



RADIANT GLOBALTECH BERHAD

(Registration No.: 200301018877 (621297-A))

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2024

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RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2024⁽¹⁾

	UNAUDITED CURRENT YEAR QUARTER 31.03.24 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.03.23 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.03.24 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.03.23 RM'000
Revenue	25,350	33,914	25,350	33,914
Cost of sales	(15,415)	(19,915)	(15,415)	(19,915)
Gross profit	9,935	13,999	9,935	13,999
Other income	337	177	337	177
	10,272	14,176	10,272	14,176
Selling and distribution expenses	(303)	(405)	(303)	(405)
Administrative expenses	(8,535)	(9,613)	(8,535)	(9,613)
Other expenses	(613)	(1,048)	(613)	(1,048)
Finance costs	(32)	(15)	(32)	(15)
Net impairment on financial assets	(49)	(8)	(49)	(8)
Profit before taxation	740	3,087	740	3,087
Income tax expense	(267)	(1,086)	(267)	(1,086)
Profit after taxation	473	2,001	473	2,001
Other comprehensive income, net of tax <i>Item that may be reclassified subsequently to profit or loss</i>				
Foreign currency translation differences	56	(29)	56	(29)
Total comprehensive income for the financial period	529	1,972	529	1,972
PROFIT/(LOSS) AFTER TAXATION ATTRIBUTABLE TO:-				
Owners of the Company	509	2,043	509	2,043
Non-controlling interests	(36)	(42)	(36)	(42)
	473	2,001	473	2,001

**RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2024⁽¹⁾
(CONT'D)**

	UNAUDITED CURRENT YEAR QUARTER 31.03.24 RM'000	UNAUDITED PRECEDING YEAR QUARTER 31.03.23 RM'000	UNAUDITED CURRENT YEAR TO DATE 31.03.24 RM'000	UNAUDITED PRECEDING YEAR TO DATE 31.03.23 RM'000
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:-				
Owners of the Company	548	2,026	548	2,026
Non-controlling interests	(19)	(54)	(19)	(54)
	<u>529</u>	<u>1,972</u>	<u>529</u>	<u>1,972</u>
Earnings per share attributable to owners of the Company:-				
- Basic (Sen)	0.1 ⁽²⁾	0.4	0.1 ⁽²⁾	0.4
- Diluted (Sen)	<u>0.1⁽²⁾</u>	<u>0.4</u>	<u>0.1⁽²⁾</u>	<u>0.4</u>

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.
- (2) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 31 March 2024. The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any convertible securities outstanding.

**RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2024⁽¹⁾**

	Unaudited 31.03.24 RM'000	Audited 31.12.23 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	10,064	10,002
Intangible assets	33	49
Right of use assets	10,467	10,587
Deferred tax assets	712	585
Goodwill on acquisition	11,447	11,447
	<u>32,723</u>	<u>32,670</u>
CURRENT ASSETS		
Inventories	7,067	7,353
Trade receivables	23,422	30,756
Other receivables, deposits and prepayments	3,038	3,266
Amount owing by related parties	1,067	1,950
Current tax assets	2,539	3,493
Short-term investments	10,580	11,886
Fixed deposits with licensed banks	1,219	1,219
Cash and bank balances	21,853	18,493
	<u>70,785</u>	<u>78,416</u>
TOTAL ASSETS	<u>103,508</u>	<u>111,086</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	48,153	48,153
Merger deficit	(13,681)	(13,681)
Foreign exchange translation reserve	(112)	(152)
Retained profits	40,413	39,904
Shareholders' fund	74,773	74,224
Non-controlling interests	(289)	(269)
TOTAL EQUITY	<u>74,484</u>	<u>73,955</u>
NON-CURRENT LIABILITIES		
Provision for employee benefits	338	498
Lease liabilities	539	333
Hire purchase payables	795	824
Deferred revenue	29	34
Deferred tax liabilities	5	5
	<u>1,706</u>	<u>1,694</u>
CURRENT LIABILITIES		
Trade payables	9,533	14,751
Other payables and accruals	14,066	16,685
Amount owing to related parties	2,380	2,467
Amount owing to directors	576	546
Lease liabilities	164	457
Hire purchase payables	213	197
Current tax liabilities	386	334
	<u>27,318</u>	<u>35,437</u>
TOTAL LIABILITIES	<u>29,024</u>	<u>37,131</u>
TOTAL EQUITY AND LIABILITIES	<u>103,508</u>	<u>111,086</u>

**RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2024⁽¹⁾
(CONT'D)**

	Unaudited 31.03.24	Audited 31.12.23
Number of issued shares ('000)	525,200	525,200
Net assets per ordinary share attributable to owners of the Company (Sen)	<u>14.2</u>	<u>14.1</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

	<---- Non-Distributable ---->			Distributable	Attributable to	Non-	Total
	Share	Merger	Foreign	Retained Profits	Owners of	controlling	Equity
	Capital	Deficit	Exchange	RM'000	the	interests	RM'000
	RM'000	RM'000	Translation		Company	RM'000	
			Reserve		RM'000		
			RM'000				
Balance as at 1.1.23	48,153	(13,681)	(155)	43,234	77,551	3,478	81,029
Profit after taxation	-	-	-	7,655	7,655	541	8,196
Other comprehensive income for the financial year:							
- Foreign currency translation differences	-	-	3	-	3	(42)	(39)
Total comprehensive income for the financial year	-	-	3	7,655	7,658	499	8,157
Distribution to owners of the Company:							
- Dividends	-	-	-	(2,626)	(2,626)	-	(2,626)
Changes in a subsidiary's ownership interests that do not result in a loss of control	-	-	-	(8,359)	(8,359)	(4,246)	(12,605)
Balance as at 31.12.23 (Audited)	48,153	(13,681)	(152)	39,904	74,224	(269)	73,955
Balance as at 1.1.24	48,153	(13,681)	(152)	39,904	74,224	(269)	73,955
Profit after taxation	-	-	-	509	509	(36)	473
Other comprehensive income for the financial period:							
- Foreign currency translation differences	-	-	40	-	40	16	56
Total comprehensive income for the financial period	-	-	40	509	549	(20)	529
Balance as at 31.03.24 (Unaudited)	48,153	(13,681)	(112)	40,413	74,773	(289)	74,484



RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2024⁽¹⁾ (CONT'D)

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

**RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE QUARTER AND YEAR-
TO-DATE ENDED 31 MARCH 2024⁽¹⁾**

	CURRENT YEAR TO DATE 31.03.24 RM'000	PRECEDING YEAR TO DATE 31.03.23 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	740	3,087
Adjustments for:		
Amortisation of intangible assets	16	115
Bad debts written off	-	27
Depreciation of property, plant and equipment	340	272
Depreciation of right-of-use assets	138	121
Gain on disposal of property, plant and equipment	-	(31)
Impairment losses on trade receivables	643	121
Interest expenses	32	15
Interest income	(105)	(91)
Inventories written back	(99)	(32)
Inventories written off	20	-
Reversal of impairment losses on trade receivables	(567)	(113)
Unrealised gain on foreign exchange	(152)	11
Operating profit before working capital changes	<u>1,006</u>	<u>3,502</u>
Decrease in inventories	365	2,262
Decrease in trade and other receivables	7,465	5,194
Decrease in trade and other payables	(7,839)	(8,782)
Decrease/(Increase) in amount owing by related parties	882	(238)
(Decrease)/Increase in amount owing to related parties	(87)	35
CASH FROM OPERATIONS	<u>1,792</u>	<u>1,973</u>
Interest paid	-	-
Income tax paid	(677)	(1,075)
Income tax refund	1,289	-
NET CASH FROM OPERATING ACTIVITIES	<u>2,404</u>	<u>898</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Interest received	105	91
Purchase of property, plant and equipment	(218)	(1,177)
NET CASH FOR INVESTING ACTIVITIES	<u>(113)</u>	<u>(1,086)</u>
CASH FLOWS FOR FINANCING ACTIVITIES		
Dividend paid	-	(2,626)
Interest paid	(32)	(15)
Proceed from hire purchase payables	-	80
Repayment of hired purchase payables	(197)	(14)
Repayment of lease liabilities	(87)	(57)
NET CASH FOR FINANCING ACTIVITIES	<u>(316)</u>	<u>(2,632)</u>

