



ZEN TECH INTERNATIONAL BERHAD

REGISTRATION NO.: 200401027289(665797-D)

(Incorporated in Malaysia)

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

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE PERIOD ENDED 31 MARCH 2025**

	<i>Note</i>	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
		31 MARCH 2025 RM'000	31 MARCH 2024 RM'000	31 MARCH 2025 RM'000	31 MARCH 2024 RM'000
Revenue	B1	13,681	12,489	41,731	33,132
Cost of sales		(12,659)	(10,211)	(37,903)	(26,909)
Change In Inventories		-	-	-	-
Gross profit		1,022	2,278	3,828	6,223
Other Income		106	650	593	668
Depreciation of Fixed Assets		(1,353)	(1,178)	(3,997)	(2,268)
Depreciation of ROU Assets		(102)	(276)	(306)	(490)
Administrative Expenses		(1,963)	(2,215)	(5,013)	(6,815)
Loss from Operations		(2,290)	(741)	(4,895)	(2,682)
Finance Costs		(72)	(79)	(166)	(230)
Loss before taxation		(2,362)	(820)	(5,061)	(2,912)
Taxation	B6	(50)	(75)	(200)	(225)
Loss for the financial Total comprehensive loss for the period		(2,412)	(895)	(5,261)	(3,137)
Profit / (Loss) attributable to:					
Owners of the company		(1,731)	(846)	(3,837)	(2,838)
Non-controlling interest		(681)	(49)	(1,424)	(299)
Profit / (Loss) for the period / year		(2,412)	(895)	(5,261)	(3,137)
Total Comprehensive Income / (Loss) attributable to:					
Owners of the company		(1,731)	(846)	(3,837)	(2,838)
Non-controlling interest		(681)	(49)	(1,424)	(299)
Total Comprehensive Income Profit / (Loss) for the period		(2,412)	(895)	(5,261)	(3,137)
Loss per share (sen)					
Basic	B14	(0.06)	(0.03)	(0.12)	(0.10)

Notes:

- The Group has changed it's financial year end from 30 June to 31 December. As such, there will be no comparative financial information available for the financial period ended 31 December 2025.
- The Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Cash Flow and Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the Financial Year Ended 30 June 2024 and the accompanying notes to the Interim Statements.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025**

	<i>Note</i>	<i>As at 31 March 2025 unaudited RM'000</i>	<i>As at 30 June 2024 audited RM'000</i>
ASSETS			
Non-Current Assets			
Property, plant and equipment		47,972	49,728
Rights of Use Assets		2,228	2,534
Other investment		25	25
		<u>50,225</u>	<u>52,287</u>
Current Assets			
Inventories		3,531	2,888
Trade receivables		10,563	8,501
Other receivables, deposits and prepayments		10,143	10,298
Amount due from directors		-	40
Tax recoverable		209	209
Fixed deposit with a financial institution		47	47
Cash and bank balances		344	405
		<u>24,837</u>	<u>22,388</u>
TOTAL ASSETS		<u>75,062</u>	<u>74,675</u>
EQUITY AND LIABILITIES			
Equity			
Share capital		88,772	88,495
Reserve		23,399	23,399
Accumulated losses		(49,776)	(45,939)
Total equity attributable to owneres of the Company		<u>62,395</u>	<u>65,955</u>
Non-controlling interest		(10,822)	(9,398)
Total equity attributable to owneres of the Company		<u>51,573</u>	<u>56,557</u>
Non Current Liabilities			
Lease Liabilities		1,355	2,220
Deferred tax liabilities		54	54
		<u>1,409</u>	<u>2,274</u>
Current liabilities			
Trade payables		10,313	6,184
Other payables and accruals		6,699	4,908
Amount due to directors		1,184	1,452
Lease Liabilities		952	387
Short Term Borrowings	B10	2,932	2,913
		<u>22,080</u>	<u>15,844</u>
TOTAL LIABILITIES		<u>23,489</u>	<u>18,118</u>
TOTAL EQUITY AND LIABILITIES		<u>75,062</u>	<u>74,675</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)			
		<u>0.02</u>	<u>0.02</u>

Note:

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Annual Financial Statements for the year ended 30 June 2024 and the accompanying notes attached to this interim financial report.

INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR
THE PERIOD ENDED 31 MARCH 2025

	<i>Share capital</i>	<i>Warrant Reserve</i>	<i>Non- Distributable Employee Share Option Reserve</i>	<i>Accumulated losses</i>	<i>Attributable to owners of the Company</i>	<i>Non-Controlling interest</i>	<i>Total Equity</i>
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 July 2022							
As previously stated	69,147	-	-	(29,858)	39,289	(7,377)	31,912
Prior years' adjustments (Note 35)	-	-	-	(7,675)	(7,675)	-	(7,675)
As restated Transactions with owners	69,147	-	-	(37,533)	31,614	(7,377)	24,237
Issuance of shares pursuant to the exercise of employees share option scheme	1,699	-	-	-	1,699	-	1,699
Issuance of shares pursuant to the exercise of private placement	9,701	-	-	-	9,701	-	9,701
Issuance of shares pursuant to the exercise of right issue	24,253	-	-	-	24,253	-	24,253
Issuance of shares pursuant to the exercise of settlement of loan	8,145	-	-	-	8,145	-	8,145
Issuance of free detachable warrants pursuant to the exercise of right issue	-	16,168	-	(14,552)	1,616	-	1,616
Exercise of detachable warrants	-	(1,617)	-	-	(1,617)	-	(1,617)
Issuance of shares pursuant to the exercise of detachable warrants	1,617	-	-	-	1,617	-	1,617
Fair Value on issuance of shares pursuant to the exercise of employees share option scheme	1,909	-	(1,909)	-	-	-	-
Total transaction with owners	47,324	14,551	(1,909)	(14,552)	45,414	-	45,414
Recognition of share option expenses	-	-	15,198	-	15,198	-	15,198
Total comprehensive loss for the financial year	-	-	-	(23,573)	(23,573)	(1,584)	(25,157)
At 30 June 2023 / 1July 2023 (Restated)	116,471	14,551	13,289	(75,658)	68,653	(8,961)	59,692
Transaction with Owners:							
Issuance of shares pursuant to the exercise of employees share option scheme	8,092	-	(4,438)	-	3,654	-	3,654
Issuance of shares pursuant to the exercise of private placement	3,926	-	-	-	3,926	-	3,926
Issuance of shares pursuant to the exercise of detachable warrants	6	(3)	-	-	3	-	3
Capital reduction of shares	(40,000)	-	-	40,000	-	-	-
Total transaction with owners	(27,976)	(3)	(4,438)	40,000	7,583	-	7,583
Total comprehensive loss for the financial period	-	-	-	(10,281)	(10,281)	(437)	(10,718)
At 30 June 2024 (Audited)	88,495	14,548	8,851	(45,939)	65,955	(9,398)	56,557
Issuance of shares pursuant to the exercise of private placement	251	-	-	-	251	-	251
Issuance of shares pursuant to the exercise of Warrant B Conversation	26	-	-	-	26	-	26
Total transaction with owners	-	-	-	(3,837)	(3,837)	(1,424)	(5,261)
Total comprehensive loss for the financial period	-	-	-	(3,837)	(3,837)	(1,424)	(5,261)
As at 31 March 2025	<u>88,772</u>	<u>14,548</u>	<u>8,851</u>	<u>(49,776)</u>	<u>62,395</u>	<u>(10,822)</u>	<u>51,573</u>

Note:

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Annual Financial Statements for the year ended 30 June 2024 and the accompanying notes attached to this interim financial report.

