

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 30 SEPTEMBER 2022**

The results of Mikro MSC Berhad and its subsidiaries ("Group") for the period ended 30 September 2022 are as follows:-

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER ENDED	PRECEDING YEAR CORRESPONDING QUARTER ENDED	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD ENDED
	30/09/2022	30/09/2021	30/09/2022	30/09/2021
	RM	RM	RM	RM
Revenue	13,628,050	10,869,937	13,628,050	10,869,937
Cost of sales	(9,362,506)	(7,972,382)	(9,362,506)	(7,972,382)
Gross profit	4,265,544	2,897,555	4,265,544	2,897,555
Other operating income	2,662,386	666,015	2,662,386	666,015
Finance costs	(17,339)	(4,008)	(17,339)	(4,008)
Operating expenses	(3,879,929)	(2,770,523)	(3,879,929)	(2,770,523)
Profit before tax	3,030,662	789,039	3,030,662	789,039
Tax expense	(425,758)	(478,647)	(425,758)	(478,647)
Profit for the financial period/year	<u>2,604,904</u>	<u>310,392</u>	<u>2,604,904</u>	<u>310,392</u>
<b>Profit for the financial period/year attributable to:</b>				
Owners of the parent	2,554,097	316,941	2,554,097	316,941
Non-controlling interest	50,807	(6,549)	50,807	(6,549)
	<u>2,604,904</u>	<u>310,392</u>	<u>2,604,904</u>	<u>310,392</u>
Earnings per share attributable to equity holders				
Basic earnings per share (in sen)	0.43	0.05	0.43	0.05

The consolidated statement of comprehensive income should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AT 30 SEPTEMBER 2022**

	(UNAUDITED) AS AT END OF CURRENT YEAR QUARTER ENDED 30/09/2022 RM	(AUDITED) AS AT FINANCIAL YEAR ENDED 30/06/2022 RM
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	20,152,434	20,193,516
Right-of-use assets	1,503,691	1,036,087
Goodwill	24,373,578	24,373,578
Intangible assets	11,425,312	10,888,808
	<u>57,455,015</u>	<u>56,491,989</u>
<b>Current Assets</b>		
Inventories	24,794,677	23,318,643
Trade and other receivables	18,069,857	19,323,373
Current tax assets	3,715,330	3,412,840
Cash and bank balances	17,942,484	19,013,065
Deposits with a licensed bank	5,934,563	2,288,367
Non-current assets held for sale	-	2,047,868
	<u>70,456,911</u>	<u>69,404,156</u>
<b>TOTAL ASSETS</b>	<u><u>127,911,926</u></u>	<u><u>125,896,145</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	77,529,419	77,529,419
Retained earnings	31,525,006	28,970,909
	<u>109,054,425</u>	<u>106,500,328</u>
Non-controlling interests	180,214	129,407
<b>TOTAL EQUITY</b>	<u><u>109,234,639</u></u>	<u><u>106,629,735</u></u>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Borrowings	7,635,522	7,766,466
Deferred tax liabilities	1,328,529	1,328,528
Lease liabilities	561,068	321,096
	<u>9,525,119</u>	<u>9,416,090</u>
<b>Current Liabilities</b>		
Trade and other payables	8,194,474	9,003,358
Borrowings	544,736	537,954
Lease liabilities	412,958	309,008
	<u>9,152,168</u>	<u>9,850,320</u>
<b>TOTAL LIABILITIES</b>	<u><u>18,677,287</u></u>	<u><u>19,266,410</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>127,911,926</u></u>	<u><u>125,896,145</u></u>
Net asset per share (sen)	18.51	18.07

The consolidated statement of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 30 SEPTEMBER 2022**

