



**OPCOM HOLDINGS BERHAD**

Company No: 199401036979 (322661-W)

**QUARTERLY INTERIM FINANCIAL REPORT**

For the Quarter Ended 30 June 2023

The Directors are pleased to announce the following:-

**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 June 2023**

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter 30/06/2023 RM'000	Preceding Year Corresponding Quarter 30/06/2022 RM'000	Current Year To Date 30/06/2023 RM'000	Preceding Year To Date 30/06/2022 RM'000
Revenue		67,436	N/A	209,095	N/A
Cost of sales		(50,899)	N/A	(164,806)	N/A
<b>Gross profit</b>		16,537	N/A	44,288	N/A
Other operating income		281	N/A	1,932	N/A
Administrative expenses		(2,882)	N/A	(11,293)	N/A
Distribution costs		(283)	N/A	(1,660)	N/A
Other operating expenses		(15,142)	N/A	(15,568)	N/A
Finance costs		(351)	N/A	(1,536)	N/A
<b>Operating (loss)/profit</b>		(1,840)	N/A	16,163	N/A
Interest income		647	N/A	2,655	N/A
Share of results of equity-accounted associates		468	N/A	1,868	N/A
<b>(Loss)/profit before tax</b>		(725)	N/A	20,686	N/A
Income tax expenses	B5	(1,819)	N/A	(7,066)	N/A
<b>(Loss)/profit for the period</b>	B13	(2,544)	N/A	13,620	N/A
<b>Other comprehensive income, net of tax</b>					
<i>Item that may be reclassified subsequently to profit or loss:-</i>					
Translation differences		2,054	N/A	3,737	N/A
<b>(Loss)/profit and total comprehensive (loss)/income for the period</b>		(489)	N/A	17,357	N/A



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**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 June 2023**

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter 30/06/2023 RM'000	Preceding Year Corresponding Quarter 30/06/2022 RM'000	Current Year To Date 30/06/2023 RM'000	Preceding Year To Date 30/06/2022 RM'000
(Loss)/profit for the period attributable to:-					
Owners of the Company		(2,862)	N/A	12,887	N/A
Non-controlling interest		318	N/A	733	N/A
		<u>(2,544)</u>	<u>N/A</u>	<u>13,620</u>	<u>N/A</u>
Total comprehensive (loss)/income attributable to:-					
Owners of the Company		(808)	N/A	16,624	N/A
Non-controlling interest		318	N/A	733	N/A
		<u>(489)</u>	<u>N/A</u>	<u>17,357</u>	<u>N/A</u>
<b>(Loss)/earnings per share attributable to owners of the Company:-</b>					
Basic (sen)	<b>B12</b>	<u>(0.75)</u>	<u>N/A</u>	<u>3.36</u>	<u>N/A</u>
Diluted (sen)	<b>B12</b>	<u>(0.74)</u>	<u>N/A</u>	<u>3.33</u>	<u>N/A</u>

Note: As announced on 13 July 2023, the financial year end of the Group has been changed from 31 March 2023 to 30 September 2023. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2022.



**OPCOM HOLDINGS BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Financial Position as at 30 June 2023**

	Note	As At Financial Period Ended 30/06/2023 RM'000	(Audited) As At Preceding Financial Year Ended 31/03/2022 RM'000
<b>Non-current assets</b>			
Property, plant and equipment	A9	21,040	23,287
Intangible assets		70,380	-
Investment in associates		15,418	20,495
Right-of-use assets		11,927	11,867
Deferred tax assets		325	55
		119,090	55,704
<b>Current assets</b>			
Inventories		21,110	10,891
Trade and other receivables		111,709	22,945
Current tax assets		120	539
Short-term investment		6,725	-
Cash and cash equivalents		57,207	91,581
		196,871	125,956
<b>TOTAL ASSETS</b>		<b>315,961</b>	<b>181,659</b>
<b>Equity</b>			
Share capital		170,628	100,413
Reserves		7,210	3,473
ESOS Reserve		1,410	1,410
Retained earnings		65,672	52,752
		244,920	158,048
<b>Non-controlling interest</b>		10,427	9,710
<b>Total equity</b>		<b>255,346</b>	<b>167,758</b>
<b>Non-current liability</b>			
Deferred tax liabilities		9,079	734
Lease liabilities		261	-
		9,340	734
<b>Current liabilities</b>			
Trade and other payables		38,505	12,859
Lease liabilities		102	22
Bank borrowings		7,901	-
Current tax liabilities		4,768	287
		51,275	13,168
<b>Total liabilities</b>		<b>60,615</b>	<b>13,901</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>315,961</b>	<b>181,659</b>
<b>Net assets per share attributable to ordinary equity holders of the parent (RM)</b>			
		0.64	0.72

