

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

	3 months ended 30 September			9 months ended 30 September		
	2022 RM'000 Unaudited	2021 RM'000 Unaudited	%	2022 RM'000 Unaudited	2021 RM'000 Unaudited	%
<b>Revenue</b>	16,905	10,194	66%	47,279	32,561	45%
Cost of sales	(12,181)	(6,963)		(33,569)	(23,319)	
<b>Gross profit</b>	4,724	3,231	46%	13,710	9,242	48%
Other income	317	208		567	682	
Administrative and other operating expenses	(2,754)	(2,643)		(8,725)	(8,199)	
Selling and distribution expenses	(963)	(417)		(2,368)	(1,673)	
<b>Operating profit</b>	1,324	379	249%	3,184	52	6023%
Finance costs	(18)	(11)		(55)	(40)	
<b>Profit before taxation</b>	1,306	368	255%	3,129	12	25976%
Taxation	(374)	(173)		(1,061)	(351)	
<b>Profit/(Loss) for the period</b>	932	195	378%	2,068	(339)	710%
Other comprehensive income/(loss)	(12)	(8)		85	(22)	
<b>Total comprehensive income/(loss) for the period</b>	920	187	392%	2,153	(361)	696%
Profit/(loss) after taxation attributable to the equity holders of the Company	932	195		2,068	(339)	
Total comprehensive income/(loss) attributable to the equity holders of the Company	920	187		2,153	(361)	
Weighted average no. of ordinary shares in issue ('000)	141,160	141,160		141,160	141,160	
Earnings per share (sen):						
- Basic	0.66	0.14		1.46	(0.24)	
- Diluted	0.66	0.14		1.46	(0.24)	

Note:

1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Net changes in other investments financial statements.

(Incorporated in Malaysia)

<b>CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION</b>
<b>AS AT 30 SEPTEMBER 2022</b>

	<b>UNAUDITED</b>	<b>AUDITED</b>
	<b>As at</b>	<b>As At</b>
	<b>30/09/2022</b>	<b>31/12/2021</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	5,858	5,992
Investment securities	63	59
Right of Use Assets	956	774
Goodwill on consolidation	8	8
	<b>6,885</b>	<b>6,833</b>
<b>Current Assets</b>		
Inventories	13,880	8,998
Trade receivables	12,617	12,233
Other receivables, deposits and prepayments	266	1,463
Tax recoverable	637	835
Other investment	11,445	16,256
Cash and bank balances	8,137	6,690
	<b>46,982</b>	<b>46,475</b>
<b>TOTAL ASSETS</b>	<b>53,867</b>	<b>53,308</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share capital	24,079	24,079
Reserves	22,938	22,197
<b>Total equity</b>	<b>47,017</b>	<b>46,276</b>
<b>Non current liabilities</b>		
Deferred tax liabilities	98	98
Long Term Lease	666	588
	<b>764</b>	<b>686</b>
<b>Current liabilities</b>		
Trade payables	2,255	4,463
Other payables, deposits and accruals	3,499	1,667
Short term lease	330	214
Tax payables	2	2
	<b>6,086</b>	<b>6,346</b>
<b>Net changes in other investments</b>	<b>6,850</b>	<b>7,032</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>53,867</b>	<b>53,308</b>
Net assets per share attributable to ordinary equity owners of the Company (sen)	33.31	32.78

Note:

- 1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

	Non-Distributable				Distributable	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Fair value Adjustment Reserve RM'000	Foreign Currency Translation Reserve RM'000	Retained Profits RM'000	
Balance as at 1.1.2021	24,079	-	66	12	20,412	44,569
Total comprehensive income for the financial year	-	-	(15)	(8)	1,730	1,707
At 31.12. 2021 ( <i>Audited</i> )	24,079	-	51	4	22,142	46,276
Balance as at 1.1.2022	24,079	-	51	4	22,142	46,276
Dividends	-	-	-	-	(1,412)	(1,412)
Total comprehensive income for the financial year	-	-	161	(76)	2,068	2,153
Balance as at 30.09.2022 ( <i>Unaudited</i> )	24,079	-	212	(72)	22,798	47,017

Note:

