

**M N C WIRELESS BERHAD**  
**(REGISTRATION NO.200301033463 (635884-T))**  
**(Incorporated in Malaysia)**

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2021 (UNAUDITED)**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Quarter	Current Year To Date	Preceding Year To Date
	<u>31.10.2021</u>	<u>31.10.2020</u>	<u>31.10.2021</u>	<u>31.10.2020</u>
	RM'000	RM'000	RM'000	RM'000
Revenue	3,885	7,566	6,999	11,963
Cost of sales	(3,259)	(6,722)	(5,711)	(10,013)
Gross profit	626	844	1,288	1,950
Operating expenses	(4,222)	(4,714)	(11,735)	(9,545)
Other operating income	328	480	646	965
Finance expenses	(8)	(13)	(17)	(27)
Loss before taxation	(3,276)	(3,403)	(9,818)	(6,657)
Taxation	(81)	(142)	(135)	(349)
Loss for the year	(3,357)	(3,545)	(9,953)	(7,006)
Other comprehensive income	-	-	-	-
Total comprehensive expenses for the year	(3,357)	(3,545)	(9,953)	(7,006)
Loss after taxation attributable to owners of the Company	(3,357)	(3,545)	(9,953)	(7,006)
Total comprehensive expenses attributable to owners of the Company	(3,357)	(3,545)	(9,953)	(7,006)
Loss Per Share				
(i) Basic (Sen)	(0.19)	(0.27)	(0.57)	(0.53)
(ii) Diluted (Sen)	N/A	N/A	N/A	N/A

**The condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 30 April 2021 and the accompanying explanatory notes attached to the interim financial statements.**

**M N C WIRELESS BERHAD**  
(REGISTRATION NO.200301033463 (635884-T))  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 OCTOBER 2021 (UNAUDITED)**

	As At 31.10.2021 Unaudited RM'000	As At 30.04.2021 Audited RM'000
<b>Assets</b>		
<b>Non-Current Assets</b>		
Other investments	7,334	4,260
Property, plant and equipment	9,366	9,682
Intangible assets	8,953	10,247
	<u>25,653</u>	<u>24,189</u>
<b>Current Assets</b>		
Trade receivables	5,413	5,456
Other receivables, deposits and prepayments	1,274	11,783
Current tax assets	169	169
Fixed deposits	61,123	60,467
Cash and bank balances	84	1,073
	<u>68,063</u>	<u>78,948</u>
<b>Total Assets</b>	<u>93,716</u>	<u>103,137</u>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Share capital	114,338	114,338
Irredeemable convertible preference shares	6,122	6,122
Revaluation reserve	2,716	2,716
Warrant reserve	6,075	6,075
Accumulated losses	(46,300)	(36,347)
<b>Total Equity</b>	<u>82,951</u>	<u>92,904</u>
<b>Current Liabilities</b>		
Trade payables	3,650	4,039
Other payables and accruals	5,319	4,227
Income tax payable	112	144
Finance lease payables	43	275
	<u>9,124</u>	<u>8,685</u>
<b>Non-Current Liabilities</b>		
Finance lease payables	750	657
Deferred tax liabilities	891	891
<b>Total Liabilities</b>	<u>10,765</u>	<u>10,233</u>
<b>Total Equity and Liabilities</b>	<u>93,716</u>	<u>103,137</u>
No. of ordinary shares ('000)	1,758,807	1,758,807
<b>Net assets per ordinary share (sen)</b>	4.72	5.28

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 30 April 2021 and the accompanying explanatory notes attached to the interim financial statements.

