

# 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 TWELVE (12) MONTHS FINANCIAL YEAR ENDED 31 OCTOBER 2021

(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER ENDED 31 OCTOBER 2021 RM'000 (Unaudited)	PRECEDING YEAR QUARTER ENDED 31 OCTOBER 2020 RM'000 (Audited)	CURRENT YEAR TWELVE (12) MONTHS CUMULATIVE TO-DATE 31 OCTOBER 2021 RM'000 (Unaudited)	PRECEDING YEAR TWELVE (12) MONTHS CUMULATIVE TO-DATE 31 OCTOBER 2020 RM'000 (Audited)
Revenue	11,673	14,132	47,881	26,270
Cost of Sales	<u>(4,182)</u>	<u>(4,994)</u>	<u>(16,730)</u>	<u>(10,370)</u>
<b>Gross Profit</b>	<b>7,491</b>	<b>9,138</b>	<b>31,151</b>	<b>15,900</b>
Other Operating Income	173	106	478	561
Human Resource Related Expenses	(735)	(957)	(3,795)	(2,370)
Administrative Expenses	(443)	(422)	(1,926)	(1,735)
Selling and Distribution Expenses	(1,572)	(2,273)	(7,822)	(3,961)
Research and Development	(1,241)	(1,019)	(5,354)	(5,163)
Other Operating Expenses	<u>(427)</u>	<u>(221)</u>	<u>(162)</u>	<u>(276)</u>
<b>Profit/(Loss) From Operations</b>	<b>3,246</b>	<b>4,352</b>	<b>12,570</b>	<b>2,956</b>
Finance Cost	<u>(4)</u>	<u>(23)</u>	<u>(57)</u>	<u>(39)</u>
<b>Profit/(Loss) Before Taxation</b>	<b>3,242</b>	<b>4,329</b>	<b>12,513</b>	<b>2,917</b>
Taxation	<u>(1,340)</u>	<u>(471)</u>	<u>(2,909)</u>	<u>(471)</u>
<b>Profit/(Loss) After Taxation For The Period</b>	<b>1,902</b>	<b>3,858</b>	<b>9,604</b>	<b>2,446</b>
<b>Other Comprehensive Income</b>				
Forex loss	-	-	-	-
<b>Total Comprehensive Income/(Loss) For The Period</b>	<b>1,902</b>	<b>3,858</b>	<b>9,604</b>	<b>2,446</b>
<b>Attributable to:</b>				
Equity holders of the parent	1,902	3,858	9,604	2,446
Minority Interest	-	-	-	-
<b>Net Profit Comprehensive Income For The Period</b>	<b>1,902</b>	<b>3,858</b>	<b>9,604</b>	<b>2,446</b>
<b>Profit Per Share</b>				
(i) Basic (sen)	<u>1.09</u>	<u>2.26</u>	<u>5.55</u>	<u>1.44</u>
(ii) Fully diluted (sen)	<u>0.98</u>	<u>2.26</u>	<u>4.97</u>	<u>1.44</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)]

