

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
 FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019

	INDIVIDUAL QUARTER UNAUDITED		CUMULATIVE PERIOD UNAUDITED	
	3 MONTHS 30-Sep-19 RM'000	3 MONTHS 30-Sep-18 RM'000	CURRENT YTD ENDED 3 MONTHS 30-Sep-19 RM'000	PRECEDING YTD ENDED CORRESPONDING 3 MONTHS 30-Sep-18 RM'000
Revenue	21,194	20,910	21,194	-
Cost of sales	(16,274)	(8,658)	(16,274)	-
Gross profit	4,920	12,252	4,920	-
Other operating income	393	1,278	393	-
Other operating expenses	(5,539)	(12,892)	(5,539)	-
Finance costs	(146)	(89)	(146)	-
<b>Profit/(Loss) before tax</b>	<b>(373)</b>	<b>549</b>	<b>(373)</b>	<b>-</b>
Tax expense	(159)	(204)	(159)	-
<b>Profit/(Loss) for the financial quarter / year</b>	<b>(532)</b>	<b>345</b>	<b>(532)</b>	<b>-</b>
<b>Other comprehensive (loss) / income , net of tax</b>				
<b>- Item that may be reclassified subsequently to profit or loss</b>				
Foreign currency translation differences for foreign operations, net of tax	510	579	510	-
<b>Other comprehensive (loss) / income for the financial quarter / year, net of tax</b>	<b>510</b>	<b>579</b>	<b>510</b>	<b>-</b>
<b>Total comprehensive (loss) / income for the financial quarter / year</b>	<b>(22)</b>	<b>924</b>	<b>(22)</b>	<b>-</b>
<b>Profit attributable to:-</b>				
Owners of the parent	(453)	346	(453)	-
Non-controlling interest	(79)	(1)	(79)	-
<b>Profit/(Loss) for the financial quarter / year</b>	<b>(532)</b>	<b>345</b>	<b>(532)</b>	<b>-</b>
<b>Total comprehensive (loss) / income attributable to:-</b>				
Owners of the parent	57	925	57	-
Non-controlling interest	(79)	(1)	(79)	-
<b>Total comprehensive (loss) / income for the financial quarter / year</b>	<b>(22)</b>	<b>924</b>	<b>(22)</b>	<b>-</b>
EPS attributable to Owners of the parent (sen) - Basic and diluted	(0.06)	0.02	(0.06)	-

(In view of the change in financial year-end from 31/3/2019 to 30/6/2019, there were no comparative financial information for the cumulative year-to-date 3 months financial period ended to 30 Sept 2019.)

(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 2019.)



CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
 AS AT 30 SEPTEMBER 2019

	UNAUDITED AS AT 30-Sep-19 RM'000	AUDITED AS AT 30-Jun-19 RM'000
<b>Non-Current Assets</b>		
Property, plant and equipment	3,422	2,824
Goodwill	6,467	6,467
Deferred tax assets	5,334	5,317
Trade receivables	2,990	5,915
	18,213	20,523
<b>Current Assets</b>		
Inventories	2,190	2,491
Trade receivables	34,319	18,426
Other receivables, deposits and prepayments	7,184	20,256
Current tax assets	7,989	7,614
Cash and bank balances	24,727	32,868
	76,409	81,656
<b>TOTAL ASSETS</b>	94,622	102,179
<b>Equity attributable to owners of the parent</b>		
Share capital	60,054	60,054
Reverse acquisition reserve	(131,013)	(131,013)
Exchange translation reserve	(23)	(534)
Retained earnings	126,069	126,680
	55,088	55,187
Non-controlling interest	600	522
<b>TOTAL EQUITY</b>	55,688	55,708
<b>Non-Current Liabilities</b>		
Borrowings	4	7
Provision for post-employment benefits	5,345	5,253
	5,349	5,260
<b>Current Liabilities</b>		
Trade payables	5,899	10,454
Other payables, deposits and accruals	23,713	24,189
Borrowings	3,973	6,568
	33,585	41,211
<b>TOTAL LIABILITIES</b>	38,934	46,470
<b>TOTAL EQUITY AND LIABILITIES</b>	94,622	102,179
<b>Net assets per share (sen)</b>	7.39	7.40

