



SUMMARY OF KEY FINANCIAL INFORMATION FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024.

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER ENDED (Unaudited) 30.09.2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER (Unaudited) 30.09.2023 RM'000	CURRENT YEAR TO-DATE (Unaudited) 30.09.2024 RM'000	PRECEDING YEAR CORRESPONDING PERIOD (Unaudited) 30.09.2023 RM'000
1 Revenue from continuing operations	7,287	7,651	14,367	14,653
2 Profit before tax from continuing operations	1,698	811	2,107	1,663
3 Profit after tax from continuing operations	1,630	742	1,968	1,527
4 Profit attributable to the owners of the parent	1,636	748	1,978	1,535
5 Total comprehensive income attributable to the owners of the parent	37	681	194	2,103
6 Basic earnings per share (sen)	0.72	0.33	0.86	0.67
7 Proposed/Declared dividend per share (nearest sen)	-	-	-	-
	As At End Of The Current Year		As At Preceding Financial Year End	
Net asset per share attributable to owners of the parent (RM)	0.59		0.59	



**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024.**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER 30.09.2024 (Unaudited) RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30.09.2023 (Unaudited) RM'000	CURRENT YEAR TO-DATE 30.09.2024 (Unaudited) RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30.09.2023 (Unaudited) RM'000
Revenue	7,287	7,651	14,367	14,653
Cost of sales	(3,887)	(4,490)	(7,515)	(8,427)
Gross profit	3,400	3,161	6,852	6,226
Operating expenses	(1,049)	(1,620)	(3,400)	(3,107)
Other income	74	38	118	61
Profit from operations	2,425	1,579	3,570	3,180
Finance costs	(727)	(768)	(1,463)	(1,517)
Profit before tax	1,698	811	2,107	1,663
Taxation	(68)	(69)	(139)	(136)
Profit for the period	1,630	742	1,968	1,527
Other comprehensive (loss)/income, net of tax				
-Foreign currency translation differences	(1,599)	(67)	(1,784)	568
Total comprehensive income for the period	31	675	184	2,095
Profit/(Loss) attributable to:				
Owners of the parent	1,636	748	1,978	1,535
Non-controlling interests	(6)	(6)	(10)	(8)
	1,630	742	1,968	1,527
Total comprehensive (loss)/income attributable to :				
Owners of the parent	37	681	194	2,103
Non-controlling interests	(6)	(6)	(10)	(8)
	31	675	184	2,095
Earnings per share attributable to equity holder of the parent				
Basic / Diluted (Sen)	0.72	0.33	0.86	0.67

(The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024)



**NOTES TO CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024.**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER ENDED 30.09.2024 Unaudited RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30.09.2023 Unaudited RM'000	CURRENT YEAR TO-DATE 30.09.2024 Unaudited RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30.09.2023 Unaudited RM'000
Income				
Interest income	2	3	5	4
Foreign exchange (loss) / gain - realised	(195)	25	(169)	55
Foreign exchange gain - unrealised	255	-	266	-
Other income	12	10	16	2
	<u>74</u>	<u>38</u>	<u>118</u>	<u>61</u>
Expenses				
Depreciation and amortisation	155	156	307	297
Interest expenses	727	768	1,463	1,517
(Reversal of)/Impairment loss on trade receivables	(532)	128	188	282

There are no income or expenses in relation to the following items:

- i) Gain or loss on derivatives;
- ii) Inventory written off; and
- iii) Exceptional items.



CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024.

