

VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SIX (6) MONTHS FINANCIAL YEAR ENDED 30 APRIL 2025

(The figures have not been audited)

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|-------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| | CURRENT YEAR QUARTER ENDED 30 APRIL 2025 RM'000 (Unaudited) | PRECEDING YEAR QUARTER ENDED 30 APRIL 2024 RM'000 (Audited) | CURRENT YEAR SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2025 RM'000 (Unaudited) | PRECEDING YEAR SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2024 RM'000 (Audited) |
| Revenue | 7,846 | 1,889 | 11,173 | 2,440 |
| Cost of Sales | (3,147) | (959) | (4,613) | (1,444) |
| Gross Profit | 4,699 | 930 | 6,560 | 996 |
| Other Operating Income | 235 | 462 | 340 | 753 |
| Human Resource Related Expenses | (558) | (391) | (1,111) | (845) |
| Administrative Expenses | (577) | (578) | (1,108) | (1,123) |
| Selling and Distribution Expenses | (724) | (341) | (1,185) | (359) |
| Research and Development | (1,867) | (1,243) | (3,234) | (2,364) |
| Other Operating Expenses | (247) | (243) | (243) | (14) |
| Profit/(Loss) From Operations | 961 | (1,404) | 19 | (2,956) |
| Finance Cost | (7) | (6) | (14) | (14) |
| Profit/(Loss) Before Taxation | 954 | (1,410) | 5 | (2,970) |
| Taxation | - | - | - | - |
| Profit/(Loss) After Taxation For The Period | 954 | (1,410) | 5 | (2,970) |
| Other Comprehensive Income | | | | |
| Forex loss | - | - | - | - |
| Total Comprehensive Income/(Loss) For The Period | 954 | (1,410) | 5 | (2,970) |
| Attributable to: | | | | |
| Equity holders of the parent | 954 | (1,410) | 5 | (2,970) |
| Minority Interest | - | - | - | - |
| Total Comprehensive Income/(Loss) For The Period | 954 | (1,410) | 5 | (2,970) |
| Profit/(Loss) Per Share | | | | |
| (i) Basic (sen) | 0.37 | (0.54) | 0.00 | (1.13) |
| (ii) Fully diluted (sen) | 0.37 | (0.54) | 0.00 | (1.13) |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2025

| | Unaudited As At 30 APRIL 2025 RM'000 | Audited As At 31 OCTOBER 2024 RM'000 |
|------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|
| ASSETS | | |
| NON-CURRENT ASSETS | | |
| Property, plant and equipment | 14,140 | 14,419 |
| Development expenditure | 3,514 | 2,995 |
| Intangible Assets | 87 | 91 |
| Total Non-Current Assets | 17,741 | 17,505 |
| CURRENT ASSETS | | |
| Inventories | 17,267 | 18,411 |
| Trade receivables | 1,149 | 1,457 |
| Other receivables, deposits and prepayments | 2,887 | 2,134 |
| Other investment | 10,477 | 5,425 |
| Fixed deposit | 8,194 | 6,826 |
| Cash and bank balances | 4,621 | 11,919 |
| Total Current Assets | 44,595 | 46,172 |
| TOTAL ASSETS | 62,336 | 63,677 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| Ordinary share capital | 24,389 | 24,389 |
| Treasury shares | (1,151) | - |
| Warrants Reserve | 9,855 | 9,855 |
| Discount on Shares | (9,855) | (9,855) |
| ESOS Compensation Reserve | 1,073 | 1,073 |
| Retained profits | 32,431 | 32,427 |
| Equity attributable to equity holders of the parent | 56,742 | 57,889 |
| Minority interests | - | - |
| TOTAL EQUITY | 56,742 | 57,889 |
| LIABILITIES | | |
| NON-CURRENT LIABILITIES | | |
| Borrowings | - | - |
| Deferred Tax Liability | - | - |
| Total Non-Current Liabilities | - | - |
| CURRENT LIABILITIES | | |
| Trade payables | 1,362 | 509 |
| Contract liabilities | 1,102 | 1,791 |
| Taxation payables | 387 | 387 |
| Other payables and accruals | 2,725 | 3,030 |
| Borrowings | 18 | 71 |
| Total Current Liabilities | 5,594 | 5,788 |
| TOTAL LIABILITIES | 5,594 | 5,788 |
| TOTAL EQUITY AND LIABILITIES | 62,336 | 63,677 |
| Net assets value per share (RM) | 0.22 | 0.22 |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M))]

Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 6 MONTHS FINANCIAL YEAR ENDED 30 APRIL 2025

(The figures have not been audited)

| | Share Capital | Treasury Shares | Warrant Reserve | ESOS Compensation Reserve | Discount on Shares | Retained Profits | Total |
|----------------------------------------|------------------|--------------------|--------------------|---------------------------------|-----------------------|---------------------|---------------|
| | RM '000 | RM '000 | RM '000 | RM '000 | RM '000 | RM '000 | RM '000 |
| As at 31 October 2024 (Audited) | 24,389 | - | 9,855 | 1,073 | (9,855) | 32,426 | 57,888 |
| Net Profit for the period | - | - | - | - | - | 5 | 5 |
| Purchase of treasury shares | - | (1,151) | - | - | - | - | (1,151) |
| As At 30 April 2025 (Unaudited) | 24,389 | (1,151) | 9,855 | 1,073 | (9,855) | 32,431 | 56,742 |
| | | | | | | | |
| As at 31 October 2023 (Audited) | 24,389 | - | 9,855 | 1,107 | (9,855) | 42,769 | 68,265 |
| Net Loss for the period | - | - | - | - | - | (2,970) | (2,970) |
| Forfeited of ESOS | - | - | - | (16) | - | - | (16) |
| As At 30 April 2024 (Audited) | 24,389 | - | 9,855 | 1,091 | (9,855) | 39,799 | 65,279 |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

Incorporated in Malaysia

UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT FOR THE 6 MONTHS FINANCIAL YEAR ENDED 30 APRIL 2025

| | SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2025 (Unaudited) | SIX (6) MONTHS CUMULATIVE TO-DATE 30 APRIL 2024 (Audited) |
|---------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|
| | RM'000 | RM'000 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| NET PROFIT/(LOSS) BEFORE TAXATION | 5 | (2,970) |
| Adjustment for:- | | |
| Depreciation of property, plant and equipment | 431 | 407 |
| Amortisation of development expenditure | 69 | 23 |
| Amortisation of trademarks and patents | 5 | 27 |
| Impairment of goodwill | - | 79 |
| Reversal of provision and accruals | (315) | (2,018) |
| Loss on foreign exchange - unrealised | 140 | (27) |
| Forfeited of ESOS | - | (16) |
| Interest income | (329) | (592) |
| Interest expenses | 1 | 3 |
| Operating profit/(loss) before working capital changes | 6 | (5,085) |
| Changes in inventories | 1,144 | (623) |
| Changes in trade and other receivables | (427) | 1,388 |
| Changes in trade and other payables | 179 | 2,287 |
| Cash generated from/(used in) operations | 902 | (2,033) |
| Interest paid | (1) | (3) |
| NET CASH GENERATED FROM/(USED IN) OPERATING ACTIVITIES | 901 | (2,036) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Payment of development expenditure | (588) | (254) |
| Interest received | 329 | 592 |
| Purchase of property, plant and equipment | (152) | (179) |
| Purchase of land | - | (1,887) |
| Placement of money market funds | (5,052) | (251) |
| NET CASH USED IN INVESTING ACTIVITIES | (5,463) | (1,979) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Repayment of HP creditor | (54) | (51) |
| Repurchase of treasury shares | (1,151) | - |
| NET CASH USED IN FINANCING ACTIVITIES | (1,205) | (51) |
| NET DECREASE IN CASH AND CASH EQUIVALENTS | (5,767) | (4,066) |
| EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS | (163) | 149 |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR | 18,745 | 23,809 |
| CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD | 12,815 | 19,892 |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

PART A – EXPLANATORY NOTE PURSUANT TO MFRS 134

1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the Malaysia Financial Reporting Standard (“MFRS”) 134 – Interim Financial Reporting and Chapter 9, Part K Rule 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad for the ACE Market, and should be read in conjunction with the Group’s annual audited financial statements for the year ended 31 October 2024.

2. Changes in Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent annual audited financial statement for the year ended 31 October 2024, as well as the new/revised/amendments standard mandatory for financial periods beginning on or after 1 November 2024.

3. Auditors’ Report

The auditors’ report on the financial statements for the financial year ended 31 October 2024 was not subject to any qualification.

4. Seasonal or cyclical of interim operations

The Group’s operation is dependent on the cyclical trend of the semiconductors and electronics industries.

5. Unusual items affecting Assets, Liabilities, Equity, Net Income or Cash Flows

Other than the material changes mentioned in Note 15, there were no other items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size, or incidence during the six (6) months financial period ended 30 April 2025.

