

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 31 DECEMBER 2024 (unaudited)**

	Individual Period 3 month Period Ended			Cumulative Period 12 month Period Ended		
	31/12/24 RM'000	31/12/23 RM'000	Changes Amt/%	31/12/24 RM'000	31/12/23 RM'000	Changes Amt/%
Revenue	4,760	3,585	1,175/33%	17,177	12,834	4,343/34%
Cost of sales	(3,016)	(1,292)	(1,724)/>-100%	(10,316)	(5,915)	(4,401)/-74%
<b>Gross profit</b>	<b>1,744</b>	<b>2,293</b>	<b>(549)/-24%</b>	<b>6,861</b>	<b>6,919</b>	<b>(58)/-1%</b>
Other income	26	53	(27)/-51%	161	63	98/>100%
Administrative expenses	(860)	(700)	(160)/23%	(2,642)	(1,680)	(962)/57%
Selling and marketing expenses	(271)	(136)	(135)/99%	(954)	(370)	(584)/>100%
Other expenses	(567)	(558)	(9)/2%	(2,283)	(2,743)	460/-17%
<b>Operating profit</b>	<b>72</b>	<b>952</b>	<b>(880)/-92%</b>	<b>1,143</b>	<b>2,189</b>	<b>(1,046)/-48%</b>
Finance costs	(2)	-	(2)/100%	(5)	(7)	2/-29%
<b>Profit before tax</b>	<b>70</b>	<b>952</b>	<b>(882)/-93%</b>	<b>1,138</b>	<b>2,182</b>	<b>(1,044)/-48%</b>
Income tax expense	(105)	223	(328)/>-100%	(105)	(322)	217/67%
<b>(Loss)/Profit for the period, representing total comprehensive income for the year</b>	<b>(35)</b>	<b>1,175</b>	<b>(1,210)&gt;-100%</b>	<b>1,033</b>	<b>1,860</b>	<b>(827)/-44%</b>

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 31 DECEMBER 2024 (unaudited) (CONTD.)**

	Individual Period 3 month Period Ended			Cumulative Period 12 month Period Ended		
	31/12/24 RM'000	31/12/23 RM'000	Changes Amt/%	31/12/24 RM'000	31/12/23 RM'000	Changes Amt/%
(Loss)/Profit attributable to:						
Equity holders of the parent	(34)	1,237	(1,271)/>-100%	(257)	1,927	(2,185)/>100%
Non-controlling interests	(1)	(62)	61/100%	1,290	(67)	1,357/>100%
	<b>(35)</b>	<b>1,175</b>	<b>(1,210)/&gt;-100%</b>	<b>1,033</b>	<b>1,860</b>	<b>(828)/-44%</b>
Total comprehensive income attributable to:						
Equity holders of the parent	(34)	1,237	(1,271)/>100%	(257)	1,927	(2,185)/>100%
Non-controlling interests	(1)	(62)	62/100%	1,290	(67)	1,357/>100%
	<b>(35)</b>	<b>1,175</b>	<b>(1,210)/&gt;-100%</b>	<b>1,033</b>	<b>1,860</b>	<b>(828)/-44%</b>
Earning per share attributable to equity holders of the parent: (sen per share)						
- basic	(0.01)	0.26	(0.27)/>-100%	(0.05)	0.76	(0.81)/>-100%
- diluted	(0.01)	0.22	(0.23)/>-100%	(0.05)	0.57	(0.62)/>-100%

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2024 (unaudited)**

	<b>31/12/24</b>	<b>31/12/23</b>
	<b>RM'000</b>	<b>RM'000</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	4,773	1,523
Intangible assets	996	1,147
Research and Development	4,416	737
Right of use asset	277	75
Deferred tax asset	394	278
	<b>10,856</b>	<b>3,760</b>
<b>Current assets</b>		
Inventories	14	-
Trade and other receivables	12,637	8,000
Contract assets	405	-
Marketable securities	7	7
Tax recoverables	199	-
Cash and bank balances	3,740	14,034
	<b>17,002</b>	<b>22,041</b>
<b>TOTAL ASSETS</b>	<b>27,858</b>	<b>25,801</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	22,922	21,367
Treasury shares	(712)	(712)
Reserves	3,624	3,624
Accumulated profit	1,229	1,486
	<b>27,063</b>	<b>25,765</b>
<b>Shareholders' funds</b>	<b>27,063</b>	<b>25,765</b>
Non-controlling interests	<b>(830)</b>	<b>(2,129)</b>
<b>Total equity</b>	<b>26,233</b>	<b>23,636</b>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2024 (unaudited) (CONTD.)**

