



**SENI JAYA CORPORATION BERHAD**

Registration No.: 199301025122 (279860-X)

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2024**



Connecting brands, connecting people

**SENI JAYA CORPORATION BERHAD**

(Registration No.: 199301025122 (279860-X))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2024**

	Quarter Ended		Year-To-Date Ended	
	Current Year 30/09/2024 RM'000 (Unaudited)	Preceding Year 30/09/2023 RM'000 (Unaudited)	Current Year 30/09/2024 RM'000 (Unaudited)	Preceding Year 30/09/2023 RM'000 (Unaudited)
Revenue	17,599	10,715	17,599	10,715
Cost of sales	(10,836)	(7,511)	(10,836)	(7,511)
Gross profit	6,763	3,204	6,763	3,204
Other operating income	1,720	1,468	1,720	1,468
Administrative expenses	(3,415)	(2,337)	(3,415)	(2,337)
Other operating expenses	(1,950)	(2,276)	(1,950)	(2,276)
Profit from operations	3,118	59	3,118	59
Finance costs	(410)	(38)	(410)	(38)
Profit before taxation	2,708	21	2,708	21
Taxation	(69)	928	(69)	928
Profit after taxation for the financial period	2,639	949	2,639	949
<b>Profit/(Loss) after taxation attributable to:</b>				
Owners of the Company	2,734	798	2,734	798
Non-controlling interests	(95)	151	(95)	151
	2,639	949	2,639	949
<b>Total comprehensive income/ (loss) attributable to:</b>				
Owners of the Company	2,734	798	2,734	798
Non-controlling interests	(95)	151	(95)	151
	2,639	949	2,639	949

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR-TO-DATE ENDED 30 SEPTEMBER 2024**

	Quarter Ended		Year-To-Date Ended	
	Current Year 30/09/2024 RM'000 (Unaudited)	Preceding Year 30/09/2023 RM'000 (Unaudited)	Current Year 30/09/2024 RM'000 (Unaudited)	Preceding Year 30/09/2023 RM'000 (Unaudited)
Basic earnings per share attributable to owners of the Company (sen)	<u>1.28</u>	<u>0.41</u>	<u>1.28</u>	<u>0.41</u>
Diluted earnings per share attributable to owners of the Company (sen)	<u>1.28</u>	<u>0.41</u>	<u>1.28</u>	<u>0.41</u>

*The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.*



**SENI JAYA CORPORATION BERHAD**  
(Registration No.: 199301025122 (279860-X))

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT  
30 SEPTEMBER 2024**

	As At 30/09/2024 RM'000 (Unaudited)	As At 30/06/2024 RM'000 (Audited)
<b><u>ASSETS</u></b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	38,969	38,602
Intangible assets	9,794	10,253
Investment properties	4,247	4,273
Right-of-use assets	13,950	15,142
Deferred tax assets	808	1,245
Trade and other receivables	333	317
	<u>68,101</u>	<u>69,832</u>
<b>Current Assets</b>		
Trade and other receivables	28,376	26,398
Prepayment	2,636	2,675
Inventories	3,275	4,398
Other investments	13,898	12,534
Current tax assets	290	4
Cash and short-term deposits	6,046	6,002
	<u>54,521</u>	<u>52,011</u>
<b>TOTAL ASSETS</b>	<u>122,622</u>	<u>121,843</u>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity attributable to the owners of the Company</b>		
Share capital	66,986	66,986
Retained earnings	6,736	4,002
	<u>73,722</u>	<u>70,988</u>
Non-controlling interests	(364)	(269)
<b>TOTAL EQUITY</b>	<u>73,358</u>	<u>70,719</u>



