

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022**

	3 months ended 31 December			12 months ended 31 December		
	2022 RM'000 Unaudited	2021 RM'000 Unaudited	%	2022 RM'000 Unaudited	2021 RM'000 Audited	%
Revenue	16,638	15,422	8%	63,917	47,983	33%
Cost of sales	(11,764)	(10,937)		(45,333)	(34,256)	
Gross profit	4,874	4,485	9%	18,584	13,727	35%
Other income/(expenses)	(44)	211		523	893	
Administrative and other operating expenses	(2,414)	(868)		(11,139)	(9,067)	
Selling and distribution expenses	(1,314)	(1,494)		(3,683)	(3,167)	
Operating profit	1,102	2,334	-53%	4,285	2,386	80%
Finance costs	(16)	(20)		(70)	(60)	
Profit before taxation	1,086	2,314	-53%	4,215	2,326	81%
Taxation	(652)	(245)		(1,713)	(596)	
Profit for the period	434	2,069	-79%	2,502	1,730	45%
Other comprehensive income/(loss)	52	(1)		137	(23)	
Total comprehensive income for the period	486	2,068	-76%	2,639	1,707	55%
Profit after taxation attributable to the equity holders of the Company	434	2,069		2,502	1,730	
Total comprehensive income attributable to the equity holders of the Company	486	2,068		2,639	1,707	
Weighted average no. of ordinary shares in issue ('000)	141,160	141,160		141,160	141,160	
Earnings per share (sen):						
- Basic	0.31	1.47		1.77	1.23	
- Diluted	0.31	1.47		1.77	1.23	

Note:

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

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	UNAUDITED As at 31/12/2022 RM'000	AUDITED As At 31/12/2021 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	6,052	5,992
Investment securities	69	59
Right of Use Assets	919	774
Goodwill on consolidation	8	8
	7,048	6,833
Current Assets		
Inventories	18,299	8,998
Trade receivables	12,431	12,233
Other receivables, deposits and prepayments	289	1,463
Tax recoverable	1,036	835
Other investment	6,089	16,256
Cash and bank balances	7,644	6,690
	45,788	46,475
TOTAL ASSETS	52,836	53,308
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share capital	24,079	24,079
Reserves	23,424	22,197
Total equity	47,503	46,276
Non current liabilities		
Deferred tax liabilities	97	98
Long Term Lease	621	588
	718	686
Current liabilities		
Trade payables	1,787	4,463
Other payables, deposits and accruals	2,440	1,667
Short term lease	343	214
Tax payables	45	2
	4,615	6,346
Total liabilities	5,333	7,032
TOTAL EQUITY AND LIABILITIES	52,836	53,308
Net assets per share attributable to ordinary equity owners of the Company (sen)	33.65	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 FOURTH QUARTER ENDED 31 DECEMBER 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	-	-	176	(39)	2,502	2,639
Balance as at 31.12.2022 (<i>Unaudited</i>)	24,079	-	227	(35)	23,232	47,503

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 FOURTH QUARTER ENDED 31 DECEMBER 2022**