	30 Sept 2024 (Unaudited) RM'000	31 March 2024 (Audited) RM'000
ASSETS		
<u>Non-current Assets</u>		
Property, Plant and Equipment	6,168	6,740
Rights-of-use Assets	1,306	1,466
Investment Property	149,887	149,887
Intangible Assets	4,412	4,819
	<u>161,773</u>	<u>162,912</u>
<u>Current Assets</u>		
Inventories	2,666	4,462
Trade Receivables	6,389	4,952
Other Receivables, Deposits and Prepayments	729	833
Cash and Cash Equivalent	4,511	5,393
	<u>14,295</u>	<u>15,640</u>
TOTAL ASSETS	<u>176,068</u>	<u>178,552</u>
EQUITY AND LIABILITIES		
<u>Equity Attributable To Equity Holders Of The Company</u>		
Share Capital :		
- Ordinary Shares	280,779	280,779
Reserves	(146,637)	(146,831)
	<u>134,142</u>	<u>133,948</u>
Non-Controlling Interest	(371)	(361)
TOTAL EQUITY	<u>133,771</u>	<u>133,587</u>
<u>Non-current Liabilities</u>		
Borrowings	30,521	31,420
Lease Liability	1,398	1,557
Deferred Tax Liabilities	4,622	4,649
	<u>36,541</u>	<u>37,626</u>
<u>Current Liabilities</u>		
Trade Payables	823	2,213
Other Payables and Accruals	2,713	2,993
Lease Liability	54	57
Other Short Term Borrowings	1,782	1,707
Taxation	384	369
	<u>5,756</u>	<u>7,339</u>
TOTAL LIABILITIES	<u>42,297</u>	<u>44,965</u>
TOTAL EQUITY AND LIABILITIES	<u>176,068</u>	<u>178,552</u>
 NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT (RM)	 0.59	 0.59

(The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024)



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024.**

	← Attributable to owners of the parent →			Sub-Total RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
	Share Capital RM'000	Foreign Currency Translation RM'000	Accumulated Losses RM'000			
6 Months Ended 30 September 2024						
At 1 April 2024	280,779	6,071	(152,902)	133,948	(361)	133,587
Total comprehensive income/(loss) for the period						
Profit/(Loss) for the financial period	-	-	1,978	1,978	(10)	1,968
Other comprehensive loss	-	(1,784)	-	(1,784)	-	(1,784)
Total comprehensive (loss)/income for the period	-	(1,784)	1,978	194	(10)	184
At 30 September 2024	280,779	4,287	(150,924)	134,142	(371)	133,771
6 Months Ended 30 September 2023						
At 1 April 2023						
- As previously reported	280,779	4,810	(157,111)	128,478	551	129,029
- Retrospective adjustment*	-	-	911	911	(911)	-
As restated	280,779	4,810	(156,200)	129,389	(360)	129,029
Total comprehensive income/(loss) for the period						
Profit/(Loss) for the financial period	-	-	1,535	1,535	(8)	1,527
Other comprehensive income	-	568	-	568	-	568
Total comprehensive income/(loss) for the period	-	568	1,535	2,103	(8)	2,095
As at 30 September 2023						
As previously reported	280,779	5,378	(155,576)	130,581	543	131,124
Retrospective adjustment*	-	-	911	911	(911)	-
As restated	280,779	5,378	(154,665)	131,492	(368)	131,124

(The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2024)

*As per the audited financial statements for the financial year ended 31 March 2024, the profits of owners of the Company in the previous financial years of a subsidiary attributed to non-controlling interest were reclassified to accumulated losses of the Group.



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024.**

	2024	2023
	6 Months Ended	6 Months Ended
	30 Sept	30 Sept
	RM'000	RM'000
	Unaudited	Unaudited
<u>Operating Activities</u>		
<u>Profit Before Tax</u>		
Continuing operations	2,107	1,663
<u>Adjustment For:</u>		
Depreciation and amortisation	307	297
Interest expense	1,463	1,517
Interest income	(5)	(4)
Impairment loss on trade receivables	188	282
Net realised foreign exchange loss / (gain)	169	(55)
Net unrealised foreign exchange gain	(266)	-
Operating Profit Before Changes In Working Capital	3,963	3,700
<u>Changes In Working Capital</u>		
Net changes in current assets	(545)	173
Net changes in current liabilities	(1,504)	489
Cash Generated From Operations	1,914	4,362
Tax paid	(93)	(66)
Interest paid	(1,463)	(1,517)
Net cash from operating activities	358	2,779
<u>Investing Activities</u>		
Purchase of plant and equipment	(24)	(5)
Interest received	5	4
Net cash used in investing activities	(19)	(1)
<u>Financing Activities</u>		
Payment of lease liability	(26)	(27)
Repayment of term loan	(824)	(756)
Net cash used in financing activities	(850)	(783)
Net Changes In Cash and Cash Equivalents	(511)	1,995
Cash and Cash Equivalents At Beginning Of The Period	5,393	3,390
Currency translation difference	(371)	(7)
Cash and Cash Equivalents At End Of The Period	4,511	5,378

