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 2022 (The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE	-
	CURRENT YEAR QUARTER ENDED 31 JULY 2022 RM'000 (Unaudited)	PRECEDING YEAR QUARTER ENDED 31 JULY 2021 RM'000 (Audited)	CURRENT YEAR NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2022 RM'000 (Unaudited)	PRECEDING YEAR NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2021 RM'000 (Audited)
Revenue	8,540	15,462	33,660	36,207
Cost of Sales	(2,996)	(4,889)	(12,222)	(12,920)
Gross Profit	5,544	10,573	21,438	23,287
Other Operating Income	605	676	1,844	692
Human Resource Related Expenses	(604)	(1,769)	(2,522)	(3,060)
Administrative Expenses	(602)	(403)	(1,554)	(1,458)
Selling and Distribution Expenses	(1,635)	(3,253)	(5,698)	(6,250)
Research and Development	(1,509)	(1,146)	(3,839)	(3,741)
Other Operating Expenses	(22)	(87)	(48)	(122)
Profit/(Loss) From Operations	1,777	4,591	9,621	9,348
Finance Cost	(10)	(18)	(36)	(77)
Profit/(Loss) Before Taxation	1,767	4,573	9,585	9,271
Taxation	(425)	(544)	(2,320)	(1,569)
Profit/(Loss) After Taxation For The Period	1,342	4,029	7,265	7,702
Other Comprehensive Income Forex loss	-	(63)	-	(89)
Total Comprehensive Income/(Loss) For The Period	1,342	3,966	7,265	7,613
Attributable to: Equity holders of the parent Minority Interest	1,342	3,966	7,265	7,613
Net Profit Comprehensive Income	1,342	3,966	7,265	7,613
Profit Per Share (i) Basic (sen)	0.77	2.32	4.16	4.41
(ii) Fully diluted (sen)	0.77	2.21	4.15	4.21