**SENI JAYA CORPORATION BERHAD**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT  
30 SEPTEMBER 2024**

	<b>As At 30/09/2024 RM'000 (Unaudited)</b>	<b>As At 30/06/2024 RM'000 (Audited)</b>
<b><u>EQUITY AND LIABILITIES (cont'd)</u></b>		
<b>Non-Current Liabilities</b>		
Lease liabilities	9,346	10,177
Loan and borrowings	12,514	12,113
Deferred tax liabilities	46	496
	<u>21,906</u>	<u>22,786</u>
<b>Current Liabilities</b>		
Trade and other payables	15,665	16,510
Loan and borrowings	899	941
Lease liabilities	4,576	4,392
Contract liabilities	5,975	6,495
Current tax liabilities	243	-
	<u>27,358</u>	<u>28,338</u>
<b>TOTAL LIABILITIES</b>	<u>49,264</u>	<u>51,124</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>122,622</u>	<u>121,843</u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<u>0.35</u>	<u>0.33</u>

*The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.*



**SENI JAYA CORPORATION BERHAD**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR-TO-DATE ENDED 30 SEPTEMBER 2024**

	Attributable to owners of the Company			Non-controlling interests RM'000	Total equity RM'000
	Non-distributable	Distributable	Total		
	Share Capital RM'000	Retained earnings RM'000	Total RM'000		
<b>Balance as at 1 July 2024 (Audited)</b>	66,986	4,002	70,988	(269)	70,719
Profit for the financial period/total comprehensive income for the financial period	-	2,734	2,734	(95)	2,639
<b>Balance as at 30 September 2024 (Unaudited)</b>	<b>66,986</b>	<b>6,736</b>	<b>73,722</b>	<b>(364)</b>	<b>73,358</b>

*The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.*

No comparative financial information will be available for the financial quarter and year-to-date period ended 30 September 2024.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR-TO-DATE  
 ENDED 30 SEPTEMBER 2024**

	3 months ended 30/09/2024 RM'000 (Unaudited)	3 months ended 30/09/2023 RM'000 (Unaudited)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	2,708	21
Adjustments for:		
Depreciation:		
- Property, plant and equipment	1,108	825
- Right-of-use assets	1,191	75
- Investment properties	26	29
Fair value gain on investment in quoted shares	-	(10)
Finance costs	410	38
Amortisation of intangible assets	59	
Unrealised gain on foreign exchange differences	-	(6)
Dividend income	(1)	(1)
Fair value gain on financial instruments	(1,310)	-
Fair value gain on other receivable	(16)	-
Loss on disposal of property, plant and equipment	-	81
Unrealised loss on foreign exchange differences	-	5
Interest income:		
- Fixed deposits	-	(15)
- Other investment	(54)	-
- Other interest income	(20)	(2)
Bad debt written off	13	-
Inventory write-off/written-down	193	-
Impairment of goodwill	400	-
Operating profit before working capital changes	4,707	1,040
Increase in receivables	(1,952)	(2,710)
Decrease in inventories	930	-
(Decrease)/Increase in payables	(845)	4,007
Decrease in contract liabilities	(519)	(166)
Cash generated from operations	2,321	2,171
Interest paid	-	(115)
Income tax paid/(refund)	(126)	104
<b>Net cash generated from operating activities</b>	<b>2,195</b>	<b>2,160</b>



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR-TO-DATE  
ENDED 30 SEPTEMBER 2024**

	<b>3 months ended 30/09/2024 RM'000 (Unaudited)</b>	<b>3 months ended 30/09/2023 RM'000 (Unaudited)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	20	17
Dividend received	1	1
Purchase of property, plant and equipment	(1,474)	(4,122)
Proceed from disposal of property, plant and equipment	-	334
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(1,453)</b>	<b>(3,770)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown of borrowings	585	-
Repayment of borrowings	(432)	(107)
Acquisition of lease liabilities	(851)	(174)
Advance from a related party	-	1,200
Interest paid	-	77
	<hr/>	<hr/>
<b>Net cash (used in)/generated from financing activities</b>	<b>(698)</b>	996
<b>Net increase in cash and cash equivalents</b>	<b>44</b>	(614)
<b>Effect of exchange rate changes</b>	<b>-</b>	<b>(3)</b>
Cash and cash equivalents as at beginning of the financial period	6,002	2,760
	<hr/>	<hr/>
<b>Cash and cash equivalents as at end of the financial period</b>	<b>6,046</b>	<b>2,143</b>





