



BEDI BERHAD

(Formerly known as WMG Holdings Bhd.)

201501041664(1166985-X)

(Incorporated in Malaysia)

Unaudited Interim Financial Statements

For The Second Quarter Report Ended 30 September 2025

BEDI BERHAD

(Formerly known as WMG Holdings Bhd.)

201501041664 (1166985-X)

Interim financial statements for the second quarter report ended 30 September 2025

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BEDI BERHAD

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Condensed Consolidated Statement of Comprehensive Income

	Note	Individual Quarter		Financial Year-to-date	
		3 months ended		6 months ended	
		30/09/2025	30/09/2024	30/09/2025	30/09/2024
		RM'000	RM'000	RM'000	RM'000
Revenue	A12	23,820	-	49,524	-
Cost of sales		(17,376)	-	(36,394)	-
Gross profit		6,444	-	13,130	-
Other income	A13	923	-	3,086	-
Other expenses		(450)	-	(1,429)	-
Selling and marketing expenses		131	-	(113)	-
Finance costs		(2,080)	-	(4,237)	-
Administrative expenses		(2,422)	-	(4,817)	-
Profit from operations		2,546	-	5,620	-
Interest income		326	-	650	-
Profit before tax	A14	2,872	-	6,270	-
Income tax expense	A15	(1,094)	-	(2,439)	-
Profit for the period		1,778	-	3,831	-
Other comprehensive income, net of tax:		-	-	-	-
Total comprehensive profit for the period		1,778	-	3,831	-
Profit attributable to owners of the Company		1,778	-	3,831	-
Total comprehensive profit attributable to owners of the Company		1,778	-	3,831	-
(Loss) / earnings per share attributable to owners of the Company:	A16	Sen	Sen	Sen	Sen
- Basic		(0.11)	-	(0.19)	-
- Diluted		0.15	-	0.33	-

Note:

- The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.
- The Company's fiscal year-end has been changed from 31 December 2024 to 31 March 2025. Consequently, there are no comparable figures available for the corresponding period in the preceding year

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Condensed Consolidated Statement of Financial Position

		AS AT 30/09/2025	AS AT 31/03/2025 (Audited)
ASSETS	Note	RM'000	RM'000
Non-current Assets			
Property, plant and equipment		21,959	22,001
Investment properties	A17	27,530	87,262
Deferred tax assets		1,204	1,250
Inventory properties	A18	116,752	116,524
		<u>167,445</u>	<u>227,037</u>
Current Assets			
Inventory properties	A18	43,948	55,690
Trading inventories		78	86
Trade and other receivables		27,979	26,598
Prepayment		158	253
Contract cost assets		580	886
Contract assets		14,336	13,880
Income tax refundable		687	1,129
Cash and bank balances	A19	58,653	50,785
		<u>146,419</u>	<u>149,307</u>
Asset held for sales		58,224 ¹	-
Total Assets		<u>372,088</u>	<u>376,344</u>
EQUITY AND LIABILITIES			
Non-current Liabilities			
Loans and borrowings	A20	15,737	53,986
Lease liabilities		730	279
Deferred tax liabilities		4,378	4,187
		<u>20,845</u>	<u>58,452</u>
Current Liabilities			
Loan and borrowings	A20	90,488	95,464
Lease liabilities		320	112
Trade and other payables		27,580	30,273
Tax Payable		795	20
		<u>119,183</u>	<u>125,869</u>
Liabilities associated with asset held for sales		36,206 ¹	-
Net current assets		<u>49,254</u>	<u>23,438</u>
Total Liabilities		<u>176,234</u>	<u>184,321</u>
Net Assets		<u>195,854</u>	<u>192,023</u>

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Condensed Consolidated Statement of Financial Position (cont'd)**EQUITY AND LIABILITIES (cont'd)**

		AS AT 30/09/2025	AS AT 31/03/2025 (Audited)
	Note	RM'000	RM'000
Equity attributable to owners of the Company			
Share capital	A21	434,682	434,682
Redeemable convertible preference shares	A21	149,173	149,173
Merger deficit		(312,039)	(312,039)
Accumulated losses		(75,962)	(79,793)
Total Equity		<u>195,854</u>	<u>192,023</u>
Total Equity and Liabilities		<u>372,088</u>	<u>376,344</u>
 Net assets per share attributable to owners of the Company (RM)			
		0.23	0.22

