

VANZO HOLDINGS BERHAD

Registration No.: 202301051922 (1545836-M)
(Incorporated in Malaysia under the Companies Act 2016)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED
30 SEPTEMBER 2024**

VANZO HOLDINGS BERHAD

Registration No.: 202301051922 (1545836-M)

**CONDENSED COMBINED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER 2024**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited Current Year Quarter 30/9/2024 RM'000	Unaudited Preceding Corresponding Quarter 30/9/2023 RM'000	Unaudited Current Year To Date 30/9/2024 RM'000	Unaudited Preceding Corresponding Period 30/9/2023 RM'000
Continuing Operations:					
Revenue		13,174	N/A	49,949	N/A
Cost of sales		(7,070)	N/A	(25,626)	N/A
Gross profit		6,104	N/A	24,323	N/A
Other income		-	N/A	59	N/A
Operating expenses		(4,157)	N/A	(16,771)	N/A
Finance costs		(161)	N/A	(710)	N/A
Profit before taxation	B4	1,786	N/A	6,901	N/A
Taxation	B6	(517)	N/A	(1,975)	N/A
Profit after taxation		1,269	N/A	4,926	N/A
Other comprehensive income ("OCI")		-	N/A	-	N/A
Total comprehensive income for the period		1,269	N/A	4,926	N/A
Attributable to:					
Owners of the Company		1,269	N/A	4,926	N/A
Non-controlling interest		-	N/A	-	N/A
		1,269	N/A	4,926	N/A
Earnings per share					
- Earnings per share (sen)	B12	0.27	N/A	1.06	N/A

Notes:

N/A - Not Applicable

The basis of preparation of the Unaudited Condensed Combined Statement Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountant's Report as disclosed in the prospectus of the Company dated 27 November 2024 issued in relation to the initial public offering ("IPO") ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.

This is the first interim financial report for the fourth quarter ended 30 September 2024 being announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

Operating expenses included listing expenses and loss on property, plant & equipment written off as stated below. For illustration purposes only, the Group's normalised financial performance after adjusting for the non-recurring expenses is as follow:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited Current Year Quarter 30/9/2024 RM'000	Unaudited Preceding Corresponding Quarter 30/9/2023 RM'000	Unaudited Current Year To Date 30/9/2024 RM'000	Unaudited Preceding Corresponding Period 30/9/2023 RM'000
Profit after taxation	1,269	N/A	4,926	N/A
Add: Listing expenses	179	N/A	381	N/A
Add: Loss on property, plant & equipment written off	-	N/A	314	N/A
Adjusted profit after taxation	1,448	N/A	5,621	N/A

VANZO HOLDINGS BERHAD

Registration No.: 202301051922 (1545836-M)

CONDENSED COMBINED STATEMENT OF FINANCIAL POSITION**AS AT 30 SEPTEMBER 2024**

	Unaudited As At 30/9/2024 RM'000	Audited As At 30/9/2023 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	7,220	7,233
Intangible assets	90	95
Other investment	95	95
Deferred tax assets	117	13
	<u>7,522</u>	<u>7,436</u>
Current assets		
Inventories	6,332	6,048
Trade receivables	7,323	6,606
Other receivables, deposits and prepayments	3,252	2,157
Fixed deposits with licensed bank	315	530
Cash and bank balances	1,625	1,496
	<u>18,847</u>	<u>16,837</u>
TOTAL ASSETS	<u><u>26,369</u></u>	<u><u>24,273</u></u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Invested equity	500	500
Retained earnings	12,674	8,648
Total equity	<u>13,174</u>	<u>9,148</u>
Non-current liabilities		
Bank borrowings	1,155	1,920
Lease liabilities	1,332	3,502
Deferred tax liabilities	112	45
	<u>2,599</u>	<u>5,467</u>
Current liabilities		
Trade payables	1,067	43
Other payables, accruals and deposits received	1,191	1,247
Bank borrowings	5,506	6,377
Lease liabilities	2,238	1,608
Current tax liabilities	594	383
	<u>10,596</u>	<u>9,658</u>
Total liabilities	<u>13,195</u>	<u>15,125</u>
TOTAL EQUITY AND LIABILITIES	<u><u>26,369</u></u>	<u><u>24,273</u></u>
Net Assets Per Share (RM) ⁽¹⁾	0.04	0.02

Notes:

(1) Net assets per share is calculated based on the Company's share capital of 373,400,000 Vanzo shares after completion of the Acquisition (as defined herein) but before IPO (refer to Note A10).

