

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE SECOND (2<sup>ND</sup>) QUARTER ENDED 30 SEPTEMBER 2022**

	---Individual Quarter---		---Cumulative Quarter---	
	30 September 2022 RM '000	30 September 2021 RM '000	30 September 2022 RM '000	30 September 2021 RM '000
Revenue	19,001	64,815	34,034	68,956
Cost of sales	(13,807)	(63,395)	(27,810)	(67,013)
Gross profit	5,194	1,420	6,224	1,943
Other operating income	14	352	26	972
Administrative expenses	(2,751)	(50,423)	(6,052)	(58,818)
Selling and distribution expenses	-	(154)	-	(456)
Other operating expenses	(10,387)	-	(10,387)	-
Finance costs	(70)	(320)	(144)	(781)
Loss before taxation	(8,000)	(49,125)	(10,333)	(57,191)
Taxation	-	(529)	-	(529)
Loss after taxation (" <b>LAT</b> ")	(8,000)	(49,654)	(10,333)	(57,720)
Other comprehensive income: <i>Items that maybe reclassified subsequently to profit or loss</i>				
- Foreign exchange translation	(1,891)	(1,468)	(1,426)	4,601
Total comprehensive loss	(9,891)	(51,152)	(11,761)	(53,119)
<b>LAT ATTRIBUTABLE TO:</b>				
- Owners of the Company	(9,950)	(49,987)	(12,295)	(57,530)
- Non-controlling interest	1,950	333	1,962	(190)
<b>TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO:</b>				
- Owners of the Company	(11,841)	(51,932)	(13,723)	(53,067)
- Non-controlling interests	1,950	780	1,962	(52)
Weighted average no. of ordinary shares ('000)	445,422	4,402,677	444,215	4,402,677
Loss per share attributable to Owners of the Company (sen):				
- Basic	(2.23)	(1.14)	(2.77)	(1.31)
- Diluted	N/A	N/A	N/A	N/A

N/A: The effect is not shown as this is anti-dilutive.

**Notes:**

*The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements of the Company for the financial year ended ("FYE") 31 March 2022 and the accompanying explanatory notes attached to this interim financial report.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2022

	(Unaudited) As at 30 September 2022 RM '000	(Audited) As at 31 March 2022 RM '000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	12,753	13,448
Investment properties	77,435	71,435
Right-of-use assets	2,193	2,664
Intangible assets	90,286	90,286
Other investments	5,000	5,000
	<u>187,667</u>	<u>182,833</u>
<b>CURRENT ASSETS</b>		
Inventories	7,008	9,013
Trade and other receivables	120,686	122,890
Current tax assets	2,699	1,964
Cash and cash equivalents	2,376	2,398
	<u>132,769</u>	<u>136,265</u>
<b>TOTAL ASSETS</b>	<b><u>320,436</u></b>	<b><u>319,098</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Share capital	425,635	425,312
Reserves	(138,706)	(125,469)
<b>SHAREHOLDERS' EQUITY</b>	<b><u>286,929</u></b>	<b><u>299,843</u></b>
Non-controlling interests	6,220	4,258
<b>TOTAL EQUITY</b>	<b><u>293,149</u></b>	<b><u>304,101</u></b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	18,749	5,737
Bank borrowings	637	620
Amount owing to a director	3,526	3,422
Lease liabilities	195	1,022
Current tax liabilities	246	270
	<u>23,353</u>	<u>11,071</u>

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2022 (CONT'D)**

	<b>(Unaudited)</b> <b>As at</b> <b>30 September 2022</b> <b>RM '000</b>	<b>(Audited)</b> <b>As at</b> <b>31 March 2022</b> <b>RM '000</b>
<b>NON-CURRENT LIABILITIES</b>		
Bank borrowings	1,616	1,939
Lease liabilities	2,318	1,987
	<u>3,934</u>	<u>3,926</u>
<b>TOTAL LIABILITIES</b>	<b><u>27,287</u></b>	<b><u>14,997</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>320,436</u></b>	<b><u>319,098</u></b>
<b>NET ASSETS PER SHARE (sen)</b>	<u>0.49</u>	<u>0.51</u>

