

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding period
	30.09.2024 RM'000	30.09.2023 RM'000	30.09.2024 RM'000	30.09.2023 RM'000
Revenue	2,305	14,313	7,931	42,283
Direct operating costs	<u>(1,385)</u>	<u>(13,184)</u>	<u>(4,610)</u>	<u>(38,621)</u>
<b>Gross profit</b>	<b>920</b>	<b>1,129</b>	<b>3,321</b>	<b>3,662</b>
Other income	1,356	481	3,091	6,036
Administrative expenses	(2,275)	(1,676)	(5,902)	(5,148)
Other expenses	<u>59</u>	<u>(19)</u>	<u>(197)</u>	<u>(1,122)</u>
<b>Operating profit/(loss)</b>	<b>60</b>	<b>(85)</b>	<b>313</b>	<b>3,428</b>
Finance income	247	562	1,458	2,347
Finance costs	(285)	(349)	(915)	(5,435)
Reversal of impairment/(Impairment loss) on interest in an associate	5,390	(9,810)	(7,565)	2,224
Share of results of associates	<u>(576)</u>	<u>(1,092)</u>	<u>11</u>	<u>(3,529)</u>
<b>Profit/(Loss) before tax</b>	<b>4,836</b>	<b>(10,774)</b>	<b>(6,698)</b>	<b>(965)</b>
Tax credit/(expense)	<u>67</u>	<u>174</u>	<u>25</u>	<u>(51)</u>
<b>Profit/(Loss) for the period</b>	<b><u>4,903</u></b>	<b><u>(10,600)</u></b>	<b><u>(6,673)</u></b>	<b><u>(1,016)</u></b>
<b>Profit/(Loss) attributable to:</b>				
Owners of the Company	3,470	(7,306)	(4,339)	(607)
Non-controlling interests	<u>1,433</u>	<u>(3,294)</u>	<u>(2,334)</u>	<u>(409)</u>
<b>Profit/(Loss) for the period</b>	<b><u>4,903</u></b>	<b><u>(10,600)</u></b>	<b><u>(6,673)</u></b>	<b><u>(1,016)</u></b>

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

**CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding period
	30.09.2024 RM'000	30.09.2023 RM'000	30.09.2024 RM'000	30.09.2023 RM'000
<b>Profit/(Loss) for the period</b>	4,903	(10,600)	(6,673)	(1,016)
<i>Other comprehensive (loss)/income that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	(4,291)	12	(3,992)	2,971
<b>Other comprehensive (loss)/income for the period</b>	(4,291)	12	(3,992)	2,971
<b>Total comprehensive income/(loss) for the period, net of tax</b>	<b>612</b>	<b>(10,588)</b>	<b>(10,665)</b>	<b>1,955</b>
<b>Total comprehensive income/(loss) attributable to:</b>				
Owners of the Company	(227)	(7,265)	(7,669)	1,781
Non-controlling interests	839	(3,323)	(2,996)	174
	<b>612</b>	<b>(10,588)</b>	<b>(10,665)</b>	<b>1,955</b>
<b>Basic/Diluted earnings/(loss) per share attributable to owners of the Company (sen)</b>	<b>1.8</b>	<b>(3.9)</b>	<b>(2.3)</b>	<b>(0.3)</b>

The Condensed Consolidated Statement of Other Comprehensive Income should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2023 and the accompanying explanatory notes