**INTERIM FINANCIAL STATEMENTS
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR
THE PERIOD ENDED 31 MARCH 2025**

	9 Months Ended 31 March 2025 unaudited RM'000	As At 30 June 2024 audited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(5,061)	(10,666)
<i>Adjustments:</i>		
Depreciation:		
Property, plant and equipment	3,997	4,791
Right-of-use assets	306	515
Property, plant and equipment written off	-	156
Gain on terminatinof rights of use assets	-	(2)
Bad debt written off	-	71
Interest expense	166	243
Goodwill	-	6,319
Other payables written off	-	(5)
(Gain) / Loss on Foreign exchange - unrealised	(37)	44
Interest Income	(1)	(781)
Share option expenses	-	-
Operating profit/(loss) before working capital changes	<u>(630)</u>	<u>685</u>
Net change in current assets	(2,510)	(5,414)
Net change in current liabilities	5,652	1,791
Cash used in operations	<u>2,512</u>	<u>(2,938)</u>
Income Tax Paid	(150)	(300)
Interest received	1	1
Interest paid	-	-
Net cash generated from/(used in) operating activities	<u>2,363</u>	<u>(3,237)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,332)	(4,094)
Advances to director	40	(40)
Net cash generated from/(used in) investing activities	<u>(2,292)</u>	<u>(4,134)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of Bankers acceptance	3,264	8,382
Proceed from exercise of private placement	251	3,926
Proceeds from exercise of employees share issuance share	-	3,654
Proceed from exercise of warrants	277	3
Interest paid on lease liabilities	(46)	-
Interest paid	(120)	(243)
Repayment of Bankers' acceptance	(3,196)	(8,442)
Repayment of lease liabilities	(549)	(442)
Net cash generated from/(used in) financing activities	<u>(119)</u>	<u>6,838</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(48)	(533)
EFFECT OF CHANGE IN EXCHANGE RATE	37	(44)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	(194)	383
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>(205)</u>	<u>(194)</u>
Cash and Cash equivalents comprises:-		
Fixed Deposits with a financial institution	47	47
Cash and bank balances	344	405
Less: Bank Overdrafts	(596)	(646)
	<u>(205)</u>	<u>(194)</u>

Notes:

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited Annual Financial Statements for the financial year ended 30 June 2024 and the accompanying notes attached to this interim financial report.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134 FOR THE PERIOD ENDED 31 MARCH 2025

A1 Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with the requirements of the Malaysian Financial Reporting Standard 134 (MFRS 134): Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and paragraph 9.22 (Appendix 9B part A) of the for the ACE Market and should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2024 and the accompanying explanatory notes attached to the unaudited consolidated financial statements.

On 06 May 2025, the Group has announced the change of Financial Year End from 31 June to 31 December. As such, there will be no comparative financial information available for the financial period ended 31 December 2024. The next audited financial statement shall be for a period of eighteen (18) months from 1 July 2024 to 31 December 2025 and thereafter, the financial year end shall be 31 December for each subsequent year.

The explanatory notes attached to the unaudited interim financial report provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2024.

The accounting policies and methods of computation adopted for the interim financial statements are consistent with those adopted in the financial statements for the year ended 30 June 2024, except for the amendments to MFRS effective for annual financial periods beginning on or after 1 July 2024 as listed below:

Amendments to MFRS 16	Lease Liability in a Sale and Leaseback
Amendments to MFRS 101	Classification of Liabilities as Current or Noncurrent
Amendments to MFRS 101	Non-current Liabilities with Covenants
Amendments to MFRS 107 and MFRS 7	Supplier Finance Arrangements

The adoption of these new MFRSs and amendments to MFRSs did not have any material impact on the interim financial report of the Group.

The Group and the Company has not applied the following new and amendments to MFRSs that have been issued by the MASB but are not yet effective:

Amendments to MFRS 121	Lack of Exchangeability
Amendments to MFRS 9 and MFRS 7	Amendments to Classification and Measurement of Financial Instruments
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature-dependent Electricity
Amendments to MFRSs	Annual Improvements to MFRS Accounting Standards - Volume 11
MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate and Joint Venture

- Effective for annual periods beginning on or after 1 January 2025.
- Effective for annual periods beginning on or after 1 January 2026.
- Effective for annual periods beginning on or after 1 January 2027.
- Deferred to a date to be determined and announced by MASB.

A2 Auditors' Report

The auditors' report for the immediate preceding annual financial statements of the Group for the financial year ended 30 June 2024 is not subject to any qualification.

A3 Seasonal or cyclical factors

The principal business operations of the Group were not affected by any seasonal and cyclical factors.