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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR-TO-DATE  
ENDED 30 SEPTEMBER 2024**

Cash and cash equivalents comprise of:

	<b>3 months ended 30/09/2024 RM'000 (Unaudited)</b>	<b>3 months ended 30/09/2023 RM'000 (Unaudited)</b>
Fixed deposits with licensed banks	<b>10</b>	2,262
Cash and bank balances	<b>6,036</b>	943
Bank overdraft	-	(1,052)
	<b>6,046</b>	2,153
Fixed deposits pledged to bank	-	(10)
	<b>6,046</b>	2,143

*The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.*

**PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD  
("MFRS") 134**

**A1. Basis of Preparation**

The audited Condensed Consolidated Financial Statements ("Condensed Report") has been prepared in accordance with the reporting requirements as set out in the Malaysian Financial Reporting Standards ("MFRS") No. 134 - Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The Condensed Report should be read in conjunction with the audited financial statements for the period ended 30 June 2024 which were prepared under the Malaysian Financial Reporting Standards. These explanatory notes attached to the Condensed Report 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 period ended 30 June 2024.

**A2. Significant Accounting Policies**

**A2.1 Adoption of new MFRS and amendments to MFRSs**

The Group and the Company have adopted the following applicable new MFRS and amendments to MFRSs for the current financial period:

New MFRS

MFRS 17 Insurance Contracts

Amendments to MFRSs

MFRS 101 Presentation of Financial Statements

MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors

MFRS 112 Income Taxes

The adoption of the above new MFRS and amendments to MFRSs did not have any significant effect on the financial statements of the Group and of the Company and did not result in significant changes to the Group's and the Company's existing accounting policies, except as discussed below.

**Amendments to MFRS 101 Presentation of Financial Statements**

The amendments require an entity to disclose its material accounting policy information rather than significant accounting policies. The amendments, amongst others, also include examples of circumstances in which an entity is likely to consider an accounting policy information to be material to its financial statements.

Accordingly, the Group and the Company disclosed their material accounting policy information in these financial statements. However, the amendments did not result in changes to the accounting policies of the Group and the Company.

**A2.2 New MFRS and amendments to MFRSs that have been issued, but are yet to be effective**

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

**PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD  
("MFRS") 134**

**A2. Significant Accounting Policies (Cont'd)**

**A2.2 New MFRS and amendments to MFRSs that have been issued, but are yet to be effective**

<u>New MFRS</u>	<b>Effective for financial periods beginning on or after</b>
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
 <u>Amendments to MFRSs</u>	
MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7 Financial Instruments: Disclosures	1 January 2024 / 1 January 2026
MFRS 9 Financial Instruments	1 January 2026
MFRS 10 Consolidated Financial Statements	1 January 2026 / Deferred
MFRS 16 Leases	1 January 2024
MFRS 101 Presentation of Financial Statements	1 January 2024
MFRS 107 Statement of Cash Flows	1 January 2024 / 1 January 2026
MFRS 121 The Effects of Changes in Foreign Exchange Rates	1 January 2025
MFRS 128 Investments in Associates and Joint Ventures	Deferred

The Group and the Company plan to adopt the above applicable new MFRS and amendments to MFRSs when they become effective. A brief discussion on the above significant new MFRS and amendments to MFRSs that may be applicable to the Group.

**A3. Auditors' Report for the Financial Period Ended 30 June 2024**

The auditors' report on the financial statements for the financial period ended 30 June 2024 was not subject to any qualification.

