

ITMAX System Berhad

Registration No: 200101008580 (544336-M)
(Incorporated in Malaysia)

**Unaudited Condensed Consolidated
Interim Financial Report
for the First Quarter Ended
31 March 2026**

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Unaudited condensed consolidated statement of financial position as at 31 March 2026

	Unaudited As at 31 March 2026 RM'000	Audited As at 31 December 2025 RM'000
Assets		
Property, plant and equipment	299,133	266,592
Right-of-use assets	5,239	4,031
Intangible assets	22,328	22,645
Investment in an associate	727	727
Contract assets	5	-
Contract costs	788	779
Trade and other receivables	-	194
Deferred tax assets	1,447	1,218
Total non-current assets	329,667	296,186
Inventories	25,352	20,434
Contract assets	97,831	64,106
Contract costs	11,738	11,241
Trade and other receivables	68,291	69,008
Current tax assets	-	478
Prepayments and other assets	19,390	24,147
Fixed deposits with licensed banks	17,878	15,854
Cash and cash equivalents	65,454	118,942
Total current assets	305,934	324,210
Total assets	635,601	620,396
Equity		
Share capital	272,160	268,105
Share option reserve	7,904	7,419
Merger reserve	(56,358)	(56,358)
Retained earnings	279,590	278,402
Total equity attributable to owners of the Company	503,296	497,568
Non-controlling interest	6,106	6,154
Total equity	509,402	503,722

Registration No: 200101008580 (544336-M)
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Unaudited condensed consolidated statement of financial position as at 31 March 2026 (continued)

	Unaudited As at 31 March 2026 RM'000	Audited As at 31 December 2025 RM'000
Liabilities		
Loans and borrowings	10,139	10,648
Lease liabilities	2,884	2,237
Deferred tax liabilities	12,177	12,578
Total non-current liabilities	<u>25,200</u>	<u>25,463</u>
Loans and borrowings	45,527	31,506
Lease liabilities	2,452	1,925
Trade and other payables	49,614	50,552
Contract liabilities	15	58
Current tax liabilities	3,391	7,170
Total current liabilities	<u>100,999</u>	<u>91,211</u>
Total liabilities	<u>126,199</u>	<u>116,674</u>
Total equity and liabilities	<u>635,601</u>	<u>620,396</u>
Net assets per share attributable to owners of the Company (RM)	0.49 ⁽¹⁾	0.49 ⁽²⁾

⁽¹⁾ Net assets per share attributable to owners is calculated based on the total number of ordinary shares in issue of 1,035,860,080 shares as of 31 March 2026.

⁽²⁾ Net assets per share attributable to owners is calculated based on the total number of ordinary shares in issue of 1,033,923,730 shares as of 31 December 2025.

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

ITMAX System Berhad

Registration No: 200101008580 (544336-M)
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Unaudited condensed consolidated statement of profit or loss and other comprehensive income for the first quarter ended 31 March 2026

	Individual and Cumulative quarter ended 31 March	
	2026	2025
	RM'000	RM'000
	Unaudited	Unaudited
Revenue	65,857	50,725
Cost of sales	(16,698)	(14,616)
Gross profit	49,159	36,109
Other income	232	1,321
Administrative expenses	(13,458)	(10,620)
Net loss on impairment of financial instrument	-	(16)
Results from operating activities	35,933	26,794
Finance income	733	1,107
Finance costs	(408)	(561)
Profit before tax	36,258	27,340
Tax expense	(8,775)	(6,662)
Profit and total comprehensive income for the financial period	<u>27,483</u>	<u>20,678</u>
Profit and total comprehensive income attributable to:		
Owners of the Company	25,012	20,145
Non-controlling interests	2,471	533
Profit and total comprehensive income for the financial period	<u>27,483</u>	<u>20,678</u>
Earnings per ordinary share (sen) ⁽¹⁾		
- Basic earnings per ordinary shares (sen)	<u>2.42</u>	<u>1.95</u>
- Diluted earnings per ordinary shares (sen)	<u>2.37</u>	<u>1.90</u>

⁽¹⁾ Earnings per ordinary share is calculated based on the weighted average number of ordinary shares as referred in Note B10.