Incorporated in Malaysia

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 OCTOBER 2021

	Unaudited As At 31 OCTOBER 2021 RM'000	Audited As At 31 OCTOBER 2020 RM'000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	12,480	6,517
Development expenditure	1,873	1,175
Goodwill on consolidation	1,419	1,576
Intangible Assets	22	26
<b>Total Non-Current Assets</b>	<b>15,794</b>	<b>9,294</b>
<b>CURRENT ASSETS</b>		
Inventories	18,733	18,081
Trade receivables	5,354	7,973
Other receivables, deposits and prepayments	2,792	1,771
Other investment	10,759	11,814
Fixed deposit	3,020	4,425
Cash and bank balances	12,605	3,289
<b>Total Current Assets</b>	<b>53,263</b>	<b>47,353</b>
<b>TOTAL ASSETS</b>	<b>69,057</b>	<b>56,647</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Ordinary share capital	23,747	20,870
Warrants Reserve	1,695	3,371
Discount on Shares	(1,695)	(3,371)
ESOS Compensation Reserve	-	276
Retained profits	32,466	24,603
<b>Equity attributable to equity holders of the parent</b>	<b>56,213</b>	<b>45,749</b>
Minority interests	-	-
<b>TOTAL EQUITY</b>	<b>56,213</b>	<b>45,749</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	274	68
<b>Total Non-Current Liabilities</b>	<b>274</b>	<b>68</b>
<b>CURRENT LIABILITIES</b>		
Trade payables	2,539	3,141
Taxation payables	3,020	463
Other payables and accruals	6,873	4,992
Borrowings	138	2,234
<b>Total Current Liabilities</b>	<b>12,570</b>	<b>10,830</b>
<b>TOTAL LIABILITIES</b>	<b>12,844</b>	<b>10,898</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>69,057</b>	<b>56,647</b>
Net assets value per share (RM)	0.32	0.27

(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 CHANGES IN EQUITY FOR THE 12 MONTHS FINANCIAL YEAR ENDED 31 OCTOBER 2021**

(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 2020 (Audited)</b>	<b>20,870</b>	-	<b>3,371</b>	<b>276</b>	<b>(3,371)</b>	-	<b>24,603</b>	<b>45,749</b>
Net Profit for the year	-	-	-	-	-	-	9,604	<b>9,604</b>
Exercise of ESOS	1,013	-	-	(276)	-	-	-	<b>737</b>
Exercise of WARRANT	1,864	-	(1,676)	-	1,676	-	-	<b>1,864</b>
Dividend paid during the year	-	-	-	-	-	-	(1,741)	<b>(1,741)</b>
<b>As At 31 October 2021 (Unaudited)</b>	<b>23,747</b>	-	<b>1,695</b>	-	<b>(1,695)</b>	-	<b>32,466</b>	<b>56,213</b>
<b>As at 31 October 2019 (Audited)</b>	<b>19,824</b>	-	<b>3,371</b>	<b>577</b>	<b>(3,371)</b>	-	<b>23,864</b>	<b>44,265</b>
Net Loss for the year	-	-	-	-	-	-	2,446	<b>2,446</b>
Exercise of ESOS	1,046	-	-	(301)	-	-	-	<b>745</b>
Dividend paid during the year	-	-	-	-	-	-	(1,707)	<b>(1,707)</b>
<b>As At 31 October 2020 (Audited)</b>	<b>20,870</b>	-	<b>3,371</b>	<b>276</b>	<b>(3,371)</b>	-	<b>24,603</b>	<b>45,749</b>

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# VisDynamics Holdings Berhad

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## UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT FOR THE 12 MONTHS FINANCIAL YEAR ENDED 31 OCTOBER 2021