(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 JULY 2022

ASSETS Property, Plant and equipment 12,748 12,480 Development expenditure 2,010 1,873 Ocdowill on consolidation 1,301 1,419 Intangible Assets 36 22 Total Non-Current Assets 16,095 15,794 CURRENT ASSETS 16,095 15,794 Inventories 23,183 18,733 Trade receivables 7,180 5,354 Other receivables, deposits and prepayments 2,503 2,792 Other receivables 7,610 12,605 Other receivables, deposits and prepayments 2,503 2,792 Other receivables 8,636 12,605 Total Current Assets 55,515 53,263 Total SetTS 74,610 69,057 EQUITY AND LIABILITIES 24,082 23,747 Warrants Reserve 1,695 1,695 Discount on Shares (1,695) (1,695) Discount on Shares 1,192 56,213 Current Liabilitites 182 274 Total		Unaudited As At 31 JULY 2022 RM'000	Audited As At 31 OCTOBER 2021 RM'000
Mone CURRENT ASSETS 12,748 12,748 12,748 Property, plant and equipment 1,201 1,873 Goodwill on consolidation 1,301 1,419 Intangible Assets 22 22 Total Non-Current Assets 16,095 15,794 CURRENT ASSETS 11,710 1,419 Inventories 23,183 18,733 Trade receivables 7,180 5,354 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 3,020 3,020 Cash and bank balances 8,636 12,605 Total Current Assets 55,515 53,263 Total Asserts 74,610 69,057 EQUITY AND LLABILITIES 24,082 23,747 Variants Reserve 1,695 1,6955 Discourt on Shares (1,695) (1,695) Reduity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - Total Equity 182 274 </td <td>ASSETS</td> <td></td> <td></td>	ASSETS		
Property, plant and equipment 12,748 12,480 Development expenditure 2,010 1,873 Godwill on consolidation 1,301 1,419 Intangible Assets 36 22 CURRENT ASSETS 16,095 15,794 CURRENT ASSETS 11,912 15,794 Inventories 23,183 18,733 Trade receivables 7,180 5,354 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 2,503 12,605 Total Non-Current Assets 58,515 53,263 Total Current Assets 58,515 53,263 Total Current Assets 58,515 53,263 Total Assetts 26,955 16,955 EQUITY 24,082 23,747 Warrats Reserve 1,695 1,695 Discount on Shares 1,695 1,695 Pataled profits 37,110 32,466 ULABILITIES 182 274 Monorty interests - - <td></td> <td></td> <td></td>			
Development expenditure 2,010 1,873 Goodwill on consolidation 1,301 1,419 Intangible Assets 36 22 Total Non-Current Assets 16,095 15,794 CURRENT ASSETS 1 1 Inventories 23,183 18,733 Trade receivables 7,180 5,354 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 15,101 3,020 Cash and bank balances 8,636 12,605 Total Current Assets 58,515 53,263 Total ASSETS 74,610 69,057 EQUITY AND LIABILITIES 24,082 23,747 Variants Reserve 1,695 1,695 Discount on Shares (1,695) (1,695) Retained profits 37,110 32,466 Non-Current Liabilities 182 274 Other payables 1,895 3,020 Total ROUTRY		12,748	12.480
Goodwill on consolidation 1,301 1,419 Intangible Assets 36 22 Total Non-Current Assets 16,095 15,794 CURRENT ASSETS 1 18,733 Inventories 2,183 18,733 Trade receivables 7,180 5,354 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 2,503 2,792 Other investment 15,101 3,020 Cash and bank balances 8,636 12,605 Total Current Assets 55,515 53,263 Total Cast 24,082 23,747 Varrants Reserve 1,695 1,695 Discount on Shares (1,695) 1,695 Retained profits 37,110 32,466 Equity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - Total RON-Current Liabilities 182 274			