The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

ITMAX System Berhad

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Unaudited condensed consolidated statement of changes in equity for the period ended 31 March 2026

	← Attributable to owners of the Company →				Total RM'000	Non- controlling interest RM'000	Total RM'000
	Share capital RM'000	Share option reserve RM'000	Merger reserve RM'000	Retained earnings RM'000			
Unaudited							
At 1 January 2025	261,490	4,850	(56,358)	191,196	401,178	291	401,469
Issued of new share ⁽¹⁾	1,780	-	-	-	1,780	-	1,780
Share-based payment transaction ⁽²⁾	-	573	-	-	573	-	573
Profit and total comprehensive income for the financial period	-	-	-	20,145	20,145	533	20,678
Dividend paid	-	-	-	(6,189)	(6,189)	-	(6,189)
At 31 March 2025	263,270	5,423	(56,358)	205,152	417,487	824	418,311
Unaudited							
At 1 January 2026	268,105	7,419	(56,358)	278,402	497,568	6,154	503,722
Issue of new shares ⁽¹⁾	4,055	-	-	-	4,055	-	4,055
Share-based payment transaction ⁽²⁾	-	485	-	-	485	-	485
Profit and total comprehensive income for the financial period	-	-	-	25,012	25,012	2,471	27,483
Dividend paid	-	-	-	(23,824)	(23,824)	(2,519)	(26,343)
At 31 March 2026	272,160	7,904	(56,358)	279,590	503,296	6,106	509,402

⁽¹⁾ Issuance of new shares in relation to the exercise of employee share option scheme.

⁽²⁾ Share option granted to eligible staff.

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

ITMAX System Berhad

Registration No: 200101008580 (544336-M)
(Incorporated in Malaysia)

Unaudited condensed consolidated statement of cash flows for the period ended 31 March 2026

	Cumulative quarter ended 31 March	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Cash flows from operating activities		
Profit before tax	36,258	27,340
<i>Adjustments for:</i>		
Depreciation of property, plant and equipment	4,421	4,590
Depreciation of right-of-use assets	593	299
Amortisation of intangible assets	715	606
Gain on lease modification	(25)	-
Gain on disposal of plant and equipment	(47)	-
Unrealised foreign exchange loss	62	181
Net loss on impairment loss of financial instruments and contract assets	-	16
Share-based payment	485	573
Finance income	(733)	(1,107)
Finance costs	408	561
Operating profit before working capital changes	42,137	33,059
Changes in working capital:		
Inventories	(4,918)	1,591
Contract assets	(33,730)	(5,485)
Contract costs	(506)	(2,914)
Contract liabilities	(43)	225
Trade and other receivables	911	(23,147)
Prepayments and other assets	4,757	(3,210)
Trade and other payables	(1,000)	(3,026)
Cash generated from/(used in) operations	7,608	(2,907)
Interest received	307	347
Tax paid	(12,706)	(9,424)
Net cash from used in operating activities	(4,791)	(11,984)
Cash flows from investing activities		
Acquisition of property, plant and equipment	(34,242)	(7,599)
Acquisition of intangible assets	(398)	(4,850)
Interest received from money market instruments	426	760
Proceed of sale of plant and equipment	47	
Change in pledged deposits	(2,024)	(18)
Net cash used in investing activities	(36,191)	(11,707)

Registration No: 200101008580 (544336-M)
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Unaudited condensed consolidated statement of cash flows for the period ended 31 March 2026 (continued)

	Cumulative quarter ended 31 March	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Cash flows from financing activities		
Proceeds from issuance of shares	4,055	1,780
Drawdown of loans and borrowings	15,590	-
Repayment of loans and borrowings	(4,554)	(5,058)
Repayment hire purchase liabilities	(244)	(104)
Payment of lease liabilities	(602)	(290)
Dividends paid	(26,343)	(6,189)
Interest paid	(408)	(561)
Net cash used in financing activities	<u>(12,506)</u>	<u>(10,422)</u>
Net change in cash and cash equivalents	(53,488)	(34,113)
Cash and cash equivalents at the beginning of financial period	<u>118,942</u>	<u>154,859</u>
Cash and cash equivalents at the end of financial period	<u><u>65,454</u></u>	<u><u>120,746</u></u>

Unaudited condensed consolidated statement of cash flows for the period ended 31 March 2026 (continued)

(i) Acquisition of plant and equipment

During the financial period, the Group acquired plant and equipment as follows:

	Individual and Cumulative quarter ended 31 March	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Paid in cash	34,242	7,599
In the form of hire purchase arrangement	2,400	400
	<u>36,642</u>	<u>7,999</u>

(ii) Reconciliation of movements of liabilities to cash flows arising from financing activities

