)
Selling and Distribution Expenses	(341)	(1,468)	(359)	(1,575)
Research and Development	(1,243)	(1,023)	(2,364)	(2,096)
Other Operating Expenses	(243)	(117)	(14)	(2,143)
<b>Profit/(Loss) From Operations</b>	<b>(1,404)</b>	<b>2,628</b>	<b>(2,956)</b>	<b>(728)</b>
Finance Cost	(6)	(9)	(14)	(18)
<b>Profit/(Loss) Before Taxation</b>	<b>(1,410)</b>	<b>2,619</b>	<b>(2,970)</b>	<b>(746)</b>
Taxation	-	-	-	-
<b>Profit/(Loss) After Taxation For The Period</b>	<b>(1,410)</b>	<b>2,619</b>	<b>(2,970)</b>	<b>(746)</b>
<b>Other Comprehensive Income</b>				
Forex loss	-	-	-	-
<b>Total Comprehensive Income/(Loss) For The Period</b>	<b>(1,410)</b>	<b>2,619</b>	<b>(2,970)</b>	<b>(746)</b>
<b>Attributable to:</b>				
Equity holders of the parent	(1,410)	2,619	(2,970)	(746)
Minority Interest	-	-	-	-
<b>Net Profit Comprehensive Income For The Period</b>	<b>(1,410)</b>	<b>2,619</b>	<b>(2,970)</b>	<b>(746)</b>
<b>Profit Per Share</b>				
(i) Basic (sen)	<b>(0.54)</b>	<b>1.49</b>	<b>(1.13)</b>	<b>(0.43)</b>
(ii) Fully diluted (sen)	<b>(0.54)</b>	-	<b>(1.13)</b>	-

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

# VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

Incorporated in Malaysia

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2024

	Unaudited As At 30 APRIL 2024 RM'000	Audited As At 31 OCTOBER 2023 RM'000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	14,421	12,762
Development expenditure	2,529	2,298
Goodwill on consolidation	1,027	1,105
Intangible Assets	96	122
<b>Total Non-Current Assets</b>	<b>18,073</b>	<b>16,287</b>
<b>CURRENT ASSETS</b>		
Inventories	19,134	18,510
Trade receivables	1,270	3,459
Other receivables, deposits and prepayments	2,967	2,222
Other investment	10,377	10,126
Fixed deposit	12,238	14,423
Cash and bank balances	7,654	9,386
<b>Total Current Assets</b>	<b>53,640</b>	<b>58,126</b>
<b>TOTAL ASSETS</b>	<b>71,713</b>	<b>74,413</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Ordinary share capital	24,389	24,389
Warrants Reserve	9,855	9,855
Discount on Shares	(9,855)	(9,855)
ESOS Compensation Reserve	1,091	1,107
Retained profits	39,799	42,769
<b>Equity attributable to equity holders of the parent</b>	<b>65,279</b>	<b>68,265</b>
Minority interests	-	-
<b>TOTAL EQUITY</b>	<b>65,279</b>	<b>68,265</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	41	66
Deferred Tax Liability	204	204
<b>Total Non-Current Liabilities</b>	<b>245</b>	<b>270</b>
<b>CURRENT LIABILITIES</b>		
Trade payables	244	299
Contract liabilities	2,487	-
Taxation payables	994	994
Other payables and accruals	2,382	4,477
Borrowings	82	108
<b>Total Current Liabilities</b>	<b>6,189</b>	<b>5,878</b>
<b>TOTAL LIABILITIES</b>	<b>6,434</b>	<b>6,148</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>71,713</b>	<b>74,413</b>
Net assets value per share (RM)	0.25	0.26

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

## **VisDynamics Holdings Berhad**

[(Registration No. 200501000050 (677095-M)]

*Incorporated in Malaysia*

### **UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 6 MONTHS FINANCIAL YEAR ENDED 30 APRIL 2024**

(The figures have not been audited)

