



Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

		INDIVIDUA	L QUARTER	CUMULATIVE QUARTER	
	Note	Current quarter ended 31-Mar-23 RM'000	Corresponding preceding quarter ended 31-Mar-22 RM'000	Current period-to-date ended 31-Mar-23 RM'000	Corresponding preceding period-to-date ended 31-Mar-22 RM'000
Revenue		133,331	185,277	133,331	185,277
Other operating income		4,899	2,222	4,899	2,222
Operating expenses		(103,323)	(138,719)	(103,323)	(138,719)
Finance costs		(950)	(143)	(950)	(143)
Share of associate's profit/(loss)		1,051	(214)	1,051	(214)
Profit before tax	B12	35,008	48,423	35,008	48,423
Tax (expense)/income	B5	(2,151)	1,447	(2,151)	1,447
Profit for the financial period		32,857	49,870	32,857	49,870
Other comprehensive income for the financial period: - Currency translation differences for the foreign operations (representing item that may be reclassified subsequently to proor loss)		279	183	279	183
Comprehensive income for the financial period		33,136	50,053	33,136	50,053
Profit/(loss) for the financial period attributable to: - Owners of the Company - Non-controlling interests		32,995 (138) 32,857	50,024 (154) 49,870	32,995 (138) 32,857	50,024 (154) 49,870
Comprehensive income for the fina period attributable to: - Owners of the Company - Non-controlling interests	ncial	33,274 (138) 33,136	50,207 (154) 50,053	33,274 (138) 33,136	50,207 (154) 50,053
Earnings per share attributable to owners of the Company (sen) - Basic - Diluted	B10	3.49 3.18	5.30 5.29	3.49 3.18	5.30 5.29





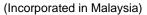
Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 31-Mar-23 RM'000 (Unaudited)	As at 31-Dec-22 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	168,280	144,654
Investment properties	44,600	44,600
Right-of-use assets Investment in associate	81,056	81,256
Investment in associate Investments in club memberships, at cost	21,090 91	25,539 91
Deferred tax assets	702	702
Deletted tax assets	315,819	296,842
Current assets		200,012
Inventories	207,350	202,706
Receivables	196,060	252,953
Derivatives	0	282
Prepayments	12,885	13,178
Current tax assets	1,826	1,789
Cash and cash equivalents	415,643	370,402
	833,764	841,310
TOTAL ASSETS	1,149,583	1,138,152
EQUITY AND LIABILITIES		
Equity		
Share capital	56,079	55,946
Reserves	853,568	818,389
Equity attributable to owners of the Company	909,647	874,335
Non-controlling interests	(895)	(757)
Total equity	908,752	873,578
Non-current liabilities		
Deferred tax liabilities	3,498	3,498
Loans and borrowings	56,436	59,638
Lease liabilities	148	174
Deferred income on government grants	549	561
Total non-current liabilities	60,631	63,871
Current liabilities		
Derivatives	964	0
Payables	141,704	153,357
Dividend payable	0	11,808
Loans and borrowings	12,944	12,936
Lease liabilities	105	125
Contract liabilities	22,008	19,993
Current tax liabilities	2,475	2,484
Total current liabilities	180,200	200,703
Total liabilities	240,831	264,574
TOTAL EQUITY AND LIABILITIES	1,149,583	1,138,152
Net assets per ordinary share attributable to		
owners of the Company (sen)	96.29	92.56
• • • •		

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes and audited financial statements for the financial year ended 31 December 2022.





Company No: 200401011463 (649966-K)



QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

			N	on-distributable			Distributable	•		
	Share capital RM'000	Revaluation reserve RM'000	Capital reserve* RM'000	Share option reserve RM'000	Share grant reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000	Equity attributable to owners of the Company RM'000	Non- controlling interests RM'000	Total equity RM'000
Period ended 31 March 2023										
Balance at 1 January 2023	55,946	14,160	520	2,305	4,636	445	796,323	874,335	(757)	873,578
Share-based payments Issue of shares pursuant to Employees' Share	0	0	0	117	1,822	0	0	1,939	0	1,939
Option Scheme	133	0	0	(34)	0	0	0	99	0	99
Total transactions with owners	133	0	0	83	1,822	0	0	2,038	0	2,038
Profit/(loss) for the financial period Currency translation differences for foreign operations (representing other comprehensive	0	0	0	0	0	0	32,995	32,995	(138)	32,857
income for the financial period)	0	0	0	0	0	279	0	279	0	279
Comprehensive income for the financial period	0	0	0	0	0	279	32,995	33,274	(138)	33,136
Balance at 31 March 2023	56,079	14,160	520	2,388	6,458	724	829,318	909,647	(895)	908,752

^{*} This represents the cumulative amount transferred from the retained profits of a subsidiary under the statutory requirements of the People's Republic of China.