	TWELVE (12) MONTHS CUMULATIVE TO-DATE 31 OCTOBER 2021 (Unaudited)	TWELVE (12) MONTHS CUMULATIVE TO-DATE 31 OCTOBER 2020 (Audited)
	RM'000	RM'000
<b>NET PROFIT BEFORE TAXATION</b>	<b>12,514</b>	<b>2,917</b>
Adjustment for:-		
Depreciation of property, plant and equipment	533	537
Amortisation of development expenditure	395	182
Amortisation of Trademarks and Patents	4	4
Impairment of Goodwill	158	-
Addition/ (Reversal) of provision and accruals	1,840	(217)
(Gain)/ Loss on foreign exchange - unrealised	21	212
Interest income	(75)	(129)
Interest expenses	57	39
<b>Operating profit before working capital changes</b>	<b>15,447</b>	<b>3,545</b>
(Increase) / Decrease in inventories	(652)	(4,249)
Decrease / (Increase) in trade and other receivables	1,580	8,019
(Decrease) / Increase in trade and other payables	(570)	1,949
<b>Cash generated from operations</b>	<b>15,805</b>	<b>9,264</b>
Interest paid	(57)	(39)
Tax paid	(352)	(1,363)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>15,396</b>	<b>7,862</b>
<b>CASH FLOWS FROM/ (FOR) INVESTING ACTIVITIES</b>		
Payment of development expenditure	(1,019)	(688)
Interest received	75	129
Purchase of property, plant and equipment	(704)	(727)
Purchase of investments	-	(7,994)
Proceeds from withdrawal of money market funds	1,054	-
Disposal of property, plant and equipment	-	14
Purchase of land	(5,868)	(649)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(6,462)</b>	<b>(9,915)</b>
<b>CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES</b>		
Dividend paid	(1,741)	(1,707)
Drawdown of banker acceptance	4,146	2,514
Drawdown of HP Creditor	400	-
Repayment of banker acceptance	(6,302)	(2,290)
Repayment of HP Creditor	(134)	(70)
Proceeds from exercise of ESOS	738	744
Proceeds from exercise of WARRANT	1,864	-
<b>NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>(1,029)</b>	<b>(809)</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>7,905</b>	<b>(2,862)</b>
<b>EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS</b>	<b>6</b>	<b>(125)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>	<b>7,714</b>	<b>10,701</b>
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	<b>15,625</b>	<b>7,714</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 2020.

### **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 2020, as well as the new/revised/amendments standard mandatory for financial periods beginning on or after 1 November 2020.

### **3. Auditors’ Report**

The auditors’ report on the financial statements for the financial year ended 31 October 2020 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**

Other than the material changes mentioned in Note 15, there were no other items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size, or incidence during the twelve (12) months financial period ended 31 October 2021.

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

There were no changes in estimates of amounts reported in prior financial years that have a material effect in the twelve (12) months financial period ended 31 October 2021.

## **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 2020 amounted to RM 1,740,716 was paid on 28 May 2021.

### **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 twelve (12) months financial period ended 31 October 2021.

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

	<u>31 October 2021</u>	<u>31 October 2020</u>
Guarantee given to a financial institution for banking facilities granted to a subsidiary	16,400,000	16,400,000

### **12. Segmental Information**

Sales Revenue by Geographical Market for the twelve (12) months financial period up to 31 October 2021:

	<b>31 October 2021 RM’000</b>	<b>31 October 2020 RM’000</b>
Malaysia	3,493	1,554
South East Asia	6,851	3,530
North Asia	37,424	21,167
USA	101	19
Others	12	-
<b>Total</b>	<b>47,881</b>	<b>26,270</b>

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

***Approved but not contracted for***

Budget for the construction of factory building amounted to RM 10 million.

## 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 (4 <sup>th</sup> Quarter)		Changes (Amount / %)		Cumulative Quarter		Changes (Amount/ %)	
	Quarter ended 31 October 2021	Quarter ended 31 October 2020			Year ended 31 October 2021	Year ended 31 October 2020		
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
<b>Revenue</b>	11,673	14,132	(2,459)	(17)	47,881	26,270	21,611	82
<b>Profit Before Interest and Tax</b>	3,246	4,352	(1,106)	(25)	12,570	2,956	9,614	325
<b>Profit Before Tax</b>	3,242	4,329	(1,087)	(25)	12,513	2,917	9,596	329
<b>Profit After Tax</b>	1,902	3,858	(1,956)	(51)	9,604	2,446	7,158	293
<b>Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent</b>	1,902	3,858	(1,956)	(51)	9,604	2,446	7,158	293

In the current 12 months ended 31 October 2021, the Group generated revenue of RM47,880,619, an increase of RM21,610,900 from the same corresponding period ended 31 October 2020 of RM26,269,719. The increase in revenue was attributed by the increase in the sales of machines.

