



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
 FOR THE QUARTER ENDED 31 MARCH 2023**

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	CURRENT	PRECEDING	CHANGES	CURRENT	PRECEDING	CHANGES
	YEAR	YEAR		YEAR	YEAR	
	QUARTER	QUARTER	TO DATE	TO DATE		
31/3/2023	31/3/2022	31/3/2023	31/3/2022			
	RM '000	RM '000	%	RM '000	RM '000	%
<i>Continuing Operations:</i>						
Revenue	1,451	5,453	-73.4%	1,451	5,453	-73%
Cost of sales	(992)	(5,083)	80%	(992)	(5,083)	80%
Gross profit	459	370	24%	459	370	24%
Other income/(expenses)	589	200	195%	589	200	195%
Administrative and general expenses	(7,352)	(7,380)	0%	(7,352)	(7,380)	0%
Operating profit/(loss)	(6,304)	(6,810)	7%	(6,304)	(6,810)	7%
Finance costs	(35)	(29)	-21%	(35)	(29)	-21%
Share of results of associated & joint venture companies	(491)	(993)	51%	(491)	(993)	51%
Profit/(Loss) before taxation	(6,830)	(7,832)	13%	(6,830)	(7,832)	13%
Taxation	-	(22)	100%	-	(22)	100%
Profit/(Loss) from continuing operations	(6,830)	(7,854)	13%	(6,830)	(7,854)	13%
<i>Discontinued Operations:</i>						
Profit/(Loss) from discontinued operations	-	-	0%	-	-	0%
Profit/(Loss) for the year	(6,830)	(7,854)	13%	(6,830)	(7,854)	13%
<i>Other comprehensive income:</i>						
Exchange differences on translation of foreign operations	(339)	(59)	-475%	(339)	(59)	-475%
Total comprehensive income	(7,169)	(7,913)	9%	(7,169)	(7,913)	9%
<b>PROFIT/(LOSS) ATTRIBUTABLE TO:</b>						
Owners of the parent	(6,830)	(7,854)	13%	(6,830)	(7,854)	13%
Non-controlling interests	-	-	0%	-	-	0%
	(6,830)	(7,854)	13%	(6,830)	(7,854)	13%
<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>						
Owners of the parent	(7,169)	(7,913)	9%	(7,169)	(7,913)	9%
Non-controlling interests	-	-	0%	-	-	0%
	(7,169)	(7,913)	9%	(7,169)	(7,913)	9%
Weighted average number of ordinary shares in issue ('000)	1,753,375	1,477,682		1,753,375	1,477,682	
<i>Earnings per share (sen):</i>						
(a) Basic	(0.39)	(0.53)		(0.39)	(0.53)	
(b) Fully diluted	(0.39)	(0.53)		(0.39)	(0.53)	

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to the interim financial statements.



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2023**

	<b>(UNAUDITED)</b> <b>AS AT 31/3/2023</b> <b>RM '000</b>	<b>(AUDITED)</b> <b>AS AT 31/12/2022</b> <b>RM '000</b>
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	4,709	4,781
Right of use assets	29	40
Software development expenditure	82,301	76,091
Intangible assets	1,273	1,420
Investment in associated & joint venture companies	62,898	63,209
Other investments	11,666	11,666
Lease receivables	-	-
Other receivables	-	-
	<b>162,876</b>	<b>157,207</b>
<b>CURRENT ASSETS</b>		
Other investments	3	3
Trade receivables	7,895	14,122
Lease receivables	(0)	55
Other receivables, deposits and prepayments	8,014	7,279
Tax recoverable	40	152
Fixed deposits with licensed banks	762	762
Cash and bank balances	1,480	1,501
	<b>18,194</b>	<b>23,873</b>
<b>TOTAL ASSETS</b>	<b>181,070</b>	<b>181,080</b>



