



[Registration No.: 200201003114 (Company No.: 570777-X)]
(Incorporated in Malaysia)



EXCEL FORCE MSC BERHAD

**UNAUDITED FINANCIAL STATEMENTS FOR
THE FINANCIAL PERIOD ENDED
31 March 2025**

Interim Financial Report on Consolidated Results for the Financial Period Ended 31 March 2025

CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Financial		Year to date	
	Quarter Ended		Ended	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	RM'000	RM'000	RM'000	RM'000
Revenue	6,277	7,028	20,468	21,587
Cost of sales	(1,989)	(2,357)	(6,876)	(7,557)
Gross profit	<u>4,288</u>	<u>4,671</u>	<u>13,592</u>	<u>14,030</u>
Other income	88	221	213	309
Other operating expenses	(469)	(491)	(1,493)	(1,483)
Marketing expenses	(22)	(25)	(46)	(92)
Administrative expenses	(1,735)	(1,643)	(5,179)	(4,821)
Finance cost	(89)	(15)	(280)	(26)
Share of result of associates	72	165	68	175
Profit before tax	<u>2,133</u>	<u>2,883</u>	<u>6,875</u>	<u>8,092</u>
Tax expense	(591)	(652)	(1,774)	(1,940)
Profit for the year	<u>1,542</u>	<u>2,231</u>	<u>5,101</u>	<u>6,152</u>
Other comprehensive income for the year, net of tax	-	7,236	-	7,236
Total comprehensive income for the year	<u>1,542</u>	<u>9,467</u>	<u>5,101</u>	<u>13,388</u>
Profit for the year attributable to:				
Owners of the parent	<u>1,542</u>	<u>2,231</u>	<u>5,101</u>	<u>6,152</u>
Non-controlling interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the year :				
attributable to owners of the parent	<u>1,542</u>	<u>9,467</u>	<u>5,101</u>	<u>13,388</u>
Non-controlling interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings per share				
- Basic (sen)	<u>0.25</u>	<u>0.39</u>	<u>0.84</u>	<u>1.03</u>
- Diluted (sen)	<u>0.25</u>	<u>0.39</u>	<u>0.84</u>	<u>1.03</u>

Notes:

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 financial period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2025

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	Note	(Unaudited) 31.03.2025 RM'000	(Audited) 30.06.2024 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		2,743	3,299
Rights-of-use assets		20,352	20,814
Product Development costs		18,534	17,415
Goodwill		4,018	4,018
Investment in associate		355	359
Other investment		26,481	26,481
Total non-current assets		72,483	72,386
Current assets			
Inventories		17	7
Digital assets		26,026	25,973
Trade and other receivables	B7	25,237	27,415
Tax recoverable		928	1,308
Deposits, cash and bank balances and short-term funds		22,033	21,004
Total current assets		74,241	75,707
TOTAL ASSETS		146,724	148,093
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital		98,094	98,094
Reserves		32,089	30,038
Equity attributable to owners of the parent		130,183	128,132
Non-controlling interests		-	-
TOTAL EQUITY		130,183	128,132

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2025

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	(Unaudited) 31.03.2025 RM'000	(Audited) 30.06.2024 RM'000
EQUITY AND LIABILITIES (continued)		
Non-current liabilities		
Term loan	5,935	6,350
Lease liabilities	386	775
Deferred taxation	3,003	3,003
Total non-current liabilities	9,324	10,128
Current liabilities		
Trade and other payables	2,041	3,588
Contract liabilities	3,296	3,329
Term loan	585	591
Lease Liabilities	539	831
Tax payable	756	1,494
Total current liabilities	7,217	9,833
TOTAL LIABILITIES	16,541	19,961
TOTAL EQUITY AND LIABILITIES	146,724	148,093
Net assets per share attributable to equity holders of the Company (RM)	0.21	0.21

Notes:

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2025

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(The figures have not been audite)