Note: As announced on 13 July 2023, the financial year end of the Group has been changed from 31 March 2023 to 30 September 2023. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2022.



**OPCOM HOLDINGS BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 30 June 2023**

Group	Share capital RM'000	Non-Distributable		ESOS reserve RM'000	Distributable		Total RM'000	Non- controlling interest RM'000	Total equity RM'000
		Capital reserve RM'000	Translation reserve RM'000		Retained earnings RM'000				
Balance as at 1 April 2022	100,413	3	3,470	1,410	52,752	158,048	9,710	167,758	
Profit and total comprehensive income for the period	-	-	3,737	-	12,887	16,624	733	17,357	
Transactions with owners									
- issuance of shares for cash	18,992	-	-	-	-	18,992	-	18,992	
- issuance of shares for acquisition of a subsidiary	51,223	-	-	-	-	51,223	-	51,223	
- Changes in ownership interests in subsidiaries	-	-	-	-	33	33	(17)	16	
Balance as at 30 June 2023	170,628	3	7,207	1,410	65,672	244,920	10,427	255,346	

Note: As announced on 13 July 2023, the financial year end of the Group has been changed from 31 March 2023 to 30 September 2023. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2022.



**OPCOM HOLDINGS BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 June 2023**

	<b>Current Financial Period Ended 30/06/2023 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 30/06/2022 RM'000</b>
<b>CASH FLOWS FOR OPERATING ACTIVITIES</b>		
Profit before tax	20,686	N/A
Adjustments for:-		
Depreciation	2,437	N/A
Interest Income	(2,655)	N/A
Other Non-cash items	12,865	N/A
Other Non-operating items	1,233	N/A
Operating profit before working capital changes	<u>34,567</u>	<u>N/A</u>
Changes in working capital:-		
Inventories	(2,374)	N/A
Trade and other receivables	(68,458)	N/A
Trade and other payables	(29,379)	N/A
Cash for operations	<u>(65,643)</u>	<u>N/A</u>
Tax paid	(3,397)	N/A
Net cash for operating activities	<u>(69,040)</u>	<u>N/A</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(917)	N/A
Proceeds from disposal of property, plant and equipment	1,818	N/A
Acquisition of a subsidiary, net of cash and cash equivalents	11,022	N/A
Interest received	2,655	N/A
Placement in short term investments	(7,000)	N/A
Net cash from investing activities	<u>7,577</u>	<u>N/A</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown of bank borrowings	7,901	N/A
Repayment of lease liabilities	(91)	N/A
Proceeds from issuance of ordinary shares, net of direct expenses	18,992	N/A
Proceed from decrease in stake in a subsidiary	40	N/A
Disposal of non-controlling interest	(24)	N/A
Finance costs paid	(7)	N/A
Net cash from financing activities	<u>26,811</u>	<u>N/A</u>
Net decrease in cash and cash equivalents	(34,651)	N/A
Effect of exchange rate fluctuations on cash held	277	N/A
Cash and cash equivalents at beginning of financial period	<u>91,581</u>	<u>N/A</u>
Cash and cash equivalents at end of financial period	<u>57,207</u>	<u>N/A</u>



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**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 June 2023 (continued)**

**Cash and cash equivalents included in the Statement of Cash Flows comprise of the following amounts in Statement of Financial Position:-**

	<b>Current Financial Period Ended 30/06/2023 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 30/06/2022 RM'000</b>
Deposits placed with licensed banks	21,368	N/A
Cash and bank balances	46,679	N/A
Bank overdrafts	(10,839)	N/A
	<u>57,207</u>	<u>N/A</u>

Note: As announced on 13 July 2023, the financial year end of the Group has been changed from 31 March 2023 to 30 September 2023. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2022.



