

Filing Information	
New Company registration number	202201047106
Company registration number	1492803-T
Name of company	OMESTI HEALTHCARE SDN. BHD.
Former name of the company	
Origin of company	Incorporated in Malaysia
Status of company	Private company
Types of company	Company limited by shares
Application of submission	Ordinary filing
Statutory Declaration for rectification	
Court Order reference number	
Disclosure of financial statements preparation for current submission	First time preparation of financial statements after incorporation
Company's current financial year start date	2022-11-09
Company's current financial year end date	2024-03-31
Company's previous financial year start date	
Company's previous financial year end date	
Status of carrying on business during the financial year	Carrying on business activities
Disclosure of financial statements audit status	Audited
Audit exemption category	
Basis of accounting standards applied to prepare the financial statements	Malaysian Financial Reporting Standards
Disclosure of other accounting standards applied	
Type of submission	FS-MFRS
Nature of financial statements	Separate
Description of presentation currency	Malaysian Ringgit (MYR)
Description of functional currency	MYR
Level of rounding used in financial statements	Actuals
Name and version of software used to generate XBRL file	MBRS_Preparation_Tool v2.2
Taxonomy version	SSMxT_2022v1.0

Scope Of Filing		
Date of financial statements approved by Board of Directors	2024-07-30	
Date of circulation of financial statements and reports to members	2024-09-12	
Date of financial statements and reports of the directors and auditors (if applicable) laid in annual general meeting		
Date of Statutory Declaration	2024-07-30	
Disclosure on whether company's shares are traded on any official stock exchange	Not-listed	
Disclosure of the regulation applied during incorporation of the company	Companies Act 1965 or 2016	
Disclosure on whether company involved as management company under Interest Scheme Act 2016	Not management company under Interest Scheme Act 2016	
Disclosure of whether company regulated by Bank Negara Malaysia at the financial year end	Company not regulated by Bank Negara Malaysia	
Principal activities of business		
No.	MSIC Code	Description of business
Business 1	64200	ACTIVITIES OF HOLDING COMPANIES
Business 2		
Business 3		
Description on whether company had applied for any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports from Registrar or Minister	No	
Description on whether company had applied for exemption from coinciding foreign subsidiary financial year end with holding company		
Description on whether company had applied for exemption from filing financial statements and reports in full XBRL format.		
Description on whether company had applied to waive lodgement of financial statements by foreign company		
Description on whether company had applied for relief from requirements as to form and contents of Director's report		
Description on whether company had applied for relief from requirements as to form and contents of financial statements		
Description on whether company had applied for extension of time for circulation of financial statements and reports		
Description on whether company had applied for extension of time to lodge financial statements and reports		
Description on whether company had applied for extension of time for circulation and holding annual general meeting		
Description on whether company had applied for extension of time to lodge annual return		
Description on whether company had applied any exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister		
Method used for preparing Statement of Financial Position	Current-Noncurrent	

Method used for preparing Statement of Profit or Loss	Function of expense
Method used for preparing Statement of Comprehensive Income	After tax
Method used for preparing Statement of Cash Flows	Indirect
Disclosure on whether comparative period values are restated	No
Disclosure on whether opening statements changed due to changes in accounting standards	No
Disclosure on whether reclassification of previous financial statements changed due to changes in accounting standards	No
Description on whether company changed the duration of financial reporting period	No

**Directors Report****Disclosure of Director's Report**

**OMESTI HEALTHCARE SDN. BHD. (202201047106 (1492803 - T)) (Incorporated in Malaysia)**

**DIRECTORS' REPORT**

The Directors hereby submit their report and the audited financial statements of the Company for the financial period from 9 November 2022 (date of incorporation) to 31 March 2024.

**DATE OF INCORPORATION AND PRINCIPAL ACTIVITIES**

The Company was incorporated on 9 November 2022. The Company is principally engaged in business of medical services and pharmaceutical. The principal activity of the subsidiary is provision of medical services and pharmaceutical.

**RESULTS**

	RM
Loss for the financial period	418,988

**DIVIDEND**

No dividend has been paid, proposed or declared by the Company since 9 November 2022 (date of incorporation). The Directors do not recommend the payment of any dividend in respect of the current financial period.

**RESERVES AND PROVISIONS**

There were no material transfers to or from reserves or provisions during the financial period.

**ISSUE OF SHARES AND DEBENTURES**

The Company was incorporated on 9 November 2022 with an issued and fully paid up share capital of RM1 comprising 1 ordinary share.

The Company did not issue any new shares or debentures during the financial period.

**OPTIONS GRANTED OVER UNISSUED SHARES**

No options were granted to any person to take up unissued ordinary shares of the Company during the financial period.

**DIRECTORS**

The Directors who has held for office since the date of incorporation and up to the date of this report is as follows:

Mah Xian Zhen	(First Director)
Tevanaigam Randy Chitty	(First Director) (Resigned on 7 July 2023)
Monteiro Gerard Clair	(Appointed on 7 July 2023)

**DIRECTOR'S INTERESTS**

The Directors holding office at the end of financial period and their beneficial interests in ordinary shares of the Company and of its related corporations during the financial period ended 31 March 2024 as recorded in the Register of Directors' Shareholdings kept by the Company under Section 59 of the Companies Act 2016 in Malaysia were as follows:

	[ Number of ordinary shares 1 ]			
	Balance as at 9.11.2022 (date of incorporation)/ date of appointment	Bought	Sold	Balance as at 31.3.2024

Shares in the ultimate holding Omesti Berhad	company,			
Direct interests:				
Mah Xian Zhen	1,501,555	-	-	1,501,555
Monteiro Gerard Clair	39,141,455	-	-	39,141,455
Indirect interests				
Mah Xian Zhen*	9,645,000	-	-	9,645,000
Monteiro Gerard Clair	66,333,700	-	-	66,333,700

\* Deemed interest by virtue of her spouse's interest pursuant to Section 59(11)(c) of the Companies Act 2016

#### DIRECTORS' BENEFITS

Since the date of incorporation, none of the Directors have received or become entitled to receive any benefit by reason of a contract made by the Company or a related corporation with the Director or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest except for any benefit which may be deemed to have arisen by virtue of the remuneration received and receivable by the Directors from its related corporations in their capacity as Directors of those corporations.

There were no arrangements made during and at the end of the financial period, to which the Company is a party, which had the object of enabling Director to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

#### DIRECTORS' REMUNERATION

There was no remuneration paid or payable to the Directors during the financial period.

#### INDEMNITY AND INSURANCE FOR DIRECTORS, OFFICERS AND AUDITORS

The ultimate holding company, Omesti Berhad effected Directors' liability insurance during the financial period to protect the Directors of the Company against potential costs and liabilities arising from claims brought against the Directors. Neither the Directors nor the Company paid for the insurance premium directly as the Company is under the effective cover of Omesti Berhad, being its subsidiary company.

There were no indemnity given to or insurance effected for the auditors during the financial period.

#### OTHER STATUTORY INFORMATION REGARDING THE COMPANY

##### (I) AS AT THE END OF THE FINANCIAL PERIOD

- a. Before the financial statements of the Company were prepared, the Directors took reasonable steps:
  - i. to ascertain that proper action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and had satisfied themselves that there were no known bad debts to be written off and that provision need not be made for doubtful debts;
  - ii. to ensure that any current assets other than debts, which were unlikely to realise their book values in the ordinary course of business had been written down to their estimated realisable values.
- b. In the opinion of the Directors, the results of the operations of the Company during the financial period have not been substantially affected by any item, transaction or event of a material and unusual nature.

##### (II) FROM THE END OF THE FINANCIAL PERIOD TO THE DATE OF THIS REPORT

- c. The Directors are not aware of any circumstances:
  - i. which would necessitate the writing off of bad debts or the making of provision for doubtful debts in the financial statements of the Company;
  - ii. which would render the values attributed to current assets in the financial statements of the Company misleading; and
  - iii. which have arisen which would render adherence to the existing method of valuation of assets or liabilities of the Company misleading or inappropriate.

**(III) AS AT THE DATE OF THIS REPORT**

- e. There are no charges on the assets of the Company which have arisen since the end of the financial period to secure the liabilities of any other person.
- f. There are no contingent liabilities of the Company which have arisen since the end of the financial period.
- g. The Directors are not aware of any circumstances not otherwise dealt with in the report or the financial statements which would render any amount stated in the financial statements of the Company misleading.

**HOLDING COMPANIES**

The Directors regard Omesti Berhad and Omesti Holdings Berhad, both companies incorporated in Malaysia, as the ultimate holding company and immediate holding company respectively. The ultimate holding company is listed on the Main Market of Bursa Malaysia Securities Berhad.