Total Non-Current Assets 16,095 15,794 CURRENT ASSETS 23,183 18,733 Inventories 23,183 18,733 Trade receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 19,12 10,759 Total Current Assets 8,636 12,605 Total AssETS 58,515 53,263 Total AssETS 58,515 53,263 Total AssETS 74,610 69,057 EQUITY AND LIABILITIES 24,082 23,47 PORTINA SPERVE 1,695 1,695 Discount on Shares (1,695) (1,695) Retained profits 37,110 32,466 Equity attributable to equity holders of the parent 61,192 56,213 LIABILITIES - - - Total Assets 1,895 3,020 - Ordinary share capital 24,082 23,47 - Marratis Reserve 1,695 1,695 - Total Lascate - -		•	
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Inventories 23,183 18,733 Trade receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 1,912 10,759 Other receivables, deposits and prepayments 1,912 10,759 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 1,912 10,759 Cash and bank balances 8,636 12,605 Total Current Assets 58,515 53,263 Total ASSETS 74,610 69,057 EQUITY AND LIABILITIES 53,263 1,695 FQUITY AND LIABILITIES 1,695 1,695 FQUITY AND LIABILITIES 3,2466 1,695 Full and profits 3,7,110 32,466 Equity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - Total EQUITY 61,192 56,213 1,265 Storturings 182 274 1,2466 274 CURRENT LIABILITIES 182 274 274 Total Non-Current Liabilities 1,895	Total Non-Current Assets	16,095	15,794
Inventories 23,183 18,733 Trade receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 1,912 10,759 Other receivables, deposits and prepayments 1,912 10,759 Other receivables, deposits and prepayments 2,503 2,792 Other receivables, deposits and prepayments 1,912 10,759 Cash and bank balances 8,636 12,605 Total Current Assets 58,515 53,263 Total ASSETS 74,610 69,057 EQUITY AND LIABILITIES 53,263 1,695 FQUITY AND LIABILITIES 1,695 1,695 FQUITY AND LIABILITIES 3,2466 1,695 Full and profits 3,7,110 32,466 Equity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - Total EQUITY 61,192 56,213 1,265 Storturings 182 274 1,2466 274 CURRENT LIABILITIES 182 274 274 Total Non-Current Liabilities 1,895	CURRENT ASSETS		
Trade receivables 7,180 5,354 Other receivables, deposits and prepayments 2,503 2,792 Other investment 1,912 10,759 Fixed deposit 15,101 3,020 Cash and bank balances 8,636 12,605 Total Current Assets 53,263 12,605 FOTAL ASSETS 74,610 69,057 EQUITY AND LIABILITIES 24,082 23,747 Ordinary share capital 24,082 23,747 Variants Reserve 1,695 1,695 Discount on Shares (1,695) (1,695) Retained profits 37,110 32,466 Equity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - Total EQUITY 61,192 56,213 274 CURENT LIABILITIES 182 274 274 Total Non-Current Liabilities 182 274 2,539 Total Non-Current Liabilities 13,895 3,020 3,020 Other payables 13,895 3,020 3,020 1,895 3,		23,183	18.733
Other receivables, deposits and prepayments 2,503 2,792 Other investment 1,912 10,759 Fixed deposit 15,101 3,020 Cash and bank balances 8,636 12,605 Total Current Assets 58,515 53,263 TOTAL ASSETS 74,610 69,057 EQUITY AND LIABILITIES 24,082 23,747 Variants Reserve 1,695 1,695 Ordinary share capital 24,082 23,747 Warrants Reserve 1,695 1,695 Discount on Shares (1,695) (1,695) Retained profits 37,110 32,2466 Equity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - TOTAL EQUITY 61,192 56,213 274 CURRENT LIABILITIES 182 274 274 Fotal Current Liabilities 182 274 274 CURRENT LIABILITIES 13,236 12,539 3,020 Total Current Liabilities			
