

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023**

	INDIVIDUAL QUARTER UNAUDITED		CUMULATIVE PERIOD UNAUDITED	
	3 MONTHS 30-Sep-23 RM'000	3 MONTHS 30-Sep-22 RM'000	CURRENT PTD ENDED 3 MONTHS 30-Sep-23 RM'000	AUDITED PRECEDING CORRESPONDING PTD ENDED 3 MONTHS 30-Sep-22 RM'000
Revenue	16,762	5,662	16,762	5,662
Cost of sales	(11,437)	(2,561)	(11,437)	(2,561)
Gross profit	5,325	3,101	5,325	3,101
Other operating income	219	406	219	406
Other operating expenses	(3,257)	(2,978)	(3,257)	(2,978)
Finance costs	(14)	(172)	(14)	(172)
Share of loss of an equity-accounted associate	(1)	(11)	(1)	(11)
Profit before tax	2,272	346	2,272	346
Tax expense	(742)	(240)	(742)	(240)
Profit for the financial quarter/period	1,530	106	1,530	106
Other comprehensive loss, net of tax - Item that will be reclassified subsequently to profit or loss				
Foreign currency translation for foreign operations, net of tax	(11)	(94)	(11)	(94)
Other comprehensive loss for the financial quarter/period, net of tax	(11)	(94)	(11)	(94)
Total comprehensive income for the financial quarter/period	1,519	12	1,519	12
Profit/(Loss) attributable to:-				
Owners of the parent	1,111	(359)	1,111	(359)
Non-controlling interests	419	465	419	465
Profit for the financial quarter/period	1,530	106	1,530	106
Total comprehensive income/(loss) attributable to:-				
Owners of the parent	1,100	(453)	1,100	(453)
Non-controlling interests	419	465	419	465
Total comprehensive income for the financial quarter/period	1,519	12	1,519	12
EPS attributable to owners of the parent (sen) - Basic and diluted	0.15	(0.05)	0.15	(0.05)

(The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2023.)

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2023**

	UNAUDITED AS AT 30-Sep-23 RM'000	AUDITED AS AT 30-Jun-23 RM'000
Non-Current Assets		
Property, plant and equipment	3,198	3,148
Right-of-use assets	197	273
Goodwill on consolidation	8,726	8,726
Investment in an associate	101	102
	<u>12,222</u>	<u>12,249</u>
Current Assets		
Inventories	8,393	10,033
Trade receivables	11,938	15,179
Other receivables, deposits and prepayments	8,193	5,975
Current tax assets	126	136
Cash and bank balances	34,897	35,124
	<u>63,547</u>	<u>66,447</u>
TOTAL ASSETS	<u>75,769</u>	<u>78,696</u>
Equity attributable to owners of the company		
Share capital	60,054	60,054
Reverse acquisition reserve	(131,013)	(131,013)
Exchange translation reserve	(3,723)	(3,712)
Retained earnings	106,369	105,258
	<u>31,687</u>	<u>30,587</u>
Non-controlling interests	6,754	6,335
TOTAL EQUITY	<u>38,441</u>	<u>36,922</u>
Non-Current Liabilities		
Lease liabilities	58	73
Borrowings	400	707
Deferred tax liabilities	7	7
	<u>465</u>	<u>787</u>
Current Liabilities		
Trade payables	18,919	12,028
Other payables, deposits and accruals	12,478	22,904
Lease liabilities	184	248
Redeemable preference shares	4,000	4,000
Borrowings	1,036	1,133
Provision for restoration cost	22	22
Current tax payables	224	652
	<u>36,863</u>	<u>40,987</u>
	<u>37,328</u>	<u>41,774</u>
TOTAL EQUITY AND LIABILITIES	<u>75,769</u>	<u>78,696</u>
Net assets per share (sen)	<u>4.25</u>	<u>4.10</u>

* Net assets per share attributable to owners of the Company is computed based on Total Shareholders' Funds (excluding Non-controlling interests) divided by the total number of ordinary shares in issue.