*Note:*

*The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements of Kanger for the FYE 31 March 2022 and the accompanying explanatory notes attached to this interim financial report.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE SECOND (2<sup>ND</sup>) QUARTER ENDED 30 SEPTEMBER 2022

	Share Capital RM '000	Merger Reserve RM '000	Warrants Reserve RM '000	Foreign currency translation reserve RM '000	Accumulated losses RM '000	Total RM '000	Non- controlling Interests RM '000	Total Equity RM '000
<b>Balance as at 31 March 2022 (Audited)</b>	425,312	(13,365)	38,919	3,443	(154,466)	299,843	4,258	304,101
<b>Transaction with owners:</b>								
- Issuance of shares granted under SIS	300	-	-	-	-	300	-	300
- Share issuance expenses	23	-	-	-	-	23	-	23
- Disposal of subsidiaries	-	13,565	-	(2,017)	(11,064)	484	-	484
	323	13,565	-	(2,017)	(11,064)	807	-	807
LAT	-	-	-	-	(12,295)	(12,295)	1,962	(10,333)
Foreign currency translation	-	-	-	(1,426)	-	(1,426)	-	(1,426)
Total comprehensive loss	-	-	-	(1,426)	(12,295)	(13,721)	1,962	(11,759)
<b>Balance as at 30 September 2022</b>	425,635	200	38,919	-	(177,825)	286,929	6,220	293,149

Note:

The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements of Kanger for the FYE 31 March 2022 and the accompanying explanatory notes attached to this interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE SECOND (2<sup>ND</sup>) QUARTER ENDED 30 SEPTEMBER 2022**

	Period ended 30 September 2022 RM'000	Period ended 30 September 2021 RM'000
<b>CASH FLOWS FOR OPERATING ACTIVITIES</b>		
Loss before taxation	(10,333)	(57,191)
Adjustments for:		
Amortisation of intangible assets	-	495
Amortisation of right-of-used assets	551	-
Depreciation of property, plant and equipment	713	1,044
Impairment loss on inventories	-	13,282
Impairment loss on property, plant and equipment	-	4,741
Impairment loss on trade and other receivables	-	25,057
Interest expenses	144	781
Interest income	(9)	-
Loss on disposal of subsidiaries company	10,469	-
Property, plant and equipment written off	-	336
Share-based payment	23	5,775
Operating loss before working capital changes:	1,558	(5,680)
Change in inventories	2,005	(3,829)
Change in trade and other receivables	(10,252)	(86,073)
Change in trade and other payables	8,166	21,183
<b>CASH USED IN OPERATIONS</b>	<b>1,477</b>	<b>(74,399)</b>
Interest received	9	-
Tax refund	-	62
Tax paid	(759)	(660)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>727</b>	<b>(74,997)</b>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Net cash outflow from disposal of subsidiary company	(6)	-
Net cash outflow from acquisition of subsidiary company	-	(48,018)
Purchase of other investments	-	(5,000)
Purchase of property, plant and equipment and investment properties	(18)	(7,744)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(24)</b>	<b>(60,762)</b>
<b>CASH FLOWS FOR FINANCING ACTIVITIES</b>		
Interest paid	(144)	(781)
Net drawdown of bank borrowings	-	2,813
Net repayment of bank borrowing	(305)	(2,456)
Net repayment of lease liabilities	(576)	(144)
Proceeds from issuance of shares	300	160,671
<b>NET CASH (USED IN)/GENERATED FROM FINANCING ACTIVITIES</b>	<b>(725)</b>	<b>160,103</b>

	<b>Period ended 30 September 2022 RM'000</b>	<b>Period ended 30 September 2021 RM'000</b>
<b>NET DECREASE/(INCREASE) IN CASH AND CASH EQUIVALENTS</b>	(22)	24,344
<b>EFFECT OF EXCHANGE RATE DIFFERENCES ON CASH AND CASH EQUIVALENTS</b>	-	204
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD</b>	2,398	81,715
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD</b>	<u>2,376</u>	<u>106,263</u>