	Term loans RM'000	Hire purchase liabilities RM'000	Lease liabilities RM'000	Total RM'000
Unaudited				
At 1 January 2025	40,152	1,858	3,297	45,307
Net changes from financing cash flows	(5,542)	(128)	(343)	(6,013)
Interest	484	24	53	561
Addition	-	400	237	637
At 31 March 2025	<u>35,094</u>	<u>2,154</u>	<u>3,244</u>	<u>40,492</u>

	Term loans RM'000	Hire purchase liabilities RM'000	Lease liabilities RM'000	Total RM'000
Unaudited				
At 1 January 2026	39,338	2,816	4,162	46,316
Net changes from financing cash flows	(4,841)	(278)	(689)	(5,808)
Interest	287	34	87	408
Borrowing cost capitalised	320	-	-	320
Addition	15,590	2,400	1,405	19,395
Other changes	-	-	371	371
At 31 March 2026	<u>50,694</u>	<u>4,972</u>	<u>5,336</u>	<u>61,002</u>

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to condensed consolidated interim financial report.

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PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

A1. Basis of preparation

The condensed consolidated interim financial report is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standard (“MFRS”) 134, *Interim Financial Reporting*, and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

With the context of this condensed consolidated interim financial report for the first quarter ended 31 March 2026, the Group comprises of the Company and its subsidiaries, Sena Traffic Systems Sdn Bhd, Southmax Sdn Bhd, ITMAX Digital Sdn Bhd, ITMAX Solutions Sdn Bhd, Epeteknik Sdn Bhd, ITMAX Tech Solution Sdn Bhd, Enforcemax Sdn Bhd, Emax Health Sdn Bhd and Selmax Sdn Bhd.

Subsidiaries are entities, including structured entities, controlled by the Company. The Company controls an entity when the Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

The condensed consolidated interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial report. The explanatory notes attached to the condensed consolidated 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 31 December 2025.

A2. Significant accounting policies

Except as described below, the same accounting policies and methods of computation are followed in this condensed consolidated interim financial report as compared with the audited combined financial statements for the financial year ended 31 December 2025.

As of 1 January 2026, the Group has adopted the following amendments to MFRSs which are effective for annual periods beginning on or after 1 January 2026.

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Amendments that are part of Annual Improvements – Volume 11:
 - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting 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 Flows*
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

The adoption of the above pronouncements did not have any material impact to the condensed consolidated interim financial report of the Group.

A3. Auditors' report

The audited financial statements for the financial year ended 31 December 2025 was unmodified.

A4. Seasonal or cyclical factors

The nature of the Group's business was not subject to any significant seasonal and cyclical factors.

A5. Exceptional items

There were no material exceptional items during the quarter ended 31 March 2026.

A6. Material changes in accounting estimates

There were no material changes in accounting estimates for the current financial quarter under review.

A7. Material events subsequent to the statement of financial position date

There were no material events subsequent to the end of the current financial quarter under review that have not been reflected in the condensed consolidated interim financial report.

A8. Material changes in the composition of the Group

There were no material changes in the composition of the Group for the current financial quarter under review.

A9. Capital commitments

There were no capital commitments for the Group in the financial quarter under review.

A10. Dividends paid

A single-tier interim dividend of RM0.023 per ordinary share amounting to RM23,823,634 was declared on 26 February 2026 and paid on 27 March 2026, in respect of financial year ended 31 December 2025.

A11. Operating segments

Operating segments are components in which separate financial information is available that is evaluated by the Managing Director and Chief Executive Office in deciding how to allocate resources and in assessing performance of the Group. As the businesses within the Group are inter-related, the Group considers itself to be operating in a single segment.

All the Group's operations and its revenue are carried out and derived in Malaysia.

The single segment profit results are disclosed in Note B1(a).

A12. Contingencies

There were no contingent assets and contingent liabilities as at the date of this condensed consolidated interim financial report.

A13. Fixed deposits with licensed banks

The fixed deposits with licensed banks relate to deposits pledged for loan facilities.

A14. Related party transactions

Identity of related parties

For the purposes of this condensed consolidated interim financial report, parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the party are subject to common control. Related parties may be individuals or other entities.

Related parties also include key management personnel defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group either directly or indirectly. The key management personnel include all the Directors of the Group.

Related parties also include companies in which certain Directors have substantial financial interest.

Significant related party transactions

Related party transactions have been entered into in the normal course of business under normal trade terms. The significant related party transactions of the Group are shown below.

	Individual and Cumulative quarter ended 31 March	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Companies in which a director has financial interests		
Rental income	81	81
Sales	-	700
Purchase	(206)	(387)
Lease expenses	(251)	(122)

A15. Fair value information

The carrying amounts of fixed deposits with a licensed bank, cash and cash equivalents, short term receivables and payables and loans and borrowings reasonably approximate their fair values due to the relatively short term nature of these financial instruments.