**M N C WIRELESS BERHAD**  
(REGISTRATION NO.200301033463 (635884-T))  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2021 (UNAUDITED)**

	← Attributable to Owners of the Company →					→
	← Non-distributable					
	Share Capital	Irredeemable Convertible Preference Share ("ICPS")	Revaluation Reserve	Warrant Reserve	Accumulated Losses	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Six (6) months ended 31 October 2021</b>						
<b>As at 1 May 2021</b>	114,338	6,122	2,716	6,075	(36,347)	92,904
<i>Transactions with owners:</i>						
Total comprehensive loss for the year	-	-	-	-	(9,953)	(9,953)
<b>As at 31 October 2021</b>	<b>114,338</b>	<b>6,122</b>	<b>2,716</b>	<b>6,075</b>	<b>(46,300)</b>	<b>82,951</b>
<b>Six (6) months ended 31 October 2020</b>						
<b>As at 1 May 2020</b>	83,196	7,167	2,748	6,075	(18,603)	80,583
<i>Transactions with owners:</i>						
Issuance of shares pursuant to conversion of ESOS	13,580	-	-	-	-	13,580
Conversion of ICPS to ordinary shares	-	(761)	-	-	-	(761)
Total comprehensive loss for the year	-	-	-	-	(7,006)	(7,006)
<b>As at 31 October 2020</b>	<b>96,776</b>	<b>6,406</b>	<b>2,748</b>	<b>6,075</b>	<b>(25,609)</b>	<b>86,396</b>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 30 April 2021 and the accompanying explanatory notes attached to the interim financial statements.

**M N C WIRELESS BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2021 (UNAUDITED)**

	<b>Curent Year To Date 31.10.2021 RM'000</b>	<b>Preceding Year To Date 31.10.2020 RM'000</b>
<b>Cash Flows from Operating Activities</b>		
<b>Loss before taxation</b>	<b>(9,818)</b>	(6,657)
Adjustments for:-		
Non-cash items	<b>9,194</b>	1,214
Interest expenses	<b>17</b>	26
Interest income	<b>(586)</b>	(921)
<b>Operating loss before working capital changes</b>	<b>(1,193)</b>	(6,338)
Decrease/(Increase) in trade and other receivables	<b>10,552</b>	(1,349)
Increase in trade and other payables	<b>703</b>	6,027
<b>Cash generated from/(used in) operations</b>	<b>10,062</b>	(1,660)
Tax paid	<b>(167)</b>	(351)
<b>Net Cash generated from/(used in) operating activities</b>	<b>9,895</b>	(2,011)
<b>Cash Flows From Investing Activities</b>		
Interest received	<b>586</b>	921
Purchase of property, plant and equipment	<b>(40)</b>	24
Purchase of intangible assets	<b>-</b>	(7,186)
Investment in quoted shares	<b>(35,591)</b>	(275)
Proceeds from disposal of quoted shares	<b>24,973</b>	-
<b>Net cash used in investing activities</b>	<b>(10,072)</b>	(6,516)
<b>Cash Flows From Financing Activities</b>		
Interest paid	<b>(17)</b>	(26)
Proceeds from:		
- Right issue of ICPS with warrant	<b>-</b>	(761)
- Issuance of shares pursuant to conversion of ICPS	<b>-</b>	13,580
Repayment of finance lease payables	<b>(139)</b>	(129)
<b>Net cash (used in)/generated from financing activities</b>	<b>(156)</b>	12,664
(Decrease)/Increase in cash and cash equivalents	<b>(333)</b>	4,137
Cash and cash equivalents at beginning of the financial period	<b>61,540</b>	64,393
Cash and cash equivalents at end of the financial period	<b>61,207</b>	68,530
<b>Represented By:</b>		
Cash and bank balances	<b>84</b>	909
Fixed deposits	<b>61,123</b>	67,621
	<b>61,207</b>	68,530

The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statements for the financial year ended 30 April 2021 and the accompanying explanatory notes attached to the interim financial statements.

**NOTES TO THE QUARTERLY REPORT – 31 OCTOBER 2021**

***Part A - Explanatory Notes Pursuant to Malaysian Financial Reporting Standards (“MFRS”) 134 - Interim Financial Reporting***

**1. Basis of preparation**

The unaudited interim financial statements have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Chapter 9 of the Listing Requirements of Bursa Malaysia Securities Berhad. The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 April 2021.