6. Changes in Estimates

There were no changes in estimates of amounts reported in prior financial years that have a material effect in the six (6) months financial period ended 30 April 2025.

7. Debt and Equity Securities

There was no issuance, cancellation, repurchase, resale or repayment of debt securities and equity securities during the financial quarter ended 30 April 2025 except for the following:

a) Employees’ Share Option Scheme (ESOS)

On 15 August 2023, 6,512,000 share options under the Employees’ Share Option Scheme (ESOS) were granted to eligible directors and employees of the Group at an exercise price of RM0.42.

Please refer to note 26 for details of ESOS.

b) Treasury Shares

| | Number of Treasury shares | Total Cost Consideration (RM) |
|------------------------------------|--------------------------------------|----------------------------------------------|
| Balance as at 1 February 2025 | 3,000,000 | 903,313 |
| Repurchased during the quarter | 1,000,000 | 248,048 |
| Balance as at 30 April 2025 | 4,000,000 | 1,151,361 |

The repurchase transaction were financed by internally generated funds.

8. Dividends Paid

There was no dividend paid during the six (6) months financial period ended 30 April 2025.

9. Subsequent Material Events

There were no material events since the end of the current quarter to the date of this announcement that have not been reflected in the interim financial statements.

10. Change in the Composition of the Group

There were no changes in the composition of the Group during the six (6) months financial period ended 30 April 2025.

11. Contingent Liabilities and Contingent Assets

| | <u>30 April 2025</u> | <u>30 April 2024</u> |
|-------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Guarantee given to a financial institution for banking facilities granted to a subsidiary | 11,400,000 | 11,400,000 |

12. Segmental Information

Sales Revenue by Geographical Market for the Six (6) months financial period up to 30 April 2025:

| | <u>30 April 2025 RM'000</u> | <u>30 April 2024 RM'000</u> |
|-----------------|--------------------------------------------|--------------------------------------------|
| Malaysia | 3,360 | 43 |
| South East Asia | 207 | 34 |
| North Asia | 7,603 | 2,358 |
| USA | 3 | 5 |
| Total | <u>11,173</u> | <u>2,440</u> |

No other segmental information such as segment assets, liabilities and results are presented as the Group is principally engaged in business as a manufacturer of automated test equipment and operates from Malaysia only.

13. Capital Commitments***Approved but not contracted for***

Budget for the construction of factory building amounted to RM 15 million.

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Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market**14. Performance Review****Financial review for current quarter and financial year to date**

| | Individual Quarter (2nd Quarter) | | Changes (Amount / %) | | Cumulative Quarter | | Changes (Amount/ %) | |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------|---------------------------------|----------|---------------------------------------------|---------------------------------------------|--------------------------------|----------|
| | Quarter ended 30 April 2025 | Quarter ended 30 April 2024 | | | Year ended 30 April 2025 | Year ended 30 April 2024 | | |
| | RM'000 | RM'000 | RM'000 | % | RM'000 | RM'000 | RM'000 | % |
| Revenue | 7,846 | 1,889 | 5,957 | 315 | 11,173 | 2,440 | 8,733 | 358 |
| Profit/(Loss) Before Interest and Tax | 961 | (1,408) | 2,369 | (168) | 19 | (2,967) | 2,986 | (101) |
| Profit/(Loss) Before Tax | 954 | (1,410) | 2,364 | (168) | 5 | (2,970) | 2,975 | (100) |
| Profit/(Loss) After Tax | 954 | (1,410) | 2,364 | (168) | 5 | (2,970) | 2,975 | (100) |
| Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent | 954 | (1,410) | 2,364 | (168) | 5 | (2,970) | 2,975 | (100) |

In the current 6 months ended 30 April 2025, the Group generated revenue of RM11,173,334, increase of RM8,733,029 from the same corresponding period ended 30 April 2024 of RM2,440,305. The increase in revenue was due to increase in the sales of machines.

In line with the increase in revenue, the Group posted a profit before taxation of RM4,771 during this current period to date ended 30 April 2025 as compared to loss before taxation of RM2,970,043 during corresponding period to date ended 30 April 2024.

