

TECHNA-X BERHAD
QUARTERLY REPORT ON CONSOLIDATED RESULTS
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024

- THE FIGURES HAVE NOT BEEN AUDITED

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Unaudited as at 30-Sep-24	Audited as at 30-Jun-24
	RM'000	RM'000
Non Current Assets		
Property, plant and equipment	15,121	15,899
Investment in associates	58,361	61,188
Other Investment	7	7
Other Receivables	-	-
Right of use assets	14,748	15,648
Intangible assets	50,836	51,203
Deferred tax asset	-	143
	139,073	144,088
Current Assets		
Inventories	1,024	990
Trade receivables	3,861	4,026
Other receivables, deposits and prepayments	9,319	7,990
Amount owing by an associate	-	-
Tax recoverable	319	352
Bank balances and cash	1,570	2,981
	16,093	16,339
Assets held for sales	-	-
Total Assets	155,166	160,427
Shareholders' Fund		
Share capital	59,019	58,319
Reserves	(2,242)	(2,371)
	56,777	55,948
Non-controlling interest	(1,025)	(1,800)
	55,752	54,148
Current Liabilities		
Trade payables	4,186	4,740
Other payables and accrued expenses	49,553	52,056
Amount owing to an associate	27,717	30,231
Lease liabilities	7,373	6,972
Borrowings	-	-
Provision for taxation	1,769	1,931
	90,598	95,930
Liabilities held for sales	-	-
	90,598	95,930
Non Current Liabilities		
Other payable	-	-
Lease liabilities	8,798	10,072
Deferred tax liabilities	18	277
	8,816	10,349
Total Equity and Liabilities	155,166	160,427
Net assets per share (RM)	0.237	0.230

The above Condensed Consolidated Statement of Financial Position and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024. The financial year end has been changed for financial period 2023. The previous reporting financial period will be for a period of 18 months, made up from 1 January 2023 to 30 June 2024. As such, there are no comparative figures for the current three months ended 30 September 2024.

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CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME

	First quarter ended		Financial period ended	
	Unaudited		Unaudited	
	Current Period 30-Sep-24 RM'000	Preceding Period - RM'000	Current Period 30-Sep-24 RM'000	Preceding Period - RM'000
Continuing Operations				
Revenue	15,713	N/A	15,713	N/A
Cost of sales	(5,499)	N/A	(5,499)	N/A
Gross profit	10,214	N/A	10,214	N/A
Other income	83	N/A	83	N/A
Operating expenses	(10,053)	N/A	(10,053)	N/A
Finance cost	(143)	N/A	(143)	N/A
	(10,113)	N/A	(10,113)	N/A
Share of results in associate company	(360)	N/A	(360)	N/A
Profit before tax from continuing operations	(259)	N/A	(259)	N/A
Taxation	(37)	N/A	(37)	N/A
Profit for the period from continuing operations	(296)	N/A	(296)	N/A
Discontinued Operations				
Profit for the period from discontinued operations	-	N/A	-	N/A
Total profit/(loss) for the period	(296)	N/A	(296)	N/A
Other comprehensive income/(expense):				
Items that will be reclassified subsequently to profit or loss:				
Exchange difference arising from translation of foreign operations	1,201	N/A	1,201	N/A
Total comprehensive (expense)/income for the period	905	N/A	905	N/A
Profit/(loss) attributable to				
Equity holders of the Company	(274)	N/A	(274)	N/A
Minority interest	(22)	N/A	(22)	N/A
	(296)	N/A	(296)	N/A
Total comprehensive (expense)/income attributable to				
Equity holders of the Company	129	N/A	129	N/A
Minority interest	775	N/A	775	N/A
	904	N/A	904	N/A
Profit/(loss) per share attributable to equity holders of the Company (sen)				
- basic (sen)	0.12	N/A	0.12	N/A
- fully diluted (sen)	0.12	N/A	0.12	N/A

The above Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024. The financial year end has been changed for financial period 2023. The previous reporting financial period will be for a period of 18 months, made up from 1 January 2023 to 30 June 2024. As such, there are no comparative figures for the current three months ended 30 September 2024.

