



**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)  
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND FINANCIAL QUARTER ENDED 31 JANUARY 2023**

	Note	Current Quarter 3 months ended 31 January		Cumulative 6 months ended 31 January	
		2023 RM'000	2022 RM'000	2023 RM'000	2022 RM'000
<b>Continuing operations</b>					
Revenue	<b>K1</b>	4,447	1,934	8,087	2,792
Cost of sales		(7,683)	(1,198)	(12,687)	(1,510)
Gross (loss)/profit		<u>(3,236)</u>	<u>736</u>	<u>(4,600)</u>	<u>1,282</u>
Other income		3,690	1,628	5,351	3,346
Net foreign exchange gain/(loss)		686	(1,212)	288	2,273
Net fair value gain/(loss) on investment securities	<b>M5</b>	1,298	(1,769)	472	(1,769)
Marketing and distribution expenses		(105)	(53)	(316)	(78)
Administrative expenses		(3,683)	(3,506)	(7,559)	(7,421)
Other expenses		(2,572)	-	(2,572)	-
<b>Loss before interest, tax, depreciation and amortisation</b>		<u>(3,922)</u>	<u>(4,176)</u>	<u>(8,936)</u>	<u>(2,367)</u>
Depreciation and amortisation		(1,234)	(877)	(2,463)	(1,603)
Finance costs		(358)	(39)	(856)	(56)
<b>Loss before tax</b>	<b>K1/K5</b>	<u>(5,514)</u>	<u>(5,092)</u>	<u>(12,255)</u>	<u>(4,026)</u>
Income tax expense	<b>K6</b>	(3)	(6)	(8)	(13)
<b>Loss for the period</b>		<u>(5,517)</u>	<u>(5,098)</u>	<u>(12,263)</u>	<u>(4,039)</u>
<b>Other comprehensive (loss)/income:</b>					
Foreign currency translation (loss)/gain		(864)	1,170	(372)	(3,552)
<b>Total comprehensive loss for the period</b>		<u>(6,381)</u>	<u>(3,928)</u>	<u>(12,635)</u>	<u>(7,591)</u>
<b>Loss for the period attributable to :</b>					
Owners of the Company		(2,780)	(4,237)	(7,545)	(2,408)
Non-controlling interests		<u>(2,737)</u>	<u>(861)</u>	<u>(4,718)</u>	<u>(1,631)</u>
		<u>(5,517)</u>	<u>(5,098)</u>	<u>(12,263)</u>	<u>(4,039)</u>
<b>Total comprehensive loss attributable to:-</b>					
Owners of the Company		(3,644)	(3,067)	(7,917)	(5,960)
Non-controlling interests		<u>(2,737)</u>	<u>(861)</u>	<u>(4,718)</u>	<u>(1,631)</u>
		<u>(6,381)</u>	<u>(3,928)</u>	<u>(12,635)</u>	<u>(7,591)</u>
Loss per share attributable to owners of the Company:					
Basic & diluted loss per share for the period (sen)	<b>K13</b>	<u>(0.24)</u>	<u>(0.36)</u>	<u>(0.65)</u>	<u>(0.21)</u>

*(The Unaudited Condensed Consolidated Statements of Profit Or Loss And Other Comprehensive Income should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2022 and the accompanying explanatory notes attached to the interim financial statements)*