	Share Capital	Share Premium	Warrant Reserve	ESOS Compensation Reserve	Discount on Shares	Translation Reserve	Retained Profits	Total
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
<b>As at 31 October 2023 (Audited)</b>	24,389	-	9,855	1,107	(9,855)	-	42,769	68,265
Net Profit for the year	-	-	-	-	-	-	(2,970)	(2,970)
Forfeited of ESOS	-	-	-	(16)	-	-	-	(16)
<b>As At 30 April 2024 (Unaudited)</b>	<b>24,389</b>	<b>-</b>	<b>9,855</b>	<b>1,091</b>	<b>(9,855)</b>	<b>-</b>	<b>39,799</b>	<b>65,279</b>
<b>As at 31 October 2022 (Audited)</b>	24,172	-	1,677	-	(1,677)	-	42,561	66,733
Net Profit for the year	-	-	-	-	-	-	(746)	(746)
Exercise of ESOS	198	-	-	-	-	-	-	198
Exercise of WARRANT	19	-	(6)	-	6	-	-	19
Warrants expired during the year	-	-	(1,671)	-	1,671	-	-	-
<b>As At 30 April 2023 (Audited)</b>	<b>24,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,815</b>	<b>66,204</b>

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

# VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

*Incorporated in Malaysia*

## UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT FOR THE 6 MONTHS FINANCIAL YEAR ENDED 30 APRIL 2024

	SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2024 (Unaudited)	SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2023 (Audited)
	RM'000	RM'000
<b>NET LOSS BEFORE TAXATION</b>	<b>(2,970)</b>	<b>(746)</b>
Adjustment for:-		
Depreciation of property, plant and equipment	407	425
Amortisation of development expenditure	23	147
Amortisation of Trademarks and Patents	27	11
Impairment of Goodwill	79	79
(Reversal) / Addition of provision and accruals	(2,018)	(5,657)
(Gain) / Loss on foreign exchange - unrealised	(27)	2,131
Loss on Disposal of property, plant and equipment	-	2
Forfeited of ESOS	(16)	-
Interest income	(592)	(483)
Interest expenses	3	5
<b>Operating profit before working capital changes</b>	<b>(5,085)</b>	<b>(4,087)</b>
(Increase) / Decrease in inventories	(623)	(778)
Decrease / (Increase) in trade and other receivables	1,388	5,349
Decrease in trade and other payables	2,287	247
<b>Cash generated (to)/ from operations</b>	<b>(2,033)</b>	<b>731</b>
Interest paid	(3)	(5)
<b>NET CASH (USED IN)/ FROM OPERATING ACTIVITIES</b>	<b>(2,036)</b>	<b>726</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment of development expenditure	(254)	(222)
Interest received	592	483
Purchase of property, plant and equipment	(179)	(510)
Purchase of Land	(1,887)	-
Withdrawal / (Placement) of money market funds	(251)	(1,726)
Additional in Trademarks/Patents	-	(36)
<b>NET CASH GENERATED (USED IN)/ FROM INVESTING ACTIVITIES</b>	<b>(1,979)</b>	<b>(2,011)</b>
<b>CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES</b>		
Repayment of HP Creditor	(51)	(64)
Proceeds from exercise of ESOS	-	198
Proceeds from exercise of WARRANT	-	19
<b>NET CASH (USED IN) / GENERATED FROM FINANCING ACTIVITIES</b>	<b>(51)</b>	<b>153</b>
<b>NET (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(4,066)</b>	<b>(1,132)</b>
<b>EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS</b>	<b>149</b>	<b>(1,598)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>	<b>23,809</b>	<b>30,476</b>
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	<b>19,892</b>	<b>27,746</b>

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

## **PART A – EXPLANATORY NOTE PURSUANT TO MFRS 134**

### **1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the Malaysia Financial Reporting Standard (“MFRS”) 134 – Interim Financial Reporting and Chapter 9, Part K Rule 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad for the ACE Market, and should be read in conjunction with the Group’s annual audited financial statements for the year ended 31 October 2023.

### **2. Changes in Accounting Policies**

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent annual audited financial statement for the year ended 31 October 2023, as well as the new/revised/amendments standard mandatory for financial periods beginning on or after 1 November 2023.

### **3. Auditors’ Report**

The auditors’ report on the financial statements for the financial year ended 31 October 2023 was not subject to any qualification.

### **4. Seasonal or cyclical nature of interim operations**

The Group’s operation is dependent on the cyclical trend of the semiconductors and electronics industries.

### **5. Unusual items affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

Other than the material changes mentioned in Note 15, there were no other items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size, or incidence during the six (6) months financial period ended 30 April 2024.