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Non-distributable reserves				Distributable reserve		Non-controlling interest RM'000	Total RM'000
	Share capital RM'000	Foreign currency translation reserve RM'000	Shares Option reserve RM'000	ESOS reserve RM'000	(Accumulated losses) / Retained Profits RM'000	Sub-total RM'000		
<u>3 months ended September 30, 2024</u>								
Balance as of July 1, 2024	58,319	(752)	3,920	7,288	(12,827)	55,948	(1,800)	54,148
Legal entity adjustment in accordance with FRS 3						-		-
Issue of shares:								
Exercise of Esos	700	-	-	-	-	700	-	700
ESOS forfeited	-	-	-	(6,413)	6,413	-	-	-
(Loss)/profit for the period	-	-	-	-	(274)	(274)	(22)	(296)
Other comprehensive expense								
Exchange difference arising from translation of foreign operations	-	403	-	-	-	403	797	1,200
Balance as of September 30, 2024	59,019	(349)	3,920	875	(6,688)	56,777	(1,025)	55,752
						-	-	-

The above Condensed Consolidated Statement of Changes in Equity and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024. The financial year end has been changed for financial period 2023. The previous reporting financial period will be for a period of 18 months, made up from 1 January 2023 to 30 June 2024. As such, there are no comparative figures for the current three months ended 30 September 2024.

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Unaudited	
	For the financial period ended	
	30-Sep-24	-
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax from continuing operations	(259)	N/A
Profit/(loss) before tax from discontinued operations	-	N/A
Profit/(loss) for the period	(259)	-
Adjustments for:		
Depreciation of property, plant and equipment	1,755	N/A
Depreciation of right of use assets	900	N/A
Amortisation of intangibles assets	21	N/A
Gain on disposal of property, plant and equipment	739	N/A
Interest expense	143	N/A
Share of associate's results	360	N/A
Operating profit/(loss) before working capital changes	3,659	-
(Increase) / Decrease in:		
Inventories	(19)	N/A
Trade receivables	129	N/A
Other receivables, deposits and prepayments	(1,444)	N/A
Amount due by/(to) associate	(2,514)	N/A
Increase / (Decrease) in:		
Trade payables	(554)	N/A
Other payables and accrued expenses	(2,504)	N/A
Cash used in operations	(3,247)	-
Interest paid	(143)	N/A
Tax (refund)/paid	(130)	N/A
Net cash used in operating activities	(3,520)	-
CASH FLOWS USED IN INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(1,873)	N/A
Net cash used in investing activities	(1,873)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from exercise of ESOS	700	N/A
Repayment of lease payables	(902)	N/A
Net cash (used in)/generated from financing activities	(202)	-
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(5,595)	N/A
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	2,981	N/A
Effect of changes in exchange rates	4,184	N/A
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	1,570	-

The above Condensed Consolidated Statement of Financial Position and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024. The financial year end has been changed for financial period 2023. The previous reporting financial period will be for a period of 18 months, made up from 1 January 2023 to 30 June 2024. As such, there are no comparative figures for the current three months ended 30 September 2024.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134 - INTERIM FINANCIAL REPORTING

A1. Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting and Chapter 9.22 of the Listing Requirements of the Bursa Malaysia Securities Berhad (“BMSB”).

The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 30 June 2024. These explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2024.

The significant accounting policies and methods of computation applied in the unaudited interim financial statements are consistent with those adopted in the most recent audited annual financial statements for the financial year ended 30 June 2024, except for the adoption of the following Malaysian Financial Reporting Standards (“MFRSs”) and amendments to MFRS for financial periods beginning on or after 1 January 2023: -

- MFRS 17, “Insurance Contracts”.
- Amendments to MFRS 17, “Insurance Contracts” (Initial application of MFRS 17 and MFRS 9 - Comparative Information).
- Amendments to MFRS 101, “Presentation of Financial Statements” (Classification of Liabilities as Current or Non-current).
- Amendments to MFRS 101, “Presentation of Financial Statements” (Disclosure of Accounting Policies).
- Amendments to MFRS 108, “Accounting Policies, Changes in Accounting Estimates and Errors” (Definition of Accounting Estimates).
- Amendments to MFRS 112, “Income Taxes” (International Tax Reform: Pillar Two Model Rules).

The above accounting standards and amendments to accounting standards effective during the financial period do not have any significant impact to the financial results and position of the Group.

