



CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
 FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021

	INDIVIDUAL QUARTER UNAUDITED		CUMULATIVE PERIOD UNAUDITED	
	3 MONTHS 30-Sep-21 RM'000	3 MONTHS 30-Sep-20 RM'000	CURRENT PTD ENDED 3 MONTHS 30-Sep-21 RM'000	PRECEDING CORRESPONDING PTD ENDED 3 MONTHS 30-Sep-20 RM'000
Revenue	3,274	3,501	3,274	3,501
Cost of sales	(1,957)	(1,581)	(1,957)	(1,581)
Gross profit	1,317	1,920	1,317	1,920
Other operating income	208	248	208	248
Other operating expenses	(2,658)	(3,071)	(2,658)	(3,071)
Finance costs	(70)	(18)	(70)	(18)
Share of loss of an equity-accounted associate	(11)	(8)	(11)	(8)
<b>Loss before tax</b>	<b>(1,214)</b>	<b>(929)</b>	<b>(1,214)</b>	<b>(929)</b>
Tax expense	-	(111)	-	(111)
<b>Loss for the financial quarter / period</b>	<b>(1,214)</b>	<b>(1,040)</b>	<b>(1,214)</b>	<b>(1,040)</b>
<b>Other comprehensive (loss) / income, net of tax</b> <b>- Item that will be reclassified subsequently</b> <b>to profit or loss</b>				
Foreign currency translation for foreign operations, net of tax	(6)	76	(6)	76
<b>Other comprehensive (loss) / income for the financial quarter / period, net of tax</b>	<b>(6)</b>	<b>76</b>	<b>(6)</b>	<b>76</b>
<b>Total comprehensive loss for the financial quarter / period</b>	<b>(1,220)</b>	<b>(964)</b>	<b>(1,220)</b>	<b>(964)</b>
<b>(Loss) / Profit attributable to:-</b>				
Owners of the parent	(1,073)	(1,204)	(1,073)	(1,204)
Non-controlling interests	(141)	164	(141)	164
<b>Loss for the financial quarter / period</b>	<b>(1,214)</b>	<b>(1,040)</b>	<b>(1,214)</b>	<b>(1,040)</b>
<b>Total comprehensive (loss) / income attributable to:-</b>				
Owners of the parent	(1,079)	(1,128)	(1,079)	(1,128)
Non-controlling interests	(141)	164	(141)	164
<b>Total comprehensive loss for the financial quarter / period</b>	<b>(1,220)</b>	<b>(964)</b>	<b>(1,220)</b>	<b>(964)</b>
EPS attributable to Owners of the parent (sen) - Basic and diluted	(0.14)	(0.16)	(0.14)	(0.16)

(The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2021.)



**CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
 AS AT 30 SEPTEMBER 2021**

	<b>UNAUDITED AS AT 30-Sep-21 RM'000</b>	<b>AUDITED AS AT 30-Jun-21 RM'000</b>
<b>Non-Current Assets</b>		
Property, plant and equipment	5,058	4,746
Right-of-use assets	320	355
Intangible assets	973	800
Goodwill on consolidation	732	732
Investment in an associate	151	162
	<u>7,234</u>	<u>6,795</u>
<b>Current Assets</b>		
Inventories	2,854	1,854
Trade receivables	2,551	4,285
Other receivables, deposits and prepayments	3,449	4,557
Current tax assets	557	501
Cash and bank balances	22,884	24,479
	<u>32,295</u>	<u>35,676</u>
<b>TOTAL ASSETS</b>	<u><u>39,529</u></u>	<u><u>42,471</u></u>
<b>Equity attributable to owners of the parent</b>		
Share capital	60,054	60,054
Reverse acquisition reserve	(131,013)	(131,013)
Exchange translation reserve	(3,494)	(3,488)
Retained earnings	98,399	99,472
	<u>23,946</u>	<u>25,025</u>
Non-controlling interest	396	537
<b>TOTAL EQUITY</b>	<u><u>24,342</u></u>	<u><u>25,562</u></u>
<b>Non-Current Liabilities</b>		
Lease liabilities/Finance lease liabilities	252	243
Provision for restoration cost	34	34
	<u>286</u>	<u>277</u>
<b>Current Liabilities</b>		
Trade payables	389	300
Other payables, deposits and accruals	10,965	11,504
Bank overdraft	3,460	4,674
Lease liabilities/Finance lease liabilities	87	124
Current tax payables	-	30
	<u>14,901</u>	<u>16,632</u>
<b>TOTAL LIABILITIES</b>	<u><u>15,187</u></u>	<u><u>16,909</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>39,529</u></u>	<u><u>42,471</u></u>
<b>Net assets per share* (sen)</b>	<u><u>3.21</u></u>	<u><u>3.36</u></u>

\* Net assets per share attributable to owners of the Company is computed based on Total Shareholders' Funds (excluding Non-controlling interests) divided by the total number of ordinary shares in issue.