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>AS AT 30.09.2024 RM'000</b>	<b>AS AT 31.12.2023 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	141,693	142,296
Intangible assets	1,719	1,817
Goodwill	25,484	-
Interest in associates	37,401	47,288
Other investment	2,275	270
	<u>208,572</u>	<u>191,671</u>
<b>Current assets</b>		
Inventories	6,869	851
Receivables	8,155	9,841
Contract assets	1,891	9
Tax assets	307	327
Short term investment	14,486	-
Deposits, cash & bank balances	13,536	60,305
	<u>45,244</u>	<u>71,333</u>
<b>TOTAL ASSETS</b>	<u><u>253,816</u></u>	<u><u>263,004</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	225,671	225,671
Reserves	(4,422)	3,247
Treasury shares	(4,797)	(4,797)
	<u>216,452</u>	<u>224,121</u>
<b>Non-controlling interests</b>	<u>6,501</u>	<u>9,497</u>
<b>Total equity</b>	<u><u>222,953</u></u>	<u><u>233,618</u></u>
<b>Non-current liabilities</b>		
Loans and borrowings	14,872	18,502
Deferred tax liabilities	2,310	2,334
	<u>17,182</u>	<u>20,836</u>
<b>Current liabilities</b>		
Payables	9,445	3,253
Contract liabilities	-	317
Loans and borrowings	4,236	4,837
Tax liabilities	-	143
	<u>13,681</u>	<u>8,550</u>
<b>Total liabilities</b>	<u>30,863</u>	<u>29,386</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>253,816</u></u>	<u><u>263,004</u></u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<u><u>1.15</u></u>	<u><u>1.19</u></u>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	-----Non-Distributable-----					-----Distributable-----		Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Revaluation reserve RM'000	Foreign exchange translation reserve RM'000	Fair value reserve RM'000	Other reserve RM'000	Treasury shares RM'000	Accumulated losses RM'000			
<b>At 1 January 2024</b>	<b>225,671</b>	<b>15,489</b>	<b>(1,991)</b>	<b>-</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(20,127)</b>	<b>224,121</b>	<b>9,497</b>	<b>233,618</b>
Loss for the period	-	-	-	-	-	-	(4,339)	(4,339)	(2,334)	(6,673)
Other comprehensive loss	-	-	(3,330)	-	-	-	-	(3,330)	(662)	(3,992)
<b>Total comprehensive loss for the period</b>	<b>-</b>	<b>-</b>	<b>(3,330)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,339)</b>	<b>(7,669)</b>	<b>(2,996)</b>	<b>(10,665)</b>
<b>As 30 September 2024</b>	<b>225,671</b>	<b>15,489</b>	<b>(5,321)</b>	<b>-</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(24,466)</b>	<b>216,452</b>	<b>6,501</b>	<b>222,953</b>
<b>At 1 January 2023</b>	<b>225,671</b>	<b>15,489</b>	<b>(2,549)</b>	<b>30</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(20,325)</b>	<b>223,395</b>	<b>9,233</b>	<b>232,628</b>
Loss for the period	-	-	-	-	-	-	(607)	(607)	(409)	(1,016)
Other comprehensive income	-	-	2,388	-	-	-	-	2,388	583	2,971
<b>Total comprehensive income/(loss) for the period</b>	<b>-</b>	<b>-</b>	<b>2,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(607)</b>	<b>1,781</b>	<b>174</b>	<b>1,955</b>
<b>As 30 September 2023</b>	<b>225,671</b>	<b>15,489</b>	<b>(161)</b>	<b>30</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(20,932)</b>	<b>225,176</b>	<b>9,407</b>	<b>234,583</b>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>9 months ended</b>	
	<b>30.09.2024</b>	<b>30.09.2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Operating Activities</b>		
Loss before tax	(6,698)	(965)
Adjustments for :-		
Depreciation and amortisation	3,352	3,233
Fair value gain on other investment	(387)	-
Gain on disposal of property, plant and equipment	-	(78)
Income distribution from other investments	(128)	-
Interest expense	915	5,435
Interest income	(1,330)	(2,347)
Property, plant & equipment written off	197	-
Reversal of accrual of special bonus	(186)	-
(Impairment loss)/Reversal of impairment on interest in an associate	7,565	(2,224)
Reversal of impairment loss on property, plant & equipment	(590)	-
Share of results of associates	(11)	3,529
Unrealised gain on foreign exchange	(662)	(865)
<b>Operating profit before working capital changes</b>	<b>2,037</b>	<b>5,718</b>
Changes in working capital :-		
Inventories	(6,018)	23
Contract assets	(1,882)	(28)
Contract liabilities	(317)	(17)
Receivables	1,684	(17,158)
Payables	6,486	(3,625)
<b>Net cash generated from/(used in) operations</b>	<b>1,990</b>	<b>(15,087)</b>
Interest paid	(915)	(5,435)
Tax refund	-	30
Tax paid	(121)	(294)
<b>Net cash from/(used in) operating activities</b>	<b>954</b>	<b>(20,786)</b>
<b>Investing Activities</b>		
Cash received from a third party receivable	-	8,155
Interest received	1,458	2,347
Placement of other investment	(16,104)	-
Proceeds from disposal of property, plant and equipment	4	78
Purchase of property, plant and equipment	(2,225)	(1,346)
Withdrawals of deposits with licensed banks	22,053	15,886
Acquisition of a subsidiary	(25,484)	-
<b>Net cash (used in)/ from investing activities</b>	<b>(20,298)</b>	<b>25,120</b>
<b>Financing Activity</b>		
Repayments of term loans	(4,269)	(23,301)
<b>Net cash used in financing activity</b>	<b>(4,269)</b>	<b>(23,301)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(23,613)</b>	<b>(18,967)</b>
<b>Effects of exchange rate changes on cash and cash equivalents</b>	<b>(1,104)</b>	<b>1,943</b>
Cash and cash equivalents at the beginning of the period	33,792	43,172
<b>Cash and cash equivalents at the end of the period</b>	<b>9,075</b>	<b>26,148</b>
<b>Cash and cash equivalents comprise the following:-</b>		
Deposits with licensed banks	3,411	52,437
Cash & bank balances	10,125	8,432
	<b>13,536</b>	<b>60,869</b>
Less : Deposits with maturity period more than 3 months	-	(30,319)
Cash and bank balances pledged to an financial institution	(1,050)	(1,050)
Deposits pledged to a financial institution	(3,411)	(3,352)
<b>Cash and cash equivalents at the end of the period</b>	<b>9,075</b>	<b>26,148</b>