	12 months ended 31/12/2022 RM'000	12 months ended 31/12/2021 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	4,215	2,326
Adjustments for		
- Tax adjustment	71	-
- Depreciation	907	932
- Gain/loss on disposal of property, plant and equipment	(57)	0
- Gain/ loss on forgiven lease payments	(14)	(29)
- Impairment loss on trade receivables	169	15
- Impairment loss on other receivables	0	122
- Impairment loss on fixed assets	2	0
- Fixed asset written off	0	27
- Reversal of impairment loss on trade receivables	(18)	(254)
- Dividend received	(1)	0
- Unrealised loss/(gain) on foreign exchange	(11)	(102)
- Fair value gain on financial assets	(69)	(317)
- Interest income	(79)	(41)
- Interest expenses	70	60
Operating profit before working capital changes	5,185	2,739
Changes in working capital		
Inventories	(9,288)	2,320
Receivables	2,500	(2,986)
Payables	(3,671)	136
Net cash (used in) / generated from operations	(5,274)	2,209
Interest received	79	41
Interest expenses	(70)	(60)
Taxation refund	0	57
Taxation paid	(1,917)	(1,222)
Net cash flows (used in) / from operating activities	(7,182)	1,025
CASH FLOWS FROM INVESTING ACTIVITIES		
Net changes in other investments	10,407	1,653
Sales proceeds on disposal of property, plant and equipment	129	0
Dividend received	1	0
Dividend paid	(1,412)	0
Purchase of property, plant and equipment	(696)	(1,779)
Net cash flows from / (used in) investing activities	8,429	(126)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Financial Liabilities	(312)	(315)
Net cash used in financing activities	(312)	(315)
Net Changes In Cash And Cash Equivalents	935	584
Cash And Cash Equivalents At The Begining Of The Period	6,690	6,011
Effect of exchange translation differences on cash and cash equivalents	19	95
Cash And Cash Equivalents At The End Of The Period	7,644	6,690
Analysis of Cash And Cash Equivalents		
Cash and bank balances	7,644	6,690
	7,644	6,690
Less: Bank borrowings	0	0
	7,644	6,690

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 FOURTH QUARTER ENDED 31 DECEMBER 2022

**NOTES TO THE INTERIM REPORT FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 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:

		Effective dates for financial periods beginning on or after
Amendments to MFRS 101	Non-current Liabilities with Covenants	1 January 2024
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

QUARTERLY REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022

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

	Annual improvements to MFRS standards 2018 – 2020	1 January 2022
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 31 December 2022.

QUARTERLY REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022

A9. Segmental information

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

	3 months ended		12 months ended	
	31/12/2022 RM'000	31/12/2021 RM'000	31/12/2022 RM'000	31/12/2021 RM'000
Profit				
Reportable segment profit	434	2,069	2,502	1,730
<i>Included in the measure of segment profit are:</i>				
Revenue - Animal Health Products	8,262	7,977	32,142	30,104
- Foodservice Equipment	4,699	4,074	17,205	11,352
- Food Supplies	3,663	3,342	14,541	6,479
- Food Manufacturing	14	29	29	48
	16,638	15,422	63,917	47,983
Add: Inter-segment sales	4,747	1,574	10,980	7,796
Total revenue before eliminating inter company transaction	21,385	16,996	74,897	55,779
Depreciation of property, plant and equipment	(143)	(131)	(564)	(586)
Reconciliation of reportable segment profit and revenue				
Profit				
Reportable segment revenue	16,638	15,422	63,917	47,983
Unallocated expenses	(15,564)	(13,100)	(59,711)	(45,638)
Finance cost	(16)	(20)	(70)	(60)
Finance income	28	12	79	41
Taxation	(652)	(245)	(1,713)	(596)
Consolidated profit after tax	434	2,069	2,502	1,730
Revenue				
Reported segment	16,638	15,422	63,917	47,983
Non-reportable segment	-	-	-	-
Consolidated revenue	16,638	15,422	63,917	47,983

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 FOURTH QUARTER ENDED 31 DECEMBER 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 FOURTH QUARTER ENDED 31 DECEMBER 2022

B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS

B1. Review of performance

The comparison of the current year 4th quarter revenue against previous year 4th quarter revenue is set out below:

	3 months ended 31 December			12 months ended 31 December		
	31/12/2022	31/12/2021	Change	31/12/2022	31/12/2021	Change
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	16,638	15,422	8%	63,917	47,983	33%
Cost of sales	(11,764)	(10,937)	8%	(45,333)	(34,256)	32%
Gross profit	4,874	4,485	9%	18,584	13,727	35%
Profit before interest and tax	1,102	2,334	-53%	4,285	2,386	80%
Profit before tax	1,086	2,314	-53%	4,215	2,326	81%
Profit after tax	434	2,069	-79%	2,502	1,730	45%

Quarter Ended 31 December 2022 compared to Quarter Ended 31 December 2021

The Group's revenue for the current quarter ended 31 December 2022 increased by 8% to RM16.638 million compared to RM15.422 million in the preceding corresponding quarter ended 31 December 2021. The increase was mainly due to reasons as explained below.