	Attributable to owners of the parent						Non-Controlling Interests	Total Equity
	Non-distributable reserves				Distributable	Total		
	Share Capital	Forex Transition Reserve	Fair Value Reserve	Other Reserve	Retained Earnings			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
9 months period ended 31 March 2025								
At 1 July 2024	98,094	(3)	2,800	(81)	27,322	128,132	-	128,132
Profit for the period	-	-	-	-	5,101	5,101	-	5,101
Total comprehensive income/(loss) for the period	-	-	-	-	5,101	5,101	-	5,101
Transaction with owners:								
Dividend to owners of the parent	-	-	-	-	(3,050)	(3,050)	-	(3,050)
	-	-	-	-	(3,050)	(3,050)	-	(3,050)
At 31 March 2025	98,094	(3)	2,800	(81)	29,373	130,183	-	130,183

	Attributable to owners of the parent						Non-Controlling Interests	Total Equity
	Non-distributable reserves				Distributable	Total		
	Share Capital	Forex Transition Reserve	Fair Value Reserve	Other Reserve	Retained Earnings			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
9 months period ended 31 March 2024								
At 1 July 2023	81,176	-	(4,680)	(81)	20,480	96,895	-	96,895
Profit for the period	-	-	-	-	6,152	6,152	-	6,152
Other comprehensive income for the year, net of tax	-	-	7,236	-	-	7,236	-	7,236
Total comprehensive income/(loss) for the period	-	-	7,236	-	6,152	13,388	-	13,388
Transaction with owners:								
Acquisition of equity interest in subsidiary company	16,918	-	-	-	-	16,918	-	16,918
Dividend to owners of the parent	-	-	-	-	(2,797)	(2,797)	-	(2,797)
	16,918	-	-	-	(2,797)	14,121	-	14,121
At 31 March 2024	98,094	-	2,556	(81)	23,835	124,404	-	124,404

Notes:

The unaudited Condensed Consolidated Statement of Change in Equity should be read in conjunction with the Audited Financial Statements for the financial period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2025

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	9 Months Period Ended	
	31.03.2025	31.03.2024
	RM'000	RM'000
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Profit before tax	6,875	8,092
Adjustments for:		
Amortisation of development costs	2,102	2,077
Depreciation of property, plant and equipment	714	701
Depreciation of right of used assets	461	461
Unrealised gain on foreign exchange	13	(3)
Gain on disposal of property, plant and equipment	(1)	(70)
Share of result of associates	(68)	(175)
Inventory written off	-	24
Zetrix staking reward	(53)	-
Interest expense	280	27
Interest income from deposits with licensed banks	(156)	(144)
Dividend income	72	-
Operating profit before working capital changes	10,239	10,990
Changes in working capital:		
(Increase) in inventories	(11)	-
Decrease/(Increase) in trade and other receivables	5,274	2,196
(Decrease) in trade and other payables	(4,673)	12,468
Cash generated from operations	10,829	25,654
Tax paid	(2,132)	(920)
Interest paid	(280)	(27)
Net cash from/(used in) operating activities	8,417	24,707
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Addition of product development cost	(3,220)	(3,724)
Interest received	156	144
Acquisition of property, plant and equipment	(158)	(219)
Acquisition of subsidiary	-	(3,176)
Proceed from disposal of property, plant and equipment	1	115
Proceed from disposal of quoted shares	-	4,418
Loss from disposal of quoted shares	-	(13)
Net cash from /(used in) investing activities	(3,221)	(2,455)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Repayment of lease liability	(456)	(463)
Repayment of hire purchase liability	(224)	(139)
Repayment of term loan	(421)	-
Dividend paid	(3,050)	(2,797)
Net cash from/(used) in financing activities	(4,151)	(3,399)
Net decrease in cash and cash equivalents	1,045	18,853
Effects of exchange rate changes	(16)	4
Cash and cash equivalents at beginning of period	21,004	31,171
Cash and cash equivalents at end of period	22,033	50,028

Notes: The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial period ended 30 June 2024 and the accompanying explanatory notes attached to the interim financial statements.

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)

A1. Basis of Preparation

The unaudited interim financial statements, for the period ended 31 March 2025, have been prepared in accordance with MFRS 134, *Interim Financial Reporting* issued by the Malaysian Accounting Standard Board (“MASB”) and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The unaudited interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the financial period ended 30 June 2024. The explanatory notes attached to the interim financial statements provide an explanation of events and transaction that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 30 June 2024.

Since the previous annual audited financial statements as at 30 June 2024 were issued, the Group has adopted the Malaysia Financial Reporting Standards (“MFRS”) framework issued by MASB with effect from 1 January 2012. This MFRS framework was introduced by the MASB in order to fully converged Malaysia’s existing Financial Reporting Standards (“FRS”) framework with the International Financial Reporting Standards (“IFRS”) framework issued by the International Accounting Standards Board.