- 1) The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

	<b>9 months ended 30/09/2022 RM'000</b>	<b>12 months ended 31/12/2021 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	3,129	2,326
Adjustments for		
- Depreciation	676	932
- Gain/loss on disposal of property, plant and equipment	(6)	0
- Gain/ loss on forgiven lease payments	(14)	(29)
- Impairment loss on trade receivables	0	15
- Impairment loss on other receivables	0	122
- Impairment loss on fixed assets	0	0
- Fixed asset written off	2	27
- Reversal of impairment loss on trade receivables	0	(254)
- Dividend received	0	0
- Unrealised loss/(gain) on foreign exchange	(11)	(102)
- Fair value gain on financial assets	(79)	(317)
- Interest income	(51)	(41)
- Interest expenses	55	60
<b>Operating profit before working capital changes</b>	<b>3,701</b>	<b>2,739</b>
Changes in working capital		
Inventories	(4,816)	2,320
Receivables	2,536	(2,986)
Payables	(2,266)	136
<b>Net cash (used in) / generated from operations</b>	<b>(845)</b>	<b>2,209</b>
Interest received	51	41
Interest expenses	(55)	(60)
Taxation refund	0	57
Taxation paid	(855)	(1,222)
<b>Net cash flows (used in) / from operating activities</b>	<b>(1,704)</b>	<b>1,025</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net changes in other investments	5,052	1,653
Sales proceeds on disposal of property, plant and equipment	78	0
Dividend received	0	0
Dividend paid	(1,412)	0
Purchase of property, plant and equipment	(357)	(1,779)
<b>Net cash flows from / (used in) investing activities</b>	<b>3,361</b>	<b>(126)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of Financial Liabilities	(230)	(315)
<b>Net cash used in financing activities</b>	<b>(230)</b>	<b>(315)</b>
<b>Net Changes In Cash And Cash Equivalents</b>	<b>1,427</b>	<b>584</b>
<b>Cash And Cash Equivalents At The Begining Of The Period</b>	<b>6,690</b>	<b>6,011</b>
<b>Effect of exchange translation differences on cash and cash equivalents</b>	<b>20</b>	<b>95</b>
<b>Cash And Cash Equivalents At The End Of The Period</b>	<b>8,137</b>	<b>6,690</b>
<b>Analysis of Cash And Cash Equivalents</b>		
Cash and bank balances	8,137	6,690
	<b>8,137</b>	<b>6,690</b>
Less: Bank borrowings	0	0
	<b>8,137</b>	<b>6,690</b>

Note:

1) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**NOTES TO THE INTERIM REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022  
NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD 134 (MFRS 134): INTERIM  
FINANCIAL REPORTING**

**A1. Basis of reporting preparation**

The interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting and Appendix 9B of the Bursa Malaysia Securities Berhad ACE Market Listing Requirements.

The interim financial statements should be read in conjunction with the Audited Financial Statements of the Company for the FYE 31 December 2021 and the accompanying explanatory notes attached to the interim financial report.

**A2. Summary of significant accounting policies**

The significant accounting policies adopted in the preparation of the interim financial statements are consistent with those used in the preparation of the Group's audited financial statements for the financial year ended 31 December 2021 except for the adoption of the pronouncements that become effective from 1 January 2022.

**MFRSs and amendments effective for annual period beginning on or after 1 January 2022:**

Amendments to MFRS 3: Definition of a Business  
Amendments to MFRS 9, MFRS 139 and MFRS 7: Interest Rate Benchmark Reform  
Amendments to MFRS 101 and MFRS 108: Definition of Material  
The Conceptual Framework for Financial Reporting (Revised 2018)  
Amendments to MFRS 16 Leases – COVID-19-Related Rent Concessions 1 June 2020  
Extension of the temporary exemption from applying MFRS 9 17 August 2020  
(Amendments to MFRS 4 Insurance Contracts)

The adoption of the above pronouncement did not have a material impact on the financial statements of the Group.

The Group has not applied the following new MFRSs, new interpretations and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group:

		<b>Effective dates for financial periods beginning on or after</b>
Amendments to MFRS 16 Leases	Lease Liability in a Sale and Leaseback	1 January 2024
MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to MFRS 101	Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108	Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112	Deferred Tax related to Assets and Liabilities arising from a Single Transaction	1 January 2023
Amendments to MFRS 116	Proceeds before Intended Use for Property, plant and Equipment	1 January 2022
	Annual improvements to MFRS standards 2018 - 2020	1 January 2022

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**A2. Summary of significant accounting policies (cont'd)**

Amendments to MFRS 3 Business Combinations	Reference to conceptual frameworks	1 January 2022
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

The Group plans to apply the abovementioned accounting standards, interpretation and amendments when they become effective, except for MFRS 17 *Insurance Contracts*, as it is not applicable to the Group. The initial application of the accounting standards, amendments or interpretations are not expected to have any material financial impacts to the financial statements.

**A3. Auditors' report**

There was no qualification on the audited financial statements of the Group for the FYE 31 December 2021.

