



	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD TWELVE MONTHS ENDED	
	31-Mar-19 RM'000 Unaudited	31-Mar-18 RM'000 Audited	31-Mar-19 RM'000 Unaudited	31-Mar-18 RM'000 Audited
Revenue	18,402	27,315	78,254	83,943
Cost of sales	(6,400)	(8,033)	(30,339)	(30,413)
Gross profit	12,001	19,283	47,914	53,531
Other operating income	1,009	579	3,984	2,684
Other operating expenses	(12,079)	(22,079)	(49,834)	(57,285)
Finance costs	(128)	(53)	(377)	(124)
(Loss) / Profit before tax	804	(2,271)	1,688	(1,195)
Tax expense	(194)	(1,075)	(462)	(1,056)
Profit for the financial quarter / period	610	(3,345)	1,226	(2,250)
Other comprehensive (loss) / income , net of tax - Item that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations, net of tax	173	193	282	124
Other comprehensive (loss) / income for the financial quarter / period, net of tax	173	193	282	124
Total comprehensive (loss) / income for the financial quarter / period	783	(3,152)	1,508	(2,126)
Profit attributable to:-				
Owners of the parent	612	(3,345)	1,229	(2,248)
Non-controlling interest	(2)	-	(3)	(2)
Profit for the financial quarter / period	610	(3,345)	1,226	(2,250)
Total comprehensive (loss) / income attributable to:-				
Owners of the parent	784	(3,151)	1,511	(2,124)
Non-controlling interest	(1)	(1)	(3)	(2)
Total comprehensive (loss) / income for the financial quarter / period	783	(3,152)	1,508	(2,126)
EPS attributable to Owners of the parent (sen) - Basic and diluted	0.08	(0.25)	0.10	(0.17)

(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 31 March 2018.)



CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 AS AT 31 MAR 2019

	As at 31-Mar-19 RM'000 Unaudited	As at 31-Mar-18 RM'000 Audited
Non-Current Assets		
Property, plant and equipment	2,941	3,771
Goodwill	5,738	5,738
Deferred tax assets	4,181	3,872
Trade receivables	11,066	11,522
	<u>23,926</u>	<u>24,903</u>
Current Assets		
Inventories	2,446	2,617
Trade receivables	18,105	17,282
Other receivables, deposits and prepayments	21,174	17,026
Amounts owing by related companies	-	2,351
Current tax assets	7,367	5,619
Cash and bank balances	29,120	18,421
	<u>78,213</u>	<u>63,316</u>
TOTAL ASSETS	<u><u>102,138</u></u>	<u><u>88,219</u></u>
Equity attributable to owners of the parent		
Share capital	60,054	150,834
Reverse acquisition reserve	(131,013)	(131,013)
Exchange translation reserve	(216)	(498)
Retained earnings	124,258	23,029
	<u>53,083</u>	<u>42,352</u>
Non-controlling interest	84	87
TOTAL EQUITY	<u><u>53,167</u></u>	<u><u>42,439</u></u>
Non-Current Liabilities		
Borrowings	9	20
Provision for post-employment benefits	6,204	4,164
Deferred tax liabilities	-	146
	<u>6,213</u>	<u>4,330</u>
Current Liabilities		
Trade payables	8,397	10,971
Other payables, deposits and accruals	30,444	19,612
Amounts owing to related companies	-	9,960
Borrowings	3,917	907
	<u>42,757</u>	<u>41,450</u>
TOTAL LIABILITIES	<u><u>48,971</u></u>	<u><u>45,780</u></u>
TOTAL EQUITY AND LIABILITIES	<u><u>102,138</u></u>	<u><u>88,219</u></u>
Net assets per share (sen)	<u><u>7.12</u></u>	<u><u>3.12</u></u>

* Net assets per share attributable to owners of the Company is computed based 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 31 March 2018.)

