



**TT VISION HOLDINGS BERHAD**  
Registration No. 20180101 1030 (1273046-H)  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT  
FOR THE FOURTH QUARTER ENDED  
31 DECEMBER 2022**

**TT VISION HOLDINGS BERHAD**  
Registration No. 201801011030 (1273046-H)  
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022<sup>(1)</sup>**

	Individual Quarter		Cumulative Quarter	
	Unaudited 31.12.2022 RM'000	Unaudited 31.12.2021 <sup>(2)</sup> RM'000	Unaudited 31.12.2022 RM'000	Audited 31.12.2021 <sup>(2)</sup> RM'000
Revenue	14,772	N/A	52,984	47,264
Cost of sales	(8,209)	N/A	(30,361)	(27,581)
<b>Gross profit</b>	<b>6,563</b>	<b>N/A</b>	<b>22,623</b>	<b>19,683</b>
Other income	134	N/A	1,300	516
Distribution expenses	(128)	N/A	(989)	(623)
Administrative expenses	(1,898)	N/A	(7,356)	(6,422)
Research and development expenses	(1,064)	N/A	(1,991)	(2,763)
<b>Operating profit</b>	<b>3,607</b>	<b>N/A</b>	<b>13,587</b>	<b>10,391</b>
Finance income	4	N/A	16	162
Finance costs	(113)	N/A	(376)	(309)
<b>Profit before tax</b>	<b>3,498</b>	<b>N/A</b>	<b>13,227</b>	<b>10,244</b>
Income tax expense	(314)	N/A	(3,025)	(1,905)
<b>Profit for the financial period</b>	<b>3,184</b>	<b>N/A</b>	<b>10,202</b>	<b>8,339</b>
<b>Other comprehensive income, net of tax</b>				
<i>Items that will not be reclassified subsequent to profit or loss</i>				
Tax effects relating to revaluation of land and buildings	19	N/A	77	76
<b>Other comprehensive income for the financial period</b>	<b>19</b>	<b>N/A</b>	<b>77</b>	<b>76</b>
<b>Total comprehensive income/(loss) for the financial period</b>	<b>3,203</b>	<b>N/A</b>	<b>10,279</b>	<b>8,415</b>
<b>Earnings per share attributable to owners of the Company</b>				
- Basic (sen) <sup>(3)</sup>	<b>0.83</b>	<b>N/A</b>	<b>2.66</b>	<b>2.17</b>
- Diluted (sen) <sup>(4)</sup>	<b>0.83</b>	<b>N/A</b>	<b>2.66</b>	<b>2.17</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022<sup>(1)</sup> (CONTINUED)**

**Notes:**

- (1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of TT Vision Holdings Berhad and its subsidiaries ("**the Group**") dated 29 December 2022 ("**Prospectus**") and the accompanying explanatory notes attached to this condensed interim financial report.
- (2) This is the second condensed interim financial report announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative financial period concerned.
- (3) Basic and diluted earnings per share ("**EPS**") is calculated based on the issued ordinary shares in TT Vision Holdings Berhad ("**TTVHB**" or the "**Company**") ("**Shares**") of 383,500,000 Shares before the Initial Public Offering ("**IPO**").
- (4) The diluted EPS of the Group for the quarter are equivalent to the basic EPS as the Group does not have any convertible securities as at the end of the reporting period.

*N/A denotes not applicable.*

**TT VISION HOLDINGS BERHAD**  
Registration No. 201801011030 (1273046-H)  
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022<sup>(1)</sup>**