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Financial review for current quarter compared with preceding quarter

| | Current Quarter 30 April 2025 | Preceding Quarter 31 January 2025 | Changes (Amount/ %) | |
|----------------------------------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------|--------------------------------|----------|
| | RM'000 | RM'000 | RM'000 | % |
| Revenue | 7,846 | 3,327 | 4,519 | 136 |
| Profit/(Loss) Before Interest and Tax | 954 | (948) | 1,902 | (201) |
| Profit/(Loss) Before Tax | 954 | (949) | 1,903 | (201) |
| Profit/(Loss) After Tax | 954 | (949) | 1,903 | (201) |
| Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent | 954 | (949) | 1,903 | (201) |

The Group posted a higher revenue in the current quarter of RM7,846,242 as compared to the preceding quarter ended 31 January 2025 of RM3,327,093, representing an increase of RM4,519,149 due to the increase in the sales of machines.

In line with the increase in revenue, the Group posted a profit before taxation of RM953,652 this quarter as compared to loss before taxation of RM948,881 in the preceding quarter ended 31 January 2025.

15. Commentary on Material Change in Statement of Financial Position

1. Lower inventory as at 30 April 2025, RM17.3 million as compared to RM18.4 as at 31 October 2024 primarily due to higher sales of machines during the period.
2. Increase in trade payables from RM0.5 million as at 31 October 2024 to RM1.4 million as at 30 April 2025 due to higher materials purchases to build machines for future orders.

16. Commentary on Material Change in Cash Flow Statement

There was a decrease in the cash and cash equivalents from RM18.7 million as at 31 October 2024 to RM12.8 million as at 30 April 2025 mainly due to the placement of funds in investment banks.

17. Commentary on the Prospects

Due to the escalating uncertainty in geopolitical situation arising from the tariff war and the Middle East conflicts, we foresee our customers will not have any material expansion in their production capacity, but only to maintain their inventory level. Therefore, there will be neither significant growth nor decline in the business world moving forward.

Nevertheless, we will continue to invest in our R&D activities and be ready to capture any emerging opportunities.

18. Profit Forecast and Profit Guarantee

The Group did not issue any profit forecast or profit guarantee in any public document and hence, is not applicable.

19. Qualification of Audit Reports

The audited financial statements of the Company and its subsidiary, VisDynamics Research Sdn. Bhd. (“VRSB”), for the preceding financial years were reported without any qualification.

20. Tax Expense

Taxation comprises the following:

| | Current Year Quarter | Previous Year Quarter | Current Year 6 Months Cumulative To-Date | Previous Year 6 Months Cumulative To-Date |
|----------------------------|-------------------------------------|--------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------|
| | 30 April 2025 | 30 April 2024 | 30 April 2025 | 30 April 2024 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Income Tax Expense | | | | |
| Tax expense for the period | - | - | - | - |
| | - | - | - | - |

21. Status of Corporate Proposal Proposed and Not Complete

Other than Note 7, there was no corporate proposal announced but not completed as at the date of this announcement.

ESOS proceeds are used for company’s working capital purposes.

22. Group Borrowings and Debt Securities

Group borrowings as at 30 April 2025 were as follows:

| <u>Short term</u> | <u>30 April</u> <u>2025</u> | <u>30 April</u> <u>2024</u> |
|------------------------|--------------------------------|--------------------------------|
| | <u>RM ‘000</u> | <u>RM ‘000</u> |
| Hire purchase payables | 18 | 82 |
| Bankers acceptances | <u>-</u> | <u>-</u> |
| | 18 | 82 |
| <u>Long term</u> | | |
| Hire purchase payables | - | 41 |
| TOTAL | 18 | 123 |

The Groups borrowings are all secured and in Ringgit Malaysia.

23. Changes in Material Litigation Since the Last Annual Balance Sheet Date

As at the date of this announcement, the Group is not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group.

24. Dividend Payable

The Group declared a Final Single-Tier Dividend of 0.5 sen per ordinary share in respect of the financial year ended 31 October 2024, the entitlement date and payment date were on 15 May 2025 and 28 May 2025 respectively.

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25. Profit/(Loss) Before Taxation

Profit/(Loss) before taxation is stated after charging/(crediting) :-

| | Current Year Quarter | Current Year 6 Months Cumulative To-Date |
|---------------------------------------------|-------------------------------------|-------------------------------------------------------------|
| | 30 April 2025 RM'000 | 30 April 2025 RM'000 |
| Interest Income | (190) | (329) |
| Interest Expense | - | 1 |
| Depreciation of Property, Plant & Equipment | 217 | 431 |
| Amortisation of Development Expenditure | 64 | 69 |
| Amortisation of Trademarks & Patents | 2 | 5 |
| Loss on Foreign Exchange-Unrealised | 124 | 140 |
| Addition/(Reversal) of Provision & Accruals | 530 | (315) |

26. Employee's Share Option Scheme (“ESOS”)

On 15 August 2023, the Company granted 6,512,000 ESOS (Employee's Share Option Scheme) to eligible Directors and employees of the Company and its subsidiary to purchase shares in the Company.