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to this interim financial report.

## NOTES TO THE INTERIM FINANCIAL STATEMENTS

### A. Explanatory Notes Pursuant To Malaysian Financial Reporting Standards (MFRS) 134

#### A.1 Accounting Policies

This condensed consolidated interim financial statements (Condensed Report) is unaudited and has been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. This Condensed Report should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 December 2023.

The accounting policies and methods of computation adopted in this Condensed Report are consistent with those adopted in the Group's annual audited financial statements for the financial year ended 31 December 2023 except for the following:

The new MFRS and amendments/improvements to MFRSs effective for financial periods beginning on or after 1 January 2024:

MFRS 17	Insurance Contracts
Amendments to MFRS 101	Presentation of Financial Statements
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
Amendments to MFRS 112	Income Taxes

The above pronouncements are either not relevant or do not have any material impact on the interim financial statements of the Group upon their initial application. The Group has adopted the relevant standards from 1 January 2024 with practical expedients permitted under the standards.

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

		<b>Effective for annual periods beginning on or after</b>
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
Amendments to MFRS 7	Financial Instruments: Disclosures	1 January 2024/1 January 2026
Amendments to MFRS 9	Financial Instruments	1 January 2026
Amendments to MFRS 10	Consolidated Financial Statements	1 January 2026/Deferred
Amendments to MFRS 16	Leases	1 January 2024
Amendments to MFRS 101	Presentation of Financial Statements	1 January 2024
Amendments to MFRS 107	Statement of Cash Flows	1 January 2024/1 January 2026
Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rate	1 January 2025
Amendments to MFRS 128	Investments in Associate and Joint Ventures	Deferred

The directors expect that the adoption of the new MFRS and amendments/improvements to MFRSs above will not have any impact on the interim financial report in the year of initial application.

#### A.2 Qualification of Preceding Annual Financial Statements

The auditors report of the preceding annual financial statements was without qualification.

#### A.3 Seasonal or Cyclical Factors

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

#### A.4 Unusual Material Event

There were no material unusual events affecting assets, liabilities, equity, net income or cash flows during the current financial quarter under review.

#### A.5 Material Changes in Estimates

There were no significant changes in estimates of amounts reported which would have a material effect in the current financial quarter under review.