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QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (cont'd)

(The figures have not been audited)

			N	on-distributable			Distributable	•		
	Share capital RM'000	Revaluation reserve RM'000	Capital reserve* RM'000	Share option reserve RM'000	Share grant reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000	Equity attributable to owners of the Company RM'000	Non- controlling interests RM'000	Total equity RM'000
Period ended 31 March 2022										
Balance at 1 January 2022	55,455	14,160	520	1,587	0	1,109	638,772	711,603	(261)	711,342
Share-based payments Issue of shares pursuant to Employees' Share	0	0	0	311	0	0	0	311	0	311
Option Scheme	59	0	0	(15)	0	0	0	44	0	44
Total transactions with owners	59	0	0	296	0	0	0	355	0	355
Profit/(loss) for the financial period Currency translation differences for foreign operations (representing other comprehensive	0	0	0	0	0	0	50,024	50,024	(154)	49,870
income for the financial period)	0	0	0	0	0	183	0	183	0	183
Comprehensive income for the financial period	0	0	0	0	0	183	50,024	50,207	(154)	50,053
Balance at 31 March 2022	55,514	14,160	520	1,883	0	1,292	688,796	762,165	(415)	761,750

^{*} This represents the cumulative amount transferred from the retained profits of a subsidiary under the statutory requirements of the People's Republic of China.

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes and audited financial statements for the financial year ended 31 December 2022.



(Incorporated in Malaysia)

Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

		Corresponding
	Current	preceding
	period-to-date	period-to-date
	ended	ended
	31-Mar-23	31-Mar-22
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	35,008	48,423
Adjustments for:-		
Amortisation of deferred income	(11)	(3)
Depreciation	2,397	1,966
Fair value gains on financial instruments	(558)	(169)
Impairment (gain)/losses on financial assets	(1,801)	798
Interest expense	950	143
Interest income	(1,894)	(299)
Inventories written down	21,370	15,514
Loss/(Gain) on disposal of property, plant and equipment	2	(145)
Reversal of inventories written down	(20,259)	(15,637)
Share of associate's (profit)/loss	(1,051)	214
Share-based payments	1,939	311
Unrealised loss/(gain) on foreign exchange	4,232	(575)
Operating profit before working capital changes	40,324	50,541
Changes in:-		
Inventories	(5,754)	(15,114)
Receivables	56,212	(47,462)
Derivatives	282	(48)
Prepayments	293	(2,640)
Payables	(11,552)	11,060
Contract liabilities	2,015	3,772
Cash generated from operations	81,820	109
Tax paid	(2,038)	(1,391)
Tax refunded	0	1,058
Net cash from/(used in) operating activities	79,782	(224)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(25,826)	(6,131)
Interest and fund distributions received	3,257	671
Proceeds from disposal of property, plant and equipment	0	149
Redemption of redeemable convertible preference shares in associate	5,500	0
Net cash used in investing activities	(17,069)	(5,311)
·	,	,
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(11,808)	(11,807)
Drawdown of term loans	0	43,496
Interest paid	(930)	(144)
Issue of shares	99	43
Payment of lease liabilities	(46)	(31)
Repayment of term loans	(3,141)	(1,899)
Net cash (used in)/from financing activities	(15,826)	29,658





Company No: 200401011463 (649966-K)

QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (cont'd)

	Current period-to-date ended 31-Mar-23 RM'000	Corresponding preceding period-to-date ended 31-Mar-22 RM'000
Currency translation differences	(1,646)	79
Net increase in cash and cash equivalents	45,241	24,202
Cash and cash equivalents at beginning of the period	370,402	255,941
Cash and cash equivalents at end of the period	415,643	280,143
Cash and cash equivalents consist of:-		
Highly liquid investments	162,993	161,612
Term deposits	44,049	13,657
Cash and bank balances	208,601	104,874
	415,643	280,143





Company No: 200401011463 (649966-K)



QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 A. NOTES TO THE INTERIM FINANCIAL REPORT

A1 Basis of preparation of Interim Financial Report

The interim financial report is unaudited and has been prepared in compliance with *Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting* issued by the Malaysian Accounting Standards Board, Paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to this interim financial report.

