



DAYTHREE DIGITAL BERHAD

Registration No:
202201029566 (1475263-U)
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE
THIRD QUARTER ENDED 30 SEPTEMBER 2024**

DAYTHREE DIGITAL BERHAD
Registration No.: 202201029566 (1475263-U)
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME⁽¹⁾
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Revenue	20,012	23,955	67,659	66,280
Cost of sales	(18,424)	(18,951)	(56,412)	(50,539)
Gross profit	<u>1,588</u>	<u>5,004</u>	<u>11,247</u>	<u>15,741</u>
Other income	209	139	617	173
Administrative expenses	(2,929)	(3,212)	(8,102)	(7,722)
Other expenses	-	-	-	(24)
Operating (loss)/profit	<u>(1,132)</u>	<u>1,931</u>	<u>3,762</u>	<u>8,168</u>
Finance costs	(213)	(119)	(555)	(521)
(Loss)/Profit before taxation	<u>(1,345)</u>	<u>1,812</u>	<u>3,207</u>	<u>7,647</u>
Income tax credit/(expense)	B5 4,276	(853)	3,046	(2,401)
Profit for the period	<u>2,931</u>	<u>959</u>	<u>6,253</u>	<u>5,246</u>
Other comprehensive income, net of tax				
Items that maybe reclassified subsequently to profit or loss				
Exchange differences on translation of foreign operations	(6)	-	(6)	3
Other comprehensive income for the period	<u>(6)</u>	<u>-</u>	<u>(6)</u>	<u>3</u>
Total comprehensive income for the period	<u>2,925</u>	<u>959</u>	<u>6,247</u>	<u>5,249</u>
Profit for the period attributable to:				
Owners of the Company	<u>2,931</u>	<u>959</u>	<u>6,253</u>	<u>5,246</u>
Total comprehensive income for the period attributable to:				
Owners of the Company	<u>2,925</u>	<u>959</u>	<u>6,247</u>	<u>5,249</u>
Basic earnings per share ("EPS") (sen) ⁽²⁾	B11 0.61	0.20	1.30	1.09

Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

- (2) EPS is calculated based on the Company's share capital of 480,000,000 ordinary shares as at 31 December 2023.

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DAYTHREE DIGITAL BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION⁽¹⁾
AS AT 30 SEPTEMBER 2024

	Unaudited As at 30.09.2024 RM'000	Audited As at 31.12.2023 RM'000
ASSETS		
Non-current assets		
Plant and equipment	7,891	5,741
Right-of-use assets	17,361	14,113
Total non-current assets	25,252	19,854
Current assets		
Current tax assets	3,480	-
Trade and other receivables	15,868	18,906
Contract assets	21,213	15,421
Cash and short-term deposits	27,143	33,586
Total current assets	67,704	67,913
TOTAL ASSETS	92,956	87,767
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	51,710	51,710
Reorganisation reserve	(18,143)	(18,143)
Retained earnings	34,821	32,048
Exchange reserve	(1)	5
Total equity	68,387	65,620
LIABILITIES		
Non-current liability		
Lease liabilities	15,309	12,504
Total non-current liability	15,309	12,504
Current liabilities		
Lease liabilities	3,003	2,442
Trade and other payables	5,652	5,494
Contract liabilities	605	667
Current tax liabilities	-	1,040
Total current liabilities	9,260	9,643
TOTAL LIABILITIES	24,569	22,147
TOTAL EQUITY AND LIABILITIES	92,956	87,767
Net assets per ordinary share attributable to owners of the Company (RM) ⁽²⁾	0.14	0.14