Cash and cash equivalents at end of the financial period comprise the following:

- Cash and bank balances	<u>2,376</u>	<u>106,263</u>
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*Note:*

*The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements of Kanger for the FYE 31 March 2022 and the accompanying explanatory notes attached to this interim financial report.*

QUARTERLY REPORT FOR THE SECOND (2<sup>ND</sup>) QUARTER ENDED 30 SEPTEMBER 2022

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2022

A1. Accounting policies and methods of computation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRSs”) 134: Interim Financial Reporting, Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) (“Listing Requirements”).

The interim financial statements should be read in conjunction with the Audited Financial Statements of Kanger (“Company”) for the FYE 31 March 2022 and the accompanying explanatory notes attached to this interim financial report.

Kanger and its subsidiaries (“Group”) have not applied the following standards, amendments and interpretations under the MFRS framework that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the Group:

MFRSs (Including The Consequential Amendments)	Effective dates for financial period beginning on and after
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 and MFRS Practice Statement 2: Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108: Disclosure 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 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced

The Group intends to adopt the above MFRSs as well as amendments to MFRSs when they become effective.

The adoption of the above standards will not have any material impact on the financial position and performance of the Group. The accounting policies and methods of computation adopted by the Group in these unaudited condensed interim financial statements are consistent with those adopted in the Audited Financial Statements of Kanger for the FYE 31 March 2022.

A2. Auditors’ report on preceding annual financial statements

The auditors’ report on the audited consolidated financial statements of the Group for the FYE 31 March 2022 was not subject to any qualification.

A3. Seasonal or cyclical factors

The principal business of the Group was not significantly affected by seasonal or cyclical factors.

A4. Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter.

**A5. Material changes in estimates**

Not applicable as there were no estimates reported in the prior financial years.

**A6. Debt and equity securities**

There were no issuance, cancellation, repurchase, resale and repayment of debt or equity securities during the current financial quarter and financial period-to-date except for the following: -

- (a) On 5 May 2022, 2,380,952 new ordinary shares which were issued under Share Issuance Scheme amounting to RM150,000; and
- (b) On 20 May 2022, 2,752,293 new ordinary shares which were issued under Share Issuance Scheme amounting to RM150,000.

**A7. Segmental information**

The Group's revenue is derived from the products as follows:

	---Individual Quarter---		---Cumulative Quarter---	
	30 September 2022 RM '000	30 September 2021 RM '000	30 September 2022 RM '000	30 September 2021 RM '000
Manufacturing, trading and project management services	19,001	4,002	28,590	8,143
Construction works	-	60,813	5,444	60,813
<b>Total</b>	<b>19,001</b>	<b>64,815</b>	<b>34,034</b>	<b>68,956</b>

The Group's revenue based on the geographical location of its customers is as follows:

	---Individual Quarter---		---Cumulative Quarter---	
	30 September 2022 RM '000	30 September 2021 RM '000	30 September 2022 RM '000	30 September 2021 RM '000
PRC	-	4,002	-	8,143
Malaysia	19,001	60,813	34,034	60,813
<b>Total</b>	<b>19,001</b>	<b>64,815</b>	<b>34,034</b>	<b>68,956</b>

No other segmental information such as segment assets and liabilities are presented as the Group's assets and liabilities are managed on group wide basis and are not allocated to any of the operating segments.



**A8. Valuation of property, plant and equipment and investment properties**

The Group has not carried out any valuation of its property, plant and equipment and investment properties in the current financial quarter.