\* 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 30 June 2019.)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019



	<----- Attributable to owners of the Parent ----->						Non-controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			<-Distributable ->		Total RM'000		
Unaudited <u>Three Months Financial Period Ended 30 September 2019</u>	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000				
Balance as at 1 June 2019	60,054	(131,013)	(534)	126,680	55,187	522	55,708	
Profit for the financial period	-	-	-	(610)	(610)	79	(532)	
Foreign currency translation differences for foreign operations, net of tax	-	-	510	-	510	-	510	
Total comprehensive income for the financial period	-	-	510	(610)	(100)	79	(21)	
Balance as at 30 September 2019	<u>60,054</u>	<u>(131,013)</u>	<u>(23)</u>	<u>126,069</u>	<u>55,088</u>	<u>600</u>	<u>55,688</u>	

	<----- Attributable to owners of the Parent ----->						Non-controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			<-Distributable ->		Total RM'000		
Audited <u>Fifteen Months Financial Period Ended 30 June 2019</u>	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000				
Balance as at 1 April 2019	150,834	(131,013)	(498)	23,029	42,352	87	42,439	
Profit for the financial period	-	-	-	3,651	3,651	(2)	3,649	
Private Placement	9,220							
Capital Reduction	(100,000)			100,000				
Foreign currency translation differences for foreign operations, net of tax	-	-	677	-	677	-	677	
Deconsol of ISS (I)			(713)					
Acquisition of QBI						437		
Total comprehensive (loss) / income for the financial period	(90,780)	-	(36)	103,651	12,835	435	13,271	
Balance as at 30 June 2019	<u>60,054</u>	<u>(131,013)</u>	<u>(534)</u>	<u>126,680</u>	<u>55,187</u>	<u>522</u>	<u>55,708</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 2019.)



**CONSOLIDATED STATEMENT OF CASH FLOWS  
 FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019**

	<b>UNAUDITED CURRENT YEAR TO DATE ENDED 30-Sep-19 RM'000</b>	<b>UNAUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Sep-18 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit / (loss) before tax	(373)	-
Adjustment for non-cash items:		
Depreciation of property, plant and equipment	492	-
Fair value adjustments on non-current trade receivables	(220)	-
Impairment losses on trade receivables	(1,323)	-
Interest income	(86)	-
Interest expense	146	-
Inventories written off	19	-
Net unrealised loss on foreign exchange	4	-
Operating profit before working capital changes	(1,340)	-
Net changes in assets	569	-
Net changes in liabilities	(4,794)	-
Cash (used in) / from operations	(5,566)	-
Tax paid	(1,505)	-
Tax refund	275	-
Net cash (used in) / from operating activities	(6,796)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(413)	-
Placement of deposits with licensed banks	(5,875)	-
Acquisition of subsidiary, net of cash acquired	500	-
Interest received	86	-
Net cash from / (used in) investing activities	(5,703)	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of hire purchase payables	(3)	-
Interest paid	(146)	-
Net cash used in financing activities	(149)	-
Net change in cash and cash equivalents	(12,647)	-
Cash and cash equivalents at beginning of financial period	14,374	-
Effect of foreign exchange on opening balance	1,225	-
Cash and cash equivalents at end of financial period	2,952	-

*(In view of the change in financial year-end from 31/3/2019 to 30/6/2019, there were no comparative financial information for the cumulative year-to-date 3 months financial period ended to 30 Sept 2019.)*

*(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 2019.)*

**PART A:**  
**Notes to the Consolidated Interim Financial Information**

**1 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 period ended 30 June 2019. 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 period ended 30 June 2019.

