



**HEXTAR CAPITAL BERHAD**  
 (formerly known as Opcom Holdings Berhad)  
 Company No: 199401036979 (322661-W)

**QUARTERLY INTERIM FINANCIAL REPORT**  
 For the Quarter Ended 30 September 2024

The Directors are pleased to announce the following:-

**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 September 2024**

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter 30/09/2024 RM'000	Preceding Year Corresponding Quarter 30/09/2023 RM'000	Current Year To Date 30/09/2024 RM'000	Preceding Year To Date 30/09/2023 RM'000
Revenue		32,174	N/A	117,653	N/A
Cost of sales		(28,539)	N/A	(86,525)	N/A
<b>Gross profit</b>		3,635	N/A	31,128	N/A
Other operating income		1,431	N/A	5,547	N/A
Administrative expenses		(3,406)	N/A	(14,299)	N/A
Distribution costs		(100)	N/A	(484)	N/A
Other operating expenses		(13,011)	N/A	(34,977)	N/A
<b>Operating loss</b>		(11,451)	N/A	(13,085)	N/A
Interest income		585	N/A	4,775	N/A
Finance costs		(1,132)	N/A	(3,283)	N/A
Share of results of equity-accounted associates		5,889	N/A	8,462	N/A
<b>Loss before tax</b>		(6,109)	N/A	(3,131)	N/A
Income tax expenses	<b>B5</b>	689	N/A	(410)	N/A
<b>Loss for the period</b>	<b>B12</b>	(5,420)	N/A	(3,541)	N/A
<b>Other comprehensive loss net of tax</b>					
<i>Item that will not be reclassified to profit or loss:-</i>					
Fair value loss on quoted equity investment at fair value through other comprehensive income		(18,550)	N/A	(18,550)	N/A
<i>Item that may be reclassified subsequently to profit or loss:-</i>					
Translation differences		686	N/A	(51)	N/A
<b>Total comprehensive loss for the period</b>		(23,284)	N/A	(22,142)	N/A



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**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 September 2024**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/09/2024 RM'000	Preceding Year Corresponding Quarter 30/09/2023 RM'000	Current Year To Date 30/09/2024 RM'000	Preceding Year To Date 30/09/2023 RM'000
	<b>Note</b>			
Loss for the period attributable to:-				
Owners of the Company	(4,114)	N/A	(3,299)	N/A
Non-controlling interest	<u>(1,306)</u>	<u>N/A</u>	<u>(242)</u>	<u>N/A</u>
	<u>(5,420)</u>	<u>N/A</u>	<u>(3,541)</u>	<u>N/A</u>
Total comprehensive loss attributable to:-				
Owners of the Company	(22,951)	N/A	(21,900)	N/A
Non-controlling interest	<u>(333)</u>	<u>N/A</u>	<u>(242)</u>	<u>N/A</u>
	<u>(23,284)</u>	<u>N/A</u>	<u>(22,142)</u>	<u>N/A</u>
<b>Earnings per share attributable to owners of the Company:-</b>				
Basic (sen)	<b>B11</b> <u>(0.92)</u>	<u>N/A</u>	<u>(0.77)</u>	<u>N/A</u>
Diluted (sen)	<b>B11</b> <u>(0.92)</u>	<u>N/A</u>	<u>(0.76)</u>	<u>N/A</u>

There is no comparative for the quarter ended 30 September 2024, due to the change in the financial year end from 31 March to 30 September. The Condensed Consolidated Statement of Comprehensive Income for the current quarter ended 30 September 2024, being the fourth quarter of the financial year ending 30 September 2024 is not comparable with that of the fourth quarter of the previous financial year.