A4 Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items of unusual nature, size or incidence which materially affecting assets, liabilities, equity, net income or cash flows of the Group for the financial period under review.

A5 Changes in Accounting Estimates

There were no changes in the estimates of amounts reported in the prior interim period of the current financial year or changes in the estimates of amounts reported in the prior financial years that have a material effect in the current quarter or financial year-to-date.

A6 Debt and Equity Securities

There were no issuance, cancellations, repurchases, resale and repayment of debt and equity securities, share buy backs, share cancellation, shares held as treasury share and resale of treasury shares during the financial year-to-date under review: except for the changes in ordinary share capital as stated in note B8.

A7 Dividends Paid

No dividends were paid during the financial year-to-date.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134 FOR THE PERIOD ENDED 31 MARCH 2025

A8 Segmental Reporting

(a) Segment Information is presented in respect of the Group's business segments which are based on the internal reporting structure presented to the management of the Company. The Group's principal segment businesses are Glove Manufacturing, Information Technology and Investment Holding.

	Individual For the 3 months ended		Cumulative For the 9 months ended	
	31-Mar-25 RM'000	31-Mar-24 RM'000	31-Mar-25 RM'000	31-Mar-24 RM'000
TURNOVER				
Glove Manufacturing	13,541	12,158	40,867	32,356
Software & Books	140	331	864	776
Less: Adjustments / Eliminations	-	-	-	-
Total Consolidated Revenue	13,681	12,489	41,731	33,132

	Individual For the 3 months ended		Cumulative For the 9 months ended	
	31-Mar-25 RM'000	31-Mar-24 RM'000	31-Mar-25 RM'000	31-Mar-24 RM'000
RESULTS				
Glove Manufacturing	(1,625)	(163)	(3,403)	59
Investment Holdings	(576)	(980)	(1,814)	(2,344)
Software & Books	(89)	402	322	(397)
Total Losses	(2,290)	(741)	(4,895)	(2,682)
Less: Adjustments / Eliminations	-	-	-	-
Earnings / (Loss) before interest and tax	(2,290)	(741)	(4,895)	(2,682)
Finance costs	(72)	(79)	(166)	(230)
Profit / (Loss) before tax	(2,362)	(820)	(5,061)	(2,912)
Tax Expenses	(50)	(75)	(200)	(225)
Profit / (Loss) after tax	(2,412)	(895)	(5,261)	(3,137)

A9 Valuation of property, plant and equipment

The valuations of property plant and equipment have been brought forward without amendment from the previous annual financial statements.

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 Capital commitments

	As at 31-Mar-25 RM'000	As At 30-Jun-24 RM'000 (Audited)
Approved and contracted for :		
Investments	3,500	3,500

A12 Changes in contingent liabilities and contingent assets

The Group did not have any contingent liabilities, either secured or unsecured, or contingent assets as at 31 March 2025

A13 Significant related party transactions

There were no items, transaction or event of a material and unusual nature which has arisen which would substantially affect the results of the Group and the Company for the period between 30 June 2024 and the date of this report.

A14 Subsequent Events

No significant events.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES BERHAD FOR THE PERIOD ENDED 31 MARCH 2025

B1 Review of Group Performance

	Individual Quarter For the 3 months ended		Variance %	Cumulative Quarter For the 9 months ended		Variance %
	31-Mar-25 RM'000	31-Mar-24 RM'000		31-Mar-25 RM'000	31-Mar-24 RM'000	
Revenue	13,681	12,489	9.54%	41,731	33,132	26%
Total Operating Expenses	(16,077)	(13,880)	15.83%	(47,219)	(36,482)	29%
Other Income	106	650	-83.69%	593	668	-11%
Loss from Operations	(2,290)	(741)	209.04%	(4,895)	(2,682)	83%
Loss before tax	(2,362)	(820)	188.05%	(5,061)	(2,912)	74%
Loss for the period after tax	(2,412)	(895)	169.50%	(5,261)	(3,137)	68%

For the third quarter ended 31 March 2025, the group recorded revenue of RM13.681million. The group recorded at loss before taxation of RM2.362 million during the second quarter ended 31 March 2025. The main contributor was the glove manufacturing segment which contributed RM13.541 million revenue and generated loss of RM1.625 million. During the period the software and Book Segement contributed RM0.140 million in Revenue and a loss of RM0.089 million.

