



Registration No. 199201013018 (244521-A)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS**  
**FOR THE QUARTER ENDED 31 DECEMBER 2023**

	<u>2023</u> Current Period Quarter Ended 31-Dec (RM'000)	<u>2022</u> Preceding Period Quarter Ended 31-Dec (RM'000)	<u>2023</u> Current 9 months Cumulative to date 31-Dec (RM'000)	<u>2022</u> Current 9 months Cumulative to date 31-Dec (RM'000)
<b>CONTINUING OPERATIONS</b>				
Revenue	20,063	19,103	56,863	48,432
Operating Expenses	-15,383	-14,280	-47,687	-38,065
Other Operating Income	397	90	1,010	118
	<hr/> 5,077	<hr/> 4,913	<hr/> 10,186	<hr/> 10,485
Depreciation and amortisation	-2,589	-2,457	-7,685	-7,337
Finance income	12	3	78	5
Finance costs	-1,524	-1,734	-4,690	-4,673
<b>Profit / (Loss) before tax</b>	<hr/> <b>976</b>	<hr/> <b>725</b>	<hr/> <b>-2,111</b>	<hr/> <b>-1,520</b>
Taxation	-74	-69	-167	-236
<b>Net profit /(loss) for the period</b>	<hr/> <b>902</b>	<hr/> <b>656</b>	<hr/> <b>-2,278</b>	<hr/> <b>-1,756</b>
<b>Net profit / (loss) attributable to :</b>				
Owners of the Company	878	656	-2,128	-1,717
Non-controlling interests	24	0	-150	-39
	<hr/> <b>902</b>	<hr/> <b>656</b>	<hr/> <b>-2,278</b>	<hr/> <b>-1,756</b>
<b>Basic earnings /(losses) per share (sen)</b>	<hr/> <b>0.08</b>	<hr/> <b>0.06</b>	<hr/> <b>(0.19)</b>	<hr/> <b>(0.15)</b>
<b>Diluted earning per share</b>	<b>N / A</b>	<b>N / A</b>	<b>N / A</b>	<b>N / A</b>

(The Condensed Consolidated Income Statement should be read in conjunction with the Audited Financial Statements for the year ended 31st March 2023)



Registration No. 199201013018 (244521-A)  
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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 31 DECEMBER 2023**

	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
	Current Period	Preceding Period	Current 9 months	Preceding Year
	Quarter Ended	Quarter Ended	Cumulative to date	Period Ended
	31-Dec	31-Dec	31-Dec	31-Dec
	(RM'000)	(RM'000)	(RM'000)	(RM'000)
Net profit /(loss) for the period	902	656	-2,278	-1,756
Items that may be reclassified subsequently to profit or loss :				
Foreign currency translation differences on foreign operations	-93	-291	547	493
<b>Total comprehensive profit / (loss) for the period</b>	<b><u>809</u></b>	<b><u>365</u></b>	<b><u>-1,731</u></b>	<b><u>-1,263</u></b>
<b>Total comprehensive profit / (loss) attributable to :</b>				
Owners of the Company	785	365	-1,581	-1,224
Non-controlling interests	24	0	-150	-39
	<b><u>809</u></b>	<b><u>365</u></b>	<b><u>-1,731</u></b>	<b><u>-1,263</u></b>

**(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31st March 2023)**



Registration No. 199201013018 (244521-A)  
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2023**

	As at 31-Dec-23 (RM'000) (Unaudited)	As at 31-Mar-23 (RM'000) (Audited)
<b>ASSETS:</b>		
<b>Non-current assets</b>		
Property, plant and equipment	169,790	174,832
Right-of-use assets	53,665	49,692
Investment properties	2,143	2,329
Inventories	55,042	55,042
Intangible assets	9	0
<b>Total non-current assets</b>	<b><u>280,649</u></b>	<b><u>281,895</u></b>
<b>Current assets</b>		
Inventories	54,764	57,849
Trade and other receivables	10,468	8,081
Current tax assets	1,015	446
Fixed deposits with licenced banks	649	5,244
Cash and bank balances	5,414	5,580
<b>Total current assets</b>	<b><u>72,310</u></b>	<b><u>77,200</u></b>
<b>TOTAL ASSETS</b>	<b><u>352,959</u></b>	<b><u>359,095</u></b>
<b>EQUITY AND LIABILITIES:</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	236,095	236,095
Other Reserves	104,449	103,902
Accumulated losses	-135,900	-133,772
Attributable to owners of the Company	<u>204,644</u>	<u>206,225</u>
<b>Non-controlling interests</b>	<b>2,310</b>	<b>2,460</b>
<b>TOTAL EQUITY</b>	<b><u>206,954</u></b>	<b><u>208,685</u></b>
<b>Non-current liabilities:</b>		
Loan and borrowings	51,024	52,668
Deferred tax liabilities	33,045	33,045
<b>Total non-current liabilities</b>	<b><u>84,069</u></b>	<b><u>85,713</u></b>
<b>Current liabilities</b>		
Trade and other payables	25,211	21,890
Contract liabilities	1,530	3,681
Loan and borrowings	34,978	37,823
Current tax liabilities	217	1,303
<b>Total current liabilities</b>	<b><u>61,936</u></b>	<b><u>64,697</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>146,005</u></b>	<b><u>150,410</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>352,959</u></b>	<b><u>359,095</u></b>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31st March 2023)