	<b>31/12/24</b>	<b>31/12/23</b>
	<b>RM'000</b>	<b>RM'000</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
<b>Non-current liabilities</b>		
Deferred taxation	80	101
Lease liabilities	189	19
	<b>269</b>	<b>120</b>
<b>Current liabilities</b>		
Trade and other payables	705	1,477
Contract liabilities	34	348
Tax payable	59	162
Provision	292	-
SST Payable	203	-
Lease liabilities	63	58
	<b>1,356</b>	<b>2,045</b>
<b>Total liabilities</b>	<b>1,625</b>	<b>2,165</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>27,858</b>	<b>25,801</b>
<b>Net Assets Per Share (RM/share)</b>	<b>0.05</b>	<b>0.05</b>

*The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.*

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2024 (unaudited)**

	Share Capital RM'000	Treasury Shares RM'000	Other Reserve RM'000	Capital Reduction Reserve RM'000	Warrants Reserve RM'000	Accumulated Profit /(loss) RM'000	Equity Attributable to Equity Holders of the Parent Company RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
<b>As at 1 January 2024</b>	<b>21,367</b>	<b>(712)</b>	<b>(1,936)</b>	<b>3,624</b>	<b>1,936</b>	<b>1,486</b>	<b>25,765</b>	<b>(2,129)</b>	<b>23,636</b>
<b>Conversion of warrants</b>	1,555	-	486	-	(486)	-	1,555	-	1,555
<b>Disposal of subsidiaries</b>	-	-	-	-	-	-	-	9	9
<b>Total comprehensive income</b>	-	-	-	-	-	(257)	(257)	1,290	1,033
<b>As at 31 December 2024</b>	<b>22,922</b>	<b>(712)</b>	<b>(1,450)</b>	<b>3,624</b>	<b>1,450</b>	<b>1,229</b>	<b>27,063</b>	<b>(830)</b>	<b>26,233</b>

*The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.*

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2024 (unaudited)**

	Share Capital RM'000	Treasury Shares RM'000	Other Reserve RM'000	Capital Reduction Reserve RM'000	Warrants Reserve RM'000	Accumulated Profit /(loss) RM'000	Equity Attributable to Equity Holders of the Parent Company RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
<b>As at 1 January 2023</b>	<b>24,314</b>	<b>(712)</b>	-	-	-	<b>(11,109)</b>	<b>12,493</b>	<b>(2,062)</b>	<b>10,431</b>
<b>Issuance of shares</b>	4,800	-	-	-	-	-	<b>4,800</b>	-	<b>4,800</b>
<b>Issuance of rights shares with warrants</b>	7,099	-	(2,054)	-	2,054	-	<b>7,099</b>	-	<b>7,099</b>
<b>Conversion of warrants</b>	339	-	118	-	(118)	-	<b>339</b>	-	<b>339</b>
<b>Capital reduction</b>	(14,292)	-	-	3,624	-	10,668	-	-	-
<b>Expenses set off against share capital in relation to Shares Issuance and Rights Issue with Warrants</b>	(893)	-	-	-	-	-	<b>(893)</b>	-	<b>(893)</b>
<b>Total comprehensive income</b>	-	-	-	-	-	1,927	<b>1,927</b>	(67)	<b>1,860</b>
<b>As at 31 December 2023</b>	<b>21,367</b>	<b>(712)</b>	<b>(1,936)</b>	<b>3,624</b>	<b>1,936</b>	<b>1,486</b>	<b>25,765</b>	<b>(2,129)</b>	<b>23,636</b>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2024 (unaudited)**

**31/12/24**  
**RM'000**  
**(Unaudited)**

**Cash flows from operating activities**
**Profit before tax**

**1,138**

**Adjustments for:**

Gain on disposal of subsidiaries

(14)

Depreciation of property, plant and equipment

851

Loss on foreign exchange - unrealised

2

Changes in inventories

(14)

Interest expense

4

**Operating profit before working capital changes**

**1,967**

**Changes in working capital**

Net change in trade &amp; other receivables

(4,649)

Net change in trade &amp; other payables

(639)

Net change in contract assets

(404)

Net change in contract liabilities

(115)

**(3,840)**

Interest paid

(4)

Tax paid

(337)

