

CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2025

| | | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|--|-----|----------------------|--|-------------------------|---|
| | | 2025 | 2024 | 2025 | 2024 |
| | | CURRENT QUARTER | PRECEDING YEAR CORRESPONDING QUARTER | CURRENT YEAR TO DATE | PRECEDING YEAR CORRESPONDING PERIOD |
| Note | | 31/03/2025 RM'000 | 31/03/2024 RM'000 | 31/03/2025 RM'000 | 31/03/2024 RM'000 |
| Revenue | B1 | 15,091 | 17,726 | 15,091 | 17,726 |
| Direct operating costs | | (7,748) | (7,596) | (7,748) | (7,596) |
| Gross profit | | 7,343 | 10,130 | 7,343 | 10,130 |
| Other income | | 534 | 645 | 534 | 645 |
| Operating costs | | (8,551) | (8,996) | (8,551) | (8,996) |
| Finance costs | | (94) | (130) | (94) | (130) |
| (Loss)/Profit before taxation | B2 | (768) | 1,649 | (768) | 1,649 |
| Taxation | B5 | (346) | (125) | (346) | (125) |
| (Loss)/Profit for the financial period | | (1,114) | 1,524 | (1,114) | 1,524 |
| Other comprehensive income/(loss) | | 92 | (22) | 92 | (22) |
| Total comprehensive (loss)/profit for the financial period | | (1,022) | 1,502 | (1,022) | 1,502 |
| (Loss)/Profit attributable to: | | | | | |
| Owners of the Company | | (1,113) | 1,461 | (1,113) | 1,461 |
| Non-controlling interest | | (1) | 63 | (1) | 63 |
| | | (1,114) | 1,524 | (1,114) | 1,524 |
| Total comprehensive (loss)/profit attributable to: | | | | | |
| Owners of the Company | | (1,021) | 1,439 | (1,021) | 1,439 |
| Non-controlling interest | | (1) | 63 | (1) | 63 |
| | | (1,022) | 1,502 | (1,022) | 1,502 |
| Weighted average number of shares in issue ('000) | | 720,000 | 720,000 | 720,000 | 720,000 |
| Earnings per share (sen) - basic | B10 | (0.15) | 0.20 | (0.15) | 0.20 |
| - diluted | B10 | (0.15) | 0.20 | (0.15) | 0.20 |

Note 1:

The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2025

| | Unaudited AS AT 31/03/2025 RM'000 | Audited AS AT 31/12/2024 RM'000 |
|---|---|---------------------------------------|
| Note | | |
| ASSETS | | |
| Non-current Assets | | |
| Property, plant and equipment | 26,710 | 26,793 |
| Investment properties | 7,730 | 7,730 |
| Intangible asset | 350 | 411 |
| Other Investment | 340 | 340 |
| Deferred tax assets | 341 | 341 |
| | 35,471 | 35,615 |
| Current Assets | | |
| Investment in preference shares | 2,000 | 2,000 |
| Inventories | 8,689 | 10,569 |
| Trade receivables | 2,891 | 2,833 |
| Other receivables, deposits and prepayments | 1,704 | 3,183 |
| Tax recoverable | 322 | 557 |
| Short-term investment | 14,125 | 12,126 |
| Cash and cash equivalents | 11,998 | 15,509 |
| | 41,729 | 46,777 |
| TOTAL ASSETS | 77,200 | 82,392 |
| EQUITY AND LIABILITIES | | |
| Capital and Reserves | | |
| Share capital | 72,000 | 72,000 |
| Treasury shares | (84) | (75) |
| Exchange translation reserve | (116) | (208) |
| Legal capital reserve | 178 | 178 |
| Accumulated loss | (7,224) | (6,111) |
| Total equity attributable to the Owners of the Company | 64,754 | 65,784 |
| Non-controlling interest | 583 | 584 |
| Total Equity | 65,337 | 66,368 |
| Non-current Liability | | |
| Lease liabilities | B7 490 | 526 |
| | 490 | 526 |
| Current Liabilities | | |
| Trade payables | 2,960 | 4,424 |
| Other payables, deposits and accruals | 6,907 | 9,348 |
| Lease liabilities | B7 853 | 1,044 |
| Borrowings | 653 | 680 |
| Tax payable | 0 | 2 |
| | 11,373 | 15,498 |
| Total Liabilities | 11,863 | 16,024 |
| TOTAL EQUITY AND LIABILITIES | 77,200 | 82,392 |
| Net assets per share attributable to owners of the Company (RM) | 0.09 | 0.09 |

