

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2022⁽¹⁾

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2021 RM'000	Current Year-To-Date 31.03.2022 RM'000	Preceding Year Corresponding Period 31.03.2021 RM'000
Revenue	A9	23,956	23,219	23,956	23,219
Cost of sales		(15,818)	(20,105)	(15,818)	(20,105)
Gross profit ("GP")		8,138	3,114	8,138	3,114
Other income		136	316	136	316
Selling and distribution expenses		(678)	(92)	(678)	(92)
Administrative expenses		(2,867)	(3,153)	(2,867)	(3,153)
Other expenses		(4)	(9)	(4)	(9)
Profit from Operations		4,725	176	4,725	176
Finance costs		(2)	(1)	(2)	(1)
Profit before tax ("PBT")	B12	4,723	175	4,723	175
Taxation	B6	(1,780)	(157)	(1,780)	(157)
Profit after tax ("PAT")		2,943	18	2,943	18
Other comprehensive income, net of tax					
Foreign currency translation differences for foreign operations		28	64	28	64
Total comprehensive income for the financial period		2,971	82	2,971	82
Profit for the financial period attributable to:					
• Owners of the Company		2,943	18	2,943	18
• Non-controlling interests		-	-	-	-
		2,943	18	2,943	18
Total comprehensive income for the financial period attributable to:					
• Owners of the Company		2,971	82	2,971	82
• Non-controlling interests		-	-	-	-
		2,971	82	2,971	82
Earnings per share attributable to owners of the Company					
• Basic (sen)	B11	0.24	0.001	0.24	0.001
• Diluted (sen)	B11	0.24	0.001	0.24	0.001

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2022⁽¹⁾ (CONT'D)

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022⁽¹⁾

	UNAUDITED	AUDITED
	As at 31.03.2022 RM'000	As at 31.12.2021 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	23,569	23,923
Investment properties	270	271
Goodwill	856	856
Deferred tax assets	1,061	1,974
Total non-current assets	25,756	27,024
Current Assets		
Inventories	11,962	12,923
Trade receivables	23,273	35,851
Other receivables	1,576	1,494
Cash and cash equivalents	37,070	22,394
Total current assets	73,881	72,662
TOTAL ASSETS	99,637	99,686
EQUITY AND LIABILITIES		
Equity		
Share capital	55,346	55,346
Retained earnings	39,278	36,248
Reserves	(13,668)	(13,944)
Total Equity	80,956	77,650
Liabilities		
Non-current liabilities		
Lease liabilities	88	113
Deferred tax liabilities	929	928
Total non-current liabilities	1,017	1,041
Current liabilities		
Trade payables	8,121	5,386
Other payables	7,914	14,587
Current tax liabilities	1,519	911
Lease liabilities	110	111
Total current liabilities	17,664	20,995
TOTAL LIABILITIES	18,681	22,036
TOTAL EQUITY AND LIABILITIES	99,637	99,686
NET ASSETS PER SHARE (RM)⁽²⁾	0.07	0.06

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT
31 MARCH 2022⁽¹⁾ (CONT'D)**

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) Based on share capital of 1,224,121,200 shares in issuance as at 31 December 2021.

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AIMFLEX BERHAD (1273151-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGE IN EQUITY FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2022⁽¹⁾

	Non-distributable				Distributable	
	Share Capital RM'000	Translation Reserve RM'000	Merger Reserve RM'000	Share Options Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
As at 1 January 2021	54,516	632	(16,628)	1,442	31,324	71,286
Total comprehensive income:						
- Profit for the year	-	-	-	-	4,729	4,729
- Foreign currency translation differences for foreign operations	-	69	-	-	-	69
	-	69	-	-	4,729	4,798
Transactions with owners:						
- Share options forfeited	-	-	-	(195)	195	-
- Exercise of ESOS	830	-	-	(264)	-	566
- Share options granted under ESOS	-	-	-	1,000	-	1,000
	830	-	-	541	195	1,566
As at 31 December 2021	55,346	701	(16,628)	1,983	36,248	77,650

AIMFLEX BERHAD (1273151-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGE IN EQUITY FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2022⁽¹⁾ (CONT'D)

