



HEXTAR TECHNOLOGIES SOLUTIONS BERHAD [200501034100 (716241-X)]
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

26 NOVEMBER 2024

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HEXTAR TECHNOLOGIES SOLUTIONS BERHAD [200501034100 (716241-X)]
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

RM'000	Note	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
Assets			
Property, plant and equipment		17,323	30,014
Right-of-use assets		4,963	19,546
Intangible assets		12,189	7,132
Other investment		-	2,571
Non-current assets		34,475	59,263
Trade and other receivables		78,088	68,255
Tax recoverable		967	1,374
Cash and cash equivalents		8,119	20,619
Current assets		87,174	90,248
Assets classified as held for sale		28,384	7,950
Total assets		150,033	157,461
Equity and liabilities			
Share capital		72,398	72,398
Retained earnings	19	27,813	36,405
Equity attributable to owners of the Company		100,211	108,803
Non-controlling interests		(2,420)	(2,466)
Total equity		97,791	106,337
Lease liabilities		15,277	15,842
Long-term borrowings	22	1,141	1,318
Deferred tax liabilities		424	762
Non-current liabilities		16,842	17,922
Trade and other payables		17,901	15,718
Contract liabilities		-	23
Short-term borrowings	22	16,358	16,322
Lease liabilities		1,141	1,139
Current liabilities		35,400	33,202
Total liabilities		52,242	51,124
Total equity and liabilities		150,033	157,461
Net assets per share attributable to owners of the Company (RM)		0.05	0.05

The above condensed consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

HEXTAR TECHNOLOGIES SOLUTIONS BERHAD [200501034100 (716241-X)]
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024**

(These figures have not been audited)

RM'000	Note	Current quarter 3 months ended		Cumulative quarter 6 months ended	
		30.09.2024	30.09.2023	30.09.2024	30.09.2023
Revenue		53,406	57,664	94,928	101,496
Cost of sales		(49,356)	(55,005)	(88,836)	(96,950)
Gross profit		4,050	2,659	6,092	4,546
Other income		982	503	1,528	1,086
Marketing and distribution costs		(3,758)	(519)	(7,165)	(1,011)
Administration and other expenses		(4,044)	(3,223)	(7,321)	(5,519)
Finance costs		(445)	(298)	(903)	(574)
Loss before tax		(3,215)	(878)	(7,769)	(1,472)
Tax expense	18	(310)	(364)	(777)	(658)
Net loss for the period		(3,525)	(1,242)	(8,546)	(2,130)
Other comprehensive expenses		-	-	-	-
Total comprehensive expenses		(3,525)	(1,242)	(8,546)	(2,130)
Net loss attributable to:					
Owners of the Company		(3,629)	(1,204)	(8,592)	(1,954)
Non-controlling interests		104	(38)	46	(176)
Net loss for the period		(3,525)	(1,242)	(8,546)	(2,130)
Total comprehensive expenses attributable to:					
Owners of the Company		(3,629)	(1,204)	(8,592)	(1,954)
Non-controlling interests		104	(38)	46	(176)
Total comprehensive expenses		(3,525)	(1,242)	(8,546)	(2,130)
Net loss per share attributable to owners of the Company:					
Basic (sen)*	25	(0.2)	(0.1)	(0.4)	(0.1)
Diluted (sen)*	25	(0.2)	(0.1)	(0.4)	(0.1)

*Restated to reflect the effect of bonus issue completed on 18 January 2024.

The above condensed consolidated income statement should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

HEXTAR TECHNOLOGIES SOLUTIONS BERHAD [200501034100 (716241-X)]
(Incorporated in Malaysia)

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

(These figures have not been audited)

RM'000	Attributable to owners of the Company			Total	Non- controlling interests	Total equity
	Non-Distributable	Distributable				
	Share capital	Share option reserve	Retained earnings			
At 1 April 2024	72,398	-	36,405	108,803	(2,466)	106,337
Loss after tax/Total comprehensive expenses	-	-	(8,592)	(8,592)	46	(8,546)
At 30 September 2024	72,398	-	27,813	100,211	(2,420)	97,791
At 1 April 2023	72,398	22	51,227	123,647	(695)	122,952
Loss after tax/Total comprehensive expenses	-	-	(1,954)	(1,954)	(176)	(2,130)
Forfeit of Share Issuance Scheme Option	-	(22)	22	-	-	-
At 30 September 2023	72,398	-	49,295	121,693	(871)	120,822

The above condensed consolidated statement of changes in equity should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