**AUDITORS**

The auditors, BDO PLT (201906000013 (LLP0018825-LCA) & AF 0206), have expressed their willingness to continue in office.

Auditors' remuneration of the Company for the financial period from 09 November 2022 (date of incorporation) to 31 March 2024 amounted to RM2,500.

Signed by the Board in accordance with a resolution of the Directors.

Mah Xian-Zhen	Monteiro Gerard Clair
Director	Director
Kuala Lumpur	

Dated: 30 July 2024

Number of directors signing Director's report	2
Name of first director who signed Director's report	Mah Xian-Zhen
Type of identification of first director who signed director's report	MyKad
Identification number of the first director who signed director's report	811219146012
Name of second director who signed the director's report	Monteiro Gerard Clair
Type of identification of second director who signed Director's report	MyKad
Identification number of the second director who signed director's report	710725715035
Name of third director who signed the director's report	
Type of identification of third director who signed Director's report	
Identification number of the third director who signed director's report	
Name of fourth director who signed the director's report	
Type of identification of fourth director who signed Director's report	
Identification number of the fourth director who signed director's report	
Name of fifth director who signed the director's report	
Type of identification of fifth director who signed Director's report	

Identification number of the fifth director who signed director's report	
Disclosure of status of dividend (final dividend)	Mentioned but not recommended
Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year	No
Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events	No
Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation	No
Date of signing director's report	2024-07-30

**Directors Statement****Disclosure of Statement by Directors****STATEMENT BY DIRECTORS****PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016**

In the opinion of the Directors, the financial statements set out on pages 11 to 23 have been drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the provisions of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Company as at 31 March 2024 and of the financial performance and cash flows of the Company for the financial period from 09 November 2022 (date of incorporation) to 31 March 2024.

By the Board,

Mah Xian-Zhen  
Director

Monteiro Gerard Clair  
Director

Kuala Lumpur

Dated: 30 July 2024

**STATUTORY DECLARATION****PURSUANT TO SECTION 251(1)(b) OF THE COMPANIES ACT 2016**

I, Wong Kai Xuan, being the Officer primarily responsible for the financial management of Omesti Healthcare Sdn. Bhd. do solemnly and sincerely declare that the financial statements set out on pages 11 to 23 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly )  
declared by the abovenamed at )  
Kuala Lumpur this )  
30 July 2024 )  
 ) Wong Kai Xuan

Before me;

PESURUHJAYA SUMPAH

W 729

MARDHIYYAH

ABDUL WAHAB

1 JAN 2024-31 6 2026

MALAYSIA

SUITE 9.03, TINGKAT 9

MENARA RAJA LAUT

NO. 288 JALAN RAJA LAUT

50350 KUALA LUMPUR

Disclosure of directors opinion that the financial statements or consolidated financial statements are drawn up in accordance with approved accounting standards and reflect true and give true and fair view of financial position and performance of the company and the group	Yes
Number of directors signing Statement by Directors	2

Name of first director who signed Statement by Directors	Mah Xian-Zhen
Disclosure whether the first director is also primarily responsible for financial management of the company	Not primarily responsible for financial management of the company
Type of identification of first director who signed Statement by Directors	MyKad
Identification number of the first director who signed Statement by Directors	811219146012
Name of second director who signed Statement by Directors	Monteiro Gerard Clair
Disclosure whether the second director is also primarily responsible for financial management of the company	Not primarily responsible for financial management of the company
Type of identification of second director who signed Statement by Directors	MyKad
Identification number of second director who signed Statement by Directors	710725715035
Name of third director who signed Statement by Directors	
Disclosure whether the third director is also primarily responsible for financial management of the company	
Type of identification of third director who signed Statement by Directors	
Identification number of third director who signed Statement by Directors	
Name of fourth director who signed Statement by Directors	
Disclosure whether the fourth director is also primarily responsible for financial management of the company	
Type of identification of fourth director who signed Statement by Directors	
Identification number of fourth director who signed Statement by Directors	
Name of fifth director who signed Statement by Directors	
Disclosure whether the fifth director is also primarily responsible for financial management of the company	
Type of identification of fifth director who signed Statement by Directors	
Identification number of fifth director who signed Statement by Directors	
Name of other person primarily responsible for financial management of the company	Wong Kai Xuan
Type of identification of other person primarily responsible for financial management of the company	MyKad
Identification number of other person primarily responsible for financial management of the company	890830146189
Date of signing statement by directors	2024-07-30

Business Review	
Disclosure of business review either on environmental, employees or social and community issues	
Environmental matters	
Company's employees	
Social and community issues	
Others	
Disclosure of other business review applied	
Number of employees	0

Involvement Stock Exchange	
Date of company listed in Stock Exchange	
Type of exchange on which company is listed	
Disclosure of foreign stock exchange	
Type of market listed in Bursa Malaysia	
Disclosure of securities listing on Shari'ah compliant Securities list	
Date of delisting of shares	
Type of exchange from which shares were delisted	
Disclosure of foreign stock exchange which the company were delisted	

## Auditors Report

### Disclosure of auditor's report to members

#### INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF OMESTI HEALTHCARE SDN. BHD. (Incorporated in Malaysia)

##### Report on the Audit of the Financial Statements

###### Opinion

We have audited the financial statements of Omesti Healthcare Sdn. Bhd., which comprise the statement of financial position as at 31 March 2024 of the Company, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial period from 9 November 2022 (date of incorporation) to 31 March 2024, and notes to the financial statements, including material accounting policy information, as set out on pages 11 to 23.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 March 2024, and of its financial performance and its cash flows for the financial period from 09 November 2022 (date of incorporation) to 31 March 2024 in accordance with Malaysian Financial Reporting Standards ("MFRSs"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

###### Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

###### Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

###### Information Other than the Financial Statements and Auditors' Report Thereon

The Directors of the Company are responsible for the other information. The other information comprises the Directors' Report, but does not include the financial statements of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Company does not cover the Directors' Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Company, our responsibility is to read the Directors' Report and, in doing so, consider whether the Directors' Report is materially inconsistent with the financial statements of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the Directors' Report, we are required to report that fact. We have nothing to report in this regard.

###### Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements of the Company that give a true and fair view in accordance with MFRSs, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Company, the Directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

###### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable

assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standard on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control of the Company.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- d. Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements of the Company, including the disclosures, and whether the financial statements of the Company represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Other Matters**

This report is made solely to the member of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

BDO PLT  
201906000013 (LLP0018825-LCA) & AF 0206  
Chartered Accountants

Pang Zhi Hao  
03450/09/2025 J  
Chartered Accountant

Kuala Lumpur

30 July 2024

Type of auditor's opinion	Unmodified opinion
Date of signing auditor's report	2024-07-30
License number of auditor	3450
Name of auditor signing report	Pang Zhi Hao
Registration number of audit firm	AF0206
Name of audit firm	BDO PLT
Address line 1	Level 8
Address line 2	BDO @ Menara CenTARA
Address line 3	360 Jalan Tuanku Abdul Rahman
Postcode	50100

Town	Kuala Lumpur
State	W.P. KUALA LUMPUR

<b>SOPF CuNonCu</b>	
Item	Current Year
<b>Assets</b>	
<b>Non-current assets</b>	
Property, plant and equipment	0.00
Investment properties	0.00
Biological assets	
Right-of-use assets	
Service concession assets	
Intangible assets	0.00
Investments in subsidiaries	1.00
Investments in associates	0.00
Investments in joint ventures	0.00
Other investments	0.00
Trade and other non-current receivables	0.00
Contract assets	
Deferred tax assets	
Derivative financial assets	0.00
Other non-current assets	0.00
Non-current assets	1.00
<b>Current assets</b>	
Inventories	0.00
Biological assets	
Other investments	
Current tax assets	
Trade and other current receivables	<b>[1] 79.00</b>
Contract assets	
Derivative financial assets	0.00
Cash and cash equivalents	0.00
Other current assets	0.00
Current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	79.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
Current assets	79.00
<b>Assets</b>	80.00
<b>Equity and liabilities</b>	
<b>Equity</b>	