	Unaudited 31.12.2022 RM'000	Audited 31.12.2021 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	988	1,149
Right-of-use assets	29,757	30,396
Intangible assets	3,303	4,129
<b>Total non-current assets</b>	<b>34,048</b>	<b>35,674</b>
<b>Current assets</b>		
Inventories	14,658	9,043
Trade and other receivables	17,809	6,963
Contract assets	18,051	12,016
Other investments	2,841	11,987
Current tax assets	151	-
Cash and bank balances	7,752	5,490
<b>Total current assets</b>	<b>61,262</b>	<b>45,499</b>
<b>TOTAL ASSETS</b>	<b>95,310</b>	<b>81,173</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	41,280	41,280
Other reserves	(9,607)	(9,684)
Retained earnings	31,581	21,379
<b>TOTAL EQUITY</b>	<b>63,254</b>	<b>52,975</b>
<b>Non-current liabilities</b>		
Loans and borrowings	5,338	5,910
Deferred income	19	88
Deferred tax liabilities	9,199	6,935
<b>Total non-current liabilities</b>	<b>14,556</b>	<b>12,933</b>
<b>Current liabilities</b>		
Loans and borrowings	4,884	2,869
Trade and other payables	6,893	7,395
Contract liabilities	5,723	4,805
Current tax liabilities	-	196
<b>Total current liabilities</b>	<b>17,500</b>	<b>15,265</b>
<b>TOTAL LIABILITIES</b>	<b>32,056</b>	<b>28,198</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>95,310</b>	<b>81,173</b>
<b>Number of ordinary shares ('000 unit)</b>	<b>383,500</b>	<b>383,500</b>
<b>Net assets per share attributable to ordinary equity holders (RM)<sup>(2)</sup></b>	<b>0.16</b>	<b>0.14</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022<sup>(1)</sup> (CONTINUED)**

**Notes:**

- (1) The basis of preparation of the Unaudited Consolidated Statements of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on net assets divided by the Company's enlarged share capital of 383,500,000 Shares before the IPO.

**TT VISION HOLDINGS BERHAD**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022<sup>(1)</sup>**

	----- Attributable to owners of the Company -----				
<b>Group</b>	<b>Share capital RM'000</b>	<b>Reorganisation reserve RM'000</b>	<b>Revaluation reserve RM'000</b>	<b>Retained earnings RM'000</b>	<b>Total equity RM'000</b>
<b>Balance as at 1 January 2022</b>	41,280	(22,938)	13,254	21,379	52,975
Profit for the financial period	-	-	-	10,202	10,202
Other comprehensive income for the financial period	-	-	77	-	77
Total comprehensive income	-	-	77	10,202	10,279
<b>Balance as at 31 December 2022</b>	<b>41,280</b>	<b>(22,938)</b>	<b>13,331</b>	<b>31,581</b>	<b>63,254</b>

**Notes:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the second interim financial report announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period ended as there is no interim financial report was prepared for the comparative financial period concerned.

**TT VISION HOLDINGS BERHAD**  
Registration No. 201801011030 (1273046-H)  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022<sup>(1)</sup>**

	Year ended	
	Unaudited 31.12.2022 RM'000	Audited 31.12.2021 RM'000
<b>Cash flows used in operating activities</b>		
Profit before tax	13,227	10,244
Adjustments for:		
Amortisation of deferred income	(69)	(269)
Amortisation of intangible assets	955	655
Depreciation of property, plant and equipment	427	757
Depreciation of right-of-use assets	640	670
Fair value gain on other investment	(129)	(58)
Impairment loss on intangible assets	361	-
Intangible assets written off	331	1,683
Interest expense	376	309
Interest income	(16)	(162)
Inventories written down	-	21
Property, plant and equipment written off	5	-
Net unrealised loss/(gain) on foreign exchange	269	(42)
<b>Operating profit before working capital changes</b>	<b>16,377</b>	<b>13,808</b>
Changes in working capital:		
Inventories	(5,615)	(2,820)
Receivables	(11,044)	(3,028)
Payables	(503)	2,505
Contract assets	(6,035)	(7,791)
Contract liabilities	918	661
<b>Net cash used in operations</b>	<b>(5,902)</b>	<b>3,335</b>
Income tax paid	(1,031)	(360)
Interests paid	(376)	(309)
Interests received	16	162
<b>Net cash (used in)/from operating activities</b>	<b>(7,293)</b>	<b>2,828</b>
<b>Cash flows from investing activities</b>		
Net change in other investments	9,275	1,154
Additions of intangible assets	(821)	(1,357)
Purchase of property, plant and equipment	(271)	(393)
Purchase of rights-of-use assets	-	(36)
<b>Net cash from/(used in) investing activities</b>	<b>8,183</b>	<b>(632)</b>