**A4. Seasonal or cyclical factors**

The operations of the Group were not significantly affected by seasonal or cyclical factors during the current quarter and current year to date under review.

**A5. Items of unusual nature and amount**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current quarter and current year to date under review.

**A6. Material changes in estimates**

There were no changes in the estimates that had a material effect in the current quarter and period to date results.

**A7. Issuances, cancellations, repurchase, resale and repayments of debt and equity securities**

There was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities for the current quarter and current year to date under review.

**A8. Dividends paid**

There was no dividend paid during the financial period ended 30 September 2022.

QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022

**A9. Segmental information**

Segmental information of the Group's revenue is as follows:

	3 months ended		9 months ended	
	30/09/2022	30/09/2021	30/09/2022	30/09/2021
	RM'000	RM'000	RM'000	RM'000
<b>Profit</b>				
Reportable segment profit/(loss)	932	195	2,068	(339)
<i>Included in the measure of segment profit are:</i>				
Revenue - Animal Health Products	7,636	6,867	23,880	22,127
- Foodservice Equipment	5,109	2,594	12,506	7,278
- Food Supplies	4,160	724	10,878	3,137
- Food Manufacturing	-	9	15	19
	16,905	10,194	47,279	32,561
Add: Inter-segment sales	1,715	1,225	6,233	6,222
Total revenue before eliminating inter company transaction	18,620	11,419	53,512	38,783
Depreciation of property, plant and equipment	(134)	(120)	(421)	(455)
<b>Reconciliation of reportable segment profit and revenue</b>				
<b>Profit</b>				
Reportable segment revenue	16,905	10,194	47,279	32,561
Unallocated expenses	(15,604)	(9,825)	(44,146)	(32,538)
Finance cost	(18)	(11)	(55)	(40)
Finance income	23	10	51	29
Taxation	(374)	(173)	(1,061)	(351)
Consolidated profit/(loss) after tax	932	195	2,068	(339)
<b>Revenue</b>				
Reported segment	16,905	10,194	47,279	32,561
Non-reportable segment	-	-	-	-
Consolidated revenue	16,905	10,194	47,279	32,561

No segmental information is provided on a geographical basis as the Group's activities are carried out predominantly in Malaysia. Revenue from subsidiary in Cambodia has been consolidated in the reported revenue of the Foodservice Equipment and Food Supplies segments.

**Segment assets**

Segment assets information is not presented regularly to Board of Directors and hence, no disclosure is made on segment assets.

**Segment liabilities**

Segment liabilities information is not presented regularly to Board of Directors and hence, no disclosure is made on segment liabilities.

The comments on page 5 apply to operating segments.

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**A10. Valuation of property, plant and equipment**

There was no valuation of property, plant and equipment in the current quarter under review.

**A11. Capital commitments**

As at the balance sheet date, there was no outstanding capital commitments not provided for in the interim financial report.

**A12. Material subsequent event**

There was no material subsequent event.

**A13. Changes in the composition of the Group**

There was no change in the composition of the Group for the current quarter under review.

**A14. Contingent liabilities and contingent assets**

There were no contingent liabilities and contingent assets, which upon becoming enforceable may have a material effect on the net assets, profits or financial position of the Group for the current quarter and current year to date under review since the last annual balance sheet date.

**A15. Significant related party transactions**

Saved as disclosed in the Audited Financial Statements for the FYE 31 December 2021, there were no other significant related party transactions for the current quarter under review.



**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS**

**B1. Review of performance**

The comparison of the current year 3rd quarter revenue against previous year 3rd quarter revenue is set out below:

	3 months ended 30 September			9 months ended 30 September		
	30/09/2022	30/09/2021	Change	30/09/2022	30/09/2021	Change
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	16,905	10,194	66%	47,279	32,561	45%
Cost of sales	(12,181)	(6,963)	75%	(33,569)	(23,319)	44%
Gross profit	4,724	3,231	46%	13,710	9,242	48%
Profit before interest and tax	1,324	379	249%	3,184	52	6023%
Profit before tax	1,306	368	255%	3,129	12	25976%
Profit/(Loss) after tax	932	195	378%	2,068	(339)	710%

**Quarter Ended 30 September 2022 compared to Quarter Ended 30 September 2021**

The Group's revenue for the current quarter ended 30 September 2022 increased by 66% to RM16.905 million compared to RM10.194 million in the preceding corresponding quarter ended 30 September 2021. The increase was mainly due to reasons as explained below.

During the current quarter ended 30 September 2022, Animal Health Product Division recorded revenue of RM7.636 million as compared to RM6.867 million in the preceding corresponding quarter ended 30 September 2021. The increase of approximately 11% was primarily due product price revisions.