Registration No. 199201013018 (244521-A)  
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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 31 DECEMBER 2023**

	← Attributable to owners of the Company →				Non- controlling Interests (RM'000)	Total Equity (RM'000)
	Share Capital (RM'000)	Foreign Currency Translation Reserve (RM'000)	Revaluation Reserve (RM'000)	Accumulated losses (RM'000)		
<b>9 months quarter ended 31 December 2023</b>						
At 1 April 2023	236,095	9,234	94,668	-133,772	206,225	2,460
Total comprehensive income/ (loss) for the period	0	547	0	-2,128	-1,581	-150
<b>Balance at end of period</b>	<b><u>236,095</u></b>	<b><u>9,781</u></b>	<b><u>94,668</u></b>	<b><u>-135,900</u></b>	<b><u>204,644</u></b>	<b><u>2,310</u></b>
<b>9 months quarter ended 31 December 2022</b>						
At 1 April 2022	236,095	8,795	98,385	-132,731	210,544	3,100
Total comprehensive income/ (loss) for the period	0	493	0	-1,717	-1,224	-39
<b>Balance at end of period</b>	<b><u>236,095</u></b>	<b><u>9,288</u></b>	<b><u>98,385</u></b>	<b><u>-134,448</u></b>	<b><u>209,320</u></b>	<b><u>3,061</u></b>

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31st March 2023)



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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>9 months</b>	<b>9 months</b>
	<b>ended</b>	<b>ended</b>
	<b>31-Dec</b>	<b>31-Dec</b>
	<b>(RM'000)</b>	<b>(RM'000)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before taxation	-2,111	-1,520
Adjustments for :		
Non-cash items	6,828	7,441
Non-operating items ( which are investing / financing )	4,612	4,654
Operating profit /(loss) before changes in working capital	<u>9,329</u>	<u>10,575</u>
Changes in working capital :		
Net Change in assets & receivables	698	-871
Net Change in current liabilities	2,011	-1,137
Net cash (used in) / from operations	<u>12,038</u>	<u>8,567</u>
Interest paid	-4,690	-4,673
Net Tax Paid	-1,822	-212
Net cash (used in) / from operating activities	<u>5,526</u>	<u>3,682</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Other investment	78	5
Proceeds from disposal of investment properties	170	0
Decrease of investment properties	0	157
Purchase of property, plant and equipment	-518	-1,250
Purchase of intangible assets	-12	0
Net withdrawal of fixed deposit with licenced banks	-49	6
Net change in cash held under sinking fund	-15	28
Net cash from / (used in) investing activities	<u>-346</u>	<u>-1,054</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net Bank Borrowings	-4,788	-3,068
Net repayment of lease liabilities	-1,372	-3,113
Net cash (used in) / from financing activities	<u>-6,160</u>	<u>-6,181</u>
<b>Net changes in cash &amp; cash equivalents</b>	<b>-980</b>	<b>-3,553</b>
Cash & cash equivalents at beginning of period	-13,955	-10,206
Effects of exchange rate changes on cash & cash equivalents at end of period	547	493
<b>Cash &amp; cash equivalents at end of period</b>	<b><u>-14,388</u></b>	<b><u>-13,266</u></b>
<b>Cash &amp; cash equivalents comprise the following:</b>		
Fixed and call deposits	649	709
Cash and bank balances	5,414	4,338
Less: Deposit pledged	-649	-709
Less: Cash held under sinking fund	-26	-10
Bank overdraft	-19,776	-17,594
	<u>-14,388</u>	<u>-13,266</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31st March 2023)