#### **A.6 Debts and Equity Securities**

During the current financial quarter, the Company had not repurchased any ordinary shares of its issued share capital from the open market. As at 30 September 2024, a total of 6,125,175 treasury shares were held by the Company. The repurchased shares are held as treasury shares in accordance with the requirements of Section 127 of the Companies Act, 2016.

Apart from the above, there were no other issuance or repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale/repurchase of treasury shares during the current financial year-to-date.

#### **A.7 Dividend Paid**

There was no dividend paid during the current financial quarter under review.

#### **A.8 Operating Segments**

The principal activity of the Group is engaging in solar energy and related businesses in Malaysia. As such, segmental reporting by business segment is deemed not necessary. Accordingly, the information regarding its financial position and results is represented by the financial statements as a whole.

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

#### **A.9 Valuations of Property, Plant and Equipment**

There were no valuation of property, plant and equipment of the Group during the current financial quarter under review.

#### **A.10 Material Subsequent Events**

There were no material events subsequent to the current financial quarter under review.

#### **A.11 Changes in The Composition of the Group**

On 27 September 2024, IL Energy Sdn. Bhd. ("IL Energy"), a wholly-owned subsidiary of the Company had completed the Share Sale Agreement dated 17 July 2024 entered into with Andy Woo Weng Kok for the acquisition of 1,000,000 ordinary shares in Armani Sinar Sdn Bhd ("ASSB"), representing 100% equity interest in ("ASSB") for a purchase consideration of RM30,000,000 in cash.

#### **A.12 Contingent Liabilities and Contingent Assets**

As at the end of the reporting quarter, corporate guarantees given by the Company to financial institutions for banking facilities granted to a subsidiary amounted to RM19.1 million.

Apart from the above, there were no other contingent liabilities and contingent assets since the last annual reporting date.

#### **A.13 Capital Commitment**

As at the end of the reporting quarter, the Group has capital commitments totaling RM64.6 million in respect of acquisition of solar assets.

## B. Explanatory Notes As Per Bursa Malaysia - Listing Requirements Chapter 9.22 of Part K

### B.1 Review of Performance

#### a. Comparison Between Current Financial Year And Preceding Financial Year's Results

For the current financial period ended 30 September 2024, the Group posted revenue of RM7.9 million which was 81.2% lower than the revenue of RM42.3 million for the corresponding period in the preceding year. The lower revenue was mainly contributed by the procurement of solar PV module of RM30.78 million and rooftop projects of RM4.91 million in 2023, offset by new power purchase agreement that contributed an additional revenue of RM0.30 million, new solar rooftop projects of RM0.71 million as well as O&M services of RM0.06 million during the financial period.

The Group posted a pre-tax loss of RM6.7 million for the current financial period as compared to the pre-tax loss of RM1.0 million for the corresponding period in the preceding year. The increase in pre-tax loss of RM5.7 million was mainly attributable to decrease in value from investment in associate of RM6.25 million and waiver of debts from Shun Hing of RM3.4 million in 2023, offset by loan interest paid to Shun Hing of RM4.4 million in 2023.

#### b. Comparison Between Current Quarter And Corresponding Period In The Preceding Year's Results

For the current financial quarter under review, the Group posted revenue of RM2.3 million which was 83.9% lower than the revenue of RM14.3 million for the corresponding quarter in the preceding year. The lower revenue was mainly contributed by the procurement of solar PV module of RM7.39 million and rooftop projects of RM4.85 million in 2023, offset by new power purchase agreement that contributed an additional revenue of RM0.20 million as well as O&M services of RM0.05 million during the current quarter.

The Group posted a pre-tax profit of RM4.8 million for the current quarter as compared to the pre-tax loss of RM10.8 million for the corresponding quarter in the preceding year. The increase in pre-tax profit of RM15.6 million for the current quarter was mainly attributable to increase in value from investment in associate of RM15.7 million.