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023 (Continued)**

	<b>(UNAUDITED)</b> <b>AS AT 31/3/2023</b> <b>RM '000</b>	<b>(AUDITED)</b> <b>AS AT 31/12/2022</b> <b>RM '000</b>
<b>EQUITY AND LIABILITIES</b>		
Share capital	423,630	420,510
Foreign currency translation reserve	(1,047)	(708)
Reverse acquisition debit	(36,809)	(36,809)
Warrant reserves	16,715	16,715
Other reserves	(14,846)	(14,846)
Fair Value reserve	(334)	(334)
Retained earnings	(220,527)	(213,697)
<b>TOTAL EQUITY</b>	<b>166,782</b>	<b>170,832</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease Liabilities	-	-
Borrowings	3,145	3,145
	<b>3,145</b>	<b>3,145</b>
<b>CURRENT LIABILITIES</b>		
Trade payables	663	936
Other payables and accrued expenses	10,101	5,767
Amount due to directors	-	43
Lease Liabilities	30	41
Borrowings	208	268
Tax payable	141	48
<b>TOTAL CURRENT LIABILITIES</b>	<b>11,143</b>	<b>7,103</b>
<b>TOTAL LIABILITIES</b>	<b>14,288</b>	<b>10,249</b>
	<b>181,070</b>	<b>181,080</b>
Net assets per share attributable to owners of the parent (sen)	9.16	9.92

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to the interim financial statements.



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
 FOR THE QUARTER ENDED 31 MARCH 2023**

	Share Capital	Foreign Currency Translation Reserve	Reverse Acquisition Debit	Fair Value Reserves	Other Reserves	Warrant Reserves	Retained Earnings	Total	Total Equity
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
Balance as at 1 January 2023	420,510	(708)	(36,809)	(334)	(14,846)	16,715	(213,697)	170,832	170,832
Issuance of ordinary shares									
- Exercise of ESGS	3,120	-	-	-	-	-	-	3,120	3,120
	3,120	-	-	-	-	-	-	3,120	3,120
Profit for the year	-	-	-	-	-	-	(6,830)	(6,830)	(6,830)
- Exchange translation differences for foreign operations	-	(339)	-	-	-	-	-	(339)	(339)
Total comprehensive income for the year	-	(339)	-	-	-	-	(6,830)	(7,169)	(7,169)
<b>Balance as at 31 March 2023</b>	<b>423,630</b>	<b>(1,047)</b>	<b>(36,809)</b>	<b>(334)</b>	<b>(14,846)</b>	<b>16,715</b>	<b>(220,527)</b>	<b>166,783</b>	<b>166,783</b>



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE QUARTER ENDED 31 December 2022**

	Share Capital	Foreign Currency Translation Reserve	Reverse Acquisition Debit	Fair Value Reserves	Other Reserves	Warrant Reserves	Retained Earnings	Total	Total Equity
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
Balance as at 1 January 2022	392,936	(192)	(36,809)	-	(14,846)	16,715	(160,134)	197,670	197,670
Issuance of ordinary shares									
- Private placement	24,536	-	-	-	-	-	-	24,536	24,536
	24,536	-	-	-	-	-	-	24,536	24,536
Profit/ (Loss) for the year	-	-	-	-	-	-	(7,854)	(7,854)	(7,854)
Other comprehensive income	-	(59)	-	-	-	-	-	(59)	(59)
Total comprehensive income for the year	-	(59)	-	-	-	-	(7,854)	(7,913)	(7,913)
<b>Balance as at 31 March 2022</b>	<b>417,472</b>	<b>(251)</b>	<b>(36,809)</b>	<b>-</b>	<b>(14,846)</b>	<b>16,715</b>	<b>(167,988)</b>	<b>214,293</b>	<b>214,293</b>

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 December 2022 and the accompanying explanatory notes attached to the interim financial statement.