Fixed deposit 15,101 3,020 Cash and bank balances 8,636 12,605 Total Current Assets 58,515 53,263 TOTAL ASSETS 74,610 69,057 EQUITY AND LIABILITIES 69,057 FQUITY AND LIABILITIES 24,082 23,747 Ordinary share capital 24,082 23,747 Warrants Reserve 1,695 1,695 Discount on Shares (1,695) (1,695) Retained profits 37,110 32,466 Equity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - TOTAL EQUITY 61,192 56,213 - Minority interests - - - Total Non-Current Liabilities 182 274 - CURRENT LIABILITIES 182 274 - - Total Non-Current Liabilities 182 274 - - CURRENT LIABILITIES 182 274 - - - Trade payables 1,895 3,020 - -			
Cash and bank balances 8/636 12/605 Total Current Assets 58/515 53,263 TOTAL ASSETS 74,610 69,057 EQUITY AND LIABILITIES EQUITY 24/082 23,747 Ordinary share capital 24/082 23,747 Warrants Reserve 1,695 1,695 Discount on Shares (1,695) (1,695) Retained profits 37,110 32,2466 Equity attributable to equity holders of the parent 61,192 56,213 Minority interests - - - TOTAL EQUITY 61,192 56,213 274 Minority interests - - - - TOTAL EQUITY 61,192 56,213 274 Mon-CURRENT LIABILITIES 182 274 274 Total Non-Current Liabilities 182 274 274 Total Non-Current Liabilities 1,895 3,020 3,020 Other payables 1,895 3,020 6,014 6,873 Total Current Liabilities	Other investment	1,912	10,759
Total Current Assets58,51553,263TOTAL ASSETS74,61069,057EQUITY AND LIABILITIES EQUITY24,08223,747Ordinary share capital24,08223,747Warants Reserve1,6951,695Discount on Shares(1,695)(1,695)Retained profits37,11032,466Equity attributable to equity holders of the parent61,19256,213Minority interestsTOTAL EQUITY61,19256,213Discount on Shares182274Total Non-Current Liabilities182274CURRENT LIABILITIES Borrowings5,1892,539Trade payables5,1893,020Other payables and acruals6,0146,873Borrowings138138Total Current Liabilities13,23612,570TOTAL LIABILITIES13,41812,844Total Current Liabilities13,41812,844	Fixed deposit	15,101	3,020
Total Assets0,000TOTAL ASSETS74,610EQUITY AND LIABILITIESEQUITYOrdinary share capital24,082Warrants Reserve1,695Discount on Shares(1,695)Retained profits37,110Equity attributable to equity holders of the parent61,192Minority interestsTOTAL EQUITY61,192Sorrowings182CURRENT LIABILITIESBorrowings182Trade payables5,1891astion payables6,0146,873Borrowings133Total Current Liabilities13,226Total LIABILITIES13,236Total LIABILITIES13,236Total Current Liabilities13,236Total Equity AND LIABILITIES13,418Total Equity AND LIABILITIES69,057			
EQUITY AND LIABILITIES FQUITYOrdinary share capital24,08223,747Warrants Reserve1,6951,695Discount on Shares(1,695)(1,695)Retained profits37,11032,466Equity attributable to equity holders of the parent61,19256,213Minority interestsTOTAL EQUITY61,19256,213LIABILITIES182274NON-CURRENT LIABILITIES182274CURRENT LIABILITIES182274CURRENT LIABILITIES3,0203,020Other payables1,8953,020Other payables and accruals6,0146,873Borrowings138138Total Current Liabilities13,23612,570TOTAL LIABILITIES13,41812,844Total LIABILITIES74,61069,057	Total Current Assets	58,515	53,263
EQUITY AND LIABILITIES EQUITYOrdinary share capital24,08223,747Warrants Reserve1,6951,695Discount on Shares(1,695)(1,695)Retained profits37,11032,466Equity attributable to equity holders of the parent61,19256,213Minority interestsTOTAL EQUITY61,19256,213LIABILITIES182274NON-CURRENT LIABILITIES182274CURRENT LIABILITIES182274CURRENT LIABILITIES3,0203,020Other payables1,8953,020Other payables and accruals6,0146,873Borrowings138138Total Current Liabilities13,23612,570TOTAL LIABILITIES13,41812,844Total EQUITY AND LIABILITIES74,61069,057	TOTAL ASSETS	74,610	69,057