### **6. Changes in Estimates**

There were no changes in estimates of amounts reported in prior financial years that have a material effect in the six (6) months financial period ended 30 April 2024.

## **VisDynamics Holdings Berhad** (“VHB” or “Company”)

[(Registration No. 200501000050 (677095-M))  
(Incorporated in Malaysia) – Explanatory Note

### **7. Debt and Equity Securities**

On 15 August 2023, 6,512,000 share options under the Employees’ Share Option Scheme (ESOS) were granted to eligible directors and employees of the Group at an exercise price of RM0.42.

Please refer to note 26 for details of ESOS.

### **8. Dividends Paid**

There was no dividend paid during the six (6) months financial period ended 30 April 2024.

### **9. Subsequent Material Events**

There were no material events since the end of the current quarter to the date of this announcement that have not been reflected in the interim financial statements.

### **10. Change in the Composition of the Group**

There were no changes in the composition of the Group during the six (6) months financial period ended 30 April 2024.

### **11. Contingent Liabilities and Contingent Assets**

	<u>30 April 2024</u>	<u>30 April 2023</u>
Guarantee given to a financial institution for banking facilities granted to a subsidiary	11,400,000	16,400,000

### **12. Segmental Information**

Sales Revenue by Geographical Market for the six (6) months financial period up to 30 April 2024:

	<b>30 April 2024 RM’000</b>	<b>30 April 2023 RM’000</b>
Malaysia	43	79
South East Asia	34	4,094
North Asia	2,358	6,189
Other	5	-
<b>Total</b>	<b>2,440</b>	<b>10,362</b>

**VisDynamics Holdings Berhad** (“VHB” or “Company”)

[(Registration No. 200501000050 (677095-M))  
(Incorporated in Malaysia) – Explanatory Note]

No other segmental information such as segment assets, liabilities and results are presented as the Group is principally engaged in business as a manufacturer of automated test equipment and operates from Malaysia only.

**13. Capital Commitments**

***Approved but not contracted for***

Budget for the construction of factory building amounted to RM 15 million.

***[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]***

**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market**

**14. Performance Review**

**Financial review for current quarter and financial year to date**

	Individual Quarter (2 <sup>nd</sup> Quarter)		Changes (Amount / %)		Cumulative Quarter		Changes (Amount/ %)	
	Quarter ended 30 April 2024	Quarter ended 30 April 2023			Year ended 30 April 2024	Year ended 30 April 2023		
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
<b>Revenue</b>	1,889	7,456	(5,567)	(75)	2,440	10,362	(7,922)	(76)
<b>Profit Before Interest and Tax</b>	(1,408)	2,621	(4,029)	(154)	(2,967)	(742)	(2,225)	(300)
<b>Profit Before Tax</b>	(1,410)	2,619	(4,029)	(154)	(2,970)	(746)	(2,224)	(298)
<b>Profit After Tax</b>	(1,410)	2,619	(4,029)	(154)	(2,970)	(746)	(2,224)	(298)
<b>Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent</b>	(1,410)	2,619	(4,029)	(154)	(2,970)	(746)	(2,224)	(298)

In the current 6 months ended 30 April 2024, the Group generated revenue of RM2,440,305, decrease of RM7,921,271 from the same corresponding period ended 30 April 2023 of RM10,361,576. The decrease in revenue was due to decrease in the sales of machines.

In line with the decrease in revenue, the Group posted a loss before taxation of RM2,970,043 during this current year to date ended 30 April 2024 as compared to loss before taxation of RM746,423 during corresponding year to date ended 30 April 2023.

**[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]**



**Financial review for current quarter compared with preceding quarter**

	<b>Current Quarter 30 April 2024</b>	<b>Preceding Quarter 31 January 2024</b>	<b>Changes (Amount/ %)</b>	
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>%</b>
<b>Revenue</b>	1,889	551	1,338	243
<b>Profit Before Interest and Tax</b>	(1,408)	(1,559)	151	10
<b>Profit Before Tax</b>	(1,410)	(1,560)	150	10
<b>Profit After Tax</b>	(1,410)	(1,560)	150	10
<b>Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent</b>	(1,410)	(1,560)	150	10

The Group posted a higher revenue in the current quarter of RM1,889,460 as compared to the preceding quarter ended 31 January 2024 of RM550,845, representing increase of RM1,338,615 due to the increase in the sales of machines.