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2024).



TURIYA BERHAD
198001001793 (55576-A)
(Incorporated in Malaysia)

**NOTES TO CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024.**

1) Cash and cash equivalents at end of the period comprises:

	2024	2023
	30 Sept	30 Sept
	RM'000	RM'000
	Unaudited	Unaudited
Cash and bank balances and Short term deposit	4,511	5,378
	<hr/>	<hr/>
	4,511	5,378

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2024).



**NOTES TO THE QUARTERLY REPORT ON THE CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024.**

PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134

A1 Accounting Policies and Basis of Preparation

This condensed consolidated interim financial statements (Condensed Report) have been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 (Appendix 9B Part A) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. This Condensed Report also complies with IAS 34: Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The Consolidated Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 March 2024.

The explanatory notes attached to these condensed consolidated interim financial statements 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 year ended 31 March 2024.

The significant accounting policies and methods of computation adopted in the preparation of this Condensed Report are consistent with those adopted in the audited financial statements of the Group and the Company for the financial year ended 31 March 2024.

The Group has adopted the following amendments to MFRSs for the current financial period:

Amendments to MFRSs

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statement of Cash Flows

The adoption of the above amendments to MFRSs did not have any significant effect on the financial statements of the Group and did not result in significant changes to the Group's existing accounting policies.

New MFRSs and amendments to MFRSs that have been issued, but yet to be effective

The Group has not adopted the following new MFRSs and amendments to MFRSs that have been issued, but yet to be effective:

		Effective for financial periods beginning on or after
<u>New MFRSs</u>		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7	Financial Instruments Disclosure	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/ Deferred



PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134 (cont’d)

A1 Accounting Policies and Basis of Preparation (cont’d)

New MFRSs and amendments to MFRSs that have been issued, but yet to be effective (cont’d)

	Effective for financial periods beginning on or after
<u>Amendments to MFRSs (cont’d)</u>	
MFRS 107 Statement of Cash Flows	1 January 2026
MFRS 121 The Effects of Changes in Foreign Exchange Rates	1 January 2025
MFRS 128 Investments in Associates and Joint Ventures	Deferred

The adoption of the above pronouncements is not expected to have any material effect to the financial statements of the Group upon their initial application other than discussed below.

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 replaces MFRS 101 *Presentation of Financial Statements*. It retains many requirements from MFRS 101 without modification.

MFRS 18 introduces two subtotals which are to be presented in the statement of profit or loss – including “operating profit”, which has been specifically defined. Income and expenses shall be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

MFRS 18 requires disclosure of explanations of the entity’s company-specific measures that are related to the statement of profit or loss, referred to as management-defined performance measures (“MPMs”). The entity is required to reconcile MPMs to a total or subtotal required by MFRS 18 or another MFRS Accounting Standards. MFRS 18 also requires other disclosures, including how each MPM is calculated, what the MPM communication about the entity’s financial performance, and any changes made to the MPMs in the year.

MFRS 18 adds new principles for aggregation and disaggregation of information. It requires the entity to classify the expenses in the “operating” category in the profit or loss by nature or function, or both. The entity that classifies operating expenses by functions are required to disclose in the notes to the financial statements, the amount of depreciation, amortisation, employee benefits, impairment losses and write-downs of inventories included in each line in the operating category. Subject to materiality, MFRS 18 requires items presented or disclosed as “other” to be labelled and/or described in as faithfully representative and precise a way as possible.