**OPCOM HOLDINGS BERHAD**

**Company No: 199401036979 (322661-W)**

**Notes on the Quarterly Interim Financial Report - 30 June 2023**

**A. EXPLANATORY NOTES AS PER MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRSs”) 134, INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

These condensed consolidated interim financial statements for the current quarter have been prepared in accordance with MFRS 134, *Interim Financial Reporting* and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group as at and for the financial year ended 31 March 2022 which was prepared in accordance with the MFRSs. The explanatory notes attached to these 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 financial year ended 31 March 2022.

As announced on 13 July 2023, the financial year end of the Group has been changed from 31 March 2023 to 30 September 2023. As such, there will be no comparative financial information available for the preceding year corresponding periods.

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2022 except for the adoption of those new Malaysian Financial Reporting Standards (“MFRS”) and amendment to MFRS and Interpretations that are applicable to the Group for the financial period beginning 01 April 2022.

The adoption of the new standards, amendments and interpretation to published standards does not have any material impact on the financial statements of the Group for the financial period beginning on 01 April 2022 upon their initial application.

**A2. Audit Report**

The Audit Report of the Group’s annual financial statements for the financial year ended 31 March 2022 was not subject to any audit qualification.

**A3. Seasonality of Interim Operations**

The fiber optic cables, engineering services, thixotropic gel, fiber reinforced plastics and telecommunication network markets are observed to be seasonal in nature and dependent on the general economic and business environment. Given its experience in these markets, the Group is well positioned to ameliorate any seasonal fluctuation of demand for its products.

**A4. Unusual Items**

There were no significant unusual items that affect the assets, liabilities, equity, net income or cash flows other than those disclosed elsewhere in these notes.

**A5. Changes in Estimates**

There were no changes in the estimates of amounts reported that have a material effect in the current quarter.

**A6. Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current quarter.

**A7. Dividends Paid**

There were no dividends paid during the current quarter.

**A8. Segmental Reporting**

The Group operates wholly in Malaysia.

The Group’s segmental report for the financial year are as follows:-

30 June 2023

<u>Business Segments</u>	Manufacturing RM'000	Trading & Engineering Services RM'000	Tele - communication Network RM'000	Other Operations RM'000	The Group RM'000
<b>Segment revenue:</b>					
Revenue from external customers	73,292	89,923	45,618	262	209,095
<b>Segmental (loss)/profit:</b>					
Operating profit/(loss) for reportable segments	2,975	10,447	26,073	(21,796)	17,699
Interest income					2,655
Finance costs					(1,536)
Share of results of associated companies					1,868
Profit before tax					20,686
Income tax expense					(7,066)
Profit after tax					13,620



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**A9. Valuations of Property, Plant and Equipment**

The Group did not carry out any valuation on its property, plant and equipment.

**A10. Material Events Subsequent to the End of the Interim Period**

There were no material events subsequent to the end of current quarter that have not been reflected in the financial statements for the current quarter.

**A11. Changes in the Composition of the Group**

On 30 June 2023, the Company acquired 40,000 ordinary shares in Opcom Vision Sdn Bhd ("OVSB"), representing a 40% equity interest in OVSB, for RM24,000, to be satisfied in cash. OVSB is now a wholly-owned subsidiary of the Company.

Other than as disclosed above, there were no changes in the composition of the Group during the current quarter.

**A12. Changes in Contingent Assets or Contingent Liabilities**

Contingent liabilities of the Group as at 30 June 2023 amounted to RM77.350 million which are in respect of corporate guarantees given to licensed banks for the banking facilities granted to subsidiaries and guarantee of obligations of a subsidiary to a supplier.