**A9. Capital commitments**

Capital expenditures as at the date of this report but not recognised in the financial statements are as follows:

	---Individual Quarter---		---Cumulative Quarter---	
	30 September 2022 RM '000	30 September 2021 RM '000	30 September 2022 RM '000	30 September 2021 RM '000
Approved and contracted	<u>65,435</u>	<u>-</u>	<u>65,435</u>	<u>-</u>
Approved but not contracted	<u>222,090</u>	<u>-</u>	<u>222,090</u>	<u>-</u>

**A10. Changes in the composition of the Group**

**Disposal of 100% equity interest in Kanger Investment (HK) Limited and Kanger Trading (HK) Co. Limited**

On 29 September 2022, the Company's wholly owned subsidiaries, namely Kanger Investment (HK) Limited and Kanger Trading (HK) Co. Limited had entered into 2 share sale agreements with Zeng RongYing to dispose 100% equity interest for a cash consideration of USD1 (equivalent to RM4.625) each company. Following the completion of the disposal, both companies had ceased to become the wholly owned subsidiary of the Company.

Other than the above, there were no other changes in the composition of the Group for the current financial quarter and financial period-to-date.

**A11. Contingent liabilities and contingent assets**

There were no changes in contingent liabilities or contingent assets since the date of the last annual reporting period up to the date of this report.

**A12. Material events subsequent to the end of the quarter**

There were no material events subsequent to the end of the current financial quarter and financial period-to-date that have not been reflected in this interim financial report.

**A13. Related party transactions**

There were no related party transactions entered into with related parties during the current financial quarter and financial period-to-date.

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

**B1. Analysis of performance**

	---- Individual Quarter ----		
	30 September 2022	30 September 2021	Variance
	RM '000	RM '000	(Amount RM'000/%)
Revenue	19,001	64,815	(45,814)/71%
Gross profit	5,194	1,420	3,774/266%
Loss before taxation	(8,000)	(49,125)	41,125/84%
Loss after taxation	(8,000)	(49,654)	41,654/84%

	---- Cumulative Quarter ----		
	30 September 2022	30 September 2021	Variance
	RM '000	RM '000	(Amount RM'000/%)
Revenue	34,034	68,956	(34,922)/51%
Gross profit	6,224	1,943	4,281/220%
Loss before taxation	(10,333)	(57,191)	46,858/82%
Loss after taxation	(10,333)	(57,720)	47,387/82%

Individual Quarter

Revenue decreased by RM45.8 million or 71% in the current financial quarter ended 30 September 2022 ("Q2 2023") as compared to the corresponding quarter ended 30 September 2021 ("Q2 2022") which mainly due to significantly decrease in construction, property development and renovation business segments. The decrease was mitigated by the increase of sales in manufacturing, trading and project management services. The sales decrease was due to some projects have been delated due to some unforeseen circumstances such as increase in construction material due to volatile currency fluctuations and short of imported construction supplies.

The gross profit recorded in Q2 2023 increased by 266% as compare to gross profit recorded in Q2 2022 was mainly due to profit generated from newly acquired subsidiary which the profit margin recorded higher.

Cumulative Quarter

Overall, the Group recorded loss before taxation of RM10.3 million in Q2 2023 due to insufficient revenue generated to defray the expenses. The Group has also incurred non-recurring expenses such as loss on disposal of subsidiary companies of RM10.5 million. If this were excluded, the Group will have a better performance as at Q2 2023.

**B2. Comparison with immediate preceding quarter's results**

	Quarter ended		
	30 September	30 June 2022	
	2022	RM '000	Variance
	RM '000	RM '000	(Amount RM'000/%)
Revenue	19,001	15,033	3,968/26%
Gross profit	5,194	1,030	4,164/>100%
Loss before taxation	(8,000)	(2,333)	(5,667)/ >100%
Loss after taxation	(8,000)	(2,333)	(5,667)/ >100%

The Group recorded increase in revenue by RM3.9 million to RM19 million in Q2 2023 as compare to RM15 million in the preceding financial quarter ended 30 June 2022 (“**Q1 2023**”). The increase in revenue was mainly due to increase in sales generated from manufacturing, trading and project management services.

