

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statements of Comprehensive Income For The Financial Period Ended 30 June 2025 - Unaudited

	<u>Individual Period</u>		<u>Cumulative Period</u>	
	3 months ended		6 months ended	
	30.6.2025	30.6.2024	30.6.2025	30.6.2024
	RM'000	RM'000	RM'000	RM'000
Revenue	47,109	62,229	93,040	125,307
Cost of sales	(30,173)	(42,819)	(61,869)	(85,262)
Gross profit	16,936	19,410	31,171	40,045
Other items of income:				
– Interest income	455	930	971	1,840
– Other income	71	765	246	880
Operating expenses	(5,279)	(4,545)	(11,352)	(10,536)
Operating profit	12,183	16,560	21,036	32,229
Finance costs	(3)	-	(8)	-
Profit before taxation	12,180	16,560	21,028	32,229
Taxation	(3,499)	(4,052)	(6,501)	(8,833)
Profit after taxation	8,681	12,508	14,527	23,396
Profit for the period	8,681	12,508	14,527	23,396
Other comprehensive profit, net of tax				
Items that may be reclassified subsequently to profit or loss:				
Foreign currency translation differences for foreign operations	(781)	(148)	(676)	82
Total comprehensive income for the period	7,900	12,360	13,851	23,478

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statements of Comprehensive Income For The Financial Period Ended 30 June 2025 - Unaudited (Continued)

	<u>Individual Period</u>		<u>Cumulative Period</u>	
	3 months ended		6 months ended	
	30.6.2025	30.6.2024	30.6.2025	30.6.2024
	RM'000	RM'000	RM'000	RM'000
Profit attributable to:				
Owners of the Company	8,471	12,081	14,076	22,550
Non-controlling interests	210	427	451	846
Profit for the period	8,681	12,508	14,527	23,396
Total comprehensive profit attributable to:				
Owners of the Company	7,690	11,933	13,400	22,632
Non-controlling interests	210	427	451	846
Total comprehensive income for the period	7,900	12,360	13,851	23,478
Earnings per share attributable to owners of the Company (sen):				
- Basic	2.55	3.64	4.24	6.79
- Diluted	N/A	N/A	N/A	N/A

Notes:

“N/A” – Not applicable

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statement of Financial Position As at 30 June 2025 - Unaudited

	Note	<u>Unaudited</u> As at 30.6.2025 RM'000	<u>Audited</u> As at 31.12.2024 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	10	62,740	65,406
Right-of-use assets		3,092	3,252
Investment properties		23,042	23,073
Goodwill		3,301	3,301
Deposits with licensed banks		1,331	1,318
		<hr/>	<hr/>
		93,506	96,350
		<hr/>	<hr/>
Current assets			
Inventories		371,958	308,509
Trade and other receivables		56,687	26,521
Contract assets		1,746	35,854
Contract cost assets		768	1,156
Tax recoverable		11,946	11,142
Investments		3,314	15,591
Deposits with licensed banks		11,647	28,976
Cash and bank balances		79,271	80,642
		<hr/>	<hr/>
		537,337	508,391
		<hr/>	<hr/>
TOTAL ASSETS	9	<u>630,843</u>	<u>604,741</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		167,019	167,019
Treasury shares		(947)	(947)
Capital reserve		308	308
Currency translation reserve		3,846	4,522
Retained profits		309,657	305,539
		<hr/>	<hr/>
		479,883	476,441
Non-controlling interests		<hr/>	<hr/>
		4,887	4,436
		<hr/>	<hr/>
Total equity		<u>484,770</u>	<u>480,877</u>
		<hr/>	<hr/>

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statement of Financial Position As at 30 June 2025 - Unaudited (Continued)