The significant accounting policies and method of computation adopted in the interim financial report are consistent with those adopted in the annual financial statements for the financial year ended 31 December 2022 except for the adoption of the following MFRSs:-

MFRS	annual periods beginning on or after
MFRS 17 Insurance Contracts	1 January 2023
Amendments to MFRS 17 Insurance Contracts	1 January 2023
Amendment to MFRS 17 Initial Application of MFRS 17 and MFRS 9 - Comparative Information	1 January 2023
Amendments to MFRS 101 Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to MFRS 101 Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108 Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112 Deferred Tax related to Assets and Liabilities arising from a Single Transaction	1 January 2023

The initial application of the above MFRSs did not have any significant impacts on the financial statements.

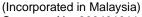
The Group has not applied the following MFRSs which have been issued as at the end of reporting period but are not yet effective:-

MFRS (issued as at the end of the reporting period)	Effective for annual periods beginning on or after
Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor nd its Associate or Joint Venture	Deferred
Amendments to MFRS 16 Lease Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101 Non-current Liabilities with Covenants	1 January 2024

Management foresees that the initial application of the above MFRSs will not have any significant impacts on the financial statements.

A2 Seasonal or cyclical of operations

The Group's operation is dependent on the cyclical trend of the semiconductors and electronics industries.



Company No: 200401011463 (649966-K)



QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 A. NOTES TO THE INTERIM FINANCIAL REPORT (cont'd)

A3 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 during the current interim period.

A4 Material changes in estimates

There were no changes in estimates of amounts reported in prior interim period of the current financial year or changes in estimate of amounts reported in prior financial year.

A5 Debts and equity securities

During the current quarter, the Company issued 32,000 and 7,000 new ordinary shares at average exercise price of RM1.39 and RM7.83 respectively pursuant to the Employee Shares Option Scheme ("ESOS").

Saved as disclosed above, there were no other issuances, cancellations, repurchases, resale or repayments of debts and equity securities during the current quarter under review.

A6 Dividend paid

During the financial period, the Company paid an interim tax exempt dividend of 1.25 sen per share amounting to RM11,808,200 for the financial year ended 31 December 2022, paid on 18 January 2023.

A7 Segment reporting

No segment reporting has been prepared as the Group is principally engaged in development and production of vision inspection system and printed circuit board assemblies for microprocessor applications.

A8 Material events subsequent to the end of the quarter

There were no materials events subsequent to the end of the current reporting period that have not been reflected in the interim financial report.

A9 Changes in the composition of the Group

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

A10 Contingencies

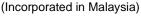
There were no contingent assets or liabilities for the Group since 31 December 2022 up to 31 March 2023.

A11 Contractual commitments

	31-Mar-23 RM'000	31-Mar-22 RM'000
Acquisition of property, plant and equipment	34,100	3,215

A12 Significant related party transactions

There were no significant related party transactions during the current quarter under review.



Company No: 200401011463 (649966-K)



QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 A. NOTES TO THE INTERIM FINANCIAL REPORT (cont'd)

A13 Financial instruments

i) Derivatives

As at 31 March 2023, the Group's outstanding derivatives are as follows:-

RM'000

Forward exchange contracts - at fair value

- Current liabilities

964

Derivatives consist of forward exchange contracts which are used to hedge the exposure to currency risk. The Group does not apply hedge accounting. As at 31 March 2023, the Group had contracts with financial institutions due within 1 year to buy RM172,636,000 and sell USD38,990,000 at contractual forward rates.

The fair values of forward exchange contracts were quoted by the financial institutions, which normally measured the fair values using present value technique by discounting the differences between contractual forward prices and observable current market forward prices using risk-free interest rate (i.e. Level 2).

ii) Gains/(Losses) arising from fair value changes of financial liabilities

There were no gains/(losses) arising from fair value changes of financial liabilities for the current quarter and period ended 31 March 2023.

iii) Fair value

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

The inputs to valuation techniques used to measure fair value are categorised into the following levels of fair value hierarchy:-

- (i) Level 1 quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- (ii) Level 2 inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- (iii) Level 3 unobservable inputs for the asset or liability.

As at end of the current quarter under review, the carrying amounts of receivables, cash and cash equivalents and payables which are short-term in nature or repayable on demand are reasonable approximations of fair values.

The fair value of long term loans are measured using present value technique by discounting the expected future cash flows using observable current market interest rates for similar liabilities (i.e. Level 2). The fair values measured are considered to be reasonably close to the carrying amount reported as the observable current market interest rates also approximate to the effective interest rates of term loans.

The fair value of forward exchange contracts were quoted by the financial institutions, which normally measured the fair values using present value technique by discounting the differences between contractual forward prices and observable current market forward prices using risk-free interest rate (i.e. Level 2).