*(The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2021.)*

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021

	<----- Attributable to owners of the Parent ----->				Total RM'000	Non-controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->		<-Distributable ->				
Unaudited <u>Three Months Financial Period Ended 30 September 2021</u>	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000			
Balance as at 1 July 2021	60,054	(131,013)	(3,488)	99,472	25,025	537	25,562
Loss for the financial period	-	-	-	(1,073)	(1,073)	(141)	(1,214)
Foreign currency translation for foreign operations, net of tax	-	-	(6)	-	(6)	-	(6)
Total comprehensive loss for the financial period	-	-	(6)	(1,073)	(1,079)	(141)	(1,220)
Balance as at 30 September 2021	<u>60,054</u>	<u>(131,013)</u>	<u>(3,494)</u>	<u>98,399</u>	<u>23,946</u>	<u>396</u>	<u>24,342</u>

	<----- Attributable to owners of the Parent ----->				Total RM'000	Non-controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->		<-Distributable ->				
Unaudited <u>Three Months Financial Period Ended 30 September 2020</u>	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000			
Balance as at 1 July 2020	60,054	(131,013)	(3,428)	118,098	43,711	668	44,379
(Loss)/Profit for the financial period	-	-	-	(1,204)	(1,204)	164	(1,040)
Foreign currency translation for foreign operations, net of tax	-	-	76	-	76	-	76
Total comprehensive (loss) / income for the financial period	-	-	76	(1,204)	(1,128)	164	(964)
Balance as at 30 September 2020	<u>60,054</u>	<u>(131,013)</u>	<u>(3,352)</u>	<u>116,894</u>	<u>42,583</u>	<u>832</u>	<u>43,415</u>

(The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2021.)



**CONSOLIDATED STATEMENT OF CASH FLOWS  
 FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

	<b>UNAUDITED CURRENT PERIOD TO DATE ENDED 30-Sep-21 RM'000</b>	<b>UNAUDITED PRECEDING FINANCIAL PERIOD ENDED 30-Sep-20 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before tax	(1,214)	(929)
Adjustment for non-cash items:		
Amortisation of intangible assets	14	13
Depreciation of property, plant and equipment	173	155
Depreciation of right-of-use assets	36	1
Interest expense	70	18
Interest income	(45)	(82)
Inventories written off/written down	3	-
Net unrealised loss/(gain) on foreign exchange	(32)	332
Share of loss of an equity-accounted associate	11	8
Operating loss before working capital changes	(984)	(484)
Net changes in assets	1,780	623
Net changes in liabilities	(284)	(343)
Cash from/(used in) operations	512	(204)
Interest paid	(63)	-
Tax paid	(86)	(44)
Tax refund	-	1,032
Net cash from operating activities	363	784
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	45	82
Placement of deposits with licensed banks	(28)	(36)
Purchase of intangible assets	(188)	(65)
Purchase of property, plant and equipment	(485)	(1,043)
Repayment from an associate	(21)	-
Net cash used in investing activities	(677)	(1,062)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of lease liabilities/finance lease liabilities	(29)	(3)
Repayment to related parties	(114)	(142)
Interest paid	(8)	(18)
Net cash used in financing activities	(151)	(163)
Net change in cash and cash equivalents	(465)	(441)
Cash and cash equivalents at beginning of financial period	12,956	22,723
Effect of foreign exchange on opening balance	55	(259)
Cash and cash equivalents at end of financial period	12,546	22,023

*(The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 30 June 2021.)*

**PART A:**

**Notes to the Consolidated Interim Financial Information**

**1 Basis of preparation**

The consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements outlined in the Malaysian Financial Reporting Standard ("MFRS") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The consolidated interim financial information should be read in conjunction with the audited financial statements for the financial year ended 30 June 2021. The explanatory notes attached to this consolidated interim financial information provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2021.

**2 Significant Accounting Policies**

The accounting policies and methods of computation and presentation adopted by the Group in these interim consolidated financial statements are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2021 except for the adoption of the following new/revised MFRSs and Amendments to MFRSs:-

Amendments to MFRS 9, Interest Rate Benchmark Reform - Phase 2  
MFRS 139, MFRS7, MFRS4  
and MFRS16

The adoption of the above Amendments to MFRSs does not have significant financial impact to the Group.