**2 Significant Accounting Policies**

The accounting policies and methods of computation and presentation adopted by the Group in this unaudited interim consolidated financial statements are consistent with those adopted in the audited financial statements for the financial period ended 30 June 2019 except for the adoption of new MFRS 16 Lease which is effective as of 1 July 2019. The adoption of new Standards, amendments to Standards and IC interpretations have no material financial impact on the financial statements of the Group. The Group did not early adopt any new standards, interpretation or amendments that has been issued but is not effective.

The Group have adopted MFRS 16 in the current financial year using the modified retrospective approach.

Under the transitional provisions of MFRS 16, the cumulative effects of adopting MFRS 16 shall be recognised as an adjustment to the opening accumulated losses on 1 July 2019. Based on assessment, the Group estimates that the lease liabilities of RM714,000 for the Group with a corresponding right-of-use assets of RM714,000 for the Group would be recognised on 1 July 2019 with no effects on their retained earnings on that date.

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

The auditors' report on the financial statements for the financial period ended 30 June 2019 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.

**PART A:**  
**Notes to the Consolidated Interim Financial Information**

**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.
- Food Technology & Manufacturing - Food processing and contract manufacturing

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	Food Technology & Manufacturing RM'000	Others RM'000	Eliminations RM'000	Consolidation RM'000
<b>Three Months Financial Period Ended 30 September 2019</b>							
External sales	16,965	-	2,662	1,567	-	-	21,194
Inter segment sales	-	-	-	-	120	(120)	-
Total sales	<u>16,965</u>	<u>-</u>	<u>2,662</u>	<u>1,567</u>	<u>120</u>	<u>(120)</u>	<u>21,194</u>
Segment results	255	(4)	(601)	346	(308)	-	(312)
Finance costs	-	-	(146)	-	-	-	(146)
Interest Income	0	-	59	-	26	-	86
Profit / (loss) before tax	<u>256</u>	<u>(4)</u>	<u>(688)</u>	<u>346</u>	<u>(282)</u>	<u>-</u>	<u>(373)</u>
Taxation							<u>(159)</u>
Profit for the period							<u><u>(531)</u></u>
Segment assets	<u>39,954</u>	<u>537</u>	<u>41,851</u>	<u>2,577</u>	<u>50,537</u>	<u>(40,834)</u>	<u>94,622</u>

**10 Related Party Disclosures**

Significant related party transactions are as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000	3 MONTHS ENDED 30-Sep-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000
Sale of goods and services to related companies	653	515	653	-
Purchase of goods and services from related companies	-	28	-	-
Corporate secretarial services fees paid/ payable to a related company	9	29	9	-
Shared office, network, data center and other services	(9)	75	(9)	-

**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**

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

**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:-

Bank guarantees given by financial institutions in respect of projects of the Group

**RM'000**

1,499

**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:

Cash and bank balances  
Fixed deposits with licensed financial institutions  
  
Less: Fixed deposits pledged with licensed banks  
Less: Bank overdraft

**AS AT  
30-Sep-19  
RM'000**

6,925

17,802

24,727

(17,802)

(3,973)

2,952

**PART B:  
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019**

**1 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-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000	Variance %	3 MONTHS ENDED 30-Sep-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000	Variance %
Business Performance Services	16,965	18,220	(6.9)	16,965	-	-
Trading & Distribution Services	-	-		-	-	
Digital & Infrastructure Services	2,662	2,690	(1.0)	2,662	-	-
Food Technology & Manufacturing	1,567	-		1,567	-	-
Others	120	75		120	-	-
	<u>21,314</u>	<u>20,985</u>	1.6	<u>21,314</u>	<u>-</u>	-
Less : Inter Segment Revenue	(120)	(75)		(120)	-	-
Total Group Revenue	<u>21,194</u>	<u>20,910</u>	1.4	<u>21,194</u>	<u>-</u>	-

The Group recorded the higher revenue of RM 21.19 million for the quarter ended 30 Septemebr 2019, an increase by RM 0.2 million (1.0%) against revenue achieved in the previous corresponding quarter. The higher revenue for the current quarter under review was attributable to the acquisition of Food Manufacturing company for the quarter under review.

