

# VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

Incorporated in Malaysia

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE NINE (9) MONTHS FINANCIAL YEAR ENDED 31 JULY 2020

(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER ENDED 31 JULY 2020 RM'000 (Unaudited)	PRECEDING YEAR QUARTER ENDED 31 JULY 2019 RM'000 (Audited)	CURRENT YEAR NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2020 RM'000 (Unaudited)	PRECEDING YEAR NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2019 RM'000 (Audited)
Revenue	4,030	10,259	12,137	18,836
Cost of Sales	<u>(1,907)</u>	<u>(5,572)</u>	<u>(5,375)</u>	<u>(8,814)</u>
<b>Gross Profit</b>	<b>2,123</b>	<b>4,687</b>	<b>6,762</b>	<b>10,022</b>
Other Operating Income	189	217	486	840
Human Resource Related Expenses	(437)	(391)	(1,413)	(1,420)
Administrative Expenses	(352)	(612)	(1,295)	(1,618)
Selling and Distribution Expenses	(563)	(1,271)	(1,688)	(2,389)
Research and Development	(1,497)	(1,279)	(4,144)	(2,968)
Other Operating Expenses	<u>(303)</u>	<u>(103)</u>	<u>(86)</u>	<u>(710)</u>
<b>Profit/(Loss) From Operations</b>	<b>(840)</b>	<b>1,248</b>	<b>(1,378)</b>	<b>1,757</b>
Finance Cost	<u>(13)</u>	<u>(31)</u>	<u>(34)</u>	<u>(50)</u>
<b>Profit/(Loss) Before Taxation</b>	<b>(853)</b>	<b>1,217</b>	<b>(1,412)</b>	<b>1,707</b>
Taxation	<u>-</u>	<u>(218)</u>	<u>-</u>	<u>(409)</u>
<b>Profit/(Loss) After Taxation For The Period</b>	<b>(853)</b>	<b>999</b>	<b>(1,412)</b>	<b>1,298</b>
<b>Other Comprehensive Income</b>				
Forex loss	-	-	-	-
<b>Total Comprehensive Income/(Loss) For The Period</b>	<b>(853)</b>	<b>999</b>	<b>(1,412)</b>	<b>1,298</b>
<b>Attributable to:</b>				
Equity holders of the parent	(853)	999	(1,412)	1,298
Minority Interest	-	-	-	-
<b>Net Profit Comprehensive Income For The Period</b>	<b>(853)</b>	<b>999</b>	<b>(1,412)</b>	<b>1,298</b>
<b>Profit Per Share</b>				
(i) Basic (sen)	<u>(0.50)</u>	<u>0.59</u>	<u>(0.83)</u>	<u>0.77</u>
(ii) Fully diluted (sen)	<u>(0.50)</u>	<u>0.59</u>	<u>(0.83)</u>	<u>0.77</u>

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

# VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2020

	Unaudited As At 31 JULY 2020 RM'000	Audited As At 31 OCTOBER 2019 RM'000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	5,967	5,691
Development expenditure	643	669
Goodwill on consolidation	1,576	1,576
Intangible Assets	27	30
<b>Total Non-Current Assets</b>	<b>8,213</b>	<b>7,966</b>
<b>CURRENT ASSETS</b>		
Inventories	18,082	13,833
Trade receivables	5,835	15,937
Other receivables, deposits and prepayments	2,766	1,953
Other investment	8,170	3,820
Fixed deposit	2,730	6,993
Cash and bank balances	4,385	3,708
<b>Total Current Assets</b>	<b>41,968</b>	<b>46,244</b>
<b>TOTAL ASSETS</b>	<b>50,181</b>	<b>54,210</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Ordinary share capital	20,715	19,824
Share Premium	-	-
Warrants Reserve	3,371	3,371
Discount on Shares	(3,371)	(3,371)
ESOS Compensation Reserve	320	577
Retained profits	20,745	23,864
<b>Equity attributable to equity holders of the parent</b>	<b>41,780</b>	<b>44,265</b>
Minority interests	-	-
<b>TOTAL EQUITY</b>	<b>41,780</b>	<b>44,265</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	86	139
Deferred Tax Liability	-	-
<b>Total Non-Current Liabilities</b>	<b>86</b>	<b>139</b>
<b>CURRENT LIABILITIES</b>		
Trade payables	2,539	1,253
Taxation payables	1,355	1,355
Other payables and accruals	3,608	5,187
Borrowings	813	2,011
<b>Total Current Liabilities</b>	<b>8,315</b>	<b>9,806</b>
<b>TOTAL LIABILITIES</b>	<b>8,401</b>	<b>9,945</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>50,181</b>	<b>54,210</b>
Net assets value per share (RM)	0.24	0.26

