(Registration No. 200201027337 (Company No. 595000-H)) (Incorporated in Malaysia)

QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIXTH FINANCIAL QUARTER ENDED 30 JUNE 2024

INDIVIDUAL QUARTER

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

CUMULATIVE QUARTER

	Note	(Unaudited) Current Quarter Ended 30.06.2024	(Unaudited) Comparative Quarter Ended 30.06.2023	(Unaudited) Current Period To Date 30.06.2024	(Uaudited) Preceding Period To Date 30.06.2023
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	4,484	-	40,727	-
Cost of sales		(4,250)	-	(37,423)	-
Gross profit		234	-	3,304	-
Other operating (loss)/ income		(12,373)	-	433,851	-
Operating expenses		(21,630)	-	(463,211)	-
Finance costs		(643)	-	(3,949)	-
Loss before taxation	B4	(34,412)	-	(30,005)	_
Taxation	B5	13,829	-	13,361	-
Loss for the financial period/ Total comprehensive loss for the financial period	;	(20,583)	-	(16,644)	-
Loss for the financial period attributable to: Owners of the Company - Non-controlling interests		(20,583)	- -	(16,644)	- -
		(20,583)	-	(16,644)	-
Total comprehensive loss attributable to: Owners of the Company - Non-controlling interests		(20,583)	-	(16,644)	- -
		(20,583)	-	(16,644)	-
Loss per share attributable to owners of the Company:-					
Basic (sen)	B9(a)	(6.60)	-	(5.34)	-
Diluted (sen)	B9(b)	(6.21)	-	(5.03)	-

As mentioned on 29 February 2024, the financial period end of the Group has been changed from 31 December 2023 to 30 June 2024. As such, there will be no comparative figures for the preceding year corresponding periods.

This unaudited condesed consolidated statement of profit or loss and other compresensive income should be read in conjuction with the audited consolidated statement for the financial period ended 31 December 2022 and the notes set out on pages 5 to 15 form an integral part of the interim financial report.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIXTH FINANCIAL QUARTER ENDED 30 JUNE 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Note	(Unaudited) As at 30.06.2024	(Audited) As at 31.12.2022
		RM'000	RM'000
NON-CURRENT ASSETS			
Property, plant and equipment		31	237,054
Right-of-use-assets		-	35
Intangible assets		-	14,146
Other investment			5,150
Total Non-Current Assets		31	256,385
CURRENT ASSETS			
Inventories		129	5,513
Trade receivables		6,415	21,804
Other receivables		102,878	91,430
Inventories		1,621	-
Cash and bank balances		12	2,775
Total Current Assets		111,055	121,522
TOTAL ASSETS		111,086	377,907
EQUITY			
Share Capital		243,741	243,737
Irredeemable Convertible Preference Shares ("ICPS")		38,138	38,142
Reserves		(114,123)	(65,969)
Accumulated (losses)/ retained profits		(67,562)	13,243
Non-controlling interests		(223)	(223)
TOTAL EQUITY		99,971	228,930
NON-CURRENT LIABILITIES			
Lease liabilities		_	1
Deferred tax liabilities		_	13,669
Total Non-Current Liabilities			13,670
CURRENT LIABILITIES			
Trade payables		6,396	30,945
Other payables		3,255	39,733
Contract Liability		1,394	-
Lease liabilities		-,-,-	36
Bank borrowings		_	43,866
Tax payable		70	20,727
Total Current Liabilities		11,115	135,307
TOTAL LIABILITIES		11,115	148,977
TOTAL EQUITY AND LIABILITIES		111,086	377,907
NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY (RM)		0.32	0.74

This unaudited condesed consolidated statement of financial position should be read in conjuction with the audited consolidated statement for the financial period ended 31 December 2022 and the notes set out on pages 5 to 15 form an integral part of the interim financial report.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE FOURTH SIXTH QUARTER ENDED 30 JUNE 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to Owners of the Company							
		Irredeemable	on - Distributable		Distributable			
	Share Capital	Convertible Preference Shares	Preference Shares	Reserves	Retained Profits	Total	Non- Controlling Interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 January 2023	243,737	38,142	-	(65,969)	13,243	229,153	(223)	228,930
Loss for the financial period	_	-	-	-	(16,644)	(16,644)	-	(16,644)
Total comprehensive income for the financial period Issuance of shares pursuant to the conversion of	-	-	-	-	(16,644)	(16,644)	-	(16,644)
Irredeemable Convertible Preference Shares Changes of stakes in subsidiary companies	4 -	(4) -	-	- (48,154)	- (64,161)	(112,315)	-	- (112,315)
At 30 June 2024	243,741	38,138		(114,123)	(67,562)	100,194	(223)	99,971
At 1 July 2022	-	-	-	-	-	-	-	-
Profit for the financial period Other comprehensive expenses:	-	-	-	-	-	-	-	-
-Exchange differences arising from translation of foreign operation	-	-	-	-	-	-	-	-
Total comprehensive income for the financial period Changes of stakes in a subsidiary company	-	-	-	-	-	-	-	-
At 30 June 2024		· ·						-

As mentioned on 29 February 2024, the financial period end of the Group has been changed from 31 December 2023 to 30 June 2024. As such, there will be no comparative figures for the preceding year corresponding periods.