**Net cash used in operating activities**

**(4,181)**

**Cash flows from investing activities**

Purchase of property, plant and equipment

(3,862)

Additions to intangible assets

(31)

Disposal of subsidiaries

(11)

Additions to right of use asset

(259)

Additions to research and development

(3,680)

**Net cash used in investing activities**

**(7,843)**

**Cash flows from financing activities**

Proceeds from issuance of shares – warrants conversion

1,555

Lease liabilities

175

**Net cash from financing activities**

**1,730**

**Net decrease in cash and cash equivalents**

**(10,294)**

**Cash and cash equivalents at beginning of financial year**

**14,034**

**Cash and cash equivalents at end of financial year**

**3,740**

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**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134  
FOR THE QUARTER ENDED 31 DECEMBER 2024****1. Corporate Information**

FSBM Holdings Berhad ("FSBM") is a public limited liability company incorporated and domiciled in Malaysia, and is listed on Bursa Malaysia Securities Berhad ("BMSB"). FSBM and its subsidiaries are hereinafter referred to as the "Group".

These condensed consolidated interim financial statements were approved by the Board of Directors on 28 February 2025.

**2. Basis of Preparation**

The condensed consolidated interim financial statements have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard (MFRS) 134: Interim Financial Reporting issued by the Malaysian Accounting Standard Board ("MASB") and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad. These condensed consolidated interim financial statements also comply with IAS 34: Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The condensed consolidated interim financial statements should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2023 and the explanatory notes attached to the condensed consolidated interim financial statements which provide an explanation on events and transactions that are significant for the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2023.

**3. Significant Accounting Policies**

The adoption of the new and amended MFRSs that came into effect during the financial quarter under review do not have any material effect on the financial performance or position of the Group.

On 1 January 2024, the Group has adopted the following new and amended Malaysian Financial Reporting Standards ("MFRSs") and Issues Committee ("IC") Interpretation mandatory for annual financial periods beginning on or after 1 January 2024:

Amendments to MFRS 16

Lease Liability in a Sales and Leaseback

Amendments to MFRS 101

Non-current Liabilities with Covenants and  
Classification of Liabilities as Current or Non-  
Current

Amendments to MFRS 7 and MFRS 107

Supplier Finance Arrangement

**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134  
FOR THE QUARTER ENDED 31 DECEMBER 2024**

**3. Significant Accounting Policies (CONTD.)**

The adoption of the new and amended MFRSs that came into effect during the financial quarter under review do not have any material effect on the financial performance or position of the Group.

The following Standards, Amendments and IC Interpretations have been issued by the MASB but have not been effective and have not been adopted by the Group:

Effective for the financial periods beginning on or after 1 January 2025

Amendments to MFRS 121

Lack of Exchangeability

Effective date to be announced

Amendments to MFRS 10 and MFRS 128

Sale or Contribution of Assets between an  
Investor and its Associate or Joint Venture

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**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134  
FOR THE QUARTER ENDED 31 DECEMBER 2024**

**4. Auditors' Report on Preceding Annual Financial Statements**

The preceding audited financial statements for the financial year ended 31 December 2023 was not subject to any modification.

**5. Seasonal or Cyclical Factors**

The business operations of the Group during the financial period under review have not been materially affected by any significant seasonal or cyclical factors.

**6. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow**

There were no unusual items materially affecting the assets, liabilities, equity, net income or cash flow of the Group during the financial period.

**7. Material Changes in Estimates**

There were no material changes in estimates that have had any material effect on results of the financial period under review.

**8. Issuances and Repayment of Debt and Equity**

During the quarter under review, 3,376,000 new ordinary shares were issued from the conversion of warrants.

Save for the above, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial period under review.

**9. Dividend Paid**

There were no dividends paid during the financial period under review.