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

## VisDynamics Holdings Berhad

[(Registration No. 200501000050 (677095-M)]

*Incorporated in Malaysia*

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 9 MONTHS FINANCIAL YEAR ENDED 31 JULY 2020

(The figures have not been audited)

	Share Capital	Share Premium	Warrant Reserve	ESOS Compensation Reserve	Discount on Shares	Translation Reserve	Retained Profits	Total
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
<b>As at 31 October 2019 (Audited)</b>	<b>19,824</b>	<b>-</b>	<b>3,371</b>	<b>577</b>	<b>(3,371)</b>	<b>-</b>	<b>23,864</b>	<b>44,265</b>
Net Loss for the year	-	-	-	-	-	-	(1,412)	(1,412)
Exercise of ESOS	891	-	-	(257)	-	-	-	634
Dividend paid during the year	-	-	-	-	-	-	(1,707)	(1,707)
<b>As At 31 JULY 2020 (Unaudited)</b>	<b>20,715</b>	<b>-</b>	<b>3,371</b>	<b>320</b>	<b>(3,371)</b>	<b>-</b>	<b>20,745</b>	<b>41,780</b>
<b>As at 31 October 2018 (Audited)</b>	<b>18,918</b>	<b>799</b>	<b>3,371</b>	<b>506</b>	<b>(3,371)</b>	<b>-</b>	<b>20,485</b>	<b>40,708</b>
Net Profit for the year	-	-	-	-	-	-	1,298	1,298
Transfer share premium to share capital*	799	(799)	-	-	-	-	-	-
Forfeited of ESOS	-	-	-	(10)	-	-	-	(10)
Exercise of ESOS	107	-	-	(20)	-	-	-	87
Dividend paid during the year	-	-	-	-	-	-	(1,691)	(1,691)
<b>As At 31 JULY 19 (Audited)</b>	<b>19,824</b>	<b>-</b>	<b>3,371</b>	<b>476</b>	<b>(3,371)</b>	<b>-</b>	<b>20,092</b>	<b>40,392</b>

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**Notes:**

\* Transfer the share premium to share capital pursuant to Section 618(2) of the Companies Act 2016.

# VisDynamics Holdings Berhad

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## UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT FOR THE 9 MONTHS FINANCIAL YEAR ENDED 31 JULY 2020

	NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2020 (Unaudited)	NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2019 (Audited)
	RM'000	RM'000
<b>NET PROFIT BEFORE TAXATION</b>	<b>(1,412)</b>	<b>1,707</b>
Adjustment for:-		
Depreciation of property, plant and equipment	404	412
Amortisation of development expenditure	136	282
Amortisation of Trademarks and Patents	3	4
(Reversal) / Addition of provision and accruals	(2,042)	(4,149)
(Gain)/ Loss on foreign exchange - unrealised	105	585
ESOS Expenses	-	(10)
Interest income	(382)	(375)
Interest expenses	15	30
<b>Operating loss before working capital changes</b>	<b>(3,173)</b>	<b>(1,514)</b>
(Increase) / Decrease in inventories	(4,250)	(1,862)
Decrease / (Increase) in trade and other receivables	9,253	6,220
Increase / (Decrease) in trade and other payables	1,718	2,517
<b>Cash generated from operations</b>	<b>3,548</b>	<b>5,361</b>
Interest paid	(15)	(30)
Tax paid	-	(2,328)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>3,533</b>	<b>3,003</b>
<b>CASH FLOWS FROM/ (FOR) INVESTING ACTIVITIES</b>		
Payment of development expenditure	(101)	(116)
Interest received	382	375
Purchase of property, plant and equipment	(687)	(295)
Purchase of investments	(4,351)	(1,102)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(4,757)</b>	<b>(1,138)</b>
<b>CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES</b>		
Dividend paid	(1,707)	(1,692)
Drawdown of banker acceptance	735	1,437
Repayment of banker acceptance	(1,933)	(2,278)
Repayment of HP Creditor	(53)	(50)
Proceeds from exercise of ESOS	634	87
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(2,324)</b>	<b>(2,496)</b>
<b>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(3,548)</b>	<b>(631)</b>
<b>EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS</b>	<b>(38)</b>	<b>(104)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>	<b>10,701</b>	<b>11,015</b>
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	<b>7,115</b>	<b>10,280</b>