Overall, the Group recorded loss before taxation of RM8 million in Q2 2023 as compare to loss before taxation of RM2.3 million in Q1 2023. Huge amount of losses was recorded in Q2 2023 was mainly due to the Group has incurred non-recurring expenses such as loss on disposal of subsidiaries company of RM10.5 million.

**B3. Prospects for the financial year ending 31 March 2023 (“FYE 2023”)**

The Malaysian economy registered a growth of 5.0% in the first quarter of 2022 following an improving domestic demand as economic activity continued to normalize following the easing of containment measures. In the meantime, the domestic economy is anticipated to improve further in 2022, with growth projected at 5.3% to 6.3% as announced in March 2022 (Source: Bank Negara Malaysia).

In Budget 2022, RM3.5 billion has been allocated for infrastructure projects on top of a RM2.9 billion allocation for small and medium projects. Thus, the prospect of the construction industry in 2022 is expected to improve with mega infrastructure projects such as the Pan Borneo Highway, East Coast Rail Link (ECRL) and Mass Rapid Transit Line 3 (MRT3) in the pipeline.

With the reopening of Malaysia's international borders on 1 April 2022, tourist arrivals have surpassed 2 million in the period of 1 April 2022 until 21 June 2022. In addition, according to the Ministry of Tourism, Arts and Culture, the target of foreign tourist arrivals has been further revised to 4.5 million. The recovery of the domestic and international tourism sector will augur well for the Group's property investment in Genting Highlands.

Given the recent rise in Covid-19 cases and uncertainties due to the geopolitical tensions and supply chain disruptions, we are cognizant on the challenges ahead and will exercise prudence in our business expansion strategy.

**B3. Prospects for the financial year ending 31 March 2023 (“FYE 2023”) (cont’d)**

The Group has identified the following main strategies to continue to grow its businesses: -

- (c) Since the group diversification, the construction business has overtaken the bamboo manufacturing and trading segment as the main revenue contributor to the Group and this growth strategy shall continue to be the key revenue drivers.
- (d) In line with (a), the Group has lined up several growth initiatives through organic and inorganic means, here, organic means is a focus on short and medium-term financial performance whereas the inorganic means would rather be with a longer-term financial performance horizon focus.
- (e) In organic frontiers of construction segment, our focus would be on and ensuring that the current projects and orderbook in hand are effectively and efficiently expedite and complete within the short and midterm timeline thus translated it into revenue stream.
- (f) Whereas for inorganic growth of construction segment, our focus would be to on a look out for a suitable and viable merger or acquisition opportunities of an existing substantive player/s as a key leverage to multiply its operational size and volume so as to achieve certain economies of scale advantages.
- (g) This inorganic growth strategy is also applicable to our property and investment management segment whereby we continuously seek for a suitable and viable acquisition in strategic locations as to expand this segment’s contribution to the Group.
- (h) On medical and healthcare segment, we continue to explore and to build up a wider range of products for the existing products, also to introduce new products into our existing distribution channel and core sales and marketing operations infrastructure, a leverage that would see a better profit margin with increase revenue.
- (i) Bamboo products trading shall continue to contribute is fair share of revenue to the group but at a lower amount and ratio.

Premised on the above, the Board is cautiously optimistic on the prospects of the Group for FYE 2023.

**B4. Profit forecast**

The Group has not issued any profit forecast in any public documents.

**B5. Taxation**

As the Group recorded loss before taxation, there is no current tax expense and the analysis of effective tax rate is not meaningful.

**B6. Status of corporate proposals**

Share Issuance Scheme (“SIS”)

The Company had on 5 May 2022 and 20 May 2022 granted 2.4 million and 2.8 million share options respectively to some of its directors and employees under the SIS.

During the current financial quarter, approximately 5.1 million of ordinary shares were subscribed, in which approximate 2.4 million and 2.8 million of ordinary shares were exercised at the exercise price of RM0.063 and RM0.545 per ordinary share which resulted from the proceeds from the issuance of shares of RM300,000 under the SIS.