Movement in the number of share options and the exercise price are as follows:

| | Number of share option | |
|--------------------------------------------|-------------------------------|----------------------|
| | 30 April 2025 | 30 April 2024 |
| At 1 November | 6,311,000** | 6,512,000** |
| Granted during the financial period/year | - | - |
| Exercised during the financial period/year | - | - |
| Forfeited of ESOS | - | (91,000) |
| At 30 April | 6,311,000 | 6,421,000 |
| Exercise price (RM) | RM0.42 | RM0.42 |
| Options exercisable at 1 May | 6,311,000 | 6,421,000 |

** Fifty percent (50%) of the total number of Options granted may be exercised upon Offering and shall remain exercisable for the Duration of the Scheme. The balance of fifty percent (50%) of the total number of Options granted may be exercised after the 1st anniversary of the Offering shall remain exercisable for the Duration of the Scheme.

The fair value of the share options granted to eligible employees and Directors, was determined using Black-Scholes Option Pricing model, taking into account the terms and conditions upon which the options were granted. The fair value of share options measured at the grant date and the input assumed by the Company in arising the fair value are as follows:

| | <u>30 April 2025</u> | <u>30 April 2024</u> |
|-------------------------------|-----------------------------|-----------------------------|
| Fair value at grant date (RM) | RM 0.170 | RM 0.170 |
| Share price | RM 0.210 | RM 0.375 |
| Exercise price | RM 0.420 | RM 0.420 |
| Expected volatility (%) | 70.169% | 32.366% |
| Expected life (years) | 5 | 5 |
| Risk-free interest rate (%) | 3.571% | 3.627% |

27. Earnings Per Share (“EPS”)

27.1. Basic EPS

| | Current Year Quarter | Previous Year Quarter | Current Year 6 Months Cumulative To-Date | Previous Year 6 Months Cumulative To-Date |
|------------------------------------------|-------------------------------------|--------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------|
| | 30 April 2025 | 30 April 2024 | 30 April 2025 | 30 April 2024 |
| Net profit for the year (RM'000) | 954 | (1,410) | 5 | (2,970) |
| Weighted average number of shares ('000) | 259,098 | 262,799 | 259,777 | 262,799 |
| Basic EPS (sen) | 0.37 | (0.54) | 0.00 | (1.13) |

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27.2. Diluted EPS

The calculation of diluted EPS has taken into consideration of the adjustment of weighted average number of ordinary shares in issue during the year for the dilutive effect of all potential ordinary shares, if any.

| | Current Year Quarter | Previous Year Quarter | Current Year 6 Months Cumulative To-Date | Previous Year 6 Months Cumulative To-Date |
|----------------------------------------------------------------------------------------------|----------------------------|-----------------------------|------------------------------------------------------|-------------------------------------------------------|
| | 30 April 2025 | 30 April 2024 | 30 April 2025 | 30 April 2024 |
| Net profit for the year (RM'000) | 954 | (1,410) | 5 | (2,970) |
| Weighted average number of shares used in the calculation of basic earnings per share ('000) | 259,098 | 262,799 | 259,777 | 262,799 |
| Adjustment for shares from assumed exercise of ESOS ('000) | - | - | - | - |
| Adjustment for shares from assumed exercise of WARRANT ('000) | - | - | - | - |
| Weighted average number of ordinary shares at 30 April | 259,098 | 262,799 | 259,777 | 262,799 |
| Diluted EPS (sen) | 0.37 | (0.54) | 0.00 | (1.13) |

28. Realised and Unrealised Profits Disclosure

The realised and unrealised profits of the Group are as follows:

| | As at 30.04.2025 RM'000 | As at 30.04.2024 RM'000 |
|-----------------------------------------------------------|----------------------------|----------------------------|
| Total retained profits of the Group: | | |
| - Realised | 31,222 | 37,292 |
| - Unrealised | <u>1,299</u> | <u>2,597</u> |
| | 32,521 | 39,889 |
| Less : Consolidation Adjustment | <u>(90)</u> | <u>(90)</u> |
| Total group retained profits as per consolidated accounts | <u>32,431</u> | <u>39,799</u> |

29. Derivatives

There was no outstanding derivative as at 30 April 2025.

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