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

## **PART A – EXPLANATORY NOTE PURSUANT TO MFRS 134**

### **1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the Malaysia Financial Reporting Standard (“MFRS”) 134 – Interim Financial Reporting and Chapter 9, Part K Rule 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad for the ACE Market, and should be read in conjunction with the Group’s annual audited financial statements for the year ended 31 October 2019.

### **2. Changes in Accounting Policies**

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent annual audited financial statement for the year ended 31 October 2019, as well as the new/revised/amendments standard mandatory for financial periods beginning on or after 1 November 2019.

### **3. Auditors’ Report**

The auditors’ report on the financial statements for the financial year ended 31 October 2019 was not subject to any qualification.

### **4. Seasonal or cyclical nature of interim operations**

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

### **5. Unusual items affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size, or incidence during the nine (9) months financial period ended 31 July 2020.

### **6. Changes in Estimates**

There were no changes in estimates of amounts reported in prior financial years that have a material effect in the nine (9) months financial period ended 31 July 2020.

## **VisDynamics Holdings Berhad** (“VHB” or “Company”)

[(Registration No. 200501000050 (677095-M)]  
(Incorporated in Malaysia) – Explanatory Note

### **7. Debt and Equity Securities**

On 2 July 2018, 4,212,500 share options under the Employees’ Share Option Scheme (ESOS) were granted to eligible directors and employees of the Group at an exercise price of RM0.42.

Please refer to note 26 for details of ESOS.

### **8. Dividends Paid**

The Final Single-Tier Dividend of 1 sen per ordinary share for the financial year ending 31 October 2019 amounted to RM 1,706,941 was paid on 05 June 2020.

### **9. Subsequent Material Events**

There were no material events since the end of the current quarter to the date of this announcement that have not been reflected in the interim financial statements.

### **10. Change in the Composition of the Group**

There were no changes in the composition of the Group during the nine (9) months financial period ended 31 July 2020.

### **11. Contingent Liabilities and Contingent Assets**

	<u>31 July 2020</u>	<u>31 July 2019</u>
Guarantee given to a financial institution for banking facilities granted to a subsidiary	16,400,000	11,400,000

### **12. Segmental Information**

Sales Revenue by Geographical Market for the nine (9) months financial period up to 31 July 2020:

	<b>31 July 2020 RM’000</b>	<b>31 July 2019 RM’000</b>
Malaysia	414	229
South East Asia	1,292	6,192
North Asia	10,420	12,345
USA	11	70
<b>Total</b>	<b>12,137</b>	<b>18,836</b>

**VisDynamics Holdings Berhad** (“VHB” or “Company”)

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(Incorporated in Malaysia) – Explanatory Note

No other segmental information such as segment assets, liabilities and results are presented as the Group is principally engaged in business as a manufacturer of automated test equipment and operates from Malaysia only.

**13. Capital Commitments****Property, plant and equipment**

There was no capital commitment for the purchase of property, plant and equipment that was not provided for in the interim financial statements as at 31 July 2020.

