



DC HEALTHCARE HOLDINGS BERHAD

Registration No. 202201014036 (1459733-P)

(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE FORTH QUARTER ENDED
31 DECEMBER 2024**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	3-MONTH ENDED		YEAR TO DATE	
		31.12.2024	31.12.2023	31.12.2024	31.12.2023
		RM'000	RM'000	RM'000	RM'000
Revenue	A9	16,613	17,573	55,756	67,789
Cost of sales		(8,401)	(9,641)	(33,961)	(31,632)
Gross profit		8,212	7,932	21,795	36,157
Other income		267	171	1,106	623
Staff costs		(2,417)	(1,820)	(10,658)	(8,210)
Administrative expenses		(8,858)	(6,315)	(30,731)	(22,217)
(Loss)/Profit from Operations		(2,796)	(32)	(18,488)	6,353
Interest expense		(440)	(237)	(1,521)	(1,299)
(Loss)/Profit before tax	B12	(3,236)	(269)	(20,009)	5,054
Taxation	B6	262	(804)	262	(2,494)
(Loss)/Profit after tax		(2,974)	(1,073)	(19,747)	2,560
(Loss)/Profit for the financial period / year, representing total comprehensive income for the financial period / year		(2,974)	(1,073)	(19,747)	2,560
(Loss)/Profit for the financial period / year attributable to:					
Owners of the Company		(2,974)	(1,073)	(19,747)	2,560
		(2,974)	(1,073)	(19,747)	2,560

Note

- (1) The basic/ diluted earnings per share (“EPS”) or loss per share (“LPS”) is calculated based on the weighted average number of ordinary shares referred to in Note B11.

The Unaudited Consolidated 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 2023 and the accompanying explanatory notes attached to the consolidated interim financial report.

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

	UNAUDITED	AUDITED
	AS AT	AS AT
	31.12.2024	31.12.2023
	RM'000	RM'000
ASSETS		
Non-current assets		
Plant and equipment	37,931	30,064
Right-of-use assets	27,209	22,938
Deferred tax assets	1,218	433
Total non-current assets	66,358	53,435
Current assets		
Inventories	3,340	3,782
Trade receivables	200	608
Other receivables, deposits and prepayments	6,479	10,712
Tax recoverable	414	285
Short-term funds	18,016	23,972
Fixed deposits with licensed banks	1,260	111
Cash and cash equivalents	6,572	6,260
Total current assets	36,281	45,730
TOTAL ASSETS	102,639	99,165
EQUITY AND LIABILITIES		
Equity		
Share capital	57,428	57,428
Retained (losses)/earnings	(4,027)	15,720
Reorganization reserves	(8,764)	(8,764)
TOTAL EQUITY	44,637	64,384
Liabilities		
Non-current liabilities		
Lease liabilities	20,294	17,856
Borrowings	1,191	-
Provision	21	159
Deferred tax liabilities	-	455
Total non-current liabilities	21,506	18,470
Current liabilities		
Trade payables	1,634	1,207
Other payables and accruals	3,862	5,527
Contract liabilities	18,541	3,709
Lease liabilities	7,286	5,312
Borrowings	5,000	-
Tax Payable	173	556
Total current liabilities	36,496	16,311
TOTAL LIABILITIES	58,002	34,781
TOTAL EQUITY AND LIABILITIES	102,639	99,165

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024 (CONT'D)

	UNAUDITED	AUDITED
	AS AT	AS AT
	31.12.2024	31.12.2023
	RM'000	RM'000
Weighted Average number of ordinary shares ('000)	996,300	996,300
NET ASSETS PER SHARE (RM)	<u>0.04</u>	<u>0.06</u>

The Unaudited 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 consolidated interim financial report.