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Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's share capital of 480,000,000 ordinary shares as at 31 December 2023.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY⁽¹⁾
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Share capital RM'000	Exchange reserve RM'000	Reorganisation reserve RM'000	Retained earnings RM'000	Total equity RM'000
At 1 January 2023 (unaudited)	2,000	1	-	24,474	26,475
Total comprehensive income for the financial year	-	4	-	7,574	7,578
Transactions with owners					
Issuance of shares	33,120	-	-	-	33,120
Share issue expenses	(1,553)	-	-	-	(1,553)
Share issue for acquisition of a subsidiary	20,143	-	-	-	20,143
Reorganisation reserve	-	-	(18,143)	-	(18,143)
Invested equity	(2,000)	-	-	-	(2,000)
	49,710	-	(18,143)	-	31,567
At 1 January 2024 (audited)	51,710	5	(18,143)	32,048	65,620
Total comprehensive income for the period	-	(6)	-	6,253	6,247
Transactions with owners					
Dividend paid on shares	-	-	-	(3,480)	(3,480)
	-	-	-	(3,480)	(3,480)
At 30 September 2024 (unaudited)	51,710	(1)	(18,143)	34,821	68,387

Note:-

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

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DAYTHREE DIGITAL BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	CURRENT YEAR-TO-DATE 30.09.2024 RM'000	PRECEDING YEAR-TO-DATE 30.09.2023 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	3,207	7,647
Adjustments for:		
Depreciation of plant and equipment	770	658
Depreciation of right-of-use assets	2,043	1,690
Finance cost	549	596
Finance income	(574)	(149)
Unrealised gain on foreign exchange	-	*(2)
Unrealised loss on foreign exchange	-	3
Reversal of impairment loss on trade receivables	(20)	-
Operating profit before changes in working capital	5,975	10,445
Changes in working capital:		
Trade and other receivables	3,058	173
Contract assets	(5,792)	(9,286)
Trade and other payables	157	623
Contract liabilities	(62)	90
Net cash generated from operations	3,336	2,045
Income tax paid, net of refund	(1,474)	(2,412)
Interest paid	-	(124)
Net cash from/(used in) operating activities	1,862	(491)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	574	149
Change in pledged deposits	(102)	1,393
Purchase of plant and equipment	(2,920)	(1,415)
Net cash (used in)/from investing activities	(2,448)	127
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid on shares	(3,480)	-
Repayment of short-term borrowings	-	(1,000)
Net proceeds from issuance of shares	-	31,567
Payment of lease liabilities	(1,924)	(1,533)
Interest paid	(549)	(472)
Net cash (used in)/from financing activities	(5,953)	28,562
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(6,539)	28,198
CASH AND CASH EQUIVALENTS AT BEGINNING	31,521	8,130
EFFECTS OF EXCHANGE RATE CHANGES	(6)	*(2)
CASH AND CASH EQUIVALENTS AT END	24,976	36,328
Represented by:		
Deposits with financial institutions	15,301	2,060
Cash and bank balances	11,842	36,328
	27,143	38,388
Less: Fixed deposits pledged to a licensed bank	(2,167)	(2,060)
	24,976	36,328

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Notes:-

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Cash Flows are detailed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.
- (2) * Denotes less than RM1,000

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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

This interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Rule 9.22 and Appendix 9B of Listing Requirements of Bursa Securities.

This interim financial report should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

A2. Material Accounting Policies

The material accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Group's audited financial statements for the financial year ended 31 December 2023 except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

		Effective for financial periods beginning on or after
<u>Amendments to MFRSs</u>		
MFRS 7	Financial Instruments: Disclosures	1 January 2024
MFRS 10	Consolidated Financial Statements	Deferred
MFRS 16	Leases	1 January 2024
MFRS 101	Presentation of Financial Statements	1 January 2024
MFRS 107	Statement of Cash Flows	1 January 2024
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2025
MFRS 128	Investments in Associates and Joint Ventures	Deferred

The initial application of the above standards is not expected to have any material impacts to the financial statements of the Group upon adoption.

A3. Auditors' Report

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

A4. Seasonal or Cyclical Factors

The Group's operation was not significantly affected by any unusual seasonal or cyclical factors.