The table below analyses financial instruments not carried at fair value for which fair value is disclosed, together with their fair values and carrying amounts shown in the statement of financial position.

	Fair value of financial instruments not carried at fair value	Total fair value	Carrying amount
	Level 3		
	RM'000	RM'000	RM'000
Unaudited			
31.03.2026			
Financial liabilities			
Hire purchase liabilities	4,937	4,937	4,972
Loans and borrowings	50,694	50,694	50,694
	55,631	55,631	55,666

	Fair value of financial instruments not carried at fair value	Total fair value	Carrying amount
	Level 3		
	RM'000	RM'000	RM'000
Audited			
31.12.2025			
Financial liabilities			
Hire purchase liabilities	2,807	2,807	2,816
Loans and borrowings	39,338	39,338	39,338
	42,145	42,145	42,154

Level 3 fair value

Level 3 fair value is estimated using inputs for the financial assets or liabilities that are not based on observable market data (unobservable inputs). The fair value within Level 3 of the hire purchase liabilities is determined by using estimated future cash flows discounted using market related rate for a similar instrument at the reporting date. The interest rate used to discount the estimated cash flows for the hire purchase liabilities is 2.07% – 4.88% (2025: 2.07% – 4.88%) per annum.

**PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF
MAIN MARKET LISTING REQUIREMENT OF BURSA MALAYSIA
SECURITIES BERHAD**

B1. Review of financial performance

**(a) Highlight on Condensed Consolidated Statement of Profit or Loss and Other
Comprehensive Income**

Current financial quarter against corresponding financial quarter

	Unaudited Individual quarter ended 31 March		Variance %
	2026 RM'000	2025 RM'000	
Revenue	65,857	50,725	29.83
Profit before tax ("PBT")	<u>36,258</u>	<u>27,340</u>	32.62

The Group reported revenue of RM65.86 million for the current financial quarter under review. This represents an increase in revenue of approximately 29.83% against the corresponding financial quarter where revenue amounted to RM50.73 million.

The increase in revenue was mainly attributed to the increase in digital infrastructure solutions as detailed below:

	Unaudited Individual quarter ended 31 March		Variance %
	2026 RM'000	2025 RM'000	
Revenue			
- Digital infrastructure solutions	54,659	37,163	47.08
- Supply, installation and maintenance services	10,314	12,937	(20.28)
- Trading revenue	225	71	216.90
Lease Revenue			
- Telecommunication and network infrastructure services	659	554	18.95
	<u>65,857</u>	<u>50,725</u>	

B1. Review of financial performance (continued)

(a) Highlight on Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (continued)

Current financial quarter against corresponding financial quarter (continued)

The Group's PBT for the current financial quarter under review increased by 32.62% (from RM27.34 million to RM36.26 million) as compared to the corresponding financial quarter. The increase in PBT was mainly due to the increase in revenue from our digital infrastructure solutions projects.

B2. Variation of results against immediate preceding financial quarter

	Unaudited		Variance %
	Individual quarter ended 31 March 2026 RM'000	31 December 2025 RM'000	
Revenue	65,857	72,617	(9.31)
PBT	<u>36,258</u>	<u>36,656</u>	(1.09)

The Group's revenue decrease from RM72.62 million to RM65.86 million, a decrease of 9.31% and the Group's PBT decrease from RM36.66 million to RM36.26 million, which was a decrease of 1.09%.

While the Group's revenue decreased by 9.31%, PBT declined by 1.09%, primarily due to the completion of supply and installation projects and higher revenue from digital infrastructure solutions projects.

B3. Commentary on prospects

The Group is looking to continue its growth by expanding its service offerings and expanding into other geographical territories and segments.

While the Group continues to deliver on its ongoing project and plots its mid and long term growth, inflationary pressures remain as threats to the local and global economy.

Nevertheless, the Board of Directors is cautiously optimistic that the Group's future prospects remain favourable.

B4. Profit forecast

Not applicable as the Group does not publish any profit forecast.

B5. Tax expense

Tax expense comprises the following:

	Individual and Cumulative quarter ended 31 March	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited
<i>Recognised in profit or loss</i>		
Current tax expense		
Current financial period	9,405	6,302
Deferred tax expense		
Current financial period	(630)	360
	<u>8,775</u>	<u>6,662</u>
Effective tax rate	24.20%	24.37%

The effective tax rate of 24.20% for the period ended 31 March 2026 was higher than the statutory tax rate of 24.0% mainly due non-deductible expenses incurred.