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

	<b>3 MONTHS ENDED 31/3/2023 RM '000</b>	<b>3 MONTHS ENDED 31/3/2022 RM '000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/ (Loss) before taxation	(6,830)	(7,832)
Adjustments for:		
Amortisation of software development expenditure	2,750	3,307
Depreciation of property, plant and equipment	(14)	158
Gain on disposal of property, plant and equipment	(1)	-
Interest income	(142)	(33)
Interest expense	25	19
Reversal of impairment losses on:		
Reversal of impairment losses on trade receivables	(577)	-
Share of results of associated & joint venture companies	491	993
Unrealised (gain)/loss on foreign exchange	533	(226)
Operating profit / (loss) before working capital changes	<u>(3,765)</u>	<u>(3,614)</u>
Changes in working capital:		
Net change in current assets	6,952	549
Net change in current liabilities	<u>2,877</u>	<u>(837)</u>
Cash used in operations	6,064	(3,902)
Interest received	142	33
Tax refund	(16)	5
Tax paid	(3)	(30)
Exchange differences	(288)	13
<b>Net cash used in operating activities</b>	<b><u>5,899</u></b>	<b><u>(3,881)</u></b>





**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE QUARTER ENDED 31 MARCH 2023 (Continued)**

	<b>3 MONTHS ENDED 31/3/2023 RM '000</b>	<b>3 MONTHS ENDED 31/3/2022 RM '000</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of software development expenditure	(8,812)	(7,655)
Investment in associated company	(180)	-
<b>Net cash used in investing activities</b>	<b>(8,992)</b>	<b>(7,655)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(35)	(28)
Proceeds from private placement of shares	-	24,536
ESOS exercise	3,120	-
Fixed deposit pledged with financial institutions	-	(11)
Repayment of finance lease liability	93	93
Repayment of term loan	(60)	(61)
<b>Net cash from financing activities</b>	<b>3,118</b>	<b>24,529</b>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>25</b>	<b>12,993</b>
Effects of exchange rate changes	(45)	(64)
<b>CASH AND CASH EQUIVALENT AT BEGINNING OF PERIOD</b>	<b>1,501</b>	<b>6,195</b>
<b>CASH AND CASH EQUIVALENT AT END OF PERIOD</b>	<b>1,480</b>	<b>19,124</b>
Cash and cash equivalents at end of the financial period comprise:		
Cash and bank balances	1,480	19,124
Fixed deposits with licensed banks	762	760
	2,242	19,884
Less: Fixed deposits pledged with licensed banks	(762)	(760)
	<b>1,480</b>	<b>19,124</b>

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to the interim financial statements.



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**UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2023**

**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

**A EXPLANATORY NOTES**

**A1 Basis of preparation of the financial statements**

The interim financial statements are unaudited and have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS") 134 – Interim Financial Reporting issued by the Malaysian Accounting Standards Board and Chapter 9, Part K Rule 9.22 and Appendix 9B 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 PUC Berhad ("PUC") and its subsidiaries ("Group") for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to this interim financial report.

**A2 Changes in accounting policy**

The accounting policies and methods of computation adopted by the Group in these unaudited condensed financial statements are consistent with those of the annual audited financial statements for the financial year ended 31 December 2022.

The adoption of the following MFRS that came into effect on 1 January 2022 did not have any significant impact of the unaudited condensed consolidated financial statements upon their initial application.

Amendments to References to the Conceptual Framework in MFRS Standards

Amendments to MFRS 3	- Reference of the Conceptual Framework
Amendments to MFRS 116	- Property, Plant and Equipment – Proceeds before Intended Use
Amendments to MFRS 137	- Onerous Contracts – Cost of Fulfilling a Contract
Annual Improvements to MFRSs 2018 - 2020 Cycle	- Amendments to References to the Conceptual Framework in MFRS Standards

**A3 Audit report of preceding annual financial statements**

There were no audit qualifications to the annual financial statements of the Group for the financial year ended 31 December 2022.