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



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**Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2024**

	Note	As At Financial Period Ended 30/09/2024 RM'000	(Audited) As At Preceding Financial Period Ended 30/09/2023 RM'000
<b>Non-current assets</b>			
Property, plant and equipment	A9	23,184	20,310
Intangible assets		3,226	34,214
Investment in associates		127,753	-
Right-of-use assets		11,641	12,011
Trade and other receivables		16,630	1,043
		<u>182,434</u>	<u>67,578</u>
<b>Current assets</b>			
Inventories		8,827	17,205
Trade and other receivables		155,854	132,194
Current tax assets		2,241	217
Other investments		6,280	7,369
Cash and cash equivalents		31,622	77,467
		<u>204,824</u>	<u>234,452</u>
Non-current asset held for sale		-	7,618
		<u>204,824</u>	<u>242,070</u>
<b>TOTAL ASSETS</b>		<u>387,258</u>	<u>309,648</u>
<b>Equity</b>			
Share capital		207,449	170,628
Reserves		(53,859)	(35,258)
ESOS Reserve		1,316	1,410
Retained earnings		52,076	55,281
		<u>206,982</u>	<u>192,061</u>
<b>Non-controlling interest</b>		9,659	9,901
<b>Total equity</b>		<u>216,641</u>	<u>201,962</u>
<b>Non-current liability</b>			
Other payables		13,800	26,348
Deferred tax liabilities		770	7,163
Lease liabilities		224	297
Bank borrowings		42,008	-
		<u>56,802</u>	<u>33,808</u>
<b>Current liabilities</b>			
Trade and other payables		76,895	39,394
Lease liabilities		72	120
Bank borrowings		36,848	27,023
Current tax liabilities		-	7,341
		<u>113,815</u>	<u>73,878</u>
<b>Total liabilities</b>		<u>170,617</u>	<u>107,686</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>387,258</u>	<u>309,648</u>
<b>Net assets per share attributable to ordinary equity holders of the parent (RM)</b>			
		<u>0.46</u>	<u>0.50</u>

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



**HEXTAR CAPITAL BERHAD**  
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**Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 30 September 2024**

Group	<i>Non-Distributable</i>				<i>Distributable</i>		Total RM'000	Non- controlling interest RM'000	Total equity RM'000
	Share capital RM'000	Capital reserve RM'000	Translation reserve RM'000	Other reserve RM'000	ESOS reserve RM'000	Retained earnings RM'000			
Balance as at 1 October 2023	170,628	3	7,425	(42,686)	1,410	55,281	192,061	9,901	201,962
Total comprehensive loss for the period	-	-	(51)	(18,550)	-	(3,299)	(21,900)	(242)	(22,142)
Transactions with owners									
- issuance of shares									
for investment in associate	36,821	-	-	-	-	-	36,821	-	36,821
- lapsed share option					(94)	94	-		-
Balance as at 30 September 2024	207,449	3	7,374	(61,236)	1,316	52,076	206,982	9,659	216,641

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



**HEXTAR CAPITAL BERHAD**  
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**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 September 2024**

	<b>Current Financial Period Ended 30/09/2024 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 30/09/2023 RM'000</b>
<b>CASH FLOWS FOR OPERATING ACTIVITIES</b>		
Loss before tax	(3,131)	N/A
Adjustments for:-		
Depreciation	2,081	N/A
Interest income	(4,775)	N/A
Interest expenses	3,286	N/A
Other Non-cash items	25,191	N/A
Operating profit before working capital changes	<u>22,652</u>	<u>N/A</u>
Changes in working capital:-		
Inventories	7,642	N/A
Trade and other receivables	(39,337)	N/A
Trade and other payables	(3,445)	N/A
Cash for operations	<u>(12,488)</u>	<u>N/A</u>
Tax paid	(16,223)	N/A
Net cash for operating activities	<u>(28,711)</u>	<u>N/A</u>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(2,965)	N/A
Proceeds from disposal of property, plant and equipment	198	N/A
Proceeds from disposal of investment in associates	10,036	N/A
Change in pledged deposits	1,191	N/A
Interest received	1,331	N/A
Proceeds from short term investments	1,200	N/A
Increase in investment in associates	(75,284)	N/A
<b>Net cash for investing activities</b>	<u>(64,293)</u>	<u>N/A</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown of bank borrowings	63,535	N/A
Repayment of lease liabilities	(120)	N/A
Finance costs paid	(3,286)	N/A
<b>Net cash from financing activities</b>	<u>60,129</u>	<u>N/A</u>
<b>Net decrease in cash and cash equivalents</b>	(32,875)	N/A
Effect of exchange rate fluctuations on cash held	(77)	N/A
<b>Cash and cash equivalents at beginning of financial period</b>	<u>46,577</u>	<u>N/A</u>
<b>Cash and cash equivalents at end of financial period</b>	<u>13,625</u>	<u>N/A</u>