**JOHAN HOLDINGS BERHAD**(Company No. 314-K)  
(Incorporated in Malaysia)**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	Note	As at 31 January 2023 RM'000	Audited As at 31 July 2022 RM'000
Non-current assets			
Property, plant and equipment		171,854	162,822
Investment Properties		40,570	40,570
Inventories-Non current		30	30
Other receivable		-	27,209
Total non-current assets		<u>212,454</u>	<u>230,631</u>
Current assets			
Inventories		10,626	12,283
Receivables		7,582	33,883
Tax recoverable		462	388
Investment securities		13,092	12,620
Cash and bank balances		72,333	49,223
Total current assets		<u>104,095</u>	<u>108,397</u>
Total assets		<u>316,549</u>	<u>339,028</u>
Share capital	<b>M7</b>	413,672	413,672
Reserves			
Warrant reserve		15,963	15,963
Exchange reserve		(3,158)	(2,786)
Revaluation reserve		20,680	20,680
Accumulated losses		(226,166)	(218,621)
Attributable to equity holders of the parent		<u>220,991</u>	<u>228,908</u>
Non-controlling interests		32,734	27,452
Total equity		<u>253,725</u>	<u>256,360</u>
Non-current liabilities			
Lease liabilities	<b>K9</b>	1,915	2,178
Deferred tax liabilities		22,170	22,148
Total non-current liabilities		<u>24,085</u>	<u>24,326</u>
Current liabilities			
Payables		38,168	57,821
Lease liabilities	<b>K9</b>	571	521
Total current liabilities		<u>38,739</u>	<u>58,342</u>
Total liabilities		<u>62,824</u>	<u>82,668</u>
Total equity and liabilities		<u>316,549</u>	<u>339,028</u>
Net assets per share (sen)		<u>21.72</u>	<u>21.95</u>

*(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2022 and the accompanying explanatory notes attached to the interim financial statements )*



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND FINANCIAL QUARTER ENDED 31 JANUARY 2023**

	←————— Attributable to owners of the Company —————→					←————— Non-distributable reserves —————→		
	Share capital RM'000	Warrant RM'000	Exchange reserve RM'000	Properties revaluation reserve RM'000	Accumulated losses RM'000	Equity attributable to owners of the Company total RM'000	Non- controlling interests RM'000	Total RM'000
<b>Balance as at 1 August 2021</b>	413,672	15,963	(996)	18,437	(207,237)	239,839	6,184	246,023
Total comprehensive gain/(loss) for the year	-	-	(3,552)	-	(2,408)	(5,960)	(1,631)	(7,591)
Non-controlling interests arising from investment in a subsidiary	-	-	-	-	-	-	16,000	16,000
<b>Balance as at 31 January 2022</b>	413,672	15,963	(4,548)	18,437	(209,645)	233,879	20,553	254,432
<b>Balance as at 1 August 2022</b>	413,672	15,963	(2,786)	20,680	(218,621)	228,908	27,452	256,360
Total comprehensive loss for the year	-	-	(372)	-	(7,545)	(7,917)	(4,718)	(12,635)
<b>Transactions with owners:</b>								
Non-controlling interests arising from investment in a subsidiary	-	-	-	-	-	-	10,000	10,000
<b>Balance as at 31 January 2023</b>	413,672	15,963	(3,158)	20,680	(226,166)	220,991	32,734	253,725

*(The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2022 and the accompanying explanatory notes attached to the interim financial statements)*

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE  
SECOND FINANCIAL QUARTER ENDED 31 JANUARY 2023**

	<b>Cumulative 6 months ended 31 January</b>	
	<b>2023 RM'000</b>	<b>2022 RM'000</b>
<b>Cash flows from/(used in) operating activities</b>		
Loss before tax	(12,255)	(4,026)
Adjustments for non-cash and non-operating items:		
- Non-cash items	996	244
- Investing and financing items	325	(548)
<b>Operating cash flows before working capital changes</b>	<u>(10,934)</u>	<u>(4,330)</u>
Changes in working capital:		
- Changes in current assets	55,113	(7,491)
- Changes in current liabilities	(19,654)	(24,530)
Tax paid	(82)	(16)
<b>Net cash flows from/(used in) operating activities</b>	<u>24,443</u>	<u>(36,367)</u>
<b>Cash flows from/(used in) investing activities</b>		
Interest received	531	604
Purchase of intangible assets	-	(36)
Purchase of property, plant and equipment	(11,503)	(29,116)
<b>Net cash used in investing activities</b>	<u>(10,972)</u>	<u>(28,548)</u>
<b>Cash flows from/(used in) financing activities</b>		
Payment of lease liabilities	(349)	(233)
Subscription of shares by non-controlling interest in a subsidiary	10,000	16,000
<b>Net cash from financing activities</b>	<u>9,651</u>	<u>15,767</u>
<b>Net decrease in cash and cash equivalents</b>	23,122	(49,148)
<b>Effects of foreign exchange rate changes</b>	(12)	(3)
<b>Cash and cash equivalents at beginning of year</b>	49,070	117,346
<b>Cash and cash equivalents at end of year</b>	<u>72,180</u>	<u>68,195</u>
<b>Analysis of cash and cash equivalents:</b>		
Cash and bank balances	72,333	68,345
Pledged deposit with licensed financial institutions	(153)	(150)
	<u>72,180</u>	<u>68,195</u>