**A4 Seasonal or cyclical factors**

The business operations of the Group were not significantly affected by seasonal or cyclical factors during the financial year under review other than the effects of Chinese festive holidays during the first financial quarter on the digital imaging business held under the Group's 33% associated company, Pictureworks Holdings Sdn. Bhd.

**A5 Unusual items affecting assets, liabilities, equity, net income or cash flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter and financial year-to-date under review.

**A6 Material changes in estimates**

Not applicable as there were no estimates reported by the Group in the prior financial years.





#### A7 Debt and equity securities

During the current financial year, the Company had movements on its issued and paid-up share capital, where share capital had increased by RM3,120,000 through issuance of 100,000,000 new ordinary shares through Employee Share Grant Scheme.

#### A8 Dividends

There were no dividends declared or paid in the current financial quarter under review.

#### A9 Segmental information

The Group's segmental revenue and profit after taxation for the financial period under review is as follows:

	CURRENT YEAR QUARTER 31/3/2023 RM '000	PRECEDING YEAR QUARTER 31/3/2022 RM '000	CURRENT YEAR TO DATE 31/3/2023 RM '000	PRECEDING YEAR TO DATE 31/3/2022 RM '000
<i>Continuing Operations:</i>				
<b>Revenue:</b>				
OmniChannel	1,048	4,974	1,048	4,974
Presto	403	479	403	479
Corporate and others	(0)	(0)	(0)	(0)
	<b>1,451</b>	<b>5,453</b>	<b>1,451</b>	<b>5,453</b>
<b>(Loss)/Profit after taxation:</b>				
OmniChannel	823	52	823	52
Presto	(4,646)	(5,113)	(4,646)	(5,113)
Corporate and others	(2,516)	(1,801)	(2,516)	(1,801)
	<b>(6,339)</b>	<b>(6,861)</b>	<b>(6,339)</b>	<b>(6,861)</b>
<b>Share of results of associated &amp; joint venture companies:</b>				
OmniChannel	(289)	(805)	(289)	(805)
Presto	(202)	(187)	(202)	(187)
	<b>(6,830)</b>	<b>(7,854)</b>	<b>(6,830)</b>	<b>(7,854)</b>

#### A10 Valuation of property, plant and equipment

The Group has not carried out a valuation on its property, plant and equipment reported in the current financial quarter under review.

#### A11 Capital commitments

The Group does not have any material capital commitments in respect of property, plant and equipment as at the end of the current financial quarter under review.

#### A12 Material events subsequent to the end of the quarter

There were no material events subsequent to the financial quarter under review up to the date of this report which are likely to substantially affect the results of the operations of the Group.

#### A13 Changes in the composition of the Group

There were no material changes in the composition of the Group for the current financial quarter under review.



#### A14 Contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets for the current financial quarter under review.

#### A15 Significant related party transactions

Save as disclosed below, there were no other related party transactions for the current financial quarter under review:

	CURRENT YEAR TO DATE 31/3/2023 RM '000	PRECEDING YEAR TO DATE 31/3/2022 RM '000
Rental of premises received/receivable	35	21
Rendering of services received/receivable	257	166
Transaction fees received/receivable	13	35
Transaction fees paid/payable	1	13

### B ADDITIONAL INFORMATION REQUIRED PURSUANT TO THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

#### B1 Review of performance

The Group has streamlined its businesses into 2 major segments, namely OmniChannel, and Presto:

- (i) OmniChannel comprises the Group's media, advertising and digital imaging business;
- (ii) Presto covers the Group's digital ecosystem platform businesses which consist of e-commerce, fintech, online aggregation service, and online content creation businesses.