This unaudited condesed consolidated statement of changes in equity should be read in conjuction with the audited consolidated statement for the financial period ended 31 December 2022 and the notes set out on pages 5 to 15

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIXTH FINANCIAL QUARTER ENDED 30 JUNE 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	(Unaudited) Current Period To Date 30.06.2024	(Unaudited) Preceding Period To Date 31.12.2022
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	(30,005)	-
Adjustments for:	6.241	
Non-cash items	6,241	-
Non-operating items	116,706	-
Operating profit before working capital changes	92,942	-
Net change in current assets	7,832	-
Net change in current liabilities	(59,634)	-
Cash generated from operations	41,140	_
Tax paid	-	-
Net cash generated operating activities	41,140	-
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of bank borrowings	(43,866)	-
Repayment of lease liabilities	(37)	-
Net cash used in financing activities	(43,903)	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,763)	_
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	2,775	-
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	12	-
Cash and cash equivalents at the end of the financial period comprise:-		
Cash and bank balances	12	_
	12	-

As mentioned on 29 February 2024, the financial period end of the Group has been changed from 31 December 2023 to 30 June 2024. As such, there will be no comparative figures for the preceding year corresponding periods.

This unaudited condesed consolidated statement of cash flows should be read in conjuction with the audited consolidated statement for the financial period ended 31 December 2022 and the notes set out on pages 5 to 15 form an integral part of the interim financial report.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

PART A: EXPLANATORY INFORMATION IN COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARD 134 ("MFRS 134")

A1. BASIS OF PREPARATION

The interim financial report is unaudited and has been prepared in compliance with the requirements of MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the period ended 31 December 2022. 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 period ended 31 December 2022.

A2. CHANGES IN ACCOUNTING STANDARDS

The accounting policies adopted by the Group in the interim financial statements are consistent with those adopted in the audited financial statements for the financial period ended 31 December 2022, except for the following:

(a) New and revised MFRSs, Amendments to MFRSs and IC interpretations adopted during the financial period

The Group adopted the following standards of the MFRS Framework that were issued by the Malaysian Accounting Standards Board ("MASB") during the financial period:-

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2021

• Amendments to MFRS 9, Financial Instruments, MFRS 139, Financial Instruments: Recognition and Measurement, MFRS 7, Financial Instruments: Disclosures, MFRS 4, Insurance Contracts and MFRS 16, Leases - Interest Rate Benchmark Reform Phase 2

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 April 2021

Amendments to MFRS 16, Leases - Covid-19-Related Rent Concessions beyond 30 June 2021

The adoption of the above amendments/improvements 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.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

A2. CHANGES IN ACCOUNTING STANDARDS (CONT'D)

(b) New MFRSs, Amendments/Improvements to MFRSs and New IC Interpretations ("IC Int") that have been issued but not yet effective for current financial period

The following are accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not been adopted by the Group:-

MFRSs, Interpretations and amendments effective for annual 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* 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* Deferred Tax related to Assets and Liabilities arising from a Single Transaction
- Amendments to MFRS 4, Extension of the Temporary Exemption from Applying MFRS 9

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2024

- Amendments to MFRS 16, Lease Liability in a Sale and Leaseback
- Amendments to MFRS 101, Non-current Liabilities with Covenants
- Amendments to MFRS 101, *Presentation of Financial Statements* Classification of Liabilities as Current or Non-current

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2025

• Amendments to MFRS 121, Lack of Exchangeability

MFRSs, Interpretations and amendments effective for annual periods on or after a date yet to be confirmed

 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 Associate or Joint Venture

The adoption of the abovementioned new standards and amendments to standards when they become effective are not expected to have significant impact on the financial statements of the Group.

A3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements for the period ended 31 December 2022 was qualified with disclaimer of opinion.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

A4. SEASONAL OR CYCLICAL FACTORS

The Group's performance during the current quarter under review and period to date was not affected by unusual seasonal or cyclical fluctuations.

A5. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows of the Group during the current quarter under review and period to date.

A6. CHANGES IN ESTIMATES

There were no material changes in estimates of the amounts reported in prior financial years which have a material effect in the current quarter.

A7. DEBT AND EQUITY SECURITIES

There were no issuance, cancellation, repurchases, resale and repayment of debt and equity securities by the Company during the current quarter under review.