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2022<sup>(1)</sup> (CONTINUED)**

	Year ended	
	Unaudited 31.12.2022 RM'000	Audited 31.12.2021 RM'000
<b>Cash flows from financing activities</b>		
Drawdown of bankers' acceptances	6,683	2,141
Drawdown of term loans	-	409
Repayment of bankers' acceptances	(4,595)	(1,270)
Repayment of lease liabilities	-	(114)
Repayment of term loans	(645)	(663)
Net cash from financing activities	<b>1,443</b>	<b>503</b>
Net increase in cash and cash equivalents	2,333	2,699
<b>Cash and cash equivalents at the beginning of the financial period</b>	5,490	2,748
Effects of exchange rate changes on cash and bank balances	(71)	43
<b>Cash and cash equivalents at the end of the financial period</b>	<b>7,752</b>	<b>5,490</b>

**Note:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this intrerim financial report.



**A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS 134 – INTERIM FINANCIAL REPORTING**

**A1 BASIS OF PREPARATION**

The condensed interim financial report of TTVHB and its subsidiaries (“the Group”) is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards (“MFRSs”) 134 - *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board (“MASB”), International Financial Reporting Standard (“IFRSs”), requirements of the Companies Act, 2016 in Malaysia, Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities.

This is the second interim financial report on the Group announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding corresponding period.

The condensed interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus and the accompanying explanatory notes are attached to this condensed interim financial report.

**A2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies and presentations adopted by the Group are consistent with those adopted as disclosed in the Accountants’ Report in the Prospectus.

The Group plans to apply the below standards, interpretation and amendments where applicable, in the respective financial periods when they become effective:

**Effective for financial periods beginning on or after 1 January 2022:**

Amendments/Improvements to MFRSs

MFRS 1	First- time Adoption of MFRSs
MFRS 3	Business Combination
MFRS 9	Financial Instruments
MFRS 116	Property, Plant and Equipment
MFRS 137	Provision, Contingent Liabilities and Contingent Asset
MFRS 141	Agriculture

Annual Impairments to MFRS Standards 2018-2020

**Effective for financial periods beginning on or after 1 January 2023:**

<u>New MFRS</u>		<b>Effective for financial periods beginning on or after</b>
MFRS 17	Insurance Contracts	1 January 2023

**A2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The Group plans to apply the below standards, interpretation and amendments where applicable, in the respective financial years when they become effective (continued):

**Effective for financial period beginning on or after 1 January 2023 (continued):**

<u>Amendments/Improvements to MFRSs</u>	<b>Effective for financial periods beginning on or after</b>
MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards	1 January 2023 <sup>#</sup>
MFRS 3 Business Combinations	1 January 2023 <sup>#</sup>
MFRS 5 Non-current Assets Held for Sale and Discontinued Operations	1 January 2023 <sup>#</sup>
MFRS 7 Financial Instruments: Disclosures	1 January 2023 <sup>#</sup>
MFRS 9 Financial Instruments	1 January 2023 <sup>#</sup>
MFRS 10 Consolidated Financial Statements	Deferred
MFRS 15 Revenue from Contracts with Customers	1 January 2023 <sup>#</sup>
MFRS 16 Leases	1 January 2024
MFRS 17 Insurance Contracts	1 January 2023
MFRS 101 Presentation of Financial Statements	1 January 2023/ 1 January 2023 <sup>#</sup> / 1 January 2024
MFRS 107 Statements of Cash Flows	1 January 2023 <sup>#</sup>
MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2023
MFRS 112 Income Taxes	1 January 2023
MFRS 116 Property, Plant and Equipment	1 January 2023 <sup>#</sup>
MFRS 119 Employee Benefits	1 January 2023 <sup>#</sup>
MFRS 128 Investments in Associates and Joint Ventures	Deferred/ 1 January 2023 <sup>#</sup>
MFRS 132 Financial Instruments: Presentation	1 January 2023 <sup>#</sup>
MFRS 136 Impairment of Assets	1 January 2023 <sup>#</sup>
MFRS 137 Provisions, Contingent Liabilities and Contingent Assets	1 January 2023 <sup>#</sup>
MFRS 138 Intangible Assets	1 January 2023 <sup>#</sup>
MFRS 140 Investment Property	1 January 2023 <sup>#</sup>

