

SINKUNG

SIN-KUNG LOGISTICS BERHAD

Registration No. 199401035432 (321115-P)
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE QUARTER ENDED 31 MARCH 2025**

SIN-KUNG LOGISTICS BERHAD
(Registration No. 199401035432 (321115-P))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾

	INDIVIDUAL QUARTER ENDED		CUMULATIVE QUARTER ENDED	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Revenue	12,688	12,197	12,688	12,197
Cost of sales	(8,270)	(7,374)	(8,270)	(7,374)
Gross profit	4,418	4,823	4,418	4,823
Other income	131	45	131	45
Administrative expenses	(4,284)	(3,325)	(4,284)	(3,325)
Profit from operations	265	1,543	265	1,543
Finance costs	(1,376)	(1,095)	(1,376)	(1,095)
(Loss)/Profit before tax	(1,111)	448	(1,111)	448
Taxation	(103)	(224)	(103)	(224)
(Loss)/Profit after tax	(1,214)	224	(1,214)	224
 Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss:				
Exchange translation differences of foreign operations	2	(5)	2	(5)
 Total comprehensive (loss)/income for the period	 (1,212)	 219	 (1,212)	 219

Note:-

- * Less than RM1,000.
- (1) The unaudited Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾ (CONTINUED)

	INDIVIDUAL QUARTER ENDED		CUMULATIVE QUARTER ENDED	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
(Loss)/Profit after tax attributable to:				
Owners of the Company	(1,214) <small>*</small>	226	(1,214) <small>*</small>	226
Non-controlling interests		(2)		(2)
(Loss)/Profit after tax	(1,214)	224	(1,214)	224
Total comprehensive (loss)/income attributable to:				
Owners of the Company	(1,214) <small>*</small>	221	(1,214) <small>*</small>	221
Non-controlling interests		(2)		(2)
Total comprehensive (loss)/income for the financial period	(1,214)	219	(1,214)	219
Basic (losses)/earnings per share (sen)	(0.10)	0.02	(0.10)	0.02

Note:-

- (1) The unaudited Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to this interim financial report.

SIN-KUNG LOGISTICS BERHAD
(Registration No. 199401035432 (321115-P))
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT
31 MARCH 2025⁽¹⁾**

	Unaudited As at 31.03.2025 RM'000	Audited As at 31.12.2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	109,588	88,445
Investment properties	12,625	12,625
Right-of-use assets	42,271	44,431
Other investments	5	5
Goodwill	16,250	-
Total non-current assets	180,739	145,506
Current assets		
Inventories	3,046	2,912
Trade receivables	7,490	6,612
Other receivables	5,588	6,049
Tax recoverable	510	385
Cash and bank balances	18,994	21,904
Total current assets	35,628	37,862
TOTAL ASSETS	216,367	183,368
EQUITY		
Share capital	32,749	32,749
Reserves	50,300	51,499
Equity attributable to the owners of the Company	83,049	84,248
Non-controlling interests	63	63
Total equity	83,112	84,311
LIABILITIES		
Non-current liabilities		
Lease liabilities	12,828	10,947
Loans and borrowings	97,019	65,375
Deferred tax liabilities	5,686	5,678
Total non-current liabilities	115,533	82,000

Note:-

- (1) The unaudited Condensed Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to this interim financial report.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT
31 MARCH 2025⁽¹⁾ (CONTINUED)**

	Unaudited As at 31.03.2025 RM'000	Audited As at 31.12.2024 RM'000
Current liabilities		
Trade payables	690	219
Other payables	2,995	7,257
Amount due to a related party	1,238	-
Tax payable	33	2
Lease liabilities	5,998	5,797
Loan and borrowings	6,768	3,782
Total current liabilities	17,722	17,057
Total liabilities	133,255	99,057
TOTAL EQUITY AND LIABILITIES	216,367	183,368
Net assets per ordinary share attributable to owners of the Company (RM)	0.07	0.07

Note:-

- (1) The unaudited Condensed Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to this interim financial report.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE
 FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾**