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

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	3 MONTHS ENDED 30-Sep-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000	Variance %	3 MONTHS ENDED 30-Sep-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000	Variance %
				<b>3,167</b>		
Business Performance Services	256	1,251	(79.6)	256	-	-
Trading & Distribution Services	(4)	(10)	58.8	(4)	-	-
Digital & Infrastructure Services	(688)	(31)	(2,120.0)	(688)	-	-
Food Technology & Manufacturing	346	-		346	-	-
Others	(282)	(661)	57.4	(282)	-	-
(Loss) /Profit before tax	<u>(373)</u>	<u>549</u>	(167.9)	<u>(373)</u>	<u>-</u>	-

In the financial quarter under review, the Group recorded loss before tax of RM0.37 million, compared to profit before tax of RM0.55 million in the corresponding financial period of the preceding financial period. The loss before tax for the current quarter under review are mainly due to Business Performance Services generated lower revenue for current quarter under review.



**PART B:**  
**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019**

**2 Variation of results against preceding quarter**

	<b>3 months ended 30-Sep-19 RM'000</b>	<b>3 months ended 30-Jun-19 RM'000</b>	<b>Variance  %</b>
Revenue	<u>21,194</u>	<u>27,667</u>	(23.4)
(Loss) / Profit before tax	<u>(373)</u>	<u>1,672</u>	(122.3)

The Group's revenue for the current quarter under review was RM6.5 mil lower compared to the immediate preceding quarter due to lower order fulfilment

**3 Prospects**

The Group's three major operating subsidiaries in FY2020 are Diversified Gateway Berhad ("DGB"), which operates mainly in the telecommunication infrastructure sector in Malaysia, ISS Consulting (Thailand) Ltd ("ISST"), which offers SAP consulting services in Thailand and QBI Packaging Sdn Bhd ("QBI") in food technology and manufacturing in Malaysia..

For FY2020, DGB's operating environment is expected to continue to recover with the recent developments in 5G network activities and the National Fiberisation and Connectivity Plan, as well adding new products and skillsets to its range of technology integration and maintenance services. In the technology integration business, the Group has added new business products in media screens and media-linked vending machines which are being gradually rolled out also in FY2020. The media screen and vending machine business is being undertaken by the Group's subsidiary ISS Consulting (M) Sdn Bhd ("ISSM").

ISST provides SAP consulting services in Thailand, in particular, to the manufacturing and retail sectors. ISST's business continues to be steady and positive, despite slower global economic outlook. Please also see note 8 of explanatory notes pursuant to ACE Market Listing Requirements Of Bursa Malaysia Securities Berhad.

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**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE PERIOD</b>	
	<b>3 MONTHS ENDED 30-Sep-19 RM'000</b>	<b>3 MONTHS ENDED 30-Sep-18 RM'000</b>	<b>3 MONTHS ENDED 30-Sep-19 RM'000</b>	<b>3 MONTHS ENDED 30-Sep-18 RM'000</b>
Current tax expense				
- Malaysian taxation	108	11	108	-
- Foreign taxation	51	250	51	-
Deferred tax	-	(57)	-	-
	<u>159</u>	<u>204</u>	<u>159</u>	<u>-</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.

**7 Quoted securities**

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

**PART B:**  
**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019**

**8 Status of corporate proposals**

On 4 July 2019, the Company have entered into a share sale agreement with itelligence AG for the proposed disposal of 24,500 ordinary shares of THB100 each in ISS Consulting (Thailand) Ltd for total cash of consideration of THB236,429,000 (Proposed Disposal)

The Company have submitted the circular to company shareholders to the Bursa Securities for approval on 14 October 2019.

The completion of the Proposed Disposal are conditional upon the followings :-

- i. Fulfillment of all conditions precedent to share sale agreement for the Proposed Disposal
- ii. All relevant approvals, consents or waivers from any other third party, if required
- iii. Approval of shareholders of the Company at the extraordinary general meeting to be held

The Proposed Disposal is expected to be completed before end of year 2019.