**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134  
FOR THE QUARTER ENDED 31 DECEMBER 2024**
**10. Segment Reporting**

Segmental information for the financial period under review is presented in respect of the Group's business segment, as follows:

	<b>Individual Quarter</b>		<b>Cumulative Period</b>	
	<b>3 month Period Ended</b>		<b>12 month Period Ended</b>	
	<b>31/12/2024</b>	<b>31/12/2023</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Segment Revenue</b>				
Intelligent Application and Digital Solutions	3,636	2,846	12,801	6,381
Managed Security Service	-	293	649	1,130
Smart Manufacturing Solutions	1,268	693	4,143	1,781
Investment Holdings & Others	-	255	-	923
<b>Total Revenue Including Inter-Segment Sales</b>	<b>4,904</b>	<b>4,087</b>	<b>17,593</b>	<b>14,215</b>
Elimination of Inter-Segment Sales	(144)	(502)	(416)	(1,381)
<b>Total Segment Revenue</b>	<b>4,760</b>	<b>3,585</b>	<b>17,177</b>	<b>12,834</b>

**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134  
FOR THE QUARTER ENDED 31 DECEMBER 2024**
**10. Segment Reporting (CONTD.)**

	<b>Individual Quarter</b>		<b>Cumulative Period</b>	
	<b>3 month Period Ended</b>		<b>12 month Period Ended</b>	
	<b>31/12/2024</b>	<b>31/12/2023</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Segment Results</b>				
Intelligent Application and Digital Solutions	339	1,169	1,984	3,074
Managed Security Service	(121)	(17)	267	27
Smart Manufacturing Solutions	(169)	169	(171)	184
Investment Holdings & Others	3,062	(212)	2,102	(1,493)
<b>Total Results Including Inter-Segment Transactions</b>	<b>3,111</b>	<b>1,109</b>	<b>4,182</b>	<b>1,792</b>
Elimination	(3,146)	66	(3,149)	68
<b>Total (Loss)/ Profit</b>	<b>(35)</b>	<b>1,175</b>	<b>1,033</b>	<b>1,860</b>

**11. Valuation of Property, Plant and Equipment**

There was no valuation of property, plant and equipment during the quarter under review.

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**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134  
FOR THE QUARTER ENDED 31 DECEMBER 2024**

**12. Subsequent Material Events**

- (i) The Company announced on 25 January 2025 its wholly owned subsidiary, FSBM I-Centre Sdn. Bhd. had entered into a Strategic Alliance Agreement with Synergies Intelligent Systems, Inc and Zhong Yang Technology Co., Ltd. for exploration of collaboration opportunities and partnership opportunities.
- (ii) Subsequent to the fourth quarter of 2024, 810,900 new ordinary shares were issued arising from the conversion of warrants. Each warrant entitles the registered warrant holder to subscribe for one new ordinary share in the Company at an exercise price of RM0.05 per ordinary share.

Save for the above, there are no other material events.

**13. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the fourth quarter ended 31 December 2024.

**14. Changes in Contingent Liabilities and Contingent Assets**

There were no contingent liabilities nor contingent assets as at 31 December 2024.

**15. Capital Commitments**

Capital commitments for property, plant and equipment not provided for as at 31 December 2024 were as follows:-

**As At  
31/12/24  
RM'000**

Approved and contracted for

105

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**PART B: ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD FOR THE QUARTER ENDED 31 DECEMBER 2024**

**1. Review of Performance (Q4 2024)**

The Group's revenue for current quarter was RM4.76 million, compared to RM3.58 million in the corresponding quarter. The Group posted an annual revenue of RM17.17 million, compared to RM12.83 million in the preceding year. The Group registered higher revenue on Smart Manufacturing Segment and Intelligent Applications and Digital Solutions Segment

Despite the higher revenue, the Group posted a loss after tax of RM35,000 in the current quarter compared to a profit of RM191,000 in the corresponding quarter, due to a lower gross profit from Intelligent Applications and Digital Solutions Segment.

**2. Comment on Material Change in Profit Before Taxation (Q4 2024 v Q3 2024)**

The Group registered a loss of RM35,000 in the current quarter, compared to profit RM 191,000 in the preceding quarter due to lower gross profit contributed from the Intelligent Applications and Digital Solutions Segment.

**3. Prospects**

We remain focused on delivering specialised services across our business segments. As businesses continue to navigate economic uncertainties and accelerate digital transformation, our AI-driven solutions, IoT integration, and robust cybersecurity measures are well-positioned to address evolving industry needs.

Looking ahead, we aim to deepen our AI capabilities to drive automation, intelligent decision-making, and operational efficiency across industries. By leveraging data-driven insights and innovative technologies, we will continue to enhance our offerings, enabling businesses to optimise processes, improve scalability, and unlock new growth potential in an increasingly digital economy.

**PART B: ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD FOR THE QUARTER ENDED 31 DECEMBER 2024 (CONTD.)**
**4. Profit Forecast**

There was no profit forecast issued by the Group.