	Attributable to owners of the parents					
	Non-distributable		Distributable		Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Foreign currency translation RM'000	Retained earnings RM'000	Total RM'000		
At 1 January 2025	32,749	(18)	51,530	84,261	63	84,324
Loss for the financial year	-	-	(1,214)	(1,214)	*	(1,214)
Other comprehensive income for the financial year: Foreign exchange translation reserve			2	-	2	2
Total comprehensive loss for the financial year	-	2	(1,214)	(1,212)	*	(1,212)
At 31 March 2025	32,749	(16)	50,316	83,049	63	83,112
At 1 January 2024	8,000	(25)	52,228	60,203	65	60,268
Profit / (loss) for the financial period	-	-	226	226	(2)	224
Other comprehensive loss for the financial year: Foreign exchange translation reserve		(5)	-	(5)	-	(5)
Total comprehensive (loss) / income for the financial period	-	(5)	226	221	(2)	219
At 31 March 2024	8,000	(30)	52,454	60,424	63	60,487

Note:-

* Less than RM1,000.

- (1) The unaudited Condensed Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to this interim financial report.

SIN-KUNG LOGISTICS BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾

	CURRENT YEAR-TO- DATE 31.03.2025 RM'000	PRECEDING YEAR-TO- DATE 31.03.2024 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax	(1,111)	448
Adjustments for:		
Amortisation of rights-of-use assets	1,053	935
Depreciation of property, plant and equipment	595	378
Finance costs	1,376	1,095
Interest income	(113)	(1)
Unrealised loss/(gain) on foreign exchange	6	(14)
Operating profit before working capital changes	1,806	2,841
Changes in working capital:		
Inventories	79	57
Trade receivables	(503)	848
Other receivables	1,866	(276)
Trade payables	419	77
Other payables	(1,008)	195
Cash generated from operations	2,659	3,742
Tax paid	(185)	(265)
Tax refunded	-	14
Net cash from operating activities	2,474	3,491
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(125)	(166)
Acquisition of right-of-use assets	-	(4)
Acquisition of a subsidiary, net of cash and cash equivalent acquired	(2,057)	-
Deposits paid for acquiring property, plant and equipment and right-of-use assets	(853)	(93)
Interest received	114	1
Net cash used in investing activities	(2,921)	(262)
CASH FLOW FROM FINANCING ACTIVITIES		
Drawdown of revolving credit	1,000	-
Amount due from a related party	39	-
Interest paid	(1,376)	(1,097)
Payments of lease liabilities	(1,654)	(1,474)
Repayment of term loans	(480)	(1,294)
Net cash used in financing activities	(2,471)	(3,865)

Note:-

- (1) The unaudited Condensed Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 31 MARCH 2025⁽¹⁾ (CONTINUED)

	CURRENT YEAR-TO- DATE 31.03.2025 RM'000	PRECEDING YEAR-TO- DATE 31.03.2024 RM'000
NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,918)	(636)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	21,904	10,149
EFFECT OF EXCHANGE TRANSLATION DIFFERENCES	8	11
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	18,994	9,524

Note:-

- (1) The unaudited Condensed Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying notes attached to this interim financial report.

SIN-KUNG LOGISTICS BERHAD
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A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

This interim financial report of the Group is unaudited and has been prepared in accordance with MFRS 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Rule 9.22 and Appendix 9B of Listing Requirements of Bursa Securities.

The unaudited interim financial report should be read in conjunction with the annual audited financial statements for the financial year ended 31 December 2024. The Group prepared its financial statements in accordance with the Malaysian Financial Reporting Standards ("MFRS").

The explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to an understanding of the change in the financial position and performance of Sin-Kung Logistics Berhad ("Sin-Kung" or the "Company") and its subsidiaries (the "Group") since the financial year ended 31 December 2024.

A2. Significant Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Accountants' Report as disclosed in the Prospectus except for the following amendments to MFRSs that have been issued by MASB but not yet effective for the Group.