B2 Financial Review Of Profit /(Loss) Before Taxation For Current Quarter Compared With Immediate Preceding Quarter

	Individual Quarter For the 3 months ended		Variance %
	31-Mar-25 RM'000	31-Dec-24 RM'000	
Revenue	13,681	12,489	9.54%
Total Operating Expenses	(16,077)	(13,880)	15.83%
Other Income	106	650	-84%
Impairment fo Goodwill	-	-	100%
Loss from Operations	(2,290)	(741)	209.04%
Loss before tax	(2,362)	(820)	188.05%
Loss for the period after tax	(2,412)	(895)	169.50%

B3 Current Year Prospects

The software segment had contributed profit for the group during the interim period ending 30 June 2024. The glove segment had suffered losses during the period due to the increase in the foreign exchange and cost of raw materials. We are expecting an upward trend in the glove business as the the average selling price is increasing during the forthcoming financial period as the the cost of raw materials is stabilising.

B4 Profit forecast or profit guarantee

No profit forecast or profit guarantee was published.

B5 Profit / (Loss) Before Tax

The profit / (loss) before tax is stated after charging / (crediting)

	Individual Quarter For the 3 months ended		Cumulative Quarter For the 9 months ended	
	31-Mar-25 RM'000	31-Mar-24 RM'000	31-Mar-25 RM'000	31-Mar-24 RM'000
Profit before tax is arrived at after charging:				
Finance costs:				
- lease Liabilities	(8)	(42)	(48)	(60)
- borrowings	(64)	(38)	(118)	(65)
Depreciation				
- property, plant & equipment	(1,353)	(1,178)	(3,997)	(2,268)
- right-of-use assets	(102)	(276)	(306)	(490)
and after Crediting:				
(Gain)/ Loss on foreign exchange				
- realised	3	4	37	18

B6 Taxation

For both the current quarter as well as financial year-to-date, tax is calculated on estimated assessable profits for the financial year.

B7 Quoted securities

There were no acquisitions or disposals of quoted securities during the current quarter and financial year-to-date.

B8 Unquoted securities

There were no acquisitions or disposals of unquoted securities during the current quarter and financial year-to-date.

B9 Corporate proposals

There were no new corporate proposal

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES BERHAD FOR THE PERIOD ENDED 31 MARCH 2025

B10 Short Term Borrowings

The Group borrowings and debt securities which are denominated in Ringgit Malaysia as at 31 March 2025 are as below:

	As at 31-Mar-25 RM'000	As At 31-Mar-24 RM'000
Secured		
Bank Overdraft	596	645
Bankers Acceptance	2,335	905
Total Short Term Borrowings	<u>2,931</u>	<u>1,550</u>

B11 Off Balance sheet Financial instruments

There were no off balance sheet financial instruments as at the date of this report.