**A4. Comments About Seasonal or Cyclical Factors**

The Group's operations during the financial period under review were not materially affected by any seasonal or cyclical factors.

**A5. 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 current quarter and year-to-date ended 30 September 2024.

**A6. Significant Estimates and Changes in Estimates**

There were no changes in estimates that have had any material effect during the current quarter and year-to-date ended 30 September 2024.



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**PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD  
("MFRS") 134**

**A7. Debt and Equity Securities**

There were no issuances, repurchases and repayments of debt and equity securities during the current quarter and year-to-date ended 30 September 2024.

**A8. Dividends Paid**

The Company did not pay any dividend for the current quarter and year-to-date ended 30 September 2024.

**A9. Segmental Information**

**3 months ended 30 September 2024**

	<b>Out-of-Home Advertising RM'000</b>	<b>Entertainment RM'000</b>	<b>Others RM'000</b>	<b>Eliminations RM'000</b>	<b>Consolidated RM'000</b>
<u>Revenue</u>					
- External sales	16,737	862	-	-	17,599
- Inter-segment sales	2,828	-	60	(2,888)	-
	<u>19,565</u>	<u>862</u>	<u>60</u>	<u>(2,888)</u>	<u>17,599</u>
Segment results	5,354	(563)	(1,288)	(459)	3,044
Interest income	114	6	409	(455)	74
Interest expense	(780)	(85)	-	455	(410)
Profit/(Loss) before tax	<u>4,688</u>	<u>(642)</u>	<u>(879)</u>	<u>(459)</u>	<u>2,708</u>
Tax expense/credit	(79)	-	(4)	14	(69)
Profit/(Loss) after tax	<u>4,609</u>	<u>(642)</u>	<u>(883)</u>	<u>(445)</u>	<u>2,639</u>

There is no segmental information prepared for the preceding year corresponding quarter and financial period, as the Group ventured into entertainment segment from December 2023 onwards.



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**PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134**

**A10. Material Events Subsequent to the End of the Financial Period**

There were no subsequent material events as at the date of this report.

**A11. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the current quarter ended 30 September 2024 except for, on 16 October 2024, the Company's wholly-owned subsidiary, Seni Jaya OOH Sdn. Bhd increased its share capital by RM10,451,160 to RM11,451,160 through a share capital injection provided by Seni Jaya Production Sdn Bhd, which is also a wholly-owned subsidiary of the Company.

**A12. Changes in Contingent Liabilities or Contingent Assets**

Contingent liabilities of the Group as at 30 September 2024 are in respect of a corporate guarantee with the guaranteed sum of RM25,950,000 issued by the Group in favour of RHB Bank, AmBank and CIMB Bank as security for banking facilities.

	<b>As at 30/09/2024 RM'000</b>	<b>As at 30/06/2024 RM'000</b>
<u>Secured</u>		
Corporate guarantee granted to a subsidiary company for:		
- overdraft facility	5,000	5,000
- term loan	18,000	18,000
- bank guarantee	2,950	2,950
	<u>25,950</u>	<u>25,950</u>

**A13. Capital Commitments**

Capital commitments for the purchase of property, plant and equipments at the end of the current quarter was as follows:

	<b>As at 30/09/2024 RM'000</b>	<b>As at 30/06/2024 RM'000</b>
<u>Approved and contracted for:</u>		
Property, plant and equipment	<u>5,273</u>	<u>4,867</u>

**A14. Related Party Disclosures**

Significant transactions entered into between the Group and other related parties during the current year-to-date ended 30 September 2024:

	<b>As at 30/09/2024 RM'000</b>
- Collaboration fee paid to a company in which a Director has substantial interest	2,302
- Rental expenses paid to a company in which a Director has substantial interest	19
	<u>2,321</u>

**PART B: EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**
**B1. Review of Performance**

	Quarter Ended				Year-To-Date Ended			
	30/09/2024	30/09/2023	Variance		30/09/2024	30/09/2023	Variance	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	17,599	10,715	6,884	64%	17,599	10,715	6,884	64%
Profit before taxation	2,708	21	2,687	12795%	2,708	21	2,687	12795%

The Group reported a revenue of RM17.6 million and a profit before taxation of RM2.7 million for the first quarter ended 30 September 2024. This marks a significant improvement compared to the revenue of RM10.7 million and a profit before taxation of RM21,000 recorded in the corresponding quarter of the previous year, ended 30 September 2023.