**5. Income Tax Expense**

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>Current year Quarter 31.12.2024 RM'000</b>	<b>Preceding Year Corresponding Quarter 31.12.2023 RM'000</b>	<b>Current Year to Date 31.12.2024 RM'000</b>	<b>Preceding Year Corresponding Period 31.12.2023 RM'000</b>
Estimated tax payable	221	(67)	221	397
Deferred tax	(116)	(156)	(116)	(75)
	<u>105</u>	<u>(223)</u>	<u>105</u>	<u>322</u>

**6. Status of Utilisation of Proceeds**

On 26 September 2023, the Company successfully completed the Shares Issuance and Rights Issue with Warrants which raised RM11.9 million. As at to date, status of utilisation of the proceeds are as follows-

<b>Details of Utilitsation</b>	<b>Timeframe of utilisation</b>	<b>Proposed Utilisation RM'000</b>	<b>Actual Utilisation RM'000</b>	<b>Balance RM'000</b>
Expansion of IT services business	Within 36 months	5,907	4,707	1,200
General working capital	Within 24 months	3,993	3,993	-
Defray estimated expenses for the Regularisation Plan	Within 3 months	2,000	2,000	-
<b>Total</b>		<b>11,900</b>	<b>10,700</b>	<b>1,200</b>

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**PART B: ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD FOR THE QUARTER ENDED 31 DECEMBER 2024 (CONTD.)**

**7. Group Borrowings and Debt Securities**

There were no group borrowings and debt securities as at 31 December 2024.

**8. Material Litigation**

**FSBM and FSBM CTech Suit against Individuals and Technitium Sdn Bhd (TSB):**

We refer to action taken by FSBM and FSBM CTech against TSB for the recovery of debts amounting to RM8,563,212.64 and RM32,409,434.77 respectively. FSBM and FSBM CTech had filed a suit in the High Court against Dr Azman Bin Awang (Azman), Haliza Binti Bidin (Haliza), Mariana Binti Ahmad Tahar and TSB as 4th Defendant. Judgement was delivered on 6 January 2017 where Azman and Haliza were held jointly and severally liable and personally responsible, without any limitation of liability, for all the debts or other liabilities of TSB.

Following updates from the liquidator, bankruptcy proceedings were initiated against Dr. Azman Bin Awang and Haliza Binti Bidin, with Creditor's Petitions filed on 16 August 2024. Bankruptcy Orders have since 8 January 2025 been obtained against both individuals, and no further legal action can be taken against them. The liquidator will proceed with submitting the Proof of Debt form along with the necessary supporting documents to the Official Assignee ("OA") for record-keeping and further actions regarding the outstanding amount owed to the Company. FSBM and FSBM CTech continue their efforts to recover the outstanding sum from TSB or its directors, Azman and Haliza.

There is no other outstanding material litigation as at 31 December 2024.

**9. Dividend**

No dividend has been recommended or declared for the financial period under review.

**PART B: ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD FOR THE QUARTER ENDED 31 DECEMBER 2024 (CONTD.)**
**10. Earnings Per Share ("EPS")**

The basic and diluted earnings per share have been calculated based on the consolidated net profit attributable to equity holders of the parent for the financial period and the weighted average number of ordinary shares outstanding during the period as follows:

	<b>3 month Period Ended</b>	
	<b>31/12/24</b>	<b>31/12/23</b>
	<b>RM'000</b>	<b>RM'000</b>
(Loss)/Profit attributable to equity holders of the Parent Company	(34)	1,237
<u>Basic EPS:</u>		
Weighted average number of ordinary shares, excluding treasury shares ('000)	496,611	475,832
Basic EPS (sen)	(0.01)	0.26
<u>Diluted EPS:</u>		
Weighted average number of ordinary shares for basic EPS excluding treasury shares ('000)	496,611	475,832
Effect of dilution:		
- Exercise of Warrants ('000 units)	3,776	95,239
Weighted average number of ordinary shares for diluted EPS, excluding treasury shares ('000)	500,387	571,071
Diluted EPS (sen)	(0.01)	0.22

**PART B: ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD FOR THE QUARTER ENDED 31 DECEMBER 2024 (CONTD.)**

**11. Profit Before Tax**

	<b>31/12/24</b>	<b>31/12/23</b>
	<b>RM'000</b>	<b>RM'000</b>
Regularisation Plan expenses	142	123
Depreciation of property, plant and Equipment	612	460
Amortisation of right of use assets	57	94
Amortisation of intangible assets	182	41