**RADIANT GLOBALTECH BERHAD ((REGISTRATION NO.: 200301018877 (621297-A))
UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE QUARTER AND YEAR-
TO-DATE ENDED 31 MARCH 2024⁽¹⁾ (CONT'D)**

	CURRENT YEAR TO DATE 31.03.24 RM'000	PRECEDING YEAR TO DATE 31.03.23 RM'000
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,975	(2,820)
EFFECT OF FOREIGN EXCHANGE TRANSLATION	78	(103)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	30,380	41,311
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	<u>32,433</u>	<u>38,388</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Short-term investments	10,580	17,250
Cash and bank balances	21,853	21,137
Fixed deposits with licensed banks	1,219	1,192
	<u>33,652</u>	<u>39,579</u>
Less: Fixed deposits pledged to licensed banks	(500)	(492)
Fixed deposits with tenure of more than 3 months	(719)	(699)
	<u>32,433</u>	<u>38,388</u>

Note:

- (1) The basis of preparation of the Unaudited Consolidated Statements of Cash Flows are disclosed in Note A1 and should be read in conjunction with the audited financial statements for the financial year ended ("FYE") 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2024

A1. Basis of Preparation

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting, International Financial Reporting Standards (“IFRS”) 34, Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

This interim financial report should be read in conjunction with the audited financial statements for the financial year ended (“FYE”) 31 December 2023. These explanatory notes attached to the interim financial report provide explanations of events and transactions that are significant for the understanding of the changes in the financial position and performance of the Group since the FYE 31 December 2023.

A2. Changes in Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report is consistent with those adopted in the audited financial statements for FYE 31 December 2023 except for the adoption of the following MFRS and Amendments to MFRS which came into effect for annual periods beginning on or after 1 January 2024 and are applicable for the Group’s interim financial report for the quarter and year-to-date ended 31 March 2024, as disclosed below:

MFRSs and/or IC Interpretations (including the Consequential Amendments)

- MFRS 17: Insurance Contracts
- Amendments to MFRS 17: Insurance Contracts
- Amendment 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: Definition 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 accounting standards and/or interpretations (including the consequential amendments, if any) do not have any material impact on the financial performance and position of the Group upon their initial application.

The Group has not applied in advance the following accounting standards and interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (“MASB”) but are not yet effective for the current financial period ended 31 March 2024:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective for annual periods on or after
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 121: Lack of Exchangeability	1 January 2025

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2024 (CONT'D)

A2. Changes in Accounting Policies (Cont'd)

The adoption of the above accounting standards and interpretations (including the consequential amendments, if any) is not expected to have a material impact on the financial statements of the Group upon their initial application.

A3. Auditors' Report

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2023.

A4. Seasonal or Cyclical Factors

The business operations of the Group during the current financial quarter under review were not materially affected by any seasonal or cyclical factors.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items for the current financial quarter under review.

A6. Changes in Estimates

There were no material changes in estimates for the current financial quarter under review.

A7. Debt and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current financial quarter under review.

A8. Dividends Paid

There was no payment of dividend during the current financial quarter under review.