The improved financial performance for the current quarter was primarily attributable to stronger demand for digital billboards, which contributed an additional RM4.8 million in revenue, representing a 142% increase compared to the previous year. Additionally, production income rose by RM1.3 million during this period. These factors collectively drove the Group's profit before taxation to RM2.7 million for the current quarter.

**B2. Material Change in the Performance for the Current Quarter as Compared with the Immediate Preceding Quarter**

	Quarter Ended			
	30/09/2024	30/06/2024	Variance	
	RM'000	RM'000	RM'000	%
Profit/(loss) before taxation	2,708	(2,432)	5,140	211%

The Group recorded a profit before taxation of RM2.7 million in the current quarter, marking a return to the black compared to loss before taxation of RM2.4 million recorded in the immediate preceding quarter ended 30 June 2024. This turnaround was mainly due to higher revenue in the current quarter as well as the absence of the goodwill impairment that negatively impacted the last quarter's results.



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

**B3. Prospects**

With the continuous growth of road traffic in Malaysia, fueled by urbanization and population expansion, we see immense potential to enhance our out-of-home (OOH) advertising strategies. Longer commuter durations provide increased opportunities for audience engagement, particularly in high-traffic locations such as highways, urban hubs, and key intersections. By incorporating more innovative and large formats like digital displays, we aim to amplify brand visibility and drive consumer engagement.

Our strategy includes expanding into carefully chosen geographic locations where we do not yet have a presence, capitalizing on untapped markets to further strengthen our reach and growth potential. This targeted approach maximizes the impact of our advertisements, ensuring relevance to local communities and strengthening brand awareness and loyalty.

Moreover, our investment in the LRT concession further bolsters our advertising reach. The high-visibility external advertising spaces along LRT routes allow us to effectively capture the attention of both pedestrians and commuters, ensuring our messages resonate with a wide audience. We are actively identifying for high value concession opportunities to further solidify our status as comprehensive OOH solution provider.

We are already reaping the benefits of our efforts, as evidenced by our improved financial performance this quarter. However, we will not rest on our laurels. We remain steadfast in our commitment to identifying new growth opportunities and optimizing our operations to drive continued success.

**B4. Variance from Profit Forecast and Profit Guarantee**

Not applicable as there were no profit forecast and profit guarantee published.

**B5. Taxation**

	Quarter Ended		Year-To-Date Ended	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
	RM'000	RM'000	RM'000	RM'000
Current taxation	(83)	(27)	(83)	(27)
Deferred taxation	14	955	14	955
	<u>(69)</u>	<u>928</u>	<u>(69)</u>	<u>928</u>

The effective tax rate of the Group for current quarter and period-to-date ended 30 September 2024 were lower than the statutory tax rate of 24% mainly due to utilisation of carried-forward business losses and capital allowances.

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

**B6. Corporate Proposals**

There were no corporate proposals announced but not completed as of the date of this report.