Item	Current Year
Issued capital	1.00
Retained earnings	-418,988.00
Treasury shares	
Reserves	0.00
Equity attributable to owners	-418,987.00
Equity, others components	0.00
Non-controlling interests	0.00
Equity	-418,987.00
<b>Liabilities</b>	
<b>Non-current liabilities</b>	
Service concession liabilities	
Borrowings	0.00
Lease liabilities	
Employee benefit liabilities	0.00
Provisions	0.00
Trade and other non-current payables	0.00
Contract liabilities	
Deferred tax liabilities	
Derivative financial liabilities	0.00
Other non-current liabilities	
Non-current liabilities	0.00
<b>Current liabilities</b>	
Current borrowings	0.00
Lease liabilities	
Employee benefit liabilities	0.00
Provisions	0.00
Current tax liabilities	
Trade and other current payables	[2] 419,067.00
Contract liabilities	
Derivative financial liabilities	0.00
Other current liabilities	
Current liabilities other than liabilities included in disposal groups classified as held for sale	419,067.00
Liabilities included in disposal groups classified as held for sale	0.00
Current liabilities	419,067.00
Liabilities	419,067.00
<b>Equity and liabilities</b>	80.00

**Footnotes**

[1] 2024: Trade and other current receivables [79.00] = Amount owing by immediate holding company [1.00] + Prepayment [78.00]

[2] 2024: Trade and other current payables [419,067.00] = Other payables and accruals [13,949.00] + Amount owing to ultimate holding company [404,197.00] + Amount owing to a subsidiary [1.00] + Amount owing to a related company [920.00]

<b>SOFP CuNonCu - Details</b>	
Item	Current Year
<b>Sub-classification of assets, liabilities and equity</b>	
<b>Property, plant and equipment</b>	
<b>Land and buildings</b>	
<b>Land</b>	
Freehold land	
Long term leasehold land	
Short term leasehold land	
Land	0.00
<b>Buildings</b>	
Building on freehold land	
Building on long term leasehold land	
Building on short term leasehold land	
Leased properties	
Buildings	0.00
Land and buildings	0.00
<b>Vehicles</b>	
Vessels	
Aircraft	
Motor vehicles	
Other vehicles	
Vehicles	0.00
Machinery	
Plant and equipment	
Office equipment, fixture and fittings	
Computer software and hardware	
Bearer plants	
Infrastructure and site facilities	
Mining assets	
Oil and gas assets	
Tangible exploration and evaluation assets	
Telecommunication equipments	
Construction in progress/Asset work-in progress	
Other property, plant and equipment	
Property, plant and equipment	0.00
<b>Investment property</b>	
<b>Investment properties completed, at carrying value</b>	

Item	Current Year
Freehold land and building	
Leasehold land and building	
Investment property completed	0.00
<b>Investment properties under construction or development, at cost</b>	
Building under construction	
Investment property under construction or development	0.00
Other investment property	
Investment properties	0.00
<b>Intangible assets and goodwill</b>	
<b>Intangible assets other than goodwill</b>	
Customer acquisition costs	
Brand names	
Customer relationships	
Copyrights, patents and other industrial property rights, service and operating rights	
Intangible assets under development	
Intangible exploration and evaluation assets	
Licences and franchises	
Recipes, formulae, models, designs and prototypes	
Computer software	
Small holder relationship	
Other intangible assets	
Intangible assets other than goodwill	0.00
Goodwill	
Intangible assets	0.00
<b>Investments in subsidiaries</b>	
Unquoted shares, net of impairment losses	1.00
Quoted shares in Malaysia	
Quoted shares outside Malaysia	
Fair value adjustments on loans and advances and financial guarantee	
Contributions to subsidiaries, net of impairment losses	
Other investments in subsidiaries	
Investments in subsidiaries	1.00
<b>Investments in associates</b>	
Unquoted shares, net of impairment losses	
Quoted shares in Malaysia	
Quoted shares outside Malaysia	

Item	Current Year
Fair value adjustments on loans and advances and financial guarantee	
Share of post-acquisition profits and reserves	
Unrealised profit on transactions with associates	
Other investments in associates	
Investments in associates	0.00
<b>Investments in joint ventures</b>	
Unquoted shares, net of impairment losses	
Quoted shares in Malaysia	
Quoted shares outside Malaysia	
Fair value adjustments on loans and advances and financial guarantee	
Share of post-acquisition profits and reserves	
Unrealised profit on transactions with joint ventures	
Other investments in joint ventures	
Investments in joint ventures	0.00
<b>Trade and other non-current receivables</b>	
<b>Non-current trade receivables</b>	
Trade receivables	
Trade receivables due from holding company	
Trade receivables due from subsidiaries	
Trade receivables from associates	
Trade receivables due from joint ventures	
Trade receivables due from other related parties	
Other non-current trade receivables	
Non-current trade receivables	0.00
<b>Other non-current receivables</b>	
<b>Other non-current receivables due from related parties</b>	
Other receivables due from holding company	
Other receivables due from subsidiaries	
Other receivables due from associates	
Other receivables due from joint ventures	
Other receivables due from other related companies	
Other non-current receivables due from related parties	0.00
<b>Non-current non-trade receivables</b>	
Accrued income	
Lease and hire purchase receivables	

Item	Current Year
Other non-current non-trade receivables	
Non-current non-trade receivables	0.00
Other non-current receivables	0.00
Trade and other non-current receivables	0.00
<b>Non-current derivative financial assets</b>	
<b>Non-current derivatives at fair value through profit or loss</b>	
Forward contract	
Options	
Swap	
Other derivatives	
Non-current derivatives financial assets at fair value through profit or loss	0.00
Other non-current derivative financial assets	
Derivative financial assets	0.00
<b>Inventories</b>	
Raw materials	
Work in progress	
Finished goods	
Spare parts	
Other inventories	
Inventories	0.00
<b>Trade and other current receivables</b>	
<b>Current trade receivables</b>	
Trade receivables	
Trade receivables due from contract customers	
Trade receivables due from holding company	
Trade receivables due from subsidiaries	
Trade receivables due from associates	
Trade receivables due from joint ventures	
Trade receivables due from other related parties	
Unearned current carrying charges	
Other current trade receivables	
Current trade receivables	0.00
<b>Other current receivables</b>	
<b>Other current receivables due from related parties</b>	
Other receivables due from holding company	1.00
Other receivables due from subsidiaries	
Other receivables due from associates	

Item	Current Year
Other receivables due from joint ventures	
Other receivables due from other related parties	
Other current receivables due from related parties	1.00
<b>Current prepayments and current accrued income</b>	
Prepayments	78.00
Accrued income	
Current prepayments and current accrued income	78.00
<b>Current non-trade receivables</b>	
Interest receivables	
Deposits	
Dividend receivables	
Lease and hire purchase receivables	
Other current non-trade receivables	
Non trade receivables	0.00
Other current receivables	79.00
Trade and other current receivables	<b>[1] 79.00</b>
<b>Current derivative financial assets</b>	
<b>Current derivatives at fair value through profit or loss</b>	
Forward contract	
Options	
Swap	
Other derivatives	
Current derivative financial assets at fair value through profit or loss	0.00
Other current derivative financial assets	
Derivative financial assets	0.00
<b>Cash and cash equivalents</b>	
<b>Cash</b>	
Cash in hand	
Balances with Licensed Banks	
Cash	0.00
<b>Cash equivalents</b>	
Deposits placed with licensed banks	
Deposit placed with other corporations	
Cash equivalents with other financial institutions	
Short-term deposits	
Short-term investments	
Other banking arrangements	

Item	Current Year
Cash equivalents	0.00
Other cash equivalents	
Cash and cash equivalents	0.00
<b>Other non-current assets</b>	
Prepaid rental of buildings and facilities	
Prepaid land lease	
Other non-current assets	
Other non-current assets	0.00
<b>Issued capital</b>	
Capital from ordinary shares	1.00
Capital from redeemable preference shares	
Capital from non-redeemable preference shares	
Issued capital	1.00
<b>Reserves [Abstract]</b>	
<b>Non-distributable</b>	
Capital reserve	
Hedging reserve	
Foreign currency translation reserve	
Reserve of share-based payments	
Revaluation reserve	
Statutory reserve	
Warrant reserve	
Other non-distributable reserves	
Non-distributable other reserves	0.00
<b>Distributable</b>	
Fair value reserves	
Reserve of non-current assets classified as held for sale	
Consolidation reserve	
Warranty reserve	
Other distributable reserves	
Distributable reserves	0.00
Reserves	0.00
<b>Equity - others components</b>	
Perpetual sukuk	
Equity component of Irredeemable Convertible Unsecured Loan Stocks (ICULS)	
Equity component of preference shares	