During the current quarter ended 31 December 2022, Animal Health Product Division recorded revenue of RM8.262 million as compared to RM7.977 million in the preceding corresponding quarter ended 31 December 2021. The increase of approximately 4% was primarily due product price revisions.

During the current quarter ended 31 December 2022, Foodservice Equipment Division recorded revenue of RM8.362 million as compared to RM7.416 million in the preceding year quarter ended 31 December 2021. The increase of approximately 12.76% was mainly due to a surge in demand by customers, mainly cinemas and fast food chains as compared to the preceding year quarter which was undermined by Phase 3 of the National Recovery Plan (NRP).

During the current quarter ended 31 December 2022, Food Manufacturing Division recorded revenue of RM0.014 million as compared to RM0.029 million in the preceding year quarter ended 31 December 2021. The decrease of approximately 52% was due to lower demand from customers during the quarter under review.

The profit before tax for the current quarter ended 31 December 2022 decreased by 53% as compared to the preceding corresponding quarter ended 31 December 2021, mainly due to the much lower administrative expenses in the latter that resulted from a reversal of provision for staff expenses.

Twelve Months Ended 31 December 2022 compared to Twelve Months Ended 31 December 2021

The Group achieved revenue of RM63.917 million for the current year ended 31 December 2022 as compared to RM47.983 million in the preceding year to date ended 31 December 2021. The increase in revenue by approximately 33% was mainly due to reasons as explained below.

During the current year to date ended 31 December 2022, Animal Health Product Division recorded revenue of RM32.142 million as compared to RM30.104 million in the preceding year to date ended 31 December 2021. The increase of approximately of 7% was primarily due to product price revisions.

QUARTERLY REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022

Review of performance (cont'd)

During the current year to date ended 31 December 2022, Foodservice Equipment Division recorded revenue of RM31.746 million as compared to RM17.831 million in the preceding year ended 31 December 2021. The increase of approximately 78% 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 31 December 2022, Food Manufacturing Division recorded revenue of RM0.029 million as compared to RM0.048 million. The decrease of approximately 40% 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		
	31/12/2022	30/09/2022	Change
	RM'000	RM'000	%
Revenue	16,638	16,905	-2%
Operating profit	1,102	1,324	-17%
Profit before interest and tax	1,102	1,324	-17%
Profit before tax	1,086	1,306	-17%
Profit after tax	434	932	-53%

For current quarter ended 31 December 2022, the Group recorded a profit before tax of approximately RM1.086 million as compared to a profit before tax of RM1.306 million in the immediate preceding quarter ended 30 September 2022. The decrease in profit before taxation compared to the immediate preceding quarter was mainly due to decrease in other income and increase in selling and distribution expenses during the current quarter.

B3. Prospects

The Group, whose fundamentals remain strong, is well-positioned to take advantage of the recovering economy in 2023. Bank Negara's recently released Q4 2022 data shows that the country is unlikely to go into recession and that growth will moderate in 2023, with inflation under control. The formation of a unity government will also contribute to the strengthening of the economy and restore investor confidence. This is evident by the recent strengthening of the Ringgit, which has brought much relief to the Group, whose inventories are mostly purchased using USD.

Despite the positive outlook, the economy will continue to be impacted by geopolitical tension, war, and supply chain disruptions. To counteract this, the Group has been steadily building up a buffer inventory using its healthy operating cash built up over the years. This will provide a cushion against any potential disruptions and allow the Group to continue to operate smoothly.