During the current quarter ended 30 September 2022, Foodservice Equipment Division recorded revenue of RM9.269 million as compared to RM3.318 million in the preceding year quarter ended 30 September 2021. The increase of approximately 179% was mainly due to a surge in demand by customers, mainly cinema chains as compared to the preceding year quarter which was seriously undermined by Phase 1 of the National Recovery Plan (NRP).

During the current quarter ended 30 September 2022, Food Manufacturing Division did not record any sales because all its sales were made to related companies during the quarter under review as compared to RM0.009 million in the preceding year quarter ended 30 September 2021.

The profit before tax for the current quarter ended 30 September 2022 increased by 255% as compared to the preceding corresponding quarter ended 30 September 2021, mainly due to the much higher revenue caused by higher demand from customers.

**Nine Months Ended 30 September 2022 compared to Nine Months Ended 30 September 2021**

The Group achieved revenue of RM47.279 million for the current year ended 30 September 2022 as compared to RM32.561 million in the preceding year to date ended 30 September 2021. The increase in revenue by approximately 45% was mainly due to reasons as explained below.

During the current year to date ended 30 September 2022, Animal Health Product Division recorded revenue of RM23.880 million as compared to RM22.127 million in the preceding year to date ended 30 September 2021. The increase of approximately 8% was primarily due to product price revisions.

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**Review of performance (cont'd)**

During the current year to date ended 30 September 2022, Foodservice Equipment Division recorded revenue of RM23,384 million as compared to RM10.415 million in the preceding year ended 30 September 2021. The increase of approximately 125% was due to overall increased demand for our food service equipment and food supplies by our customers following the reopening of international borders on 1 April 2022 and lifting of almost all Covid-19 restrictions and preventive measures from 1 May 2022.

During the current year to date ended 30 September 2022, Food Manufacturing Division recorded revenue of RM0.015 million as compared to RM0.019 million. The decrease of approximately 21% was due to decrease in demand from customers during the current year to date.

**B2. Material changes in the profit before taxation for the current quarter as compared to the immediate preceding quarter**

	3 months ended		
	30/09/2022	30/06/2022	Change
	RM'000	RM'000	%
Revenue	16,905	16,372	3%
Operating profit	1,324	903	47%
Profit before interest and tax	1,324	903	47%
Profit before tax	1,306	884	48%
Profit after tax	932	513	82%

For current quarter ended 30 September 2022, the Group recorded a profit before tax of approximately RM1.306 million as compared to a profit before tax of RM0.884 million in the immediate preceding quarter ended 30 June 2022. The increase in profit before taxation compared to the immediate preceding quarter was mainly due to increase in other income and decrease in administrative staff expenses during the current quarter.

**B3. Prospects**

Based on Bank Negara Malaysia's Quarterly Bulletin 3Q 2022, the Malaysian economy registered a stronger growth of 14.2% (2Q 2022 : 8.9%) supported by rising private consumption. The economy will continue to expand, albeit at a more moderate pace in the fourth quarter of 2022.

Looking ahead, the Malaysian economy is expected to expand by 4% to 5% in 2023 and continue to surpass pre-pandemic levels. However, Malaysia's growth remains susceptible to a weaker-than-expected global growth, heightened geopolitical tensions, escalation in supply chain disruptions and greater global financial market volatility.

The Group expects its business operations environment to remain challenging, given the rising inflation and the weakening of the Malaysian Ringgit in the face of the strong US Dollar that would further compound the cost pressure.

Against this challenging backdrop, the Group will remain agile in responding to volatile business environment, continue to drive sales for the upcoming festive seasons and adjust its pricing strategies when the need arises.

As the Group embraces the final quarter of the year, the Board of Directors expects its business to maintain its revenue growth momentum and anticipates that the Group's performance for the current financial year to be satisfactory.

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**B4. Profit forecast**

No profit forecast has been issued by the Group previously in any public document.

**B5. Taxation**

	3 months ended		9 months ended	
	30/09/2022	30/09/2021	30/09/2022	30/09/2021
	RM'000	RM'000	RM'000	RM'000
Income tax:				
- current year	374	173	1,061	351
- (Over) / under provision of tax in prior year	-	-	-	-
	374	173	1,061	351
Deferred tax				
- Relating to origination and reversal of temporary difference	-	-	-	-
- (Over) /under provision of tax in prior year	-	-	-	-
	374	173	1,061	351

The Group's effective tax rate for the current quarter ended 30 September 2022 was approximately 29% and current year to date ended 30 September 2022 was 34% which is higher than the statutory rate of 24% due to certain non tax-deductible expenses and losses generated by some subsidiaries.