¹Asset held for sales relate to investment property which is intended to be disposed within 12 months

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements

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Condensed Consolidated Statement of Changes in Equity

	Note	Share Capital RM'000	RCPS RM'000	Merger Deficit RM'000	Accumulated Losses RM'000	Total Equity RM'000
At 1 April 2025		434,682	149,173	(312,039)	(79,793)	192,023
Total comprehensive income for the period		-	-	-	3,831	3,831
At 30 September 2025		434,682	149,173	(312,039)	(75,962)	195,854

Note:

1. The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.
2. The Company's fiscal year-end has been changed from 31 December 2024 to 31 March 2025. Consequently, there are no comparable figures available for the corresponding period in the preceding year

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Condensed Consolidated Statement of Cash Flows

	6 months ended	
	30/09/2025	30/09/2024
Note	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	6,270	-
Adjustments for:		
Depreciation	529	-
Finance costs	4,237	-
Interest income	(650)	-
Gain on disposal of right of use asset	(20)	-
Gain on disposal of property, plant and equipment	(54)	-
Deposit written off	49	-
Equipment written off	428	-
Provision for doubtful debt written back	(539)	-
Depreciation of IP	1,861	-
Total adjustments	5,841	-
Operating cash flows before changes in working capital	12,111	-
Changes in working capital :		
Increase in inventory properties	(92)	-
Decrease in trading inventories	7	-
Increase in receivables and other current assets	(1,252)	-
Decrease in contract assets	306	-
Decrease in development property and expenditure	11,835	-
Increase in land held for development	(228)	-
Decrease in payables and other current liabilities	(2,689)	-
Total changes in working capital	7,887	-
Cash flows from operations	19,998	-
Interest paid	(56)	-
Interest received	223	-
Income tax refunded	31	-
Income tax paid	(1,020)	-
Net cash flows from operating activities	19,176	-
Cash flows from investing activities		
Interest income received	427	-
Proceeds from disposal of plant and equipment	104	-
Purchase of office furniture and equipment	(507)	-
Net cash flows from investing activities	24	-

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Condensed Consolidated Statement of Cash Flows (cont'd)

	Note	6 months ended	
		30/09/2025	30/09/2024
		RM'000	RM'000
Cash flows from financing activities			
Drawdown of bankers' acceptances		1,418	-
Drawdown of bridging loan		2,608	-
Repayment of bankers' acceptances		(3,034)	-
Repayment of bridging loan		(3,914)	-
Repayment of term loan		(4,703)	-
Payment of principal portion of lease liabilities		(117)	-
Payment for hire purchase liabilities		(15)	-
Finance costs paid		(4,181)	-
Withdrawal from bank restricted for use		3,914	-
Placement in bank restricted for use		(4,816)	-
Net cash flows used in financing activities		<u>(12,840)</u>	<u>-</u>
Net increase in cash and cash equivalents		6,360	-
Cash and cash equivalents at beginning of financial period		<u>46,001</u>	<u>-</u>
Cash and cash equivalents at end of financial period	A19	<u>52,361</u>	<u>-</u>

Note:

- 1 The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the period ended 31 March 2025 and the accompanying explanatory notes attached to the interim financial statements.
- 2 The Company's fiscal year-end has been changed from 31 December 2024 to 31 March 2025. Consequently, there are no comparable figures available for the corresponding period in the preceding year

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Interim financial statements for the second quarter report ended 30 September 2025

Part A : Notes to the interim financial statements

A1 Basis of preparation

BEDI Berhad (formerly known as WMG Holdings Bhd.) is a public limited liability company incorporated and domiciled in Malaysia, and is listed on Bursa Malaysia Securities Berhad.

The unaudited condensed consolidated interim financial statements for the period ended 30 September 2025 have been prepared in accordance with MFRS 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad. These unaudited condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

As announced on 13 November 2024, the financial year end of the Group has been changed from 31 December 2024 to 31 March 2025. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The interim financial statements should be read in conjunction with the audited financial statements for the period ended 31 March 2025. The explanatory notes to the interim financial statements provide an understanding of the changes in the financial position and performance of the Group since the financial period ended 31 March 2025.