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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	Capital Contribution				Distributable	Total
		Share	Invested	from Former	Company of Reorganization		
		Capital	Equity	Holding Company of Reorganization	Reserves	Retained	Equity
		RM'000	RM'000	Subsidiaries	RM'000	Losses	RM'000
		RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Unaudited							
As at 1 January 2024		57,428	-	-	(8,764)	15,720	64,384
Loss net of tax, representing total comprehensive income for the financial year		-	-	-	-	(19,747)	(19,747)
As at 31 December 2024		57,428	-	-	(8,764)	(4,027)	44,637

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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (Cont'd)

	Note	Share Capital RM'000	Invested Equity RM'000	Capital Contribution from former Holding Company of Subsidiaries RM'000	Reorganization Reserves RM'000	Distributable Retained Earnings RM'000	Total Equity RM'000
Audited							
As at 1 January 2023		1	801	1,030	-	13,216	15,048
Profit net of tax, representing total comprehensive income for the financial year		-	-	-	-	2,504	2,504
Transaction with owners:							
Effect of IPO reorganization		9,565	(801)	-	(8,764)	-	-
Repayment of capital contribution from holding company of subsidiaries		-	-	(1,030)	-	-	(1,030)
Issuance of ordinary shares		49,815	-	-	-	-	49,815
Share issuance expenses		(1,953)	-	-	-	-	(1,953)
		57,427	(801)	(1,030)	(8,764)	-	46,832
As at 31 December 2023		57,428	-	-	(8,764)	15,720	64,384

The Unaudited 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 consolidated interim financial report.

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	YEAR TO DATE	
		31.12.2024 RM'000	31.12.2023 RM'000
Cash Flows From Operating Activities			
Loss /(Profit) before tax		(20,009)	5,054
Adjustments for:			
Depreciation of plant and equipment		4,650	2,031
Depreciation of right-of-use assets		6,803	5,330
Loss on disposal of plant and equipment		248	6
Gain on lease modification		-	(80)
Property, plant and equipment write-off		371	34
Waiver of lease liabilities		(100)	(184)
Interest expense		1,521	1,299
Interest income		(51)	(395)
Operating (loss) /profit before working capital changes		(6,567)	13,095
Changes In working capital:			
Inventories		442	(1,908)
Contract liabilities		14,832	761
Receivables		4,644	(6,635)
Payables		(1,238)	2,533
Cash generated from operations		12,113	7,846
Interest paid		(1,521)	(1,299)
Interest received		51	395
Income tax paid		(1,494)	(3,727)
Net cash from operating activities		9,149	3,215
Cash Flows From Investing Activities			
Purchase of plant and equipment		(15,553)	(15,653)
Proceeds from disposal of plant and equipment		351	112
Additional of right-of-use assets		2,000	-
Net cash used in investing activities		(13,202)	(15,541)
Cash Flows From Financing Activities			
Proceeds from issuance of IPO shares		-	49,815
Share issuance expenses		-	(1,952)
Net repayment to related company		-	(1,191)
Net repayment of lease liabilities		(6,633)	(8,968)
Net drawdown/(repayment) of loans		6,191	(2,708)
Net cash (used in)/from financing activities		(442)	34,995
Net (decrease)/ increase in cash and cash equivalents		(4,495)	22,669
Cash and cash equivalents at the beginning of the financial year		30,343	7,674
Cash and cash equivalents at the end of the financial year		25,848	30,343

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD QUARTER ENDED 31 DECEMBER 2024 (CONT'D)

The Unaudited Consolidated Statement of Cash Flows 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 consolidated interim financial report.

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A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report of DC Healthcare and its subsidiaries (“**Group**”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“**MFRS**”) No. 134: Interim Financial Reporting and Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities.

This interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2023 as disclosed in the Annual Report 2023 and the accompanying explanatory notes attached to the consolidated interim financial report.

A2. Summary of significant accounting policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted as disclosed in the Accountants’ Report in the Prospectus, except for the adoption of the following MFRSs, Amendments to MFRSs and new Interpretations effective for the financial periods beginning on or after 1 January 2024.

	Effective dates for financial periods beginning on or after
● Amendments to MFRS 16 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
● Amendments to MFRS 101 <i>Non-Current Liabilities with Covenants and Classification of Liabilities as Current or Non-Current</i>	1 January 2024
● Amendments to MFRS 107 and MFRS 7 <i>Supplier Finance Arrangements</i>	1 January 2024
● Amendments to MFRS 121 <i>Lack of Exchangeability</i>	1 January 2025

Standards issued but not yet effective

	Effective dates for financial periods beginning on or after
● Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	To be announced

The Group will adopt the above accounting pronouncements when they become effective in the respective financial periods. These accounting pronouncements are not expected to have any effect to the financial statements of the Group upon their initial applications.