(The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2023.)

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023**

	←----- Attributable to owners of the Parent ----->			Retained earnings RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000				
Unaudited Three Months Financial Period Ended 30 September 2023							
Balance as at 1 July 2023	60,054	(131,013)	(3,712)	105,258	30,587	6,335	36,922
Profit for the financial period	-	-	-	1,111	1,111	419	1,530
Foreign currency translation for foreign operations, net of tax	-	-	(11)	-	(11)	-	(11)
Total comprehensive (loss)/income for the financial period	-	-	(11)	1,111	1,100	419	1,519
Balance as at 30 September 2023	<u>60,054</u>	<u>(131,013)</u>	<u>(3,723)</u>	<u>106,369</u>	<u>31,687</u>	<u>6,754</u>	<u>38,441</u>

	←----- Attributable to owners of the Parent ----->			Retained earnings RM'000	Total RM'000	Non-controlling interest RM'000	Total equity RM'000
	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000				
Unaudited Three Months Financial Period Ended 30 September 2022							
Balance as at 1 July 2022	60,054	(131,013)	(3,324)	100,097	25,814	4,196	30,010
(Loss)/Profit for the financial period	-	-	-	(359)	(359)	465	106
Foreign currency translation for foreign operations, net of tax	-	-	(94)	-	(94)	-	(94)
Total comprehensive (loss)/income for the financial period	-	-	(94)	(359)	(453)	465	12
Balance as at 30 September 2022	<u>60,054</u>	<u>(131,013)</u>	<u>(3,418)</u>	<u>99,738</u>	<u>25,361</u>	<u>4,661</u>	<u>30,022</u>

(The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2023.)

**CONSOLIDATED STATEMENT OF CASH FLOWS
 FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023**

	UNAUDITED CURRENT PERIOD TO DATE ENDED 30-Sep-23 RM'000	UNAUDITED PRECEDING FINANCIAL PERIOD ENDED 30-Sep-22 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	2,272	346
Adjustment for non-cash items:		
Depreciation of property, plant and equipment	178	182
Depreciation of right-of-use assets	76	68
Interest expenses	14	172
Interest income	(109)	(51)
Inventories written down, net of reversal	-	(11)
Net unrealised loss/(gain) on foreign exchange	15	(322)
Property, plant and equipment written off	-	3
Reversal of impairment losses on receivables	(55)	-
Share of loss of an equity-accounted associate	1	11
Operating profit before working capital changes	<u>2,392</u>	<u>398</u>
Net changes in assets	2,943	2,115
Net changes in liabilities	<u>(3,618)</u>	<u>(1,477)</u>
Cash generated from operations	1,717	1,036
Interest paid	(3)	(91)
Tax paid	<u>(1,356)</u>	<u>(795)</u>
Net cash from operating activities	<u>358</u>	<u>150</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	109	51
Placements of deposits with licensed banks	(169)	(31)
Purchase of property, plant and equipment	(228)	(263)
Repayment to an associate	-	(22)
Placements of deposits with licensed banks with maturity more than three months	-	(886)
Net cash used in investing activities	<u>(288)</u>	<u>(1,151)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(80)	(63)
Repayment of borrowings	(1,333)	(655)
Repayment from/(to) related parties	5	(70)
Interest paid	<u>(11)</u>	<u>(82)</u>
Net cash used in financing activities	<u>(1,419)</u>	<u>(870)</u>
Net changes in cash and cash equivalents	(1,349)	(1,871)
Cash and cash equivalents at beginning of financial period	24,914	9,942
Effect of foreign exchange on opening balance	25	283
Cash and cash equivalents at end of financial period	<u>23,590</u>	<u>8,354</u>

(The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2023.)