Item	Current Year
Head office accounts	
Equity components of other financial instruments	
Equity, others components	0.00
<b>Non-current borrowings</b>	
<b>Non-current portion of non-current secured bank loans received</b>	
Term loans	
Islamic financing facilities	
Hire purchase and finance lease liabilities	
Islamic medium term notes	
Sukuk	
Revolving credit and others	
Other secured bank loans	
Non-current portion of non-current secured bank loans received	0.00
<b>Non-current portion of non-current unsecured bank loans received</b>	
Term loans	
Irredeemable Convertible Unsecured Loan Stocks (ICULS)	
Islamic financing facilities	
Hire purchase and finance lease liabilities	
Islamic medium term notes	
Sukuk	
Revolving credit and others	
Other unsecured bank loans received	
Non-current portion of non-current unsecured bank loans received	0.00
<b>Non-current portion of secured bonds, sukuk and loan stock</b>	
Bonds	
Sukuk	
Medium term notes	
Loan stocks	
Preference shares	
Non-current portion of secured bonds/sukuk/loan stock	0.00
<b>Non-current portion of unsecured bonds, sukuk and loan stock</b>	
Bonds	
Sukuk	
Medium term notes	
Loan stocks	

Item	Current Year
Preference shares	
Non-current portion of unsecured bonds/sukuk/loan stock	0.00
<b>Other non-current borrowings</b>	
Loan from subsidiaries	
Loan from associates	
Loan from joint ventures	
Redeemable preference shares	
Other non-current borrowings	
Other non-current borrowings	0.00
Borrowings	0.00
<b>Non-current employee benefit liabilities</b>	
Cash-settled share-based payment liability	
Retirement benefits	
Employment termination benefits	
Provision for unconsumed leave	
Defined contribution plan	
Defined benefit plan	
Other non-current employee benefit liabilities	
Employee benefit liabilities	0.00
<b>Non-current provisions</b>	
Warranty provision	
Restructuring provision	
Legal proceedings provision	
Refund provision	
Onerous contracts provision	
Provision for decommissioning, restoration and rehabilitation costs	
Other non-current provisions	
Provisions	0.00
<b>Trade and other non-current payables</b>	
<b>Non-current trade payables</b>	
Trade payables	
Trade payables due to holding company	
Trade payables due to subsidiaries	
Trade payables due to associates	
Trade payables due to joint ventures	
Trade payables due to other related parties	

Item	Current Year
Other non-current trade payables	
Non-current trade payables	0.00
<b>Other non-current payables</b>	
<b>Other non-current payables due to related parties</b>	
Other payables due to holding company	
Other payables due to subsidiaries	
Other payables due to associates	
Other payables due to joint ventures	
Other payables due to other related parties	
Non-current other payables due to related parties	0.00
<b>Other payables due to non-controlling interests</b>	
Dividend payable to non-controlling interest	
Loans from non-controlling interest	
Miscellaneous payables due to non-controlling interests	
Other non-current other payables due to non-controlling interests	0.00
<b>Non-current non-trade payables</b>	
Deferred income	
Accruals	
Retention payable	
Deposits	
Other non-current non-trade payables	
Non-current non-trade payables	0.00
Other non-current payables	0.00
Trade and other non-current payables	0.00
<b>Non-current derivative financial liabilities</b>	
<b>Non-current derivatives at fair value through profit or loss</b>	
Forward contract	
Options	
Swap	
Other derivatives	
Non-current derivatives at fair value through profit or loss	0.00
<b>Non-current Derivates used for hedging</b>	
Forward contract	
Options	
Swap	
Other derivatives	

Item	Current Year
Non-current derivatives used for hedging	0.00
Other non-current derivative financial liabilities	
Derivative financial liabilities	0.00
<b>Current borrowings</b>	
<b>Current secured bank loans received and current portion of non-current secured bank loans received</b>	
Bankers' acceptance	
Bank overdrafts	
Trade financing facilities	
Term loans	
Islamic financing facilities	
Hire purchase and finance lease liabilities	
Islamic medium term notes	
Sukuk	
Revolving credit and others	
Other secured bank loans received	
Current secured bank loans received and current portion of non-current secured bank loans received	0.00
<b>Current unsecured bank loans received and current portion of non-current unsecured bank loans received</b>	
Block discounting payables	
Term loans	
Irredeemable convertible unsecured loan stocks (ICULS)	
Islamic financing facilities	
Hire purchase and finance lease liabilities	
Islamic medium term notes	
Sukuk	
Revolving credit and others	
Other unsecured bank loans received	
Current unsecured bank loans received and current portion of non-current unsecured bank loans received	0.00
<b>Current portion of secured bonds/sukuk/loan stocks</b>	
Bonds	
Sukuk	
Medium term notes	
Loan stocks	
Preference shares	
Current portion of secured bonds/sukuk/loan stocks	0.00
<b>Current portion of unsecured bonds/sukuk/loan stocks</b>	

Item	Current Year
Bonds	
Sukuk	
Medium term notes	
Loan stocks	
Preference shares	
Current portion of unsecured bonds/sukuk/loan stocks	0.00
<b>Other current borrowings</b>	
Trade loans	
Loan from subsidiaries	
Loan from associates	
Loan from joint ventures	
Redeemable preference shares	
Other current borrowings	
Other current borrowings	0.00
Current borrowings	0.00
<b>Current employee benefit liabilities</b>	
Cash-settled share-based payment liability	
Retirement benefits	
Employment termination benefits	
Provision for unconsumed leave	
Defined contribution plan	
Defined benefit plan	
Other current employee benefit liabilities	
Employee benefit liabilities	0.00
<b>Current provisions</b>	
Warranty provision	
Restructuring provision	
Legal proceedings provision	
Refunds provision	
Onerous contracts provision	
Provision for decommissioning, restoration and rehabilitation costs	
Other current provisions	
Provisions	0.00
<b>Trade and other current payables</b>	
<b>Current trade payables</b>	
Trade payables	

Item	Current Year
Trade payable due to contract suppliers	
Trade payables due to holding company	
Trade payables due to subsidiaries	
Trade payables due to associates	
Trade payables due to joint ventures	
Trade payables due to other related parties	
Other current trade payables	
Current trade payables	0.00
<b>Other current payables</b>	
<b>Other current payables due to related parties</b>	
Other payables due to holding company	404,197.00
Other payables due to subsidiaries	1.00
Other payables due to associates	
Other payables due to joint ventures	
Other payables due to other related parties	[2] 920.00
Current payables due to related parties	405,118.00
<b>Other payables due to non-controlling interests</b>	
Dividend payable to non-controlling interest	
Loans from non-controlling interest	
Miscellaneous payable due to non-controlling interests	
Other current payables due to non-controlling interests	0.00
<b>Current non-trade payables</b>	
Accruals	8,649.00
Retention payable	
Deferred income	
Deposits and advanced billings	
Financing costs	
Dividend payable	
Interest payables	
Other current non-trade payables	[3] 5,300.00
Current non-trade payables	13,949.00
Other current payables	419,067.00
Trade and other current payables	[4] 419,067.00
<b>Current derivative financial liabilities</b>	
<b>Current derivatives at fair value through profit or loss</b>	
Forward contract	

Item	Current Year
Options	
Swap	
Other derivatives	
Current derivative financial liabilities at fair value through profit or loss	0.00
<b>Current derivatives used for hedging</b>	
Forward contract	
Options	
Swap	
Other derivatives	
Current derivative financial liabilities used for hedging	0.00
Other current derivative financial liabilities	
Derivative financial liabilities	0.00

### **Footnotes**

[1] 2024: Trade and other current receivables [79.00] = Amount owing by immediate holding company [1.00] + Prepayment [78.00]

[2] 2024: Other payables due to other related parties [920.00] = Amount owing to a related company [920.00]

[3] 2024: Other current non-trade payables [5,300.00] = Other payables [5,300.00]

[4] 2024: Trade and other current payables [419,067.00] = Other payables and accruals [13,949.00] + Amount owing to ultimate holding company [404,197.00] + Amount owing to a subsidiary [1.00] + Amount owing to a related company [920.00]

SOPL Function	
Item	Current Year
<b>Continuing operations</b>	
Revenue	0.00
Cost of sales	0.00
Gross profit	0.00
Other income	0.00
Selling and distribution expenses	
Administrative expenses	92,418.00
Research and development expense	
Other expenses	326,570.00
<b>Profit (loss) from operating activities</b>	-418,988.00
Finance income	0.00
Finance costs	0.00
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Fair valuation gain (loss) arising from distribution of non-cash assets to owners	
<b>Profit (loss) before tax, from continuing operations</b>	-418,988.00
Tax expense	0.00
Contribution of zakat	
<b>Profit (loss) from continuing operations</b>	-418,988.00
<b>Discontinued operations</b>	
<b>Profit (loss) from discontinued operations, net of tax</b>	
<b>Profit (loss)</b>	-418,988.00
<b>Profit (loss), attributable to</b>	
Profit (loss), attributable to members of company	-418,988.00
Profit (loss) attributable to equity other components	
Profit (loss), attributable to non-controlling interests	0.00
<b>Profit (loss)</b>	-418,988.00
<b>Earnings per share</b>	
<b>Basic earnings per share</b>	
Basic earnings (loss) per share from continuing operations	
Basic earnings (loss) per share from discontinued operations	
Basic earnings (loss) per share	0.00
<b>Diluted earnings per share</b>	
Diluted earnings (loss) per share from continuing operations	