The following are new standards, amendments and that have been issued by the MASB but have not been early adopted by the Group:

Amendments to MFRS 3	Reference to the Conceptual Frameworks
Amendments to MFRS 116	Property, plant and equipment – Proceeds before Intended Use
Amendments to MFRS 137	Onerous Contracts – Cost of Fulfilling a Contract
Amendments to MFRSs	Annual Improvements to MFRS Standards 2018 - 2020
MFRS 17	Insurance Contracts
Amendments to MFRS 17	Insurance Contracts
Amendments to MFRS 4	Extension of the Temporary Exemptions from Applying MFRS 9
Amendments to MFRS 101	Classification of liabilities as Current or Non-current
Amendments to MFRS 101	Disclosure of Accounting Policies
Amendments to MFRS 108	Definitions of Accounting Estimates
Amendments to MFRS 112	Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and Its Associate or Joint Venture

These new and amended standards will have no material impact on the financial statements of the Group upon their initial application.

**3 Qualification of independent auditors' report on preceding annual audited financial statements**

The auditors' report on the financial statements for the financial year ended 30 June 2021 was an unqualified opinion.

**4 Seasonal and cyclical factors**

The business of the Group was not affected by any seasonal and cyclical factors.

**5 Unusual items due to their nature, size or incidence**

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

**6 Material changes in estimates**

There were no material changes in estimates during the quarter under review.

**PART A:**

**Notes to the Consolidated Interim Financial Information**

**7 Debt and equity securities**

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the quarter under review.

**8 Dividends paid**

There were no dividends paid during the quarter under review.

**9 Segmental information**

The Group's reportable segments were identified as follows:-

- Digital, Infrastructure & Integration Services – Provision of a comprehensive range of tele/data communication, networking solutions, industrial automation and related services.
- Food Manufacturing – Food and contract manufacturing.

Others segment comprises operations related to investment holding activities, sales and distribution and reselling of hardware and software products, consumer food and related products and services and subsidiaries that have ceased operations and remained inactive.

Business Segments	Digital, Infrastructure & Integration Services RM'000	Food Manufacturing RM'000	Others RM'000	Total RM'000	Eliminations RM'000	Consolidation RM'000
<b>Three months financial period ended 30 September 2021</b>						
External sales	2,845	160	269	3,274	-	3,274
Inter segment sales	3	219	120	342	(342)	-
Total sales	2,848	379	389	3,616	(342)	3,274
Segment results	(461)	(308)	(424)	(1,193)	4	(1,189)
Finance costs	(70)	(19)	-	(89)	19	(70)
Interest Income	28	-	89	117	(72)	45
Loss before tax	(503)	(327)	(335)	(1,165)	(49)	(1,214)
Taxation	-	-	-	-	-	-
Loss for the year	(503)	(327)	(335)	(1,165)	(49)	(1,214)
Segment assets	18,486	5,823	30,236	54,545	(15,016)	39,529
<b>Three months financial period ended 30 September 2020</b>						
External sales	2,150	1,342	9	3,501	-	3,501
Inter segment sales	-	-	120	120	(120)	-
Total sales	2,150	1,342	129	3,621	(120)	3,501
Segment results	(173)	(39)	(781)	(993)	-	(993)
Finance costs	(18)	-	-	(18)	-	(18)
Interest Income	36	2	44	82	-	82
Loss before tax	(155)	(37)	(737)	(929)	-	(929)
Taxation	(111)	-	-	(111)	-	(111)
Loss for the year	(266)	(37)	(737)	(1,040)	-	(1,040)
Segment assets	29,908	3,805	68,536	102,249	(47,393)	54,856

**Major Customers**

Major customers with revenue equal or more than 10% of the Group's total revenue for current financial period are as follows:

Customer A	778
Customer B	678

**PART A:**  
**Notes to the Consolidated Interim Financial Information**

**10 Related Party Disclosures**

Significant related party transactions are as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000
Sale of goods and services to related parties	95	88	95	88
Purchase of goods and services from related parties	-	1	-	1
Corporate secretarial services fees paid/payable to related parties	11	15	11	15
Consultancy services fees paid/payable to a related party	-	-	-	-
Share office, network, data center and other services	59	71	59	71

**11 Carrying amount of revalued assets**

There were no changes to the valuation property, plant and equipment during the quarter under review.

**12 Subsequent events**

On 11 October 2021, DGSB announced that ISS Consulting (S) Pte Ltd ("ISS(S)"), a wholly-owned subsidiary of DGSB, incorporated in The Republic of Singapore, had held its EGM on 9 October 2021, at which it was resolved that ISS(S) be wound-up under Creditors' Voluntary Winding-Up pursuant to Section 160(1)(b) of the Insolvency, Restructuring and Dissolution Act 2018 (No. 40 of 2018).