	Note	<u>Unaudited</u> As at 30.6.2025 RM'000	<u>Audited</u> As at 31.12.2024 RM'000
Non-current liabilities			
Finance lease liabilities	21	466	514
Deferred tax liabilities		21,703	22,187
		<hr/>	<hr/>
		22,169	22,701
		<hr/>	<hr/>
Current liabilities			
Trade and other payables		123,128	100,841
Finance lease liabilities	21	143	141
Provision for taxation		633	181
		<hr/>	<hr/>
		123,904	101,163
		<hr/>	<hr/>
Total liabilities		146,073	123,864
		<hr/>	<hr/>
TOTAL EQUITY AND LIABILITIES		630,843	604,741
		<hr/> <hr/>	<hr/> <hr/>
Net assets per share			
attributable to owners of the Company (RM)		1.44	1.43
		<hr/> <hr/>	<hr/> <hr/>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statement Of Changes In Equity For The Financial Period Ended 30 June 2025 - Unaudited

Note	Attributable to shareholders of the Company							Non- controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share premium RM'000	Treasury shares RM'000	Capital reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000	Total RM'000		
At 1 January 2025	167,019	-	(947)	308	4,522	305,539	476,441	4,436	480,877
Total comprehensive income/(loss) for the period	-	-	-	-	(676)	14,076	13,400	451	13,851
<u>Transactions with owners:</u>									
Dividends on ordinary shares	-	-	-	-	-	(9,958)	(9,958)	-	(9,958)
At 30 June 2025	167,019	-	(947)	308	3,846	309,657	479,883	4,887	484,770

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statement Of Changes In Equity For The Financial Period Ended 30 June 2025 - Unaudited (Continued)

Note	Attributable to shareholders of the Company						Total RM'000	Non- controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share premium RM'000	Treasury shares RM'000	Capital reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000			
Audited									
At 1 January 2024	167,019	-	(947)	308	5,525	274,183	446,088	2,506	448,594
Total comprehensive income/(loss) for the period	-	-	-	-	(1,003)	41,325	40,322	1,719	42,041
<u>Transactions with owners:</u>									
Changes in composition of the Group	-	-	-	-	-	(11)	(11)	11	-
Increase in equity interest in subsidiary	-	-	-	-	-	-	-	200	200
Dividends on ordinary shares	-	-	-	-	-	(9,958)	(9,958)	-	(9,958)
At 31 December 2024	167,019	-	(947)	308	4,522	305,539	476,441	4,436	480,877

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statement of Cash Flows For The Financial Period Ended 30 June 2025 - Unaudited

	Cumulative Period	
	6 months ended	
	30.6.2025 RM'000	30.6.2024 RM'000
Cash flows from operating activities		
Profit before taxation	21,028	32,229
Adjustments for non-cash items	2,294	656
Operating profit before working capital changes	23,322	32,885
Working capital changes		
Inventories	(63,449)	(63,540)
Receivables, deposits and prepayments	4,277	14,443
Payables and accruals	22,285	75,758
Cash (used in)/generated from operations	(13,565)	59,546
Interest paid	(8)	-
Interest received	971	1,840
Income tax paid	(7,351)	(7,614)
Income tax recovered	15	-
Net cash (used in)/from operating activities	(19,938)	53,772
Cash flows used in investing activities		
Purchase of property, plant and equipment	(538)	(2,004)
Proceeds from disposal of property, plant and equipment	60	533
Purchase of investments	(33,428)	(86)
Purchase of investments in subsidiary	-	(46,000)
Proceeds from redemption of investments	45,836	-
Net cash from/(used in) investing activities	11,930	(47,557)

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Condensed Consolidated Statement of Cash Flows For The Financial Period Ended 30 June 2025 - Unaudited (Continued)

	Cumulative Period	
	6 months ended	
	30.6.2025	30.6.2024
	RM'000	RM'000
Cash flows used in financing activities		
Repayment of finance lease liabilities	(45)	-
Placement of fixed deposits under lien	(13)	(19)
Payment of dividends	(9,958)	(9,958)
Net cash used in financing activities	(10,016)	(9,977)
Net decrease in cash and cash equivalents	(18,024)	(3,762)
Cash and cash equivalents at beginning of the financial period	109,618	150,352
Effects of foreign exchange rate changes	(676)	82
Cash and cash equivalents at end of the financial period	90,918	146,672
Cash and cash equivalents comprise:		
Deposits with licensed banks	11,647	77,549
Cash and bank balances	79,271	69,123
	90,918	146,672

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting

Hil Industries Berhad is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of the Bursa Malaysia Securities Berhad.