*# Amendments as to the consequence of effective of MFRS 17 Insurance Contracts*

The Group intends to adopt these new and amended standards, interpretations and amendments, if applicable, when they become effective in the respective financial period. The initial application of the accounting standards, interpretation and amendments are not expected to have any material financial impacts to the current and prior periods' financial statements of the Group upon their first adoption.

**A3 AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS**

The audited consolidated financial statements of the Group for the financial year ended 31 December 2021 were not subject to any qualification.

**A4 SEASONAL OR CYCLICAL FACTORS**

The business operations of the Group were not materially affected by any seasonal or cyclical factors during the current financial quarter under review.

**A5 MATERIAL UNSUAL ITEMS**

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

**A6 MATERIAL CHANGES IN ESTIMATES**

There were no changes in the nature and estimates of amounts reported which have a material effect for the results for the current financial quarter under review.

**A7 DIVIDEND PAID**

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

**A8 SEGMENTAL INFORMATION**

The segmental analysis of Group's revenue is set out as follows:

**Revenue segmented by business activities, products and services**

	<b>Current Quarter 3 months ended 31.12.2022 RM'000</b>	<b>Cumulative Quarter 12 months ended 31.12.2022 RM'000</b>
<b><u>Business activities, products and services</u></b>		
Manufacturing of machine vision equipment*	14,720	52,562
Other services	52	422
<b>Total</b>	<b>14,772</b>	<b>52,984</b>
<b><u>Geographical locations</u></b>		
Malaysia	9,303	25,915
China	5,087	25,984
Other countries	382	1,085
<b>Total</b>	<b>14,772</b>	<b>52,984</b>

This is the second interim financial report announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative quarter concerned.

\* Included revenue generated from the sales of spare parts, upgrading of machines and provision of repair and maintenance.

**A9 DEBT AND EQUITY SECURITIES**

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

**A10 CAPITAL COMMITMENTS**

There were no material capital commitments for the current financial quarter under review.

**A11 CONTINGENT ASSETS AND LIABILITIES**

There were no material contingent assets and liabilities for the current financial quarter under review.

**A12 CHANGES IN COMPOSITION OF GROUP**

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

**A13 FAIR VALUE OF FINANCIAL LIABILITIES**

There was no gain or loss arising from fair value changes of the Group's financial liabilities for the current financial quarter under review.

**A14 SIGNIFICANT EVENTS OCCURRING AFTER THE FINANCIAL PERIOD**

There were no significant events subsequent to the end of the current financial quarter under review save as disclosed in B5.

**B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENT OF BURSA SECURITIES FOR THE ACE MARKET**

**B1 REVIEW OF PERFORMANCE**

The Group recorded revenue of RM14.77 million and RM52.98 million for the current quarter under review and financial year-to-date respectively. The revenue was mainly attributed from the manufacturing of machine vision equipment segment, which consists of machine vision equipment and other related products/services accounted for RM14.72 million and RM52.56 million, representing 99.65% and 99.20% of the total revenue for the current quarter under review and financial year-to-date respectively. For the current quarter and financial year-to-date, the Group's revenue was mainly derived from sales to customers in China and Malaysia which, in aggregate, contributed 97.41% and 97.95% of the Group's total revenue respectively.

The Group recorded profit before taxation ("PBT") of RM3.50 million and RM13.23 million for the current quarter under review and financial year-to-date respectively after deducting expenses which were mainly attributed to administrative expenses amounting to RM1.90 million for the current quarter under review and RM7.36 million for the financial year-to-date. The administrative expenses also included one-off IPO listing related expenses amounted to RM0.15 million and RM0.97 million for the current quarter under review and financial year-to-date respectively.