In line with the increase in revenue, the Group posted a profit before taxation of RM12,513,908 during this current year to date ended 31 October 2021 as compared to profit before taxation of RM2,916,930 during corresponding year to date ended 31 October 2020.

The Group posted a lower revenue in the current quarter of RM11,673,126 as compared to the corresponding quarter ended 31 October 2020 of RM14,132,337 due to the decrease in the sales of machines.

In line with the decrease in revenue, the Group posted a lower profit before taxation of RM3,242,574 in the current quarter as compared to profit before taxation of RM4,328,785 during previous corresponding quarter.

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

	Current Quarter 31 October 2021	Preceding Quarter 31 July 2021	Changes (Amount/ %)	
	RM'000	RM'000	RM'000	%
<b>Revenue</b>	11,673	15,462	(3,789)	(25)
<b>Profit Before Interest and Tax</b>	3,246	4,583	(1,337)	(29)
<b>Profit Before Tax</b>	3,242	4,574	(1,332)	(29)
<b>Profit After Tax</b>	1,902	3,966	(2,064)	(52)
<b>Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent</b>	1,902	3,966	(2,064)	(52)

The Group posted a lower revenue in the current quarter of RM11,673,126 as compared to the preceding quarter ended 31 July 2021 of RM15,461,998, representing decrease of RM3,788,872 due to the decrease of sales of machines.

As a result of lower revenue, the Group posted a profit before taxation of RM3,242,574 as compared to profit before taxation of RM4,573,557 in the preceding quarter ended 31 July 2021.



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

1. Increase in Property, Plant and Equipment from RM6.5 million as at 31 October 2020 to RM12.5 million as at 31 October 2021 mainly due to the purchase of land for business expansion of approximately RM6.2 million.
2. Decrease in trade receivables from RM7.9 million as at 31 October 2020 to RM5.4 million as at 31 October 2021 due to receipts from customers. There were subsequent receipts from customers amounted to RM894k after the financial period ended 31 October 2021. No impairment is needed as these amounts are recoverable from customers based on their financial standings and payment history.
3. Increase in Other Payables and Accruals from RM4.9 million as at 31 October 2020 to RM6.9 million as at 31 October 2021 mainly due to the provision of incentives, provision of service and sales commission and provision of warranty in line with the increase in sales.
4. Decrease in borrowings due to the repayment of Bankers Acceptance.
5. Increase of ordinary share capital due to the exercise of Warrants and ESOS.

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

There was an increase in the cash and cash equivalents from RM7.7 million as at 31 October 2020 to RM15.6 million as at 31 October 2021 mainly due to payments received from customers.

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

The economic impact of the pandemic will continue to be felt in 2022. There is optimism in that the on-going high demand for chips, electric vehicles, sensors, 5G devices and Internet of Things or IoT which will provide a strong base for another growth in business for 2022. We believe we will continue to benefit from the uptrend of the global semiconductor outlook.

## **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.

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**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 12 Months Cumulative To-Date</b>	<b>Previous Year 12 Months Cumulative To-Date</b>
	<b>31 October 2021</b>	<b>31 October 2020</b>	<b>31 October 2021</b>	<b>31 October 2020</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	1,320	463	3,020	463
(Over)/under provision in prior year	20	8	(111)	8
Deferred taxation	-	-	-	-
	<b>1,340</b>	<b>471</b>	<b>2,909</b>	<b>471</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 October 2021 were as follows:

<u>Short term</u>	<u>31 October</u> <u>2021</u>	<u>31 October</u> <u>2020</u>
	<u>RM '000</u>	<u>RM '000</u>
Hire purchase payables	138	78
Bankers acceptances	<u>0</u>	<u>2,156</u>
	138	2,234
<u>Long term</u>		
Hire purchase payables	274	68
<b>TOTAL</b>	<b>412</b>	<b>2,302</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 ended 31 October 2019 amounted to RM 1,706,941 was paid on 05 June 2020.