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 26.08.2025.

1. Basis of Preparation

These unaudited condensed consolidated interim financial statements have been prepared in accordance with Paragraph 9.22 of the Listing Requirements of the Bursa Malaysia Securities Berhad and MFRS 134, *Interim Financial Reporting*, issued by the Malaysian Accounting Standards Board (“MASB”).

The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2024. These explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2024.

2. Significant Accounting Policies

The significant accounting policies adopted in the preparation of the condensed consolidated interim financial statements are consistent with those followed in the preparation of the Group's audited financial statements for the financial year ended 31 December 2023, except in current financial year, the Group and the Company adopted all the new and revised standards which are effective for financial periods beginning on or after 1 January 2023, as disclosed below:

MFRS, Amendments to MFRS and Issues Committee (“IC”) Interpretation

(i) Adoption of new and revised MFRS

The accounting policies adopted by the Group and the Company are consistent with those adopted in the previous year, except as follows:

Amendments to MFRS 137	Onerous Contracts – Cost of Fulfilling a Contract
Amendments to MFRS 17	Insurance Contracts
Amendments to MFRS 101	Disclosure of Accounting Policies
Amendments to MFRS 108	Definition of Accounting Estimates
Amendments to MFRS 112	Deferred Tax related to Assets and Liabilities arising from a Single Transaction

Annual improvement to MFRSs 2018-2020 Cycle

The adoption of the above pronouncements did not have any material impact on the financial statements of the Group.

The Group and the Company will adopt the above pronouncements when they become effective in the respective financial periods. The Group and the Company are in the process of assessing the financial effect of these pronouncements upon their initial application.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard ("MFRS") 134, Interim Financial Reporting

2. Significant Accounting Policies (Continued)

(ii) Standards issued but not yet effective

At the date of authorisation of the condensed consolidated interim financial statements, the following Standards were issued but not yet effective and have not been adopted by the Group:

Effective for financial periods beginning on or after 1 January 2024

MFRS 17	Insurance Contracts
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current
Amendments to MFRS 101	Non-current Liabilities with Covenants
Amendments to MFRS 16	Lease Liabilities in a Sales and Leaseback
Amendments to MFRS 107	Supplier Finance Arrangements

Effective date deferred

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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3. Auditors' Report on Proceeding Annual Financial Statements

The auditors' report on the financial statements for the financial year ended 31 December 2024 was not qualified.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting

4. Comments about Seasonal or Cyclical Factors

The business operations of the Group are not materially affected by any seasonal or cyclical factors during the quarter under review.

5. Unusual Items due to their Nature, Size or Incidence

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

6. Changes in Estimates

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

7. Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the financial period-to-date.

8. Dividends Paid

No dividend was paid by the Company during the financial period ended 30 June 2025.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting

9. Operating Segments

Segment information is presented in respect of the Group’s business segments.

	Cumulative Period	
	6 months ended	
	30.6.2025 RM’000	30.6.2024 RM’000
Segment Revenue		
Revenue from:		
Manufacturing	73,461	81,922
Property development and management	19,538	43,245
Trading, services and others	862	579
Total revenue including inter-segment revenue	93,861	125,746
Elimination of inter-segment revenue	(821)	(439)
Revenue from external customers	93,040	125,307
Segment Results (External)		
Results from:		
Manufacturing	14,040	17,902
Property development and management	6,017	12,538
Trading, services and others	8	(51)
Interest income	20,065	30,389
Finance costs	971	1,840
	(8)	-
Profit before tax	21,028	32,229
Taxation	(6,501)	(8,833)
Profit after tax	14,527	23,396

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting

9. Operating Segments (Continued)

	Cumulative Period	
	6 months ended	
	30.6.2025	30.6.2024
	RM'000	RM'000
Segment Assets		
Segment assets of:		
Manufacturing	107,298	174,579
Property development and management	507,297	409,590
Trading, services and others	1,001	27,788
	615,596	611,957
Unallocated assets	15,247	11,089
Total consolidated assets	630,843	623,046