The basis of preparation of the Unaudited Condensed Combined Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Accountant's Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

VANZO HOLDINGS BERHAD

Registration No.: 202301051922 (1545836-M)

**CONDENSED COMBINED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 2024**

	Attributable to owners of the Group		
	Non-distributable Invested Equity	Distributable Retained Earnings	Total Equity
	RM'000	RM'000	RM'000
At 1 October 2024 (Audited)	500	8,648	9,148
Issuance of shares	*	-	*
Total comprehensive income for the financial period	-	4,926	4,926
Dividend paid	-	(900)	(900)
At 30 September 2024 (Unaudited)	500	12,674	13,174

Notes:

* Amount is less than RM1,000

The basis of preparation of the Unaudited Condensed Combined Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountant's Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

This is the first interim financial report announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and year-to-date available as no interim financial report was prepared for the comparative financial period concerned.

VANZO HOLDINGS BERHAD
Registration No.: 202301051922 (1545836-M)
CONDENSED COMBINED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	Unaudited Current Year Ended 30/9/2024 RM'000	Unaudited Preceding Year Ended 30/9/2023 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	6,901	N/A
Non-cash items	1,994	N/A
Non-operating items	1,010	N/A
Operating profit before working capital changes	<u>9,905</u>	<u>N/A</u>
Inventories	(284)	N/A
Trade and other receivables	(1,879)	N/A
Trade and other payables	968	N/A
Cash flows generated from operations	<u>8,710</u>	<u>N/A</u>
Interest received	14	N/A
Tax paid	(1,801)	N/A
NET CASH GENERATED FROM OPERATING ACTIVITIES	<u>6,923</u>	<u>N/A</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,423)	N/A
Addition of Intangible assets	(2)	N/A
NET CASH USED IN INVESTING ACTIVITIES	<u>(2,425)</u>	<u>N/A</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of shares	*	N/A
Decrease in fixed deposit pledged	215	N/A
Repayment of lease liabilities	(1,481)	N/A
Repayment of bank borrowings	(2,310)	N/A
Interest paid	(567)	N/A
Dividends paid	(900)	N/A
NET CASH USED IN FINANCING ACTIVITIES	<u>(5,043)</u>	<u>N/A</u>
Net decrease in cash and cash equivalents	(545)	N/A
Cash and cash equivalents at beginning of the financial year	1,496	N/A
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	<u>951</u>	<u>N/A</u>
Cash and cash equivalents comprise of the following:		
Cash and bank balances	1,625	N/A
Bank overdrafts	(674)	N/A
Fixed deposits with licensed banks	315	N/A
	<u>1,266</u>	<u>N/A</u>
Less: Fixed deposits pledged to a licensed banks	(315)	N/A
	<u>951</u>	<u>N/A</u>

Notes:

* Amount is less than RM1,000

The basis of preparation of the Unaudited Condensed Combined Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Accountant's Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

This is the first interim financial report announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date available as no interim financial report was prepared for the comparative financial year concerned.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024

PART A : EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 INTERIM FINANCIAL REPORTING

A1. Basis of preparation

The condensed combined interim financial statements of Vanzo and its subsidiaries ("**Group**") are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting and Paragraph 9.22 and Appendix 9B of the Listing Requirements. The condensed combined interim financial statements of the Group also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

This is the Company's first interim financial report on the unaudited condensed combined financial results for the fourth quarter ended 30 September 2024 announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding corresponding period.

The interim financial report should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The Group has adopted the new and revised MFRS and their related interpretations that have become mandatory for the current reporting period. The adoption of these new and revised MFRS and IC Interpretations does not result in significant changes in the accounting policies of the Group.

A3. Auditors' Report

There was no qualification on the audited financial statements of the Group and of the Company for the financial year ended 30 September 2023.