A2 Auditors’ Report on preceding Annual Financial Statements

The Auditors’ Report on the preceding Annual Financial Statements of the Company for the financial year ended 31 March 2024 was not subjected to audit qualification.

A3 Seasonal or cyclical factors

The Group’s results for the current quarter were not materially affected by any seasonal or cyclical factors.

A4 Unusual items due to their nature, size or incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flow during the current period under review.



A5 Changes in estimate

There were no material changes in estimates of amounts reported in prior financial years that have a material effect in the current period under review.

A6 Debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current period under review.

A7 Dividend paid

There were no dividends paid for the period ended 30 September 2024.

A8 Significant events

There were no material significant events during the period ended 30 September 2024.

A9 Operating Segments

The operating segments analysis are as follows:

(a) By Activity

(i) Current year quarter ended 30 September 2024

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Total RM'000
Revenue				
External revenue	-	2,171	5,116	7,287
Intersegment revenue	-	-	-	-
	<u>-</u>	<u>2,171</u>	<u>5,116</u>	<u>7,287</u>
Results				
Segment results	(246)	2,164	507	2,425
Finance costs	-	(705)	(22)	(727)
	<u>(246)</u>	<u>1,459</u>	<u>485</u>	<u>1,698</u>

Reconciliation of Group's profit before tax:-

Total profit for the reportable segments	<u>RM'000</u> 1,698
Share of results of joint venture companies	-
Profit before tax	<u>1,698</u>



A9 Operating Segments (cont'd)

(a) By Activity (cont'd)

(ii) Preceding year corresponding quarter ended 30 September 2023.

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Total RM'000
Revenue				
External revenue	-	2,174	5,477	7,651
Intersegment revenue	-	-	-	-
	<u>-</u>	<u>2,174</u>	<u>5,477</u>	<u>7,651</u>
Results				
Segment results	(414)	1,591	402	1,579
Finance costs	-	(745)	(23)	(768)
	<u>(414)</u>	<u>846</u>	<u>379</u>	<u>811</u>

Reconciliation of Group's profit before tax :-

Total profit for the reportable segments	<u>RM'000</u> 811
Share of results of joint venture companies	-
Profit before tax	<u>811</u>

Performance analysis by activity for the current year quarter ended 30 September 2024

a) Investment holdings:

No external revenue was earned in the current year quarter ended 30 September 2024.

b) Investment property:

There were no material variances in the current year quarter ended 30 September 2024 revenue as compared to the corresponding year quarter ended 30 September 2023. The increase in profit in the current quarter ended 30 September 2024 was mainly due to reversal of impairment loss of trade receivables and decrease in financing cost.

c) Semi conductor:

The decrease in revenue for the current year quarter ended 30 September 2024 as compared to the corresponding year quarter ended 30 September 2023 was mainly due to lower sales recorded and lower translation rate as Ringgit Malaysia strengthened against Singapore Dollar. The increase in profit before tax for the current year quarter ended 30 September 2024 was mainly due to decrease in raw material cost as compared to the previous quarter ended 30 September 2023.



A9 Operating Segments (cont'd)

(a) By Activity (cont'd)

(iii) Current year to date ended 30 September 2024.

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Total RM'000
Revenue				
External revenue	-	4,341	10,026	14,367
Intersegment revenue	-	-	-	-
	<u>-</u>	<u>4,341</u>	<u>10,026</u>	<u>14,367</u>
Results				
Segment results	(781)	3,086	1,265	3,570
Finance costs	-	(1,418)	(45)	(1,463)
	<u>(781)</u>	<u>1,668</u>	<u>1,220</u>	<u>2,107</u>

Reconciliation of Group's profit before tax:-

	<u>RM'000</u>
Total profit for the reportable segments	2,107
Share of results of joint venture companies	-
Profit before tax	<u>2,107</u>

(iv) Preceding year to date ended 30 September 2023.

