

DGP INTELSIUS SDN. BHD.

(Incorporated in Malaysia)

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Note	2024 RM	2023 RM
ASSETS			
NON-CURRENT ASSETS			
Plant and equipment	6	132,836	26,767
CURRENT ASSETS			
Inventories	7	2,215,457	993,058
Trade receivables	8	1,171,337	1,027,253
Other receivables		13,500	65,133
Amount owing by related parties	9	290,673	296,872
Current tax assets		81,142	10,837
Cash and bank balances		203,287	265,140
		3,975,396	2,658,293
TOTAL ASSETS		4,108,232	2,685,060
EQUITY AND LIABILITIES			
EQUITY			
Share capital	10	100,000	100,000
Retained profits/(Accumulated losses)		394,777	(157,628)
TOTAL EQUITY		494,777	(57,628)
CURRENT LIABILITIES			
Trade payables	11	660,212	421,317
Other payables and accruals	12	592,764	397,852
Amount owing to related parties	9	2,360,479	1,923,519
TOTAL LIABILITIES		3,613,455	2,742,688
TOTAL EQUITY AND LIABILITIES		4,108,232	2,685,060

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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

	Note	2024 RM	2023 RM
Revenue	13	5,846,696	5,574,366
Cost of sales		(2,925,729)	(3,056,880)
Gross profit		2,920,967	2,517,486
Other income	14	345,146	7,634
Administrative expense		(2,658,026)	(2,679,360)
Profit/(Loss) before taxation	15	608,087	(154,240)
Income tax expense	16	(55,682)	16,149
Profit/(Loss) after taxation		552,405	(138,091)
PROFIT/(LOSS) AFTER TAXATION			
ATTRIBUTABLE TO:-			
Owners of the Company		552,405	(138,091)
TOTAL COMPREHENSIVE			
INCOME/(EXPENSES) ATTRIBUTABLE TO:-			
Owners of the Company		552,405	(138,091)

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**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

	Share Capital RM	Retained profits/ (Accumulated losses) RM	Total Equity RM
Balance at 1.4.2022	100,000	(19,537)	80,463
Loss after taxation/Total comprehensive expenses for the financial year	-	(138,091)	(138,091)
Balance at 31.3.2023/1.4.2023	100,000	(157,628)	(57,628)
Profit after taxation/Total comprehensive income for the financial year	-	552,405	552,405
Balance at 31.3.2024	100,000	394,777	494,777

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**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

	2024 RM	2023 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before taxation	608,087	(154,240)
Adjustments for:-		
Depreciation of plant and equipment	48,225	16,925
Impairment loss on inventories	-	66,704
Impairment loss:		
- trade receivables	5,884	31,011
- amount owing by related parties	-	1,271
Reversal of allowance for impairment loss on trade receivables	(42,664)	-
Reversal of allowance for impairment loss on inventories	(220,894))	-
Unrealised loss/(gain) on foreign exchange	32,883	(2,667)
Operating profit/(loss) before working capital changes	431,521	(40,996)
(Increase)/Decrease in inventories	(1,001,505)	615,531
Increase in trade and other receivables	(70,337)	(646,558)
Increase in trade and other payables	437,757	159,348
Increase/(Decrease) in amount owing by related parties	16,577	(54,982)
Increase in amount owing to related parties	404,415	173,116
Decrease in amount owing to a director	-	(15,436)
CASH FROM OPERATIONS	218,428	190,023
Income tax refunded	319	8,569
Income tax paid	(126,306)	(11,155)
NET CASH FROM OPERATING ACTIVITIES	92,441	187,437
NET CASH FOR INVESTING ACTIVITY		
Purchase of plant and equipment	(154,294)	(11,749)
NET (DECREASE)/INCREASE IN CASH AND BANK BALANCES	(61,853)	175,688
CASH AND BANK BALANCES AT BEGINNING OF THE FINANCIAL YEAR	265,140	89,452
CASH AND BANK BALANCES AT END OF THE FINANCIAL YEAR	203,287	265,140