The Group's revenue for the six months ended 30 June 2025 based on geographical location is presented as follows:

	Cumulative Period	
	6 months ended	
	30.6.2025	30.6.2024
	RM'000	RM'000
Location:		
Malaysia	92,998	125,268
Thailand	42	39
	93,040	125,307

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting

10. Property, Plant and Equipment

Acquisitions and disposals

During the six months ended 30 June 2025, the Group acquired items of property, plant and equipment with a cost of RM538,000 (six months ended 30 June 2024: RM2,004,000). Items of property, plant and equipment with a net book value of RM8,000 were disposed during the six months ended 30 June 2025 (six months ended 30 June 2024: RM2,178,000), resulting in a gain on disposal of RM52,000 (six months ended 30 June 2024: loss on disposal of RM95,000).

Valuation

The valuations of property, plant and equipment have been brought forward without amendment from the previous annual financial statements.

11. Subsequent Events

There were no material events subsequent to the end of the financial year-to-date except for those disclosed in Note 19.

12. Changes in Composition of the Group

There were no changes in the composition of the Group in the current financial year-to-date.

13. Changes in Contingent Liabilities or Contingent Assets

There were no contingent liabilities or contingent assets since the last annual balance sheet as at 31 December 2024.

14. Capital Commitments

The amount of commitments in the interim financial report as at 30 June 2025 is as follows:

	RM'000
Authorised by the Directors but not contracted for	1,487

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

15. Performance Review

The revenue and profit before tax recorded by the Group for the financial period-to-date was RM93.040 million and RM21.028 million respectively.

This represented a decrease of RM32.267 million in revenue or 25.75% of the revenue for the same period in the previous financial year ended 31 December 2024.

For the cumulative six months ended 30 June 2025, the decrease in the results for the financial period-to-date was RM11.201 million or 34.75% of the results for the same period in the previous financial year ended 31 December 2024.

The performance of the respective operating segments for the financial period-to-date as compared to the corresponding financial period-to-date in the preceding financial year is analysed as follows:

a) Manufacturing segment

The overall manufacturing segment registered a decrease in revenue of RM8.461 million or 10.33% and a decrease in results of RM3.862 million or 21.57%, for the current financial period-to-date as compared to revenue and results in the corresponding financial period-to-date in the preceding financial year. The decrease was primarily driven by a slight decline in demand from the automotive division as well as fewer production days resulting from planned festive season shutdowns by our major customers. According to the Malaysian Automotive Association (MAA), the total industry volume (TIV) was down by 4.6% compared to that in the corresponding period in 2024.

The further decrease in results was impacted by the imposition of additional tax assessments amounting to RM1.994 million by the Inland Revenue Board (IRB) which negatively impacted our net income.

b) Property development and management segment

The property development and management segment registered a decrease in revenue of RM23.707 million or 54.82% and a decrease in results of RM6.521 million or 52.01% for the current financial period-to-date as compared to the revenue and results in the corresponding financial period-to-date in the preceding financial year due to the completion of sales for the Amverton Hills projects in 2024 as well as the absence of new project launches during the year.

c) Trading, services and others segment

The trading, services and other segment registered an increased in revenue of RM0.283 million or 48.88% and a reduction in losses of RM0.059 million or 115.69% for the current financial period-to-date as compared to the corresponding financial period-to-date in the preceding financial year due to a favourable product mix of prescribed drugs and supplements, which carry higher margins.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

16. Variation of Results Against Preceding Quarter

The revenue and profit before tax for the current quarter were RM47.109 million and RM12.180 million respectively compared to revenue of RM45.931 million and profit before tax of RM8.849 million for the immediate preceding quarter ended 31 March 2025. The increase in revenue and profit before tax for the current quarter was mainly driven by encouraging sales from the Amverton Links townhouse project made this quarter in comparison to the preceeding quarter.