	-----Equity attributable to owners of the parent-----						
	<u>Share Capital</u>	<u>Share Premium</u>	<u>Share Options Reserves</u>	<u>Retained Earnings</u>	<u>Total</u>	<u>Non-controlling Interest</u>	<u>Total Equity</u>
	RM	RM	RM	RM	RM	RM	RM
<b>As at 1 July 2022</b>	77,529,419	-	-	28,970,909	106,500,328	129,407	106,629,735
Dividends paid	-	-	-	-	-	-	-
Total comprehensive income for the peric	-	-	-	2,554,097	2,554,097	50,807	2,604,904
<b>Balance as at 30 September 2022</b>	<u>77,529,419</u>	<u>-</u>	<u>-</u>	<u>31,525,006</u>	<u>109,054,425</u>	<u>180,214</u>	<u>109,234,639</u>
<b>As at 1 July 2021</b>	77,529,419	-	-	24,165,461	101,694,880	55,133	101,750,013
Acquisition of a subsidiary	-	-	-	-	-	-	-
Dividens paid	-	-	-	-	-	-	-
Total comprehensive income for the peric	-	-	-	316,941	316,941	(6,549)	310,392
<b>Balance as at 30 September 2021</b>	<u>77,529,419</u>	<u>-</u>	<u>-</u>	<u>24,482,402</u>	<u>102,011,821</u>	<u>48,584</u>	<u>102,060,405</u>

The consolidated statement of changes in equity should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 30 SEPTEMBER 2022**

	<b>CURRENT YEAR TO DATE ENDED 30/09/2022 RM</b>	<b>PRECEDING YEAR TO DATE PERIOD ENDED 30/09/2021 RM</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	3,030,662	789,039
	<u>3,030,662</u>	<u>789,039</u>
Adjustments for:-		
Amortisation of intangible assets	307,762	300,354
Amortisation of right-of-use assets	218,886	203,331
Depreciation of property, plant and equipment	426,367	412,373
Impairment loss on trade receivables	25,116	-
Impairment loss on trade intangible assets	-	92,733
Reversal of impairment loss on trade and other receivables	(207,993)	(254,429)
Gain on disposal of property, plant and equipment	(1,764,999)	-
Interest expense	6,045	23,613
Interest income	(14,152)	(11,812)
Unrealised (gain)/loss on foreign exchange	(533,958)	(166,137)
	<u>1,493,736</u>	<u>1,389,065</u>
Operating profit before working capital changes		
Changes in working capital:-		
Decrease/(Increase) in inventories	(1,476,034)	79,028
Decrease/(Increase) in trade and other receivables	1,436,393	3,854,598
(Decrease)/Increase in trade and other payables	(808,886)	(5,373,428)
	<u>645,209</u>	<u>(50,737)</u>
<b>CASH GENERATED FROM OPERATIONS</b>		
Tax paid	(728,248)	454,107
Interest paid	(6,045)	(4,008)
Interest received	14,152	11,812
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>(74,932)</u>	<u>411,174</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(172,418)	(148,062)
Purchase of right-of-used assets	(281,993)	(139,738)
Additions of intangible assets	(844,266)	164,835
Proceeds from disposal of property, plant and equipment	3,600,000	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>2,301,323</u>	<u>(122,965)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayments of flexi loan	(102,631)	(104,359)
Repayments of lease liabilities	(58,506)	(351,271)
Repayments of term loan	(21,531)	-
Interest paid on lease liabilities	(2,066)	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(184,734)</u>	<u>(455,630)</u>
Net (decrease) increase in cash and cash equivalents	2,041,657	(167,421)
Effect of exchange rate changes on cash and cash equivalents	533,958	166,137
Cash and cash equivalents at beginning of financial year	<u>21,301,432</u>	<u>20,289,157</u>
<b>Cash and cash equivalents at end of financial year</b>	<u><u>23,877,047</u></u>	<u><u>20,287,873</u></u>
<b>NOTES TO STATEMENT OF CASH FLOW</b>		
Cash and cash equivalents comprises:		
Deposits with a licensed bank	5,934,563	655,457
Cash and bank balances	17,942,484	19,632,416
	<u>23,877,047</u>	<u>20,287,873</u>

The consolidated statement of cash flow should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial statements.