At the date of issuance of this unaudited interim financial statements, the MFRSs, amendments to MFRSs and IC Interpretation have been issued by MASB but not yet effective are as listed below:

		Effective dates for financial periods beginning on or after
Amendments to MFRS 16	Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101	Classification of Liabilities as Current or Non-Current	1 January 2024
Amendments to MFRS 101	/non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 107 and MFRS 7	Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121	Lack of Exchangeability	1 January 2025
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountabilities: Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

The Group and the Company are in the process of assessing the impact of implementing these Amendments and Standards, since the effect would only be observable for the future financial period.

A2. Auditors’ Report on Preceding Annual Financial Statements

The auditors' report on the audited annual financial statements for the financial period ended 30 June 2024 was not qualified.

A3. Seasonality or Cyclicity of Interim Operations

There were no seasonal or cyclical factors affecting the results of the Group for the current financial quarter under review and financial period.

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

During the current financial quarter under review and financial year, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

A5. Material Changes in Accounting Estimates

There were no material changes in estimates of amounts reported in the prior financial year, that has a material effect on the current financial quarter under review and financial year.

A6. Issuances, Cancellation, Repurchases, Resale and Repayments of Debts and Equity Securities

There were no issuance, cancellation, repurchases, Resale and Repayment of Debts and Equity Securities on the current quarter under review.

A7. Dividends

On 24 October 2024, the Board of Directors declared final single-tier dividend of 0.50 sen per ordinary share, amounting to approximately RM3 million in respect of financial period ending 30 June 2024, the dividend has been paid to shareholders on 7 January 2025.

A8. Segmental Reporting

Segment information is presented in respect of the Group’s business segments.

- (i) Application Solutions (“AS”)
 - Sales of software applications and product on an outright purchase basis.
- (ii) Application Services Providers (“ASP”)
 - Income from outsourcing service charge which is volume and transaction based.
- (iii) Maintenance Services
 - Provision of maintenance services.
- (iv) Others – investment holding companies.

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A8. Segmental Reporting

(a) Individual quarter

<u>3 Months Period Ended</u>	AS	ASP	Maintenance Services	Others	Total
<u>31-Mar-25</u>	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
Total revenue	955	4,644	757	-	6,356
Inter-segment revenue	-	(79)	-	-	(79)
Revenue from external customers	955	4,565	757	-	6,277
Results					
Segment results	142	1,885	327	(236)	2,118
Finance costs					(89)
Share of result of associates					72
Interest income from deposits with licensed bank					32
Profit before tax					2,133
Income tax expenses					(591)
Net profit for the period / Total comprehensive income for the period					1,542

<u>3 Months Period Ended</u>	AS	ASP	Maintenance Services	Others	Total
<u>31-Mar-24</u>	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
Total revenue	1,133	5,171	802	-	7,106
Inter-segment revenue	-	(78)	-	-	(78)
Revenue from external customers	1,133	5,093	802	-	7,028
Results					
Segment results	246	2,085	349	-	2,680
Finance costs					(15)
Share of result of associates					165
Interest income from deposits with licensed bank					53
Profit before tax					2,883
Income tax expenses					(652)
Net profit for the period / Total comprehensive income for the period					2,231

(b) Cumulative quarter

<u>9 Months Period Ended</u>	AS	ASP	Maintenance Services	Others	Total
<u>31-Mar-25</u>	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
Total revenue	3,567	14,850	2,287	-	20,704
Inter-segment revenue	-	(236)	-	-	(236)
Revenue from external customers	<u>3,567</u>	<u>14,614</u>	<u>2,287</u>	<u>-</u>	<u>20,468</u>
Results					
Segment results	571	6,004	1,038	(682)	6,931
Finance costs					(280)
Share of result of associates					68
Interest income from deposits with licensed bank					156
Profit before tax					<u>6,875</u>
Income tax expenses					<u>(1,774)</u>
Net profit for the period / Total comprehensive income for the period					<u>5,101</u>