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Total RM'000
Revenue				
External revenue	-	4,349	10,304	14,653
Intersegment revenue	-	-	-	-
	<u>-</u>	<u>4,349</u>	<u>10,304</u>	<u>14,653</u>
Results				
Segment results	(764)	3,298	646	3,180
Finance costs	-	(1,471)	(46)	(1,517)
	<u>(764)</u>	<u>1,827</u>	<u>600</u>	<u>1,663</u>

Reconciliation of Group's profit before tax :-

	<u>RM'000</u>
Total profit for the reportable segments	1,663
Share of results of joint venture companies	-
Profit before taxation	<u>1,663</u>



9 Operating Segments (cont'd)

(a) By Activity (cont'd)

Performance analysis by activity for the current year to date ended 30 September 2024

a) Investment holdings:

No external revenue was earned in the current year to date ended 30 September 2024.

b) Investment property:

There were no material variances in revenue for the current year to date ended 30 September 2024 as compared to the corresponding year to date ended 30 September 2023. The decrease in profit in the current year to date 30 September 2024 was mainly due an increase in maintenance and administrative cost.

c) Semi conductor:

The decrease in the revenue for the current year to date ended 30 September 2024 as compared to the preceding year to date 30 September 2023 was due to lower sales recorded and lower translation rate as Ringgit Malaysia strengthened against Singapore Dollar. The increase in profit before tax was mainly due to decrease in raw material cost as compared to the preceding year to date ended 30 September 2023.

(b) By Geographical/Location.

(i) Current year quarter ended 30 September 2024.

	Malaysia RM'000	Singapore RM'000	Total RM'000
Revenue			
External revenue	2,171	5,116	7,287
Intersegment revenue	-	-	-
	<u>2,171</u>	<u>5,116</u>	<u>7,287</u>
Results			
Segment results	1,918	507	2,425
Finance costs	(705)	(22)	(727)
	<u>1,213</u>	<u>485</u>	<u>1,698</u>

Reconciliation of Group's profit before tax:-

	<u>RM'000</u>
Total profit for the reportable segments	1,698
Share of results of joint venture companies	-
Profit before tax	<u>1,698</u>



A9 Operating Segments (cont'd)

(ii) Preceding year corresponding quarter ended 30 September 2023

	Malaysia	Singapore	Total
	RM'000	RM'000	RM'000
Revenue			
External revenue	2,174	5,477	7,651
Intersegment revenue	-	-	-
	<u>2,174</u>	<u>5,477</u>	<u>7,651</u>
Results			
Segment results	1,177	402	1,579
Finance costs	(745)	(23)	(768)
	<u>432</u>	<u>379</u>	<u>811</u>

Reconciliation of Group's profit before tax :-

	<u>RM'000</u>
Total profit for the reportable segments	811
Share of results of joint venture companies	-
Profit before tax	<u>811</u>

Performance analysis of current year by geographical/location for quarter ended 30 September 2024

a. Malaysia:

There were no material variances in the current year quarter ended 30 September 2024 revenue as compared to the corresponding year quarter ended 30 September 2023. The increase in profit in the current quarter ended 30 September 2024 was mainly due to reversal of impairment loss of trade receivables and decrease in financing cost.

b. Singapore

The decrease in revenue for the current year quarter ended 30 September 2024 as compared to the corresponding year quarter ended 30 September 2023 was mainly due to lower sales recorded and lower translation rate as Ringgit Malaysia strengthened against Singapore Dollar. The increase in profit before tax for the current year quarter ended 30 September 2024 was mainly due to decrease in raw material cost as compared to the previous quarter ended 30 September 2023.