	Non-distributable			Distributable		
	Share Capital RM'000	Translation reserve RM'000	Merger Reserve RM'000	Share Options Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
As at 1 January 2022	55,346	701	(16,628)	1,983	36,248	77,650
Total comprehensive income:						
- Profit for the period	-	-	-	-	2,943	2,943
- Foreign currency translation differences for foreign operations	-	28	-	-	-	28
	-	28	-	-	2,943	2,971
Total transactions with owners:						
- Transfer from Share Options Reserve	-	-	-	(87)	87	-
- Share options granted under ESOS	-	-	-	335	-	335
	-	-	-	248	87	335
As at 31 March 2022	55,346	729	(16,628)	2,231	39,278	80,956

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGE IN EQUITY FOR THE FIRST (1ST) QUARTER ENDED
31 MARCH 2022⁽¹⁾ (CONT'D)**

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.

**UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2022⁽¹⁾**

	CUMULATIVE QUARTER	
	Current Year- To-Date 31.03.2022 RM'000	Preceding Year Corresponding Period 31.03.2021 RM'000
Cash Flows From Operating Activities		
Profit before tax	4,723	175
Adjustments for:		
Depreciation of property, plant and equipment	420	382
Depreciation of right-of-use asset	58	23
Depreciation of investment properties	1	2
(Reversal of)/Impairment losses on receivables	(280)	6
Interest expense	2	1
Property, plant and equipment written off	-	6
Provision for warranty	9	1
Dividend income	(46)	(87)
Interest income	(4)	(3)
Rental income	(7)	(7)
Share-based payments for ESOS	335	236
Unrealised gain on foreign exchange	(26)	(124)
Operating profit before working capital changes	<u>5,185</u>	<u>611</u>
Change in working capital		
Inventories	961	(797)
Trade and other receivables	12,810	2,457
Trade and other payables	(3,954)	(3,803)
	<u>9,817</u>	<u>(2,143)</u>
Cash from/(used in)from operations	15,002	(1,532)
Interest paid	(2)	(1)
Interest received	4	3
Tax paid	(259)	(184)
Net cash from/(used in) operating activities	<u>14,745</u>	<u>(1,714)</u>
Cash Flows From Investing Activities		
Increase in fixed deposits pledged with licensed banks	(120)	-
Purchase of property, plant and equipment	(123)	(304)
Dividend received	46	87
Rental received	7	7
Net cash used in investing activities	<u>(190)</u>	<u>(210)</u>

**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FOURTH (1ST) QUARTER ENDED 31 MARCH 2022⁽¹⁾ (CONT'D)**

	CUMULATIVE QUARTER	
	Current Year- To-Date 31.03.2022 RM'000	Preceding Year Corresponding Period 31.03.2021 RM'000
Cash Flows From Financing Activities		
Proceeds from issuance of ordinary shares	-	446
Repayment of lease liabilities	(28)	(23)
Net cash (used in)/from financing activities	(28)	423
Net increase/(decrease) in cash and cash equivalents	14,527	(1,501)
Cash and cash equivalents at the beginning of the financial period	21,311	26,064
Effect of exchange translation differences on cash and cash equivalents	29	64
Cash and cash equivalents at the end of the financial period	35,867	24,627
Cash and cash equivalents at the end of the financial period comprises:		
Cash and bank balances	35,867	24,627
Fixed deposits with licensed banks	1,203	1,064
	37,070	25,691
Less: Fixed deposits pledged with licensed banks	(1,203)	(1,064)
	35,867	24,627

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.

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AIMFLEX BERHAD (1273151-K)

A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report of AIMFLEX BERHAD (“AIMFLEX” or “the Company”) and its subsidiaries (“the Group”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) No. 134: Interim Financial Reporting and Rule 9.22 of Listing Requirements of Bursa Securities.

This interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2021 and the accompanying notes attached to this interim financial report.

A2. Summary of Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2021 except for the adoption of the following new and amended MFRSs with effect from 1 January 2022:

- Amendments to MFRS 3 Business Combinations: Reference to the Conceptual Framework
- Amendments to MFRS 16 Leases: Covid-19 - Related Rent Concessions beyond 30 June 2021
- Amendments to MFRS 116 Property, Plant and Equipment: Proceeds before Intended Use
- Amendments to MFRS 137 Provisions, Contingent Liabilities and Contingent Assets: Onerous Contracts - Cost of Fulfilling a Contract

The adoptions of the above standards, amendments and interpretations do not have any material impact to the financial position and performance of the Group.