As a result of higher revenue, the Group posted a loss before taxation of RM1,409,594 as compared to loss before taxation of RM1,560,449 in the preceding quarter ended 31 January 2024.

**15. Commentary on Material Change in Statement of Financial Position**

1. Higher inventory as at 30 April 2024, RM19.1 million as compared to RM18.5 million as at 31 October 2023 for the preparation on Company's potential sales.
2. Decrease in trade receivables from RM3.5 million as at 31 October 2023 to RM1.3 million as at 30 April 2024 due to the collections from customers. There were subsequent receipts from customers amounted to RM397K after the financial period ended 30 April 2024.
3. Increase in other receivables, deposits and prepayments from RM2.2 million as at 31 October 2023 to RM3.0 million as at 30 April 2024 mainly due to prepayment of income tax.
4. Decrease in other payables and accruals from RM4.5 million as at 31 October 2023 to RM2.3 million as at 30 April 2024 was mainly due to payment of incentives, bonus and also sales and service commissions.

## **16. Commentary on Material Change in Cash Flow Statement**

There was a decrease in the cash and cash equivalents from RM23.8 million as at 31 October 2023 to RM19.9 million as at 30 April 2024 mainly due to payment of incentives, bonus, sales and service commission, offsetted by payments received from customers.

## **17. Commentary on the Prospects**

Overall sentiments improving from negative to neutral now with promising global semiconductor market projections.

The recovery was expected only to be reflected in the financial performance of the company in year 2025, with the sales contribution from our existing and new products.

## **18. Profit Forecast and Profit Guarantee**

The Group did not issue any profit forecast or profit guarantee in any public document and hence, is not applicable.

## **19. Qualification of Audit Reports**

The audited financial statements of the Company and its subsidiary, VisDynamics Research Sdn. Bhd. (“VRSB”), for the preceding financial years were reported without any qualification.

***[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]***

## 20. Tax Expense

Taxation comprises the following:

	<b>Current Year Quarter</b>	<b>Previous Year Quarter</b>	<b>Current Year 6 Months Cumulative To-Date</b>	<b>Previous Year 6 Months Cumulative To-Date</b>
	<b>30 April 2024</b>	<b>30 April 2023</b>	<b>30 April 2024</b>	<b>30 April 2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Income Tax Expense</b>				
Tax expense for the period	-	-	-	-
	-	-	-	-

## 21. Status of Corporate Proposal Proposed and Not Complete

Other than Note 7, there was no corporate proposal announced but not completed as at the date of this announcement.

ESOS proceeds are used for company’s working capital purposes.

***[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]***

## 22. Group Borrowings and Debt Securities

Group borrowings as at 30 April 2024 were as follows:

<b><u>Short term</u></b>	<b><u>30 April</u></b>	<b><u>30 April</u></b>
	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>RM ‘000</u></b>	<b><u>RM ‘000</u></b>
Hire purchase payables	82	138
Bankers acceptances	—	—
	82	138
<b><u>Long term</u></b>		
Hire purchase payables	41	86
<b>TOTAL</b>	<b>123</b>	<b>224</b>

The Groups borrowings are all secured and in Ringgit Malaysia.

## 23. Changes in Material Litigation Since the Last Annual Balance Sheet Date

As at the date of this announcement, the Group is not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group.

## 24. Dividend Payable

The Group declared a Final Single-Tier Dividend of 1 sen per ordinary share in respect of the financial year ended 31 October 2023. The entitlement date and payment date were on 10 May 2024 and 24 May 2024 respectively.

***[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]***

**25. Profit/(Loss) Before Taxation**

Profit/(loss) before taxation is stated after charging/(crediting) :-

	<b>Current Year Quarter</b>	<b>Current Year 6 Months Cumulative To-Date</b>
	<b>30 April 2024 RM'000</b>	<b>30 April 2024 RM'000</b>
Interest Income	(267)	(592)
Interest Expense	1	3
Depreciation of Property, Plant & Equipment	204	407
Amortisation of Development Expenditure	23	23
Amortisation of Trademarks & Patents	3	27
Impairment of Goodwill	40	79
(Gain) / Loss on Foreign Exchange-Unrealised	157	(27)
Forfeited of ESOS	(11)	(16)
Reversal of Provision & Accruals	(1,020)	(2,018)

**26. Employee’s Share Option Scheme (“ESOS”)**

On 15 August 2023, the Company granted 6,512,000 ESOS (Employee’s Share Option Scheme) to eligible Directors and employees of the Company and its subsidiary to purchase shares in the Company.

