



OPCOM HOLDINGS BERHAD

Company No: 199401036979 (322661-W)

QUARTERLY INTERIM FINANCIAL REPORT

For the Quarter Ended 30 September 2021

The Directors are pleased to announce the following:-

Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 September 2021

| | Individual Quarter | | Cumulative Quarter | |
|---|---|--|---|---|
| | Current Year Quarter 30/09/2021 RM'000 | Preceding Year Corresponding Quarter 30/09/2020 RM'000 | Current Year To Date 30/09/2021 RM'000 | Preceding Year To Date 30/09/2020 RM'000 |
| | Note | | | |
| Revenue | 22,171 | 17,621 | 45,097 | 25,446 |
| Cost of sales | (16,424) | (13,815) | (33,805) | (21,898) |
| Gross profit | 5,748 | 3,805 | 11,293 | 3,549 |
| Other operating income | 627 | 339 | 823 | 548 |
| Administrative expenses | (2,048) | (1,908) | (3,640) | (3,518) |
| Distribution costs | (336) | (666) | (802) | (865) |
| Other operating expenses | (369) | (510) | (743) | (628) |
| Finance costs | (4) | (3) | (6) | (17) |
| Operating profit | 3,619 | 1,058 | 6,925 | (931) |
| Interest income | 131 | 79 | 214 | 210 |
| Share of results of equity-accounted associates | 125 | 51 | 566 | 653 |
| Profit/(loss) before tax | 3,875 | 1,189 | 7,704 | (67) |
| Income tax expenses | B5 (255) | (21) | (433) | (19) |
| Profit/(loss) for the period | B13 3,619 | 1,167 | 7,272 | (86) |
| Other comprehensive income/(expenses), net of tax <i>Item that may be reclassified subsequently to profit or loss:-</i> | | | | |
| Translation differences | 315 | (1,062) | 342 | (1,317) |
| Profit/(loss) and total comprehensive income/(expenses) for the period | 3,934 | 106 | 7,614 | (1,403) |



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Company No: 199401036979 (322661-W)

Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 September 2021

| | Individual Quarter | | Cumulative Quarter | |
|--|---|--|---|---|
| | Current Year Quarter 30/09/2021 RM'000 | Preceding Year Corresponding Quarter 30/09/2020 RM'000 | Current Year To Date 30/09/2021 RM'000 | Preceding Year To Date 30/09/2020 RM'000 |
| Note | | | | |
| Profit/(loss) for the period attributable to:- | | | | |
| Owners of the Company | 2,525 | 727 | 5,168 | (25) |
| Non-controlling interest | 1,095 | 440 | 2,103 | (61) |
| | <u>3,619</u> | <u>1,167</u> | <u>7,272</u> | <u>(86)</u> |
| Total comprehensive income/(expenses) attributable to:- | | | | |
| Owners of the Company | 2,840 | (334) | 5,510 | (1,342) |
| Non-controlling interest | 1,095 | 440 | 2,103 | (61) |
| | <u>3,934</u> | <u>106</u> | <u>7,614</u> | <u>(1,403)</u> |
| Earnings/(loss) per share attributable to owners of the Company:- | | | | |
| Basic (sen) | <u>B12</u> 1.09 | <u>0.45</u> | <u>2.24</u> | <u>(0.02)</u> |
| Diluted (sen) | <u>B12</u> 1.04 | <u>0.45</u> | <u>2.14</u> | <u>(0.02)</u> |

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 2021.



OPCOM HOLDINGS BERHAD
Company No: 199401036979 (322661-W)

Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2021

| | Note | As At Financial Period Ended 30/09/2021 RM'000 | (Audited) As At Preceding Financial Year Ended 31/03/2021 RM'000 |
|--|------|---|--|
| Non-current assets | | | |
| Property, plant and equipment | A9 | 23,977 | 24,402 |
| Investment in associates | | 19,743 | 19,330 |
| Right-of-use assets | | 11,995 | 12,119 |
| Deferred tax assets | | 55 | 55 |
| | | 55,770 | 55,905 |
| Current assets | | | |
| Inventories | | 11,869 | 13,938 |
| Trade and other receivables | | 17,601 | 26,952 |
| Current tax assets | | 478 | 532 |
| Cash and cash equivalents | | 60,707 | 20,861 |
| | | 90,655 | 62,283 |
| TOTAL ASSETS | | 146,425 | 118,188 |
| Equity | | | |
| Share capital | | 64,071 | 32,250 |
| Reserves | | 3,306 | 2,964 |
| Retained earnings | | 53,880 | 48,712 |
| | | 121,257 | 83,925 |
| Non-controlling interest | | 9,513 | 7,409 |
| Total equity | | 130,770 | 91,335 |
| Non-current liability | | | |
| Deferred tax liabilities | | 348 | 350 |
| Lease liabilities | | 8 | 22 |
| | | 356 | 373 |
| Current liabilities | | | |
| Trade and other payables | | 14,446 | 25,096 |
| Lease liabilities | | 28 | 28 |
| Bank borrowings | | 324 | 1,142 |
| Current tax liabilities | | 501 | 213 |
| | | 15,300 | 26,481 |
| Total liabilities | | 15,656 | 26,853 |
| TOTAL EQUITY AND LIABILITIES | | 146,425 | 118,188 |
| Net assets per share attributable to ordinary equity holders of the parent (RM) | | | |
| | | 0.53 | 0.52 |

