

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UNAUDITED)**  
**FOR THE QUARTER AND YEAR ENDED 30 SEPTEMBER 2024**

	<b>3 months ended 30 September</b>		<b>6 months ended 30 September</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue	12,529	15,091	29,224	28,276
Cost of sales	(10,734)	(11,762)	(23,189)	(21,781)
Gross profit	1,795	3,329	6,035	6,495
Other income	152	1,403	306	1,810
Sales and marketing expenses	(895)	(1,140)	(1,909)	(2,048)
Administrative expenses	(2,308)	(1,673)	(4,228)	(3,227)
Operating (loss)/profit	(1,256)	1,919	204	3,030
Finance costs	(150)	(151)	(303)	(296)
Share of profit of an associate	25	30	34	60
(Loss)/Profit before tax	(1,381)	1,798	(65)	2,794
Taxation	(262)	(147)	(524)	(233)
<b>(Loss)/Profit for the period</b>	<b>(1,643)</b>	<b>1,651</b>	<b>(589)</b>	<b>2,561</b>
<b>(Loss)/Profit attributable to:</b>				
Equity holders of the parent	(1,635)	1,665	(581)	2,583
Non-controlling interests	(8)	(14)	(8)	(22)
<b>(Loss)/Profit for the period</b>	<b>(1,643)</b>	<b>1,651</b>	<b>(589)</b>	<b>2,561</b>
<b>Earnings per share attributable to equity holders of the parent:</b>				
Basic (loss)/earnings for the period (sen)	(1.24)	1.34	(0.44)	2.07
Fully Diluted (sen)	*	1.33	*	2.06

\* Diluted loss per ordinary share equal basic loss per ordinary share as the effect on the basic loss per ordinary share is antidilutive.

(The unaudited condensed consolidated statement of profit and loss should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)**  
**FOR THE QUARTER AND YEAR ENDED 30 SEPTEMBER 2024**

	3 months ended 30 September		6 months ended 30 September	
	2024 RM'000	2023 RM'000	2024 RM'000	2023 RM'000
<b>(Loss)/Profit for the period</b>	(1,643)	1,651	(589)	2,561
<b>Other comprehensive income, net of tax</b>				
Foreign currency translation differences for foreign operation	102	4	102	(1)
<b>Total comprehensive (loss)/profit for the period</b>	<u>(1,541)</u>	<u>1,655</u>	<u>(487)</u>	<u>2,560</u>
<b>Total comprehensive (loss)/profit attributable to:</b>				
Equity holders of the parent	(1,533)	1,669	(479)	2,582
Non-controlling interests	(8)	(14)	(8)	(22)
	<u>(1,541)</u>	<u>1,655</u>	<u>(487)</u>	<u>2,560</u>

(The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - UNAUDITED**  
**AS AT 30 SEPTEMBER 2024**

	<b>30 September 2024 Unaudited RM'000</b>	<b>31 March 2024 Audited RM'000</b>
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, plant and equipment	18,012	16,844
Investment properties	129	132
Investment in an associate	329	295
Intangible assets	552	552
Right of use assets	13,979	10,780
Deferred tax assets	408	407
Total non current assets	33,409	29,010
<b>Current Assets</b>		
Inventories	45,025	40,043
Trade and other receivables	14,526	11,899
Current tax assets	459	402
Cash and cash equivalents	2,355	7,405
Total current assets	62,365	59,749
<b>TOTAL ASSETS</b>	<b>95,774</b>	<b>88,759</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	26,122	24,242
Reserves	16,110	16,089
Retained earnings	11,373	11,954
Total equity attributable to owners of the Company	53,605	52,285
Non-controlling interests	8,321	8,329
<b>TOTAL EQUITY</b>	<b>61,926</b>	<b>60,614</b>
<b>Non Current Liabilities</b>		
Borrowings	4,929	3,619
Lease liabilities	4,672	1,551
Deferred tax liabilities	5,325	5,400
Total non current liabilities	14,926	10,570
<b>Current liabilities</b>		
Trade and other payables	10,913	10,066
Borrowings	6,316	5,897
Lease liabilities	1,256	1,049
Current tax liabilities	437	563
Total current liabilities	18,922	17,575
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>95,774</b>	<b>88,759</b>
Net assets per share (RM)	0.41	0.42

(The unaudited condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY - UNAUDITED**  
**FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2024**