Reconciliation of liabilities arising from financing activities:

	Carrying amount As at 01.08.2022 RM'000	Cash flows RM'000	Others RM'000	Carrying amount As at 31.01.2023 RM'000
Lease Liabilities	2,699	(349)	136	2,486

*(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2022 and the accompanying explanatory notes attached to the interim financial statements)*



## **NOTES TO THE INTERIM FINANCIAL STATEMENTS**

### **M1 Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRSs”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standard Board, and paragraph 9.22 of Listing Requirements of Bursa Malaysia Securities Berhad. The interim financial statements should be read in conjunction with the Group’s annual audited financial statements for the year ended 31 July 2022 and the explanatory notes attached therein.

These 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 July 2022.

### **M2 Accounting Policies**

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the annual financial statements of the Group for the financial year ended 31 July 2022 except for the adoption of the relevant new MFRSs, amendments to MFRSs and IC Interpretations that are effective for annual periods beginning on or after 1 January 2022. The adoption of the new MFRSs, amendments to MFRSs and IC Interpretations did not have any material impact on the financial position and results of the Group.

### **M3 Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the audited financial statements for the year ended 31 July 2022 was unqualified.

### **M4 Seasonal or Cyclical Factors**

Overall, the business operations of the Group were not significantly affected by any seasonal or cyclical factors.

### **M5 Unusual Items Due to Their Nature, Size or Incidence**

Included in investment securities as of 31 July 2022 was investment in the quoted shares of George Kent (Malaysia) Berhad of RM12.620 million, measured at the market value of RM0.535 per share. As of 31 January 2023, the market value of the said investment has increased to RM0.555 per share, resulting in a fair value gain of RM472,000.

### **M6 Changes in Accounting Estimates**

During the financial quarter, there was no change in accounting estimates adopted by the Group.

### **M7 Share Capital, Debt and Equity Securities**

During the financial quarter, there were no issuance, cancellations, repurchase, resales and repayments of debt and equity securities.

### **M8 Dividend Paid**

During the financial quarter, no dividend was paid by the Company.

### M9 Segmental Information

	<u>General Trading</u>		<u>Property</u>		<u>Hospitality and card services</u>		<u>Investment holding &amp; secretarial services</u>		<u>Healthcare</u>		<u>Elimination</u>		<u>Total</u>	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>6 months ended 31 January</b>														
<b>Revenue:</b>														
External customers	2,377	603	-	-	2,551	1,918	337	271	2,822	-	-	-	8,087	2,792
Inter-segment	-	-	-	-	-	-	99	109	-	-	(99)	(109)	-	-
<b>Total revenue</b>	<b>2,377</b>	<b>603</b>	<b>-</b>	<b>-</b>	<b>2,551</b>	<b>1,918</b>	<b>436</b>	<b>380</b>	<b>2,822</b>	<b>-</b>	<b>(99)</b>	<b>(109)</b>	<b>8,087</b>	<b>2,792</b>