PART A:

Notes to the Consolidated Interim Financial Information

A1 Basis of preparation

The consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements outlined in the Malaysian Financial Reporting Standard ("MFRS") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

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

A2 Significant Accounting Policies

The accounting policies and methods of computation and presentation adopted by the Group in these interim consolidated financial statements are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2023, except for the adoption of the following new/revised MFRSs and Amendments to MFRSs:-

MFRS 17 and amendments to MFRS 17	Insurance Contracts
Amendments to MFRS 17	Initial Application of MFRS 17 and MFRS 9 - Comparative Information
Amendments to MFRS 101	Disclosure of Accounting Policies
Amendments to MFRS 108	Definitions of Accounting Estimates
Amendments to MFRS 112	Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction
Amendments to MFRS 112	International Tax Reform - Pillar Two Model Rules

The adoption of the above Amendments to MFRSs does not have significant financial impact to the Group.

The following are new standards, amendments and that have been issued by the MASB but have not been early adopted by the Group:

Amendments to MFRS 16	Lease liability in a Sale and Leaseback
Amendments to MFRS 101	Non-current Liabilities with Covenants
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current
Amendments to MFRS 107 and MFRS 7	Supplier Finance Arrangements
Amendments to MFRS 121	Lack of Exchangeability
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and Its Associate or Joint Venture

These new and amended standards will have no material impact on the financial statements of the Group upon their initial application.

A3 Qualification of independent auditors' report on preceding annual audited financial statements

The auditors' report on the financial statements for the financial year ended 30 June 2023 was an unqualified opinion.

A4 Seasonal and cyclical factors

The business of the Group was not affected by any seasonal and cyclical factors.

A5 Unusual items due to their nature, size or incidence

There were no unusual items affecting the assets, liabilities, equity, net income, or cash flows during the quarter under review.

A6 Material changes in estimates

There were no material changes in estimates during the quarter under review.

PART A:**Notes to the Consolidated Interim Financial Information****A7 Debt and equity securities**

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

A8 Dividends paid

There were no dividends paid during the quarter under review.

A9 Segmental information

The Group's reportable segments were identified as follows:-

- Information and Communication Technology ("ICT") - Provision of a comprehensive range of tele/data communication, network infrastructure, industrial automation and network performance monitoring solutions and related services.

Others segment comprises operations related to investment holding activities, sales and distribution and reselling of hardware and software products, consumer food and related products and services and subsidiaries that have ceased operations and remained inactive.

Business Segments	ICT RM'000	Others RM'000	Total RM'000	Eliminations RM'000	Consolidation RM'000
Three Months Financial Period Ended 30 September 2023					
External sales	16,762	-	16,762	-	16,762
Inter segment sales	141	120	261	(261)	-
Total sales	16,903	120	17,023	(261)	16,762
Segment results	2,454	(231)	2,223	(46)	2,177
Finance costs	(14)	-	(14)	-	(14)
Interest Income	91	18	109	-	109
Profit/(Loss) before tax	2,531	(213)	2,318	(46)	2,272
Taxation	(742)	-	(742)	-	(742)
Profit/(Loss) for the period	1,789	(213)	1,576	(46)	1,530
Segment assets	56,221	49,950	106,171	(30,402)	75,769

Three Months Financial Period Ended 30 September 2022

External sales	5,662	-	5,662	-	5,662
Inter segment sales	70	120	190	(190)	-
Total sales	5,732	120	5,852	(190)	5,662
Segment results	468	8	476	(9)	467
Finance costs	(172)	-	(172)	-	(172)
Interest Income	43	8	51	-	51
Profit/(Loss) before tax	339	16	355	(9)	346
Taxation	(240)	-	(240)	-	(240)
Profit/(Loss) for the period	99	16	115	(9)	106
Segment assets	34,987	29,108	64,095	(11,568)	52,527

Major Customer

Major customer with revenue equal or more than 10% of the Group's total revenue for current financial period is as follows:

	RM'000
Customer A	9,908

PART A:
Notes to the Consolidated Interim Financial Information

A10 Related Party Disclosures

Significant related party transactions are as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000
Sale of goods and services to related parties	206	111	206	111
Purchase of goods and services from related parties	2	3	2	3
Corporate secretarial services fees paid/payable to related parties	12	48	12	48
Share office, network, data center and other services	107	131	107	131

A11 Carrying amount of revalued assets

There were no changes to the valuation of property, plant and equipment during the quarter under review.