HEXTAR TECHNOLOGIES SOLUTIONS BERHAD [200501034100 (716241-X)]
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024
(These figures have not been audited)

RM'000	6 months ended	
	30.09.2024	30.09.2023
Operating activities		
Loss before tax	(7,769)	(1,472)
Adjustments for:		
Non-cash items	1,952	2,171
Interest income	(51)	(388)
Interest expense	903	574
Operating (loss)/profit before working capital changes	(4,965)	885
Changes in working capital:		
Receivables	(9,987)	(7,588)
Payables	2,183	2,276
Contract liabilities	(23)	24
Cash used in operations	(12,792)	(4,403)
Net tax paid	(708)	(1,255)
Net cash used in operating activities	(13,500)	(5,658)
Investing activities		
Interest received	51	388
Acquisition of intangible assets	(5,965)	-
Purchase of property, plant and equipment	(156)	(2,932)
Proceeds from disposal of property, plant and equipment	8,676	-
Net cash from/(used in) investing activities	2,606	(2,544)
Financing activities		
Interest paid	(903)	(574)
Net repayment of lease liabilities	(562)	(775)
Net (repayment)/drawdown of borrowings	(141)	2,170
Net cash (used in)/from financing activities	(1,606)	821
Net changes in cash and cash equivalents	(12,500)	(7,381)
Cash and cash equivalents at the beginning of financial year	20,589	21,516
Cash and cash equivalents at the end of financial year	8,089	14,135
Analysis of cash and cash equivalents		
Fixed deposits	30	30
Cash and bank balances	8,089	14,135
	8,119	14,165
Fixed deposits pledged to licensed bank	(30)	(30)
	8,089	14,135

The above condensed consolidated statement of cash flow should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

1 Basis of preparation and changes in accounting policies

This interim financial statements are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (MASB) and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. These interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standard Board.

This interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 March 2024. These explanatory notes attached to the 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 financial year ended 31 March 2024.

The significant accounting policies adopted by the Group in this interim financial statements are consistent with those adopted in the financial statements as disclosed in the audited financial statements for the year ended 31 March 2024.

During the current financial year, the Group has adopted the following new accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any):-

- 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 101: Classification of Liabilities as Current or Non-Current
- Amendments to MFRS 107 Statement of Cash Flows and MFRS 7 Financial Instruments: Disclosures - Supplier Finance Arrangements

The adoption of the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) did not have any material impact on the Group's financial statements.

The Group has not applied in advance the following accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board ("MASB") but are not yet effective for the current financial quarter:

- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associates or Joint Venture
- MFRS 18: Presentation and Disclosure in Financial Statements
- Amendments to MFRS 121 – Lack of Exchangeability

The Group did not early adopt the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) as they are not expected to have material impact on the financial statements of the Group upon their initial applications.

2 Seasonality or cyclicity of operations

The business operations of the Group are subject to the forces of supply and demand, thus could display cyclical trends.

3 Unusual items due to their nature, size or incidence

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

4 Significant estimates and changes in estimates

There were no changes in estimates that had any material effects during the quarter ended 30 September 2024.

5 Debt and equity securities

There were no issuances, repurchases or repayments of debt and equity securities during the quarter ended 30 September 2024.

6 Dividends paid

There were no dividends paid during the current quarter under review.

7 Segmental information

The Group's operations comprise the following business segments:

- Logistics : Total logistic services provider including lorry transportation services (tanker, bulk cargo, side curtain), project logistics and door to door delivery services
- Warehousing : Provision of warehouse for renting
- Trading : Trading of building materials
- Technology : Fintech application and related services
- Others : Insurance agency, investment holding and others

	Ware-							
RM'000	Logistics	housing	Trading	Technology	Others	Total	Elimination	Group
Results For 3 Months Ended								
30 September 2024								
External revenue	16,151	812	36,362	8	73	53,406	-	53,406
Intersegment revenue	-	-	-	-	370	370	(370)	-
Total revenue	16,151	812	36,362	8	443	53,776	(370)	53,406
Segment profit/(loss)	2,143	672	992	(4,951)	(439)	(1,583)	56	(1,527)
Depreciation/Amortisation	(346)	(85)	(21)	(799)	(4)	(1,255)	-	(1,255)
Interest income	6	-	2	-	607	615	(603)	12
Results For 3 Months Ended								
30 September 2023								
External revenue	9,416	-	48,248	-	-	57,664	-	57,664
Intersegment revenue	-	-	-	-	334	334	(334)	-
Total revenue	9,416	-	48,248	-	334	57,998	(334)	57,664
Segment profit/(loss)	644	(68)	1,275	(551)	(227)	1,073	(672)	401
Depreciation/Amortisation	(460)	(254)	(136)	(268)	(2)	(1,120)	-	(1,120)
Interest income	7	-	103	-	29	139	-	139
Finance costs	(3)	(196)	(746)	(25)	-	(970)	672	(298)
Profit/(Loss) before tax	188	(518)	496	(844)	(200)	(878)	-	(878)
Tax expense	(71)	-	(136)	-	(157)	(364)	-	(364)
Profit/(Loss) after tax	117	(518)	360	(844)	(357)	(1,242)	-	(1,242)