A2 Accounting Policies

The accounting policies and presentation adopted for the interim financial statements are consistent with those adopted for the audited financial statements for period ended 31 March 2025.

A3 Seasonality of operations

The Group's operations are not seasonal and cyclical in nature.

A4 Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the interim period under review.

A5 Changes in estimates

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or the prior financial year that have a material effect in the interim period under review.

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A6 Changes in the composition of the Group

There were no changes in the composition of the Group during the interim period under review.

A7 Share capital and treasury shares

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the interim period under review.

A8 Contingencies

There were no changes in contingent assets and liabilities for the period under review.

A9 Capital commitments

	30.09.2025 RM'000
Contractual but not provided for Office relocation & Renovation and IT Equipment in Sandakan	8
Approved but not contractual for Office relocation & Renovation and IT Equipment in Sandakan and Kota Kinabalu	550
	<u>558</u>

A10 Dividends

For the period ended 30 September 2025, the Directors do not recommend payment of dividend. (2025: Nil).

The total dividend for the current financial period is Nil (2025: Nil).

A11 Events after the reporting period

There were no material events subsequent to the end of the interim period.

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A12 Segment information*Business Segments*

	6 months ended 30 September 2025				
	Property	Building materials	Others	Adjustment/ Elimination	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
External	43,405	6,119	-	-	49,524
Inter-segment	-	69	-	(69)	-
Total	43,405	6,188	-	(69)	49,524
Results					
Depreciation	2,241	32	117	-	2,390
Interest income	449	201	-	-	650
Other non-cash expenses	-	-	-	-	-
Segment profit/(loss)	6,335	829	(894)	-	6,270

A13 Other income

Included in other income for the period are miscellaneous receipts of RM1.79 million pertaining to rental activities.

A14 Profit before tax

Included in the profit before tax are the following items:

	Individual Quarter		Financial Year-to-date	
	3 months ended		6 months ended	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RM'000	RM'000	RM'000	RM'000
(a) Interest income	326	-	650	-
(b) Other income including investment	923	-	3,086	-
(c) Interest expenses	2,080	-	4,237	-
(d) Depreciation and amortization	1,195	-	2,390	-
(e) Equipment written off	1	-	428	-

Save as disclosed above, the other items as required under Appendix 9B, Part A(16) of the Main Market Listing Requirements are not applicable.

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A15 Income tax expense

	Individual Quarter 3 months ended		Financial Year-to-date 6 months ended	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RM'000	RM'000	RM'000	RM'000
Current income tax	1,014	-	2,202	-
Deferred tax	80	-	237	-
	1,094	-	2,439	-

The effective tax rate for the current quarter and financial period were higher than the statutory income tax rate mainly due to non-deductible expenses for tax purposes in certain subsidiaries.

A16 (Loss)/earnings per share

	Individual Quarter 3 months ended		Financial Year-to-date 6 months ended	
	30/09/2025	30/09/2024	30/09/2025	30/09/2024
	RM'000	RM'000	RM'000	RM'000
Earnings net of tax attributable to owners of the Company (RM'000)	1,778	-	3,831	-
Less: cumulative dividend on RCPS	(2,734)	-	(5,440)	-
(Loss)/earnings net of tax attributable to owners of the Company used in the computation of basic (loss)/earnings per share (RM'000)	(956)	-	(1,609)	-
Add back: cumulative dividend on RCPS	2,734	-	5,440	-
Earnings net of tax attributable to owners of the Company used in the computation of diluted earnings per share (RM'000)	1,778	-	3,831	-

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A16 (Loss)/earnings per share (cont'd)

Weighted average number of ordinary shares for basic earnings per share computation ('000)

867,149 - 867,149 -

Effect of dilution – RCPS ('000)

310,000 - 310,000 -

Weighted average number of ordinary shares for diluted earnings per share computation ('000)

1,177,149 - 1,177,149 -

Basic (loss)/earnings per share (sen)

(0.11) - (0.19) -

Diluted (loss)/earnings per share (sen)

0.15 - 0.33 -

A17 Investment properties

During the financial period, the Group reclassified an investment property with a carrying amount of RM 58.22 million to asset held for sales in accordance with MFRS 5, as the property is expected to be disposed within the next 12 months.