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**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 September 2024  
(continued)**

Cash and cash equivalents included in the Statement of Cash Flows comprise of the following amounts in Statement of Financial Position:-

	<b>Current Financial Period Ended 30/09/2024 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 30/09/2023 RM'000</b>
Deposits placed with licensed banks	10,897	N/A
Cash and bank balances	<u>20,725</u>	<u>N/A</u>
	31,622	N/A
Less:		
Deposit pledged	(10,857)	N/A
Bank overdrafts	<u>(7,140)</u>	<u>N/A</u>
	<u>13,625</u>	<u>N/A</u>

Note: There is no comparative for the quarter ended 30 September 2024, due to the change in the financial year end from 31 March to 30 September. The Condensed Consolidated Statement of Cash Flows for the current quarter ended 30 September 2024, being the fourth quarter of the financial year ending 30 September 2024 is not comparable with that of the fourth quarter of the previous financial year.

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial period ended 30 September 2023.



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 Notes on the Quarterly Interim Financial Report - 30 September 2024

**A. EXPLANATORY NOTES AS PER MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRSs”) 134, INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

These condensed consolidated interim financial statements for the current quarter have been prepared in accordance with MFRS 134, *Interim Financial Reporting* and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial period ended 30 September 2023 which was prepared in accordance with the MFRSs. The explanatory notes attached to these 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 period ended 30 September 2023.

There is no comparative for the quarter ended 30 September 2024, due to the change in the financial year end from 31 March to 30 September. The Condensed Consolidated Statement of Comprehensive Income for the current quarter ended 30 September 2024, being the fourth quarter of the financial year ending 30 September 2024 is not comparable with that of the fourth quarter of the previous financial year ended 30 September 2023.

The significant accounting policies adopted are consistent with those of the audited financial statements for the period ended 30 September 2023 except for the adoption of those new Malaysian Financial Reporting Standards (“MFRS”) and amendment to MFRS and Interpretations that are applicable to the Group for the financial period beginning 01 October 2023.

The adoption of the new standards, amendments and interpretation to published standards does not have any material impact on the financial statements of the Group for the financial period beginning on 01 October 2023 upon their initial application.

**A2. Audit Report**

The Audit Report of the Group’s annual financial statements for the financial period ended 30 September 2023 was not subject to any audit qualification.

**A3. Seasonality of Interim Operations**

The fiber optic cables, engineering services and telecommunication network markets are observed to be cyclical in nature and dependent on the general economic and business environment. Given its experience in these markets, the Group is well positioned to ameliorate any cyclical fluctuation of demand for its products.

**A4. Unusual Items**

There were no significant unusual items that affect the assets, liabilities, equity, net income or cash flows other than those disclosed elsewhere in these notes.

**A5. Changes in Estimates**

There were no changes in the estimates of amounts reported that have a material effect in the current quarter.

**A6. Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current quarter.

**A7. Dividends Paid**

There were no dividends paid during the current quarter.

**A8. Segmental Reporting**

The Group operates wholly in Malaysia.

The Group’s segmental report for the financial period ended 30 September 2024 are as follows:-

<u>Business Segments</u>	<u>Manufacturing</u> RM’000	<u>Engineering Services &amp; Trading</u> RM’000	<u>Tele - communication Network</u> RM’000	<u>Construction</u> RM’000	<u>Money Lending</u> RM’000	<u>Other Operations</u> RM’000	<u>The Group</u> RM’000
<b>Segment revenue:</b>							
Revenue from external customers	25,337	23,009	59,541	8,219	1,116	431	117,653
<b>Segmental (loss)/profit:</b>							
Operating (loss)/profit for reportable segments	(1,650)	4,862	(7,788)	279	480	(11,686)	(15,503)
Interest income							4,775
Finance costs							(3,283)
Gain on disposal of investment in associates							2,418
Share of results of equity-accounted associated companies							8,462
Loss before tax							(3,131)
Income tax expense							(410)
Loss after tax							(3,541)



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**A9. Valuations of Property, Plant and Equipment**

The Group did not carry out any valuation on its property, plant and equipment.