Accounting standards and amendments to accounting standards that are applicable for the Group in the following periods but are not yet effective:

Annual periods beginning on/after 1 January 2024

- Amendments to MFRS 16, “Leases” (Lease Liability in a Sale and Leaseback)
- Amendments to MFRS 101, “Presentation of Financial Statements” (Non-current Liabilities with Covenants)
- Amendments to MFRS 107 “Statement of Cash Flow” and MFRS 7 “Financial Instrument” (Supplier Finance Arrangements)

Annual periods beginning on/after 1 January 2025

- Amendments to MFRS 121, “The Effect of Changes in Foreign Exchange Rates” (Lack of Exchangeability)

Annual periods beginning on/after 1 January 2026

- Amendments to MFRS 7 “Financial Instruments: Disclosures” and MFRS 9 “Financial Instruments” (Amendments to the Classification and Measurement of Financial Instruments)

Effective date yet to be determined by the Malaysian Accounting Standards Board

- Amendments to MFRS 10 and “Consolidated Financial Statements” and MFRS 128, “Investments in Associates and Joint Ventures” (Sale or Contribution of Assets between an Investor and its Associate or Joint Venture)

The adoption of the accounting standards and amendments to accounting standards are not expected to have any significant impact to the financial statements of the Group and of the Company.

A2. Audit report

The auditors' report on the audited financial statements for the period ended 30 June 2024 was not qualified.

A3. Seasonal or cyclical factors

The operations of the Group are subject to consumer spending preference and general market condition in the F&B and digital technology industry.

A4. Unusual items

During the quarter under review, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

A5. Changes in estimates

There were no changes in the estimates of amounts reported that have a material effect on the results in the quarter under review.

A6. Issuance, cancellations, repurchases, resale and repayments of debts and equity securities

Save as disclosed below, there were no issuances, cancellations, repurchases, resales and repayments of debt and equity securities during the current quarter:

- I. On 20 September 2024, there was an exercise of options under the Employees' Share Option Scheme amounted to 1,481,482 ordinary shares issued at an exercise price of RM0.1350 per share.
- II. On 30 September 2024, there was an exercise of options under the Employees' Share Option Scheme amounted to 3,703,704 ordinary shares issued at an exercise price of RM0.1350 per share.

The above issuances have thereby increased the Company's total issued numbers of shares to 240,310,229 and share capital to RM59,018,883.11 during the quarter under review.

A7. Dividends paid

There were no dividends paid during the quarter under review.

A8. Segmental information

Segment results by business activities

	First quarter ended 30 September 2024		Financial period ended 30 September 2024	
	External revenue RM'000	Profit/(Loss) before tax RM'000	External revenue RM'000	Profit/(Loss) before tax RM'000
Technology driven food and beverage	15,628	688	15,628	688
Technology and digital transformations enabler	85	(299)	85	(299)
Others		(648)		(648)
	<u>15,713</u>	<u>(259)</u>	<u>15,713</u>	<u>(259)</u>

NOTES:
 The financial year end has been changed for financial period 2024. The previous reporting financial period will be for a period of 18 months, made up from 1 January 2023 to 30 June 2024. As such, there are no comparative figures for the current three months ended 30 September 2024.

A9. Valuation of Property, Plant and Equipment

The property, plant and equipment of the Group have not been revalued during the quarter under review.

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

During the quarter under review, There were no material events subsequent to the end of the reporting period.

A11. Changes in the composition of the Group

During the quarter under review, There were no changes in the composition of the Group during the quarter under review.

A12. Changes in contingent liabilities or contingent assets

There were no changes in the contingent liabilities or contingent assets of the Group during the quarter under review.

A13. Related party transactions

There was no related party transaction during the quarter under review.

B. ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA LISTING REQUIREMENTS

B1. Review of performance

During the first quarter of the year under review, the Group's technology driven food & beverage business continued to show strong contribution to the Group by recording approximately RM15.6 million in revenue compared to approximately RM 15.5 million the same quarter last year. This was due to one additional opening of new outlet as well as improvement in the spending sentiments by customers compared to the same period in the preceding year. In contrast, the Group's digital transformation & technology businesses saw an insignificant contribution in its business which only maintained a revenue of approximately RM0.1 million compared to a revenue of approximately RM0.1 million in the same quarter last year. This was simply because of the relevant business entities managed to only service the existing contracts and no new addition to securing new projects in this current quarter under review.

A marginal increase in revenue during the quarter under review compared to that in the preceding year, the cost of sales for the technology driven food & beverage business saw a marginal decrease to approximately RM5.4million during this quarter compared to approximately RM5.5 million recorded in the same quarter last year. Insofar as the digital & technology businesses are concerned, the attributable cost of sales thereof amounted to approximately RM0.06million in this quarter compared to approximately RM 0.2million recorded in the same quarter last year.

The total operating expenses incurred by the technology driven food & beverage and the digital & technology businesses as well as that of corporate holding company level ("TXB") of the Group as a whole, for the quarter under review accounted to approximately RM10.1million compared to approximately RM9.3million incurred during the same period last year. The increase attributed to higher fixed resources to be incurred which, amongst others, included staff salary, professional fees, rental, depreciation, office expenses, water and electricity charges from new additional outlets openings.