<u>9 Months Period Ended</u>	AS	ASP	Maintenance Services	Others	Total
<u>31-Mar-24</u>	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
Total revenue	4,643	14,914	2,265	-	21,822
Inter-segment revenue	-	(235)	-	-	(235)
Revenue from external customers	<u>4,643</u>	<u>14,679</u>	<u>2,265</u>	<u>-</u>	<u>21,587</u>
Results					
Segment results	796	5,981	1,023	-	7,800
Finance costs					(26)
Share of result of associates					175
Interest income from deposits with licensed bank					143
Profit before tax					<u>8,092</u>
Income tax expenses					<u>(1,940)</u>
Net profit for the period / Total comprehensive income for the period					<u>6,152</u>

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A9. Subsequent Material Event

There was no material event subsequent to the current financial quarter ended 30 June 2024 up to the date of the announcement of this report, which is likely to substantially affect the results of the operations of the Group for the current financial quarter under review.

A10. Changes in the Composition of the Group and Financial Period End.

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

A11. Changes in Contingent Liabilities or Contingent Assets

There were no material contingent liabilities or contingent assets for the current financial quarter under review.

A12. Recurrent Related Party Transactions (“RRPT”)

The tenancy agreement with MY E.G. Services Berhad for renting office space located at Level 31, MYEG Tower, Empire City. No. 8, Jalan Damansara, PJU 8, 47820 Petaling Jaya. Detail of transaction as follows:

Term of tenancy: 1 December 2023 to 30 November 2026
Monthly rental: RM30,256.20

A13. Capital Commitments

There is no capital commitments for the current financial quarter under review.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B1. Review of Group's Performance

Current Year -to date vs. Previous Year-to date

	Individual Period				Cumulative Period			
	Current Year Quarter	Preceding Year Corresponding Quarter	Changes		Current Year Quarter	Preceding Year Corresponding Quarter	Changes	
	31/03/25	31/03/24	RM'000	%	31/03/25	31/03/24	RM'000	%
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	6,277	7,028	(751)	(10.7)	20,468	21,587	(1,119)	(5.2)
Operating Profit	2,062	2,511	(449)	(17.9)	6,874	7,635	(761)	(10.0)
Profit Before Interest and Tax	2,011	2,813	(802)	(28.5)	6,438	7,921	(1,483)	(18.7)
Profit Before Tax	2,133	2,883	(750)	(26.0)	6,875	8,092	(1,217)	(15.0)
Profit After Tax	1,542	2,232	(690)	(30.9)	5,101	6,152	(1,051)	(17.1)
Profit Attributable to Ordinary Equity Holders of the Parent	1,542	2,231	(689)	(30.9)	5,101	6,152	(1,051)	(17.1)

The Group's revenue for the 9 months ended 31 March 2025 recorded at RM20.5 million, lower by RM1.1 million or 5% compared to the same correspondence period last year. The lower revenue attributed by lower revenue recorded in AS segment.

The PBT and PAT recorded at RM6.9 million and RM5.1 million respectively, lower by RM1.2 million and RM1.1 million, mainly due to lower revenue.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B2. Variation of Results against Preceding Quarter

	Current Quarter	Immediate Preceding Quarter	Changes	
	31/03/25	31/12/24		
	RM'000	RM'000	RM'000	%
Revenue	6,277	6,827	(550)	-8%
Operating Profit	2,062	2,141	(79)	-4%
Profit Before Interest and Tax	2,011	2,001	10	0%
Profit Before Tax	2,133	2,158	(25)	-1%
Profit After Tax	1,542	1,658	(116)	-7%
Profit Attributable to Ordinary Equity Holders of the Parent	1,542	1,658	(116)	-7%

The Group's revenue for current quarter ended 31 March 2025 was RM6.3 million, lower by RM550,000 or 8% compared to immediately preceding quarter. The decrease is mainly due to lower revenue in AS segment.

PBT and PAT recorded lower by RM25,000 and RM116,000 respectively due to lower revenue recorded and offset by lower cost of sales in the current quarter.

B3. Prospects for 2025

The ongoing global trade wars with tariffs on increasing arrays of products and retaliatory responses is eroding business confidence and upending forecasts. The effect on inflation and interest rate is also largely uncertain and difficult to predict.

While the Malaysian economy expanded by 5% in the fourth quarter of 2024 and 5.1% on full year basis, the global trade situation is dampening business outlook, which has spillover effect on Bursa exchange market sentiment and trading volume.