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income, or cash flows in the interim financial report for the period ended 30 September 2024.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A6. Material Changes in Estimates

There were no material changes in estimates for the current quarter and financial year-to-date.

A7. Debt and Equity Securities

The gearing ratio of the Group as at 30 September 2024 are as follows:

	Unaudited As at 30.09.2024 RM'000	Audited As at 31.12.2023 RM'000
Total debt (excluding lease liabilities)	-	-
Total equity	68,387	65,620
Gearing ratio (times)	-	-

The Group reported zero gearing ratio as at 30 September 2024. There were no borrowings (excluding lease liabilities) as at 30 September 2024 as the Group had sufficient internally generated funds for the Group's operations.

Save as disclosed above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter under review.

A8. Dividend Paid

	YEAR-TO-DATE ENDED	
	30.09.2024	30.09.2023
	Unaudited	Unaudited
	RM'000	RM'000
In respect of the financial year ending 31 December 2024		
- Interim single-tier dividend of 0.725 sen per share	3,480	-

On 29 May 2024, the Board declared a single-tier first interim dividend for the financial year ending 31 December 2024, which was paid on 28 June 2024.

A9. Segment Information

Segment information is not presented as the Group operates substantially within a single business segment and this is consistent with the current practice of internal reporting.

Geographical information

The Group operates solely in Malaysia, hence, no geographical segment is presented.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A9. Segment Information (continued)

Information about customers

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Major customers ⁽¹⁾	14,734	15,547	49,326	41,330
Other customers	5,278	8,408	18,333	24,950
Total	20,012	23,955	67,659	66,280

Note:-

(1) Major customers are defined as those contributing 10% or more of total revenue recognised. Based on this criterion, five customers were identified as major customers.

A10. Material events subsequent to the end of the reporting period

There were no material events subsequent to the end of the current financial quarters under review that have not been reflected in this interim financial report.

A11. Changes in the composition of the Group

There were no material changes in the composition of the Group to the end of the current financial quarters under review that have not been reflected in this interim financial report.

A12. Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group as at the date of this interim financial report.

A13. Related Party Transactions Disclosures

There were no related party transactions during the current financial quarter under review.

A14. Capital Commitments

	30.09.2024	31.12.2023
	Unaudited	Audited
	RM'000	RM'000
<u>Approved and contracted for:</u>		
- Renovation	102	-

Save as disclosed above, there were no other material capital commitments as at 30 September 2024.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of Financial Performance

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Revenue	20,012	23,955	67,659	66,280
Gross profit	1,588	5,004	11,247	15,741
(Loss)/Profit before taxation	(1,345)	1,812	3,207	7,647
Profit after taxation	2,931	959	6,253	5,246
Profit attributable to owners of the Company	<u>2,931</u>	<u>959</u>	<u>6,253</u>	<u>5,246</u>

In the current quarter under review and for the financial year-to-date, the Group recorded revenue of approximately RM20.0 million and RM67.7 million, respectively. This was mainly contributed by our major customers, which accounted for RM14.7 million and RM49.3 million, representing 73.6% and 72.9% of the total revenue, respectively.

The Group recognised a loss before taxation of RM1.3 million for the current quarter under review and profit before tax of RM3.2 million for financial year-to-date after deducting administrative expenses and finance cost totalling RM3.1 million and RM8.7 million, respectively.

The Group recognised a profit after taxation of RM2.9 million for the current quarter under review and RM6.3 million for the financial year-to-date, after reflecting an income tax credit of RM4.3 million and RM3.0 million, respectively.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B2. Comparison with Immediate Preceding Quarter's Results

	CURRENT QUARTER	IMMEDIATE PRECEDING
	30.09.2024	QUARTER
	RM'000	30.06.2024
		RM'000
Revenue	20,012	23,939
Gross profit	1,588	4,987
(Loss)/Profit before taxation	(1,345)	2,276

The Group recorded revenue of approximately RM20.0 million for the current quarter under review. During the period under review, the Group's revenue reflected a decrease in transactional volume.