### B.2 Comparison With Immediate Preceding Quarter's Results

	Current quarter ended 30.09.2024 RM'000	Immediate preceding quarter ended 30.06.2024 RM'000
Revenue	<u>2,305</u>	<u>2,436</u>
Profit/(Loss) before tax	<u>4,836</u>	<u>(11,697)</u>

For the current quarter, the Group recorded revenue of RM2.3 million which was 5.4% slightly lower than RM2.4 million in the preceding quarter.

The Group posted a pre-tax profit of RM4.8 million for the current quarter as compared to the pre-tax loss of RM11.7 million for the immediate preceding quarter. The increase in pre-tax profit of RM16.5 million for the current quarter was mainly attributable to reversal of impairment loss of RM18.2 million from investment in an associate listed on Singapore Exchange (SGX) in the current quarter, offset by increase in share of losses of RM1.3 million from investment in an associate and reduction on finance income of RM0.3 million in the current quarter

### B.3 Prospects

NHB perceives great potential and vast opportunities in Malaysia's renewable energy industry, driven by proactive government support and initiatives. In April 2024, the Government announced the establishment of Energy Exchange Malaysia to facilitate cross-border sales of green electricity to neighbouring countries, aligning with Malaysia's energy transition aspiration and the ASEAN Power Grid Initiative. This initiative is expected to drive increased demand of solar energy.

Based on NHB's past record in implementing and operating solar projects coupled with the acquisition of 1,000,000 ASSB Shares, representing 100% equity interest in ASSB and proposed acquisition of Solar Assets in AESB, NHB is well positioned to expand its solar portfolio and achieve sustainable earnings growth. NHB will remain committed in all related renewable energy programmes initiated by the government as well as renewable energy projects from the commercial and industrial markets. NHB had also participated in LSS5 tender recently. Moving forward, NHB aims to participate in future initiatives announced by the Energy Commission.

With the completion of the acquisition of ASSB, NHB plans to optimise ASSB's operations and maximise the utilisation of Solar Assets by:

- (i) utilising ASSB's capabilities to secure rooftop solar projects, either as investors or turnkey projects for rooftop solar customers;
- (ii) exploring opportunities to participate in solar rooftop project tenders issued by government entities, government-linked entities, industrial and commercial customers;
- (iii) leveraging on ASSB's current marketing expertise and industry networking to source niche solar projects that may not be publicly tendered; and
- (iv) achieving economies-of-scale to minimise costs and enhance competitiveness.

Premised on the profit track record of ASSB and the Solar Assets, together with the future plans of NHB upon completion as set out above, the Company is expected to strengthen its market presence and drive long-term value creation in the renewable energy industry.



#### B.4 Variance of Actual Profit from Forecast Profit

Not applicable as there was no profit forecast issued.

#### B.5 Tax (Credit)/Expense

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter 30.09.2024 RM'000	Preceding year corresponding quarter 30.09.2023 RM'000	Current year to date 30.09.2024 RM'000	Preceding year corresponding period 30.09.2023 RM'000
Tax (credit)/expense comprises :-				
Current income tax				
- Current income tax charge	(20)	115	38	356
- Adjustment in respect of prior years	<u>(39)</u>	<u>(282)</u>	<u>(39)</u>	<u>(282)</u>
	(59)	(167)	(1)	74
Deferred tax				
- Reversal of temporary differences	(8)	(7)	(24)	(23)
Tax (credit)/expense for the financial period	<u><u>(67)</u></u>	<u><u>(174)</u></u>	<u><u>(25)</u></u>	<u><u>51</u></u>

The Group's effective tax rate for the current year quarter and current year to date under review are lower than the statutory income tax rate of 24% mainly due to utilisation of unabsorbed capital allowances brought forward and tax incentives enjoyed by some of the Malaysian subsidiaries.

#### B.6 Status of Corporate Proposals

On 17 July 2024, IL Energy Sdn. Bhd. ("IL Energy"), a wholly-owned subsidiary of the Company, had entered into the following:

- Share Sale Agreement ("SSA 1") with Andy Woo Weng Kok ("Vendor") for the proposed acquisition of 1,000,000 ordinary shares in Armani Sinar Sdn Bhd ("ASSB"), representing 100% equity interest in ASSB for a purchase consideration of RM30,000,000 in cash; and
- Sale and Purchase Agreement ("SSA 2") with Armani Energy Sdn Bhd ("AESB") for the proposed acquisition of the solar photovoltaic energy generating system of AESB for a purchase consideration of RM68,000,000 in cash.