A12 Change in the composition of the Group

There were no changes in the composition of the Group during the quarter under review.

A13 Changes in contingent liabilities or contingent assets

Bank guarantee granted for the quarter under review are as follows:-

	RM'000
Bank guarantees given by financial institutions in respect of projects of the Group	1,788

A14 Cash and bank balances

For the Consolidated Statement of Cash Flows, cash and cash equivalents include the following:

	AS AT 30-Sep-23 RM'000
Cash and bank balances	12,706
Fixed deposits with licensed financial institutions	22,192
	<u>34,898</u>
Less: Fixed deposits pledged with licensed banks	(9,772)
Less: Fixed deposits with licensed banks with maturity more than three months	(525)
Less: Bank overdraft	(1,011)
	<u>23,590</u>

PART B:
**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES
 BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023**
B1 Detailed analysis of performance

The detailed breakdown of revenue by operating segments of the Group are as follows:-

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	Variance %	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	Variance %
ICT	16,903	5,732	>+100.0	16,903	5,732	>+100.0
Others	120	120	-	120	120	-
	<u>17,023</u>	<u>5,852</u>	>+100.0	<u>17,023</u>	<u>5,852</u>	>+100.0
Less: Inter Segment Revenue	(261)	(190)		(261)	(190)	
Total Group Revenue	<u>16,762</u>	<u>5,662</u>	>+100.0	<u>16,762</u>	<u>5,662</u>	>+100.0

In the financial quarter under review, the ICT business segment recorded higher revenue of RM16.90 million, compared to revenue of RM5.73 million achieved in the previous corresponding quarter due to higher revenue contribution from all three ICT subsidiary companies, Diversified Gateway Berhad ("DGB"), Excel Commerce Solutions Sdn. Bhd. ("EXCEL") and Finther Tecnologica Sdn. Bhd. ("FINTHER").

The detailed breakdown of profit/(loss) before tax by business segments of the Group are as follow:-

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	Variance %	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	Variance %
ICT	2,606	341	>+100.0	2,606	341	>+100.0
Others	(334)	5	>(100.0)	(334)	5	>(100.0)
Profit before tax	<u>2,272</u>	<u>346</u>	>+100.0	<u>2,272</u>	<u>346</u>	>+100.0

The Group recorded profit before tax of RM2.27 million, compared to profit before tax of RM0.35 million in the corresponding quarter of the preceding year due to profit contribution from ICT segment as a result of higher revenues from all three ICT subsidiary companies during the current quarter under review.

B2 Variation of results against preceding quarter

	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Jun-23 RM'000
Revenue	<u>16,762</u>	<u>23,825</u>
Profit before tax	<u>2,272</u>	<u>3,326</u>

The Group recorded a lower revenue of RM16.76 million for the current quarter as compared to revenue of RM23.83 million in the immediate preceding quarter due to lower project billings during the quarter.

The Group recorded a lower profit before tax of RM2.27 million, compared to profit before tax of RM3.33 million in the immediate preceding quarter mainly due to lower project billings during the quarter and higher cost of sales from imported goods due to the strong USD..

B3 Prospects

The Group's key operations are focussed in the ICT business segment for FY2024.

Following turnaround during the last FY2023, the Group's ICT business continued to grow in the current quarter ending 30 September 2023. DGB, EXCEL and FINTHER have contributed positively to the Group's revenue and profit for the current quarter under review, although with negative impact on the bottom line from the higher imported cost of sales from the strong USD. This is in-line with continued growth of digital infrastructure and digitisation in the local economy.

The Group continues to work on the synergy for the businesses of DGB, EXCEL and FINTHER in the ICT segment. Overall, the Group's outlook remains positive for FY2024, barring any further worsening of the USD appreciation against Ringgit Malaysia.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023
B4 Profit forecast

Not applicable.