A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A3. Auditors' report on preceding annual financial statements

There was no qualification on the audited consolidated financial statements of the Group for the financial year ended 31 December 2023.

A4. Seasonal or cyclical factors

The business operations of the Group were not materially affected by any seasonal and cyclical effects during the current financial quarter and financial period-to-date.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and financial period-to-date.

A6. Material changes in estimates

There were no material changes in the estimates that have a material effect to the Group in the current financial quarter and financial period-to-date.

A7. Debt and equity securities

There were no issuances, cancellations, repurchases, resale and repayment of debts and equity during the current financial quarter under review.

A8. Dividends paid

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

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A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A9. Segmental information

The Group's segmental information as follows:

	3-MONTH ENDED		YEAR TO DATE	
	31.12.2024	31.12.2023	31.12.2024	31.12.2023
	RM'000	RM'000	RM'000	RM'000
Aesthetic services	14,119	14,603	46,277	58,530
General medical services	2,202	2,345	7,248	6,960
Sale of skincare products	292	625	2,230	2,299
Total	16,613	17,573	55,756	67,789
Segment profit	8,212	7,932	21,795	36,157
Other income	267	171	1,106	623
Staff costs	(2,417)	(1,820)	(10,658)	(8,210)
Administrative expenses	(8,858)	(6,315)	(30,731)	(22,217)
Finance costs	(440)	(237)	(1,521)	(1,299)
Taxation	262	(804)	262	(2,494)
(Loss)/Profit for the financial period/ year	(2,974)	(1,073)	(19,747)	2,560

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A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A10. Valuation of property, plant and equipment

There was no valuation of the property, plant and equipment in the current financial quarter under review.

A11. Material events subsequent to the end of the current financial quarter

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

A12. Changes in the composition of the Group

There were no material changes in the composition of the Group for the current financial quarter under review.

A13. Contingent assets and contingent liabilities

There were no contingent assets and contingent liabilities as at the date of this interim report.

A14. Material capital commitments

There is no material commitment for capital expenditure, which upon becoming enforceable, may have a material effect on the Group's financial position as at the date of this interim financial report.

A15. Significant related party transactions

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

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. Review of performance****(a) Results for current quarter**

	3-MONTH ENDED			%
	31.12.2024	31.12.2023	Changes	
	RM'000	RM'000	RM'000	
Revenue	16,613	17,573	(960)	-5%
Loss before tax	(3,236)	(269)	(2,967)	1103%

The Group recorded revenue of RM16.61 million for the current financial quarter ended 31 December 2024 which represented a decrease of RM0.96 million or 5% as compared to the recorded revenue of RM17.57 million for the preceding year corresponding quarter ended 31 December 2023.

The Group's revenue was principally derived from the aesthetic segment which contributed RM14.12 million or 85% of the total revenue for the current financial quarter ended 31 December 2024. This represented a decrease in revenue from the aesthetic segment of 3% as compared to the preceding year corresponding quarter ended 31 December 2023 of RM14.60 million, mainly due to the lower redemption rate in aesthetic services. Despite having lower redemption rate in the current financial quarter under review, the Group's cash sales collection remained healthy.

The Group recorded a loss before tax of RM3.24 million for the current financial quarter ended 31 December 2024, as compared to RM0.27 million for the preceding year corresponding quarter ended 31 December 2023. The higher loss before tax recorded was mainly due to higher depreciation cost of RM1.20 million, operation cost of RM0.55 million, marketing cost of RM0.77 million and finance cost of RM0.20 million. The increase in administrative expenses is consistent with the Group's expansion strategy, which involved growing the number of aesthetic outlets, including the addition of a new skin and wellness centre (19 outlets in Q4 2024 compared to 13 outlets in Q4 2023), and opening four additional slimming service outlets.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B1. Review of performance (Cont'd)

(b) Results for financial year-to-date

	YEAR TO DATE			
	31.12.2024	31.12.2023	Changes	
	RM'000	RM'000	RM'000	%
Revenue	55,756	67,789	(12,033)	-18%
(Loss)/Profit before tax	(20,009)	5,054	(25,063)	-496%

The Group recorded revenue of RM55.76 million for the current financial year ended 31 December 2024 as compared to the recorded revenue of RM67.79 million for the preceding year corresponding quarter ended 31 December 2023.