Following the receipt of the shareholders' approval for the Proposals which was obtained at the EGM of the Company held on 26 September 2024, the condition precedent as stipulated in the SSA 1 had been fulfilled and accordingly, the SSA 1 had become unconditional on even date.

Following the completion obligations of both IL Energy and Vendor pursuant to the SSA 1 had been fulfilled and accordingly, the Proposed Acquisition of ASSB had been completed on 27 September 2024.

#### B.7 Group Borrowings and Debt Securities

The Group's borrowings are all secured and denominated in Ringgit Malaysia as follows:-

	As at 30.09.2024 RM'000	As at 31.12.2023 RM'000
<b>Non-current:</b>		
Term loans	14,846	18,502
Lease liabilities - Hire purchase payables	<u>26</u>	<u>-</u>
	<u><b>14,872</b></u>	<u><b>18,502</b></u>
<b>Current:</b>		
Term loans	4,224	4,837
Lease liabilities - Hire purchase payables	<u>12</u>	<u>-</u>
	<u><b>4,236</b></u>	<u><b>4,837</b></u>
<b>Total Group's borrowings</b>	<u><u><b>19,108</b></u></u>	<u><u><b>23,339</b></u></u>

#### B.8 Financial Instruments

##### a. Derivatives

There were no outstanding derivatives (including instruments designated as hedging instruments) in the current financial quarter under review.

##### b. Gains/(Losses) arising from fair value changes in financial liabilities

There were no gain/(loss) arising from the fair value changes in financial liabilities in the current financial quarter under review.

## B.9 Material Litigation

As at the date of this announcement, there were no material litigations since the last annual reporting date.

## B.10 Dividend

No dividend is payable as at the end of the financial quarter.

## B.11 Earnings/(Loss) Per Share ("EPS")

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter 30.09.2024	Preceding year corresponding quarter 30.09.2023	Current year to date 30.09.2024	Preceding year corresponding period 30.09.2023
Profit/(Loss) attributable to owners of the Company (RM'000)	3,470	(7,306)	(4,339)	(607)
Weighted average number of ordinary shares for basic earnings per share ('000 unit)	188,900	188,900	188,900	188,900
<b>Basic earnings/(loss) per share attributable to owners of the Company (sen)</b>	<u>1.8</u>	<u>(3.9)</u>	<u>(2.3)</u>	<u>(0.3)</u>

The diluted earnings/(loss) per share of the Company for the current quarter are same as the basic earnings per share of the Group as the Company has no dilutive potential ordinary shares.

## B.12 Profit/(Loss) for the period

The following items have been charged/(credited) in arriving at profit/(loss) before tax:-

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter 30.09.2024 RM'000	Preceding year corresponding quarter 30.09.2023 RM'000	Current year to date 30.09.2024 RM'000	Preceding year corresponding period 30.09.2023 RM'000
Depreciation and amortisation	1,152	1,066	3,352	3,233
Fair value gain on other investment	(284)	-	(387)	-
Gain on disposal of property, plant and equipment	-	(78)	-	(78)
Income distribution from other investments	(68)	-	(128)	-
Interest expense	285	349	915	5,435
Interest income	(179)	(562)	(1,330)	(2,347)
(Gain)/Loss on foreign exchange				
- realised	(55)	15	-	781
- unrealised	(666)	32	(662)	(865)
Property, plant & equipment written off	-	-	197	-
Reversal of accrual of special bonus	(12)	-	(186)	-
(Reversal of impairment)/Impairment loss on interest in an associate	(5,390)	9,810	7,565	(2,224)
Reversal of impairment loss on property, plant & equipment	-	-	(590)	-

## By Order of the Board

**Ching Chun Keong**  
Company Secretary

Selangor  
27 November 2024