Note:

The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2025

| | Attributable to the Owners of the Company | | | | Distributable Retained earnings/ (Accumulated loss) | Non-controlling interest | Total |
|--|---|-----------------------------|--------------------|------------------------------------|---|-----------------------------|---------|
| | Share capital | Legal capital reserve | Treasury shares | Exchange translation reserve | | | |
| | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 |
| Balance as of 1 January 2025 | 72,000 | 178 | (75) | (208) | (6,111) | 584 | 66,368 |
| Loss for the period | - | - | - | - | (1,113) | (1) | (1,114) |
| Other comprehensive income | | | | | | | |
| Foreign currency translation | - | - | - | 92 | - | - | 92 |
| Transactions with Owners of the Company | | | | | | | |
| Purchase of treasury shares | - | - | (9) | - | - | - | (9) |
| Total transactions with Owners of the Company | - | - | (9) | - | - | - | (9) |
| Balance as of 31 March 2025 | 72,000 | 178 | (84) | (116) | (7,224) | 583 | 65,337 |

| | Attributable to the Owners of the Company | | | | Distributable Retained earnings/ (Accumulated loss) | Non-controlling interest | Total |
|--|---|-----------------------------|--------------------|------------------------------------|---|-----------------------------|--------|
| | Share capital | Legal capital reserve | Treasury shares | Exchange translation reserve | | | |
| | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 |
| Balance as of 1 January 2024 | 72,000 | 178 | (58) | (437) | (4,102) | 620 | 68,201 |
| Profit for the period | - | - | - | - | 1,461 | 63 | 1,524 |
| Other comprehensive loss | | | | | | | |
| Foreign currency translation | - | - | - | (22) | - | - | (22) |
| Transactions with Owners of the Company | | | | | | | |
| Purchase of treasury shares | - | - | (5) | - | - | - | (5) |
| Total transactions with Owners of the Company | - | - | (5) | - | - | - | (5) |
| Balance as of 31 March 2024 | 72,000 | 178 | (63) | (459) | (2,641) | 683 | 69,698 |

Note:

The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

CITRA NUSA HOLDINGS BERHAD
(198901004452)(181758-A)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOW
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2025

| | 3 Months Ended 31/03/2025 RM'000 | 3 Months Ended 31/12/2024 RM'000 |
|---|---|---|
| Cash Flows from Operating Activities | | |
| (Loss)/Profit before tax | (768) | 1,649 |
| Adjustments for: | | |
| Amortisation of intangible assets | 61 | 57 |
| Depreciation of property, plant and equipment | 395 | 380 |
| Interest expenses | 92 | 130 |
| Interest income | (344) | (321) |
| Inventories written down | 6 | 9 |
| Reversal of inventories written down | (1) | (7) |
| Property, plant and equipment written off | 18 | 0 |
| (Gain)/Loss on disposal of property, plant and equipment | (5) | 52 |
| Unrealised gain on foreign exchange currency | (96) | (67) |
| | <u>(642)</u> | <u>1,882</u> |
| Operating (loss)/profit before working capital changes | (642) | 1,882 |
| Inventories | 1,875 | 1,382 |
| Receivables | 1,517 | 845 |
| Payables | (3,907) | (1,669) |
| | <u>(1,157)</u> | <u>2,440</u> |
| Cash (used in)/generated from operations | (1,157) | 2,440 |
| Interest received | 58 | 46 |
| Interest paid | (38) | (45) |
| Tax paid | (111) | (101) |
| | <u>(1,248)</u> | <u>2,340</u> |
| Net cash (used in)/generated from operating activities | (1,248) | 2,340 |
| Cash Flows from Investing Activities | | |
| Purchase of property, plant and equipment | (325) | - |
| Purchase of intangible assets | - | - |
| Purchase of investment property | - | - |
| Proceeds from disposal of property, plant and equipment | - | 79 |
| Interest received | 286 | 275 |
| Placement of short-term investments | (1,999) | (1,156) |
| Net cash generated used in investing activities | <u>(2,038)</u> | <u>(802)</u> |
| Cash Flows from Financing Activities | | |
| Repayment of lease liabilities | (254) | (714) |
| Interest paid | (54) | (85) |
| Purchase of treasury shares | (9) | (5) |
| Net cash used in financing activities | <u>(317)</u> | <u>(804)</u> |
| Net (Decrease)/Increase in Cash and Cash Equivalents | (3,603) | 734 |
| Foreign exchange differences | 92 | (22) |
| Cash and Cash Equivalents at beginning of period | <u>15,509</u> | <u>13,576</u> |
| Cash and Cash Equivalents at end of period | <u><u>11,998</u></u> | <u><u>14,288</u></u> |
| Cash and Cash Equivalents at end of period comprise of the followings:- | | |
| Cash and bank balances | <u>11,998</u> | <u>14,288</u> |
| | <u><u>11,998</u></u> | <u><u>14,288</u></u> |