Item	Current Year
Diluted earnings (loss) per share from discontinued operations	
Diluted earnings (loss) per share	0.00

<b>SOPL Function - Details</b>	
Item	Current Year
<b>Revenue</b>	
<b>Revenue from sale of goods</b>	
Revenue from sale of broadband and telecommunication	
Revenue from property development	
Revenue from construction contracts	
Revenue from clean water, treatment and disposal of waste water	
Revenue from sale of food and beverage	
Revenue from sale of agricultural produce	
Revenue from sale of oil and gas products	
Other revenue from sale of goods	
Revenue from sale of goods	0.00
<b>Revenue from rendering of services</b>	
Revenue from rendering of entertainment services	
Revenue from rendering of telecommunication services	
Revenue from rendering of transportation services	
Revenue from rendering of information technology services	
Revenue from rendering of educational services	
Revenue from rendering of healthcare services	
Revenue from rendering of shipping and shipping related services	
Other revenue from rendering of services	
Revenue from rendering of services	0.00
<b>Interest income</b>	
Interest income on loans, advances and financing	
Interest income on other financial assets	
Interest income	0.00
<b>Other fee and commission income</b>	
Gross brokerage and other charges	
Underwriting commissions and fund management income	
Other fee and commission income	
Fee and commission income	0.00
<b>Dividend income</b>	
<b>Rental income</b>	

Item	Current Year
Royalty income	
Other revenue	
Revenue	0.00
<b>Cost of sales</b>	
Cost of inventories	
Construction contract costs	
Energy costs	
Property development costs	
Other cost of sales	
Cost of sales	0.00
<b>Other income</b>	
Deferred income	
Bad debts recovered	
Dividend income	
Royalty/franchise income	
Write back of fuel cost	
Income from reimbursements under insurance policies	
Grant or incentives by Malaysian government or it's agencies	
Grant or incentives by foreign government or it's agencies	
Contributions or donations by local contributor	
Contributions or donations by foreign contributor	
Contributions or donations by unknown contributor	
<b>Foreign exchange gain</b>	
Realised gain on foreign exchange	
Unrealised gain on foreign exchange	
Gains on foreign exchange	0.00
<b>Gain on disposal of subsidiaries, associates and joint ventures</b>	
Gain on disposal of subsidiaries	
Gain on disposal of associates	
Gain on disposal of joint ventures	
Gain from disposal of a subsidiary, joint ventures and associates	0.00
<b>Gain on disposal from other investments</b>	
Gains on disposals of property, plant and equipment	
Gains on disposals of other non-current assets	
Other gains recognised in profit or loss, fair value measurement, assets	

Item	Current Year
<b>Reversal of impairment loss recognised in profit or loss</b>	
Reversal of impairment loss on receivables	
Reversal of impairment in development expenditure	
Reversal of impairment in land held for property development	
Reversal of impairment in property, plant and equipment	
Reversal of impairment in other assets	
Reversal of impairment loss recognised in profit or loss	0.00
<b>Reversal of inventories written down to net realisable value</b>	
<b>Interest income</b>	
Management fees	
Net deposits recognised	
Net fair value gain on derivatives	
Net fair value gain on recycle of forex reserve upon disposal of subsidiaries	
Other fee and commission	
Other rental income	
Rental income on land and buildings	
Other miscellaneous income	
Other income	0.00
<b>Other expenses</b>	
<b>Auditor's remuneration</b>	
Auditor's remuneration for audit services	
Auditor's remuneration for other services	
Auditor's remuneration	0.00
<b>Amortisation expense</b>	
Depreciation, property, plant and equipment	
Natural disaster related expenses	
<b>Loss on disposal of subsidiaries, associates and joint ventures</b>	
Loss on disposal of subsidiaries	
Loss on disposal of associates	
Loss on disposal of joint ventures	
Loss on disposal of subsidiaries, joint ventures and associates	0.00
<b>Loss on disposal from other investments</b>	
Losses on disposals of property, plant and equipment	
Loss on disposal of other non-current assets	

Item	Current Year
Other losses recognised in profit or loss, fair value measurement, assets	
Rental expense	
Royalty expense	
<b>Employee benefits expense</b>	
Wages, salaries and others	
Bonus	
Share-based compensation expense	
Share option expenses	
Social security contributions	
Defined benefit plans	
Defined contribution plans	
Other long-term employee benefits	
Other short-term employee benefits	
Other employee benefit expenses	
Employee benefits expense	0.00
<b>Director's remuneration</b>	
Salaries and other emoluments	
Bonus	
Benefits-in-kind	
Fees	
Performance incentives	
Defined benefit plans	
Defined contribution plans	
Share option expenses	
Other emoluments	
Director's remuneration	0.00
<b>Other miscellaneous expenses</b>	[1] 326,570.00
<b>Other expenses</b>	326,570.00
<b>Finance income</b>	
Finance income due from related parties	
Other finance income	
Finance income	0.00

### Footnotes

[1] 2024: Other miscellaneous expenses [326,570.00] = Other operating expenses [326,570.00]



<b>SOCI - After Tax</b>	
Item	Current Year
<b>Statement of comprehensive income</b>	
Profit (loss)	-418,988.00
<b>Other comprehensive income/(expense), net of tax</b>	
<b>Components of other comprehensive income that will not be reclassified to profit or loss, net of tax</b>	
Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets	
Remeasurement of defined benefit liability	
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	
Other comprehensive income, net of tax, gains (losses) on other items	0.00
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	
Other comprehensive income that will not be reclassified to profit or loss, net of tax	0.00
<b>Components of other comprehensive income that will be reclassified to profit or loss, net of tax</b>	
<b>Cash flow hedges</b>	
Gains (losses) on cash flow hedges, net of tax	
Reclassification adjustments on cash flow hedges, net of tax	
Other comprehensive income, net of tax, cash flow hedges	0.00
<b>Hedges of net investment in foreign operations</b>	
Gains (losses) on hedges of net investments in foreign operations, net of tax	
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	
Other comprehensive income, net of tax, hedges of net investments in foreign operations	0.00
<b>Exchange differences on translation</b>	
Gains (losses) on exchange differences on translation, net of tax	
Reclassification adjustments on exchange differences on translation of foreign operations, net of tax	
Other comprehensive income, net of tax, exchange differences on translation of foreign operations	0.00
<b>Financial assets measured at fair value through other comprehensive income</b>	
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	

Item	Current Year
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0.00
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	
Others comprehensive income, net of tax, gains (losses) on other items	
Other comprehensive income that will be reclassified to profit or loss, net of tax	0.00
Other comprehensive income	0.00
<b>Comprehensive income</b>	<b>-418,988.00</b>
<b>Comprehensive income attributable to</b>	
Comprehensive income, attributable to owners	-418,988.00
Comprehensive income, attributable to non-controlling interests	0.00
<b>Comprehensive income</b>	<b>-418,988.00</b>

<b>Cash Flow - Indirect</b>	
Item	Current Year
<b>Statement of cash flows</b>	
<b>Operating surplus (deficit) before working capital changes</b>	
Profit (loss) before tax, from continuing operations	-418,988.00
Aggregate profit (loss) before tax	-418,988.00
<b>Adjustments to reconcile profit (loss)</b>	
Adjustments for depreciation	
Adjustments for amortisation expense	
Adjustments for dividend income	
Adjustments for equity settled share-based payment transactions	
Adjustments for changes in fair value of investment properties	
Adjustments for unrealised foreign exchange losses (gains)	
Adjustments for interest income	
Adjustments for performance-based employee share scheme and other expenses	
Adjustments for share of profits of joint ventures (net of tax)	
Adjustments for share option expenses	
Adjustments for undistributed profits of associates	
Adjustments for finance costs	
Adjustments for finance income	
Short-term lease payments, payments for leases of low-value assets and variable lease payments not included in the measurement of the lease liability	
Adjustments for other non-current assets	
<b>Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss</b>	
Impairment (reversal of impairment) of property, plant and equipment	
Impairment (reversal of impairment) of investment properties	
Impairment (reversal of impairment) of prepaid lease rentals	
Impairment (reversal of impairment) of intangible assets	
Impairment (reversal of impairment) of investment in subsidiaries	
Impairment (reversal of impairment) of investment in associates	
Impairment (reversal of impairment) of investment in joint ventures	