The Group aims to continue to grow its order book and further expand its clientele base by widening its product range. This, combined with its strong financial position, positions the company well to take advantage of the recovering economy and continue to grow in 2023. As the economy continues to recover, the Group is well-positioned to continue to grow and strengthen its position in the market.

QUARTERLY REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022

B4. Profit forecast

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

B5. Taxation

	3 months ended		12 months ended	
	12/31/2022 RM'000	12/31/2021 RM'000	12/31/2022 RM'000	12/31/2021 RM'000
Income tax:				
- current year	653	245	1,714	871
- (Over) / under provision of tax in prior year	-	-	-	(276)
	653	245	1,714	595
Deferred tax				
- Relating to origination and reversal of temporary difference	(1)	-	(1)	-
- (Over) /under provision of tax in prior year	-	-	-	1
	652	245	1,713	596

The Group's effective tax rate for the current quarter ended 31 December 2022 was approximately 60% and current year to date ended 31 December 2022 was 41% 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 31 December 2022.

B8. Trade Receivables

	Financial period ended 31/12/2022 RM'000	Immediate preceding financial year ended 31/12/2021 RM'000
Trade receivables		
Third party	12,659	12,311
Less: Impairment losses		
- brought forward	(78)	(328)
- reversal of impairment loss for bad debts recovered	18	254
- written off	16	11
- impaired during the period / year	(184)	(15)
	(228)	(78)
	12,431	12,233

QUARTERLY REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 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:

	Financial period ended 31/12/2022 RM'000	Immediate preceding financial year ended 31/12/2021 RM'000
Neither past due nor impaired	9,166	4,511
Up to 90 days past due not impaired	2,909	7,732
More than 90 days past due not impaired	584	68
	3,493	7,800
Impaired		
- brought forward	(78)	(328)
- reversal of impairment loss for bad debts recovered	18	254
- written off	16	11
- impaired during the period / year	(184)	(15)
	(228)	(78)
	12,431	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 FOURTH QUARTER ENDED 31 DECEMBER 2022

B9. Fair value information (Cont'd)

As at 31.12.2022				
Fair value of financial instruments carried at fair value				
Level 1	Level 2	Level 3	Total	
RM'000	RM'000	RM'000	RM'000	
Financial assets				
Investment securities	69	-	-	69
Other investment	6,089	-	-	6,089
	6,158	-	-	6,158

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	
Financial assets				
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

- (a) The directors declared a single tier interim dividend of 1 sen per ordinary share amounting to RM1,411,601.40 in respect of the financial year ended 31 December 2022.
- (b) The entitlement date is 13th March 2023 and date of payment for the single tier tax exempt interim dividend in respect of the financial year ended 31 December 2022 is 24 March 2023.

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 31 December		12 months ended 31 December	
	2022 RM'000	2021 RM'000	2022 RM'000	2021 RM'000
Group's profit after tax attributable to ordinary equity holders of the parent (RM)	434	2,069	2,502	1,730
Weighted average number of ordinary shares	141,160	141,160	141,160	141,160
Earnings per share (sen)	0.31	1.47	1.77	1.23

QUARTERLY REPORT FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022

B13. Profit for the period

Profit for the current quarter ended 31 December 2022 was arrived at after crediting / (charging) the following:

	3 months ended 31 December		12 months ended 31 December	
	2022 RM'000	2021 RM'000	2022 RM'000	2021 RM'000
Profit for the period is arrived at after charging/(crediting):				
Interest income	28	12	79	41
Fair value gain/(loss) on financial assets	(10)	71	69	317
Foreign exchange gain /(loss)	(0)	102	11	102
Depreciation and amortization	(231)	(232)	(907)	(932)

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 24 February 2023.

By order of the Board
SCC Holdings Berhad

Thong Pui Yee (MAICSA 7067416)
Company Secretary
Kuala Lumpur
Date: 24 February 2023