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 2021.



OPCOM HOLDINGS BERHAD

Company No: 199401036979 (322661-W)

Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 30 September 2021

| Group | <i>Non-Distributable</i> | | <i>Distributable</i> | | Total RM'000 | Non- controlling interest RM'000 | Total equity RM'000 |
|---|----------------------------|------------------------------|----------------------------------|--------------------------------|-----------------|---|---------------------------|
| | Share capital RM'000 | Capital reserve RM'000 | Translation reserve RM'000 | Retained earnings RM'000 | | | |
| Balance as at 1 April 2021 | 32,250 | 3 | 2,961 | 48,712 | 83,925 | 7,409 | 91,335 |
| Profit and total comprehensive income for the period | - | - | 342 | 5,168 | 5,510 | 2,103 | 7,614 |
| Transaction with owners - issuance of shares | 31,821 | - | - | - | 31,821 | - | 31,821 |
| Balance as at 30 September 2021 | <u>64,071</u> | <u>3</u> | <u>3,303</u> | <u>53,880</u> | <u>121,257</u> | <u>9,513</u> | <u>130,770</u> |
| Balance as at 1 April 2020 | 32,250 | 3 | 4,246 | 46,124 | 82,623 | 6,841 | 89,464 |
| Loss and total comprehensive expenses for the period | - | - | (1,317) | (25) | (1,342) | (61) | (1,403) |
| Balance as at 30 September 2020 | <u>32,250</u> | <u>3</u> | <u>2,929</u> | <u>46,099</u> | <u>81,282</u> | <u>6,780</u> | <u>88,061</u> |

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 2021.



OPCOM HOLDINGS BERHAD
Company No: 199401036979 (322661-W)

Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 September 2021

| | Current Financial Period Ended 30/09/2021 RM'000 | Preceding Financial Year Corresponding Period Ended 30/09/2020 RM'000 |
|---|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit/(loss) before tax | 7,704 | (67) |
| Adjustments for:- | | |
| Depreciation | 1,016 | 1,329 |
| Interest Income | (214) | (210) |
| Other Non-cash items | (457) | 348 |
| Other Non-operating items | (558) | (635) |
| Operating profit before working capital changes | <u>7,491</u> | <u>763</u> |
| Changes in working capital:- | | |
| Inventories | 2,227 | 753 |
| Trade and other receivables | 10,133 | (783) |
| Trade and other payables | (5,324) | 2,233 |
| Cash from operations | <u>14,528</u> | <u>2,967</u> |
| Tax (paid)/refunded | (89) | 296 |
| Net cash from investing activities | <u>14,439</u> | <u>3,263</u> |
| CASH FLOWS FOR INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipment | (425) | (311) |
| Interest received | 214 | 210 |
| Net cash for investing activities | <u>(51)</u> | <u>(100)</u> |
| CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES | | |
| Repayment of bank borrowings | (816) | (2,284) |
| Repayment of lease liabilities/hire-purchase | (14) | (15) |
| Proceeds from issuance of ordinary shares, net of direct expenses | 31,821 | - |
| Repayment to corporate shareholder of a subsidiary company | (5,572) | - |
| Finance costs paid | (7) | (17) |
| Net cash from/(for) financing activities | <u>25,412</u> | <u>(2,316)</u> |
| Net increase in cash and cash equivalents | 39,799 | 846 |
| Effect of exchange rate fluctuations on cash held | 47 | (89) |
| Cash and cash equivalents at beginning of financial period | <u>20,861</u> | <u>18,688</u> |
| Cash and cash equivalents at end of financial period | <u>60,707</u> | <u>19,446</u> |



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Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 September 2021
(continued)

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

| | Current Financial Period Ended 30/09/2021 RM'000 | Preceding Financial Year Corresponding Period Ended 30/09/2020 RM'000 |
|-------------------------------------|---|--|
| Deposits placed with licensed banks | 53,211 | 10,035 |
| Cash and bank balances | <u>7,496</u> | <u>9,411</u> |
| | <u>60,707</u> | <u>19,446</u> |

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 2021.