A3. Auditors’ report on preceding annual financial statements

The audited financial statements of the Company for the financial year ended 31 December 2021 was not subject to any qualification.

A4. Seasonal or cyclical factors

The business operations of the Group were not materially affected by seasonal and cyclical effects.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

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

A6. Material changes in estimates

There were no material changes in the estimates that have a material effect to the Group in the current financial quarter under review.

A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**A7. Debt and equity securities**

There was no issuance or repayment of debts and equity securities, share buy-backs and share cancellations during the current financial quarter under review.

A8. Dividends paid

There was no dividend paid during the current financial quarter under review.

A9. Segmental information

The Group's segmental information for the current financial period ended 31 March 2021 is as follows:

(a) Analysis of revenue by business segments

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2021 RM'000	Current Year-To-Date 31.03.2022 RM'000	Preceding Year Corresponding Period 31.03.2021 dRM'000
Manufacturing	22,116	19,822	22,116	19,822
Distribution	1,840	3,397	1,840	3,397
Total	23,956	23,219	23,956	23,219

(b) Analysis of revenue by geographical location

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2021 RM'000	Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2021 RM'000
Manufacturing				
Malaysia	7,568	17,803	7,568	17,803
Philippines	1,868	989	1,868	989
Singapore	12,019	983	12,019	983
Others	662	47	662	47
Sub-total	22,117	19,822	22,117	19,822

A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A9. Segmental information (Cont'd)

(b) Analysis of revenue by geographical location (Cont'd)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2021 RM'000	Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2021 RM'000
Distribution				
Malaysia	970	1,032	970	1,032
Singapore	696	1,765	696	1,765
India	141	465	141	465
Hong Kong	-	126	-	126
Indonesia	-	9	-	9
Others	32	-	32	-
Sub-total	1,839	3,397	1,839	3,397
Total	23,956	23,219	23,956	23,219

A10. Valuation of property, plant and equipment

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

A11. Material events subsequent to the end of the current financial quarter

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

A12. Changes in the composition of the Group

There were no material changes in the composition of the Group for the current financial quarter under review.

A13. Contingent assets and contingent liabilities

There were no contingent assets and contingent liabilities as at the date of this interim report.

A. NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A14. Capital commitments

	UNAUDITED
	As at
	31.03.2022
	RM'000
Property, plant and equipment	
Contracted but not provided for	-
Approved but not contracted for	7,400
	<u>7,400</u>

A15. Related party transactions

There were no material related party transactions during the current financial quarter under review.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

(a) Results for current quarter and current financial year-to-date

	INDIVIDUAL QUARTER/ CUMULATIVE QUARTER		VARIANCE	
	3 months ended 31.03.2022 RM'000	3 months ended 31.03.2021 RM'000	RM'000	%
Revenue	23,956	23,219	737	3.2%
PBT	4,723	175	4,548	2,598.9%

The Group recorded revenue of RM23.96 million for the current financial quarter ended 31 March 2022 (“Q1 2022”), an increase of 3.2% as compared to the same quarter ended 31 March 2021 (“Q1 2021”). The increase was mainly attributable to the higher revenue recorded from the manufacturing segment by 11.6%.

In Q1 2022, the Group’s revenue was principally derived from the manufacturing segment, contributing approximately 92.3% of the Group’s total revenue (Q1 2021: 85.4%). On the geographical standpoint, the Singapore is the largest contributor to the Group’s revenue of 53.1% in Q1 2022 (Q1 2021: Malaysia is the largest contributor, contributing 81.1%).

The Group registered a PBT of RM4.72 million in Q1 2022 as compared to RM0.18 million in Q1 2021, which represents an increase of 2,598.9%. Higher PBT recorded in Q1 2022 was mainly due to better product mix which resulted in better gross profit margin as well as reversal of an impairment loss on receivables amounting to RM0.28 million. The improvement in PBT is offset by increase in the carriage outward and travelling expenses from RM0.05 million in Q1 2021 to RM0.57 million in Q1 2022 mainly due to overseas shipment cost and overseas travelling cost for machine installation purposes.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B1. Review of Performance (Cont'd)

(b) Results for financial year-to-date

Please refer to B1(a) above.