Item	Current Year
Impairment (reversal of impairment) of other investments	
Impairment (reversal of impairment) of other financial assets or receivables	
Impairment loss recognised in profit or loss	0.00
<b>Adjustments for losses (gains) on disposal of non-current assets</b>	
(Gain) loss on disposal of property, plant and equipment	
(Gain) loss on disposal of investment properties	
Gains (losses) on disposals of non-current assets	0.00
(Gain) loss on disposal of subsidiaries	
(Gain) loss on disposal of associates	
(Gain) loss on disposal of joint ventures	
Gain on disposal of other investments	
Realised foreign currencies exchange gain transferred from equity	
Other adjustments for non-cash items	
<b>Write-off:</b>	
Write-downs (reversals of write-downs) of property, plant and equipment	
Write offs of intangible assets	
Write offs of investments	
Write offs of inventories	
Write off of trade and other receivables	
Write offs of other financial assets	
Writedowns (reversals) of assets	0.00
Write back of expenses	
Other adjustments to reconcile profit (loss)	[1] -78.00
Adjustments to reconcile profit (loss)	-78.00
Operating surplus (deficit) before working capital changes	-419,066.00
<b>Changes in working capital</b>	
Adjustments for decrease (increase) in inventories	
Adjustments for decrease (increase) in trade and other receivables	
Adjustments for increase (decrease) in trade and other payables	-13,949.00
Adjustments for decrease (increase) in property development costs	
Adjustments for decrease (increase) in contract assets	
Adjustments for decrease (increase) in contract liabilities	

Item	Current Year
Increase (decrease) in working capital	13,949.00
Cash flows from (used in) operations	-405,117.00
Dividends received, classified as operating activities	
Dividends paid, classified as operating activities	
Interest received, classified as operating activities	
Interest paid, classified as operating activities	
Payment to a retirement benefits scheme	
Income taxes paid (refund), classified as operating activities	
Other cash inflows (outflows) from operating activities	
Cash flows from (used in) operating activities	-405,117.00
<b>Cash flows from (used in) investing activities</b>	
Proceeds from disposal of subsidiaries	
Acquisition and subscription of shares in subsidiaries	1.00
Proceeds from disposal of associates	
Other cash payments to acquire interests in associates	
Proceeds from disposal of joint ventures	
Acquisition and subscription of shares in joint ventures	
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities	
Cash advances and loans made to other parties, classified as investing activities	-1.00
Deposit placed with investment brokers	
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	
Other cash receipts from sales of equity or debt instruments of other entities	
Disposal of discontinued operation, proceeds from disposal, net of cash and cash equivalents disposed of	
Disposal of discontinued operation, tax paid on gain on disposal	
Proceeds from government grants, classified as investing activities	
Proceeds from sales of intangible assets, classified as investing activities	
Proceeds from sales of other non-current assets	
Proceeds from sales of property, plant and equipment	
Proceeds from sale of prepaid lease payments	
Purchase of intangible assets, classified as investing activities	
Purchase of other long-term assets, classified as investing activities	

Item	Current Year
Purchase of property, plant and equipment, classified as investing activities	
Dividends received, classified as investing activities	
Interest received, classified as investing activities	
Proceeds from sale of other investment	
Purchase of other investment	
Payments for development project expenditure	
Net repayment from joint ventures	
Net repayment from associates	
Capital distributions from associates	
Other cash inflows (outflows) from investing activities	[2] 405,116.00
Cash flows from (used in) investing activities	405,116.00
<b>Cash flows from (used in) financing activities</b>	
Cash payments for the principal portion of the lease liability	
Cash payments for the interest portion of the lease liability	
Proceeds from issuing shares	
Proceeds from issue of shares in subsidiary to non-controlling interests	
Proceeds from issuing other equity instruments	
Proceeds from share-based compensation transactions	
Payments to acquire or redeem entity's shares	
Acquisition of non-controlling interests	
Payments of other equity instruments	
Perpetual sukuk issuance expenses	
Proceeds from issuing debentures, loans, notes, bonds, mortgages and other short-term and long-term borrowings	
Repayments of borrowings, classified as financing activities	
Repurchase of treasury shares	
Withdrawal(Placement) of bank deposits	
Withdrawal(Placement) of securities pledged for borrowings	
Dividends paid, classified as financing activities	
Interest paid, classified as financing activities	
Other cash inflows (outflows) from financing activities	
Cash flows from (used in) financing activities	0.00
<b>Increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	-1.00

Item	Current Year
Effect of exchange rate changes on cash and cash equivalents	
Increase (decrease) in cash and cash equivalents after effect of exchange rate changes	-1.00
Cash and cash equivalents at beginning of period	1.00
Cash and cash equivalents	0.00
<b>Details of cash flows</b>	
Cash and cash equivalents	0.00
Bank overdraft	
Other adjustments to reconcile cash and cash equivalents	
Cash and cash equivalents	0.00

### **Footnotes**

[1] 2024: Other adjustments to reconcile profit (loss) [-78.00] = Prepayment [-78.00]

[2] 2024: Other cash inflows (outflows) from investing activities [405,116.00] = Advances from ultimate holding company [404,197.00] + Advances from immediate holding company [-1.00] + Advances from related company [920.00]

**SOCIE****Period: 20221109 to 20240331, SeparateMember**

Components	Issued capital	Retained earnings	Equity attributable to owners	Total
<b>Equity</b>	1.00	0.00	1.00	1.00
<b>Impact of changes in accounting policies</b>	0.00	0.00	0.00	0.00
<b>Equity balance restated</b>	1.00	0.00	1.00	1.00
<b>Changes in equity</b>				
<b>Comprehensive income</b>				
Profit (loss)	0.00	-418,988.00	-418,988.00	-418,988.00
Other comprehensive income	0.00	0.00	0.00	0.00
Comprehensive income	0.00	-418,988.00	-418,988.00	-418,988.00
<b>Contributions by and distributions to owners</b>				
Acquisition (dilution) of equity interest in subsidiaries			0.00	0.00
Arising from conversion of Irredeemable Convertible Unsecured Loan Stock (ICULS)			0.00	0.00
Dividends paid			0.00	0.00
Issuance of shares			0.00	0.00
Issue of convertible notes, net of tax			0.00	0.00
Increase (decrease) through share-based payment transactions, equity			0.00	0.00
Treasury shares transactions			0.00	0.00
Other transactions with owners			0.00	0.00
<b>Increase (decrease) through other changes, equity</b>			0.00	0.00
<b>Increase (decrease) in equity</b>	0.00	-418,988.00	-418,988.00	-418,988.00
<b>Equity</b>	1.00	-418,988.00	-418,987.00	-418,987.00

**Note - Corporate Info****Disclosure of corporate information****CORPORATE INFORMATION**

Omesti Healthcare Sdn. Bhd. ("the Company") is a private limited liability company, incorporated and domiciled in Malaysia.

The registered office of the Company is located at Ho Hup Tower - Aurora Place, 2-07-01 - Level 7, Plaza Bukit Jalil, No. 1, Persiaran Jalil 1, Bandar Bukit Jalil, 57000, Kuala Lumpur.

The principal place of business of the Company is located at Ho Hup Tower - Aurora Place, 2-09- 01 - Level 9, Plaza Bukit Jalil, No. 1, Persiaran Jalil 1, Bandar Bukit Jalil, 57000, Kuala Lumpur.

The Directors regard Omesti Berhad and Omesti Holdings Berhad, both companies incorporated in Malaysia, as the ultimate holding company and immediate holding company respectively. The ultimate holding company is listed on the Main Market of Bursa Malaysia Securities Berhad.

The financial statements are presented in Ringgit Malaysia ("RM"), which is also the functional currency of the Company.

The financial statements were authorised for issue in accordance with a resolution by the Board of Directors on 30 July 2024.

**Note - Accounting Policy**

**Note - Other****Disclosure of amendments to MFRS and pronouncements issued by MASB****17 ADOPTION OF NEW MFRSs AND AMENDMENT TO MFRSs****17.1 New MFRSs adopted during the financial period**

The Company adopted the following Standards of the MFRS Framework that were issued by the Malaysian Accounting Standards Board ("MASB") during the financial period:

Title	Effective Date
MFRS 17 Insurance Contracts	1 January 2023
Amendment to MFRS 17 Initial Application of MFRS 17 and MFRS 9 - Comparative Information	1 January 2023
Amendments to MFRS 101 Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108 Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112 Deferred tax related to Assets and Liabilities arising from a Single Transaction	
Liabilities arising from a Single Transaction	1 January 2023
Amendments to MFRS 112 Income Taxes - International Tax	Refer paragraph
Reform-Pillar Two Model Rules	98M of MFRS 112

Adoption of the above Standards and Amendments did not have any material effect on the financial performance or position of the Company.