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
 FOR THE FINANCIAL PERIOD ENDED 31 MAR 2019**

	<----- Attributable to owners of the Parent ----->						Non- controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			<-Distributable ->		Total RM'000		
	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000				
Unaudited Twelve Months Financial Period Ended 31 Mar 2019								
Balance as at 1 April 2018	150,834	(131,013)	(498)	23,029	42,352	87	42,439	
Profit for the financial period	-	-	-	1,229	1,229	(3)	1,226	
Private Placement	9,220	-	-	-	9,220	-	9,220	
Capital Reduction	(100,000)	-	-	100,000	-	-	-	
Foreign currency translation differences for foreign operations, net of tax	-	-	282	-	282	-	282	
Total comprehensive income for the financial period	(90,780)	-	282	101,229	10,731	(3)	10,728	
Balance as at 31 Mar 2019	<u>60,054</u>	<u>(131,013)</u>	<u>(216)</u>	<u>124,258</u>	<u>53,083</u>	<u>84</u>	<u>53,167</u>	

	<----- Attributable to owners of the Parent ----->						Non- controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			<-Distributable ->		Total RM'000		
	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000				
Audited Twelve Months Financial Period Ended 31 Mar 2018								
Balance as at 1 April 2017	150,834	(131,013)	(622)	25,277	44,476	89	44,565	
Profit for the financial period	-	-	-	(2,248)	(2,248)	(2)	(2,250)	
Foreign currency translation differences for foreign operations, net of tax	-	-	124	-	124	-	124	
Total comprehensive (loss) / income for the financial period	-	-	124	(2,248)	(2,124)	(2)	(2,126)	
Balance as at 31 Mar 2018	<u>150,834</u>	<u>(131,013)</u>	<u>(498)</u>	<u>23,029</u>	<u>42,352</u>	<u>87</u>	<u>42,439</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 31 March 2018.)

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 31 MAR 2019**

	TWELVE MONTHS ENDED	
	31-Mar-19	31-Mar-18
	RM'000	RM'000
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before tax	1,688	(1,195)
Adjustment for non-cash items:		
Bad debts written off	-	58
Depreciation of property, plant and equipment	1,528	1,648
Fair value adjustments on non-current trade receivables	(1,043)	1,351
Property, plant & equipment written off	60	-
Loss on disposal of property, plant & equipment	1	8
Impairment losses on trade receivables	-	2,615
Interest income	(369)	(293)
Interest expense	311	124
Inventories written off	465	771
Net movement for post-employment benefits	1,059	3,026
Reversal of impairment losses on trade receivables	-	(1,180)
Net unrealised gain on foreign exchange	(283)	-
Net unrealised loss on foreign exchange	168	219
	<u>3,586</u>	<u>7,152</u>
Operating profit before working capital changes		
Net changes in assets	(707)	(6,123)
Net changes in liabilities	(694)	6,585
	<u>2,185</u>	<u>7,614</u>
Cash (used in) / from operations		
Tax paid	(2,376)	(2,384)
Tax refund	20	38
	<u>(171)</u>	<u>5,268</u>
Net cash (used in) / from operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Net advance / (repayment) from related companies	46	(1,837)
Private placement	9,220	(247)
Purchase of property, plant and equipment	(763)	(776)
Gain or loss on disposal of property, plant & equipment	(1)	42
Net withdrawal of fixed deposits placed to bank	(232)	(71)
Interest received	369	293
	<u>8,639</u>	<u>(2,596)</u>
Net cash from / (used in) investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of hire purchase payables	(175)	(335)
Interest paid	(311)	(124)
	<u>(486)</u>	<u>(459)</u>
Net cash used in financing activities		
Net change in cash and cash equivalents	7,981	2,213
Cash and cash equivalents at beginning of financial period	6,258	3,474
Effect of foreign exchange on opening balance	436	162
	<u>14,676</u>	<u>5,849</u>
Cash and cash equivalents at end of financial period		

(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 31 March 2018.)