The accounting policies and methods of computation adopted by the Group in this interim financial statement are consistent with those adopted in the financial statements for the year ended 30 April 2021 except for those standards, amendments and interpretations which are effective from the annual period beginning 1 May 2021. The adoption of these standards, amendments and interpretations has no material impact to these interim financial statements.

The significant accounting policies applied in the interim financial report are consistent with those adopted in the most recent audited annual financial statements for the year ended 30 April 2021 except for the effects of newly issued Malaysian Financial Reporting Standards (“MFRS”) and IC Interpretations (“IC Int.”) to be applied by all Entities Other Than Private Entities for the financial period beginning on 1 May 2021:-

**MFRSs (Including The Consequential Amendments)**

The Group has not applied in advance the following new MFRSs and amendments/improvements to MFRSs that have been issued by MASB but not yet effective for the current financial period beginning on or after 1 May 2021 as listed below:

<b>MFRSs (Including the Consequential Amendments)</b>	<b>Effective Date</b>
MFRS 1: Annual Improvements to MFRS Standards 2018 -2020	1 January 2022
Amendments to MFRS 3 Business Combinations: Reference to the Conceptual	1 January 2022
MFRS 9: Annual Improvements to MFRS Standards 2018 - 2020	1 January 2022
Amendments to MFRS 116: Property, Plant and Equipment – Proceeds before Intended Use	1 January 2022
Amendments to MFRS 137: Provisions, Contingent Liabilities and Contingent Assets – Onerous Contract- Cost of Fulfilling a Contract	1 January 2022
Amendments to MFRS 101: Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to MFRS 108: Definition of Accounting Estimates	1 January 2023
MFRS 17 Insurance Contracts	1 January 2023

The initial application of the above standards is not expected to have any material impacts to the financial statements of the Group and of the Company upon adoption.

**2. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements of the Group for the financial year ended **30 April 2021** was not subject to any qualification.

**3. Comments About Seasonal or Cyclical Factors**

The business of the Group is not affected by any significant seasonal or cyclical factors.

**4. Unusual Items Due to Their Nature, Size or Incidence**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current quarter under review.

**5. Changes in Estimates**

There were no significant changes in estimates which will have a material effect in the current quarter under review.

**6. Changes in Debt and Equity Securities**

There were no changes in debt and equity securities during the current quarter under review.

**7. Dividends Paid**

There were no dividends paid during the current quarter under review.

**8. Valuation of Property and Equipment**

The Group did not revalue any of its property or equipment during the current quarter under review.

**9. Subsequent Event**

(a) On 17 November 2021, the Company announced that Setara Tech and Vision Works had on 16 November 2021 mutually agreed to terminate the memorandum of understanding ("MOU") with effect from 19 November 2021 as there is no further material development of the MOU.

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

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

**11. Contingent Assets and Contingent Liabilities**

There were no material contingent assets and contingent liabilities as at the date of this report.

**12. Commitments**

There were no commitments as at the date of this report.

**13. Significant Related Party Disclosures**

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

Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market

1. Financial review for Current Quarter and Cumulative Quarter

	Individual Period (2nd Quarter)			Cumulative Period		
	Current Year Quarter	Preceding Year Corresponding Quarter	Changes (Amount)	Current Year to- Date	Preceding Year Corresponding Period	Changes (Amount)
	31.10.2021	31.10.2020		31.10.2021	31.10.2020	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	<b>3,885</b>	7,566	(3,681)	<b>6,999</b>	11,963	(4,964)
<b>Operating Loss</b>	<b>(3,268)</b>	(3,390)	122	<b>(9,801)</b>	(6,630)	(3,171)
<b>Loss Before Interest and Tax</b>	<b>(3,268)</b>	(3,390)	122	<b>(9,801)</b>	(6,630)	(3,171)
<b>Loss Before Tax</b>	<b>(3,276)</b>	(3,403)	127	<b>(9,818)</b>	(6,657)	(3,161)
<b>Loss After Tax</b>	<b>(3,357)</b>	(3,545)	188	<b>(9,953)</b>	(7,006)	(2,947)
<b>Loss Attributable to Ordinary Equity Holder of the Company</b>	<b>(3,357)</b>	(3,545)	188	<b>(9,953)</b>	(7,006)	(2,947)

The Group registered lower revenue for the current quarter and current year to-date, compared to the preceding quarter and year to-date, due to lower contribution from Production/Creative services and Wireless/Mobile services, as a result of the on-going COVID-19 global pandemic is adverse impact on local and global economies.