**A13. Significant Related Party Transactions**

The significant related party transactions during the current quarter and financial period ended are as follows:-

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current	Preceding
	Quarter	Corresponding	Year	Year
	30/06/2023	30/06/2022	To Date	To Date
	RM'000	RM'000	RM'000	RM'000
Related companies in which a substantial shareholder of the Company has interests:-				
Sale of goods	2	N/A	2	N/A
Purchase of goods or services	108	N/A	415	N/A
Rental of motor vehicle	(0)	N/A	4	N/A
A related company in which a shareholder of the subsidiary has interests:-				
Sale of goods	-	N/A	497	N/A
Purchase of goods or services	-	N/A	1,004	N/A
Associate of a subsidiary of the Company:-				
Sale of thixotropic gel	3,981	N/A	26,868	N/A
Sale of fiber reinforced plastics	-	N/A	(7)	N/A
Dividend income	272	N/A	1,453	N/A
Purchase of raw materials	993	N/A	1,607	N/A





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**B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD REQUIREMENTS**

**B1. Review of Performance**

	Individual Quarter			Cumulative Quarter		
	Current Year Quarter 30/06/2023 RM'000	Preceding Year Quarter 30/06/2022 RM'000	Changes +/- (%)	Current Year To Date 30/06/2023 RM'000	Preceding Year To Date 30/06/2022 RM'000	Changes +/- (%)
Revenue	67,436	N/A	N/A	209,095	N/A	N/A
Operating (loss)/profit	(1,840)	N/A	N/A	16,163	N/A	N/A
(Loss)/profit before interest and tax	(1,372)	N/A	N/A	18,032	N/A	N/A
(Loss)/profit before tax	(725)	N/A	N/A	20,686	N/A	N/A
(Loss)/profit for the period	(2,544)	N/A	N/A	13,620	N/A	N/A
(Loss)/profit for the period attributable to Owners of the Company	(2,862)	N/A	N/A	12,887	N/A	N/A

The Group registered revenue of RM67.4 million and loss before tax of RM0.7mil in the current quarter. The revenue was mainly contributed by Trading & Engineering Services division, followed by Telecommunication Network and Manufacturing divisions. There is no preceding year corresponding quarter and year-to-date ended 30 June 2022 comparison due to the change in the financial year-end from 31 March to 30 September.

**B2. Variation of Results Against the Immediate Preceding Quarter**

	Current Quarter 30/06/2023 RM'000	Immediate Preceding Quarter 31/3/2023 RM'000	Changes +/- (%)
Revenue	67,436	74,973	-10.1%
Operating (loss)/profit	(1,840)	16,891	-110.9%
(Loss)/profit before interest and tax	(1,372)	17,400	-107.9%
(Loss)/profit before tax	(725)	17,987	-104.0%
(Loss)/profit for the period	(2,544)	13,555	-118.8%
(Loss)/profit for the period attributable to owners of the Company	(2,862)	13,232	-121.6%

The Group's revenue decreased to RM67.4 million in the current quarter as compared to the immediate preceding quarter of RM75.0 million. The Group recorded a loss before tax of RM0.7 million in the current quarter as opposed to the profit before tax of RM18.0 million in the immediate preceding quarter. The decrease in revenue by 10.1% in current quarter was mainly due to the lower revenue from engineering services, trading of industrial and building materials, thixotropic gel and fiber reinforced plastics. The decrease is partially offset by higher revenue from telecommunication network and fiber optic cables.

Performance of the respective operating business segments in the current quarter compared to the immediate preceding quarter are as follows:-

- Manufacturing - Total revenue decreased by 15% in current quarter. The decrease in revenue was due to lower revenue from thixotropic gel (37%) and fiber reinforced plastics (116%). The decrease is partially offset by higher revenue from fiber optic cables (4%).
- Trading and Engineering Services - The revenue decreased by 23% in current quarter was due to lower sales of industrial and building materials (90%) and engineering services (5%).
- Telecommunication Network - The revenue increase by 18% in current quarter was due to higher value of workdone .
- Other Operations - Revenue decreased by 33% in current quarter as a result of expiration of a tenancy agreement.