PART A:
Notes to the Consolidated Interim Financial Information

1 Basis of preparation

The consolidated interim financial information has been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134, *Interim Financial Reporting* and International Accounting Standard 34 *Interim Financial Reporting*.

The consolidated interim financial information should be read in conjunction with the audited financial statements for the financial year ended 31 March 2018. 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 31 March 2018.

2 Significant Accounting Policies

The Group has applied the same accounting policies and method of computation in the consolidated interim financial information as in the 31 March 2018 annual financial statements except for those that relate to new standards and amendments effective for the first time for the periods beginning on or after 1 January 2017, and will be adopted in the 2018 financial statements. None of the new standards and amendments that are effective for the first time for periods beginning on or after 1 January 2017 however have a material effect on the Group.

(a) New MFRSs adopted during the current financial year

The Group adopted the following Standards and Amendments of the MFRS Framework that were issued by the Malaysian Accounting Standards Board ("MASB") during the current financial period:

Title	Effective Date
Amendments to MFRS 112 <i>Recognition of Deferred Tax Assets for Unrealised Losses</i>	1 January 2017
Amendments to MFRS 107 <i>Disclosure Initiative</i>	1 January 2017
Amendments to MFRS 12 Annual Improvements to MFRS Standards 2014-2016 Cycle	1 January 2017

(b) New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2018

The following are Standards of the MFRS Framework that have been issued by the Malaysian Accounting Standards Board ('MASB') but have not been early adopted by the Group and the Company.

Title	Effective Date
Amendments to MFRS 1 <i>Annual Improvements to MFRS Standards 2014-2016 Cycle</i>	1 January 2018
MFRS 15 <i>Revenue from Contracts with Customers</i>	1 January 2018
Clarification to MFRS 15	1 January 2018
MFRS 9 <i>Financial Instruments (IFRS as issued by IASB in July 2014)</i>	1 January 2018
Amendments to MFRS 2 <i>Classification and Measurement of Share-based Payment Transactions</i>	1 January 2018
Amendments to MFRS 128 <i>Annual Improvements to MFRS Standards 2014-2016 Cycle</i>	1 January 2018
IC Interpretation 22 <i>Foreign Currency Transactions and Advance Consideration</i>	1 January 2018
Amendments to MFRS 140 <i>Transfers of Investment Property</i>	1 January 2018
Amendments to MFRS 4 <i>Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts</i>	See MFRS 4 Paragraphs 46 and 48
MFRS 16 <i>Leases</i>	1 January 2019
IC Interpretation 23 <i>Uncertainty over Income Tax Treatments</i>	1 January 2019
Amendments to MFRS 128 <i>Long-term Interests in Associates and Joint Ventures</i>	1 January 2019
Amendments to MFRS 9 <i>Prepayment Features with Negative Compensation</i>	1 January 2019
Amendments to MFRS 3 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 11 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 112 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 123 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 119 <i>Plan Amendment, Curtailment or Settlement</i>	1 January 2019
Amendments to References to the Conceptual Framework in MFRS Standards	1 January 2020
MFRS 17 <i>Insurance Contracts</i>	1 January 2021
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associates or Joint Venture</i>	Deferred

PART A:
Notes to the Consolidated Interim Financial Information

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

The auditors' report on the financial statements for the financial year ended 31 March 2018 was an unqualified opinion.

4 Seasonal and cyclical factors

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

5 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.

6 Material changes in estimates

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

7 Debt and equity securities

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

8 Dividends paid

There was no dividends paid during the quarter under review.

9 Segmental information

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

- Business Performance Services - Provision of business performance improvement related services.
- Trading & Distribution Services - Distribution and reselling of hardware and software and related services.
- Digital & Infrastructure Services - Provision of a comprehensive range of tele/data communication, networking solutions and related services.

The Others segment comprises operations related to investment holding activities and subsidiaries that have ceased operations and remained inactive.