The Group registered a higher loss before tax for the current year to-date, compared to the preceding year corresponding period, due to higher operating expenditure incurred for business development, compared to preceding year corresponding period.

## 2. Financial review for Current Quarter and Immediate Preceding Quarter

	Current Quarter	Immediate Preceding Quarter	Changes (Amount)
	31.10.2021	31.07.2021	
	RM'000	RM'000	RM'000
<b>Revenue</b>	3,885	3,114	771
<b>Operating Loss</b>	(3,268)	(6,533)	3,265
<b>Loss Before Interest and Tax</b>	(3,268)	(6,533)	3,265
<b>Loss Before Tax</b>	(3,276)	(6,542)	3,266
<b>Loss After tax</b>	(3,357)	(6,596)	3,239
<b>Loss Attributable to the Owners of the Company</b>	(3,357)	(6,596)	3,239

The Group registered higher revenue for the current quarter, compared to the immediate preceding quarter, due to higher contribution from sale of Wireless/Mobile application services in current quarter. Moreover, the Group registered a lower loss after tax as compare to immediate preceding quarter, as a result of increased efforts by the groups to lower the operating expenditure, such as customer acquisition cost, administrative and infrastructure cost.

## 3. Prospects

In these challenging times with the on-going global pandemic, business sectors are increasing digitalization of its business operations and processes, all of which augurs well for the Groups customer centric solutions with demand for mobile and digital applications and its multimedia related services, coupled with new revenue channels, is expected to trend upwards, thereby is expected to contribute positively to the business segments that the Group operates within, on the back of increasing trend of digital marketing environment being embraced by consumers and business units.

As vaccinations rates reaches a wider population towards herd immunity, with continuing social distancing in place, the Group expects the economy to improve further with gradual opening up of various business sectors across the economy, all of which augur well for the Group and its associates' business and financial performance with on-going strategic business planning to increase operational efficiency and reaching out to clients to service their needs.

The Group aim to continuously seek market opportunities in the domestic and overseas markets to strengthen our market presence and enhance profitability. To this end, we will remain committed to provide quality products, as well as continuously improve our services/products in order to expand our customer base. This will in turn support our long-term sustainability and growth, coupled with support from business partners and clients

On-going strategic partnerships with business partners will add to future sustainable growth for the Group with the following collaborative initiatives: -

- Memorandum of Understanding signed with Sanichi Property Sdn. Bhd. on 15 January 2018, for the purpose of:
  - i. Online leasing or short-term luxury rental service for 120 units of Marina Point, Melaka; and
  - ii. Creating and operating an online marketing or community marketplace for public to book luxury homestay.
- The Group's proposed private placement to undertake the development of a lifestyle E-commerce platform through a combination of in-house development partnership with third-party technology partners, offering a range of features to provide a seamless shopping experience with online payment processing capabilities and end-to-end order fulfilment services has been approved by shareholders at an extraordinary general meeting on 9 April 2021.

Other initiatives as outlined in the previous and on-going corporate development exercise, will allow the Group to further expand downstream into related business activities, namely mobile gaming applications, bespoke management platforms, provision of authentication tool for online transactions, supply of advertising display panels, amongst others, to further enable the Group to increase its market presence across the business sector it operates within.

#### 4. Profit Forecast and Profit Guarantee

The Group has not issued any profit forecast or profit guarantee in any public documents.