OPCOM HOLDINGS BERHAD

Company No: 199401036979 (322661-W)

Notes on the Quarterly Interim Financial Report - 30 September 2021

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 2021 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 2021.

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2021 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 2021.

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 2021 upon their initial application.

A2. Audit Report

The Audit Report of the Group's annual financial statements for the financial year ended 31 March 2021 was not subject to any audit qualification.

A3. Seasonality of Interim Operations

The fiber optic cables, engineering services, thixotropic gel and fiber reinforced plastics 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

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.

Save as disclosed above, 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 (30 September 2020: Nil)



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Notes on the Quarterly Interim Financial Report - 30 September 2021

A8. Segmental Reporting

The Group operates wholly in Malaysia.

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

30 September 2021

| <u>Business Segments</u> | Manufacturing RM'000 | Trading & Engineering Services RM'000 | Other Operations RM'000 | The Group RM'000 |
|---|-------------------------|--|-------------------------------|---------------------|
| Segment revenue: | | | | |
| Revenue from external customers | 37,819 | 7,184 | 94 | 45,097 |
| Segmental (loss)/profit: | | | | |
| Operating profit/(loss) for reportable segments | 7,116 | 1,902 | (2,087) | 6,931 |
| Interest income | | | | 214 |
| Finance costs | | | | (6) |
| Share of results of associated companies | | | | 566 |
| Profit before tax | | | | 7,704 |
| Income tax expense | | | | (433) |
| Profit after tax | | | | 7,272 |

30 September 2020

| <u>Business Segments</u> | Manufacturing RM'000 | Trading & Engineering Services RM'000 | Other Operations RM'000 | The Group RM'000 |
|---|-------------------------|--|-------------------------------|---------------------|
| Segment revenue: | | | | |
| Revenue from external customers | 21,719 | 3,665 | 62 | 25,446 |
| Segmental profit/(loss): | | | | |
| Operating (loss)/profit for reportable segments | 425 | 685 | (2,024) | (913) |
| Interest income | | | | 210 |
| Finance costs | | | | (17) |
| Share of results of associated companies | | | | 653 |
| Loss before tax | | | | (67) |
| Income tax expense | | | | (19) |
| Loss after tax | | | | (86) |



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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

On 22 October 2021, the Group entered into a collaboration agreement with Global Forway Sdn. Bhd., formalised through Opcom Vision Sdn. Bhd. ("Opcom Vision"). Opcom Vision was incorporated on 11 October 2021, in which the Company holds a 60% equity interest and Global Forway holds the remaining 40%.

A11. Changes in the Composition of the Group

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 September 2021 amounted to RM40.756 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 Quarter 30/09/2021 RM'000 | Preceding Year Corresponding Quarter 30/09/2020 RM'000 | Current Year To Date 30/09/2021 RM'000 | Preceding Year To Date 30/09/2020 RM'000 |
| Related companies in which substantial shareholders of the Company and a Director of a subsidiary have interests:- | | | | |
| Business development commission | - | 304 | - | 381 |
| Ribboning services fee | - | 60 | - | 120 |
| Purchase of raw materials | - | 89 | - | 186 |
| Supply of goods & services | - | 78 | - | 78 |
| Rental income | - | 22 | - | 38 |
| Related companies in which a substantial shareholder of the Company has interests:- | | | | |
| Purchase of property, plant and equipment | 54 | - | 77 | - |
| Associate of a subsidiary of the Company:- | | | | |
| Sale of industrial materials | - | 177 | - | 359 |
| Sale of thixotropic gel | 3,401 | 2,894 | 9,591 | 6,153 |
| Sale of fiber reinforced plastics | 668 | - | 1,228 | - |
| Dividend income | 312 | (2) | 312 | 119 |
| Purchase of raw materials | 577 | 628 | 577 | 1,135 |
| Services rendered | 0 | 67 | 22 | 95 |