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

There were no material events subsequent to the end of current quarter that have not been reflected in the financial statements for the current quarter.

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

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

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

There are no contingent liabilities and contingent assets as at the date of this financial report.

**A13. Significant Related Party Transactions**

The significant related party transactions during the current quarter and financial period ended are as follows:-

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/09/2024 RM'000	Preceding Year Corresponding Quarter 30/09/2023 RM'000	Current Year To Date 30/09/2024 RM'000	Preceding Year To Date 30/09/2023 RM'000
Related companies in which a substantial shareholder of the Company has interests:-				
Purchase of goods or services	33	N/A	262	N/A
Supply of goods	693	N/A	1,714	N/A
Related companies in which a subsidiary of the Company has interests:-				
Supply of good and services	1,436	N/A	2,579	N/A





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**B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD REQUIREMENTS**

**B1. Review of Performance**

	Individual Quarter			Cumulative Quarter		
	Current Quarter 30/09/2024 RM'000	Preceding Year Quarter 30/09/2023 RM'000	Changes +/- (%)	Current Year To Date 30/09/2024 RM'000	Preceding Year To Date 30/09/2023 RM'000	Changes +/- (%)
Revenue	32,174	N/A	N/A	117,653	N/A	N/A
Profit before tax	(6,109)	N/A	N/A	(3,131)	N/A	N/A
Profit for the period	(5,420)	N/A	N/A	(3,541)	N/A	N/A

As announced on 13 July 2023, the Group changed its financial year end from 31 March 2023 to 30 September 2023. As such, there is no comparative figures for the preceding year corresponding periods.

The Group reported a quarterly consolidated revenue of RM32.2 million, with a loss before tax of RM6.1 million and a loss after tax of RM5.4 million for the fourth quarter ended 30 September 2024. The telecommunication network segment contributed RM12.5 million or 39% to the Group's revenue, followed by the manufacturing, engineering services and trading segments, which contributed RM10.8 million or 34% to the Group's revenue and the construction segment contributed RM8.3 million or 26% to the Group's revenue.

The Group posted a consolidated revenue of RM117.7 million for year-to-date ended 30 September 2024. The telecommunication network segments contributed RM59.5 million or 51% to the Group's revenue, followed by the manufacturing, engineering services and trading segment, which contributed RM48.3 million or 41% to the Group's revenue.

The Group has recorded a year-to-date loss before tax of RM3.1 million and loss after tax of RM3.5 million after the recognition of amortisation of intangible assets arising from the initial assessment of purchase price allocation in accordance to MFRS3: Business Combinations, in relation to the acquisition of T&J Engineering Sdn. Bhd. ("TJE") amounting to RM26.2 million, difference arising from receivables discounted to present value of RM4.0 million and impairment of goodwill of RM3.1 million.

**B2. Variation of Results Against the Immediate Preceding Quarter**

	Current Quarter 30/09/2024 RM'000	Immediate Preceding Quarter 30/06/2024 RM'000	Changes +/- (%)
Revenue	32,174	25,616	25.6%
(Loss)/profit before tax	(6,109)	1,091	-659.9%
(Loss)/profit for the period	(5,420)	944	674.2%

The Group reported a higher revenue of RM32.2 million in the fourth quarter of the financial year 2024, an increase of 25.6% compared to the preceding quarter's revenue of RM25.6 million. Despite the positive revenue growth, the Group recorded a loss before tax of RM6.1 million as compared to profit before tax of RM1.1 million in the preceding quarter, primarily due to the lower gross profit margin achieved within the engineering and telecommunication network segments, impairment of goodwill and impairment of inventory.



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**B3. Prospects**

As we close the financial year end 2024, Hextar Capital Berhad remains focused on delivering sustainable growth through strategic diversification and the strengthening of our core business segments.