B5 Tax expense

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000
Current tax expense				
- Malaysia taxation	468	248	468	248
Under/(Over) provision in prior year				
- Malaysia taxation	274	(8)	274	(8)
	<u>742</u>	<u>240</u>	<u>742</u>	<u>240</u>

The Group's effective tax rate for the current financial year is disproportionate to the statutory tax rate due to certain expenses being not deductible for tax purposes.

B6 Unquoted investments and properties

There were no purchase or disposal of unquoted investments and properties during the financial quarter under review.

B7 Quoted securities

There were no acquisitions or disposal of quoted securities during the financial quarter under review.

B8 Status of corporate proposals**Affected Listed Corporation ("ALC")**

The Company is deemed an ALC under the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Listing Requirements") on 6 January 2020, upon completion of the disposal of 24,500 ordinary shares, representing 100.0% equity interest in ISS Consulting (Thailand) Ltd ("ISST"). The Company was originally given 24 months from 6 January 2020 to regularise its condition.

On 28 January 2022, M & A Securities Sdn. Bhd. ("M & A Securities"), on behalf of the Board of DFX, announced that Bursa Malaysia Securities Berhad ("Bursa Securities") had, via its letter dated 27 January 2022, granted the Company an extension of time of 6 months up to 6 July 2022 to submit a regularisation plan to Bursa Securities.

On 5 July 2022, M & A Securities, on behalf of the Board of DFX, announced that the Company proposed to undertake the Proposed Regularisation Plan to regularise its financial condition in accordance with Rule 8.04(3) of the Listing Requirements, as follows:

- (i) a proposed renounceable rights issue on the basis of 1 new ordinary share in DFX ("Right Share(s)") for every 2 existing ordinary shares held in DFX ("DFX Share(s)" or "Share(s)"), together with free detachable warrants ("Warrants") on the basis of 1 Warrant for every 1 Rights Share subscribed for, by the entitled shareholders whose names appear in the record of depositors of DFX on an entitlement date to be determined later; and
- (ii) a proposed establishment of an employees' share option scheme of up to 15.0% of the total issued DFX Shares (excluding treasury shares, if any) at any point in time during the duration of the scheme, for the eligible directors and employees of DFX Group.

(Collectively, referred to as "Proposed Regularisation Plan").

PART B:

EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023

On the same day, M & A Securities, on behalf of the Board of DFX, submitted an application to Bursa Securities for another 6-month extension of time up to 6 January 2023 to submit its regularisation plan to Bursa Securities.

On 5 August 2022, M & A Securities, on behalf of the Board of DFX, announced that Bursa Securities had, via its letter dated 4 August 2022, granted the Company an extension of time of 6 months up to 5 January 2023 to submit its regularisation plan to Bursa Securities.

On 3 January 2023, M & A Securities, on behalf of the Board of DFX, submitted another application to Bursa Securities for a further extension of time of 6 months up to 5 July 2023 to submit its regularisation plan to Bursa Securities.

On 7 February 2023, M & A Securities, on behalf of the Board of DFX, announced that Bursa Securities had, via its letter dated 3 February 2023, granted the Company a further extension of time of 6 months up to 5 July 2023 to submit its regularisation plan to Bursa Securities.

On 3 July 2023, M & A Securities, on behalf of the Board of DFX, submitted another application to Bursa Securities for a further extension of time of 4 months up to 5 November 2023 to submit its regularisation plan to Bursa Securities.

On 16 August 2023, M & A Securities, on behalf of the Board of DFX, announced that Bursa Securities had, via its letter dated 16 August 2023, granted the Company a further extension of time of 4 months up to 5 November 2023 to submit its regularisation plan to Bursa Securities.