**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market****14. Performance Review****Financial review for current quarter and financial year to date**

	Individual Quarter (3rd Quarter)		Changes (Amount / %)		Cumulative Quarter		Changes (Amount/ %)	
	Current Quarter 31 July 2020	Preceding Quarter 31 July 2019			Current year to- date 31 July 2020	Preceding year to- date 31 July 2019		
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
<b>Revenue</b>	4,030	10,259	(6,229)	(61)	12,137	18,836	(6,699)	(36)
<b>Operating Profit</b>	(840)	1,248	(2,088)	(167)	(1,378)	1,757	(3,135)	(178)
<b>Profit Before Interest and Tax</b>	(846)	1,241	(2,087)	(168)	(1,397)	1,737	(3,134)	(180)
<b>Profit Before Tax</b>	(853)	1,217	(2,070)	(170)	(1,412)	1,707	(3,119)	(183)
<b>Profit After Tax</b>	(853)	999	(1,852)	(185)	(1,412)	1,298	(2,710)	(209)
<b>Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent</b>	(853)	999	(1,852)	(185)	(1,412)	1,298	(2,710)	(209)

In the current 9 months ended 31 July 2020, the Group generated revenue of RM12,137,385, a decrease of RM6,698,324 from the same corresponding period ended 31 July 2019 of RM18,835,709. The decrease in revenue was attributed by the decrease of the sales of machines.

**VisDynamics Holdings Berhad** (“VHB” or “Company”)

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(Incorporated in Malaysia) – Explanatory Note

In line with the decrease in revenue, the Group posted a loss before taxation of RM1,411,855 during this current year to date ended 31 July 2020 as compared to profit before taxation of RM1,707,238 during preceding year to date ended 31 July 2019.

The Group posted a lower revenue in the current quarter of RM4,029,897 as compared to the preceding quarter ended 31 July 2019 of RM10,259,071 due to the decrease of the sales of machines.

In line with the decrease in revenue, the Group posted a loss before taxation of RM852,992 in the current quarter as compared to profit before taxation of RM1,216,700 during previous corresponding quarter.

### Financial review for current quarter compared with immediate preceding quarter

	Current Quarter 31 July 2020	Immediate Preceding Quarter 30 April 2020	Changes (Amount/ %)	
	RM'000	RM'000	RM'000	%
<b>Revenue</b>	4,030	5,571	(1,541)	(28)
<b>Operating Profit</b>	(840)	1,140	(1,980)	(174)
<b>Profit Before Interest and Tax</b>	(846)	1,134	(1,980)	(175)
<b>Profit Before Tax</b>	(853)	1,128	(1,981)	(176)
<b>Profit After Tax</b>	(853)	1,128	(1,981)	(176)
<b>Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent</b>	(853)	1,128	(1,981)	(176)

The Group posted a lower revenue in the current quarter of RM4,029,897 as compared to the preceding quarter ended 30 April 2020 of RM5,570,569, representing decrease of RM1,540,672 due to the decrease of sales of machines.

As a result of lower revenue, the Group posted a loss before taxation of RM852,992 as compared to profit before taxation of RM1,127,698 in the preceding quarter ended 30 April 2020.



## **15. Commentary on Material Change in Statement of Financial Position**

1. Higher inventory as at 31 July 2020, RM18.1 million as compared to RM13.8 million as at 31 October 2019 due to potential sales of the company.
2. Decrease in trade receivables from RM15.9 million as at 31 October 2019 to RM5.8 million as at 31 July 2020 due to receipts from customers. There were subsequent receipts from customers amounted to RM144K after the financial period ended 31 July 2020. No impairment is needed as these amounts are recoverable from customers based on their financial standings and payment history.
3. During this financial period 31 July 2020, there was an Other Investment totalling of RM8.2 million due to the placement of deposit in a low risk money market fund.
4. Trade payables increased from RM1.2 million as at 31 October 2019 to RM2.5 million as at 31 July 2020.
5. Other payables and accruals decreased from RM 5.2 million as at 31 October 2019 to RM 3.6 million as at 31 July 2020 mainly due to the decrease in service commission and warranty.