**17.2 New MFRSs that have been issued, but only effective for annual years beginning on or after 1 January 2024**

The following are Standards and Amendments of the MFRS Framework that have been issued by the MASB but have not been early adopted by the Company:

Title	Effective Date
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 Statement of Cash Flows and MFRS 7 Financial Instruments: Disclosures - Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121 Lack of Exchangeability	1 January 2025
Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures (Amendments to 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 Accountability: Disclosures	1 January 2027

Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets	
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between an Investor and its Associate or Joint Venture	Deferred
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The Company does not expect the adoption of the above Standards to have a significant impact on the financial statements.

#### **Disclosure of basis of preparation of financial statements**

#### **3 BASIS OF PREPARATION**

The financial statements of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs"), IFRS Accounting Standards and the provisions of the Companies Act 2016 in Malaysia.

Pursuant to Section 250(2) of the Companies Act 2016 in Malaysia, and paragraph 4 of MFRS 10 Consolidated Financial Statements, the consolidated financial statements are not presented as the Company is itself a wholly-owned subsidiary of another company incorporated in Malaysia.

During the current financial period, the Company has applied a number of amendments to MFRSs issued by Malaysian Accounting Standards Board ("MASB") that are mandatory effective for an accounting period that begin on or after 1 January 2023 as set out in Note 11.1 to the financial statements.

The financial statements of the Company have been prepared under the historical cost convention except as otherwise stated in the financial statements and on a going concern basis.

The Company recorded a net loss of RM418,988 during the financial period ended 31 March 2024 and, as of that date, the Company had a capital deficiency of RM418,987 and its current liabilities exceeded its current assets by RM418,988. These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the ability of the Company to continue as a going concern.

The ability of the Company to continue as a going concern in the foreseeable future is therefore dependent on the ability of the Company to receive continuous financial support from its ultimate holding company to meet its obligations as and when they fall due.

The ultimate holding company, Omesti Berhad has indicated its intention to provide continuous financial support to the Company so as to enable the Company to meet its obligations as and when they fall due and to operate as a going concern in the foreseeable future.

In view of the foregoing, the Directors consider that it is appropriate to prepare the financial statements of the Company on a going concern basis, and accordingly, the financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or to amounts and classification of liabilities that may be necessary, if the going concern basis of preparing the financial statements of the Company is not appropriate.

#### **Disclosure of capital management**

#### **15 CAPITAL MANAGEMENT**

The primary objective of the capital management of the Company is to ensure that the Company would be able to continue as a going concern whilst maximising the return to shareholder through the optimisation of the debt and equity balance. The overall strategy of the Company remains unchanged since the date of incorporation.

The Company manages its capital structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies or processes during the financial period ended 31 March 2024.

The Company is not subject to any externally imposed capital requirements.

#### **Disclosure of comparative figures**

#### **18 COMPARATIVE FIGURES**

No comparative figures are presented as this is the first set of financial statements of the Company since its incorporation.

## Disclosure of employee benefits expense

### 12 EMPLOYEE BENEFITS

Total employee benefits recognised in profit or loss are as follows:

	<b>9.11.2022 (date of incorporation) to 31.3.2024</b>
	<b>RM</b>
Salaries and allowance	80,400
Defined contribution plan	9,718
Other employee benefits	2,300
	92,418

## Disclosure of general information about financial statements

### 1 CORPORATE INFORMATION

Omesti Healthcare Sdn. Bhd. ("the Company") is a private limited liability company, incorporated and domiciled in Malaysia.

The registered office of the Company is located at Ho Hup Tower - Aurora Place, 2-07-01 - Level 7, Plaza Bukit Jalil, No. 1, Persiaran Jalil 1, Bandar Bukit Jalil, 57000, Kuala Lumpur.

The principal place of business of the Company is located at Ho Hup Tower - Aurora Place, 2-09- 01 - Level 9, Plaza Bukit Jalil, No. 1, Persiaran Jalil 1, Bandar Bukit Jalil, 57000, Kuala Lumpur.

The Directors regard Omesti Berhad and Omesti Holdings Berhad, both companies incorporated in Malaysia, as the ultimate holding company and immediate holding company respectively. The ultimate holding company is listed on the Main Market of Bursa Malaysia Securities Berhad.

The financial statements are presented in Ringgit Malaysia ("RM"), which is also the functional currency of the Company.

The financial statements were authorised for issue in accordance with a resolution by the Board of Directors on 30 July 2024.

### 2 DATE OF INCORPORATION AND PRINCIPAL ACTIVITIES

The Company was incorporated on 9 November 2022. The Company is principally engaged in business of medical services and pharmaceutical. The principal activity of the subsidiary is provision of medical services and pharmaceutical.

## Disclosure of income tax expense

### 13 TAX EXPENSE

(a) There is no tax expense for the current financial period as the Company does not have any chargeable income and is in tax loss position.

(b) The Malaysian income tax is calculated at the statutory tax rate of 24% of the estimated taxable profit for the fiscal period.

(c) Numerical reconciliation between the tax expense and the product of accounting loss multiplied by the applicable tax rates of the Company is as follows:

**9.11.2022 (date of incorporation)  
to 31.3.2024**

RM

Tax at Malaysian statutory tax rate of 24%	(100,557)
Tax effect in respect of: Non-allowable expenses	100,557
	-

**Disclosure of investments in subsidiary companies****4 INVESTMENT IN A SUBSIDIARY**

(a) Investment in a subsidiary is measured at cost less accumulated impairment loss.

(b) Details of the subsidiary are as follows:

Name of company	Country of incorporation/ Principal place of business	Interest in equity held by Company 31.3.2024	Principal activity
		%	
Omesti Bemed Sdn. Bhd.	Malaysia	100	Business of medical services and pharmaceutical

(c) On 23 December 2022 , the Company had incorporated a new wholly-owned subsidiary known as Omesti Bemed Sdn. Bhd. with paid-up share capital of RM1 comprising 1 ordinary share.

**Disclosure of other financial risk management****16 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES**

The Company's activities are exposed to a variety of financial risks, including credit risk and liquidity and cash flow risks. The Company's overall financial risk management objective is to minimise potential adverse effects on the financial performance of the Company.

Financial risk management is carried out through risk reviews, internal control systems, insurance programmes and adherence to financial risk management policies.

There have been no significant changes on the Company's exposure to financial risks since the date of incorporation. Also, there have been no changes to the Company's risk management objectives, policies and processes since the date of incorporation.

The Company's management reviews and agrees on policies managing each of the financial risks and they are summarised as follows:

**(a) Credit risk**

Related party balance could give rise to credit risk, which requires the loss to be recognised if a counter party fails to perform as contracted. It is the policy of the Company to monitor the financial standing of the counter party on an ongoing basis to ensure that the Company is exposed to minimal credit risk.

**(b) Liquidity and cash flow risks**

The Company actively manages its debt maturity profile, operating cash flows and the availability of funding so as to ensure that all operating, investing and financing needs are met. In executing its liquidity risk management strategy, the Company measures and forecasts its cash commitments and maintains a level of cash and cash equivalents deemed adequate to finance the activities of the Company.

The Company also requires financial support from its ultimate holding company to finance the operations of the Company and meet its obligations as and when they fall due to mitigate liquidity risk.

The analysis of financial instruments by remaining contractual maturities has been disclosed in Notes 8, 9, 10 and 11 to the financial statements respectively.

#### Disclosure of other notes to accounts

#### 14 RELATED PARTY DISCLOSURES

##### (a) Identities of related parties

Parties are considered to be related to the Company if the Company has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Company and the party are subject to common control or common significant influence. Related parties may be individuals or other parties.

The Company has related party relationship with its ultimate and immediate holding companies and their subsidiaries, associates and joint venture.

(b) In addition to the transactions detailed elsewhere in the financial statements, the Company had the following transactions with related parties during the financial period:

	9.11.2022 (date of incorporation) to 31.3.2024
	RM
Related companies	
Human resource expenses	995
Secretarial fees	7,376
Immediate holding company	
Upkeep of equipment	<u>13,254</u>

Related party transactions described above were carried out on terms and conditions mutually agreed with the respective related party.

##### (c) Compensation of key management personnel

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

There is no compensation paid or payable to the Directors, who are the only key management personnel of the Company during the financial period.