	<----- Attributable to equity holders of parent ----->						Total Equity RM'000
	Share Capital RM'000	Revaluation Reserve RM'000	Share Option Reserve RM'000	Exchange Reserve RM'000	Retained earning RM'000	Non-controlling Interests RM'000	
At 1 April 2024	24,242	15,080	982	27	11,954	8,329	60,614
Loss for the period	-	-	-	-	(581)	(8)	(589)
Share options vested under ESOS	-	-	42	-	-	-	42
Total comprehensive profit for the period	-	-	42	102	(581)	(8)	(445)
Issuance of new shares	1,880	-	(123)	-	-	-	1,757
At 30 September 2024	26,122	15,080	901	129	11,373	8,321	61,926
At 1 April 2023	23,524	15,080	880	44	9,929	8,619	58,076
Profit for the period	-	-	-	-	2,858	(123)	2,735
Share options vested under ESOS	-	-	348	-	-	-	348
Acquisition of shares from non-controlling interest	-	-	-	-	(833)	(167)	(1,000)
Foreign exchange translation differences	-	-	-	(17)	-	-	(17)
Total comprehensive loss for the period	-	-	348	(17)	2,025	(290)	2,066
Issuance of new shares	718	-	(246)	-	-	-	472
At 31 March 2024	24,242	15,080	982	27	11,954	8,329	60,614

(The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - UNAUDITED**  
**FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2024**

	6 months ended 30 September 2024 RM'000	12 months ended 31 March 2024 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss)/profit before tax	(65)	5,523
Adjustments for :		
Amortisation of investment properties	3	7
Amortisation of intangible assets	-	9
Depreciation of property, plant and equipment	742	1,269
Depreciation of right of use assets	927	1,816
Gain on disposal of property, plant and equipment	-	(125)
Impairment losses on trade and other receivables	-	312
Interest expenses	303	627
Interest income	(30)	(138)
Bad debts written off	3	-
Property, plant and equipment written off	-	53
Intangible assets written off	-	15
Inventories written down	-	336
Inventories written off	-	26
Reversal of impairment losses on trade and other receivables	-	(127)
Share options vested under ESOS	42	348
Share of profit of an associate	(34)	(122)
Unrealised loss/(gain) on foreign exchange	272	(13)
Operating profit before working capital changes	2,163	9,816
Changes in working capital:		
Increase in inventories	(4,983)	(3,332)
(Increase)/Decrease in trade and other receivables	(2,794)	427
Increase/(Decrease) in trade and other payables	847	(276)
Cash (used in)/generated from operations	(4,767)	6,635
Interest received	30	138
Tax refund	-	157
Tax paid	(783)	(1,747)
Net cash (used in)/generated from operating activities	(5,520)	5,183
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(1,947)	(3,677)
Purchase of right of use assets	-	(58)
Proceed from disposal of property, plant & equipment	11	125
Acquisition of shares from non-controlling interest	-	(1,000)
Net cash used in investing activities	(1,936)	(4,610)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(263)	(440)
Proceeds from issuance of ordinary shares pursuant to:-		
- Private placement	1,509	-
- ESOS	248	472
Net drawdown of bank borrowings	1,729	(500)
Net repayment of lease liabilities	(810)	(1,896)
Net cash generated from/(used in) financing activities	2,413	(2,364)
Net decrease in cash and cash equivalents	(5,043)	(1,791)
Effects of exchange rate changes on cash and cash equivalents	(7)	(24)
Cash and cash equivalents at beginning of financial year	7,310	9,125
Cash and cash equivalents at end of financial year	2,260	7,310
Cash and cash equivalents comprise of:		
Cash and bank balances	2,260	7,310
Deposits with licensed banks	95	95
	2,355	7,405
Less: Deposits pledged to licensed banks	(95)	(95)
	2,260	7,310

(The unaudited condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE 2ND QUARTER ENDED 30 SEPTEMBER 2024**

**A EXPLANATORY NOTES PURSUANT TO MFRS 134**

**A1 Basis of preparation**

The interim financial statements are unaudited and has been prepared in compliance with MFRS 134, Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements 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 following revised MFRSs and Amendments to MFRSs applicable to the Group have been issued by the MASB and are not yet effective for adoption by the Group.

		Effective for annual periods beginning on or after
Amendments to MFRS 121	Lack of Exchangeability	1-Jan-25
Amendments to MFRS 9 and MFRS 7	Classification and Measurement of Financial Instruments	1-Jan-26
Amendments to MFRS 18	Presentation and Disclosure in Financial Statements	1-Jan-27
Amendments to MFRS 19	Subsidiaries without Public Accountability: Disclosures	1-Jan-27
Amendments to MFRS 112	International Tax Reform - Pillar Two Model Rules	See MFRS 112
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

**A2 Audited financial statements of the preceding year**

The auditors' report on the financial statements for the year ended 31 March 2024 was not qualified.