A8. DIVIDEND PAID

There was no dividend paid during the current quarter under review and period to date.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

A9. SEGMENTAL INFORMATION

Segmental information for the current period to date is presented in respect of the Group's business segments as follows:-

		Property			
	Construction RM'000	Development RM'000	Others RM'000	Elimination RM'000	<u>Total</u> RM'000
Revenue					
External revenue	23,243	-	17,484	-	40,727
Inter-segment revenue	-	-		-	
Total revenue	23,243	-	17,484	-	40,727
<u>Results</u>					
Segment results	(23,709)	(2,150)	3	-	(25,856)
Finance costs	(3,949)	-	-	-	(3,949)
Taxation				_	13,361
Loss for the financial period				_	(16,444)
Segment assets	110,872	-	214	-	111,086
Non-cash expenses Depreciation of property, plant and equipment	(3,857)	_	(2,342)	-	(6,199)

A10. VALUATIONS OF PROPERTY, PLANT AND EQUIPMENT

The Group states its property, plant and equipment at cost less accumulated depreciation and accumulated impairment losses. The Group does not adopt a policy to revalue its property, plant and equipment.

A11. SIGNIFICANT EVENT

There was no significant event during the current quarter under review that have not been reflected in this report.

A12. SUBSEQUENT EVENT

There was no material event subsequent to the end of the current quarter under review to the date of this report that have not been reflected in this report.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

A13. CHANGES IN COMPOSITION OF THE GROUP

There were no material changes in the composition of the Group for the current financial quarter under review.

A14. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Current Period To Date 30.6.2024 RM'000

Secured bank guarantees given by the Group in the ordinary course of business to:-

- financiers

1,676

1,676

A15. SIGNIFICANT RELATED PARTY TRANSACTIONS

The significant related party transactions as at period to date were summarised as below:

	Current Quarter <u>30.6.2024</u> RM'000	Current Period To Date 30.6.2024 RM'000
Sales ^(I)	-	(2,700)

Note:

(1) Sales - ARB Berhad.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

PART B: ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS

B1. REVIEW OF PERFORMANCE

The financial year end of the Group has been changed from 31 December to 30 June. As such, there will be no comparative financial information available for the preceding year corresponding period.

Table 1: Financial review for current quarter and current period to date

	(Unaudited) Current Quarter 30.6.2024	(Unaudited) Preceding Quarter 30.6.2023	(Unaudited) Current Period To Date 30.6.2024	(Unaudited) Preceding Period To Date 30.6.2023
	RM'000	RM'000	RM'000	RM'000
Revenue	4,484	-	40,727	-
Cost of sales	(4,250)	-	(37,423)	-
Gross profit	234	-	3,304	-
Other operating (loss)/income	(12,373)	-	433,851	-
Operating expenses	(21,630)	-	(463,211)	-
Finance costs	(643)	-	(3,949)	-
Loss before taxation	(34,412)	-	(30,005)	-
Taxation	13,829	-	13,361	-
Loss for the financial period	(20,583)	-	(16,644)	-

For the current quarter, the Group achieved a total revenue of RM4.48 million, primarily attributable from construction segments. The decrease in other operating income in the current quarter was due to reversal on deferred tax liabilities which resulted the decrease of gain on disposal of the subsidiary. Operating expenses in the current quarter mainly comprised of payroll costs, professional fees, consultancy fees, unearned interest and impairment of other investment.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

B1. REVIEW OF PERFORMANCE (CONT'D)

Table 2: Financial review for current quarter compared with immediate preceding quarter

	(Unaudited) Current Quarter 30.6.2024	(Unaudited) Immediate Preceding Quarter 31.3.2024
	RM'000	RM'000
Revenue	4,484	6,936
Cost of sales	(4,250)	(6,392)
Gross profit	234	544
Other operating (loss)/income	(12,373)	4,021
Operating expenses	(21,630)	(1,253)
Finance costs	(643)	(667)
(Loss)/Profit before taxation	(34,412)	2,645
Taxation	13,829	-
(Loss)/Profit for the financial period	(20,583)	2,645

The Group posted a revenue of RM4.48 million for the current quarter, representing decrease of RM2.46 million as compared to RM6.94 million in the preceding quarter due to the lower contribution from the construction segments. The decrease in other operating income in the current quarter was due to reversal on deferred tax liabilities which resulted the decrease of gain on disposal of the subsidiary. Meanwhile, operating expenses higher in the current quarter mainly due to unearned interest and impairment of other investment.

As a result, the Group reported a loss after taxation of RM20,58 million in the current quarter as compared to a profit after taxation of RM2.65 million in the preceding quarter.,

B2. PROSPECTS

The Malaysian economy's growth in 2024 will be driven by resilient domestic expenditure and improvement in external demand. The Group remains vigilant in seizing opportunities to expand its business growth under the current economic environment. The Group believes that its prospects in the construction industry are favourable in view of the current outlook of the construction industry. Moving forward, the Group will focus on its construction segment to be the main revenue driver for the Group.