## **16. Commentary on Material Change in Cash Flow Statement**

There was a decrease in the cash and cash equivalents from RM10.7 million as at 31 October 2019 to RM7.1 million as at 31 July 2020 mainly due to Company’s working capital purposes in addition to placement in Other Investment.

## **17. Commentary on the Prospects**

Overall business conditions going forward continue to be challenging amid global uncertainties and the outbreak of Coronavirus. This together with the 2 months MCO forced shutdown have impacted our production output and shipments to our customers and consequently our revenue for this current quarter. We are confident we can recover our operations back to optimum level in the coming quarters. Our financial condition remains healthy to further expand our workforce and R & D activities. The greater China market will continue to be quite active from medium to long term, and together with new product development, and we believe we can perform better than the general market trend.

## **18. Profit Forecast and Profit Guarantee**

The Group did not issue any profit forecast or profit guarantee in any public document and hence, is not applicable.

**19. Qualification of Audit Reports**

The audited financial statements of the Company and its subsidiary, VisDynamics Research Sdn. Bhd. (“VRSB”), for the preceding financial years were reported without any qualification.

**20. Tax Expense**

Taxation comprises the following:

	<b>Current Year Quarter</b>	<b>Previous Year Quarter</b>	<b>Current Year 9 Months Cumulative To-Date</b>	<b>Previous Year 9 Months Cumulative To-Date</b>
	<b>31 July 2020</b>	<b>31 July 2019</b>	<b>31 July 2020</b>	<b>31 July 2019</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Income Tax Expense</b>				
Tax expense for the period	-	249	-	249
(Over)/under provision in prior year	-	(31)	-	160
	<b>-</b>	<b>218</b>	<b>-</b>	<b>409</b>

**21. Status of Corporate Proposal Proposed and Not Complete**

Other than Note 7, there was no corporate proposal announced but not completed as at the date of this announcement.

ESOS proceeds are used for company’s working capital purposes.

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## 22. Group Borrowings and Debt Securities

Group borrowings as at 31 July 2020 were as follows:

	<b><u>31 July</u></b> <b><u>2020</u></b>	<b><u>31 July</u></b> <b><u>2019</u></b>
	<b><u>RM ‘000</u></b>	<b><u>RM ‘000</u></b>
<b><u>Short term</u></b>		
Hire purchase payables	78	78
Bankers acceptances	<u>735</u>	<u>1,146</u>
	813	1,224
<b><u>Long term</u></b>		
Hire purchase payables	86	156
<b>TOTAL</b>	<b>899</b>	<b>1,380</b>

The Groups borrowings are all secured and in Ringgit Malaysia.

## 23. Changes in Material Litigation Since the Last Annual Balance Sheet Date

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

## 24. Dividend Payable

The Final Single-Tier Dividend of 1 sen per ordinary share for the financial year ending 31 October 2019 amounted to RM1,706,941.00 was paid on 05 June 2020.

There is no dividend declared during period under review.

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**25. Profit/(Loss)/ Before Taxation**

Profit/(loss) before taxation is stated after charging/(crediting) :-

	<b>Current Year Quarter</b>	<b>Current Year 9 Months Cumulative To-Date</b>
	<b>31 July 2020 RM'000</b>	<b>31 July 2020 RM'000</b>
Interest Income	(121)	(382)
Interest Expense	7	15
Depreciation of Property, Plant & Equipment	132	404
Amortisation of Development Expenditure	37	136
Amortisation of Trademarks & Patents	1	3
(Gain) / Loss on Foreign Exchange-Unrealised	275	105
Reversal of Provision & Accruals	(866)	(2,042)

**26. Employee’s Share Option Scheme (“ESOS”)**

On 2 July 2018, the Company granted 4,212,500 ESOS (Employee’s Share Option Scheme) to eligible Directors and employees of the Company and its subsidiary to purchase shares in the Company.