A4. Seasonal and Cyclical Factors

The business operations of the Group were not materially affected by any unusual seasonal or cyclical factors.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter ended 30 September 2024.

A6. Material Changes in Estimates of Amounts Reported

There were no material changes in accounting estimates that have a material effect in the current quarter and financial year ended 30 September 2024.

A7. Changes in Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayment of debts and equity securities for the current quarter ended 30 September 2024.

A8. Dividends Paid

On 19 February 2024, the Directors of Vanzo Asia Sdn Bhd ("**Vanzo Asia**") had declared an interim single tier dividend of RM1.00 per ordinary shares totalling RM500,000 for the financial year ended 30 September 2024. The dividend was paid on 20 February 2024 and 15 March 2024.

On 9 September 2024, the Directors of Vanzo Asia had declared an interim single tier dividend of RM0.80 per ordinary shares totalling RM400,000 for the financial year ended 30 September 2024. The dividend was paid on 18 September 2024 and 15 October 2024.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024**PART A : EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134
INTERIM FINANCIAL REPORTING (CONT'D)****A9. Segmental Reporting**

The Group operates predominantly in a single operating segment, namely the design, marketing and sale of air fragrance and fragrance-related products.

Management monitors the operating results of the Group as a whole for the purpose of making decisions about resource allocation and performance assessment. Accordingly, the information by operating segments has not been reported separately. Moreover, the Group's activities are predominantly in Malaysia, hence no additional disclosure is made on contribution by geographical factors.

A10. Material Events Subsequent to the End of the Reporting Period

Save as disclosed below, there were no other material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

(a) Acquisition

On 12 June 2024, the Company had entered into a conditional share sale agreement with shareholders of Vanzo Asia to acquire the entire equity interest in Vanzo Asia comprising 500,000 ordinary shares for a total purchase consideration of RM9,148,300 ("**Acquisition**"). The total purchase consideration is to be satisfied by the issuance of 373,400,000 new ordinary shares in the Company to the parties nominated by the shareholders of Vanzo Asia at an issue price RM0.0245 each. The Acquisition was completed on 4 October 2024 subsequent to the fulfilment of conditions precedent pursuant to the share sale agreement. Consequently, Vanzo Asia became a wholly-owned subsidiary of the Company.

(b) IPO

In conjunction with the Company's listing on the ACE Market of Bursa Securities ("**Listing**"), the Company had on 27 November 2024 issued the Prospectus for its IPO comprising the Public Issue of 93,351,000 new ordinary shares in the Company ("**Shares**") at an issue price of RM0.15 per Share, payable in full upon application, in the following manner:

- (i) 23,338,000 Shares available for application by the Malaysian public;
- (ii) 23,338,000 Shares available for application by the eligible Directors, employees and persons who have contributed to Group's success; and
- (iii) 46,675,000 Shares by way of private placement to selected investors.

Upon the completion of the IPO, the issued share capital of the Company will increase to RM23,150,960 (prior to deduction of listing expenses) comprising 466,751,000 ordinary shares and the Company's entire enlarged issued share capital is expected to be listed and quoted on the ACE Market of Bursa Securities on 17 December 2024.

A11. Changes in the Composition of the Group

Save as disclosed in Note A10, there were no other changes in the composition of the Group during the current quarter and financial year under review.

A12. Capital Commitments

Save as disclosed below, there is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effort on the Group's financial position as at the date of this interim financial report.

	Unaudited As at 30/9/2024 RM'000
Property, plant and machinery	
- Contracted but not provided for	<u>145</u>

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024**PART A : EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134
INTERIM FINANCIAL REPORTING (CONT'D)****A13. Contingent Assets and Contingent Liabilities**

There were no contingent assets and contingent liabilities as at 30 September 2024.