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Interim Financial Report for The Quarter Ended 31 December 2023

## A. NOTES TO THE INTERIM FINANCIAL REPORT

### A1 Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

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

The financial information presented herein has been prepared in accordance with the accounting policies to be used in preparing the annual consolidated financial statements for 31 March 2023 under the Malaysian Financial Reporting Standards (MFRSs) framework except for the adoption of the following MFRSs:

#### **Effective for annual period beginning on or after 1 January 2023**

MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards*
MFRS 3	Business Combinations*
MFRS 7	Financial Instruments: Disclosures*
MFRS 9	Financial Instruments*
MFRS 15	Revenue from Contracts with Customers*
MFRS 17	Insurance Contracts
MFRS 101	Presentation of Financial Statements*
MFRS 107	Statements of Cash Flows*
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
MFRS 112	Income Taxes
MFRS 116	Property, Plant and Equipment*
MFRS 119	Employee Benefits*
MFRS 132	Financial Instruments: Presentation*
MFRS 136	Impairment of Assets*
MFRS 137	Provisions, Contingent Liabilities and Contingent Assets*
MFRS 140	Investment Property*

\* *Amendments as to the consequence of effective of MFRS 17 Insurance Contracts.*

The adoption of the above standards did not have a significant financial impact to the Group.



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## **A1 Basis of Preparation (Cont'd)**

### **Effective for annual periods beginning on or after 1 January 2024**

MFRS 16 Leases

The Group will adopt the above MFRSs when they become effective in the respective financial periods. These MFRSs may have an impact on the amounts reported and disclosure made in the financial statements. However, it is not practicable to provide a reasonable estimate of the financial impacts of the above accounting standards until the Group performs the detailed review.

## **A2 Audit Report of Preceding Annual Financial Statement**

The independent auditors reported the following material uncertainty related to going concern on the audited financial statements for the year ended 31 March 2023:

"As disclosed in Note 2.6 to the financial statements, which disclosed that the Group and the Company reported a net loss of RM5.402 million and RM4.840 million respectively during the financial year ended 31 March 2023 thereby indicating the existence of a material uncertainty which may cast significant doubt about the Group's and the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter".

## **A3 Seasonal or Cyclical Factors**

The Group is principally engaged in the following business operations:

- a) Hotel
- b) Property
- c) Travel

The major festivities and school holidays generally affect the performance of Hotel & Travel Division. The performance of Property Division is affected by the sentiments of the property cycle, as the division's profitability is dependent on the sale of its properties.

## **A4 Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group.

## **A5 Accounting Estimates**

There were no changes in estimates of amounts reported in prior financial quarters of the current financial year or in prior financial years that have a material effect in the current financial quarter.



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## A6 Issuance or Repayment of Debt and Equity Securities

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

## A7 Dividend Paid

There were no dividends paid during the year under review.

## A8 Segmental Reporting

### a) Revenue

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 31.12.2023 (RM'000)	Preceding Quarter Ended 31.12.2022 (RM'000)	Current Year Ended 31.12.2023 (RM'000)	Preceding Year Ended 31.12.2022 (RM'000)
<b>Continuing Operations</b>				
Hotel	11,482	11,659	29,519	29,911
Property	3,760	4,148	11,723	9,840
Travel	4,821	3,296	15,621	8,681
<b>Grand Total</b>	<b>20,063</b>	<b>19,103</b>	<b>56,863</b>	<b>48,432</b>

### b) Profit / (loss) before tax

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 31.12.2023 (RM'000)	Preceding Quarter Ended 31.12.2022 (RM'000)	Current Year Ended 31.12.2023 (RM'000)	Preceding Year Ended 31.12.2022 (RM'000)
<b>Continuing Operations</b>				
Hotel	2,063	2,258	2,715	3,843
Property	233	(41)	(599)	(902)
Travel	301	278	869	398
Holding company & others	(1,621)	(1,770)	(5,096)	(4,859)
<b>Grand Total</b>	<b>976</b>	<b>725</b>	<b>(2,111)</b>	<b>(1,520)</b>

## A9 Material Subsequent Events

There were no material events subsequent to the current financial period ended 31 December 2023 and up to the date of this report.

## A10 Changes in the Composition of the Group

There were no changes in the composition of the Group for the current financial period ended 31 December 2023 and up to the date of this report.