17. Current Year Prospects

For our manufacturing division, we expect to continue to perform well due the launch of several new models as well as expanding our product range that we supply to our automotive customers by Q4 2025. In order to streamline and control our production costs and efficiencies as well as to cater for the increased orders, we have invested in several new machines and automated our lines whilst at the same time investing in more training for the development of our human capital. We also continue to upgrade our production systems and attempt to incorporate more advanced processes (including A.I. into our manufacturing process) in order to improve our production efficiencies. At the same time, we will continue to actively attract new customers as well as try to obtain new sources of businesses from our existing customers to ensure the continuous growth of our Group.

As for the property division, we will launch our property projects in Carey Island in the near future. On 4 August 2025, Amverton Prop Sdn. Bhd. entered into a strategic joint venture with PKNS Group to develop a high-impact urban project and this marked a significant milestone in our property development journey. The Group will continue to expand its property business particularly in the Klang valley region focusing on the affordable range of housing. We will continue to look out for opportunities to obtain more land to develop within the Klang valley to ensure the continuous growth for this business segment.

Barring any unforeseen circumstances such as uncertainties in global trade arising from the recently-announced US tariffs that have affected economies worldwide as well as the ongoing conflicts in Ukraine and the Middle East that may trigger a global recession, the Group remains cautiously optimistic. Furthermore, despite challenges from the recent implementation of the Sales and Service Tax (SST) and the increase in the minimum wage, the Group maintains a positive outlook and is confident of performing well in the coming financial year 2025.

18. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

19. Profit before taxation

	Current Quarter 3 months ended 30.6.2025 RM'000	Year-To- Date 6 months ended 30.6.2025 RM'000
Profit before taxation is arrived at after charging/(crediting):		
Depreciation of property, plant and equipment and investment properties	1,695	3,402
Loss/(Gain) on disposal of property, plant and equipment	-	(52)
Interest expense	3	8
Interest income	(455)	(971)
Net foreign exchange loss/(gain):		
– Realised - Loss/(Gain)	39	58
– Unrealised - Loss/(Gain)	(21)	(36)

Other than the above items, there were no other income including investment income, gain or loss on disposal of quoted and unquoted investment or properties, impairment of assets, gain or loss on derivatives and other exceptional items.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

20. Taxation

	Individual Period		Cumulative Period	
	3 months ended		6 months ended	
	30.6.2025	30.6.2024	30.6.2025	30.6.2024
	RM'000	RM'000	RM'000	RM'000
In respect of current financial year:				
– Malaysian income tax	4,136	3,176	6,916	7,563
– Deferred tax	(637)	876	(415)	1,270
	3,499	4,052	6,501	8,833
	3,499	4,052	6,501	8,833

21. Borrowings

	As at	As at
	30.6.2025	31.12.2024
	RM'000	RM'000
Non-current		
– Secured	466	514
Current		
– Secured	143	141
	609	655

The borrowings are all denominated in Ringgit Malaysia.

22. Material Litigation

As at the reporting date, there was no material litigation against the Group.

23. Dividend

A single-tier final dividend of 3.00 sen per ordinary share in respect of the financial year ended 31 December 2024 amounting to RM9,958,224.36 was declared on 08 April 2025 and paid on 03 July 2025.

HIL INDUSTRIES BERHAD

(Company No: 196901000472 (8812-M))

Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

24. Earnings Per Share

(a) Basic earnings per share

Basic earnings per share is calculated by dividing the profit for the period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the period.

	Individual Period		Cumulative Period	
	3 months ended		6 months ended	
	30.6.2025	30.6.2024	30.6.2025	30.6.2024
Profit for the period attributable to owners of the Company (RM'000)	8,471	12,081	14,076	22,550
Weighted average number of ordinary shares in issue ('000)	331,941	331,941	331,941	331,941
Basic earnings per share (sen)	2.55	3.64	4.24	6.79

(b) Diluted earnings per share

Diluted earnings per share is not applicable for the financial period as the unexercised warrants issued during the current financial period is anti-dilutive in nature. This is due to the company's share price is below the exercise price.