Effective for financial period beginning on or after 1 January 2025

Amendments to MFRS 121 Lack of Exchangeability

Effective for financial period beginning on or after 1 January 2026

Amendments to MFRS 9 and MFRS 7 Amendments to the Classification and Measurement of Financial Instruments

Amendments to MFRS 1, MFRS 7, MFRS 9, MFRS 10 and MFRS 107 Annual Improvements to MFRS Accounting Standards - Volume 11

Effective for financial period beginning on or after 1 January 2022

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 9 and MFRS 7 Contracts Referencing Nature-dependent Electricity

Effective date yet to be confirmed

Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the above-mentioned amendments to MFRSs are not expected to have any material impacts to the financial statements of the Group.

A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2024.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not affected by any seasonal or cyclical factors in the current quarter and financial period-to-date under review.

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A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MFRS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no extraordinary and exceptional items of unusual nature affecting assets, liabilities, equity, net income or cash flows in the current quarter and financial period-to-date under review.

A6. Material Changes in Estimates

There were no material changes in estimates in the current quarter and financial period-to-date under review.

A7. Debt and Equity Securities

There were no issuances, cancellation, repurchases, resales and repayment of debts and equity securities in the current quarter and financial period-to-date under review.

A8. Dividend Paid

There was no dividend paid during the current quarter under review.

A9. Segmental Information

The Group's revenue is segmented as follows:

	INDIVIDUAL QUARTER ENDED		CUMULATIVE QUARTER ENDED	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Land transportation services	10,808	10,167	10,808	10,167
Warehousing and distribution services	1,673	1,970	1,673	1,970
Aviation services	187	-	187	-
Other logistics-related services ⁽¹⁾	20	60	20	60
Total	<u>12,688</u>	<u>12,197</u>	<u>12,688</u>	<u>12,197</u>

Note:-

(1) Comprises licensed brokerage and forwarding services, express delivery services as well as cargo escort services.

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A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MFRS 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A10. Material events subsequent to the end of the reporting period

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

A11. Changes in composition of the Group

On 13 March 2025, the Company completed the acquisition of the entire equity interest in Prima Air Sdn. Bhd. ("PASB") for a purchase consideration of RM20,700,000. Upon completion of the acquisition, PASB becoming a wholly-owned subsidiary of the Group.

A12. Contingent liabilities or contingent assets

Save as disclosed below, there were no contingent liabilities or contingent assets in the Group as at the date of this interim financial report:

	RM'000
Bank guarantees	<u>485</u>

A13. Related Party Transactions Disclosures

There were no related party transactions during the current financial quarter under review.

A14. Capital Commitments

Other than as disclosed below, there are no other material commitments as at the end of the current financial quarter under review.

	RM'000
Authorised and contracted for:	
Freehold land and building	15,210
Commercial vehicles	<u>1,356</u>
	<u>16,566</u>
Authorised and not contracted for:	
Commercial vehicles	<u>2,945</u>
Total capital commitments	<u>19,511</u>

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B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Review of Performance

	INDIVIDUAL QUARTER ENDED		CUMULATIVE QUARTER ENDED	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Revenue	12,688	12,197	12,688	12,197
Gross profit	4,418	4,823	4,418	4,823
(Loss)/Profit before tax	(1,111)	448	(1,111)	448
(Loss)/Profit after tax	(1,214)	224	(1,214)	224
(Loss)/Profit attributable to the owners of the Company	(1,214)	226	(1,214)	226

The Group's revenue of increased by 4.0% or RM0.5 million to RM12.7 million for the current financial quarter as compared to RM12.2 million recorded for the corresponding quarter in the preceding year. The Group's revenue was mainly contributed by the land transportation segment which accounted for RM10.8 million, representing 85% of the total revenue for the current financial quarter and financial year-to-date ended 31 March 2025.