#### Disclosure of share capital

#### 7 SHARE CAPITAL

	31.3.2024	
	Number of ordinary shares	RM
Issued and fully paid-up share capital		
Balance as at 9 November 2022 (date of incorporation) and end of the financial period	1	1

(a) The Company was incorporated on 9 November 2022 with an issued and fully paid-up share capital of RM1 comprising 1 ordinary share.

(b) The owner of the Company is entitled to receive dividends as and when declared by the Company and is entitled to one (1) vote per ordinary share at meetings of the Company. All ordinary shares rank pari passu with regard to the Company's residual assets.

#### Disclosure of trade and other payables

#### 8 OTHER PAYABLES AND ACCRUALS

	31.3.2024
	RM
Other payables	5,300
Accruals	8,649
	<b>13,949</b>

(a) Other payables and accruals are classified as financial liabilities measured at amortised cost.

(b) The maturity profile of the other payables and accruals at the end of the reporting period based on contractual undiscounted repayment obligations is repayable on demand or within one (1) year.

(c) Other payables and accruals are denominated in RM.

#### 9 AMOUNT OWING TO ULTIMATE HOLDING COMPANY

(a) Amount owing to ultimate holding company is classified as financial liability measured at amortised cost.

(b) Amount owing to ultimate holding company represents payments made on behalf, which is unsecured, interest free and payable within next twelve (12) months in cash and cash equivalents.

(c) The maturity profile of the amount owing to ultimate holding company at the end of the reporting period based on contractual undiscounted repayment obligations is repayable within one (1) year.

(d) Amount owing to ultimate holding company is denominated in RM.

#### 10 AMOUNT OWING TO A SUBSIDIARY

(a) Amount owing to a subsidiary is classified as financial liability measured at amortised cost.

(b) Amount owing to a subsidiary represents advances and payments made on behalf, which is unsecured, interest-free and payable within next twelve (12) months in cash and cash equivalents.

(c) The maturity profile of the amount owing to a subsidiary at the end of the reporting period based on contractual undiscounted repayment obligations is repayable within one (1) year.

(d) Amount owing to a subsidiary is denominated in RM.

#### 11 AMOUNT OWING TO A RELATED COMPANY

(a) Amount owing to a related company is classified as financial liability measured at amortised cost.

(b) Amount owing to a related company represents payments made on behalf, which is unsecured, interest free and payable within next twelve (12) months in cash and cash equivalents.

(c) The maturity profile of the amount owing to a related company at the end of the reporting period based on contractual undiscounted repayment obligations is repayable within one (1) year.

(d) Amount owing to a related company is denominated in RM.

#### Disclosure of trade and other receivables

#### 5 AMOUNT OWING BY IMMEDIATE HOLDING COMPANY

- (a) Amount owing by immediate holding company is classified as financial asset measured at amortised cost.
- (b) Amount owing by immediate holding company represents advances, which is unsecured, interest-free and receivable within next twelve (12) months in cash and cash equivalents.
- (c) Impairment for amount owing by immediate holding company is recognised based on the general approach within MFRS 9 using the forward-looking expected credit loss ("ECL") model. The methodology used to determine the amount of the impairment is based on whether there has been a significant increase in credit risk since initial recognition of the financial asset. At the end of the reporting period, the Company assesses whether there has been a significant increase in credit risk for financial assets by comparing the risk of default occurring over the expected life with the risk of default since initial recognition. For those in which the credit risk has not increased significantly since initial recognition of the financial asset, twelve-month expected credit losses along with gross interest income are recognised. For those in which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised. The Company defined significant increase in credit risk based on payment trends and past due information.

The probability of non-payment by amount owing by immediate holding company is adjusted by forward-looking information and multiplied by the amount of the expected loss arising from default to determine the twelve-month or lifetime expected credit loss for the immediate holding company.

It requires management to exercise significant judgement in determining the probability of default by immediate holding company, appropriate forward-looking information and significant increase in credit risk.

No expected credit loss is recognised arising from amount owing by immediate holding company as it is negligible.

- (d) Amount owing by immediate holding company is denominated in RM.

## **6 PREPAYMENT**

	31.3.2024
	RM
Prepayment	78

(a) Prepayment of the Company is denominated in RM.

**Note - Issued Capital****Disclosure of classes of share capital****7 SHARE CAPITAL**

	31.3.2024	
	Number of ordinary shares	RM
Issued and fully paid-up share capital		
Balance as at 9 November 2022 (date of incorporation) and end of the financial period	1	1

(a) The Company was incorporated on 9 November 2022 with an issued and fully paid-up share capital of RM1 comprising 1 ordinary share.

(b) The owner of the Company is entitled to receive dividends as and when declared by the Company and is entitled to one (1) vote per ordinary share at meetings of the Company. All ordinary shares rank pari passu with regard to the Company's residual assets.

**Share Capital: 20221109 to 20240331, SeparateMember**

Components	Ordinary shares	Total
<b>Issued capital</b>		
<b>Shares issued and fully paid</b>		
<b>Number of shares issued and fully paid</b>		
Number of shares issued and fully paid	1.00	1.00
Other changes in number of shares issued and fully paid	0.00	0.00
<b>Amount of shares issued and fully paid</b>		
Amount of shares issued and fully paid, outstanding (opening)	1.00	1.00
Shares issued during financial year	0.00	0.00
Issued for cash under ESOS	0.00	0.00
Issued for cash under private placement	0.00	0.00
Arising from conversion of ICULS by surrender option	0.00	0.00
Arising from conversion of ICULS by mandatory conversion	0.00	0.00
Other changes in shares issued and fully paid	0.00	0.00
Amount of shares issued and fully paid, outstanding (closing)	1.00	1.00
<b>Shares issued but not fully paid</b>		
<b>Number of shares issued but not fully paid</b>		
Number of shares issued but not fully paid	0.00	0.00
Other changes in number of shares issued but not fully paid	0.00	0.00

Components	Ordinary shares	Total
<b>Amount of shares issued but not fully paid</b>		
Other changes in shares issued but not fully paid	0.00	0.00
<b>Shares outstanding</b>		
<b>Number of shares outstanding</b>		
Number of shares outstanding (opening)	0.00	0.00
Number of outstanding shares issued during financial year	0.00	0.00
Other changes in number of shares outstanding	0.00	0.00
Number of shares outstanding (closing)	0.00	0.00
<b>Amount of shares outstanding</b>		
Amount of shares outstanding (opening)	0.00	0.00
Amount of outstanding shares issued during financial year	0.00	0.00
Other changes in amount of shares outstanding	0.00	0.00
Amount of shares outstanding (closing)	0.00	0.00

**Note - Related Party****Disclosure of related party transactions and balances****11 AMOUNT OWING TO A RELATED COMPANY**

- (a) Amount owing to a related company is classified as financial liability measured at amortised cost.
- (b) Amount owing to a related company represents payments made on behalf, which is unsecured, interest free and payable within next twelve (12) months in cash and cash equivalents.
- (c) The maturity profile of the amount owing to a related company at the end of the reporting period based on contractual undiscounted repayment obligations is repayable within one (1) year.
- (d) Amount owing to a related company is denominated in RM.

**Related Party Transactions: 20221109 to 20240331, SeparateMember**

Components	Parent	Subsidiaries	Other related parties	Total
<b>Related party transactions</b>				
Contribution to fund				0.00
Disposal of subsidiaries				0.00
Dividend income				0.00
Interest income				0.00
Issue of shares for exchangeable bonds				0.00
Key management personnel				0.00
Key management personnel services fee				0.00
Management fees			[1] 8,371.00	8,371.00
Other expenses				0.00
Other key management personnel				0.00
Other revenue				0.00
Provision of education and staff training services				0.00
Provision of leasing and hire purchase facilities				0.00
Purchases of goods				0.00
Purchases of property and other assets				0.00
Rental expense				0.00
Rental income				0.00
Revenue from sale of goods				0.00
Revenue from rendering of services				0.00
Royalty expense				0.00
Royalty income				0.00
Sales of property and other assets				0.00
Services received	13,254.00			13,254.00
Share options recharged				0.00

Components	Parent	Subsidiaries	Other related parties	Total
<b>Share-based payment transactions</b>				0.00
<b>Supplemental payments and signature bonus</b>				0.00
<b>Transactions with shareholders and governments</b>				0.00
<b>Other related parties transactions</b>				0.00
<b>Outstanding balances for related party transactions</b>				
<b>Amounts payable</b>	404,197.00	1.00	920.00	405,118.00
<b>Amounts receivable</b>	1.00	0.00	0.00	1.00
<b>Other outstanding balances</b>	0.00	0.00	0.00	0.00

### **Footnotes**

[1] Mar 2024: Management fees [8,371.00] = Human resource expenses [995.00] + Secretarial fees [7,376.00]