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Interim Financial Report for The Quarter Ended 31 December 2023

## A11 Significant related party transactions

There were no significant related party transactions for the current financial period ended 31 December 2023 and up to the date of this report.

## B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD

### B1 Review of Performance of the Company and its Principal Subsidiaries

	3 months ended		Changes	
	Current year quarter ended 31.12.2023 (RM'000)	Preceding year quarter ended 31.12.2022 (RM'000)	(RM'000)	%
Revenue	20,063	19,103	960	5%
Earnings before interest, tax, depreciation, and amortization "EBITDA"	5,077	4,913	164	3%
Profit before taxation	976	725	251	35%

The Group reported revenue, EBITDA and profit before taxation of RM20.06 million, RM5.08 million and RM0.98 million respectively for the current financial quarter under review.

While the revenue for the Hotel and Property division have reduced slightly by 2% and 9% respectively, the Travel division has recorded an increase of 46% in revenue mainly due to higher business volume from the Meeting, Incentive, Convention and Exhibition (MICE) Group.

The EBITDA of the Group for the current quarter was RM5.08 million compared with previous year's corresponding quarter of RM4.91 million. The improvement was mainly due to:

- Higher revenue achieved in the current quarter by Travel division
- Reversal of provision for Liquidated and Ascertained Damages for the Property division



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Interim Financial Report for The Quarter Ended 31 December 2023

**B2 Material Changes in the Quarterly Results as compared to the Preceding quarter**

	3 months ended		Changes	
	Current quarter ended 31.12.2023 (RM'000)	Preceding quarter ended 30.09.2023 (RM'000)	(RM'000)	%
Revenue	20,063	19,830	233	1%
EBITDA	5,077	3,889	1,188	31%
Profit / (Loss) before taxation	976	(230)	1,206	524%

Revenue of the Group for the current quarter recorded at RM20.06 million, an increase of 1% compared to the preceding quarter of RM19.83 million. While Travel Division recorded a reduction in revenue of 31%, Hotel and Property Division have recorded an increase in revenue of 14% and 37% respectively due to seasonality

The EBITDA of the Group was 31% higher than the preceding quarter. The improvement was mainly due to:

- a) Higher revenue achieved in the current quarter by Hotel and Property division.
- b) Reversal of provision for Liquidated and Ascertained Damages for the Property division

**B3 Variance from Profit Forecast**

Not applicable.

**B4 Commentary on Prospect**

Barring unforeseen circumstances, the Group is expected to better its performance in the near future.

**B5 Profit / (loss) before tax**

Profit / (loss) before tax is derived after charging / (credited) of the following:

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 31.12.2023 (RM'000)	Preceding Quarter Ended 31.12.2022 (RM'000)	Current Year Ended 31.12.2023 (RM'000)	Preceding Year Ended 31.12.2022 (RM'000)
Interest income	(12)	(3)	(78)	(5)
Rental income	(22)	(17)	(65)	(50)
COVID-19 fund from government	(8)	(14)	(31)	(29)
Reversal of Liquidated Ascertained Damages	(263)	0	(848)	0
COVID-19 related rent concessions income	0	0	0	(13)
Impairment loss on trade receivables	0	4	0	104



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Interim Financial Report for The Quarter Ended 31 December 2023

## B6 Taxation

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 31.12.2023 (RM'000)	Preceding Quarter Ended 31.12.2022 (RM'000)	Current Year Ended 31.12.2023 (RM'000)	Preceding Year Ended 31.12.2022 (RM'000)
a) Income Tax				
i) Current year	87	69	180	232
ii) (Over) / under provision in prior year	(13)	0	(13)	4
<b>Total</b>	<b>74</b>	<b>69</b>	<b>167</b>	<b>236</b>

The Group tax rate is higher than the statutory tax rate applicable due to the Provision of taxation on profit by certain subsidiary companies.

## B7 Status of Corporate proposals

On 17 October 2019 the Company announced the proposed listing and quotation of up to 188,881,350 Placement Shares and an issuance of up to 566,644,050 free warrants on the basis of one Warrant for every two ordinary shares of the Company held on an entitlement date to be determined by the Board and announced at a later date.

In June 2021, the Company had placed out 2,083,334 Placement Shares at RM0.12 each and listed on the Main Market of Bursa Securities on 21 June 2021. The Company had further placed out 96,333,330 Placement Shares at RM0.12 each and 90,464,686 Placement Shares at RM0.12 each in August and November 2021 respectively, of which such Placement Shares were listed on the Main Market of Bursa Securities on 24 August and 19<sup>th</sup> November 2021 respectively.