#### 5. Taxation

	Current Quarter		Cumulative Quarter	
	31 October 2021 RM'000	31 October 2020 RM'000	31 October 2021 RM'000	31 October 2020 RM'000
Current year tax	(81)	(142)	(135)	(349)
Deferred tax	-	-	-	-
Tax expense	<b>(81)</b>	<b>(142)</b>	<b>(135)</b>	<b>(349)</b>

#### 6. Status of Corporate Proposals

##### (a) Rights Issue with Warrants

Status of utilisation of proceeds raised as at 31 October 2021 from the multiple proposal pursuant to announcement that Rights Issue with Warrants has been completed on 11 November 2016, following the admission of the Warrants to the official list and the listing of and quotation for 283,420,500 Rights Shares together with 188,946,927 Warrants on the ACE Market of Bursa securities on 11 November 2016.

No	Purpose	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Intended Timeframe For Utilisation	Deviation amount	Explanations (if the deviation is 5% or more)
#1	Wireless and mobile application services expenses	2,000,000	(1,425,000)	Within seventy-two (72) months	-	-
#2	Multimedia related service expenses - Infrastructure development expenditure	3,000,000	(1,600,000)	Within seventy-two (72) months	-	-
3	Digital related service expenses - Purchases of advertising display panels	8,000,000	(8,000,000)	Completed	-	-
#4	Branch Expansion	4,000,000	(1,299,480)	Within seventy-two (72) months	-	-
5	Repayment of bank borrowings	2,750,000	(2,750,000)	Completed	-	-
#6	Working capital	8,021,011	(4,632,801)	Within seventy-two (72) months	-	-
7	Expenses for the Corporate Exercises	570,989	(570,989)	Completed	-	-
	<b>Total</b>	<b>28,342,000</b>	<b>(20,278,270)</b>			

Note:

#The Board on 25 September 2020 approved an extension of time of 48 months for the utilization of the proceeds derived from Rights Issue with Warrants to 72 months.

**(b) Private Placement**

Status of utilisation the proceeds raised from the private placement of 43,489,400 ordinary shares at an issue price of RM 0.05454 each amounting to RM2,372,000 as at 31 October 2021 following the admission of the shares to the official list on ACE Market Bursa Securities on 22 August 2017 are as follows: -

No	Purpose	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Unutilised proceed (RM'000)	Timeframe for the utilization of proceed
#1	Working Capital	2,273	-	2,273	Within sixty (60) months
2	Estimated expenses for the Proposed Private Placement	99	(99)	-	Completed
	<b>Total</b>	<b>2,372</b>	<b>(99)</b>	<b>2,273</b>	

Note:

#The Board had on 17 August 2021 approved a variation of the utilization of proceeds raised from the above private placement on 22 August 2017 to working capital as well as an extension of time of 12 months for the utilization to 60 months.

**(c) Rights Issue of Irredeemable Convertible Preference Shares (“ICPS”) with Warrants**

The Rights Issue of Irredeemable Convertible Preference Shares with Warrants was completed with the listing of 1,497,963,330 Irredeemable Convertible Preference Shares together with 29,959,264 Warrants B on the ACE Market of Bursa securities on 13 September 2019.

No	Purpose	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Intended Timeframe For Utilisation	Deviation amount	Explanations (if the deviation is 5% or more)
#1	Upgrading of the Company and its subsidiaries' ("Group") bulk SMS messaging platform	11,000,000	-	Within forty-eight (48) months	-	-
*#2	Upgrading of the Group's premium mobile content platform	15,099,991	-	Within forty-eight (48) months	-	-
#3	Development of an online property management platform	10,000,000	(3,950,000)	Within forty-eight (48) months	-	-
#4	Acquisition and/or investments in other complementary business and/or assets	8,238,900	(8,052,000)	Within forty-eight (48) months	-	-
#5	Expenses for the Corporate Exercises	600,009	(600,009)	Completed	-	-
	<b>Total</b>	<b>44,938,900</b>	<b>(12,602,009)</b>			

Note:

\*Expenses for the Corporate Exercises surplus is adjusted accordingly to upgrading of the Group's premium mobile content platform.

#The Board had on 13 September 2021 approved an extension of time of 24 months for the utilization to 48 months.

