

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2026

31 Segment Information (cont'd)

The following is an analysis of the Group's revenue and results from continuing operations by reportable operating segments:

Continuing operations

	MBU		AMS		Others		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
Segment revenue								
Sales of goods	-	-	81	-	-	18	81	18
Service income	-	-	15,560	14,012	-	-	15,560	14,012
Total revenue	-	-	15,641	14,012	-	18	15,641	14,030
Gross profit/(loss)	-	-	6,850	5,365	-	(21)	6,850	5,344
Other gains/(losses) – net								
- Impairment losses on trade and other receivables, net	-	-	-	(388)	-	(2,121)	-	(2,509)
- Other receivables written off	-	-	-	-	-	(616)	-	(616)
- Others	-	-	215	(31)	613	919	828	888
Expenses								
- Marketing and distribution	-	-	(664)	(913)	(38)	(353)	(702)	(1,266)
- Administrative	-	-	(5,024)	(4,955)	(4,806)	(4,895)	(9,830)	(9,850)
- Finance	-	-	(144)	(136)	(3)	(48)	(147)	(184)
Share of results of associate	(149)	(342)	-	-	758	654	609	312
(Loss)/Profit before income tax	(149)	(342)	1,233	(1,058)	(3,476)	(6,481)	(2,392)	(7,881)
Depreciation of property, plant and equipment	-	-	2,437	2,696	20	1	2,457	2,697
Depreciation of investment properties	-	-	-	-	100	99	100	99
Amortisation of intangible assets	-	-	5	53	-	2	5	55
Segment assets								
- Total assets	1,748	2,149	9,624	9,307	10,160	12,370	21,532	23,826
Segment liabilities								
- Total liabilities	998	710	7,508	7,245	1,406	1,847	9,912	9,802