B12 Changes in Material Litigation

- a) On 16 July 2020, the Company was served with a Writ and Statement of Claim by its former Non-Independent and Non-Executive Director, Mohd Anuar bin Mohd Hanadzlah ("the Plaintiff"). The Plaintiff claimed that Zen Tech International Berhad ("Zen Tech") had made defamatory statements against the Plaintiff for, among others its announcement in Bursa Malaysia Securities Berhad ("Bursa") over the suspension of the Plaintiff from his position in Zen Tech due to the alleged abuse of power and misconduct pending the outcome from the Investigative Working Group. Zen Tech had attempted to strike out the said Writ by its application under Order 18 Rule 19 of the Rules of Court 2012 which was then dismissed by the Kuala Lumpur High Court. At present, Zen Tech is appealing to the Court of Appeal to reverse the High Court decision on the merit that the announcement in Bursa was made in compliance and aligned to the requirements of Bursa. The Kuala Lumpur High Court has fixed the matter for trial on 22 June 2022 to 24 June 2022 which was later postponed to 25.11.2024. On 25.11.2024 the Company was called up for case management before Yang Arif Eddie Yeo Soon Chye ("Learned JC") at the High Court of Malaya at Kuala Lumpur. During the aforesaid case management, the following matters occurred:-
- The above matter was initially called up for trial from 25.11.2024 until 28.11.2024. In connection to this, Zen Tech and its solicitors were prepared to proceed with the same;
 - However, the Plaintiff engaged an external counsel in which he informed the Court that the lead counsel, being Mohammed Nasser bin Yusof was on medical leave from 25.11.2024 until 27.11.2024. As a consequence, Mr Nasser could not proceed to carry out the trial on the aforementioned dates;
 - Premised on the above, the Learned JC made the following directions:-
 - The trial dates on 25.11.2024 until 28.11.2024 are vacated and the above matter will be called up for trial on 02.11.2026 until 05.11.2026;
- b) Company has taken legal proceedings against Lim Kok Hoong (1st Defendant) and Sew Choon Onn (2nd Defendant) (collectively known as "Defendants") through their Solicitors, Messrs. Kai & Co vide a Writ of Summons bearing Suit No. BB-B52NCC-49-04/2025 ("Writ") and a Statement of Claim both dated 14 April 2025 ("SOC") at the Sessions Court of Petaling Jaya in the state of Selangor which received by the Company on 2 May 2025 for the dispute concerning a Memorandum of Understanding in relation to the purchase of all shares held by the Defendants in Aircomaster Sdn. Bhd. ("Acquisition") dated 21 May 2019 entered into between the Company and the Defendants.

B13 Dividend payable

No interim ordinary dividend has been declared for the financial period under review.

B14 Earnings per share

The basic/diluted earnings per share are computed based on the net profit attributable to ordinary shareholders and the weighted average/adjusted weighted average number of ordinary shares outstanding during the year as follows:

	Current Quarter		Cumulative Quarter	
	31-Mar-25 RM'000	31-Mar-24 RM'000	31-Mar-25 RM'000	31-Mar-24 RM'000
Basic				
Profit/(loss) attributable to the shareholders of the Company (RM'000)	(1,731)	(846)	(3,837)	(2,838)
Weighted average number of ordinary shares in issue	3,135,716	2,925,266	3,135,716	2,925,266
Basic earnings/(loss) per ordinary share (sen)	<u>(0.06)</u>	<u>(0.03)</u>	<u>(0.12)</u>	<u>(0.10)</u>
Diluted				
Profit/(loss) attributable to the shareholders of the Company (RM'000)	(1,731)	(846)	(3,837)	(2,838)
Weighted average number of ordinary shares	3,135,716	2,925,266	3,135,716	2,925,266
Effect of dilution:				
Warrant B	2,703,442	-	2,703,442	-
Employees share option scheme	442,557	-	442,557	-
Adjusted weighted average number of ordinary shares	6,281,715	2,925,266	6,281,715	2,925,266
Diluted loss per ordinary share (sen)	<u>(0.03)</u>	<u>(0.03)</u>	<u>(0.06)</u>	<u>(0.10)</u>

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES BERHAD FOR THE PERIOD ENDED 31 MARCH 2025

B15 Review by External Auditors

The Board of Directors ("Board") had engaged the External Auditors to review and report on the Condensed Report of Zen Tech International Berhad for the quarter and year-to-date ended 31 March 2025 in accordance with the International Standard on Review of Engagement 2400 (revised), "Engagements to Review of Historical Statements".

The External Auditor reported to the Board that nothing had come to their attention to cause them to believe that these historical financial information do not give a true and fair view of the financial performance of the Group and its cash flow for the 3 months' financial period ended in accordance with the Malaysian Financial Reporting Standards and International Financial Reporting Standards. The report was made to the Board in accordance with the terms of the engagement letter with external auditors and for no other purpose.

B16 Authorisation for issue

The quarterly report was authorised for issue by the Board in accordance with a resolution of the Directors on 28 May 2025.
ZEN TECH INTERNATIONAL BERHAD