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2024 (CONT'D)

A9. Segmental Reporting

The Group's operating segments information are as follows:-

	Hardware and Maintenance RM'000	Software RM'000	Group RM'000
Current year quarter ended 31 March 2024			
Revenue			
External revenue	20,102	5,248	25,350
Inter-segment revenue	168	452	10,175
	<u>20,270</u>	<u>5,700</u>	<u>35,525</u>
Consolidation adjustments			(10,175)
Consolidated revenue			<u>25,350</u>
Results			
Segmental profit/(loss) before interest and taxation	931	(264)	667
Interest income			105
Finance costs			(32)
Consolidated profit before taxation			740
Income tax expense			(267)
Consolidated profit after taxation			<u>473</u>
Preceding year quarter ended 31 March 2023			
Revenue			
External revenue	25,999	7,915	33,914
Inter-segment revenue	9,666	509	10,175
	<u>35,665</u>	<u>8,424</u>	<u>44,089</u>
Consolidation adjustments			(10,175)
Consolidated revenue			<u>33,914</u>
Results			
Segmental profit before interest and taxation	1,835	1,176	3,011
Interest income			91
Finance costs			(15)
Consolidated profit before taxation			3,087
Income tax expense			(1,086)
Consolidated profit after taxation			<u>2,001</u>

A10. Significant Events Subsequent to the End of the Interim Financial Period

There were no significant events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

A11. Changes in the Composition of the Group

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

A12. Fair Value of Financial Instruments

There were no gain or losses arising from fair value changes for all financial assets and liabilities for the current financial quarter under review.

A13. Capital Commitments

There were no capital commitments for the current financial quarter under review.

A14. Contingent Liabilities

The Group has no contingent liabilities as at the date of this report.

A15. Related Party Transactions

The Group had the following transactions during the financial period under review with related parties in which certain directors and major shareholders of the Company have substantial financial interests:

	Unaudited Current Year Quarter 31.03.24 RM'000	Unaudited Current Year to Date 31.03.24 RM'000
Related parties by virtue of common directors - Rental expenses	35	35
Related parties by virtue of major shareholders - Sales of Hardware and Software	847	847

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Performance

For the quarter ended 31 March 2024 (1Q24)

For the first quarter ended 31 March (1Q24), the Group reported 25.1% lower revenue of RM25.4 million from RM33.9 million in the preceding year corresponding quarter ended 31 March (1Q23).

RM20.1 million or 79.1% of the revenue in 1Q24 was contributed by the Hardware and Maintenance segment, while the remaining RM5.3 million or 20.9% was derived from the Software segment.

As a comparison, RM26.0 million or 76.7% of the Group's revenue in 1Q23 was derived from the Hardware and Maintenance segment, while the remaining RM7.9 million or 23.3% was from the Software segment.

The Group recorded 29.3% lower gross profit to RM9.9 million in 1Q24 from RM14.0 million in 1Q23. Overall gross profit margin decreased to 39.0% in 1Q24 from 41.3% in 1Q23. The decrease in gross profit was mainly due to lower gross profit contributed from its business segment compared to 1Q23.

The Group recorded profit before taxation of RM0.7 million in 1Q24 as compared to RM3.1 million in 1Q23. The decrease was mainly due to lower gross profit contributed from its business segment compared to 1Q23.

B2. Comparison with Immediate Preceding Quarter Results

	Quarter Ended		<---- Changes ---->	
	31.03.2024 RM'000	31.12.2023 RM'000	RM'000	%
Revenue	25,350	37,937	(12,587)	(33.2)
Profit before taxation	<u>740</u>	<u>4,767</u>	<u>(4,027)</u>	<u>(84.5)</u>

The Group's revenue of RM25.4 million for the current quarter under review was 33.2% lower than the RM37.9 million recorded in the previous quarter due to less deployment of projects in current quarter.

The Group recorded profit before taxation of RM0.7 million in the current quarter as compared to RM4.8 million in the previous quarter. The decrease mainly due to lower gross profit contributed from its business segment.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B3. Prospects

The Group is in the midst of expanding its customer base across various industries, leveraging on its strong track record with prominent retailers and industrial companies. The Group continues to integrate its hardware and software solutions for both industrial and retail markets into more robust and customizable offerings that will fulfil its customers' digital needs.