The gross profit margin has decreased from 20.8% in the preceding quarter to 7.9% for the current quarter under review, primarily attributable to the onboarding of a new project. This required a significant upfront investment in personnel costs to ensure the project's stability during its initial phase.

The Group reported a loss before taxation of RM1.3 million for the current quarter under review, which reflecting a challenging performance compared to the previous quarter.

B3. Prospects of the Group

The Group's commitment to delivering tech-driven digital Global Business Services ("GBS") with a specialised focus on Customer Experience ("CX") Lifecycle management remains steadfast. We position ourselves as a technology-centric company, dedicated to integrating cutting-edge technology into our service offerings to drive operational excellence and enhance client experiences.

Our investment in digital technologies continues to be a cornerstone of our strategy. Artificial intelligence ("AI")'s ability to automate repetitive tasks has proven transformative, significantly boosting operational efficiency. Our AI systems increasingly manage tasks such as data entry and order processing with speed and precision, enabling our human resources to concentrate on more strategic and innovative endeavours. Our proprietary AI assistant tool, Daisy, is at the forefront of this transformation, continually evolving to incorporate the latest advancements.

We also recently integrated new AI features into our digital tools. Our sentiment analysis capabilities now assess the emotional tone of customer interactions, providing critical insights into customer satisfaction. This allows for prompt resolution of concerns and tailored responses.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B3. Prospects of the Group (continued)

While we navigate the landscape, we acknowledge the challenges presented by clients who favour traditional, human-centric BPO services and seek cost reduction amidst rising wage costs. However, we are also witnessing opportunities for increased adoption of new technologies among our prospective clients, who view the Group not just as cost optimisers but more as partners in accessing advanced technological solutions.

We strategically focus on clients who prioritise technological innovation in response to these trends. Our recent achievement of SOC 2 (Type 2) certification, alongside our existing PCI-DSS and ISO27001 certifications, underscores our unwavering commitment to data security and integrity.

Looking ahead, the Malaysian GBS industry is poised for continued growth, projected to expand from RM24.8 billion in 2023 to RM31.7 billion by 2027, with a compound annual growth rate (CAGR) of 6.3%. In line with this growth, we are enhancing our leadership and management teams to support our growth and diversification strategies better.

While we approach the future with cautious optimism, the Board of Directors is confident in our strategic direction and the continued strength of our operational and technological advancements. We remain dedicated to leveraging our expertise and innovations to drive value for our clients and shareholders.

B4. Variance of actual profits from profit forecast

The Group did not issue any profit forecast or profit guarantee during the financial year-to-date under review.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B5. Taxation

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Income tax (credit)/expense				
- Current period	(4,276)	853	(3,046)	2,401
Effective tax rate ⁽¹⁾ (%)	(317.9)	47.0	(95.0)	31.4
Statutory tax rate (%)	24.0	24.0	24.0	24.0

Notes:-

(2) The Group's effective tax rate for the year-to-date ended 30 September 2024 was lower than the statutory tax rate of 24.0% mainly due to the reversal of income tax provision for its subsidiary, Daythree Business Services Sdn Bhd ("D3BS").

D3BS had been granted Malaysia Digital ("MD") status (formerly known as Multimedia Super Corridor status) by Malaysia Digital Economy Corporation Sdn Bhd (formerly known as Multimedia Development Corporation Sdn Bhd). By virtue of the MD status, D3BS has been granted pioneer status and the business income is exempted from income tax expense up to 15 February 2022. D3BS has subsequently applied for extension of the pioneer status for the second 5 years tax exemption (from 16 February 2022 to 15 February 2027).

D3BS had on 20 August 2024 received the letter of approval from Malaysian Investment Development Authority ("MIDA") approving the said extension. Following this approval, the income tax provision for year of assessment of 2023 and 2024 has been reversed. The reversal for year of assessment of 2022 will be effected upon approval of the revised tax computation.