Business Segments	Business Performance Services RM'000	Trading & Distribution Services RM'000	Digital & Infrastructure Services RM'000	Others RM'000	Eliminations RM'000	Consolidation RM'000
<u>Twelve Months Financial Period Ended 31 Mar 2019</u>						
External sales	67,485	-	10,729	40	-	78,254
Inter segment sales	-	-	-	275	(275)	-
Total sales	<u>67,485</u>	<u>-</u>	<u>10,729</u>	<u>315</u>	<u>(275)</u>	<u>78,254</u>
Segment results	3,866	(31)	(801)	(1,336)	-	1,699
Finance costs	(1)	-	(378)	-	-	(379)
Interest Income	42	-	173	154	-	369
Profit / (loss) before tax	<u>3,908</u>	<u>(31)</u>	<u>(1,006)</u>	<u>(1,182)</u>	<u>-</u>	<u>1,688</u>
Taxation						<u>(462)</u>
Profit for the period						<u><u>1,226</u></u>
Segment assets	<u>49,276</u>	<u>45</u>	<u>41,995</u>	<u>59,663</u>	<u>(48,841)</u>	<u>102,138</u>

PART A:
Notes to the Consolidated Interim Financial Information

9 Segmental information (cont'd.)

Business Segments	Business Performance Services RM'000	Trading & Distribution Services RM'000	Digital & Infrastructure Services RM'000	Others RM'000	Eliminations RM'000	Consolidation RM'000
Twelve Months Financial Period Ended 31 Mar 2018						
External sales	69,618	-	14,312	13	-	83,943
Inter segment sales	-	111	-	22,030	(22,141)	-
Total sales	<u>69,618</u>	<u>111</u>	<u>14,312</u>	<u>22,043</u>	<u>(22,141)</u>	<u>83,943</u>
Segment results	3,111	(36)	(3,127)	(46,037)	44,725	(1,364)
Finance costs	(12)	(42)	(112)	-	42	(124)
Interest Income	98	-	195	-	-	293
Profit / (loss) before tax	<u>3,197</u>	<u>(78)</u>	<u>(3,044)</u>	<u>(46,037)</u>	<u>44,767</u>	<u>(1,195)</u>
Taxation						<u>(1,056)</u>
Profit / (Loss) for the period						<u><u>(2,250)</u></u>
Segment assets	<u>47,101</u>	<u>76</u>	<u>57,722</u>	<u>89,626</u>	<u>(106,306)</u>	<u>88,219</u>

10 Related Party Disclosures

Significant related party transactions are as follows:-

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD TWELVE MONTHS ENDED	
	31-Mar-19 RM'000	31-Mar-18 RM'000	31-Mar-19 RM'000	31-Mar-18 RM'000
Sale of goods and services to related companies	-	250	1,828	2,057
Purchase of goods and services from related companies	-	-	30	7
Corporate secretarial services fees paid/ payable to a related company	30	8	68	47
Management fees to related company	<u>120</u>	<u>120</u>	<u>285</u>	<u>360</u>

11 Carrying amount of revalued assets

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

12 Subsequent events

There were no material events/subsequent to the end of the quarter under review.

13 Changes in the composition of the Group

During the current quarter under review, the Group changed its financial year end from 31 March to 30 June. Following the change of the financial year end, the next financial statement will be made up from 1 April 2018 to 30 June 2019 covering a period of 15 months. Thereafter, the financial year end of the Group shall end on 30 June for each subsequent year.

PART A:
Notes to the Consolidated Interim Financial Information

14 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

1,782

15 Capital commitments

No capital commitments for purchase of property, plant & equipment not provided for on the interim financial information.