#### Results :

Interest income	-	-	-	-	9	-	490	584	41	33	(9)	(13)	531	604
Depreciation and amortisation	-	-	-	-	1,029	1,176	268	295	1,166	132	-	-	2,463	1,603
Finance costs	-	-	-	-	6	-	46	69	813	-	(9)	(13)	856	56
Earnings/(loss) before interest, tax, depreciation and	(146)	(8)	(52)	(81)	1,133	(132)	(661)	1,125	(9,201)	(3,260)	(9)	(11)	(8,936)	(2,367)
<b>Segment profit / (loss)</b>	<b>(146)</b>	<b>(8)</b>	<b>(52)</b>	<b>(81)</b>	<b>98</b>	<b>(1,308)</b>	<b>(975)</b>	<b>761</b>	<b>(11,180)</b>	<b>(3,392)</b>	<b>-</b>	<b>2</b>	<b>(12,255)</b>	<b>(4,026)</b>

	<u>General Trading</u>		<u>Property</u>		<u>Hospitality and card services</u>		<u>Investment holding &amp; secretarial services</u>		<u>Healthcare</u>		<u>Elimination</u>		<u>Total</u>	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000

#### 6 months ended 31 January

#### Assets :

Additions to non-current assets	-	-	-	-	208	20	3	-	11,292	29,132	-	-	11,503	29,152
<b>Segment assets</b>	<b>2,295</b>	<b>416</b>	<b>21,548</b>	<b>21,558</b>	<b>83,679</b>	<b>80,645</b>	<b>99,807</b>	<b>136,011</b>	<b>109,261</b>	<b>47,853</b>	<b>(41)</b>	<b>5</b>	<b>316,549</b>	<b>286,488</b>
<b>Segment liabilities</b>	<b>1,165</b>	<b>362</b>	<b>5,448</b>	<b>5,448</b>	<b>12,174</b>	<b>11,859</b>	<b>9,343</b>	<b>9,190</b>	<b>33,072</b>	<b>1,911</b>	<b>1,622</b>	<b>3,286</b>	<b>62,824</b>	<b>32,056</b>



**NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)**

**M10 Event Subsequent to the end of the reporting period**

There was no event subsequent to the end of the financial quarter that require to be reflected in the financial statements for the current financial quarter.

**M11 Changes in Composition of the Group**

There were no changes in the composition of the Group during the financial quarter under review.

**M12 Changes in Contingent Liabilities**

There were no contingent liabilities as at the reporting date.

**M13 Capital Commitments**

The capital commitment for the purchase of property, plant, equipment and computer systems not provided for in the interim financial statements is as follows :

	<b>As at 31 January 2023 RM'000</b>
Approved and contracted for	626,656

**M14 Related Party Transactions**

	<b>Current Quarter</b>		<b>Cumulative</b>	
	<b>3 months ended</b>		<b>6 months ended</b>	
	<b>31 January</b>		<b>31 January</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Transactions with corporations in which three Directors are also directors and/or deemed interested				
Design and Build - Dipping line glove plant	9,611	-	11,121	-
Recovery of secretarial and share registration fees	12	11	23	23
	12	11	23	23

The Directors of the Company are of the opinion that the above transactions were in the normal course of business and have been established under terms that are no less favourable than those arranged with independent parties. The Design and Build contract had been approved by the shareholders of Johan Holdings Berhad at an Extraordinary General Meeting on 31st May 2021.

**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS****K1 Review of Performance**

Continuing operations:

- a) For the financial quarter under review, the Group registered a revenue of RM4.447 million compared to corresponding quarter of RM1.934 million, higher by RM2.513 million.
- b) The Group recorded a higher loss before tax of RM5.514 million in current quarter compared to corresponding quarter loss of RM5.092 million, mainly due to:-
- i) Dynacare registered loss before tax of RM6.570 million for current quarter as compared to a loss of RM2.048 million in corresponding quarter. The corresponding quarter result is not comparative as first dipping line was only operational in November 2021. The current quarter loss was attributed to Dynacare which operated at a low capacity of 2 dipping lines.
- ii) Investment holding & secretarial services segment recorded a profit before tax of RM1.054 million in current quarter compared to corresponding quarter loss of RM3.268 million mainly due to foreign exchange gain of RM841,000 in current quarter compared to foreign exchange loss of RM1.171 million in corresponding quarter and fair value gain on investment securities of RM1.298 million in current quarter compared to fair value loss on investment securities of RM1.769 million in corresponding quarter.