Note :

The Unaudited Condensed Consolidated Statements of Cash Flow should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to this interim financial report.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134

A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in the Malaysia Financial Reporting Standards ("MFRS") 134 - Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

The interim financial statements of the Group have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards ("IFRS") and the Companies Act 2016 in Malaysia.

A2. Significant Accounting Policies

The accounting policies and presentation adopted by the Group in these interim financial statements are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2024. The adoption of the new standards did not have any significant impact towards the Group.

Standards issued but not yet effective

Effective for financial period beginning on or after 1 January 2025:-

| | |
|------------------------|--|
| Amendments to MFRS 121 | The Effects of Changes in Foreign Exchange Rates- Lack of Exchangeability |
|------------------------|--|

Effective for financial period beginning on or after 1 January 2026:-

| | |
|------------------------------------|--|
| Amendments to MFRS 9 and MFRS 7 | Financial Instruments and Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments |
|------------------------------------|--|

| | |
|------------------------------------|---|
| Amendments to MFRS 9 and MFRS 7 | Financial Instruments and Financial Instruments: Disclosures - Contracts Referencing Nature - dependent Electricity |
|------------------------------------|---|

Annual Improvements to MFRS Accounting Standards - Volume 11:

- Amendments to MFRS 1 First-time Adoption of MFRS Accounting Standards
- Amendments to MFRS 7 Financial Instruments: Disclosures
- Amendments to MFRS 9 Financial Instruments
- Amendments to MFRS 10 Consolidated Financial Statements
- Amendments to MFRS 107 Statement of Cash Flow

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134

A2. Significant Accounting Policies (Cont’d)

Effective for financial periods beginning on or after 1 January 2027

| | |
|---------|---|
| MFRS 18 | Presentation and Disclosure in Financial Statements |
|---------|---|

| | |
|---------|--|
| MFRS 19 | Subsidiaries without Public Accountability : Disclosures |
|---------|--|

Effective date deferred indefinitely

| | |
|------------------------------------|---|
| Amendments to MFRS 10 and MFRS 128 | Consolidated Financial Statements and Investments in Associates and Joint Ventures- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture |
|------------------------------------|---|

A3. Auditors' Report

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2024.

A4. Seasonal or Cyclical Factors

The Group’s performance is affected by seasonal or cyclical factors on a quarter-to-quarter basis; the demand may be skewed towards major festivities. This pattern is in line with the forecast and expectation of the Group.

A5. Unusual Items

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

A6. Material Changes in Estimates

There were no changes in the estimate of amounts reported in the prior interim periods of the current financial year, or in previous years, which have material effect on the current quarter under review.

A7. Changes in Debts and Equity Securities

Save as disclosed below, there were no issuances, repurchases and repayment of debt and equity securities during the quarter ended 31 March 2025.

During the financial period, the Company bought back from the open market 200,000 ordinary shares of the Company (“CNH Shares”) at an average buy-back price of RM0.045 per share. The total consideration paid including transaction costs was RM9,050 and it was financed by internally generated funds. The CNH Shares bought back were being held as treasury shares in accordance with Section 127 of the Companies Act 2016.