7 Segmental information (continued)

RM'000	Logistics	Ware- housing	Trading	Technology	Others	Total	Elimination	Group
Results For 6 Months Ended								
30 September 2024								
External revenue	23,192	1,624	70,025	14	73	94,928	-	94,928
Intersegment revenue	-	-	-	-	3,719	3,719	(3,719)	-
Total revenue	23,192	1,624	70,025	14	3,792	98,647	(3,719)	94,928
Segment profit/(loss)	2,728	1,392	1,839	(9,571)	2,164	(1,448)	(2,944)	(4,392)
Depreciation/Amortisation	(722)	(342)	(94)	(1,359)	(8)	(2,525)	-	(2,525)
Interest income	15	-	6	-	1,267	1,288	(1,237)	51
Finance costs	(62)	(385)	(1,462)	(33)	(198)	(2,140)	1,237	(903)
(Loss)/Profit before tax	1,959	665	289	(10,963)	3,225	(4,825)	(2,944)	(7,769)
Tax expense	(152)	(248)	(39)	(64)	(274)	(777)	-	(777)
(Loss)/Profit after tax	1,807	417	250	(11,027)	2,951	(5,602)	(2,944)	(8,546)
Results For 6 Months Ended								
30 September 2023								
External revenue	20,291	-	81,205	-	-	101,496	-	101,496
Intersegment revenue	-	-	-	-	587	587	(587)	-
Total revenue	20,291	-	81,205	-	587	102,083	(587)	101,496
Segment profit/(loss)	1,192	(125)	1,998	(874)	36	2,227	(1,334)	893
Depreciation/Amortisation	(941)	(508)	(271)	(454)	(5)	(2,179)	-	(2,179)
Interest income	12	-	311	-	65	388	-	388
Finance costs	(7)	(392)	(1,458)	(51)	-	(1,908)	1,334	(574)
Profit/(Loss) before tax	256	(1,025)	580	(1,379)	96	(1,472)	-	(1,472)
Tax expense	(141)	-	(260)	-	(257)	(658)	-	(658)
Profit/(Loss) after tax	115	(1,025)	320	(1,379)	(161)	(2,130)	-	(2,130)

8 Related party disclosures

Significant recurrent related party transactions are as follows:

RM'000	3 months ended		6 months ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
Companies in which major shareholder & Director, and subsidiary's Director have interests:				
Revenue from services rendered	530	372	787	759
Revenue from sales of goods	647	1,791	2,204	3,523
Revenue from software development service	301	-	749	-
Purchase of goods payable	-	-	15	-
Purchase of spare parts payable	-	38	24	38
Rental payable	9	9	18	18

The Directors are of the opinion that the above transactions have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

9 Valuation of property, plant and equipment

There was no valuation on property, plant and equipment during the current and previous corresponding quarter.

10 Capital commitments

There were no material capital commitments as at 30 September 2024.

11 Contingent liabilities

The contingent liabilities were as follows:

RM'000	Group As at 30.09.2024
Corporate guarantees given to financial institutions and vendors for credit facilities granted to the Group	<u>17,220</u>

12 Changes in composition

On 25 September 2024, the Company had incorporated a new wholly-owned subsidiary, Hextech AI Innovations Sdn. Bhd., with an issued share capital of RM100.

Save as disclosed above, there were no other changes in the composition of the Group during the current quarter.

13 Events after the reporting period

There were no material events subsequent to the end of the current quarter.

**PART B: EXPLANATORY NOTES PURSUANT TO MAIN MARKET
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

14 Analysis of performance - Comparison with preceding year corresponding quarter

RM'000	3 months ended			6 months ended		
	30.09.2024	30.09.2023	Variance	30.09.2024	30.09.2023	Variance
Revenue	53,406	57,664	(4,258)	94,928	101,496	(6,568)
Loss before tax	(3,215)	(878)	(2,337)	(7,769)	(1,472)	(6,297)

The Group reported lower revenue in both current ("Q2FY25") and cumulative financial quarters ("YTDFY25") were mainly attributed to the lower sales orders from the trading segment, partly offset by an increase in revenue contribution from the logistics segment versus the corresponding financial quarters of the preceding financial year. Higher pre-tax loss recorded in both Q2FY25 and YTDFY25 resulted from higher marketing and manpower costs incurred for the technology segment.