Equity attributable to equity holders of the parent61,19256,213Minority interestsTOTAL EQUITY61,19256,213LIABILITIES NON-CURRENT LIABILITIES Borrowings182274CURRENT LIABILITIES Trade payables182274CURRENT LIABILITIES Trade payables5,1892,539Taxation payables1,8953,020Other payables and accruals6,0146,873Borrowings138138Total Current Liabilities13,23612,570TOTAL LIABILITIES74,61069,057	EQUITY Ordinary share capital Warrants Reserve Discount on Shares	1,695 (1,695)	1,695 (1,695)
Minority interests-TOTAL EQUITY61,192Sorrowings56,213LIABILITIES Borrowings182CURRENT LIABILITIES Trade payables182Trade payables5,189CURRENT LIABILITIES Trade payables5,189Trade payables5,189Sorrowings1,895Total Current Liabilities13,236Total Current Liabilities13,236Total Liabilities13,236Total Liabilities13,418Total Liabilities74,610Total EQUITY AND LIABILITIES			
TOTAL EQUITY61,19256,213LIABILITIES NON-CURRENT LIABILITIES Borrowings182274Total Non-Current Liabilities182274CURRENT LIABILITIES Trade payables5,1892,539Trade payables5,1893,020Other payables and accruals6,0146,873Borrowings138138Total Current Liabilities13,23612,570TOTAL LIABILITIES13,41812,844TotAL LIABILITIES74,61069,057		01,192	50,215
LIABILITIES NON-CURRENT LIABILITIES Borrowings182274Total Non-Current Liabilities182274CURRENT LIABILITIES Trade payables5,1892,539Taxation payables1,8953,020Other payables and accruals6,0146,873Borrowings138138Total Current Liabilities13,23612,570TOTAL LIABILITIES13,41812,844TOTAL LIABILITIES74,61069,057		-	-
NON-CURRENT LIABILITIES Borrowings182274Total Non-Current Liabilities182274Total Non-Current Liabilities182274CURRENT LIABILITIES Trade payables5,1892,539Taxation payables1,8953,020Other payables and accruals6,0146,873Borrowings138138Total Current Liabilities13,23612,570Total Current Liabilities13,41812,844Total EQUITY AND LIABILITIES74,61069,057	TOTAL EQUITY	61,192	56,213
Trade payables 5,189 2,539 Taxation payables 1,895 3,020 Other payables and accruals 6,014 6,873 Borrowings 138 138 Total Current Liabilities 13,236 12,570 TOTAL LIABILITIES 13,418 12,844 TOTAL EQUITY AND LIABILITIES 74,610 69,057	NON-CURRENT LIABILITIES Borrowings		
Trade payables 5,189 2,539 Taxation payables 1,895 3,020 Other payables and accruals 6,014 6,873 Borrowings 138 138 Total Current Liabilities 13,236 12,570 TOTAL LIABILITIES 13,418 12,844 TOTAL EQUITY AND LIABILITIES 74,610 69,057			
Taxation payables 1,895 3,020 Other payables and accruals 6,014 6,873 Borrowings 138 138 Total Current Liabilities 13,236 12,570 TOTAL LIABILITIES 13,418 12,844 TOTAL EQUITY AND LIABILITIES 74,610 69,057			
Other payables and accruals 6,014 6,873 Borrowings 138 138 Total Current Liabilities 13,236 12,570 TOTAL LIABILITIES 13,418 12,844 TOTAL EQUITY AND LIABILITIES 74,610 69,057			
Borrowings 138 138 Total Current Liabilities 13,236 12,570 TOTAL LIABILITIES 13,418 12,844 TOTAL EQUITY AND LIABILITIES 74,610 69,057		•	
Total Current Liabilities13,23612,570TOTAL LIABILITIES13,41812,844TOTAL EQUITY AND LIABILITIES74,61069,057			
TOTAL LIABILITIES13,418TOTAL EQUITY AND LIABILITIES74,61069,057			
TOTAL EQUITY AND LIABILITIES 74,610 69,057		13,230	12,370
·	TOTAL LIABILITIES	13,418	12,844
Net assets value per share (RM) 0.35 0.32	TOTAL EQUITY AND LIABILITIES	74,610	69,057
	Net assets value per share (RM)	0.35	0.32