Premised on the above, the performance of the technology driven food & beverage and the digital & technology businesses has generated a result of a loss of approximately RM0.3 million in this current quarter compared to approximately profit of RM0.1 million in the preceding year corresponding quarter.

B2. Variation of results against preceding quarter

The revenue recorded by the technology driven food & beverage business has marginally increased to approximately RM15.6 million in the current quarter compared to RM15.2 million for the preceding quarter ended 30 June 2024. This was mainly due This was mainly due to one new retail outlet opening during this quarter. The revenue from the digital & technology businesses, which included the contribution from the energy storage business, contributed only approximately RM0.09 million in the first quarter of FYE 2024 compared to approximately RM0.05 million in the immediate preceding quarter. The lower than budgeted revenue was due to absence of new projects being secured.

The gross profit contribution from the technology-driven food & beverages business and digital & technology businesses Increased from RM9.8million to approximately RM10.2million compared to the immediate preceding quarter ended 30 June 2024.

The operating expenses of approximately RM10.1 million recorded during the quarter under review was significantly lower compared to that of approximately RM28.3million recorded during the immediate preceding quarter ended 30 June 2024. This is due to the fact that an annual amount of one-off expenses/costs incurred by the corporate holding company level relating to the one-off accounting charge to the profit and loss attributed to the imputed impairment of goodwill during the previous quarter.

After taking into consideration of other income and operating expenses, the businesses registered a loss for the period of approximately RM0.3million in the current quarter under review compared to a loss of approximately RM19.0 million in the immediate preceding quarter.

B3. Current year prospects

Cyber Security - Smart City, Public Safety and Security

A strategic partnership combines the expertise in digital ecosystems and energy storage with Netsec's expertise in cybersecurity solutions. The region's diverse and expanding digital ecosystem, coupled with its unique challenges, offers immense opportunities for innovation and development in cybersecurity solutions. The strategic partnership combines the Group's expertise in digital ecosystems and energy storage with Netsec's expertise in cybersecurity solutions. The cybersecurity landscape in Southeast Asia is estimated to grow to reach US\$4.49 billion by 2024, driven by increasing digitalisation, a surge in cyber threats, and a growing awareness of cybersecurity's importance across various sectors. The region's diverse and expanding digital ecosystem, coupled with its unique challenges, offers immense opportunities for innovation and development in cybersecurity solutions. The Group will begin focusing its efforts in developing and promoting an integrated suite of cybersecurity solutions for these markets.

Technology driven food and beverage

The Group via Craveat International has been one of the leading operators in the F&B casual dining space for over the past 20 years. The 3 core brands comprise TGI Fridays (for the Malaysia and Beijing region), The Tarik Place and recently acquired Italiannies. Preliminary discussions are underway for the re-imaging and re-opening of TGIF at Sunway Pyramid followed by an expansion in Mid Valley Megamall during Q2 FY2024. On the Teh Tarik Place brand locally, the Group is continuing to focus on product development and creating an additional revenue stream from central kitchen to supply semi-produce to other brands of retail outlet.

B4. Variation on forecast profit / Profit guarantee

The Group did not issue any profit forecast nor profit guarantee during the current financial period to date.

B5. Current year taxation

A reconciliation of income tax expense applicable to profit/(loss) before taxation at the statutory income tax rate to income tax expense at the effective income tax rate of the Group is as follows:

	First quarter ended 30 Sept 2024 RM'000	Financial period ended 30 Sept 2024 RM'000
Profit/(loss) before taxation	(260)	(260)
Less: Profit/(loss) from discontinued operations	-	-
Loss from continuing operations	<u>(260)</u>	<u>(260)</u>
Taxation at statutory tax rate of 24%	(62)	(62)
Expenses not deductible for tax purposes	177	177
Income not subject to tax	(78)	(78)
Utilisation of tax losses not previously recognized	-	-
Taxation for the financial year	<u>37</u>	<u>37</u>

NOTES:
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B6. Corporate proposals

In the EGM on 8 February 2024, our shareholders had approved four(4) Corporate Exercises, where the Company will continue to undertake the following final Proposal of the “Corporate Exercises” after the Capital Reduction, Debt Settlement and Share Consolidation.