On 30 October 2019, the Company and itelligence AG have mutually agreed to an extension of time for the expiry date from 4 months to 6 months from the date of the SSA for the Company to fulfill the conditions precedent of the SSA signed on 4 July 2019.

The Group will make announcements in relation to any further development on the Proposed Disposal from time to time.

**9 Status of utilisation of proceeds from private placement**

During the financial period ended 30 June 2019, 135,587,700 new ordinary shares were issued at RM0.068 per share pursuant to the private placement, raising RM9.22 million for the Company. The status of utilisation of proceeds is as follows:-

	Status	Proposed Utilisation	Actual Utilisation	Remaining Balance	Intended timeframe for Utilisation (from the date of completion i.e. 11 July 2018)
Purpose		RM'000	RM'000	RM'000	
For the operations of:					
- ISS Consulting (Thailand) Ltd	Note 1	4,810	-	4,810	Within 12 months
- Diversified Gateway Berhad	Utilised	1,750	1,750	-	Within 12 months
Repayment of short-term borrowings	Utilised	2,500	2,500	-	Within 1 months
Expenses for the Private Placement	Utilised	160	160	-	Within 1 months
		<b>9,220</b>	<b>4,410</b>	<b>4,810</b>	

Note 1: Proceeds earmarked for ISS Consulting (Thailand) Ltd are not utilised yet, as DGSB entered into a share sale agreement on 4 July 2019 to dispose of ISS Consulting (Thailand) Ltd to itelligence AG and the proposed disposal is a pending completion.

**10 Borrowings and debts securities**

The Group's bank borrowings as at 30 September 2019 are as follows:

RM'000

Short term bank borrowings - secured - Denominated in Ringgit Malaysia	3,973
Long term bank borrowings - secured - Denominated in Ringgit Malaysia	4
	<u>3,977</u>

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

**PART B:**  
**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019**

**11 Realised and Unrealised Profits**

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

	AS AT 30.09.2019 RM'000	AS AT 30.06.2019 RM'000
Total retained earning of the Group: -		
- Realised	7	1,067
- Unrealised	182	(615)
	<u>189</u>	<u>452</u>
Consolidation adjustments	125,883	126,228
Total retained earnings as per consolidated financial statements	<u>126,072</u>	<u>126,680</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.

**12 Changes in material litigation**

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

**13 Dividends**

No dividends have been recommended during the quarter ended 30 September 2019.

**14 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 3 MONTHS		CUMULATIVE PERIOD UNAUDITED	
	30-Sep-19 RM'000	30-Sep-18 RM'000	30-Sep-19 RM'000	30-Sep-18 RM'000
Profit after tax attributable to the Owners of the parent	(453)	346	(453)	-
WA number of ordinary shares in issue ('000)	745,731	1,491,465	745,731	-
Basic profit per ordinary share (sen)	<u>(0.06)</u>	<u>0.02</u>	<u>(0.06)</u>	<u>-</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:**  
**EXPLANTORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2019**

**15 Profit before tax**

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000	3 MONTHS ENDED 30-Sep-19 RM'000	3 MONTHS ENDED 30-Sep-18 RM'000
Profit before tax is arrived at after charging: -				
Depreciation of property, plant and equipment	492	388	492	-
Impairment loss on trade receivables	-	555	-	-
Interest expenses	146	71	146	-
Net movement for post-employment benefits	-	332	-	-
Realised loss on foreign currency transactions	1	10	1	-
Unrealised loss on foreign currency transactions	4	14	4	-
And crediting: -				
Fair value gain on long term trade receivables	220	262	220	-
Reversal of impairment losses on trade receivables	8	428	8	-
Interest income	86	99	86	-
Realised gain on foreign currency transactions	1	79	1	-
Unrealised gain on foreign currency transactions	-	52	-	-