The loss attributable to shareholders for the current quarter was RM2.78 million.

**K2 Variation of Results Against Preceding Quarter**

	Current Quarter 3 months ended		Changes (Amount/%)
	31.01.2023 RM'000	31.10.2022 RM'000	
Revenue from continuing operations	4,447	3,640	22.17%
Loss before tax from continuing operations	(5,514)	(6,741)	18.20%
Loss after tax	(5,517)	(6,746)	18.22%
Loss for the period attributable to owners of the Company	<u>(2,780)</u>	<u>(4,765)</u>	<u>41.66%</u>

Total revenue for the current financial quarter was RM4.447 million compared to preceding quarter's of RM3.64 million. The Group recorded a lower loss after tax of RM5.517 million compared to preceding quarter loss of RM6.746 mainly due to fair value gain on investment securities of RM1.298 million in current quarter compared to fair value loss on investment securities of RM826,000 in preceding quarter.

**K3 Prospects**

- i) Dynacare, our glove business produced at a low volume with only 2 dipping lines in an environment of oversupply resulting in downward pressure on average selling price. The market will remain challenging for the rest of the year.
- ii) With the continued recovery of tourism industry, Orient Star Resort is expected to show further growth in business for the Financial Year 2023.



**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K4 Profit Forecast**

No profit forecast was issued by the Group.

**K5 Profit Before Tax**

	Current Quarter 3 months ended 31 January		Cumulative 6 months ended 31 January	
	2023	2022	2023	2022
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after crediting/(charging) :				
a) Interest income	291	302	531	604
b) Other income	2,541	638	3,103	1,275
c) Bad debts recovered	858	688	1,717	1,467
d) Interest expense	(358)	(39)	(856)	(56)
e) Depreciation and amortisation	(1,234)	(877)	(2,463)	(1,603)
f) Net foreign exchange gain/(loss)	686	(1,212)	288	2,273

**K6 Income Tax Expense**

	Current Quarter 3 months ended 31 January		Cumulative 6 months ended 31 January	
	2023	2022	2023	2022
	RM'000	RM'000	RM'000	RM'000
<b>Tax (expense)/credit based on results for continuing operations: -</b>				
Current				
- Malaysian tax	(3)	(6)	(8)	(13)

The tax expense for the 6 months ended 31 January 2023 is mainly due to certain non-tax deductible expenses.



**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)**

**K7 Status of Corporate Proposals Announced**

a) Proposed Disposal of Land by Prestige Assets Sdn Bhd (Formerly known as Prestige Ceramics Sdn Bhd)

Under the terms of the Sale & Purchase Agreement dated 27 November 2019 entered into between Prestige Assets Sdn Bhd (formerly Prestige Ceramics Sdn Bhd) (“PASB”) and Aspect Potential Sdn Bhd (the “Purchaser”), the Deferred Cash Payment of RM45 million is payable via 3 equal instalments of RM15 million each, receivable by 26/11/2022, 26/11/2023 & 26/11/2024. The Purchaser had on 25/11/2022 settled the 1st instalment of RM15 million, with the Deferred Cash Payment balance of RM30 million as outstanding.

On 16 January 2023, PASB and the Purchaser entered into a Supplemental Letter wherein it was agreed that the Purchaser shall by 31 January 2023, remit to PASB a discounted lump sum of RM27,427,603 as early settlement of the remaining Deferred Cash Payment balance of RM30 million.

The Purchaser had on 31 January 2023 remitted to PASB the full sum of RM27,427,603, following which the Proposed Disposal is deemed completed on 31 January 2023.