Other than the above, there were no other material events subsequent to the end of the quarter under review.

**13 Change in the composition of the Group**

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

**14 Changes in contingent liabilities or contingent assets**

Bank guarantee granted for the quarter under review are as follows:-

	RM'000
Bank guarantees given by financial institutions in respect of projects of the Group	524

**15 Cash and bank balances**

For the purpose of the statement of cash flows, cash and cash equivalents include the following:

	AS AT 30-Sep-21 RM'000
Cash and bank balances	16,006
Fixed deposits with licensed financial institutions	6,878
	22,884
Less: Fixed deposits pledged with licensed banks	(6,878)
Less: Bank overdraft	(3,460)
	12,546

Incorporated in Malaysia

**PART B:**

**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**1 Detailed analysis of performance**

The detailed breakdown of revenue by operating segments of the Group are as follows:-

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000	Variance %	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000	Variance %
Digital, Infrastructure & Integration Services	2,848	2,150	32.5	2,848	2,150	32.5
Food Manufacturing	379	1,342	(71.8)	379	1,342	(71.8)
Others	389	129	>+100.0	389	129	>+100
	<u>3,616</u>	<u>3,621</u>	(0.1)	<u>3,616</u>	<u>3,621</u>	(0.1)
Less : Inter Segment Revenue	<u>(342)</u>	<u>(120)</u>		<u>(342)</u>	<u>(120)</u>	
<b>Total Group Revenue</b>	<b><u>3,274</u></b>	<b><u>3,501</u></b>	<b>(6.5)</b>	<b><u>3,274</u></b>	<b><u>3,501</u></b>	<b>(6.5)</b>

In the financial quarter under review, the Digital, Infrastructure & Integration Services segment recorded higher revenue of RM2.85 million, compared to revenue achieved in the previous corresponding quarter due to higher billings generated from contract sales. The Food Manufacturing segment recorded lower revenue of RM0.38 million, a decrease of 71.8% compared to revenue in the previous corresponding quarter due to the transitioning period in FY2022 from a subcontracting model to product manufacturer. The transitioning process is unfortunately still affected by the effects of pandemic lockdowns which began to recover only from end September 2021.

The detailed breakdown of loss before tax by business segments of the Group are as follow:-

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000	Variance %	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000	Variance %
Digital, Infrastructure & Integration Services	(499)	(155)	>-100.0	(499)	(155)	>-100.0
Food Manufacturing	(346)	(37)	>-100.0	(346)	(37)	>-100.0
Others	<u>(369)</u>	<u>(737)</u>	49.9	<u>(369)</u>	<u>(737)</u>	49.9
<b>Loss before tax</b>	<b><u>(1,214)</u></b>	<b><u>(929)</u></b>	<b>(30.7)</b>	<b><u>(1,214)</u></b>	<b><u>(929)</u></b>	<b>(30.7)</b>

The Group recorded slightly higher loss before tax of RM1.21 million, compared to loss before tax of RM0.93 million in the corresponding quarter of the preceding financial year.

**2 Variation of results against preceding quarter**

	3 months ended 30-Sep-21 RM'000	3 months ended 30-Jun-21 RM'000
Revenue	<u>3,274</u>	<u>4,500</u>
Loss before tax	<u>(1,214)</u>	<u>(15,203)</u>

The Group's revenue for the current quarter was RM3.27 million lower compared to the immediate preceding quarter due to lower billings generated under Digital, Infrastructure & Integration Services segment.

The Group's loss before tax was RM1.21 million lower compared to the immediate preceding quarter.



**PART B:**  
**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**  
**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**3 Prospects**

The Group operates under the following two (2) key business segments; Digital, Infrastructure & Integration Services and Food Technology in FY2022.

For FY2022, the operating environment for the Digital Infrastructure segment under DGB remains challenging with gradual albeit choppy recovery in the rollout of new telco and network infrastructure projects. However, with further easing of movement control under the National Recovery Plan (NRP), we are seeing improved operating environment for project rollouts with fewer and less serious delays.

Our media-linked Vendlah vending machines which commenced rollout in early 2020 has now more than 100 units in ubiquitous locations in the Klang Valley. The vending business currently sees increasing sales trend alongside improved footfalls with the softening movement controls with the NRP.

QBI launched its new pure ghee product under the brand name "DESI'Q" at the end of August 2021 and will launch its palm-oil based ghee blend product under the brand name "VEGELA'Q" in November 2021. The full commissioning of the production line for the new sweetened creamer project is targeted to be completed at the end of Q2 FY2022. The new ghee, ghee blend and creamer products are expected to contribute appreciably to QBI's performance from the second half of FY2022.