The Group registered a loss before tax of RM1.1 million for the current financial quarter, compared to a profit before tax of RM0.4 million in the corresponding quarter of the previous year. The decline was mainly attributable to higher administrative expenses of RM1.0 million and increased finance costs of RM0.3 million. The administrative expenses mainly consist of employee-related costs, directors' remuneration, upkeep and maintenance expenses, depreciation of property, plant and equipment and amortisation of right-of-use assets.

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B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B2. Comparison with Immediate Preceding Quarter's Results

	CURRENT QUARTER 31.03.2025 Unaudited RM'000	PRECEDING QUARTER 31.12.2024 Unaudited RM'000
Revenue	12,688	13,585
Gross profit	4,418	5,182
(Loss)/Profit before tax	(1,111)	319

The Group recorded lower revenue of RM12.7 million for the current quarter as compared to RM13.6 million in the preceding quarter. The decrease was primarily attributable to land transportation services which accounted for RM10.8 million (preceding quarter: RM11.9 million).

The gross profit has decreased from RM5.2 million in preceding quarter to RM4.4 million in the current quarter. The decrease was mainly due to decrease in demand for the land transportation services which generally fetch a higher gross profit.

The Group recorded a loss before tax of RM1.1 million for the current quarter, as compared to profit before tax of RM0.3 million in the preceding quarter. The decline was primarily attributable to a reduction in gross profit of RM0.8 million due to lower revenue during the current quarter, an increase in staff costs of RM0.3 million associated with a newly acquired subsidiary, and higher finance costs amounting to RM0.3 million.

B3. Prospects of the Group

The World Bank's latest Global Economic Prospects report in January 2025 forecasts a global economic growth of 2.7% in 2025 and 2026, while BNM projects the Malaysian economy to grow between 4.5% and 5.5% in 2025, driven by resilient domestic demand and ongoing investment activity.

Looking ahead to 2025 and beyond, the Group has established clear strategic priorities to drive sustainable growth and shareholder value. Our recent acquisition of PASB is central to our strategy to broaden our service offerings. By integrating air feeder services and our existing road feeder services, we aim to provide comprehensive, end-to-end supply chain solutions for our customers. We plan to commence our air cargo business - operating 3 aircrafts by Q4FY2025, marking a significant step in our evolution as a full-service logistics provider.

The launch of our air cargo operations represents a transformative opportunity to capture a larger share of the air freight market and establish strategic interline partnerships with major airlines. We anticipate that this new division will contribute significantly to revenue diversification and profitability over the short to medium term.

Geographic expansion remains a key focus, with plans to extend our service network into emerging ASEAN markets and the broader Asian region, while deepening our penetration in existing territories. The upcoming warehouse in Seberang Perai Selatan, Penang, with an estimated annual capacity of 192,000 pallets will significantly increase Sin-Kung's total warehouse storage capacity to 250,812 pallets by Q42025, catering to the growing demand from multinational corporations. The Group also plans to expand its trucking and container haulage operations by acquiring additional commercial vehicles in 2025.

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B. ADDITIONAL INFORMATION REQUIRED BY THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B3. Prospects of the Group (Continued)

Technology investments will continue, particularly in warehouse automation and data analytics, to enhance productivity and service quality. Our commitment to sustainability will be further demonstrated through the eco-friendly design of our new Valdor facility and ongoing fleet modernisation programs.

Financially, we are targeting revenue growth that outpaces the broader logistics market, with particular emphasis on higher-value service offerings. The successful integration of Prima Air and the optimal utilisation of our expanded warehouse capacity are expected to be key contributors to achieving these objectives.

B4. Variance of actual profits from forecast profits

The Group did not issue any profit forecast or profit guarantee in the current quarter under review and period-to-date.

B5. Taxation

	INDIVIDUAL QUARTER ENDED		CUMULATIVE QUARTER ENDED	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Current tax	95	29	95	29
Deferred tax	8	195	8	195
Total	103	224	103	224

The effective tax rate for current quarter is lower than the statutory tax rate of 24% mainly due to expenses not deductible for tax purpose.

The effective tax rate for previous quarter and preceding year-to-date under review for the Group was higher than the statutory tax rate of 24% mainly attributable to deferred tax of RM0.2 million mainly arising from accelerated capital allowance.