A9 Operating Segments (cont'd)

(iii) Current year to date ended 30 September 2024

	Malaysia	Singapore	Total
	RM'000	RM'000	RM'000
Revenue			
External revenue	4,341	10,026	14,367
Intersegment revenue	-	-	-
	<u>4,341</u>	<u>10,026</u>	<u>14,367</u>
Results			
Segment results	2,305	1,265	3,570
Finance costs	(1,418)	(45)	(1,463)
	<u>887</u>	<u>1,220</u>	<u>2,107</u>

Reconciliation of Group's profit before tax:-

	<u>RM'000</u>
Total profit for the reportable segments	2,107
Share of results of joint venture companies	-
Profit before tax	<u>2,107</u>

(iv) Preceding year to date ended 30 September 2023

	Malaysia	Singapore	Total
	RM'000	RM'000	RM'000
Revenue			
External revenue	4,349	10,304	14,653
Intersegment revenue	-	-	-
	<u>4,349</u>	<u>10,304</u>	<u>14,653</u>
Results			
Segment results	2,534	646	3,180
Finance costs	(1,471)	(46)	(1,517)
	<u>1,063</u>	<u>600</u>	<u>1,663</u>

Reconciliation of Group's profit before tax :-

	<u>RM'000</u>
Total profit for the reportable segments	1,663
Share of results of joint venture companies	-
Profit before tax	<u>1,663</u>



A9 Operating Segments (cont'd)

Performance analysis of current year by geographical/location for year to date ended 30 September 2024

a. Malaysia:

There were no material variances in revenue for the current year to date ended 30 September 2024 as compared to the corresponding year to date ended 30 September 2023. The decrease in profit in the current year to date 30 September 2024 was mainly due an increase in maintenance and administrative costs.

b. Singapore:

The decrease in the revenue for the current year to date ended 30 September 2024 as compared to the preceding year to date 30 September 2023 was due to lower sales recorded and lower translation rate as Ringgit Malaysia strengthened against Singapore Dollar. The increase in profit before tax was mainly due to decrease in raw material cost as compared to the preceding year to date ended 30 September 2023.

A10 Subsequent events

There were no significant events subsequent to 30 September 2024.

A11 Changes in contingent liabilities and contingent assets

There were no changes in the contingent liabilities or contingent assets during the current quarter and period under review.

A12 Capital commitments

There were no capital commitments for the Group as at 30 September 2024.

A13 Significant related party transactions

There were no significant related party transactions for the current year quarter ended 30 September 2024 except as disclosed below:

	Current Year Quarter 30.9.2024 RM'000	Preceding year corresponding quarter 30.9.2023 RM'000	Current year-to-date 30.9.2024 RM'000	Preceding year corresponding period 30.9.2023 RM'000
Related Parties				
Office rental received/receivable				
Companies in which a substantial shareholder of the Company is a director				
- Perdana University	1,081	-	1,849	-
- Chase Perdana Development Sdn Bhd	59	-	102	-



TURIYA BERHAD
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A13 Significant related party transactions(cont'd)

The substantial shareholder serving as a Director of the aforementioned companies which are in contract with the Company, is identified to be Tan Sri Datuk Dr M.K. Swami – holder of 30.57% of the equity interest in the Company as at 30 September 2024. Tan Sri Datuk Dr M.K. Swami's substantial shareholding arises pursuant to:

- 1.68% of the equity interest in the Company, held by Empire Holding Ltd (wholly-owned by Tan Sri Datuk Dr M.K. Swami)
- 28.89% of the equity interest in the Company, acquired by Khidmat Kejora Sdn Bhd (wholly-owned by Tan Sri Datuk Dr M.K. Swami) from MAA Group Berhad, on 26 April 2024

Upon the abovementioned acquisition of the equity interest in the Company, the Group has deemed the above transaction as Recurrent Related Party Transactions ("RRPT") for the period from 26 April 2024 to 30 September 2024.

A14 Change in composition of the Group

There were no changes in the composition of the Group for the current period under review, including business combination, acquisition or disposal of subsidiaries and long-term investments, restructuring and discontinued operation.



PART B – ADDITIONAL INFORMATION AS REQUIRED BY LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD (PART A OF APPENDIX 9B)

B1 Review of performance for the current quarter ended 30 September 2024

The Group reported revenue for current quarter ended of RM7.3 million was RM0.3 million lower than revenue for the preceding quarter ended 30 September 2023 amounting to RM7.6 million mainly due to lower sales contribution and lower translation rate as Ringgit Malaysia strengthened against Singapore Dollar from the semi-conductor segment.