Movement in the number of share options and the exercise price are as follows:

	<b>Number of share option</b>	
	<b>31 July 2020</b>	<b>31 July 2019</b>
At 1 November	-	-
Granted during the financial year	4,212,500**	4,212,500**
Exercised during previous financial year	(616,500)	(409,000)
Exercised during the financial year	(1,525,000)	(207,500)
Forfeited of ESOS	(196,000)	(71,500)
<b>At 31 July 2020</b>	<b>1,875,000</b>	<b>3,524,500</b>
<b>Exercise price (RM)</b>	<b>RM0.42</b>	<b>RM0.42</b>
<b>Options exercisable at 1 August 2020</b>	<b>1,875,000</b>	<b>3,524,500</b>

\*\* Fifty percent (50%) of the total number of Options granted may be exercised upon Offering and shall remain exercisable for the Duration of the Scheme. The balance of fifty percent (50%) of the total number of Options granted may be exercised after the 1<sup>st</sup> anniversary of the Offering shall remain exercisable for the Duration of the Scheme.

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During the financial quarter under review, proceeds raised from exercise of 1,525,000 share options amounted to RM 640,500, as compared to previous corresponding quarter of 207,500 share options were exercised amounted to RM 87,150.00. The weighted average share price at the date of exercise was RM0.57 (2019: RM 0.51).

The fair value of the share options granted to eligible employees and Directors, was determined using Black-Scholes Option Pricing model, taking into account the terms and conditions upon which the options were granted. The fair value of share options measured at the grant date and the input assumed by the Company in arising the fair value are as follows:

	<u>31 July 2020</u>	<u>31 July 2019</u>
Fair value at grant date (RM)	RM 0.280	RM 0.280
Share price	RM 0.560	RM 0.405
Exercise price	RM 0.420	RM 0.420
Expected volatility (%)	92.383%	5.857%
Expected life (years)	5	5
Risk-free interest rate (%)	1.977%	3.457%

**27. Earnings/(Loss) Per Share (“EPS/LPS”)****27.1. Basic EPS/(LPS)**

	<b>Current Year Quarter</b>	<b>Previous Year Quarter</b>	<b>Current Year 9 Months Cumulative To-Date</b>	<b>Previous Year 9 Months Cumulative To-Date</b>
	<b>31 July 2020</b>	<b>31 July 2019</b>	<b>31 July 2020</b>	<b>31 July 2019</b>
Net profit for the year (RM'000)	(853)	999	(1,412)	1,298
Weighted average number of shares in issue ('000)	170,694	169,169	169,630	169,105
Basic EPS/(LPS) (sen)	(0.50)	0.59	(0.83)	0.77

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**27.2. Diluted EPS**

The calculation of diluted EPS has taken into consideration of the adjustment of weighted average number of ordinary shares in issue during the year for the dilutive effect of all potential ordinary shares, if any.

	<b>Current Year Quarter</b>	<b>Previous Year Quarter</b>	<b>Current Year 9 Months Cumulative To-Date</b>	<b>Previous Year 9 Months Cumulative To-Date</b>
	<b>31 July 2020</b>	<b>31 July 2019</b>	<b>31 July 2020</b>	<b>31 July 2019</b>
Net profit for the year (RM'000)	(853)	999	(1,412)	1,298
Weighted average number of shares used in the calculation of basic earnings per share ('000)	170,694	169,169	169,630	169,105
Adjustment for shares from assumed exercise of ESOS ('000)	491	(135)	491	(135)
Weighted average number of ordinary shares at 31 July 2020	171,185	169,034	170,121	168,970
Diluted EPS/(LPS) (sen)	(0.50)	0.59	(0.83)	0.77

**28. Realised and Unrealised Profits Disclosure**

The realised and unrealised profits of the Group are as follows:

	<b>As at 31.07.2020</b>	<b>As at 31.07.2019</b>
	<b>RM'000</b>	<b>RM'000</b>
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Total retained profits of the Group:		
- Realised	20,566	20,022
- Unrealised	<u>269</u>	<u>160</u>
	20,835	20,182
Less : Consolidation Adjustment	<u>(90)</u>	<u>(90)</u>
Total group retained profits as per consolidated accounts	<u>20,745</u>	<u>20,092</u>

**29. Derivatives**

There was no outstanding derivative as at 31 July 2020.