(a) Logistics

RM'000	3 months ended			6 months ended		
	30.09.2024	30.09.2023	Variance	30.09.2024	30.09.2023	Variance
External revenue	16,151	9,416	6,735	23,192	20,291	2,901
Profit before tax	1,770	188	1,582	1,959	256	1,703

The Group had secured a few major overseas projects with better profit margin for the freight forwarding services, which helped to boost the revenue and pre-tax profit in Q2FY25 and YTDFY25 as compared with the corresponding financial quarters of the preceding financial year.

(b) Warehousing

RM'000	3 months ended			6 months ended		
	30.09.2024	30.09.2023	Variance	30.09.2024	30.09.2023	Variance
External revenue	812	-	812	1,624	-	1,624
Profit/(Loss) before tax	394	(518)	912	665	(1,025)	1,690

The improvement in revenue and pre-tax profit for both current and cumulative financial quarters was mainly due to the tenancy of the Port Klang Free Zone warehouse starting in January 2024.

(c) Trading

RM'000	3 months ended			6 months ended		
	30.09.2024	30.09.2023	Variance	30.09.2024	30.09.2023	Variance
External revenue	36,362	48,248	(11,886)	70,025	81,205	(11,180)
Profit before tax	249	496	(247)	289	580	(291)

Weaker performance for the trading segment in both Q2FY25 and YTDFY25 as compared with the corresponding financial periods of the preceding financial year resulted from fewer customer orders and slower progress of customers' construction projects.

14 Analysis of performance - Comparison with preceding year corresponding quarter (continued)

(d) Technology

RM'000	3 months ended			6 months ended		
	30.09.2024	30.09.2023	Variance	30.09.2024	30.09.2023	Variance
External revenue	8	-	8	14	-	14
Loss before tax	(5,765)	(844)	(4,921)	(10,963)	(1,379)	(9,584)

The pre-tax loss was mainly due to the Group's continuous investment in marketing and manpower of its fintech application for future income generation.

15 Comparison with immediate preceding quarter

RM'000	3 months ended		
	30.09.2024	30.06.2024	Variance
Revenue	53,406	41,522	11,884
Loss before tax	(3,215)	(4,554)	1,339

As compared with the immediate preceding quarter ("Q1FY2025"), the revenue in Q2FY2025 grew by 29% or RM11.9 million, due to some major overseas projects bagged for freight forwarding business coupled with the higher orders received for building materials. Consequently, the pre-tax loss was mitigated by the margin contributed from the higher revenue in Q2FY25 as compared with Q1FY25.

16 Commentary on prospects

The loss incurred by the Group is deemed in line with the early stage of its financial super app which requires substantial investment. We remain committed to continually investing in the financial super app due to its promising potential in generating meaningful future tangible financial and economic benefits for the Group.

17 Profit forecast

Not applicable.

18 Tax expense

RM'000	3 months ended		6 months ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
Income tax	541	450	1,116	815
Deferred tax	(231)	(86)	(339)	(157)
Total tax expense	310	364	777	658

Income tax is calculated at the statutory tax rate of 24% of the estimated assessable profit for the period.

The Group's effective tax rate for the current quarter and financial year to date were higher than the statutory tax rate mainly due to the losses in certain subsidiaries which were not available for set off against the taxable profit in other subsidiaries within the Group.

19 Retained earnings

RM'000	As at	As at
	30.09.2024	31.03.2024
Realised	51,343	59,953
Unrealised	(443)	(762)
	50,900	59,191
Consolidation adjustments	(23,087)	(22,786)
Total retained earnings	27,813	36,405