The Group recorded a lower revenue of RM1.45 million for the current quarter, as compared to corresponding quarter of the preceding year's RM5.45 million. The segmental comparisons are as follows:

- (i) the OmniChannel segment recorded lower revenue in the current quarter, decreasing by 78.9% to RM1.05 million from RM4.97 million in the previous year's corresponding quarter, mainly due to a change in the Group's business focus in providing services to clients with local media instead of regional media, thus affecting PUC's regional media and advertising business; and
- (ii) the Presto segment recorded lower revenue in the current quarter, decreasing by 15.9% to RM0.40 million from RM0.48 million in the previous year's corresponding quarter, mainly caused by lower software project sales to external clients during the current quarter, where software developments focused on Presto internal digital ecosystem.

The Group recorded a lower loss after tax of RM6.83 million in the current quarter compared to a loss after tax of RM7.84 million in the previous year's corresponding quarter, mainly due to higher profit margins under OmniChannel's sales.

PWSB contributed a loss of RM0.29 million in the current quarter compared to a loss of RM0.81 million in the previous year's corresponding quarter, mainly from higher revenue activities in the current quarter. Under the Presto segment, there was a loss of RM0.20 million in the current quarter compared to a loss of RM0.19 million in the previous year's corresponding quarter.

The loss in the current quarter mainly consists of RM0.17 million under Presto Mall Sdn Bhd compared to a loss of RM0.19 million in the previous year's corresponding quarter. The result is mainly due to lower administrative expenses in current quarter, and after accounting for a RM0.03m loss under Presto Color Sdn Bhd which was absent in the previous year's corresponding quarter.



## B2 Variation of results against preceding quarter

	CURRENT QUARTER 31/3/2023 RM '000	PRECEDING QUARTER 31/12/2022 RM '000	VARIANCE	
			RM '000	%
Revenue	1,451	6,660	(5,209)	-78%
Profit/(Loss) before taxation	(6,830)	(23,649)	16,819	-71%

The Group recorded lower revenue in the current quarter compared to the immediate preceding quarter; mainly due to sales of software under Presto segment in the immediate preceding quarter.

The higher loss in immediate preceding quarter was mainly due to the following:

- Impairment on goodwill attributable to entities under the Presto segment. This includes impairment of goodwill at Enovax Pte Ltd of RM2.12 million and at Presto Credit Sdn Bhd of RM1.32 million. With the current business focus of the Group, the business activities under these companies may take extended period to gain significant traction;
- Impairment loss of RM1.20 million on software development costs and RM2.87 million on media contents that are no longer commercially viable;
- Additional expected credit loss of RM6.44 million mainly related to debtors under the OmniChannel segment.

## B3 Prospects

Geopolitical instability, elevated global inflation and recession fears continue to affect economic growth internationally, and in particular the Malaysian economy. PUC remains committed to constantly adapt to these challenges and will consistently seek business opportunities to attain a sustained and profitable position for the Group.

In continuing the efforts from previous years, PUC will continue to focus more on Presto business segment, aiming to be a significant player in the loyalty to redemption segment, establishing business partnerships with brands and financial institutions by providing loyalty points redemption as an alternative payment method to consumers; at the same time bringing in user traffic into the Presto digital ecosystem. Currently PUC has partners include Bonuslink, Rise Advisory (Manulife) and Airasia in providing customers an avenue to redeem their loyalty points in Presto's digital ecosystem. This network is expected to continue to grow through engaging with more partners with similar business opportunities. On the other hand, PUC is continuing to source wider varieties of products regionally and services locally to be aligned with the growth on its e-commerce platform. PUC aims to serve the needs of rising customer and consumer demand while striving to achieve a level of profitability to sustain its business growth.

PUC under OmniChannel business segment continues to be focused on developing the digital media business to be aligned with the Presto business segment. This is achieved through providing digital media and advertising packages to potential companies from both local and international brands that aim to reach a wider audience via Presto's digital ecosystem. Utilisation of Presto's e-commerce platform for inclusion of media spaces would enable PUC to generate media and advertising revenue with higher margin, while ensuring the clients to reach their target audience effectively.