A18 Inventory properties

	As at 30/09/2025	As at 31/03/2025 (Audited)
	RM'000	RM'000
Non-current		
Land held for property development	116,752	116,524
Current		
Properties under development	16,530	28,365
Completed properties	27,418	27,325
	43,948	55,690
	160,700	172,214

As at 30 September 2025, the Group has a total land bank for development of approximately 627 acres (2025: 627 acres), comprising 465 acres (2025: 465 acres) in Sandakan and 162 acres (2025: 162 acres) in Kota Kinabalu.

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A19 Cash and Cash Equivalents

	As at 30/09/2025	As at 31/03/2025 (Audited)
	RM'000	RM'000
Fixed deposits	20,505	18,505
Cash on hand and at banks	38,148	32,280
Cash and bank balances	58,653	50,785
Less: deposits pledged for banking facilities	(1,074)	(1,074)
Less: bank overdrafts	(1,576)	(971)
Less: cash and bank balance restricted for use	(3,642)	(2,739)
	52,361	46,001

Include in cash and bank balance of the group is an amount of RM 3.64 million in Collection Account, which is restricted in usage and not form part of cash and cash equivalents.

A20 Loan and borrowings

The Group's borrowings and debt securities are as follows:

	As at 30/09/2025			As at 31/03/2025 (Audited)		
	Long Term	Short Term	Total borrowings	Long Term	Short Term	Total borrowings
Secured	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Bankers' acceptances (BA)	-	435	435	-	2,051	2,051
Revolving credits (RC)	-	83,600	83,600	-	83,600	83,600
Overdraft (OD)	-	1,576	1,576	-	971	971
Bridging loan (BL)	-	456	456	-	1,761	1,761
Term loans (TL)	15,737	4,421	20,158	53,986	7,081	61,067
	15,737	90,488	106,225	53,986	95,464	149,450

The interest rates for BA, RC, TL, BL and OD generally range from 1% to 2% above the cost of fund and the lending rate of the respective banks.

A borrowing of RM 36.21 million secured against the investment property in Note A17 has been reclassified to Liabilities associated with asset held for sales.

There are no borrowings denominated in foreign currency.

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A21 Share Capital, RCPS and ICPS

	No. of Ordinary Shares	Amount RM
Share Capital		
As at 01.04.2025 and 30.09.2025	867,149,053	434,682,123
	No. of Preference Shares	Amount RM
Redeemable Convertible Preference Shares (RCPS)		
As at 01.04.2025 and 30.09.2025	155,000,000	149,172,930

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Part B : Additional information required by Bursa Malaysia Securities Berhad's Listing Requirements

B1. Group's Financial Performance Review and Segmental Analysis Performance of the current quarter against the same quarter last year.

As announced on 13 November 2024 the financial year end of the Group has been changed from 31 December 2024 to 31 March 2025. As such, there will be no comparative financial information available for the same quarter last year.

Overall review of the Group's financial performance

	Individual Quarter				Financial Year to date			
	3 months ended				6 months ended			
	30.09.2025	30.09.2024	Changes		30.09.2025	30.09.2024	Changes	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	23,820	-	-	-	49,524	-	-	-
Gross profit	6,444	-	-	-	13,130	-	-	-
Profit before interest and tax	4,952	-	-	-	10,507	-	-	-
Profit before tax	2,872	-	-	-	6,270	-	-	-
Profit after tax	1,778	-	-	-	3,831	-	-	-
Profit attributable to ordinary equity holders of the Company	1,778	-	-	-	3,831	-	-	-

The Group generated a total revenue of RM23.82 million and RM49.52 million for the current quarter and period under review, of which RM22.14 million (93%) and RM43.40 million (88%) was from property segment and RM1.68 million (7%) and RM6.12 million (12%) was from building materials segment respectively.

Sales of properties were at RM20.12 million and RM39.35 million, property letting at RM2.02 million and RM4.05 million for the current quarter and period under review respectively.

Sales of building materials to contractors engaged by the Group for its property development projects amounted to RM1.68 million and RM3.24 million representing 100% and 53% of the total sales of building materials of RM1.68 million and RM6.12 million for the current quarter and period under review respectively.