Our diversification into construction and project management, highlighted by the RM97 million Letter of Award accepted by T & J Engineering Sdn. Bhd ("TJE") has progressed on schedule. This segment marks a significant expansion of our capabilities, allowing us to build a strong track record in construction-related projects. The Group remains optimistic about participating in additional tenders and contracts that align with our expertise in engineering, procurement, construction, and commissioning.

The telecommunication network infrastructure business, supported by our wholly-owned subsidiary TJE, is making a good progress in delivering its obligations under JENDELA Phase 1, with the project approaching completion. This demonstrates the Group's technical expertise and operational reliability, positioning us favorably for future participation in JENDELA Phase 2, which focuses on advancing Malaysia's 5G readiness and further expanding broadband services.

The Group's strategic investments in Transgrid Ventures Sdn. Bhd. and Binasat Communication Berhad have continued to yield positive returns, contributing RM8.5 million year-to-date to the Group's financial performance. This reflects the strength and alignment of these investments with the Group's strategic objectives, underscoring their role in driving consistent earnings growth.

Our fiber optic business continues to play a crucial role in the Group's operations. While facing market challenges, we remain steadfast in leveraging our expertise to address industry demand and contribute to Malaysia's evolving digital landscape.

Looking ahead, Hextar Capital Berhad remains committed to exploring additional opportunities that align with our vision of sustainable growth and diversification. As we continue to strengthen our existing portfolio, we are also poised to seize new opportunities that will drive value creation and enhance shareholder returns.

**B4. Profit Forecast and Profit Guarantee**

The Group has not issued any profit forecast and profit guarantee in any public document.

**B5. Income Tax Expenses**

	Quarter Ended		Financial Period Ended	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
	RM'000	RM'000	RM'000	RM'000
Tax expenses	1,075	N/A	6,857	N/A
Deferred taxation	(1,764)	N/A	(6,447)	N/A
	<u>(689)</u>	<u>N/A</u>	<u>410</u>	<u>N/A</u>

The Group's effective tax rate for the current financial period under review is higher than the Malaysian statutory tax rate of 24% is mainly due to certain expenses were not allowable for tax deduction. The tax incurred for the financial period ended 30 September 2024 is mainly for tax in profitable subsidiaries.

**B6. Status of corporate proposals as at 30 September 2024**

(being a date not earlier than seven (7) days from the date of issue of the quarterly report)

On 23 January 2024, the Company announced the proposed private placement of up to 134,089,200 new shares at an issue price to be determined at a later date. This placement represents not more than 30% of the total number of issued shares of the Company. The proposal was approved by Bursa Malaysia on 19 March 2024 and approved by the shareholders at the EGM on 24 April 2024. On 22 August 2024, an application has been submitted to Bursa Securities to seek an extension of time of 6 months up to 18 March 2025 for the Company to implement the private placement.

Save as disclosed above, there are no corporate proposals that had announced but not completed as at the date of this report.



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**B7. Utilisation of Proceeds Raised from Corporate Proposal**

On 31 January 2023, the Company had raised total proceeds of RM19.257 million from the private placement by issuance of 27,908,700 new ordinary shares.

The current status as of follows:

Details	Expected timeframe for utilisation of proceeds from 31 January 2023	Proposed Utilisation RM'000	Actual Utilisation as of 30 September 2024 RM'000	Balance Unutilised RM'000
(i) Proposed acquisition	Within 36 months	14,257	(4,500)	9,757
(ii) Working capital	Within 36 months	4,735	(4,735)	-
(iii) Estimated expenses for the Private Placement	Immediate	265	(265)	-
<b>Total</b>		<b>19,257</b>	<b>(9,500)</b>	<b>9,757</b>

On 7 June 2024, the Company had raised total proceeds of RM10.036 million from the disposal of investment in Unigel (UK) Limited and Unigel IP Limited.