**A3 Seasonality or cyclicity of operations**

The Group operations is not subject to seasonality or cyclicity of operations.

**A4 Items of unusual nature and amount**

There were no items affecting assets, liabilities, equity, net income or cash flows of the Group that are unusual because of their nature, size or incidence during the financial period ended 30 September 2024.

**A5 Changes in estimates**

There were no significant changes in estimates of amount, which give a material effect in the financial period ended 30 September 2024.

**A6 Issuance, cancellations, repurchases, resale and repayment of debt/equity securities**

There were no issuance and repayment of debt and equity securities for the financial period ended 30 September 2024.

**A7 Dividend paid**

There were no dividend paid during the quarter under review.

**A8 Segmental Reporting**

The analysis by activity of the Group for the financial period ended 30 September 2024 are as follows:

	<-----3 months ended----->		<-----6 months ended----->	
	30-9-2024 RM'000	30-9-2023 RM'000	30-9-2024 RM'000	30-9-2023 RM'000
<b>Segment Revenue</b>				
Manufacturing and trading - consumable products	12,529	15,091	29,224	28,276
Investment holdings	123	123	246	246
	<u>12,652</u>	<u>15,214</u>	<u>29,470</u>	<u>28,522</u>
Inter-segment elimination	(123)	(123)	(246)	(246)
Total Revenue	<u>12,529</u>	<u>15,091</u>	<u>29,224</u>	<u>28,276</u>
<b>Segment Results</b>				
Manufacturing and trading - consumable products	(813)	2,292	1,082	3,745
Property development	(97)	(77)	(170)	(175)
Investment holdings	(346)	(296)	(708)	(540)
Total Segment Results	<u>(1,256)</u>	<u>1,919</u>	<u>204</u>	<u>3,030</u>
Finance cost	(150)	(151)	(303)	(296)
Share of profit of an associate	25	30	34	60
(Loss)/Profit before tax	<u>(1,381)</u>	<u>1,798</u>	<u>(65)</u>	<u>2,794</u>
Taxation	(262)	(147)	(524)	(233)
Non-controlling interests	8	14	8	22
(Loss)/Profit for the period	<u>(1,635)</u>	<u>1,665</u>	<u>(581)</u>	<u>2,583</u>

**A9 Valuation of property, plant and equipment**

The valuation of leasehold land and buildings have been brought forward without amendments from previous annual financial statements.

**A10 Material events subsequent to the balance sheet date**

Save for the corporate proposal as disclosed in Section B4 below, there were no other material events subsequent to the end of the current quarter.

**A11 Contingent Liabilities**

As at 30 September 2024, the contingent liabilities are as follows:

	30-Sep-24 RM'000	31-Mar-24 RM'000
Corporate guarantees given by Emico Holdings Berhad to licensed banks for facilities granted to certain subsidiaries	26,265	20,501

**A12 Related Party Transactions**

Significant transactions between the Group with the related parties during the financial year ended 30 September 2024 were as follows:

	<-----3 months ended----->		<-----6 months ended----->	
	30-9-2024 RM'000	30-9-2023 RM'000	30-9-2024 RM'000	30-9-2023 RM'000
Rental of factory paid and payable to: Beng Choo Marketing Sdn Bhd	175	150	325	300
Purchases and sales of trophy parts and bases: Emico (Vietnam) Co. Ltd	1,977	1,587	3,169	2,636

The transactions were entered in the normal course of business and have been established under normal commercial terms that are no less favourable than those arranged with independent third parties.

**A13 Capital Commitments**

Capital expenditures which have not been provided for at the end of each reporting period are as follows:

	As at 30-Sep-24 RM'000
Property, plant and equipment: Approved and contracted for	2,816

**B ADDITIONAL INFORMATION AS REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENTS (PART A OF APPENDIX 9B)**

**B1 Taxation**

	<-----3 months ended----->		<-----6 months ended----->	
	30-9-2024 RM'000	30-9-2023 RM'000	30-9-2024 RM'000	30-9-2023 RM'000
Current period	300	178	600	296
Deferred	(38)	(31)	(76)	(63)
Taxation - net	262	147	524	233

The effective tax rates were higher than statutory tax rate mainly due to the losses which cannot be set-off against taxable profits made by subsidiaries and certain expenses which are not tax deductible.

**B2 Sale of unquoted investments and properties**

There were no profit on sale of investments or properties for the current financial period.

**B3 Particulars of purchase or disposal of quoted investments**

There were no sales or purchases of quoted securities during the period.