The Group recorded a gross profit of RM13.13 million for the current period under review. After taking into account interest income and other income totaling RM3.74 million and deducting expenses of RM10.60 million (which include finance cost of RM4.24 million, other expenses of RM1.43 million, selling and marketing expenses of RM0.11 million, administrative expenses of RM4.82 million) and income tax expense of RM2.44 million, the Group recorded a profit after tax for current period under review of RM3.83 million.

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B1 Performance review (cont'd)

Administrative expenses of RM4.82 million comprised mainly fixed and semi-fixed costs namely staff costs, directors' remuneration, overheads and office expenses (which include depreciation RM0.52 million) of approximately RM1.35 million, RM1.20 million and RM2.27 million respectively.

B2 Current quarter compared with immediate preceding quarter

The Group recorded a profit after tax of RM1.78 million for the current quarter under review compared to profit after tax of RM2.05 million for the immediate preceding quarter as follows:-.

	Current quarter	Immediate preceding quarter	Changes	
	30.09.2025	30.06.2025		
	RM'000	RM'000	RM'000	%
Revenue	23,820	25,704	(1,884)	(7)
Gross profit	6,444	6,686	(242)	(3)
Profit before interest and tax	4,952	5,554	(602)	(11)
Profit before tax	2,872	3,397	(525)	(15)
Profit after tax	1,778	2,053	(275)	(13)
Profit attributable to ordinary equity holders of the Company	1,778	2,053	(275)	(13)

For the current quarter under review, revenue from the property segment and building materials segment amounted to RM22.14 million and RM1.68 million respectively as compared to preceding quarter of RM21.26 million and RM4.44 million respectively.

Revenue for the current quarter decreased by RM1.88 million or 7% compared to the immediate preceding quarter, primarily due to scale down of building material segment.

B3 Commentary on Prospects

The Group continues to drive sales for its ongoing developments in Kota Kinabalu and Sandakan. The Sandakan project, Parklane Garden, achieved a 95% sales rate as of September 2025, while the Kota Kinabalu Parklane 2 project reached 100% sales rate as of September 2025. The unbilled sales and gross development value of unsold units of these two ongoing projects amounted to approximately RM11.28 million and RM 11.27 million respectively.

As part of its growth strategy, the Group is actively exploring new development opportunities that align with its corporate vision. Four development plans are targeted for submission within the current financial year to further enhance market presence..

The Directors remain cautiously optimistic that these measures will strengthen the financial position and overall performance of the Group.

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B4 Profits forecast and profit guarantee

The above is not applicable as no profit forecast and profit guarantee were provided.

B5 Income tax expense

This is stated in note A15 to the interim financial statements.

B6 Corporate proposal

There were no corporate proposals announced but not completed as at 11 November 2025, the latest practicable date which is not earlier than 7 days from the date of issue of this interim financial statements.

B7 Group borrowings and debt securities

This is stated in note A20 to the interim financial statements.

B8 Material litigation

The Group did not have any material litigation as at 11 November 2025, the latest practicable date which is not earlier than 7 days from the date of issue of these interim financial statements.

B9 (Loss)/earnings per share

This is stated in note A16 to the interim financial statements.

B10 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements of the Company for the preceding financial period ended 31 March 2025 was not subject to any qualification.

B11 Profit before tax

Disclosure of items as required under Appendix 9B, Part A(16) of Bursa Malaysia Securities Berhad listing requirements is stated in note A14 to the interim financial statements.

B12 Disclosure of derivatives

The Group did not enter into any derivatives during the period ended 30 September 2025 or the previous financial period ended 31 March 2025.

B13 Disclosure of gains/losses arising from fair value changes of financial liabilities

The Group did not have any financial liabilities measured at fair value through profit or loss as at 30 September 2025 and 31 March 2025.

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B14 Breakdown of realised and unrealized profits or losses

The above disclosure in the format prescribed by Bursa Malaysia Securities Bhd is as follows:

	As at 30.09.2025 RM'000	As at 31.03.2025 RM'000
Total accumulated losses of the Company and its subsidiaries:		
-Realised	(75,962)	(79,793)
- Unrealised	-	-
	(75,962)	(79,793)
Less: Consolidation adjustments	-	-
Total Group accumulated losses as per consolidated accounts	(75,962)	(79,793)

Part C : Authorisation for issue of interim financial statements

The Board of Directors of the Company had authorised this unaudited interim financial statements for issue on 18 November 2025.