On 13 October 2023, M & A Securities, on behalf of the Board of DFX, submitted a waiver application to Bursa Securities seeking its approval for a waiver to submit the Proposed Regularisation Plan and to uplift Divfex from its affected listed corporation condition. Pursuant thereto, the proposals comprising a rights issue and establishment of employees' share option scheme that form the Proposed Regularisation Plan which was announced on 5 July 2022 are no longer required and are therefore withdrawn.

The Company will make the necessary announcements in due course upon further development of the said application.

B9 Status of approved utilisation of proceeds of the disposal of ISST

The status of the utilisation of the disposal proceeds of ISST are as follows: -

	Status	Original Utilisation of Proceeds	Variation of Utilisation of Proceeds	Utilisation To-date	Remaining Balance	Intended timeframe for utilisation (from the date of completion i.e. 06 January 2020)
Purpose		RM'000	RM'000	RM'000	RM'000	
For the operation of:-						
- QBI Packaging Sdn Bhd	Completed	10,000	5,000	5,000	-	Within 30 months
Payment of "Golden Handcuff" incentive to Wisit Wirayagorn	-	4,459	4,459	3,790	669	Note 1 - Extended by another 12 months to 60 months to 06 January 2025
Repayment of short-term borrowings	Completed	6,000	6,000	6,000	-	Within 12 months
Proposed special dividend	Completed	6,000	3,000	3,000	-	Within 9 months
DFX working capital	-	5,122	13,122	8,122	5,000	Note 1 - Extended by another 12 months to 60 months to 06 January 2025
Estimated expenses in relation to the disposal of ISST	Completed	450	450	450	-	Immediately
		32,031	32,031	26,362	5,669	

Note 1 - The Company have extended the utilisation of the unutilised balance of RM5.67 million by another 12 months period.

**PART B:
 EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES
 BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023**

B10 Borrowings and debts securities

The Group's borrowings and debts securities as at 30 June 2023 are as follows:

Bank Borrowings

	RM'000
Short term bank borrowings	
- Bank overdraft – secured	1,011
- Term loan – secured	25
Long term bank borrowings	
- Term loan – secured	400
	<u>1,436</u>

Debts Securities

	RM'000
<u>Redeemable Preference Shares ("RPS")</u>	
RPS to non-controlling interest in a subsidiary company	<u>4,000</u>

B11 Changes in material litigation

There was no material litigation against the Group as at reporting date.

B12 Dividends

No dividends have been recommended during the quarter ended 30 September 2023.

B13 Earnings per ordinary share

(a) Basic earnings per ordinary share

Basic earnings per ordinary share for the financial period under review is calculated based on the Group's profit after tax and non-controlling interests divided by the weighted average ("WA") number of ordinary shares in issue during the financial period.

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000
Profit/(Loss) after tax attributable to the owners of the parent	<u>1,111</u>	<u>(359)</u>	<u>1,111</u>	<u>(359)</u>
WA number of ordinary shares in issue ('000)	745,731	745,731	745,731	745,731
Basic profit/(loss) per ordinary share (sen)	<u>0.15</u>	<u>(0.05)</u>	<u>0.15</u>	<u>(0.05)</u>

(b) Fully diluted earnings per ordinary share

The Group has no potential ordinary shares in issue as at reporting date and therefore, diluted earnings per share has not been presented.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES
BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2023

B14 Profit before tax

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000	3 MONTHS ENDED 30-Sep-23 RM'000	3 MONTHS ENDED 30-Sep-22 RM'000
Profit before tax is arrived at after charging:-				
Depreciation of property, plant and equipment	178	182	178	182
Depreciation of right-of-use assets	76	68	76	68
Interest expenses	14	172	14	172
Inventories written down, net of reversal	-	(11)	-	(11)
Property, plant and equipment written off	-	3	-	3
Realised loss on foreign exchange	33	-	33	-
Unrealised loss on foreign exchange	42	-	42	-
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And crediting:-				
Interest income	109	51	109	51
Reversal of impairment losses on receivables	55	-	55	-
Realised gain on foreign exchange	2	-	2	-
Unrealised gain on foreign exchange	27	322	27	322
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