16 Deposit, cash and bank balances

For the purpose of the statement of cash flows, cash and cash equivalents include the following:

**As at
31-Mar-19
RM'000**

Cash and bank balances

10,206

Fixed deposits with licensed financial institutions

18,914

29,120

Less: Fixed deposits pledged with licensed banks

(11,663)

Less: Bank overdraft

(3,880)

13,577

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 MAR 2019

1 Detailed analysis of performance

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

	INDIVIDUAL QUARTER THREE MONTHS ENDED			CUMULATIVE PERIOD TWELVE MONTHS ENDED		
	31-Mar-19 RM'000	31-Mar-18 RM'000	Variance %	31-Mar-19 RM'000	31-Mar-18 RM'000	Variance %
Business Performance Services	15,958	22,141	(27.9)	67,485	69,618	(3.1)
Trading & Distribution Services	-	-		-	111	(100.0)
Digital & Infrastructure Services	2,404	5,174	(53.5)	10,729	14,312	(25.0)
Others	120			315	22,043	(98.6)
	<u>18,482</u>	<u>27,315</u>	(32.3)	<u>78,529</u>	<u>106,084</u>	(26.0)
Less : Inter Segment Revenue	(80)			(275)	(22,141)	98.8
Total Group Revenue	<u>18,402</u>	<u>27,315</u>	(32.6)	<u>78,254</u>	<u>83,943</u>	(6.8)

The Group recorded the revenue of RM 18 million for the quarter ended 31 Mar 2019, a decrease by RM 9 million (33.8%) against revenue achieved in the previous corresponding quarter. The lower revenue was attributable to the lower billing of SAP services under the Business Performance Services for the quarter under review.

The detailed breakdown of profit before tax by business segments of the Group are as follows: -

	INDIVIDUAL QUARTER THREE MONTHS ENDED			CUMULATIVE PERIOD TWELVE MONTHS ENDED		
	31-Mar-19 RM'000	31-Mar-18 RM'000	Variance %	31-Mar-19 RM'000	31-Mar-18 RM'000	Variance %
Business Performance Services	1,210	764	58.3	3,908	3,197	22.2
Trading & Distribution Services	(10)	(50)	79.7	(31)	(78)	60.1
Digital & Infrastructure Services	(329)	(2,678)	87.7	(1,006)	(3,044)	66.9
Others	(66)	(308)	78.5	(1,182)	(1,270)	6.9
(Loss) /Profit before tax	<u>804</u>	<u>(2,271)</u>	135.4	<u>1,688</u>	<u>(1,195)</u>	241.3

In the financial quarter under review, the Group recorded a profit before tax of RM 804k against loss of RM 2.2 million in the corresponding financial period of the preceding financial period which due to impairment of trade receivable RM 2million in previous quarter under review 2018.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 MAR 2019

2 Variation of results against preceding quarter

	3 months ended 31-Mar-19 RM'000	3 months ended 31-Dec-18 RM'000	Variance %
Revenue	<u>18,402</u>	<u>21,631</u>	(14.9)
(Loss) / Profit before tax	<u>804</u>	<u>(6)</u>	13,505.1

The Group's revenue for the current quarter under review was RM3.4 mil lower compared to the immediate preceding quarter due to lower order fulfilment

3 Prospects

The Group's two major operating subsidiaries are Diversified Gateway Berhad ("DGB") which mainly operates in the telecommunication infrastructure sector in Malaysia and ISS Consulting (Thailand) Ltd ("ISST") which offers SAP consulting services in Thailand.

DGB's operating environment is improving with the recent developments in 5G network activities albeit at early stages, as well adding new products and skillsets to its range of technology integration and maintenance services.

ISST provide SAP consulting services in Thailand, in particular, to the manufacturing and retail sectors. ISST's business continues to be steady and positive except it is clouded in the short-term by some uncertainties in the Thai economy due to the recent general elections and slower global outlook.

The Board remains cautiously optimistic of the Group's prospects for the coming financial year while continuing to explore new business opportunities for the Group

4 Profit forecast

Not applicable.