A14. Significant related party transaction

The Group's significant related party transaction is as follows:

	Unaudited Current Quarter Ended 30/9/2024 RM'000	Unaudited Preceding Corresponding Quarter Ended 30/9/2023 RM'000	Unaudited Current Year Ended 30/9/2024 RM'000	Unaudited Preceding Year Ended 30/9/2023 RM'000
Purchase of material from - Related parties	4,758	N/A	15,080	N/A
	<u>4,758</u>	<u>N/A</u>	<u>15,080</u>	<u>N/A</u>

Note:

This is the first interim financial report for the fourth quarter ended 30 September 2024 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding corresponding quarter and year-to-date.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024**PART B : ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD****B1. Review of Performance**

	Unaudited Current Quarter Ended 30/9/2024 RM'000	Unaudited Preceding Corresponding Quarter Ended 30/9/2023 RM'000	Unaudited Current Year Ended 30/9/2024 RM'000	Unaudited Preceding Year Ended 30/9/2023 RM'000
Revenue	13,174	N/A	49,949	N/A
Profit before tax	1,786	N/A	6,901	N/A
Profit after tax	1,269	N/A	4,926	N/A

Note:

This is the first interim financial report for the fourth quarter ended 30 September 2024 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding corresponding quarter and year-to-date.

The Group recorded a revenue of approximately RM13.2 million for the current quarter and approximately RM49.9 million for the current financial year. The Group recorded a profit after tax ("**PAT**") of approximately RM1.3 million for the current quarter and approximately RM4.9 million for the financial year ended 30 September 2024.

The Group's PAT as disclosed above was after recognising the following non-recurring expenses:

- a) Listing expenses of RM0.2 million and RM0.4 million for the current quarter and financial year ended 30 September 2024 respectively.
- b) Loss on property, plant & equipment written off of RM0.3 for the financial year ended 30 September 2024. This was due to the write-off of renovations in the previous premise at Kampung Baru Subang when the Group moved to its new headquarter cum warehouse in Bukit Jelutong.

B2. Variation of Results Against Preceding Quarter

This is the first interim financial report being announced by the Company in compliance with the Listing Requirements. As such, there are no comparative figures for the immediate preceding quarter.

B3. Variance of Actual and Forecast Profits

The Group did not issue any profit forecast or profit guarantee in the current financial quarter in any public document.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024**PART B : ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)****B4. Profit for the Quarter/Year**

Profit for the quarter/year was arrived at after charging/(crediting):-

	Unaudited Current Quarter Ended 30/9/2024 RM'000	Unaudited Preceding Corresponding Quarter Ended 30/9/2023 RM'000	Unaudited Current Year Ended 30/9/2024 RM'000	Unaudited Preceding Year Ended 30/9/2023 RM'000
Interest Income	-	N/A	(14)	N/A
Other income including investment income	-	N/A	(42)	N/A
Foreign exchange gain	-	N/A	(2)	N/A
Interest expense	161	N/A	710	N/A
Depreciation & amortisation	505	N/A	1,966	N/A
Net impairment on financial assets	-	N/A	54	N/A
IPO related expenses	179	N/A	381	N/A
Loss on property, plant & equipment written off	-	N/A	314	N/A

Note:

This is the first interim financial report for the fourth quarter ended 30 September 2024 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding corresponding quarter and year-to-date.

B5. Next Year Prospects

As disclosed in Section 6.6 of the Prospectus dated 27 November 2024, the Group's strategies are to continue with its existing business as well as put in place strategies and plans to sustain and grow its business as below.

We intend to strengthen our market presence by expanding our network of retail outlets throughout Malaysia. We intend to rent and set up new retail kiosks in established malls with high number of shoppers. We will take into consideration our target population and demographics, size and rental of the location as well as general economic conditions. We have identified Johor Bahru and Kota Kinabalu as suitable locations to set up retail kiosks by first half of 2025.

We intend to enhance our product awareness and brand by investing in marketing and promotion activities such as roll out promotional campaigns with retail chains customers, social media engagement and digital marketing via digital platforms, engaging brand ambassadors to participate in advertisements to attract prospective customers, mass media advertising and sponsorship of events.

We intend to continue enhancing our existing product range by introducing new scents or series, or launching new product types that meet market needs, preferences and trends.

We intend to enhance our distribution reach by expanding our sales channels. Our distributors, resellers and retailers provide us a wide reach to customers, which will in turn enhance the visibility of our brands and products, and drive the growth of our market share and financial performance.