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

Vis Dynamics 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 2022 (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
As at 31 October 2021 (Audited)	23,747	-	1,695	-	(1,695)	-	32,466	56,213
Net Profit for the year	-	-	-	-	-	-	7,265	7,265
Exercise of ESOS	335	-	-	-	-	-		335
Dividend paid during the year	-	-	-	-	-	-	(2,621)	(2,621)
As At 31 July 2022 (Unaudited)	24,082	-	1,695	-	(1,695)	-	37,110	61,192
As at 31 October 2020 (Audited)	20,870	-	3,371	276	(3,371)	-	24,603	45,749
Net Profit for the year	-	-	-	-	-	-	7,613	7,613
Exercise of ESOS	1,013	-	-	(276)	-	-	-	737
Exercise of WARRANT	1,864	-	(1,676)	-	1,676	-	-	1,864
Dividend paid during the year							(1,741)	(1,741)
As At 31 July 2021 (Audited)	23,747	-	1,695	-	(1,695)	-	30,475	54,222

(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 CASH FLOW STATEMENT FOR THE 9 MONTHS FINANCIAL YEAR ENDED 31 JULY 2022

RH'000RH'000NET PROFIT BEFORE TAXATION9,5859,271Adjustment for:-509388Depreciation of property, plant and equipment509388Amoritisation of Trademarks and Patents33Impairment of Goodwill118118(Reversal) / Addition of provision and accruals(1333)(412)Interest expenses1147Operating profits before working capital changes8,490(10,959)(Increase) / Decrease in inventories(4,49)(805)(Increase) / Decrease in inventories(1,294)2,709(Increase) / Decrease in inventories1,294(2,305)(Increase) / Decrease in inventories3,644(12,335)Interest expanses1,11(47)Reversal of taxation-20Tax pid(11)(47)Reversal of taxation-20Tax pid(3,446)(352)Prement of development expenditire(357)Reversal of taxation-20Tax pid(3,446)(2,883)Proteese from withdrawal of money market funds8,846(2,846)(2,868)-Proteese from withdrawal of money market funds8,17Net CASH LOWS FROM/ (FOR) FINANCING ACTIVITIES-Proceeds from withdrawal of money market funds8,486(2,846)(2,833)-Proceeds from withdrawal of money market funds3,53Additional in Trademarkes/Patents(17)Net CASH LOWS FROM/ (FOR) FINANC		NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2022 (Unaudited)	NINE (9) MONTHS CUMULATIVE TO-DATE 31 JULY 2021 (Audited)
Adjustment for-FunctionDepreciation of property, plant and equipment509388Amotisation of development expenditure221298Amotisation of Trademarks and Patents33Impairment of Goodwill118118(Reversal) / Addition of provision and accruals(535)1,306(Gain)/ Loss on foreign exchange - unrealised(1,333)(412)Interest income(88)(60)Interest income(88)(60)(Increase) / Decrease in trade and other receivables(1,244)(805)(Increase) / Decrease in trade and other receivables(1,244)(2,709)Increase / Operations5,004412,355(1,124)Interest paid(11)(47)(47)Reversal of taxation-20(2,52)Tax paid(3,446)(352)(352)NET CASH FROM / (FOR) INVESTING ACTIVITIES8860Payment of development expenditure(357)(630)Interest raceived8860Purchase of property, plant and equipment(777)(683)Proceeds from withdrawal of money market funds8,846(2,883)Purchase of land4,046Proceeds from vithdrawal of money market funds(2,621)(1,741)Drawdown of HD Creditor-4,00Repayment of development expenditure(2,621)(1,741)Drawdown of banker acceptance-(4,779)Repayment of havera cocptance-(4,779)Repayment		RM'000	RM'000
Description of property, plant and equipment509388 Amortisation of development expenditure221298 Amortisation of Trademarks and Patents33Impairment of GoodWill118118118118(Reversal) / Addition of provision and acruals(535)1,306(Gain)/ Loss on foreign exchange - unrealised(1,333)(412)Interest income(88)(60)Interest expenses1147Operating profit before working capital changes8,49010,959(Increase) / Decrease in inventories(4,449)(805)(Increase) / Decrease in trade and other revelvables(1,24)2,709(Increase) / Decrease in trade and other revelvables2,297(508)(Increase) / Decrease in trade and other revelvables2,297(508)Interest paid(11)(47)Reversal of taxation-20Tax paid(3,446)(352)NET CASH FROM OPERATING ACTIVITIES1,58711,976Payment of development expenditure(357)(630)Proceeds from windrawal of money market funds8,846(2,883)Purchase of land(5,866)Additional in Trademarks/Patents-(5,866)Proceeds from windrawal of money market funds8,846(2,883)Purchase of land4,146Drawdown of banker acceptance4,002Proceeds from exercise of ESOS3357,38Proceeds from exercise of ESOS3357,38 <th>NET PROFIT BEFORE TAXATION</th> <th>9,585</th> <th>9,271</th>	NET PROFIT BEFORE TAXATION	9,585	9,271
Amortisation of development expenditure221298Amortisation of Trademarks and Patents33Impairment of Goodwill118118(Reversal) / Addition of provision and accruals(1333)(412)Interest income(88)(60)Interest expenses1147Operating profit before working capital changes8,49010,959(Increase) / Decrease in inventories(4,449)(805)(Increase) / Decrease in trade and other receivables(1,294)2,709Increase / (Decrease) in trade and other receivables2,297(508)Cash generated from operations5,004412,3355Interest paid(11)(47)Reversal of taxation-20Tax paid(3,446)(352)NET CASH FROM (FOR) INVESTING ACTIVITIES1,58711,976Payment of development expenditure(357)(830)Interest received8860Proceeds from withdrawal of money market funds8,846(2,833)Purchase of rom withdrawal of money market funds6,846(2,868)Additional in Trademarks/Patents(177)-NET CASH FROM/(FOR) FINANCING ACTIVITIES-400Purchase of From withdrawal of money market funds2,621(1,741)Drawdown of banker acceptance-4,400Proceeds from exercise of EXOS335738Proceeds from exercise of EXOS335738Proceeds from exercise of EXOS335738Proceeds from exerci	,	E00	200
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EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS1,120230CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR15,6257,714			
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR15,6257,714	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	6,992	2,290
	EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS	1,120	230
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD23,73710,234	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR	15,625	7,714
	CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	23,737	10,234

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 2021.

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 2021, as well as the new/revised/amendments standard mandatory for financial periods beginning on or after 1 November 2021.

3. Auditors' Report

The auditors' report on the financial statements for the financial year ended 31 October 2021 was not subject to any qualification.

4. Seasonal or cyclicality 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 nine (9) months financial period ended 31 July 2022.

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 2022.

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

First Single-Tier Dividend of 1.5sen per ordinary share for the financial year ending 31 October 2022 was paid on 19 May 2022.

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 2022.