B2. Comparison with immediate preceding quarter's results

	<u>INDIVIDUAL QUARTER</u>		<u>VARIANCE</u>	
	<u>3 months ended</u> <u>31.03.2022</u> <u>RM'000</u>	<u>3 months ended</u> <u>31.12.2021</u> <u>RM'000</u>	<u>RM'000</u>	<u>%</u>
Revenue	23,956	25,137	(1,181)	(4.7%)
PBT	4,723	3,490	1,233	35.3%

The Group recorded a revenue of RM23.96 million in Q1 2022 as compared to RM25.14 million in the preceding financial quarter ended 31 December 2021 ("Q4 2021"), a decrease of RM1.18 million during current financial quarter. The decrease was mainly attributable to the lower revenue recorded from the distribution segment by 59.7% or RM2.73 million offset by improvement in manufacturing revenue by 7.5% or RM1.54 million.

The Group registered a PBT of RM4.72 million in Q1 2022 as compared to PBT of RM3.49 million in Q4 2021, which represents an increase of 35.3%. Higher PBT recorded in Q1 2022 was mainly attributable to a reversal of receivable impairment amounting to RM0.28 million whereas a receivable impairment loss amounting to RM0.43 million was recognised in Q4 2021. In addition, the improvement in PBT was also due to lower carriage outwards by RM0.47 million.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B3. Prospects and outlook

Growth in the manufacturing sector recorded a marked improvement of 9.1% in the fourth quarter of 2021 (3Q 2021: 0.8%) (2020: -2.6%) (2021: 9.5%) which was driven by continued strength in export oriented industries such as electrical and electronics ("E&E") and primary related clusters, and recovery in domestic oriented industries such as consumer and construction-related clusters. Robust demand for E&E products persisted throughout the quarter in line with the continued tech upcycle. On the domestic front, the relaxation of containment measures and increased consumer confidence amid strong vaccination progress facilitated a recovery in demand for consumer products such as food, clothing and vehicles (*Source: Developments in the Malaysian Economy, Economic and Financial Developments in the Malaysian Economy in the Fourth Quarter of 2021, Bank Negara Malaysia*).

The manufacturing sector is expected to expand by 4.7% in 2022, attributed to the steady performance of both export- and domestic-oriented industries. As one of the key players in the world semiconductor trade, the stronger global demand for E&E products will continue to provide the impetus for Malaysia's manufacturing sector (*Source: Macroeconomic Outlook, Economic Outlook 2022, Ministry of Finance Malaysia*).

Nevertheless, the outbreak of COVID-19 is an event of force majeure that is beyond the control of our Group. There is no assurance that the continuation of the COVID-19 outbreak will not continue to have an adverse impact on the market conditions and/or industry of our Group as well as the progress of our projects and business operations.

Barring any unforeseen circumstances and premised on the above as well as the relevant economy and industry outlook, our Board is optimistic of our Group's future prospects and is focused on expanding our existing business segments, by focusing on the following areas, including, amongst others, electrical & electronic manufacturing process automation, Industry Revolution 4.0 introduction with data and artificial intelligence driven manufacturing, assembly process automation and digitalization of business. We will continue to focus our resources on developing products and technologies that are aligned with the Industrial Revolution 4.0, such as robotics, big data and machine vision.

B4. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee during the current financial quarter under review.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**B5. Status of corporate proposals**

Save as disclosed below, there were no other corporate proposals announced but not completed as at the date of this interim report.

On 11 January 2022, the Company announced that it will undertake a proposed subscription exercise of up to 244,824,000 Subscription Shares at the subscription price of RM0.1267 per Subscription Share, representing up to 20% of the enlarged number of issued and paid up shares of the Company. On 15 February 2022, the Company announced that the application pursuant to the Proposed Subscription has been submitted to Bursa Malaysia Securities Berhad. On 28 March 2022, the Company announced that the application pursuant to the Proposed Subscription has been approved by Bursa Malaysia Securities Berhad and the Proposed Subscription is required to be approved by the shareholders in general meeting. On 13 April 2022, the Company announced and issued the Notice of Extraordinary General Meeting (“EGM”) which is scheduled to be held on 20 May 2022. On 20 May 2022, the Company announced that it has received shareholders’ approval in the EGM.