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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 30/09/2021 RM'000 | Preceding Year Quarter 30/09/2020 RM'000 | Changes +/- (%) | Current Year To Date 30/09/2021 RM'000 | Preceding Year To Date 30/09/2020 RM'000 | Changes +/- (%) |
| Revenue | 22,171 | 17,621 | 25.8% | 45,097 | 25,446 | 77.2% |
| Operating profit/(loss) | 3,619 | 1,058 | 241.9% | 6,925 | (931) | 844.2% |
| Profit/(loss) before interest and tax | 3,744 | 1,110 | 237.3% | 7,490 | (278) | 2798.7% |
| Profit/(loss) before tax | 3,875 | 1,189 | 226.0% | 7,704 | (67) | 11558.6% |
| Profit/(loss) for the period | 3,619 | 1,167 | 210.0% | 7,272 | (86) | 8547.0% |
| Profit/(loss) for the period attributable to Owners of the Company | 2,525 | 727 | 247.1% | 5,168 | (25) | 20864.4% |

The Group registered revenue of RM22.2 million and profit before tax of RM3.9 million in the current quarter as compared to revenue of RM17.6 million and profit before tax of RM1.2 million in the preceding year's corresponding quarter. The increased in revenue by 25.8% in the current quarter as compared to the preceding year's corresponding quarter was mainly due to higher sales of fiber optic cables, thixotropic gel, fiber reinforced plastics, engineering services and industrial materials.

Performance of the respective operating business segments in the current quarter compared to the preceding year's corresponding quarter are as follows:-

- Manufacturing - Total manufacturing revenue increased by 18% as compared to preceding year's corresponding quarter. Revenue of fiber optic cable increased by 18%, sales of thixotropic gel increased by 1% and sales of fiber reinforced plastics by 100%.
- Trading and Engineering Services - Revenue increased by 69% in current quarter as compared to preceding year's corresponding quarter as a result of higher revenue from engineering services and industrial materials.
- Other Operations - Revenue increased by 60% in the current quarter as compared to preceding year's corresponding quarter as a result of rental adjustments and additional space rented out in the current quarter.

B2. Variation of Results Against the Immediate Preceding Quarter

| | Current Quarter 30/09/2021 RM'000 | Immediate Preceding Quarter 30/06/2021 RM'000 | Changes +/- (%) |
|--|---|--|-----------------------|
| Revenue | 22,171 | 22,926 | -3.3% |
| Operating profit | 3,619 | 3,306 | 9.5% |
| Profit before interest and tax | 3,744 | 3,747 | -0.1% |
| Profit before tax | 3,875 | 3,830 | 1.2% |
| Profit for the period | 3,619 | 3,652 | -0.9% |
| Profit for the period attributable to Owners of the Company | 2,525 | 2,644 | -4.5% |

The Group's revenue reduced to RM22.2 million in the current quarter as compared to the immediate preceding quarter of RM22.9 million. The Group recorded a profit before tax of RM3.8 million in the current quarter and the immediate preceding quarter. The decrease in revenue by 3.3% in current quarter was mainly due to the higher sales of fiber optic cables, fiber reinforced plastics, trading of industrial materials, engineering services, and partially offset by lower revenue from thixotropic gel.

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 13% in current quarter. The decrease in revenue was due to 19% increase of the fiber reinforced plastics, 1% increase of the fiber optic cable sales, and partially offset by decrease of thixotropic gel sales (decrease by 46%).
- Trading and Engineering Services - The revenue increased by 75% in current quarter was due to a 363% increase in the trading of industrial materials, and 53% increase in revenue from engineering services.
- Other Operations - Revenue increased by 41% in current quarter as a result of rental adjustments and additional space rented out in the current quarter.



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B3. Prospects

Further to the Government initiatives announced over the past one year, the Board is cautiously optimistic that the demand for fibre optic cables in Malaysia is expected to increase by laying more fibre optic cables, albeit foreign competition remains a significant challenge to us.

The Group is diligently observing the market development and exploring business projects/investments which could improve our share-of-wallet and the shareholders' values. In tandem with this, the Group has taken several measures to build our war-chest for future expansion.

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 | |
|-------------------|---------------|------------|------------------------|------------|
| | 30/09/2021 | 30/09/2020 | 30/09/2021 | 30/09/2020 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Tax expenses | 257 | 21 | 436 | 19 |
| Deferred taxation | (1) | 0 | (3) | (0) |
| | <u>255</u> | <u>21</u> | <u>433</u> | <u>19</u> |

The effective tax rate of the Group for current quarter and year-to-date of reporting period is lower than the statutory tax rate due to certain subsidiaries utilised tax losses brought forward from prior years.

B6. Status of corporate proposals as at 24 November 2021

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

There was no corporate proposal announced but not completed as at 24 November 2021.

B7. Utilisation of Proceeds Raised from Corporate Proposal

a. On 2 April 2021, the Company had raised total proceeds of RM9.272 million from the private placement by issuance of 16,124,900 new ordinary shares.