11. Contingent Liabilities and Contingent Assets

	<u>31 July 2022</u>	<u>31 July 2021</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 nine (9) months financial period up to 31 July 2022:

	31 July 2022 RM'000	31 July 2021 RM'000
Malaysia	1,584	1,261
South East Asia	11,377	2,841
North Asia	20,586	32,026
USA	113	79
Total	33,660	36,207

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 15 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 (3 rd Qu	-			Cumulative Quarter			
	Quarter ended 31 July 2022	Quarter ended 31 July 2021	Chan (Amour	•	Year ended 31 July 2022	Year ended 31 July 2021	Chang (Amoun	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	8,540	15,462	(6,922)	(45)	33,660	36,207	(2,547)	(7)
Profit Before								
Interest and Tax	1,770	4,583	(2,813)	(61)	9,595	9,324	271	3
Profit Before Tax	1,767	4,573	(2,806)	(61)	9,584	9,271	313	3
Profit After Tax	1,342	3,966	(2,624)	(66)	7,265	7,613	(348)	(5)
Profit/(Loss) Attributable to Ordinary Equity Holders of the								
Parent	1,342	3,966	(2,624)	(66)	7,265	7,613	(348)	(5)

In the current 9 months ended 31 July 2022, the Group generated revenue of RM33,660,213, a decrease of RM2,547,280 from the same corresponding period ended 31 July 2021 of RM36,207,493. The decrease in revenue was attributed by the decrease in the sales of machines.

In spite of the decrease in revenue, the Group posted a profit before taxation of RM9,584,405 during this current year to date ended 31 July 2022 as compared to profit before taxation of RM9,271,334 during corresponding year to date ended 31 July 2021, mainly due to the forex gain from the strengthening of the US Dollar.

	Current Quarter 31 July 2022	Preceding Quarter 30 April 2022	Change (Amount/	
	RM'000	RM'000	RM'000	%
Revenue	8.540	10,611	(2,071)	(20)
Profit Before Interest and Tax	1,770	4,153	(2,383)	(57)
Profit Before Tax	1,767	4,149	(2.382)	(57)
Profit After Tax Profit/(Loss) Attributable to Ordinary Equity	1,342	3,144	(1,802)	(57)
Holders of the Parent	1,342	3,144	(1,802)	(57)

Financial review for current quarter compared with preceding quarter

The Group posted a lower revenue in the current quarter of RM8,540,409 as compared to the preceding quarter ended 30 April 2022 of RM10,610,681, representing decrease of RM2,070,272 due to the decrease in sales of machines.

As a result of lower revenue, the Group posted a profit before taxation of RM1,767,073 as compared to profit before taxation of RM4,149,420 in the preceding quarter ended 30 April 2022.

15. Commentary on Material Change in Statement of Financial Position

- 1. Higher inventory as at 31 July 2022, RM23.0 million as compared to RM18.7 million as at 31 October 2021 due to potential sales of the Company.
- Increase in trade receivables from RM5.4 million as at 31 October 2021 to RM7.1 million as at 31 July 2022. There were subsequent receipts from customers amounted to RM 1.8 million after the financial period ended 31 July 2022. No impairment is needed as these amounts are recoverable from customers based on their financial standings and payment history.
- 3. Trade payables increased from RM2.5 million as at 31 October 2021 to RM5.1 million as at 31 July 2022.
- 4. 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 RM15.6 million as at 31 October 2021 to RM23.7 million as at 31 July 2022 mainly due to proceeds from withdrawal of money market funds.

17. Commentary on the Prospects

The global semiconductor cycle is currently facing a slowdown with inventory building up, as consumer spending slows after the pent-up demand during the pandemic period. However, there are still some bright spots within the sector that are likely to continue to face high demand in the near to medium term, such as EVs and renewable energy. Hence, we are confident that we will achieve a satisfactory result this financial year.

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:

	Current Year Quarter 31 July 2022	Previous Year Quarter 31 July 2021	Current Year 9 Months Cumulative To-Date 31 July 2022	Previous Year 9 Months Cumulative To-Date 31 July 2021
	RM'000	RM'000	RM'000	RM'000
Income Tax Expense				
Tax expense for the period	-	655	1,895	1,700
(Over)/under provision in prior year	425	(111)	425	(131)
	425	544	2,320	1,569

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.