**B7. Utilisation of Proceeds**

The status of the utilisation of proceeds from Private Placement of RM10.6 million as at 30 September 2024 is as follows:

<b>Purpose</b>	<b>Proposed Utilisation RM'000</b>	<b>Actual Utilisation RM'000</b>	<b>Balance RM'000</b>	<b>Estimated timeframe for utilisation</b>
B-Star Verse exhibition project	4,259	4,259	-	Within 6 months
Expenditures in relation to:				Within 18 months
- LRT Ampang Line project	2,923	1,004	1,919	
- Upgrading of existing static billboards to digital billboards	2,690	2,690	-	
Working capital	317	317	-	Within 12 months
Estimated expenses relating to the Proposed Private Placement	391	391	-	Within 1 month
	<b>10,580</b>	<b>8,661</b>	<b>1,919</b>	



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

**B8. Borrowings and Debt Securities**

	<b>As At</b>	<b>As At</b>
	<b>30/09/2024</b>	<b>30/06/2024</b>
	<b>RM'000</b>	<b>RM'000</b>
<b><u>Secured</u></b>		
<b>Non-current</b>		
Term loan	12,416	12,012
Hire purchase	98	101
	<u>12,514</u>	<u>12,113</u>
<b>Current</b>		
Term loan	803	819
Hire purchase	96	122
	<u>899</u>	<u>941</u>
	<u>13,413</u>	<u>13,054</u>

**B9. Changes in Material Litigation**

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

**B10. Dividend Proposed or Declared**

No dividend was proposed or declared for the current quarter and year-to-date ended 30 September 2024.



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

**B11. Basic and Diluted Earnings Per Share ("EPS")**

Basic EPS

The calculation of basic EPS as at 30 September 2024 are based on the profit after taxation attributable to owners of the Company, divided by the weighted average number of shares outstanding, calculated as follows:

	Quarter Ended		Year-To-Date Ended	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
Profit after taxation attributable to owners of the Company (RM'000)	<b>2,734</b>	798	<b>2,734</b>	798
Weighted average number of ordinary shares in issue ('000)	<b>213,548</b>	194,134	<b>213,548</b>	194,134
Basic EPS (sen)	<b>1.28</b>	0.41	<b>1.28</b>	0.41

Diluted EPS

The calculation of diluted EPS as at 30 September 2024 is based on the profit after taxation attributable to owners of the Company, divided by the weighted average number of shares outstanding after adjustment for the effects of all dilutive potential ordinary shares, calculated as follows:

	Quarter Ended		Year-To-Date Ended	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
Profit after taxation attributable to owners of the Company (RM'000)	<b>2,734</b>	798	<b>2,734</b>	798
Weighted average number of ordinary shares in issue ('000)	<b>213,548</b>	194,134	<b>213,548</b>	194,134
Effect if exercise of Warrants ('000)	-	-	-	-
	<b>213,548</b>	194,134	<b>213,548</b>	194,134
Diluted EPS (sen)	<b>1.28</b>	0.41	<b>1.28</b>	0.41

**PART B: EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA  
 MALAYSIA SECURITIES BERHAD**
**B12. Disclosure Notes to the Statement of Profit or Loss and Other Comprehensive Income**

Description	Current Quarter		Year-To-Date Ended	
	30/09/2024 RM'000	30/09/2023 RM'000	30/09/2024 RM'000	30/09/2023 RM'000
Interest income	74	17	74	17
Other income	1,646	1,537	1,646	1,537
Interest expense	(410)	(38)	(410)	(38)
Depreciation of property, plant and equipment	(1,108)	(825)	(1,108)	(825)
Depreciation of right-of-use assets	(1,191)	(75)	(1,191)	(75)
Depreciation of investment properties	(26)	(29)	(26)	(29)
Amortisation of intangible assets	(59)	-	(59)	-
Loss on disposal of property, plant and equipment	-	(81)	-	(81)
Unrealised gain on foreign exchange differences	-	(5)	-	(5)
Realised loss on foreign exchange differences	(185)	(14)	(185)	(14)
Bad debt written off	(13)	-	(13)	-
Inventory written down	(193)	-	(193)	-
Fair value gain on quoted shares	-	10	-	10

**B13. Authorised for Issue**

The Condensed Report was authorised for issue by the Board in accordance with a resolution of the Directors on 27 November 2024.