**B7. Borrowings**

The Group’s borrowings as at 30 September 2022 are as follows:

	<b>As at 30 September 2022 RM '000</b>	<b>As at 31 March 2022 RM '000</b>
<b>Secured – Short term borrowings</b>		
Hire purchase	637	620
<b>Secured – Long term borrowings</b>		
Hire purchase	1,616	1,939
<b>Total borrowings</b>	<u>2,253</u>	<u>2,559</u>

The currency exposure profile of the Group’s borrowings is as follows:

	<b>As at 30 June 2021 RM '000</b>	<b>As at 31 March 2021 RM '000</b>
<b>Secured – Short term and long term borrowings</b>		
Ringgit Malaysia	2,253	2,559
<b>Total borrowings</b>	<u>2,253</u>	<u>2,559</u>

*Note:*

The borrowings decreased by RM0.3 million as at 30 September 2022 as compare to 31 March 2022 was mainly due to repayment made on hire purchase.

The weighted average effective interest rates of the Group’s borrowings ranged from 4% to 9% as at 30 September 2022. The hire purchase is subjected to fixed interest rate as at 30 September 2022.

**B8. Material litigation**

As at the date of this report, there is no litigation or arbitration which has a material effect on the financial position of the Group, and the Board is not aware of any proceedings pending or threatened or of any fact likely to give rise to any proceedings.

**B9. Dividends**

There were no dividends paid or declared for the financial period ended 30 September 2022 (FYE 31 March 2022: Nil).

**B10. Loss per share**

The Group's basic loss per share is calculated as follows:

	---Individual Quarter---		---Cumulative Quarter---	
	30 September 2022 RM '000	30 September 2021 RM '000	30 September 2022 RM '000	30 September 2021 RM '000
Loss attributable to Owners of the Company (RM '000)	(9,950)	(49,987)	(12,295)	(57,530)
Weighted average number of ordinary shares in issue ('000)	445,422	4,402,677	444,215	4,402,677
Basic loss per share (sen)	<u>(2.23)</u>	<u>(1.14)</u>	<u>(2.77)</u>	<u>(1.31)</u>

The Group's diluted loss per share is calculated as follows:

	---Individual Quarter---		---Cumulative Quarter---	
	30 September 2022 RM '000	30 September 2021 RM '000	30 September 2022 RM '000	30 September 2021 RM '000
LAT attributable to Owners of the Company (RM '000)	(9,950)	(49,987)	(12,295)	(57,530)
Weighted average number of ordinary shares in issue ('000)	445,422	4,402,677	444,215	4,402,677
Assuming full exercise of warrants ('000)	-	1,700,012	-	1,700,012
Assuming full exercise of SIS ('000)	300	65,806	300	65,806
Diluted earnings per share (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

N/A: The effect is not shown as this is anti-dilutive.

**B11. Disclosure on selected expense/income items as required by the Listing Requirements**

Included in the loss before taxation are the following expense items:

	---Individual Quarter---		---Cumulative Quarter---	
	30 September 2022 RM '000	30 September 2021 RM '000	30 September 2022 RM '000	30 September 2021 RM '000
Amortisation of intangible assets	-	231	-	495
Amortisation of right-of-used assets	276	-	551	-
Depreciation of property, plant and equipment	350	551	713	1,044
Impairment loss on inventories	-	13,282	-	13,282
Impairment loss on property, plant and equipment	-	4,741	-	4,741
Impairment loss on trade and other receivables	-	25,057	-	25,057
Interest expenses	70	320	144	781
Interest income	(9)	-	(9)	-
Loss on disposal of subsidiaries company	10,469	-	10,469	-
Property, plant and equipment written off	-	336	-	336

There were no other income, provision for inventories, gain or loss on disposal of property, plant and equipment, impairment of assets, gain or loss on derivatives and exceptional items for the current financial quarter.

By Order of the Board

**THONG PUI YEE (MAICSA 7067416)**

Company Secretary  
Kuala Lumpur  
24 November 2022