Utilisation of the RM105.428 million cash proceeds up to 31 January 2023 were as follows:-

<b>Purpose</b>	<b>Proposed Utilisation (RM'000)</b>	<b>Actual Utilisation (RM'000)</b>	<b>Balance Unutilised (RM'000)</b>
Repayment of term loan	14,750	14,750	-
Investment/ business opportunities	26,000	26,000	-
General working capital of Johan Group	10,084	10,084	-
Estimated expenses for the Disposal	12,166	12,166	-
General working capital	42,428	-	42,428
<b>Total</b>	<b>105,428</b>	<b>63,000</b>	<b>42,428</b>

b) Proposed Acquisition, Proposed Diversification, Proposed Rights Issue with Warrants, Proposed Offer To Subscribe and Proposed Right To Execute the Works.

The Rights Issue of new 389,342,813 new Johan shares with free Warrants, issued at a price of RM0.10 per share, raising RM38,934,281.30 was completed on 28 July 2021.

Utilisation of the cash proceeds of approximately RM 38.934 million were as follows:-

<b>Purpose</b>	<b>Proposed Utilisation (RM'000)</b>	<b>Actual Utilisation (RM'000)</b>	<b>Balance Unutilised (RM'000)</b>
Funding for Gloves Business	37,434	26,367	11,067
Estimate expenses of the Corporate Exercises	1,500	1,500	-
<b>Total</b>	<b>38,934</b>	<b>27,867</b>	<b>11,067</b>

**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)

(Incorporated in Malaysia)

**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K8 Trade Receivables**

The Group's credit period generally ranges from 30 to 90 days. Other credit terms are assessed and approved on a case by case basis.

**a) Ageing of trade receivables not impaired**

	As at 31 January 2023 RM'000	As at 31 July 2022 RM'000
Not past due	899	9,740
Past due 30 days	12	438
Past due 31-90 days	842	103
Past due more than 90 days	589	3,432
	<u>2,342</u>	<u>13,713</u>

**b) The Group's trade receivables that are subject to collective/individual impairment review at the end of the reporting period are as follows:**

	As at 31 January 2023 RM'000	As at 31 July 2022 RM'000
Trade receivables - gross amounts	64,834	77,855
Less: Allowance for doubtful debts	(62,492)	(64,142)
	<u>2,342</u>	<u>13,713</u>

**K9 Borrowings and Debt Securities**

	As at 31 January 2023 RM'000	As at 31 July 2022 RM'000
<b>a) Short term borrowings</b>		
<b>Secured</b>		
- Lease creditors	<u>571</u>	<u>521</u>
<b>b) Long term borrowings</b>		
<b>Secured</b>		
- Lease creditors	<u>1,915</u>	<u>2,178</u>

**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K10 Off Balance Sheet Financial Instruments**

The Group does not have any financial instrument with off balance sheet risk as at 29 March 2023.

**K11 Changes in Material Litigation**

There were no material litigation for the financial period.

**K12 Dividend**

The Board does not recommend any dividend for the financial quarter ended 31 January 2023 (31 January 2022: Nil).

**K13 (Loss)/Earning per Share****Basic & diluted**

Basic and diluted (loss)/earning per share are calculated by dividing (loss)/earning for the period attributable to ordinary equity holders of the Company by the number of ordinary shares in issue as at the end of the financial quarter.

Diluted (loss)/earning per share is the same as basic (loss)/earning per share.

	Current Quarter		Cumulative	
	3 months ended		6 months ended	
	31 January		31 January	
	2023	2022	2023	2022
	RM'000	RM'000	RM'000	RM'000
Loss for the period attributable to ordinary equity holders of the Company	<u>(2,780)</u>	<u>(4,237)</u>	<u>(7,545)</u>	<u>(2,408)</u>
Weighted average number of ordinary shares ('000) in issue	<u>1,168,028</u>	<u>1,168,028</u>	<u>1,168,028</u>	<u>1,168,028</u>
Basic & diluted loss per share (sen)	<u>(0.24)</u>	<u>(0.36)</u>	<u>(0.65)</u>	<u>(0.21)</u>

**BY ORDER OF THE BOARD****Teh Yong Fah**Group Secretary  
Kuala Lumpur  
30 March 2023