The current status as of follows:

Details	Expected timeframe for utilisation of proceeds from 7 June 2024	Proposed Utilisation RM'000	Actual Utilisation as of 30 September 2024 RM'000	Balance Unutilised RM'000
(i) Funding for projects	Within 36 months	6,500	(6,500)	-
(ii) Working capital	Within 24 months	3,036	(3,036)	-
(iii) Estimated expenses for the Private Placement	Immediate	500	(500)	-
<b>Total</b>		<b>10,036</b>	<b>(10,036)</b>	<b>-</b>

**B8. Group Borrowings and Debt Securities**

The Group's borrowings at the end of the reporting period are as follows:-

	Currency Denomination	As at 30/09/2024 RM'000	As at 30/09/2023 RM'000
<u>Current</u>			
- Overdraft	MYR	7,140	18,843
- Bank borrowings	MYR	29,708	8,180
- Lease liabilities	MYR	72	120
		<u>36,920</u>	<u>27,143</u>
<u>Non-current</u>			
- Bank borrowings	MYR	42,008	-
- Lease liabilities	MYR	224	297
		<u>42,232</u>	<u>297</u>
		<u>79,152</u>	<u>27,440</u>

**B9. Material litigation as at 30 September 2024**

(being a date not earlier than seven (7) days from the date of issue of the quarterly report)

Opcom Cables Sdn Bhd, a subsidiary of the Company, has filed and served the Writ of Summons and Statement of Claims against Forward Resources & Construction Sdn. Bhd. ("FRC") as Defendant claiming the amount of RM0.4 million as outstanding sum arising from the supply of fiber optic cables. Judgement in Default of Appearance was granted against FRC on 12 October 2022. A winding up order was served on FRC through one of FRC's petitioners. Opcom Cables Sdn Bhd had on 1 December 2022, filed the Proof of Debt with the Malaysia Insolvency Department for the RM0.4 million, pending the fixing of first creditor's meeting. The Group had made full provision on the RM0.4 million in the prior years. The company will update as and when there are material developments on the above matter.



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**B10. Dividends**

The Company did not declare dividends during the current quarter.

**B11. Earnings per share**

(a) Basic earnings per share

	Quarter Ended		Financial Period Ended	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
Profit for the period attributable to owners of the Company (RM'000)	(4,114)	N/A	(3,299)	N/A
Weighted average number of ordinary shares in issue ('000)	446,964	N/A	429,423	N/A
<b>Basic earnings per share (sen)</b>	<b>(0.92)</b>	<b>N/A</b>	<b>(0.77)</b>	<b>N/A</b>

(b) Diluted earnings per share

	Quarter Ended		Financial Period Ended	
	30/09/2024	30/09/2023	30/09/2024	30/09/2023
Profit for the period attributable to owners of the Company (RM'000)	(4,114)	N/A	(3,299)	N/A
Weighted average number of ordinary shares in issue ('000)	446,964	N/A	429,423	N/A
Shares deemed to be issued for no consideration:				
Employee share options in issue ('000)	2,624	N/A	2,624	N/A
Weighted average number of ordinary shares for diluted earnings per share computation ('000)	449,588	N/A	432,047	N/A
<b>Diluted earnings per share (sen)</b>	<b>(0.92)</b>	<b>N/A</b>	<b>(0.76)</b>	<b>N/A</b>

**B12. Profit for the period**

	Quarter Ended		Financial Period Ended	
	30/09/2024 RM'000	30/09/2023 RM'000	30/09/2024 RM'000	30/09/2023 RM'000
Profit for the period is arrived at after crediting/(charging):-				
Interest income	585	N/A	4,775	N/A
Other income	1,423	N/A	2,141	N/A
Gain on disposal of investment in associates	-	N/A	2,418	N/A
Foreign exchange loss gain/(loss)				
- unrealised	(200)	N/A	(318)	N/A
- realised	746	N/A	893	N/A
Depreciation	(510)	N/A	(2,081)	N/A
Modification loss on financial assets	(1,533)	N/A	(3,988)	N/A
Amortisation of intangible asset	(6,728)	N/A	(26,239)	N/A
Impairment of goodwill	(3,101)	N/A	(3,101)	N/A
Impairment of inventory	(753)	N/A	(753)	N/A
Provision for doubtful debts	(398)	N/A	(398)	N/A