The status of utilization of proceeds raised from the abovementioned Placement Shares as at 31 December 2023 were as follows:

	Circular dated 3rd Dec 2019 (RM'000)	Proceeds Raised (RM'000)	Approved Revised (RM'000)	Amount Utilised (RM'000)	Amount Unutilised (RM'000)	Intended Timeframe for Utilisation
Repayment of bank borrowings	6,000	6,000	4,889	4,889	0	
Asset enhancement & refurbishment programme	10,000	10,000	5,611	1,271	4,340	Within 6 mths
Part funding of Desa Impian Project	3,000	3,000	3,000	3,000	0	
General working capital	7,093	3,316	8,816	8,816	0	
Estimated expenses	350	350	350	350	0	
<b>Total</b>	<b>26,443</b>	<b>22,666</b>	<b>22,666</b>	<b>18,326</b>	<b>4,340</b>	



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## B8 Group Borrowings

### a) Banking Facilities

	As at 31.12.2023			As at 31.12.2022		
	Secured	Unsecured	Total	Secured	Unsecured	Total
	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)
a) Short term borrowings						
i. Overdraft	19,776	-	19,776	16,597	997	17,594
ii. Revolving Credit	6,825	-	6,825	8,925	-	8,925
iii. Long term loans repayable within 12 months	6,600	-	6,600	5,900	-	5,900
iv. Lease Liabilities / Hire purchase payable repayable within 12 months	1,777	-	1,777	897	-	897
v. Total	<u>34,978</u>	<u>0</u>	<u>34,978</u>	<u>32,319</u>	<u>997</u>	<u>33,316</u>
b) Long term borrowings						
i. Long term loans	54,117	-	54,117	58,591	-	58,591
<b>Less</b> portion payable within 12 months	<u>(6,600)</u>	<u>-</u>	<u>(6,600)</u>	<u>(5,900)</u>	<u>-</u>	<u>(5,900)</u>
	<u>47,517</u>	<u>0</u>	<u>47,517</u>	<u>52,691</u>	<u>0</u>	<u>52,691</u>
ii. Lease Liabilities / Hire purchase payable	5,284	-	5,284	1,117	-	1,117
<b>Less</b> portion payable within 12 months	<u>(1,777)</u>	<u>-</u>	<u>(1,777)</u>	<u>(897)</u>	<u>-</u>	<u>(897)</u>
	<u>3,507</u>	<u>0</u>	<u>3,507</u>	<u>220</u>	<u>0</u>	<u>220</u>
iii. Total	51,024	0	51,024	52,911	0	52,911
c) Total borrowings	86,002	0	86,002	85,230	997	86,227

b) Foreign currency borrowings included in the above in Ringgit Malaysia equivalent as at 31 December 2023 was RM0.549 million (HKD0.935 million) and as at 31 December 2022 was RM0.421 million (HKD0.743 million).



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**B9 Derivative Financial Instruments**

The Group is not a party to any financial instruments, which may have an effect to the derivative financial instruments at the date of this report.

**B10 Material Litigation**

There was no material litigation pending as at the date of this announcement

**B11 Earnings / (Loss) Per Share**

**a) Basic**

Basic earnings / (loss) per share is calculated by dividing the net profit / (loss) attributable to the shareholders for the current financial period ended 31 December 2023 as follows:

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 31.12.2023 (RM'000)	Preceding Quarter Ended 31.12.2022 (RM'000)	Current Year Ended 31.12.2023 (RM'000)	Preceding Year Ended 31.12.2022 (RM'000)
<b>Net profit / (loss) attributable to Equity holders of the Parent (RM'000)</b>	878	656	(2,128)	(1,717)
<b>Basic ('000)</b>				
<b>Total Weighted average number of ordinary shares</b>	<b>1,133,288</b>	<b>1,133,288</b>	<b>1,133,288</b>	<b>1,133,288</b>
<b>Basic earnings / (loss) per share(sen)</b>	0.08	0.06	(0.19)	(0.15)

**b) Diluted**

Diluted earnings per share were not computed as the Company does not have any dilutive potential ordinary shares in issue as at the end of the current financial period ended 31 December 2023.

**B12 Authorisation for Issue**

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 23 February 2024.