While the recovery of economy to pre-pandemic levels continues to be challenging in the current year, we remain cautiously optimistic about the outlook of the Group's performance. The Group will continue to tap into opportunities in FY2023 and fund its ongoing expansion plans via internally generated funds and / or equity fundraising exercises.

## B4 Profit forecast or profit guarantee

The Group has not issued or disclosed in any public documents any profit forecast or profit guarantee for the current quarter under review.

**B5 Taxation**

	CURRENT YEAR QUARTER	PRECEDING YEAR QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	31/3/2023	31/3/2022	31/3/2023	31/3/2022
	RM '000	RM '000	RM '000	RM '000
Provision for previous and current period	-	22	-	22
Effective tax rate	0%	0%	0%	0%

The effective tax rate is lower than the statutory tax rate due to certain subsidiaries being not subject to taxation.

**B6 Status of corporate proposals**

There was no pending corporate proposal in the current quarter under review.

**B7 Borrowings**

The Group's borrowings as at 31 March 2023 were as follows:

	Long Term		Short Term		Total Borrowings	
	Foreign currency '000	RM equivalent '000	Foreign currency '000	RM equivalent '000	Foreign currency '000	RM equivalent '000
<u>Secured</u>						
- Term loan (RM)*	-	3,145	-	208	-	3,353
	-	3,145	-	208	-	3,353

\* RM - Ringgit Malaysia

**B8 Material litigation**

The Group does not have any material litigation as at the date of this interim financial report.

**B9 Earnings per share**

**(a) Basic earnings per share**

The basic earnings per share of the Group which is calculated by dividing the profit attributable to owners of the parent for the period by the weighted average number of shares is as follows:

	3 months ended 31 March		Cumulative 3 months ended 31 March	
	2023	2022	2023	2022
Profit/(Loss) attributable to owners of the parent (RM '000)	(6,830)	(7,854)	(6,830)	(7,854)
Weighted average number of ordinary shares in issue ('000)	1,753,375	1,477,682	1,753,375	1,477,682
Basic earnings per share (sen)	(0.39)	(0.53)	(0.39)	(0.53)



**B9 Earnings per share (Continued)**

**(b) Diluted earnings per share**

The diluted earnings per share of the Group is calculated by dividing the profit attributable to owners of the parent for the period by the weighted average number of ordinary shares plus the weighted average number of ordinary shares that would be issued on the conversion of convertible securities into ordinary shares is as follows:

	3 months ended 31 March		Cumulative 3 months ended 31 March	
	2023	2022	2023	2022
Profit/(Loss) attributable to owners of the parent (RM '000)	(6,830)	(7,854)	(6,830)	(7,854)
Weighted average number of ordinary shares in issue ('000)	1,753,375	1,477,682	1,753,375	1,477,682
Diluted earnings per share (sen)	(0.39)	(0.53)	(0.39)	(0.53)

**B10 Profit before taxation**

Profit/(Loss) before taxation is arrived after (crediting)/charging:

	CURRENT YEAR QUARTER	PRECEDING YEAR QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	31/3/2023 RM '000	31/3/2022 RM '000	31/3/2023 RM '000	31/3/2022 RM '000
Interest income	(142)	(33)	(142)	(33)
Bad debts written-off:				
- Trade receivables	-	-	-	-
Depreciation and amortisation	2,736	3,465	2,736	3,465
Interest expense	25	19	25	19
Reversal of impairment loss on trade receivables	(577)	-	(577)	-
Loss/(Gain) on foreign exchange:				
- Realised	28	39	28	39
- Unrealised	533	(226)	533	(226)

Save as disclosed above and in the Condensed Consolidated Statement of Comprehensive Income, the other items required by Bursa Malaysia Securities Berhad ACE Market Listing Requirements, Chapter 9, Appendix 9B, are not applicable to the Group.

By Order of the Board

Cindy Lim Seck Wah  
Secretary

Kuala Lumpur