Income tax expense in the form of provision is recognised based on management's estimate.

B6. Status of corporate proposals announced but not completed

On 22 April 2024, a 65% owned subsidiary, Southmax Sdn Bhd had entered into a memorandum of understanding with Jland Group Sdn Bhd for the purpose of exploring potential business opportunities.

Save for the above, there are no other corporate proposals announced but not completed for the current financial quarter under review.

B7. Loans and borrowings

Particulars of the Group's loans and borrowings are as follows:

	Note	Unaudited As at 31 March 2026 RM'000	Audited As at 31 December 2025 RM'000
Non-current			
Term loans	B7.1	6,371	8,603
Hire purchase liabilities	B7.1 & B7.2	3,768	2,045
		<u>10,139</u>	<u>10,648</u>
Current			
Term loans	B7.1	44,323	30,735
Hire purchase liabilities	B7.1 & B7.2	1,204	771
		<u>45,527</u>	<u>31,506</u>
		<u>55,666</u>	<u>42,154</u>

B7.1 Term loans and hire purchase liabilities

The term loans and hire purchase liabilities are secured by:

- Guarantees executed by the Company.
- Fixed deposits with licensed banks.

B7.2 Hire purchase liabilities

Hire purchase liabilities are payable as follows:

	Future minimum lease payments RM'000	Interest RM'000	Present value of minimum lease payments RM'000
Unaudited 31.03.2026			
Less than one year	1,389	185	1,204
Between one to five years	4,030	262	3,768
	<u>5,419</u>	<u>447</u>	<u>4,972</u>

B7. Loans and borrowings (continued)**B7.2 Hire purchase liabilities (continued)**

	Future minimum lease payments RM'000	Interest RM'000	Present value of minimum lease payments RM'000
Audited			
31.12.2025			
Less than one year	864	93	771
Between one to five years	2,188	143	2,045
	<u>3,052</u>	<u>236</u>	<u>2,816</u>

B8. Material litigation

There are no material litigations as at the date of this report.

B9. Dividends

The Board of Directors does not recommend any dividend for the current financial quarter under review.

B10. Earnings per ordinary share

The calculation of earnings per ordinary share at 31 March 2026 and 31 March 2025, was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares outstanding calculated as follows:

	Individual and Cumulative quarter ended 31 March	
	2026 Unaudited	2025 Unaudited
Profit for the financial period attributable to owners of the Company (RM'000)	<u>25,012</u>	<u>20,145</u>
Basic earnings per ordinary share attributable to owners of the Company		
Based on weighted average number of ordinary shares ('000)	1,033,924	1,031,142
Effect of employee share option exercised ('000) ⁽ⁱ⁾	1,270	2,319
Adjusted weighted average number of ordinary shares ('000)	<u>1,035,194</u>	<u>1,033,461</u>
Basic earnings per ordinary share (sen)	<u>2.42</u>	<u>1.95</u>

B10. Earnings per ordinary share (continued)

	Individual and Cumulative quarter ended 31 March	
	2026 Unaudited	2025 Unaudited
Diluted earnings per ordinary share attributable to owners of the Company		
Based on weighted average number of ordinary shares ('000)	1,035,193	1,033,461
Effect of dilution arising from exercising of all employee share option scheme ('000)	19,427 ⁽ⁱ⁾	27,391 ⁽ⁱ⁾
Adjusted weighted average number of ordinary shares ('000)	<u>1,054,620</u>	<u>1,060,852</u>
Diluted earnings per ordinary share (sen)	<u>2.37</u>	<u>1.90</u>

(i) *Effect of dilution includes the effect of forfeited employee share options due to employee resignations and remaining unexercised employee share options as at end of the financial period.*

B11. Profit before tax

	Individual and Cumulative quarter ended 31 March	
	2026 RM'000 Unaudited	2025 RM'000 Unaudited
Material expenses/(income)		
Depreciation of property, plant and equipment	4,421	4,590
Depreciation of right-of-use assets	593	299
Amortisation of intangible assets	715	606
Personnel expenses (including key management personnel):		
- Contributions to state plans	808	579
- Wages, salaries and others	7,729	5,511
- Employee share option scheme	485	574
Realised foreign exchange gain	(174)	(82)
Unrealised foreign exchange (gain)/loss	(188)	181
Gain on disposal of plant and equipment	(47)	-
Net loss on impairment of financial instruments and contract assets		
Financial assets at amortised cost	<u>-</u>	<u>16</u>