#### (d) Multiple Proposal

On 9 March 2021, the Group announced the following Proposals:

- (i) proposed private placement of up to 527,642,000 new ordinary shares in the Company, representing 30% of the existing total number of issued Shares, to independent third-party investor(s) to be identified and at an issue price to be determined later.
- (ii) proposed establishment of an employees' share options scheme involving up to 30% of the total number of issued Shares of the Company (excluding treasury shares, if any) for eligible directors and employees of the Company and its subsidiaries.

On 19 March 2021, the Group announced the above Proposals was approved by Bursa Securities on 19 March 2021.

On 9 April 2021, the Group announced the above Proposals was approved by shareholders at an Extraordinary General Meeting.

On 3 September 2021, the Company announced that the effective date of the implementation of Employees Share Option Scheme ("ESOS") and sought approval from Bursa Securities for an extension of time of 6 months for the company to complete the private placement.

On 1 October 2021, Bursa Securities approved the Company's application for an extension of 6 months from 19 September 2021 until 18 March 2022 for the Company to complete the implementation of the private placement.

#### 7. Group Borrowings and Debt Securities

	As at 2nd quarter ended 31 October 2021		
	Non-current	Current	Total
	RM'000	RM'000	RM'000
<b>Secured</b>			
Finance lease payables	750	43	793
<b>Total</b>	<b>750</b>	<b>43</b>	<b>793</b>
	As at 2nd quarter ended 31 October 2020		
	Non-current	Current	Total
	RM'000	RM'000	RM'000
<b>Secured</b>			
Finance lease payables	1,020	44	1,064
<b>Total</b>	<b>1,020</b>	<b>44</b>	<b>1,064</b>

#### 8. Trade Receivables

The Group's normal trade credit terms range from 30 to 90 days term (2021: 30 to 90 days). Other credit terms are assessed and approved on a case by case basis. There are no trade receivables from related parties. The Group use ageing analysis to monitor the credit quality of the trade receivables. Any receivables having significant balances past due of more than 6 months, which are deemed to have higher credit risk, are monitored individually.

	As at 2nd quarter ended 31 October 2021				
	Current	1-3 months	3-6 months	More than 6 months	Total
	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Denominated in RM</b>					
Trade receivables	2,673	374	7	2,359	5,413

#### 9. Changes in Material Litigation

There is no material outstanding litigation as at the date of issue of these interim financial statements.

**10. Dividend Payable**

The Board of Directors did not recommend any dividend for the current quarter under review.

**11. Off-balance sheet financial instruments**

There was no financial instrument with off-balance sheet risk as at the date of this announcement.

**12. Basic Loss per Share**

	<b>Current Year Quarter 31.10.2021</b>	<b>Preceding Year Corresponding Quarter 31.10.2020</b>	<b>Current Year To Date 31.10.2021</b>	<b>Preceding Year To Date 31.10.2020</b>
<b>Basic Loss Per share</b>				
Loss after taxation (RM'000)	(3,357)	(3,545)	(9,953)	(7,006)
Weighted average number of ordinary shares in issue ('000)	1,758,807	1,322,560	1,758,807	1,322,560
Basic loss per share (sen)	(0.19)	(0.27)	(0.57)	(0.53)

**13. Basic Diluted Loss Per Share**

The diluted loss per share was not applicable as the exercise price of ESOS have exceeded the average market price of ordinary shares during the financial period.

**14. Loss Before Taxation**

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

	<b>Current Year Quarter 31.10.2021 RM'000 (Income)/Loss</b>	<b>Current Year To Date 31.10.2021 RM'000 (Income)/Loss</b>
Interest income	(294)	(586)
Interest expense	8	17
Amortisation of intangible assets	647	1,294
Depreciation of property, plant and equipment	178	356
Impairment loss on investment in quoted share	1,090	1,511
Loss on disposal of quoted shares	1,155	6,033

**15. Disclosure of nature of outstanding derivatives**

There was no outstanding derivative as at reporting period.

**16. Disclosure of gains / losses arising from fair value changes of financial liabilities**

There were no gains or losses arising from fair value changes of financial liabilities as at the reporting period.