There were no transfers between levels of fair value hierarchy during the current quarter under review.



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QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 B. DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA SECURITIES MAIN MARKET LISTING REQUIREMENTS

B1 Review of performance

	INDIVIDUAL/CUMUI Current quarter/ Cumulative period ended 31-Mar-23 RM'000	LATIVE QUARTER Corresponding preceding quarter/period ended 31-Mar-22 RM'000	Changes RM'000	Changes %
Revenue	133,331	185,277	(51,946)	-28.0%
Profit before tax	35,008	48,423	(13,415)	-27.7%
Profit for the financial period	32,857	49,870	(17,013)	-34.1%
Profit attributable to owners of				
the Company	32,995	50,024	(17,029)	-34.0%

Quarterly revenue decreased 28.0% to RM133.3 million from RM185.3 million as compared to the corresponding preceding quarter. Amid the headwinds of global semiconductor downturn, revenue of the Group was dampened by lower demand from Machine Vision System ("MVS").

Profit before tax ("PBT") showed a contraction of 27.7% to RM35.0 million from RM48.4 million a year ago, dragged down by the weaker revenue and unfavourable exchange rate. The profit after tax of the Group fell by 34.1% to RM32.9 million as compared to RM49.9 million in the corresponding preceding quarter. The reduction was mainly due to absence of reversal of provision of taxation as pioneer status extension for ViE Technologies Sdn. Bhd was approved in March 2022.

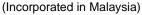
B2 Variation of results against immediate preceding guarter

	Current quarter ended 31-Mar-23 RM'000	Immediate preceding quarter ended 31-Dec-22 RM'000	Changes RM'000	Changes %
Revenue	133,331	189,995	(56,664)	-29.8%
Profit before tax	35,008	52,318	(17,310)	-33.1%
Profit for the financial period	32,857	48,748	(15,891)	-32.6%
Profit attributable to owners of				
the Company	32,995	48,598	(15,603)	-32.1%

Revenue of the Group stood at RM133.3 million in the current quarter, dipped by 29.8% from RM190.0 million registered in the immediate preceding quarter. The weaker results reflected a temporary downturn in the demand of Automated Board Inspection ("ABI") and MVS.

The weak quarterly performance pulled the Group's PBT lower to RM35.0 million, a decline of 33.1% as compared to RM52.3 million in the immediate preceding quarter. The decline was in tandem with the softer revenue.





Company No: 200401011463 (649966-K)



QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 B. DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA SECURITIES MAIN MARKET LISTING REQUIREMENTS (cont'd)

B3 Prospect

The Group remained cautiously optimistic on the business prospect for the second half of the year 2023 despite operating in the challenging environment. The Group will continue to focus on long-term growth strategies to well prepare for a strong rebound in the near future. In the first quarter, the Group remained steadfast in addressing the talent shortage problem by officially launching ViTrox College on 10 February 2023. ViTrox College is aimed to attract and nurture the local talents in order to solidify Penang's position as the talent magnet in the northern region.

B4 Profit forecast, profit guarantee and internal targets

The Group did not provide any profit forecast, profit guarantee and internal targets in any public document or any announcements made.

B5 Tax (expense)/income

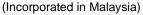
	INDIVIDUAL	QUARTER	CUMULATIVE QUARTER		
				Corresponding	
		Corresponding	Current	preceding	
	Current quarter	preceding	period-to-date	period-to-date	
	ended	quarter ended	ended	ended	
	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	
	RM'000	RM'000	RM'000	RM'000	
Current tax	(2,151)	1,447	(2,151)	1,447	

The effective tax rate of the Group for the current financial period is lower than the statutory tax rate of 24%. This was mainly due to tax incentive enjoyed by its wholly-owned subsidiaries, ViTrox Technologies Sdn. Bhd. ("VTSB") and ViE Technologies Sdn. Bhd. ("ViE").

VTSB has been granted pioneer status by MITI for a period of 5 years to undertake activities relating to development and production of embedded intelligent robotic inspection systems and machines with M2M connectivity and predictive analytic capability for semiconductor and electronics industries. The incentive commenced from 17 June 2015 to 16 June 2020 (extendable for further 5 years). With effective from 17 August 2018 until 16 June 2020 (extendable for further 5 years), the pioneer activities have been extended to its related modules. VTSB has obtained the MIDA approval letter for further 5 years' extension for the above-mentioned pioneer status till 16 June 2025. The current provision of income tax is in respect of certain non-business income and non-tax exempted income generated from non-pioneer products and services.