**B4 Status of Corporate proposals announced**

On 13 May 2024, the Company proposes to undertake a private placement of up to ten percent (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) to third party investor(s) to be identified at a later date and at an issue price to be determined later ("Placement Shares") ("Proposed Private Placement").

The Proposed Private Placement was approved by Bursa Malaysia Securities Berhad ("Bursa Securities") vide its letter dated 23 May 2024.

On 30 May 2024, the Board had fixed the issue price for the first tranche of the Proposed Private Placement comprising 4,900,000 Placement Shares at RM0.308 per Placement Share. The first tranche of the Placement Shares was listed on Bursa Securities on 6 June 2024.

On 6 November 2024, Bursa Securities has approved the application for an extension of time until 22 May 2025 to complete the implementation of the Proposed Private Placement.

As at 28 November 2024, the status of the utilization of the gross proceeds from the first tranche of the private placement is as follows:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance Utilisation %
i) Working Capital	1,389	1,389	0%
ii) Estimated expenses in relation to the the Proposed Private Placement	120	120	0%
<b>Total gross proceeds</b>	<b>1,509</b>	<b>1,509</b>	<b>0%</b>

**B5 Group borrowings**

Group borrowings and debt securities are as follows:

	30-Sep-24 RM'000	31-Mar-24 RM'000
<b>a) Current Borrowings - Secured</b>		
Bankers' acceptance	5,006	4,634
Bank overdraft	458	-
Term loan	852	1,263
	<u>6,316</u>	<u>5,897</u>
<b>b) Non Current Borrowings - Secured</b>		
Term loan	4,929	3,619
	<u>4,929</u>	<u>3,619</u>

**B6 Financial Instruments with Off Balance Sheet Risks**

There were no financial instruments with off balance sheet risks for the current financial period.

**B7 Material Litigations**

There are no material litigation pending as at 18 November 2024.

## B8 Performance review

	<----- 3 months ended ----->		<----- 6 months ended ----->	
	Jul-24 to Sep-24	Apr-24 to Jun-24	Apr-24 to Sep-24	Apr-23 to Sep-23
	RM'000	RM'000	RM'000	RM'000
<b>REVENUE</b>				
Manufacturing and trading	12,529	16,695	29,224	28,276
Property development	-	-	-	-
Total	12,529	16,695	29,224	28,276
<b>(LOSS)/PROFIT BEFORE TAX ("LBT" &amp; "PBT")</b>				
Manufacturing and trading - operations	(931)	1,759	828	3,523
Property development	(104)	(81)	(185)	(189)
Investment holdings	(346)	(362)	(708)	(540)
Net Total	(1,381)	1,316	(65)	2,794

### Comparison with preceding quarter

For the current quarter under review, the Group's revenue decreased from RM16.695 million in the preceding quarter to RM12.529 million. This decrease was mainly due to the weakening of the U.S. dollar against the Ringgit from an average of 4.72 to 4.47 which has led to an unfavourable foreign exchange translation and a sales return from one of the customers for the rework of trophy products amounting to sales value of RM1.712 million, resulting in a LBT for the current quarter of RM1.381 million as compared to a PBT of RM1.316 million in the preceding quarter.

The manufacturing and trading division posted decrease of 25.0% in revenue from RM16.695 million in the preceding quarter to RM12.529 million for the current quarter. The decrease was mainly due to the weakening of the U.S. dollar against the Ringgit from an average of 4.72 to 4.47 which has led to an unfavourable foreign exchange translation and a sales return from one of the customers for the rework of trophy products amounting to sales value of RM1.712 million, resulting in a LBT for the current quarter of RM0.931 million as compared to RM1.759 million in the preceding quarter.

There is no revenue generated under the property development division for the current quarter. As a result, the property development division posted a LBT of RM0.104 million as compared to LBT of RM0.081 million in the preceding quarter.

For the investment holding division, it posted a LBT of RM0.346 million for the current quarter as compared to RM0.362 million in the preceding quarter. The decrease was mainly due to the expenses incurred for private placement in preceeding quarter.

### Comparison with preceding year results

The Group revenue for the 6 months ended 30 September 2024 was RM29.224 million as compared to RM28.276 million in the preceding period, an increase of 3.4%. The increase was mainly due to additional orders from one of the contract manufacturing customers. However, the Group posted a LBT of RM0.065 million, a decrease of 102.3% for the current period as compared to PBT of RM2.794 million in the preceding period. The decrease was mainly due to sales return from one of the customers for the rework of trophy products amounting to sales value of RM1.712 million. The higher PBT in the preceding period was due to an insurance claim of RM1.27 million.