The Company proposed to undertake renounceable rights issue of up to 251,587,641 rights shares on the basis of 1 right share for every 1 consolidated shares held by the entitled shareholders on an entitlement date to be determined later at the issue price of RM0.0875 per rights share, and bonus issue of up to 251,587,641 free warrants with an exercise price of warrants at RM0.14 on the basis of 1 warrant for every 1 rights share subscribed by the entitled shareholders of the Company. An undertaking arose to guarantee the minimum gross proceeds of RM7.00 million to the Rights Issue and Warrants exercise was derived from this proposal.

B7. Lease payable

	30 Sept 2024 RM'000	30 Jun 2024 RM'000
Secured Lease liabilities	16,171	17,044
Analysed as		
Repayable within twelve months	7,373	6,972
Repayable after twelve months	8,798	10,072

B8. Borrowings

	30 Sept 2024 RM'000	30 Jun 2024 RM'000
Secured Term loan	-	-
Analysed as		
Repayable within twelve months	-	-

B9. Material litigation

Saraleana Nattaya Binti Azmi (“the Vendor”) vs. Techna-X Berhad (“the Company”)

Under a sale and purchase agreement dated 10 February 2021, the Company acquired 10,000,000 ordinary shares, representing 25% of the entire issued and paid-up capital of MBits Digital Sdn. Bhd. from the Vendor for RM12,500,000. The Vendor has filed a suit against the Company, claiming an outstanding balance of RM10,452,000 from this transaction. The trial commenced on 4 September 2024, during which the Vendor presented her testimony and closed her case. The Company is scheduled to begin its defense on 4 December 2024. There is no counterclaim by the Company.

Based on assessment performed by the management and advice sought from its third party solicitor on the probability of the Company in defeating the claims, there is neither potential liability nor operational impact may be arise from the litigation.

As at the date of this report, save and except for the above, the liabilities that have already been recognized in the financial statements, the Group is not engaged in any material litigation which in the opinion of the Board of Directors will have a material effect on the financial position or the business of the Group.

B10. Dividends

No dividends had been declared in respect of the current quarter under review.

B11. Profit/(Loss) per share

(a) Basic profit/(loss) per share

The profit/(loss) per share has been calculated based on the consolidated profit/(loss) for the financial year attributable to owners of the Company and the weighted average number of ordinary shares in issue during the current quarter.

	First quarter ended 30 Sept 2024	Financial period ended 30 Sept 2024
profit/(loss) per share		
Profit/(loss) for the period attributable to the equity holders of the Company from: (RM'000)		
- continuing operations	(274)	(274)
- discontinued operations	-	-
	<u>(274)</u>	<u>(274)</u>
Number / Weighted average number of shares in issue ('000)	<u>235,125</u>	<u>235,125</u>
profit/(loss) per share (sen)		
- continuing operations	0.12	0.12
- discontinued operations	-	-
	<u>0.12</u>	<u>0.12</u>

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(b) Diluted profit/(loss) per share

For the purpose of calculating diluted profit/(loss) per share, consolidated profit/(loss) attributable to owners of the Company, adjusted for dilutive adjustments is divided by weighted average number of ordinary shares in issue during the financial period, adjusted for the dilutive effects of all potential ordinary shares.

	First quarter ended 30 Sept 2024	Financial period ended 30 Sept 2024
Diluted profit/(loss) per share		
Profit/(loss) for the period attributable to the equity holders of the Company from: (RM'000)		
- continuing operations	(274)	(274)
- discontinued operations	-	-
Adjustment in respect of RCN (RM'000)	-	-
Profit/(loss) for the year after dilutive adjustment (RM'000)	(274)	(274)
Number / Weighted average number of shares in issue ('000)	235,125	235,125
Adjustment in respect of RCN and ESOS (RM'000)	-	-
Adjusted weighted average number of shares in issue ('000)	-	-
Diluted profit/(loss) per share (sen)		
- continuing operations	0.12	0.12
- discontinued operations	-	-
	<u>0.12</u>	<u>0.12</u>

NOTES:
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B12. Profit/(loss) before tax

Profit/(loss) before tax is derived after charging/(crediting):

	First quarter ended 30 Sept 2024 RM'000	Financial period ended 30 Sept 2024 RM'000
Other income	83	83
Finance cost	(143)	(143)
Gain on disposal of subsidiary/ indirect holding subsidiaries	-	-
Depreciation of property, plant and equipment	(1,755)	(1,755)
Depreciation of right-of-use-asset	(900)	(900)
Impairment of goodwill	-	-
Fixed assets written off	-	-
Share of associate's results	<u>(360)</u>	<u>(360)</u>

NOTES:

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By Order of the Board

WONG YOUN KIM
Secretary