Movement in the number of share options and the exercise price are as follows:

	<b>Number of share option</b>	
	<b>30 April 2024</b>	<b>30 April 2023</b>
At 1 November	-	-
Granted during the financial year	6,512,000**	-
Exercised during previous financial year	-	-
Exercised during the financial year	-	-
Forfeited of ESOS	(91,000)	-
At 30 April 2024	6,421,000	-
Exercise price (RM)	RM0.42	-
Options exercisable at 1 May 2024	6,421,000	-

## **VisDynamics Holdings Berhad** (“VHB” or “Company”)

[(Registration No. 200501000050 (677095-M))  
(Incorporated in Malaysia) – Explanatory Note

\*\* Fifty percent (50%) of the total number of Options granted may be exercised upon Offering and shall remain exercisable for the Duration of the Scheme. The balance of fifty percent (50%) of the total number of Options granted may be exercised after the 1<sup>st</sup> anniversary of the Offering shall remain exercisable for the Duration of the Scheme.

During the financial quarter under review, 91,000 options were forfeited due to the resignation of staffs.

The fair value of the share options granted to eligible employees and Directors, was determined using Black-Scholes Option Pricing model, taking into account the terms and conditions upon which the options were granted. The fair value of share options measured at the grant date and the input assumed by the Company in arising the fair value are as follows:

	<b><u>30 April 2024</u></b>	<b><u>30 April 2023</u></b>
Fair value at grant date (RM)	RM 0.170	-
Share price	RM 0.375	-
Exercise price	RM 0.420	-
Expected volatility (%)	32.366%	-
Expected life (years)	5	-
Risk-free interest rate (%)	3.627%	-

## **27. Earnings Per Share (“EPS”)**

### **27.1. Basic EPS**

	<b>Current Year Quarter</b>	<b>Previous Year Quarter</b>	<b>Current Year 6 Months Cumulative To-Date</b>	<b>Previous Year 6 Months Cumulative To-Date</b>
	<b>30 April 2024</b>	<b>30 April 2023</b>	<b>30 April 2024</b>	<b>30 April 2023</b>
Net profit for the year (RM'000)	(1,410)	2,619	(2,970)	(746)
Weighted average number of shares in issue ('000)	262,799	175,200	262,799	175,199
Basic EPS (sen)	(0.54)	1.49	(1.13)	(0.43)

## 27.2. Diluted EPS

The calculation of diluted EPS has taken into consideration of the adjustment of weighted average number of ordinary shares in issue during the year for the dilutive effect of all potential ordinary shares, if any.

	<b>Current Year Quarter</b>	<b>Previous Year Quarter</b>	<b>Current Year 6 Months Cumulative To-Date</b>	<b>Previous Year 6 Months Cumulative To-Date</b>
	<b>30 April 2024</b>	<b>30 April 2023</b>	<b>30 April 2024</b>	<b>30 April 2023</b>
Net profit for the year (RM'000)	(1,410)	2,619	(2,970)	(746)
Weighted average number of shares used in the calculation of basic earnings per share ('000)	262,799	175,200	262,799	175,199
Adjustment for shares from assumed exercise of ESOS ('000)	-	-	-	-
Adjustment for shares from assumed exercise of WARRANT ('000)	-	-	-	-
Weighted average number of ordinary shares at 30 April 2024	262,799	175,200	262,799	175,199
Diluted EPS (sen)	(0.54)	1.49	(1.13)	(0.43)

## 28. Realised and Unrealised Profits Disclosure

The realised and unrealised profits of the Group are as follows:

	<b>As at 30.04.2024</b>	<b>As at 30.04.2023</b>
	<b>RM'000</b>	<b>RM'000</b>
	-----	-----
Total retained profits of the Group:		
- Realised	37,292	40,862
- Unrealised	<u>2,597</u>	<u>1,043</u>
	39,889	41,905
Less : Consolidation Adjustment	<u>(90)</u>	<u>(90)</u>
Total group retained profits as per consolidated accounts	<u>39,799</u>	<u>41,815</u>

## **29. Derivatives**

There was no outstanding derivative as at 30 April 2024.

***[THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK]***