5 Tax expense

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD TWELVE MONTHS ENDED	
	31-Mar-19 RM'000	31-Mar-18 RM'000	31-Mar-19 RM'000	31-Mar-18 RM'000
Current tax expense				
- Malaysian taxation	54	256	84	291
- Foreign taxation	231	1,092	781	1,549
- Malaysian taxation		(34)	2	-
- Foreign taxation		-	-	-
Deferred tax	(92)	(239)	(406)	(784)
	<u>194</u>	<u>1,075</u>	<u>462</u>	<u>1,056</u>

The Group's effective tax rate for the current financial period is disproportionate to the statutory tax rate due to unabsorbed capital allowances and unutilised tax losses carried forward of a subsidiary.

6 Unquoted investments and properties

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

PART B:
EXPLANTORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 MAR 2019

7 Quoted securities

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

8 Status of corporate proposals

There were no corporate proposals announced or outstanding as at reporting date.

9 Borrowings and debts securities

The Group's bank borrowings as at 31 Mar 2019 are as follows:

RM'000

Short term bank borrowings - secured - Denominated in Ringgit Malaysia	3,917
Long term bank borrowings - secured - Denominated in Ringgit Malaysia	<u>9</u>
	<u><u>3,926</u></u>

The Group has not issued any debt securities as at the reporting date.

10 Realised and Unrealised Profits

The retained earnings as at the end of the reporting date can be analysed as follows:

	As at 31.03.2019 RM'000	As at 31.03.2018 RM'000
Total retained earning of the Group: -		
- Realised	(4,590)	(44,131)
- Unrealised	4,963	4,589
	<u>373</u>	<u>(39,542)</u>
Consolidation adjustments	123,005	62,570
Total retained earnings as per consolidated financial statements	<u><u>123,379</u></u>	<u><u>23,028</u></u>

The determination of realised and unrealised profits is based on the Guidance on Special Matter No. 1, Determination of Realised and Unrealised Profits or Losses in the Context of Disclosures Pursuant to Bursa Securities Listing Requirements, issued by the Malaysian Institute of Accountants ("MIA Guidance") and directive of Bursa Malaysia Securities Berhad.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 MAR 2019

11 Changes in material litigation

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

12 Dividends

No dividends have been recommended during the quarter ended 31 Mar 2019.

13 Earning per ordinary share

(a) Basic earning per ordinary share

Basic earning 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 THREE MONTHS ENDED		CUMULATIVE PERIOD TWELVE MONTHS ENDED	
	31-Mar-19 RM'000	31-Mar-18 RM'000	31-Mar-19 RM'000	31-Mar-18 RM'000
Profit after tax attributable to the Owners of the parent	612	(3,345)	1,229	(2,248)
WA number of ordinary shares in issue ('000)	745,731	1,355,877	1,251,121	1,355,877
Basic profit per ordinary share (sen)	0.08	(0.25)	0.10	(0.17)

(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.

14 Profit before tax

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD TWELVE MONTHS ENDED	
	31-Mar-19 RM'000	31-Mar-18 RM'000	31-Mar-19 RM'000	31-Mar-18 RM'000
Profit before tax is arrived at after charging: -				
Bad debts written off	6	58	6	58
Depreciation of property, plant and equipment	394	404	1,527	1,648
Fair value loss on long term trade receivables	-	1,457	-	1,351
Impairment loss on trade receivables	149	1,394	1,286	1,435
Inventories written off	19	771	467	771
Interest expenses	117	53	312	124
Loss on disposal of property, plant & equipment	-	-	-	8
Property, plant & equipment written off	-	-	113	-
Net movement for post-employment benefits	271	2,847	1,058	3,026
Realised loss on foreign currency transactions	16	-	38	46
Unrealised loss on foreign currency transactions	79	103	169	173
And crediting: -				
Fair value gain on long term trade receivables	260	-	1,158	-
Reversal of impairment losses on trade receivables	236	-	236	-
Interest income	145	49	369	293
Realised gain on foreign currency transactions	1	(9)	116	(9)
Unrealised gain on foreign currency transactions	100	(4)	289	(4)