The Group will focus its efforts on securing and implementing business enhancement solutions for its existing customers in the region and capturing new market share in Southeast Asia.

Backed by its healthy balance sheet and robustness of its various solutions, the group intends to capitalise on software, maintenance and support services segments to create a long-term sustainable revenue stream. The Group is cautiously optimistic about our business outlook for 2025 and expects that demand for retail and industrial automation solutions will remain strong, driven by businesses' desire to increase digitalisation and automation.

B4. Profit Forecast

The Group did not issue any profit forecast or guarantee during the current financial quarter under review.

B5. Income Tax Expense

The breakdown of income tax expense are as follows:-

	Quarter Ended		Year-To-Date Ended	
	31.03.24 RM'000	31.03.23 RM'000	31.03.24 RM'000	31.03.23 RM'000
Income tax expense	398	1,086	398	1,086
Deferred tax	(131)	-	(131)	-
	<u>267</u>	<u>1,086</u>	<u>267</u>	<u>1,086</u>
Effective tax rate (%) ⁽¹⁾	<u>36.1</u>	<u>35.2</u>	<u>36.1</u>	<u>35.2</u>

Notes:

(1) The Group's effective tax rate for the first quarter ended 31 March 2024 of 36.1% is higher than the statutory tax rate of 24.0% due to unrecognised deferred tax assets arising from business losses of the subsidiaries.

(2) Income tax expense is recognised based on management's best estimate.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B6. Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this report.

B7. Group Borrowings and Debt Securities

The Group's borrowings are as follows:

	Unaudited 31.03.24 RM'000	Audited 31.12.23 RM'000
Current:		
Lease liabilities	164	457
Hire purchase payables	213	197
	<u>377</u>	<u>654</u>
Non-current:		
Lease liabilities	539	333
Hire purchase payables	795	824
	<u>1,334</u>	<u>1,157</u>

All the borrowings are secured and denominated in Ringgit Malaysia.

B8. Material Litigation

As at the date of this report, the Group is not engaged in any material litigation.

B9. Dividend

The Board of Directors had on 19 March 2024 declared a first interim single-tier dividend of 0.5 sen per ordinary share in respect of the financial year ended 31 December 2024 which was paid on 18 April 2024 to shareholders whose names appeared on the Record of Depositors on 4 April 2024.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B10. Earnings Per Share

The basic and diluted earnings per share for the current financial quarter and year-to-date are computed as follows:

	Quarter Ended		Year-To-Date Ended	
	31.03.24	31.03.23	31.03.24	31.12.23
	RM'000	RM'000	RM'000	RM'000
Profit after taxation attributable to owners of the Company	509	2,043	509	2,043
	525,200	525,200	525,200	525,200
	0.10	0.40	0.10	0.40
	0.10	0.40	0.10	0.40

Notes:

- (1) The basic earnings per share is computed based on profit after taxation attributable to the owners of the Company and divided by the weighted average number of ordinary shares in issue as at 31 March 2024.
- (2) The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any convertible securities.

B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B11. Notes to the Statements of Profit or Loss and Other Comprehensive Income

Profit before taxation is arrived at after charging / (crediting):-

	Quarter Ended		Year-To-Date Ended	
	31.03.24 RM'000	31.03.23 RM'000	31.03.24 RM'000	31.03.23 RM'000
Amortisation of intangible assets	16	115	16	115
Depreciation of property, plant and equipment	340	272	340	272
Depreciation of right-of-use assets	138	121	138	121
Gain on disposal of property, plant and equipment	-	(31)	-	(31)
Interest income	(105)	(91)	(105)	(91)
Interest expenses	32	15	32	15
Realised loss on foreign exchange	121	586	121	586
Unrealised (gain)/loss on foreign exchange	(152)	11	(152)	11
Net inventories written back	(79)	(32)	(79)	(32)
Net (reversal of impairments)/impairment losses on trade receivables	76	8	(285)	8

BY ORDER OF THE BOARD