During the three months period ended 30 September 2024, the Group recorded an increase in profit attributable to owners of the parent of RM0.9 million as compared to the preceding year corresponding quarter ended 30 September 2023 was mainly due to a reversal in impairment loss of trade receivables and a decrease in raw material cost in the semi-conductor segment of the Group.

B2 Review of performance for the current year to date ended 30 September 2024

The Group reported revenue for the current year to date of RM14.4 million which is RM0.2 million lower than the preceding year to date ended 30 September 2023 of RM14.6 million. This was mainly due to lower sales contribution from the semi-conductor business.

During the six months period ended 30 September 2024, the Group recorded an increase in profit attributable to the owners of the parent of RM0.5 million from RM1.5 million in the preceding year corresponding year to date ended 30 September 2023 to RM2.0 million. This was mainly due to a decrease in raw material cost in the semi-conductor segment of the Group.

B3 Material changes in the results before taxation compared with the immediate preceding period

The higher profit before tax for the Group in the 2nd quarter 2024 as compared to 1st quarter 2024 was mainly due to the reversal of impairment loss of trade receivables in the 2nd quarter of 2024.

B4 Current financial year prospect

The overall performance of the Group is dependent on the rental income from investment property and operating profit from a subsidiary in Singapore, which is involved in the Semi-Conductor related industry.

The Group's performances for the remaining quarters of the financial year are expected to show consistent performance from tenancies in the investment property business and improved performance in the Semi-Conductor related industry.

The Group is cognisant of the need to observe and conduct its affairs with attention to the prospects of future economic benefit, utility, marketability, and carrying amounts deriving on the businesses referred, amongst other relevant economic factors, to accrue and bolster profitability on the Group's investment properties

B5 Profit forecast and estimates announced or disclosed

There was no profit forecast or estimate that have been announced or disclosed by the Group.



B6 Variance of actual profit from forecast profit or profit guarantee

The Company did not provide any profit forecast or profit guarantee for the financial period ended 30 September 2024.

B7 Taxation

	Current year quarter 30.9.2024 RM'000	Current year to date 30.9.2024 RM'000
Current Tax		
- Overseas Income tax	68	139
	<u>68</u>	<u>139</u>
Deferred tax		
Origination of temporary differences	-	-
Total taxation	<u>68</u>	<u>139</u>

The effective tax rate of the Group during the quarter and period under review is lower than the statutory tax rate mainly due to utilisation of previously unrecognised unused tax losses.

B8 Status of corporate proposals

There were no corporate proposals undertaken by the Company and not completed as at the date of this report.

B9 Group borrowings and debt securities

	As at 30.9.2024 RM'000
Secured short term borrowings	1,782
Secured long term borrowings	30,521
Total	<u>32,303</u>

The borrowings are denominated in Malaysian Ringgit.

B10 Material litigations

There are no pending material litigations as at the date of this report.

B11 Dividend

The Board of Directors does not recommend any dividend for the current quarter and financial year to date.



B12 Earnings per share

Basic

	Current year quarter 30.9.2024 RM'000	Preceding year corresponding quarter 30.9.2023 RM'000	Current year- to-date 30.9.2024 RM'000	Preceding year corresponding period 30.9.2023 RM'000
Profit for the period attributable to owners/ordinary shareholders of the parent	1,636	748	1,978	1,535
Weighted average number of ordinary shares in issue ('000)	228,728	228,728	228,728	228,728
Basic earnings per share (sen)	0.72	0.33	0.86	0.67

Basic earnings per share is calculated by dividing the profit for the period attributable to ordinary equity holders of the parent by the weighted average number of shares in issue during the period.

Diluted

The diluted earnings per share is equivalent to basic earnings per share as there were no potential shares outstanding which are dilutive in nature during the reporting period.

B13 Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 19 November 2024.