B6. Income tax expenses

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2022 RM'000	Current Year-To-Date 31.03.2022 RM'000	Preceding Year Corresponding Period 31.03.2021 RM'000
Income tax expense:				
- Current year	855	156	855	156
Foreign withholding tax	11	1	11	1
	866	157	866	157
Deferred tax expense	914	-	914	-
Total tax expense	1,780	157	1,780	157
Effective tax rate (%)	37.5	89.7	37.5	89.7

Notes:

- (1) The Group’s effective tax rate was higher than the statutory income tax mainly due to certain subsidiaries which have generated higher chargeable profit during the financial period offset by certain subsidiaries having business loss.
- (2) Income tax expense is recognised based on management’s estimate.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B7. Utilisation of proceeds from the IPO

Based on the IPO Price, the gross proceeds arising from the Public issue amounting to RM39.09 million is intended to be utilised in the following manner:-

Details of utilisation	Proposed Utilisation	Actual Utilisation	Unutilised Amount	Estimated timeframe for utilisation upon listing
	RM'000	RM'000	RM'000	
Process and product development	4,200	4,200	-	Within 48 months ⁽¹⁾
Repayment of borrowings	13,482	13,482	-	Within 12 months
Construction of new D&D centre	6,800	-	6,800	Within 48 months
Capital expenditures	5,200	2,357	2,843	Within 48 months ⁽¹⁾
Working capital requirements	5,905	5,905	-	Within 36 months
Estimated listing expenses	3,500	3,500	-	Within 1 month
	39,087	29,444	9,643	

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 21 June 2019.

⁽¹⁾ The Board of Directors has approved the extension of timeframe for the utilisation of the remaining unutilised IPO Proceeds earmarked for “Process and product development” and “Capital expenditures” for an additional 24 months of up to 48 months from the date of listing.

B8. Group borrowings and debt securities

The Group has no borrowings and debts securities as at the end of the reporting period.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B9. Material litigation

There were no material litigation involving the Group as at the end of the reporting period.

B10. Dividend proposed

No dividend has been proposed for the current financial quarter under review.

B11. Earnings per share

The basic and diluted earnings per share (“EPS”) are calculated by dividing the profit for the period attributable to owners of the Company by weighted average number of ordinary shares of the Company during the financial period as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.03.2022	Preceding Year Corresponding Quarter 31.03.2021	Current Year-To-Date 31.03.2022	Preceding Year Corresponding Period 31.03.2021
Profit attributable to ordinary owners of the Company (RM'000)	2,943	18	2,943	18
Weighted average number of ordinary shares ('000)	1,224,121	1,222,780	1,224,121	1,222,780
Basic EPS (sen)	0.24	0.001	0.24	0.001
Diluted EPS (sen) ⁽¹⁾	0.24	0.001	0.24	0.001

Notes:

- (1) The basic and diluted EPS are the same as the exercise of the Group’s exercisable ESOS will not have material impact to the diluted EPS for the reporting period .

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**B12. Disclosure on selected expense/income items as required by the Listing Requirements**

Profit before tax is arrived after charging/(crediting):

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.03.2022 RM'000	Preceding Year Corresponding Quarter 31.03.2021 RM'000	Current Year-To-Date 31.03.2022 RM'000	Preceding Year Corresponding Period 31.03.2021 RM'000
Depreciation of property, plant and equipment	420	382	420	382
Depreciation of right-of-use asset	58	23	58	23
Depreciation of investment properties	1	2	1	2
Interest expense	2	1	2	1
Property, plant and equipment written off	-	6	-	6
Rental expense	1	3	1	3
Share-based payment	335	236	335	236
Dividend income	(46)	(87)	(46)	(87)
Subsidies received	(4)	-	(4)	-
Gain on foreign exchange				
- Realised	(33)	(24)	(33)	(24)
- Unrealised	(26)	(124)	(26)	(124)
Interest income	(4)	(3)	(4)	(3)
Rental income	(7)	(7)	(7)	(7)
(Reversal of)/Impairment losses on receivables	(280)	6	(280)	6

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements of Bursa Securities are not applicable.