Barring unforeseen circumstances, the Board is cautiously optimistic that the Group will perform satisfactorily in the financial year ending 2025.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

B3. VARIANCE OF ACTUAL PROFIT FROM FORECAST PROFIT AND SHORTFALL IN PROFIT GUARANTEE

The Group did not publish any profit forecast in respect of the current quarter.

B4. LOSS BEFORE TAXATION IS DERIVED AFTER CHARGING/(CREDITING)

	Current Quarter <u>30.6.2024</u> RM'000	Current Period To Date 30.6.2024 RM'000
Net gain on disposal of subsidiaries	13,261	(179,802)
Unearned interest	17,448	17,448
Finance costs	643	3,949
Impairment losses on receivables	(2,848)	130,118
Depreciation of property, plant and equipment	1	6,242

B5. TAXATION

	Current Quarter <u>30.6.2024</u> RM'000	Current Period To Date 30.6.2024 RM'000
Income tax:-		
- current year	-	-
Deferred tax:-		
- current year	(13,829)	(13,361)
Total taxation	(13,829)	(13,361)

Taxation is computed after taking into consideration the available capital allowances and the adjusted business losses carried forward from previous years to set off against taxable profit.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

B6. STATUS OF CORPORATE PROPOSALS ANNOUNCED

The status of utilisation of proceeds from the Rights Issue, which was completed on 8 June 2022 raising approximately RM41.56 million, as at to-date are as follows:

	Details of the utilisation of proceeds	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance RM'000	Intended Timeframe for Utilisation
(i)	Repayment of amount owing to Maybank	40,990	40,990	1	Within 6months
(ii)	Working capital	135	135	•	Immediate
(iii)	Estimated expenses for the Rights Issue	430	430	ı	Immediate
	Total	41,555	41,555	-	

Note:

Save as disclosed above, there were no other corporate proposals announced but not completed, as at the date of this report

For further details, please refer to Bursa website for the announcement made by the Company.

B7. GROUP BORROWINGS

	Current Period To Date 30.6.2024	Preceding Period To Date 30.6.2023
Secured	RM'000	RM'000
Term loans	<u> </u>	
Total bank borrowings	_	

As at to-date, the Company has fully settled all the bank borrowings.

B8. MATERIAL LITIGATION

There is no pending material litigation as at the date of this announcement.

⁽¹⁾ As at to-date, Maybank had via a letter to the Company that the amount owing to Maybank has been fully settled.

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

B9. LOSS PER SHARE

a) Basic earnings per share

The basic earnings per share is calculated by dividing the Group's profit attributable to the owners of the Company for the current quarter / period to date by the weighted average number of ordinary shares in issue during the current quarter / period to date under review as follows:-

	Individual Quarter		Cumulative Quarter	
	Current Quarter <u>30.6.2024</u>	Preceding Period Corresponding Quarter 30.6.2023	Current Period To Date 30.6.2024	Preceding Period To Date 30.6.2023
Loss attributable to the owners of the Company (RM'000)	(20,583)	_	(16,644)	-
Weighted average number of shares in issue ('000)	311,663	-	311,663	-
Basic loss per share (sen)	(6.60)	-	(5.34)	-

b) Diluted earnings per share

The diluted earnings per share is calculated by dividing the Group's profit attributable to the owners of the Company for the current quarter / period to date by the weighted average number of ordinary shares, after adjusted for dilutive effects of all potential ordinary shares from the assumed full exercise of ICPS at the beginning of the financial year of the Company as follows:

	Individual Quarter		Cumulative Quarter	
	Current Quarter 30.6.2024	Preceding Period Corresponding Quarter 30.6.2023	Current Period To Date 30.6.2024	Preceding Period To Date 30.6.2023
Loss attributable to the owners of the Company (RM'000)	(20,583)	-	(16,644)	-
Weighted average number of shares in issue ('000)	311,663	-	311,663	-
Effect of dilution due to issuance of ICPS ('000)	19,560	-	19,560	-
Adjusted weighted average number of ordinary shares in issue ('000)	331,223	-	331,223	-
Diluted loss per share (sen)	(6.21)	-	(5.03)	-

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QUARTERLY REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE SIX FINANCIAL QUARTER ENDED 30 JUNE 2024

PART C: INFORMATION ON PROVISION OF FINANCIAL ASSISTANCE PURSUANT TO PARAGRAPH 8.23 AND PRACTICE NOTE 11 / 2001 UNDER LISTING REQUIREMENTS OF BURSA SECURITIES

C1. FINANCIAL ASSISTANCE

There is no financial assistance rendered by the Company and the Group for the current quarter / period to date.

By order of the Board

David Wong You King Executive Director

Kuala Lumpur

Date: 29 August 2024