The Group's revenue was principally derived from the aesthetic segment which contributed RM46.28 million or 83% of the total revenue for the current financial year ended 31 December 2024. This represented a decrease in revenue from the aesthetic segment of 21% as compared to the preceding year corresponding quarter ended 31 December 2023 of RM58.53 million, mainly due to the lower redemption rate in aesthetic services. Despite having lower redemption rate in the current financial year under review, the Group's contract liabilities have increased to RM18.54 million as at 31 December 2024, and cash collection remained healthy, indicating a solid foundation for future growth.

The Group recorded loss before tax of RM20.01 million for the current financial year ended 31 December 2024 compared to profit before tax of RM5.05 million for the preceding year corresponding quarter ended 31 December 2023. The decline primarily attributed to a significant reduction in gross profit by RM14.36 million, higher marketing costs by RM4.51 million, increased operation costs by RM2.86 million and higher depreciation cost by RM3.26 million for the current financial year ended 31 December 2024.

The rise in administrative expenses were aligned with the Group's strategic growth initiatives, including the expansion of aesthetic outlets, with the addition of a new skin and wellness centre to 19 in Q4 2024 from 13 in Q4 2023. Additionally, the Group had opened four new outlets for slimming services in the current financial quarter under review, showcasing its commitment to innovation and customer engagement.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Cont'd)

B2. Comparison with immediate preceding quarter's results

	3-MONTH ENDED			
	Current	Preceding	Changes	
	Quarter	Quarter		
	31.12.2024	30.09.2024	RM'000	%
	RM'000	RM'000		
Revenue	16,613	15,808	805	5%
Loss before tax	(3,236)	(2,153)	(1,083)	-50%

The Group's revenue for the current financial quarter has increased by RM0.81 million or 5% to RM16.61 million from RM15.81 million, compared to the immediate preceding quarter, leading to an increase in gross profit of RM1.04 million. This growth is primarily attributed to a higher number of treatments provided in aesthetic services, reflecting the increasing demand for our offerings.

In the current quarter ended 31 December 2024, the loss before tax was RM3.24 million, an increase of loss before tax from RM2.15 million in the preceding quarter. The increase gross profit margin was offset by higher marketing fee of RM0.90 million and operation cost of RM0.89 million in the current financial quarter under review. The higher marketing costs are aligned with the rebranding activities of Dr. Chong Clinic and Dr. Chong Slimming and are consistent with the Group's expansion strategy.

B3. Prospects

DC Healthcare has outlined strategic pillars to strengthen financial performance and ensure sustainable growth. The Group is synergizing its core brands by strengthening Dr. Chong Clinic, Dr. Chong Slimming, and NewB Premium Skincare, while expanding skincare product offerings to enhance market reach and cater to growing consumer demand.

To enhance customer experience, the Group is adopting a customer-first approach by improving patient engagement and service personalization. Initiative includes AI-power patient tracking and personalized treatment plans are being explored to optimize treatment outcomes, improve service quality, and drive customer retention.

For market expansion, the Group is opening new aesthetic centers in high-demand areas and expanding Dr. Chong Slimming outlets, focusing on weight management services to capture the growing wellness market, increase accessibility, and attract new customers.

To optimize operations and reduce wastage, the Group is implementing a Group-Wide Efficiency Program to streamline processes, cut material waste, and improve cost control. An Enterprise resource planning ("ERP") system is being introduced to enhance decision-making and resource management, while inventory management and resource allocation are being optimized for cost efficiency and sustainability. The ERP will be implemented soon.

These strategic initiatives will support sustainable growth, operational excellence, and financial stability, reinforcing the Group's leadership in the medical aesthetic and wellness industry.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B4. Profit forecast or profit guarantee

The Group did not issue any profit forecast or profit guarantee during the current financial quarter under review.

B5. Status of corporate proposals

Save as disclosed below, there were no corporate proposals announced but not completed as at the date of this interim report.