The current status as of follows:

| Details | Expected timeframe for utilisation of proceeds from 2 April 2021 | Proposed Utilisation RM'000 | Utilisation as of 24 November 2021 RM'000 | Balance Unutilised RM'000 |
|--|--|-----------------------------|---|---------------------------|
| (i) Future business projects/investment | Within 24 months | 6,000 | (242) | 5,758 |
| (ii) Working capital | Within 12 months | 3,142 | (3,142) | - |
| (iii) Estimated expenses for the Private Placement | Immediate | 130 | (130) | - |
| Total | | 9,272 | (3,514) | 5,758 |

b. 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 24 November 2021 RM'000 | Balance Unutilised RM'000 |
|--|--|-----------------------------|--|---------------------------|
| (i) Future business projects/investment | Within 24 months | 19,000 | - | 19,000 |
| (ii) Working capital | Within 24 months | 3,668 | - | 3,668 |
| (iii) Estimated expenses for the Private Placement | Immediate | 479 | (479) | - |
| Total | | 23,147 | (479) | 22,668 |



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B8. Group Borrowings and Debt Securities

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

| | Currency Denomination | As at 30/09/2021 RM'000 | As at 30/09/2020 RM'000 |
|-------------------------------------|--------------------------|-------------------------------|-------------------------------|
| <u>Current</u> | | | |
| - Foreign currency trade facilities | USD | 324 | - |

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 | |
|---|----------------------|----------------------|------------------------|----------------------|
| | 30/09/2021 RM'000 | 30/09/2020 RM'000 | 30/09/2021 RM'000 | 30/09/2020 RM'000 |
| Loss from foreign currency hedging contract | 52 | 1 | 66 | 1 |

B10. Material litigation as at 24 November 2021

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

The Group has no outstanding material litigation as at 22 September 2021, being the latest practicable date.

B11. Dividends

The Company did not declare dividends during the current quarter (30 September 2020: Nil).

B12. Earnings/(loss) per share

(a) Basic earnings/(loss) per share

| | Quarter Ended | | Financial Period Ended | |
|---|---------------|-------------|------------------------|---------------|
| | 30/09/2021 | 30/09/2020 | 30/09/2021 | 30/09/2020 |
| Profit/(loss) for the period attributable to owners of the Company (RM'000) | 2,525 | 727 | 5,168 | (25) |
| Weighted average number of ordinary shares in issue ('000) | 230,587 | 161,250 | 230,587 | 161,250 |
| Basic earnings/(loss) per share (sen) | 1.09 | 0.45 | 2.24 | (0.02) |

(b) Diluted earnings/(loss) per share

| | Quarter Ended | | Financial Period Ended | |
|--|---------------|-------------|------------------------|---------------|
| | 30/09/2021 | 30/09/2020 | 30/09/2021 | 30/09/2020 |
| Profit/(loss) for the period attributable to owners of the Company (RM'000) | 2,525 | 727 | 5,168 | (25) |
| Weighted average number of ordinary shares in issue ('000) | 230,587 | 161,250 | 230,587 | 161,250 |
| Shares deemed to be issued for no consideration: Employee share options in issue ('000) | 11,230 | - | 11,230 | - |
| Weighted average number of ordinary shares for diluted earnings per share computation ('000) | 241,817 | 161,250 | 241,817 | 161,250 |
| Diluted earnings/(loss) per share (sen) | 1.04 | 0.45 | 2.14 | (0.02) |



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B13. Profit/(loss) for the period

| | Quarter Ended | | Financial Period Ended | |
|--|---------------|------------|------------------------|------------|
| | 30/09/2021 | 30/09/2020 | 30/09/2021 | 30/09/2020 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Profit/(loss) for the period is arrived at after crediting:- | | | | |
| Interest income | 131 | 79 | 214 | 210 |
| Write back of provision for doubtful debts | 100 | 172 | 250 | 172 |
| Other income | 516 | 167 | 545 | 323 |
| Reversal of Inventories written down | (15) | - | 89 | - |
| Foreign exchange gain | 26 | 105 | 192 | 158 |
| and after charging:- | | | | |
| Depreciation | 509 | 646 | 1,016 | 1,329 |
| Inventories written down | - | 243 | - | 260 |
| Loss on derivatives | 66 | 1 | 66 | 1 |
| Foreign exchange loss | 34 | 50 | 104 | 90 |
| Impairment of property, plant and equipment | - | 150 | - | 150 |

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 September 2021 (30 September 2020: Nil).