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**B3. Prospects**

While Opcom strives to remain agile and competitive in its mainstream fibre optic cable related revenue source, the Group leverages its long-established footprint to thrive in an interconnected world to redefine the possibilities of modern communication by navigating the opportunities in the technologically-driven digital age. To this end, Opcom has recently completed the diversification into the telecommunication network infrastructure solutions business, which yields positive values to the Group. Opcom anticipates entering into a few more complimentary revenue streams to enhance its earnings base. Barring any unforeseen circumstances, the Board is optimistic about the prospects of the enlarged Group moving forward.

**B4. Profit Forecast and Profit Guarantee**

The Group has not issued any profit forecast and profit guarantee in any public document.

**B5. Income Tax Expenses**

	Quarter Ended		Financial Period Ended	
	30/06/2023 RM'000	30/06/2022 RM'000	30/06/2023 RM'000	30/06/2022 RM'000
Tax expenses	3,580	N/A	9,162	N/A
Deferred taxation	(1,761)	N/A	(2,096)	N/A
	<u>1,819</u>	<u>N/A</u>	<u>7,066</u>	<u>N/A</u>

The effective tax rate of the Group for the current quarter and year-to-date reporting period is attributable to certain subsidiaries' utilised tax losses brought forward from prior years and non-deductible expenses of the holding company.

**B6. Status of corporate proposals as at 25 August 2023**

**(being a date not earlier than seven (7) days from the date of issue of the quarterly report)**

On 1 August 2023, the Company announced the (i) proposed acquisition of 5,390,000 ordinary shares in Transgrid Ventures Sdn Bhd ("TVSB"), representing 49.0% equity interest in TVSB ("Sale Shares"), for a total purchase consideration of up to RM98.0 million, to be satisfied by a combination of shares and cash, and (ii) proposed diversification of the business activities to include the Power Generation and Transmission Business (collectively referred to as the "Proposals"). The Company is finalising the Additional Listing application for the Proposals and the draft circular to shareholders to be submitted to Bursa Malaysia for approval.

**B7. Utilisation of Proceeds Raised from Corporate Proposal**

a. On 9 September 2021, the Company had raised total proceeds of RM23.147 million from the private placement by issuance of 53,212,400 new ordinary shares.

The current status as of follows:

Details	Expected timeframe for utilisation of proceeds from 9 September 2021	Proposed Utilisation RM'000	Actual Utilisation as of 25 August 2023 RM'000	Balance Unutilised RM'000
(i) Future business projects/investment	Within 24 months	19,000	(1,549)	17,451
(ii) Working capital	Within 24 months	3,668	(3,668)	-
(iii) Estimated expenses for the Private Placement	Immediate	479	(479)	-
<b>Total</b>		<b>23,147</b>	<b>(5,696)</b>	<b>17,451</b>



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b. On 31 January 2023, the Company had raised total proceeds of RM19.257 million from the private placement by issuance of 27,908,700 new ordinary shares.

The current status as of follows:

Details	Expected timeframe for utilisation of proceeds from 31 January 2023	Proposed Utilisation RM'000	Actual Utilisation as of 25 August 2023 RM'000	Balance Unutilised RM'000
(i) Proposed acquisition	Within 36 months	18,257	-	18,257
(ii) Working capital	Within 36 months	735	-	735
(iii) Estimated expenses for the Private Placement	Immediate	265	(265)	-
<b>Total</b>		<b>19,257</b>	<b>(265)</b>	<b>18,992</b>

**B8. Group Borrowings and Debt Securities**

The Group's borrowings at the end of the reporting period are as follows:-

	Currency Denomination	As at 30/06/2023 RM'000	As at 31/03/2022 RM'000
<u>Current</u>			
- Overdraft	MYR	10,839	-
- Bank borrowings	MYR	7,901	-
- Hire Purchase	MYR	76	-
		<u>18,816</u>	<u>-</u>
<u>Non-current</u>			
- Hire Purchase	MYR	235	-
		<u>19,051</u>	<u>-</u>

**B9. Derivative Financial Instruments**

The Group has entered into forward exchange contracts to manage the foreign currency exposures arising from the Group's payables denominated in currencies other than the functional currency. The forward exchange contracts have maturities of less than one year after the end of the reporting period.