22. Group Borrowings and Debt Securities

Group borrowings as at 31 July 2022 were as follows:

<u>Short term</u>	<u>31 July</u> 2022	<u>31 July</u> <u>2021</u>
	<u>RM '000</u>	<u>RM '000</u>
Hire purchase payables	138	138
Bankers acceptances		<u>1,522</u>
	138	1,660
Long term		
Hire purchase payables	182	305
TOTAL	320	1,965

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 Group declared First Interim Single-Tier Dividend of 1.5 sen per ordinary share in respect of the financial year ending 31 October 2022. The entitlement date and payment date were on 25 April 2022 and 19 May 2022 respectively.

25. Profit/(Loss)/ Before Taxation

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

	Current Year Quarter	Current Year 9 Months Cumulative To-Date
	31 July 2022 RM'000	31 July 2022 RM'000
Interest Income	(45)	(88)
Interest Expense	3	11
Depreciation of Property, Plant & Equipment	176	509
Amortisation of Development Expenditure	74	221
Amortisation of Trademarks & Patents	1	3
Impairment of Goodwill	39	118
(Gain) / Loss on Foreign Exchange-Unrealised	(324)	(1,333)
(Reversal) / Addition of Provision & Accruals	1,374	(535)

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:

	Number of s <u>31 July 2022</u>	hare option 31 July 2021
At 1 November Granted during the financial year Exercised during previous financial year Exercised during the financial year Forfeited of ESOS	- 4,212,500** (3,359,000) (312,500) (196,000)	- 4,212,500** (2,405,000) (954,000) (196,000)
At 31 July 2022	345,000	657,500
Exercise price (RM)	RM0.42	RM0.42
Options exercisable at 1 August 2022	345,000	657,500

VisDynamics Holdings Berhad ("VHB" or "Company")

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

** 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 1st anniversary of the Offering shall remain exercisable for the Duration of the Scheme.

During the financial quarter under review, proceeds raised from exercise of 312,500 share options amounted to RM 131,510, as compared to previous corresponding quarter of 954,000 share options were exercised amounted to RM 400,680. The weighted average share price at the date of exercise was RM1.02 (2021: RM 1.02).

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 2022</u>	<u>31 July 2021</u>
Fair value at grant date (RM)	RM 0.280	RM 0.280
Share price	RM 0.650	RM 0.935
Exercise price	RM 0.420	RM 0.420
Expected volatility (%)	57.283%	55.055%
Expected life (years)	5	5
Risk-free interest rate (%)	2.847%	1.933%

27. Earnings/(Loss) Per Share ("EPS/LPS")

27.1. Basic EPS/(LPS)

	Current Year Quarter	Previous Year Quarter	Current Year 9 Months Cumulative To-Date	Previous Year 9 Months Cumulative To-Date
	31 July 2022	31 July 2021	31 July 2022	31 July 2021
Net profit for the year (RM'000)	1,342	3,966	7,265	7,613
Weighted average number of shares in issue ('000)	174,710	171,240	174,656	172,772
Basic EPS/(LPS) (sen)	0.77	2.32	4.16	4.41

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.

	Current Year Quarter	Previous Year Quarter	Current Year 9 Months Cumulative To-Date	Previous Year 9 Months Cumulative To-Date
	31 July	31 July	31 July	31 July
Net profit for the year (RM'000)	2022 1,342	2021 3,966	2022 7,265	2021 7,613
Net profit for the year (NW 000)	1,042	3,300	7,200	7,013
Weighted average number of shares used in the calculation of basic earnings per share ('000)	174,710	171,240	174,656	172,772
Adjustment for shares from assumed exercise of ESOS ('000)	227	360	227	360
Adjustment for shares from assumed exercise of WARRANT ('000)	-	7,582		7,582
Weighted average number of ordinary shares at 30 April 2022	174,937	179,182	174,883	180,714
Diluted EPS/(LPS) (sen)	0.77	2.21	4.15	4.21

28. Realised and Unrealised Profits Disclosure

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

	As at 31.07.2022 RM'000	As at 31.07.2021 RM'000
Total retained profits of the Group:		
- Realised	35,572	30,175
- Unrealised	1,423	<u> </u>
	36,997	30,565
Less : Consolidation Adjustment	(90)	(90)
Total group retained profits as per consolidated accounts	<u>36,905</u>	30,475

VisDynamics Holdings Berhad ("VHB" or "Company") [(Registration No. 200501000050 (677095-M)] (Incorporated in Malaysia) – Explanatory Note

29. Derivatives

There was no outstanding derivative as at 31 July 2022.