20 Corporate proposals

- a. Channel Legion Sdn. Bhd., a wholly owned subsidiary of the Company, had on 29 August 2024 entered into a sale and purchase agreement with Pacific Trustees Berhad, acting solely in its capacity as the trustee for and on behalf of KIP Real Estate Investment Trust (the purchaser), in respect of the disposal of the remaining unexpired period of the lease on a part of the leasehold land held under the document of title PN 7324, Lot 67894, Mukim Klang, Daerah Klang, Negeri Selangor measuring approximately 25,899.88 square metres together with a single-storey detached factory with a single-storey office annexed and a single-storey detached factory with an integral single-storey office, a refuse chamber and a guard house bearing the postal address of Part of Plot P823 and Plot P825, Jalan FZ1-P8, Port Klang Free Zone/KS12, 42920 Pulau Indah, Selangor Darul Ehsan with a lettable area of 193,365 square feet expiring on 11 November 2049 for a cash consideration of RM23,700,000.00. This proposed disposal is pending the approval from shareholders at an extraordinary general meeting to be convened later and the fulfilment of the other conditions precedent.
- b. Guper Bonded Warehouse Sdn. Bhd., a wholly owned subsidiary of the Company, had on 11 September 2024 entered into a heads of agreement with Widad Group Berhad as the purchaser to exclusively negotiate the disposal of five (5) adjoining parcels of vacant industrial freehold land in Bandar Nilai Utama, District of Seremban, Negeri Sembilan measuring approximately 56,231 square metres in aggregate for a total disposal consideration to be determined later. The Company is in the process of negotiating and finalizing the terms and conditions of the sale and purchase agreement.
- c. The Company had on 30 September 2024 entered into a share sale agreement with TN Engineering Sdn. Bhd. as the purchaser for the disposal of 73,200 ordinary shares or 2.44% equity interest in Guper Integrated Logistics Sdn. Bhd. for a total disposal consideration of RM2,570,799.96. The Company is in the process of executing the transfer of shares.

Save as disclosed above, there were no other corporate proposals announced but not completed as at the reporting date.

21 Utilisation of proceeds

The total gross proceeds of RM22.45 million arising from the disposal of the entire equity interest in subsidiaries in FY2022 were proposed to be utilised as follows:

RM'000	Intended utilisation	Actual utilisation as at 30.09.2024	Deviation	Balance	Estimated timeframe
Future investment *	12,000	12,000	-	-	Within 36 months
Working capital	8,052	8,215	163 **	-	Within 24 months
Estimated expenses	2,400	2,237	(163) **	-	Within 1 month
	22,452	22,452	-	-	

* As announced on 24 August 2023, the Board has identified the "Future Investment" as being in the Technology Business, including but not limited to the development of the fintech application.

** The balance of the estimated expenses of RM0.16 million had been re-allocated for the Group's working capital purposes.

22 Borrowings

RM'000	As at 30.09.2024	As at 31.03.2024
<u>Secured</u>		
Hire purchase payable	348	335
<u>Unsecured</u>		
Bills payable	16,010	15,987
Short-term borrowings	16,358	16,322
<u>Secured</u>		
Hire purchase payable	1,141	1,318
Long-term borrowings	1,141	1,318
Total borrowings	17,499	17,640

All borrowings are denominated in Ringgit Malaysia.

23 Changes in material litigation

There was no material litigation against the Group as at the reporting date.

24 Proposed dividend

No dividend has been proposed.

25 Loss per share ("LPS")

	3 months ended		6 months ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
Loss attributable to Owners of the Company (RM'000)	(3,629)	(1,204)	(8,592)	(1,954)
Weighted average number of ordinary shares in issue ('000)*	2,058,384	2,058,384	2,058,384	2,058,384
Effect of dilution ('000)	-	-	-	-
Adjusted weighted average number of ordinary shares in issue ('000)	2,058,384	2,058,384	2,058,384	2,058,384
Basic LPS (sen)	(0.2)	(0.1)	(0.4)	(0.1)
Diluted LPS (sen)	(0.2)	(0.1)	(0.4)	(0.1)

*Restated to reflect the effect of bonus issue completed on 18 January 2024.

26 Financial instruments

The Group has not entered into any derivatives and accounted for any financial liabilities carried at fair value as at the reporting date.

27 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements for the financial year ended 31 March 2024 was unqualified.

28 Loss before tax

RM'000	3 months ended		6 months ended	
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
Loss before tax is arrived at after crediting/(charging):				
Interest income	12	139	51	388
Other income including investment income	374	364	750	698
Interest expense	(445)	(298)	(903)	(574)
Amortisation	(573)	(61)	(908)	(61)
Depreciation	(682)	(1,059)	(1,617)	(2,118)
Gain on disposal of property, plant & equipment	596	-	727	-
Impairment loss on trade receivables	(134)	-	(134)	-
Realised gain/(loss) in foreign exchange	28	-	28	(1)
Unrealised gain in foreign exchange	(18)	-	(19)	10

Save as disclosed above, there were no other material provision for and write off of inventories, gain or loss on disposal of quoted or unquoted investment or properties, impairment of assets, gain or loss on derivatives or exceptional items for current quarter under review.