**B6. Status of corporate proposal**

There is no corporate proposal announced but not completed at a date not earlier than 7 days from the date of this quarterly report.

**B7. Group borrowings and debt securities**

The Group has no borrowings as at 30 September 2022.

**B8. Trade Receivables**

	Financial period ended 30/09/2022 RM'000	Immediate preceding financial year ended 31/12/2021 RM'000
Trade receivables		
Third party	12,679	12,311
Less: Impairment losses		
- brought forward	(78)	(328)
- reversal of impairment loss for bad debts recovered	0	254
- written off	16	11
- impaired during the period / year	0	(15)
	(62)	(78)
	12,617	12,233

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**B8. Trade Receivables (Cont'd)**

The Groups' normal trade credits range from 30 to 90 days. Other credit terms are assessed and approved on a case-by-case basis. The credit period varies from customers to customers after taking into consideration their payment track record, financial background, length of business relationship and size of transactions.

The Group has no significant concentration of credit risk that may arise from exposure to a single receivable or to groups of receivables.

**Ageing analysis of trade receivables is as follow:**

	<b>Financial period ended 30/09/2022 RM'000</b>	<b>Immediate preceding financial year ended 31/12/2021 RM'000</b>
Neither past due nor impaired	8,025	4,511
Up to 90 days past due not impaired	4,042	7,732
More than 90 days past due not impaired	612	68
	4,654	7,800
Impaired		
- brought forward	(78)	(328)
- reversal of impairment loss for bad debts recovered	0	254
- written off	16	11
- impaired during the period / year	0	(15)
	(62)	(78)
	12,617	12,233

**Commentaries for the recoverability of trade receivables which exceed the average credit terms granted:**

All trade receivables which exceeded the average credit terms are closely monitored by the credit control committee.

**B9. Fair value information**

The carrying amounts of cash and cash equivalents, short term receivables and payables and short term borrowings reasonably approximate their fair values due to the relatively short term nature of these financial instruments. Fair value of quoted equity instrument is determined directly by reference to their published market bid price at the reporting date.

There have been no transfers between Level 1 and Level 2 during the financial year. The table below analyses financial instruments carried at fair value shown in the statement of financial position.

QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022

**B9. Fair value information (Cont'd)**

As at 30.09.2022				
Fair value of financial instruments carried at fair value				
Level 1	Level 2	Level 3	Total	
RM'000	RM'000	RM'000	RM'000	
<b>Financial assets</b>				
Investment securities	63	-	-	63
Other investment	11,445	-	-	11,445
	11,508	-	-	11,508

As at 31.12.2021				
Fair value of financial instruments carried at fair value				
Level 1	Level 2	Level 3	Total	
RM'000	RM'000	RM'000	RM'000	
<b>Financial assets</b>				
Investment securities	59	-	-	59
Other investment	16,256	-	-	16,256
	16,315	-	-	16,315

**B10. Material litigation**

There are no material litigations during the current quarter under review.

**B11. Dividend**

No dividend has been declared or proposed during the quarter under review.

**B12. Earnings per share**

The basic and diluted earnings per share is calculated based on the Group's profit after tax attributable to equity holders of the Company divided by the weighted average number of ordinary shares as follows:

	3 months ended 30 September		9 months ended 30 September	
	2022 RM'000	2021 RM'000	2022 RM'000	2021 RM'000
Group's profit/(loss) after tax attributable to ordinary equity holders of the parent (RM)	932	195	2,068	(339)
Weighted average number of ordinary shares	141,160	141,160	141,160	141,160
Earnings/(Loss) per share (sen)	0.66	0.14	1.46	(0.24)

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2022**

**B13. Profit for the period**

Profit for the current quarter ended 30 September 2022 was arrived at after crediting / (charging) the following:

	3 months ended 30 September		9 months ended 30 September	
	2022 RM'000	2021 RM'000	2022 RM'000	2021 RM'000
<b>Profit for the period is arrived at after charging/(crediting):</b>				
Interest income	23	10	51	29
Fair value gain on financial assets	70	81	79	246
Foreign exchange gain /(loss)	1	-	11	-
Depreciation and amortization	(219)	(202)	(676)	(700)

**B14. Authorisation for issue**

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the Directors on 23 November 2022.

By order of the Board  
SCC Holdings Berhad

Thong Pui Yee (MAICSA 7067416)  
Company Secretary  
Kuala Lumpur  
Date: 23 November 2022