Nonetheless, our customers continue to make allocation for technology investment to accelerate time to market for their new products and services to stay ahead.

The Group is also enhancing existing system capability and developing new products and services to refresh and expand our offerings, including leveraging on Artificial Intelligence (AI) technology focusing on the financial services sector.

Concurrently, the Group seeks to improve productivity and efficiency in resource utilisation, monitor our spend, review processes and procedures to reduce waste, with the aim of ensuring margin growth.

Barring any unforeseen circumstances, the Group is cautiously optimistic on the performance of our business ahead.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B4. Variance of Profit Forecast and Shortfall in Profit Guarantee

The Group has not issued any profit forecast nor profit guarantee for the current financial quarter under review and the financial year.

B5. Taxation

The taxation charge for the individual financial quarter and the financial period are as follows:

	Individual Financial Quarter Ended		Year-to-date Ended	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	RM'000	RM'000	RM'000	RM'000
Income tax	591	652	1,774	1,940
Deferred tax	-	-	-	-
	<u>591</u>	<u>652</u>	<u>1,774</u>	<u>1,940</u>

B6. Status of Corporate Proposals

There were no corporate proposals announced as at the date of this quarterly report.

B7. Trade and Other Receivables

	RM'000
Trade receivables	3,884
Other receivables	21,353
	<u>25,237</u>

Analysis of the trade receivables ageing of the Group is as follows:

	RM'000
0 – 30 days	1,505
31 – 60 days	583
61 – 90 days	1,044
91 – 120 days	367
121 – 150 days	214
More than 150 days	222
	<u>3,935</u>
Expected Credit Loss	(39)
Impairment (specific)	(12)
Net trade receivables	<u>3,884</u>

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B8. Group Borrowings and Debt Securities

On 1 May 2024, the Group has drawdown of Commodity Murabahah Term Financing of RM7 million from Maybank Islamic Berhad.

B9. Off Balance Sheet Financial Instruments

The Company does not have any off-balance sheet financial instruments as at the date of this report.

B10. Material Litigation

The Group is not engaged in any material litigation and the Board does not have any knowledge of any proceedings pending or threaten against the Group as at the date of this report.

B11. Dividends

On 24 October 2024, the Board of Directors declared final single-tier dividend of 0.50 sen per ordinary share, amounting to approximately RM3 million in respect of financial period ending 30 June 2024, the dividend has been paid to shareholders on 7 January 2025.

B12. Earnings per Share ("EPS")

	Individual Financial Quarter Ended		Year to date Quarter Ended	
	31.03.25	31.03.24	31.03.25	31.03.24
(a) Basic EPS				
Net profit attributable to the equity holders of the Company (RM'000)	1,542	2,231	5,101	6,152
Weighted average number of ordinary shares in issue ('000)	609,878	576,395	609,878	598,677
Basic EPS (sen)	0.25	0.39	0.84	1.03
(b) Diluted EPS				
Net profit attributable to the equity holders of the Company (RM'000)	1,542	2,231	5,101	6,152
Weighted average number of ordinary shares in issue ('000)	609,878	576,395	609,878	598,677
Diluted EPS (sen)	0.25	0.39	0.84	1.03

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B12. Earnings per Share ("EPS") (continue)

The calculation of the basic EPS is based on the net profit attributable to equity holders of the parent for the current financial quarter / year ended 30 June, divided by the weighted average number of ordinary shares outstanding during the financial year.

The calculation of the diluted EPS is based on the net profit attributable to equity holders of the parent for the current financial quarter / year ended 30 June, divided by the weighted average number of ordinary shares outstanding during the financial year.

B13. Profit for the period

	Individual Financial Quarter Ended		Year-to-date Ended	
	31.03.25 RM'000	31.03.24 RM'000	31.03.25 RM'000	31.03.24 RM'000
Profit for the year is arrived after charging:				
Amortisation of development costs	691	692	2,102	2,077
Depreciation of property, plant and equipment	237	248	714	701
Depreciation of right of used assets	154	154	461	462
Loss on foreign exchange	1	19	21	19
and after crediting:				
Gain on disposal of PPE	-	70	1	70
Gain on foreign exchange	(2)	9	(6)	3
Interest income from deposits with licensed bank	32	54	156	144