The Group continues to monitor the Covid-19 situation closely under the current NRP and looks forward to better business in the second half of FY2022. At the same time, we are actively evaluating various options and proposals for a regularisation plan under Rule 8.03A to take place under better economic outlook as the country recovers from the Covid pandemic.

**4 Profit forecast**

Not applicable.

**5 Tax expense**

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED	3 MONTHS ENDED	3 MONTHS ENDED	3 MONTHS ENDED
	30-Sep-21	30-Sep-20	30-Sep-21	30-Sep-20
	RM'000	RM'000	RM'000	RM'000
Current tax expense				
- Malaysia taxation	-	111	-	111
	<hr/>	<hr/>	<hr/>	<hr/>

The Group's effective tax rate for the current financial year is disproportionate to the statutory tax rate due to certain expenses being not deductible for tax purposes.

**PART B:**  
**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**6 Unquoted investments and properties**

There were no purchase or disposal of unquoted investments and properties during the financial quarter under review.

**7 Quoted securities**

There were no acquisitions or disposal of quoted securities during the financial quarter under review.

**8 Status of corporate proposals**

The Company is deemed an Affected Listed Issuer ("ALI") under the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad on 6 January 2020, upon the completion of the disposal of ISS Consulting (Thailand) Ltd ("ISST"). The Company has 24 months from 6 January 2020 to regularise its condition and it is currently evaluating its existing core businesses and viable investment opportunities to regularise the ALI condition.

DGSB will continue to evaluate other avenues to formulate a regularisation plan for DGSB in relation to being classified as an ALC pursuant to Rule 8.03A of the Listing Requirements.

**9 Status of approved utilisation of proceeds of the disposal of ISST**

The status of the utilisation of the disposal proceeds of ISST are as follows:-

	Status	Approved Utilisation	Utilisation To-date	Remaining Balance	Intended timeframe for utilisation (from the date of completion i.e. 06 January 2020)
Purpose		RM'000	RM'000	RM'000	
For the operation of :-					
- QBI packaging Sdn Bhd	-	10,000	5,000	5,000	Within 30 months
Payment of "Golden Handcuff" incentive to Wisit Wirayagorn	-	4,459	3,790	669	Within 24 months
Repayment of short-term borrowings	Completed	6,000	6,000	-	Within 12 months
Proposed special dividend	Completed	3,000	3,000	-	Within 9 months
DGSB working capital	Completed	8,122	8,122	-	Within 9 months
Estimated expenses in relation to the Proposed Disposal	Completed	450	450	-	Immediately
		<b>32,031</b>	<b>26,362</b>	<b>5,669</b>	

**10 Borrowings and debts securities**

The Group's bank borrowings as at 30 September 2021 are as follows:

Short term bank borrowings

- Bank overdraft - secured

RM'000

3,460

**11 Changes in material litigation**

There was no material litigation against the Group as at reporting date.

**12 Dividends**

No dividends have been recommended during the quarter ended 30 June 2021.

Incorporated in Malaysia

**PART B:**

**EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**13 Earnings per ordinary share**

**(a) Basic earnings per ordinary share**

Basic earnings per ordinary share for the financial period under review is calculated based on the Group's (loss)/profit after tax and non-controlling interests divided by the weighted average ("WA") number of ordinary shares in issue during the financial period.

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000
Loss after tax attributable to the owners of the parent	(1,073)	(1,204)	(1,073)	(1,204)
WA number of ordinary shares in issue ('000)	745,731	745,731	745,731	745,731
Basic loss per ordinary share (sen)	(0.14)	(0.16)	(0.14)	(0.16)

**(b) Fully diluted earnings per ordinary share**

The Group has no potential ordinary shares in issue as at reporting date and therefore, diluted earnings per share has not been presented.

**14 Loss before tax**

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000	3 MONTHS ENDED 30-Sep-21 RM'000	3 MONTHS ENDED 30-Sep-20 RM'000
Loss before tax is arrived at after charging:-				
Amortisation of intangible assets	14	13	14	13
Depreciation of property, plant and equipment	173	155	173	155
Depreciation of right-of-use assets	36	1	36	1
Inventories written off	3	-	3	-
Interest expenses	70	18	70	18
Realised loss on foreign exchange	-	7	-	7
Unrealised loss on foreign exchange	-	332	-	332
And crediting:-				
Interest income	45	82	45	82
Realised gain on foreign exchange	32	3	32	3