CITRA NUSA HOLDINGS BERHAD

Company No: 198901004452 (181758-A)

Unaudited Financial Results of the Group for First Quarter Ended 31 March 2025

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134**A8. Dividend Paid**

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

A9. Segmental Reporting

The segmental revenue and results for the financial year-to-date under review are as follows:

| | Current quarter | | Year to-date | |
|---------------------------|------------------------|-------------------|---------------------|-------------------|
| | Revenue | Results | Revenue | Results |
| | 31/03/2025 | 31/03/2025 | 31/03/2025 | 31/03/2025 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Marketing and trading | 11,094 | (148) | 11,094 | (148) |
| Manufacturing | 6,578 | (562) | 6,578 | (562) |
| Others | 387 | (293) | 387 | (293) |
| Inter-segment elimination | (2,968) | 235 | (2,968) | 235 |
| | 15,091 | (768) | 15,091 | (768) |
| Income tax | | (346) | | (346) |
| Non-controlling interests | | 1 | | 1 |
| Loss for the period | | (1,113) | | (1,113) |

The segmental revenue and results for the preceding year's corresponding financial year-to-date are as follows:

| | Current quarter | | Year to-date | |
|---------------------------|------------------------|-------------------|---------------------|-------------------|
| | Revenue | Results | Revenue | Results |
| | 31/03/2024 | 31/03/2024 | 31/03/2024 | 31/03/2024 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Marketing and trading | 14,443 | 1,069 | 14,443 | 1,069 |
| Manufacturing | 6,389 | (740) | 6,389 | (740) |
| Others | 387 | 254 | 387 | 254 |
| Inter-segment elimination | (3,493) | 1,066 | (3,493) | 1,066 |
| | 17,726 | 1,649 | 17,726 | 1,649 |
| Income tax | | (125) | | (125) |
| Non-controlling interests | | (63) | | (63) |
| Profit for the period | | 1,461 | | 1,461 |

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134**A10. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the current quarter under review.

A11. Changes in Contingent Assets and Contingent Liabilities

As at the date of this announcement, there were no material changes in contingent assets and contingent liabilities of the Group since the last audited financial statements for the financial year ended 31 December 2024.

A12. Capital Commitment

The outstanding capital commitments as at the end of the financial period were as follows:

| | As at 31.03.2025 RM'000 |
|---|--|
| Capital expenditure approved and contracted for | 136 |
| Capital expenditure approved and not contracted for | 1,862 |
| | <u>1,998</u> |

A13. Subsequent Material Events

There were no material events subsequent to the current quarter up to the date of the interim financial report.

A14. Related Party Transactions

Related party transactions were summarised as follows:

| | Current quarter RM'000 | Cumulative quarter RM'000 |
|---|---------------------------------------|--|
| <u>CNI Corporation Sdn Bhd</u> | | |
| Management fee paid and payable | - | - |
| Trade purchase paid and payable | 358 | 358 |
| <u>CNI Venture Sdn Bhd</u> | | |
| Research and development expenditure paid and payable | 49 | 49 |
| <u>CNI IPHC</u> | | |
| Trademark fee paid and payable | 67 | 67 |

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. Review of Performance****(a) Results for current year quarter compared to corresponding quarter of the preceding year**

The Group recorded revenue of RM15.09 million for the current quarter ended 31 March 2025 as compared to RM17.73 million in the previous year corresponding quarter, decreased by 15%.

| | Current year quarter | Preceding Year Corresponding quarter | Changes % | Current year-to- date | Preceding Year Corresponding quarter | Changes % |
|--|-------------------------------------|---|----------------------|--------------------------------------|---|----------------------|
| | 31/03/2025 | 31/03/2024 | | 31/03/2025 | 31/03/2024 | |
| | RM'000 | RM'000 | | RM'000 | RM'000 | |
| Revenue | 15,091 | 17,726 | -15% | 15,091 | 17,726 | -15% |
| (Loss)/Profit Before Tax | (768) | 1,649 | >100% | (768) | 1,649 | >100% |
| (Loss)/Profit After Tax | (1,114) | 1,524 | >100% | (1,114) | 1,524 | >100% |
| (Loss)/Profit Attributable to Owners of the Company | (1,113) | 1,461 | >100% | (1,113) | 1,461 | >100% |

The revenue from the marketing and trading segment decreased from RM14.43 million to RM11.09 million, a decrease of 23% as compared to the previous corresponding quarter. The decrease in revenue mainly due to reduced customer demand during the current quarter under review.

Revenue contribution from the manufacturing segment increased from RM6.39 million to RM6.58 million, an increase of 3% as compared to the previous corresponding quarter. This was mainly attributable to increase in customers' orders.

Revenue contribution from the other segments i.e. investment holding, retail of food and beverage businesses were RM0.39 million.

(b) Results for Current YTD 2025 vs corresponding YTD 2024

The Group's revenue for the financial period ended 31 March 2025 was RM15.09 million, 15% decrease compared to the previous corresponding period per factors stated above in B1(a).