- I. On 3 December 2024, the Company announced that the proposed ESOS has obtained shareholders' approval in the Extraordinary General Meeting ("EGM") and now pending the effective date of implementation of the ESOS.
- II. On 10 January 2025, the Company announced that it extended the timeframe for the utilisation of proceeds raised from its IPO exercise. The details of the extension of time are set out as follows:

<u>Description of utilisation</u>	<u>Estimated timeframe for Utilisation upon Listing</u>	<u>Revised timeframe for Utilisation</u>
Establishing new aesthetic medical clinics	Within 18 months	Within 24 months
Purchase of new medical machines and equipment	Within 18 months	Within 24 months
Repayment of borrowings	Within 6 months	Within 6 months
Working capital	Within 36 months	Within 36 months
Listing expenses	Within 1 month	Within 1 month

B6. Income tax expenses

	<u>3-MONTH ENDED</u>		<u>YEAR TO DATE</u>	
	<u>31.12.2024</u>	<u>31.12.2023</u>	<u>31.12.2024</u>	<u>31.12.2023</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Taxation	262	(804)	262	(2,494)
Total Taxation	262	(804)	262	(2,494)

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B7. Utilisation of proceeds from the IPO

The gross proceeds arising from the public issue amounting to RM49.82 million is intended to be utilised in the following manner: -

Description of utilisation	Proposed Utilisation	Actual Utilisation	Balance Utilisation	Estimated timeframe for Utilisation upon Listing
	RM'000	RM'000	RM'000	
Establishing new aesthetic medical clinics	9,440	7,544	1,896	Extended to within 24 month
Purchase of new medical machines and equipment	13,124	11,058	2,066	Extended to within 24 month
Repayment of borrowings	6,238	6,238	-	Within 6 months
Working capital	17,013	11,136	5,877	Within 36 months
Listing expenses	4,000	4,000	-	Within 1 month
Total	49,815	39,976	9,839	

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B8. Bank borrowings

The Group's bank borrowings were as follows:

	UNAUDITED	AUDITED
	31.12.2024	31.12.2023
	RM'000	RM'000
Current		
Hire purchase	1,318	408
Overdraft	5,000	-
	6,318	408
Non Current		
Hire purchase	3,795	1,595
Term loan	1,191	-
	4,986	1,595
Total	11,304	2,003

All the Group's bank borrowings are denominated in Ringgit Malaysia.

B9. Material litigation

There was no material litigation involving the Group as at 31 December 2024.

B10. Dividend

No dividend has been declared or proposed for the current financial quarter under review.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B11. Earnings/(Loss) per share

The basic/ diluted loss per share (“LPS”) or earnings per share (“EPS”) is calculated by dividing the (loss)/profit for the period attributable to owners of the Company by weighted average number of ordinary shares of the Company during the financial period as follows:

	3-MONTH ENDED		YEAR TO DATE	
	31.12.2024	31.12.2023	31.12.2024	31.12.2023
	RM'000	RM'000	RM'000	RM'000
(Loss)/Profit after tax attributable to Owners of the Company (RM'000)	(2,974)	(1,073)	(19,747)	2,560
Number of ordinary shares ('000)	996,300	996,300	996,300	996,300
Basic/Diluted (LPS)/EPS (sen)	(0.30)	(0.11)	(1.98)	0.26

Notes:

- 1) Based on the number of issued share capital of 996,300,000 ordinary shares after the completion of the IPO reorganisation and the Public Issue.

B12. Disclosure on selected expense/income items as required by the Listing Requirements

(Loss)/Profit before tax arrived after charging/(crediting):

	3-MONTH ENDED		YEAR TO DATE	
	31.12.2024	31.12.2023	31.12.2024	31.12.2023
Depreciation of plant and equipment	1,671	714	4,650	2031
Depreciation of right-of-use assets	1,858	1,296	6,803	5,330
Loss on disposal of plant and equipment	248	6	248	6
Loss /(Gain) on lease modification	49	(24)	-	(80)
Property, plant and equipment write-off	371	21	371	34
Waiver of lease liabilities	-	(27)	(100)	(184)
Interest expense	440	237	1,521	1,299
Interest income	(3)	(179)	(51)	(395)

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements of Bursa Securities are not applicable.

B13. Approval of interim financial report

The interim financial report as set out above was approved by the Board of Directors in accordance with a resolution dated 25 February 2025.