B6. Status of Corporate Proposals

There were no corporate proposals pending completion as at the date of this interim financial report.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B7. Utilisation of proceeds from IPO

The gross proceeds of RM33.1 million from the IPO is intended to be utilised in the following manner:

Details of utilisation of proceeds	Proposed utilisation RM'000	Actual utilisation RM'000	Re-allocation RM'000	Balance to be utilised RM'000	Estimated timeframe for utilisation upon listing⁽¹⁾
Office expansion	7,100	(2,616)	-	4,484	Within 24 months
Recruit industry experts to capture growth opportunities	3,020	(2,125)	-	895	Within 24 months
Capital expenditure in networking infrastructure, IT hardware and software	3,000	(3,000)	-	-	Within 14 months ⁽²⁾
Branding, marketing and promotional activities	1,500	(419)	-	1,081	Within 26 months ⁽²⁾
Working capital	14,700	(14,767)	67	-	Within 12 months
Estimated listing expenses	3,800	(3,733)	(67)	-	Within 1 month
	33,120	(26,660)	-	6,460	

Notes:-

- (1) From the date of listing of the Company.
- (2) The Board has deliberated and resolved to extend the utilisation of proceeds to allow the Group to utilise the funds raised from the Public Issue in line with current business.

In branding efforts, the Group has focused on ensuring that each initiative creates sustainable, long-term value for the company. To achieve this, additional time was taken to identify the best partners who could deliver the quality and innovation aspired to. This strategic approach allowed for thorough research, planning, and execution of activities, positioning the Group for stronger outcomes moving forward. The funds allocated for these activities are expected to be fully utilised by third quarter of 2025.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B8. Group borrowings and debt securities

	30.09.2024	31.12.2023
	Unaudited	Audited
	RM'000	RM'000
Non-current:		
Lease liabilities	15,309	12,504
Current:		
Lease liabilities	3,003	2,442
Total borrowings and debt securities	18,312	14,946

B9. Material Litigations

There were no material litigations by or against the Group as at 30 September 2024.

B10. Dividends

On 29 May 2024, the Board declared a single-tier first interim dividend of 0.725 sen per share for the financial year ending 31 December 2024, amounting to a dividend paid of RM3.48 million with the entitlement date on 19 June 2024, which was paid on 28 June 2024 as disclosed in A8.

B11. Earnings Per Share ("EPS")

The basic EPS for the current quarter under review and financial year-to-date are computed as follows:

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Profit attributable to owners of the Company	2,931	959	6,253	5,246
Number of ordinary shares in issue ('000)	480,000	480,000	480,000	480,000
Basic EPS (sen) ⁽¹⁾	0.61	0.20	1.30	1.09

Note:-

(1) Basic EPS is calculated based on the Company's issued share capital of 480,000,000 ordinary shares as at 31 December 2023.

B. EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS (CONTINUED)

B12. Notes to the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

The following items have been charged or credited in arriving at the loss before taxation for the current quarter and the profit before taxation for the financial year-to-date:-

	QUARTER ENDED		YEAR-TO-DATE ENDED	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
After charging:				
Depreciation of plant and equipment	265	246	770	658
Depreciation of right-of-use assets	744	638	2,043	1,690
Employee benefits expense	18,647	18,848	56,547	51,269
Expenses relating to lease of low value assets	243	182	619	488
Interest expense on lease liabilities	207	183	549	472
Listing expenses	-	1,149	-	1,149
Realised loss on foreign exchange	109	11	232	49
Unrealised loss on foreign exchange	-	1	-	3
And crediting:				
Unrealised gain on foreign exchange	-	(Note 1)	-	(Note 1)
Realised gain on foreign exchange	(6)	-	(16)	(19)
Reversal of impairment loss on trade receivables	-	-	(20)	-
Interest income	(200)	(119)	(574)	(149)

Note:-

(1) * Denotes less than RM1,000.

B13. Authorisation for Issue

This interim financial report was authorised for issue by the Board on 22 November 2024.