Premised on the above, we remain positive of the Group's ability to achieve satisfactory financial performance for the next financial year.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024**PART B : ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)****B6. Taxation**

	Unaudited Current Quarter Ended 30/9/2024 RM'000	Unaudited Preceding Quarter Ended 30/9/2023 RM'000	Unaudited Current Year Ended 30/9/2024 RM'000	Unaudited Preceding Year Ended 30/9/2023 RM'000
Current year provision	578	N/A	2,000	N/A
Under provision in prior year	-	N/A	12	N/A
Deferred taxation	(61)	N/A	(37)	N/A
Total taxation	517	N/A	1,975	N/A
Effective tax rate	28.9%	N/A	28.6%	N/A
Statutory tax rate	24.0%	N/A	24.0%	N/A

Note:

This is the first interim financial report for the fourth quarter ended 30 September 2024 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding corresponding quarter and year-to-date.

The Group's effective tax rates for the quarter and financial year ended 30 September 2024 were higher than the statutory income tax rate mainly due to add back of non allowable expenses, including Listing expenses and loss on property, plant and equipment written off.

B7. Corporate Proposal

Save as disclosed in Note A10, there were no other corporate proposals pending completion as at the date of this interim financial report.

B8. Utilisation of Proceeds from IPO

The gross proceeds from the public issue amounting to RM14.0 million is intended to be utilised in the following manner:

Utilisation of proceeds	Proposed utilisation RM'000	Actual utilisation RM'000	Estimated time frame from date of the Listing
Business expansion and marketing activities	6,600	N/A	Within 24 months
Repayment of bank borrowings	3,000	N/A	Within 6 months
Working capital	703	N/A	Within 12 months
Estimated listing expenses	3,700	N/A	Within 3 months
Total	14,003	N/A	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus.

As at the date of this interim financial report, the listing exercise of the Company is pending completion. As such, no proceeds are being utilised by the Group.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024**PART B : ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)****B9. Group Borrowings and Debt Securities**

The Group's borrowings as at 30 September 2024 are as follows:

	Current RM'000	Non-current RM'000	Total RM'000
<u>Secured</u>			
Overdrafts	674	-	674
Bills payables	4,353	-	4,353
Term loans	479	1,155	1,634
Bank borrowings	5,506	1,155	6,661
Hire purchase payables	150	795	945
Total	5,656	1,950	7,606

All borrowings of the Group are denominated in Ringgit Malaysia.

B10. Dividends

On 9 September 2024, the Directors of Vanzo Asia had declared an interim single tier dividend of RM0.80 per ordinary shares totalling RM400,000 for the financial year ended 30 September 2024. The dividend was paid on 18 September 2024 and 15 October 2024.

B11. Derivative Financial Instruments

There were no derivatives financial instruments used in the current quarter and financial year ended 30 September 2024.

B12. Earnings Per Share

The earnings per share for the quarter and financial year ended 30 September 2024 is computed as follows:

	Unaudited Current Quarter Ended 30/9/2024	Unaudited Preceding Corresponding Quarter Ended 30/9/2023	Unaudited Current Year Ended 30/9/2024	Unaudited Preceding Year Ended 30/9/2023
Profit for the quarter/year, attributable to ordinary shareholders of the Group (RM'000)	1,269	N/A	4,926	N/A
Number of shares issued upon Listing ('000)	466,751	N/A	466,751	N/A
Basic Earnings Per Share (sen)	0.27	N/A	1.06	N/A

Note:

This is the first interim financial report for the fourth quarter ended 30 September 2024 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding corresponding quarter and year-to-date.

For the purpose of this report, basic/diluted EPS is calculated based on the Company's assumed enlarged issued share capital of 466,751,000 ordinary shares upon Listing. The diluted EPS is equal to the basic EPS as there was no potential dilutive ordinary shares outstanding as at the end of the current quarter.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS - QUARTER ENDED 30 SEPTEMBER 2024

PART B : ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B13. Material Litigation

There were no material litigations involving the Group as at 28 November 2024.

B14. Authorisation for Issue

This interim financial report was authorised for issue by the Board of Directors on 5 December 2024.

**BY ORDER OF THE BOARD
VANZO HOLDINGS BERHAD**