The manufacturing and trading division posted an increase of 3.4% in revenue from RM28.276 million in the preceding period to RM29.224 million for the current period. The increase was mainly due to additional orders from one of the contract manufacturing customers. However, the Group posted a lower PBT of RM0.828 million, a decrease of 76.5% for the current period as compared to PBT of RM3.523 million in the preceding period. The decrease was mainly due to sales return from one of the customers for the rework of trophy products amounting to sales value of RM1.712 million. The higher PBT in the preceding period was due to an insurance claim of RM1.27 million.

There is no revenue generated under the property development division for the current period. As a result, the property development division posted a LBT of RM0.185 million as compared to LBT of RM0.189 million in the preceding period.

For the investment holding division, it posted a higher LBT of RM0.708 million for the current period as compared RM0.540 million in the preceding period. The increase was mainly due to the expenses incurred for private placement.

## B9 Prospects

### Manufacturing and Trading:

For the Trophy Division, our recent product launch has been highly successful, driven by the positive reception of our unique gradient colour finishing. This distinctive design has contributed to an increase in orders. To meet the growing demand, we have invested in a new UV coating line, which is expected to be fully operational by early December 2024. This addition will not only enhance the finishing quality of our products but also significantly boost our production capacity.

Our expansion efforts are progressing well, with promising developments in discussions with a potential distributor in Jakarta, Indonesia. These discussions are expected to be finalized by the end of 2024. The partnership will enable Emico products to be delivered within 24 hours in the Jakarta area, with operations targeted to commence in Q1 2025.

In the OEM segment, we are actively leveraging our recent ISO14001 and ISO45001 certifications to refresh and strengthen our market positioning. These certifications underscore our commitment to environmental sustainability and workplace safety, aligning with our objective to attract new sales leads and drive business growth. Furthermore, we are exploring opportunities with clients in the automotive and cosmetics industries, positioning us for potential growth in these dynamic sectors.

The Trading Division has been actively collaborating with various furniture importers and retailers in the UK to develop product ranges and organize sample displays in our showroom. This initiative aims to enhance sales opportunities through promotion and marketing during exhibitions, while also focusing on the continuous improvement of operational efficiency and strategic planning.

### Property Development:

The Group is currently developing the Platinum Commercial Centre in Bandar Mutiara, Sungai Petani, Kedah, comprising 21 units of shop lots. Launched in August 2024, the construction is expected to be completed within the current financial year. Extensive marketing efforts are on going in selling the property. Additionally, we are planning a new phase of a residential project in Bandar Mutiara.

Barring any unforeseen circumstances, the Group maintains its optimistic outlook for FYE 31 March 2025.

**B10 Explanatory notes on any variance in actual profit from forecasted profit**

This note is not applicable for the financial period under review.

**B11 Dividend**

The Directors do not recommend any dividend for the financial period ended 30 September 2024.

**B12 Earnings per share ("EPS")****I) Basic (loss)/earnings per share****a) Numerator**

Profit attributable to ordinary equity holders:

(Loss)/Profit from operations (RM'000)

**b) Denominator**

Weighted average number of ordinary shares used as denominator (per 1000 shares)

**Basic (loss)/profit per share (Sen)**

3 months		6 months	
30.9.2024	30.9.2023	30.9.2024	30.9.2023
(1,635)	1,665	(581)	2,583
131,616	124,667	131,616	124,667
(1.24)	1.34	(0.44)	2.07

**II) Diluted earnings per share****a) Numerator**

Profit attributable to ordinary equity holders:

(Loss)/Profit from operations (RM'000)

**b) Denominator**

Weighted average number of ordinary shares used as denominator (per 1000 shares)

**Diluted earnings per share (Sen)**

3 months		6 months	
30.9.2024	30.9.2023	30.9.2024	30.9.2023
(1,635)	1,665	(581)	2,583
133,886	125,256	133,886	125,256
*	1.33	*	2.06

\* Diluted loss per ordinary share equal basic loss per ordinary share as the effect on the basic loss per ordinary share is antidilutive.

**B13 Operating Income/(Expenses)**

Included in operating income/(expenses) are the followings credits/(charges):

	6 months ended Sep-24 RM'000	6 months ended Sep-23 RM'000
Depreciation of property, plant and equipment	(742)	(613)
Depreciation of right of use assets	(927)	(894)
Amortisation of investment properties	(3)	(3)
Amortisation of intangible assets	-	(7)
Interest expense	(303)	(289)
Interest income	30	68
Unrealised (loss)/gain on foreign exchange	(272)	151
Share options vested under ESOS	(42)	(174)
Share of profit of an associate	34	60
Bad debts written off	(3)	-