The Group's loss after tax for the financial period ended 31 March 2025 was increased to RM1.11 million compared to the previous corresponding period mainly due to decrease in sales.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B2. Material Change in Loss before Taxation (LBT) of Current Quarter Compared with Immediate Preceding Quarter**

The Group's LBT for the current quarter was RM0.77 million, compared to LBT of RM0.02 million in the immediate preceding quarter. The increase in revenue was offset by a proportionally higher increase in cost of goods sold and operating expenses.

| | Current quarter | Immediate Preceding quarter | Changes % |
|-----------------|----------------------------|--|----------------------|
| | 31/03/2025 | 31/12/2024 | |
| | RM'000 | RM'000 | |
| Revenue | 15,091 | 13,678 | 10% |
| Loss Before Tax | (768) | (20) | >100% |

B3. Commentary on Prospects and Targets

The Group recorded a decline in revenue for the current quarter compared to the immediate preceding quarter. This was mainly due to the seasonal festive period, which typically sees softer consumer activity, coupled with a general decline in purchasing power driven by ongoing economic uncertainty.

Additionally, broader inflationary trends have continued to impact businesses across the industry, with rising raw material prices and increased logistics and operational costs contributing to higher overall production expenses.

B4. Profit Forecast and Profit Guarantee

The Group has not issued or disclosed in any public documents any profit forecast or profit guarantee for the current quarter under review.

B5. Taxation

The breakdown of tax charge for the current quarter and financial year-to-date were as follows:

| | Current quarter RM'000 | Year-to-date RM'000 |
|--------------------|---------------------------------------|--------------------------------|
| Income Tax Expense | <u>346</u> | <u>346</u> |

The Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated taxable profit for the financial year. The effective tax rate of the Group for the financial year was lower than the statutory tax rate mainly due to recognition of deferred tax assets.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B6. Corporate Proposals**

Save as disclosed below, there were no corporate proposals announced but not completed as at 21 May 2025 (the latest practicable date which is not earlier than 7 days from the date of this quarterly report).

On 10 April 2025, the Board had announced that the Company intends to seek its shareholders' approval for the following proposals at the forthcoming Annual General Meeting of the Company:-

1. Proposed Renewal of Existing Shareholders' Mandate and New Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature; and
2. Proposed Renewal of Authority for the Company to Purchase its Own Shares.

B7. Group Borrowings and Debt Securities

The details of the Group borrowings (denominated in Ringgit Malaysia and foreign currency) as at 31.03.2025 were as follow:

| | Total |
|-----------------------|---------------|
| | RM'000 |
| <u>Secured</u> | |
| Short-term borrowings | |
| Lease liabilities | 853 |
| Bank overdraft | 653 |
| | |
| Long-term borrowings | |
| Lease liabilities | 490 |
| | 1,996 |

B8. Material Litigation

The Group is not engaged in any material litigation since the date of the last annual statement of financial position up to the date of issuance of this quarterly report.

B9. Proposed Dividend

There was no dividend proposed in the current quarter.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B10. Earnings per Share****(a) Earnings per share**

The basic earnings per share for the current quarter and financial period-to-date are computed as follow:

| | Individual Quarter | | Cumulative Quarter | |
|--|---------------------------|---|-----------------------------|--|
| | Current Quarter | Preceding Year Corresponding Quarter | Current Year to-date | Preceding Year Corresponding Period |
| (Loss)/Profit attributable to the owners of the Company (RM'000) | (1,113) | 1,461 | (1,113) | 1,461 |
| Weighted average number of ordinary shares in issue ('000) | 720,000 | 720,000 | 720,000 | 720,000 |
| Basic earnings per share (sen) | (0.15) | 0.20 | (0.15) | 0.20 |

(b) Diluted earnings per share

There were no diluted earnings per share as the Company does not have any convertible financial instruments as at the end of the financial period.

B11. Loss for the period

Loss before tax is arrived at after charging/(crediting) the following items:

| | Current Quarter RM'000 | Financial Year-to-date RM'000 |
|---|-----------------------------------|--|
| Amortisation of intangible assets | 61 | 61 |
| Depreciation of property, plant and equipment | 395 | 395 |
| Interest expenses | 92 | 92 |
| Interest income | (344) | (344) |
| Unrealised gain on foreign exchange | 96 | 96 |

B12. Authorised for Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 28 May 2025.