	Quarter Ended		Financial Period Ended	
	30/06/2023 RM'000	30/06/2022 RM'000	30/06/2023 RM'000	30/06/2022 RM'000
Gain/(Loss) from foreign currency hedging contract	-	N/A	-	N/A

**B10. Material litigation as at 25 Aug 2023**

**(being a date not earlier than seven (7) days from the date of issue of the quarterly report)**

Opcom Cables Sdn Bhd, a subsidiary of the Company, has filed and served the Writ of Summons and Statement of Claims against Forward Resources & Construction Sdn. Bhd. ("FRC") as Defendant claiming the amount of RM0.4 million for the supply of fiber optic cables. Judgement in Default of Appearance was granted against FRC on 12 October 2022. A winding up order was served on FRC through one of FRC's petitioners. Therefore, Opcom Cables Sdn Bhd has on 1 December 2022, filed the Proof of Debt with the Malaysia Insolvency Department for the RM0.4 million, pending the fixing of creditor's meeting. The Group had made full provision on the RM0.4 million in the prior years. The company will update as and when there are material developments on the above matter.



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**B11. Dividends**

The Company did not declare dividends during the current quarter.

**B12. (Loss)/earnings per share**

(a) Basic (loss)/earnings per share

	Quarter Ended		Financial Period Ended	
	30/06/2023	30/06/2022	30/06/2023	30/06/2022
(Loss)/profit for the period attributable to owners of the Company (RM'000)	(2,862)	N/A	12,887	N/A
Weighted average number of ordinary shares in issue ('000)	384,022	N/A	384,022	N/A
<b>Basic (loss)/earnings per share (sen)</b>	<b>(0.75)</b>	<b>N/A</b>	<b>3.36</b>	<b>N/A</b>

(b) Diluted (loss)/earnings per share

	Quarter Ended		Financial Period Ended	
	30/06/2023	30/06/2022	30/06/2023	30/06/2022
(Loss)/profit for the period attributable to owners of the Company (RM'000)	(2,862)	N/A	12,887	N/A
Weighted average number of ordinary shares in issue ('000)	384,022	N/A	384,022	N/A
Shares deemed to be issued for no consideration:				
Employee share options in issue ('000)	2,624	N/A	2,624	N/A
Weighted average number of ordinary shares for diluted (loss)/earnings per share computation ('000)	386,646	N/A	386,646	N/A
<b>Diluted (loss)/earnings per share (sen)</b>	<b>(0.74)</b>	<b>N/A</b>	<b>3.33</b>	<b>N/A</b>

**B13. (Loss)/profit for the period**

	Quarter Ended		Financial Period Ended	
	30/06/2023 RM'000	30/06/2022 RM'000	30/06/2023 RM'000	30/06/2022 RM'000
(Loss)/profit for the period is arrived at after crediting:-				
Interest income	647	N/A	2,655	N/A
Other income	146	N/A	1,137	N/A
Reversal of Inventories written down	-	N/A	448	N/A
Foreign exchange gain	26	N/A	1,030	N/A
and after charging:-				
Depreciation	524	N/A	2,437	N/A
Foreign exchange loss	120	N/A	1,443	N/A
Provision for doubtful debts	-	N/A	12	N/A
Impairment of property, plant and equipment	395	N/A	395	N/A
Impairment of short term investment	-	N/A	275	N/A
Impairment loss on investment in a associate	7,397	N/A	7,397	N/A
Amortisation of intangible asset	7,330	N/A	7,330	N/A

There were no gain or loss on disposal of quoted or unquoted investments or properties or exceptional items for current quarter and financial period ended 30 June 2023.