ViE had been granted pioneer status by MITI for a period of 3 years to undertake activities for design, development and manufacturing of Industrial Internet of Things (IIoT) devices for data acquisition and machine communication/control with intelligent and predictive capabilities for semiconductor and electronics industries. The incentive commenced from 1 June 2018 to 31 May 2021 (extendable for further 2 years). ViE has also obtained the approval letter from MIDA for further 2 years' extension for the above-mentioned pioneer status until 31 May 2023. The current provision of income tax is in respect of certain non-business income and non-tax exempted income generated from non-pioneer products of ViE.





Company No: 200401011463 (649966-K)



QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 B. DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA SECURITIES MAIN MARKET LISTING REQUIREMENTS (cont'd)

B6 Status of corporate proposals announced

There was no corporate proposal announced and not completed as at the date of this report.

B7 Group borrowings

	As at 31-Mar-23 RM'000	As at 31-Mar-23 USD'000	As at 31-Mar-22 RM'000	As at 31-Mar-22 USD'000
Term loans - secured				
Short-term borrowings	12,944	2,936	14,059	3,344
Long-term borrowings	56,436	12,800	62,775	14,932
	69,380	15,736	76,834	18,276
Exchange rate		4.41		4.20

The decline in the term loan is due to the monthly repayment of term loan.

The effective interest rates for the current period ended ranged from 5.27% to 5.55% as compared to 1.40% to 1.65% for the corresponding preceding period.

B8 Material litigation

As of the date of this announcement, the Group is not engaged in any material litigation and the Board of Directors do not have any knowledge of any proceedings pending or threatened against the Group.

B9 Dividend

On 6 April 2023, the Company proposed a final tax exempt dividend of 4.15 sen per share for the financial year ended 31 December 2022, subject to the members' approval at the forthcoming Annual General Meeting.

B10 Earnings per share

• .	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current quarter ended 31-Mar-23	Corresponding preceding quarter ended 31-Mar-22	Current period-to-date ended 31-Mar-23	Corresponding preceding period-to-date ended 31-Mar-22
Profit attributable to owners of the Company (RM'000)	32,995	50,024	32,995	50,024
Weighted average number of shares for computing basis earnings per share ('000)	944,695	944,566	944,695	944,566
Basic earnings per share (sen)	3.49	5.30	3.49	5.30
Weighted average number of shares for computing diluted earnings per share ('000)	1,037,671	944,844	1,037,671	944,844
Diluted earnings per share (sen)	3.18	5.29	3.18	5.29



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QUARTERLY REPORT ON RESULTS FOR THE FIRST QUARTER ENDED 31 MARCH 2023 B. DISCLOSURE REQUIREMENTS AS SET OUT IN APPENDIX 9B OF BURSA SECURITIES MAIN MARKET LISTING REQUIREMENTS (cont'd)

B11 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements for the year ended 31 December 2022 was not subject to any qualification.

B12 Profit before tax

	INDIVIDUAL	QUARTER	CUMULATIVE QUARTER	
	Current quarter ended 31-Mar-23 RM'000	Corresponding preceding quarter ended 31-Mar-22 RM'000	Current period-to-date ended 31-Mar-23 RM'000	Corresponding preceding period-to-date ended 31-Mar-22 RM'000
Profit before tax is arrived at after charging/(crediting):-				
Amortisation and depreciation Fair value (gain)/losses on financial instruments mandatorily measured at fair value through profit or loss:-	2,397	1,966	2,397	1,966
- realised	(255)	(493)	(255)	(493)
- unrealised	964	(169)	964	(169)
(Gain)/Loss on foreign exchange:-				
- realised	(1,569)	(311)	(1,569)	(311)
- unrealised	4,232	(575)	4,232	(575)
Impairment (gain)/loss on financial assets	(1,801)	798	(1,801)	798
Interest expense	950	143	950	143
Inventories written down	21,370	15,514	21,370	15,514
Amortisation of deferred income	(11)	(3)	(11)	(3)
Loss/(Gain) on disposal of property, plant				
and equipment	2	(145)	2	(145)
Interest income	(1,894)	(299)	(1,894)	(299)
Reversal of inventories written down	(20,259)	(15,637)	(20,259)	(15,637)

Save as disclosed above, the other items as required under Appendix 9B, Part A (16) of the Bursa Securities Main Market Listing Requirements are not applicable.

B13 Authorisation for issue

The interim financial statements are authorised for issue by the Board of Directors on 27 April 2023.