B6. Status of Corporate Proposals

On 2 October 2024, the Company has entered into a conditional Share Sale and Purchase Agreement ("SPA") with Tan Sri Dato' Halim Bin Mohammad and Puan Sri Datin Mazmin Binti Noordin in relation to the proposed acquisition of the entire equity interest in Prima Air Sdn. Bhd. ("PASB") for a purchase consideration of RM20,700,000 ("Proposed Acquisition").

On 17 February 2025, the Board announced that all conditions precedent of the Proposed Acquisition have been fulfilled, and the SSA has become unconditional on the same date.

On 13 March 2025, the Company completed the acquisition of the entire equity interest in PASB for a purchase consideration of RM20,700,000.

Save for the above, there were no other corporate proposals pending completion as at the date of this interim financial report.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B7. Utilisation of proceeds from the public issue

The gross proceeds of RM26.0 million raised from the Listing and the status of utilisation is disclosed in the following manner:-

Utilisation of proceeds	Proposed utilisation	Actual utilisation	Balance to be utilised	Estimated timeframe for utilisation⁽¹⁾
	RM'000	RM'000	RM'000	
Expansion of warehousing and distribution services	10,020	-	10,020	Within 36 months
Repayment of bank borrowings	9,630	9,630	-	Within 12 months
Purchase of commercial vehicles	2,000	989	1,011	Within 24 months
Working capital	1,050	1,050	-	Within 12 months
Estimated listing expenses	3,300	3,300	-	Within 1 month
	26,000	14,969	11,031	

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus.

Note:-

(1) From the date of listing of the Company.

B8. Group borrowings

	Unaudited As at 31.03.2025 RM'000	Audited As at 31.12.2024 RM'000
Non-current:		
Lease liabilities	12,828	10,947
Loan and borrowings	97,019	65,375
	109,847	76,322
Current:		
Lease liabilities	5,998	5,797
Loan and borrowings	6,768	3,782
	12,766	9,579
Total borrowings and debts securities	122,613	85,901

B9. Material Litigations

There was no material litigation involving the Group as at 31 March 2025.

B10. Dividends

No dividend has been declared or proposed for payment by the Board during the financial period under review.

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B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B11. (Losses)/Earnings Per Share

The basic EPS for the current financial quarter under review and financial period-to-date are computed as follows:

	INDIVIDUAL QUARTER ENDED		CUMULATIVE	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
(Loss)/Profit attributable to owners of the Company	(1,214)	226	(1,214)	226
Number of ordinary shares in issue ('000)	1,200,000	1,200,000	1,200,000	1,200,000
Basic (LPS)/EPS (sen)	(0.10)	0.02	(0.10)	0.02

B12. Notes to the Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

The following items have been charged / (credited) in arriving at the profit before taxation for the current financial quarter and the profit before taxation for the financial period-to-date:-

After charging/ (crediting):	INDIVIDUAL QUARTER ENDED		CUMULATIVE QUARTER ENDED	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000	Unaudited RM'000
Amortisation of right-of-use assets	1,053	935	1,053	935
Depreciation of property, plant and equipment	595	378	595	378
Interest expense of:				
- Term loans	1,039	821	1,039	821
- Lease liabilities	337	274	337	274
Lease expenses relating to low value assets:				
- Computer software and equipment	-	11	-	11
Interest income	(113)	(1)	(113)	(1)
Income from selling fresh fruit bunches	(11)	(11)	(11)	(11)
(Gain)/Loss on foreign exchange:				
- Realised	(5)	(1)	(5)	(1)
- Unrealised	6	(14)	6	(14)

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**B. ADDITIONAL INFORMATION REQUIRED BY ACE MARKET LISTING REQUIREMENTS
OF BURSA SECURITIES (CONTINUED)**

B13. Authorisation for Issue

This interim financial report was authorised for issue by the Board in accordance with a resolution passed by the Board on 14 May 2025.