The Group declared a Final Single-Tier Dividend of 1 sen per ordinary share in respect of the financial year ended 31 October 2020 and had been approved in the AGM held on 30 March 2021. The entitlement date and payment date were on 03 May 2021 and 28 May 2021 respectively.

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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 12 Months Cumulative To-Date</b>
	<b>31 October 2021 RM'000</b>	<b>31 October 2021 RM'000</b>
Interest Income	(15)	(75)
Interest Expense	4	57
Depreciation of Property, Plant & Equipment	145	533
Amortisation of Development Expenditure	97	395
Amortisation of Trademarks & Patents	1	4
Impairment of Goodwill	40	158
(Gain) / Loss on Foreign Exchange-Unrealised	433	21
Addition / (Reversal) of Provision & Accruals	534	1,840

**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 October 2021</b>	<b>31 October 2020</b>
At 1 November	-	-
Granted during the financial year	4,212,500**	4,212,500**
Exercised during previous financial year	(2,405,000)	(616,500)
Exercised during the financial year	(954,000)	(1,788,500)
Forfeited of ESOS	(196,000)	(196,000)
<b>At 31 October 2021</b>	<b>657,500</b>	<b>1,611,500</b>
<b>Exercise price (RM)</b>	<b>RM0.42</b>	<b>RM0.42</b>
<b>Options exercisable at 1 November 2021</b>	<b>657,500</b>	<b>1,611,500</b>

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\*\* 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.

During the financial quarter under review, proceeds raised from exercise of 954,000 share options amounted to RM 400,680, as compared to previous corresponding quarter of 1,525,000 share options were exercised amounted to RM 640,500. The weighted average share price at the date of exercise was RM1.02 (2020: RM 0.58).

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 October 2021</u>	<u>31 October 2020</u>
Fair value at grant date (RM)	RM 0.280	RM 0.280
Share price	RM 1.490	RM 0.435
Exercise price	RM 0.420	RM 0.420
Expected volatility (%)	48.461%	52.017%
Expected life (years)	5	5
Risk-free interest rate (%)	1.937%	1.947%

### **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 12 Months Cumulative To-Date</b>	<b>Previous Year 12 Months Cumulative To-Date</b>
	<b>31 October 2021</b>	<b>31 October 2020</b>	<b>31 October 2021</b>	<b>31 October 2020</b>
Net profit for the year (RM'000)	1,902	3,858	9,604	2,446
Weighted average number of shares in issue ('000)	174,397	170,957	173,182	169,688
Basic EPS/(LPS) (sen)	1.09	2.26	5.55	1.44

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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 12 Months Cumulative To-Date</b>	<b>Previous Year 12 Months Cumulative To-Date</b>
	<b>31 October 2021</b>	<b>31 October 2020</b>	<b>31 October 2021</b>	<b>31 October 2020</b>
Net profit for the year (RM'000)	1,902	3,858	9,604	2,446
Weighted average number of shares used in the calculation of basic earnings per share ('000)	174,397	170,957	173,182	169,688
Adjustment for shares from assumed exercise of ESOS ('000)	471	152	471	152
Adjustment for shares from assumed exercise of WARRANT ('000)	19,515	-	19,515	-
Weighted average number of ordinary shares at 31 July 2021	194,383	171,109	193,168	169,840
Diluted EPS/(LPS) (sen)	0.98	2.26	4.97	1.44

**28. Realised and Unrealised Profits Disclosure**

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

	<b>As at 31.10.2021 RM'000</b>	<b>As at 31.10.2020 RM'000</b>
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Total retained profits of the Group:		
- Realised	32,467	24,583
- Unrealised	<u>89</u>	<u>110</u>
	32,556	24,693
Less : Consolidation Adjustment	<u>(90)</u>	<u>(90)</u>
Total group retained profits as per consolidated accounts	<u>32,466</u>	<u>24,603</u>

## **29. Derivatives**

There was no outstanding derivative as at 31 October 2021.