No comparative figures are presented for the preceding year's corresponding quarter and year-to-date as this is the second condensed interim financial report announced in compliance with the Listing Requirements.

**B2 PROSPECTS**

As we head into the first quarter of year 2023, the global economic outlook is still clouded by the looming threat of a higher-than-expected inflation and interest rates. Nonetheless, these concerns have expedited the deployment of industrial automation equipment in an attempt to increase productivity and reduce labour costs.

In addition, the global trade tensions have led to companies adjusting supply chains to other more strategic locations including Southeast Asian countries. The anticipated market growth of the automotive semiconductor and the renewable energy industries are also creating opportunities for the Group. As such, we remain cautiously optimistic about our revenue growth in the short to medium term.

**B3 PROFIT FORECAST**

The Group has not issued any profit forecast or guarantee in any form of public documentation and announcement during the current financial quarter under review.

**B4 INCOME TAX EXPENSE**

	Individual Quarter		Cumulative Quarter	
	31.12.2022	31.12.2021	31.12.2022	31.12.2021
	RM'000	RM'000	RM'000	RM'000
Current income tax charge	443	N/A	685	2
Deferred tax charge	(129)	N/A	2,340	1,903
<b>Total tax expense</b>	<b>314</b>	<b>N/A</b>	<b>3,025</b>	<b>1,905</b>
<b>Effective tax rate</b>	<b>9.0%</b>	<b>N/A</b>	<b>22.9%</b>	<b>18.6%</b>

**B4 INCOME TAX EXPENSE (CONTINUED)**

No comparative figures for the preceding corresponding quarter are available as this is the second interim financial report on the combined results for the fourth quarter ended 31 December 2022 announced by the Company in compliance with the Listing Requirements.

The variance between effective tax rate and statutory tax rate was due to the provision of deferred tax charge on contract assets in the current financial period.

**B5 STATUS OF CORPORATE PROPOSAL**

On 29 December 2022, the Company issued its Prospectus and undertook an IPO comprising a public issue of 84,500,000 new Shares and an offer for sale of 10,500,000 existing Shares by certain existing shareholders of the Company at an issue/offer price of RM0.34 per Share.

The listing of and quotation for the entire enlarged issued share capital of the Company on the ACE Market of Bursa Securities was successfully completed on 18 January 2023.

Save as disclosed above, there were no other corporate proposals announced but pending completion as at the date of this unaudited interim financial report.

**B6 UTILISATION OF PROCEED RAISED FROM THE IPO**

The gross proceeds of RM28.73 million raised from our IPO via the public issue is intended to be utilised in the following manner:-

Description	Amount RM'000	Percentage of Gross Proceeds %	Timeframe for Utilisation Upon Listing
(a) Repayment of bank borrowings	6,000	20.88	Within 6 months
(b) Research and development expenditure	8,000	27.85	Within 24 months
(c) Marketing activities	850	2.96	Within 24 months
(d) Working capital requirements	10,680	37.17	Within 24 months
(e) Estimated listing expenses	3,200	11.14	Immediate
<b>Total cash proceeds</b>	<b>28,730</b>	<b>100.00</b>	

The utilisation of proceeds as disclosed above shall be read in conjunction with the Prospectus. The IPO is pending completion as at 31 December 2022, and therefore, there is no utilisation of the IPO proceeds during the financial quarter under review.

**B7 LOANS AND BORROWINGS**

	<b>Unaudited</b>	<b>Audited</b>
	<b>31.12.2022</b>	<b>31.12.2021</b>
	<b>RM'000</b>	<b>RM'000</b>
<b><u>Current</u></b>		
Term loans	655	728
Bankers' acceptances	4,229	2,141
<b>Total</b>	<b>4,884</b>	<b>2,869</b>
<b><u>Non-current</u></b>		
Term loans	5,338	5,910
<b>Total</b>	<b>5,338</b>	<b>5,910</b>
<b>Total</b>	<b>10,222</b>	<b>8,779</b>

All the loans and borrowings are secured and denominated in Ringgit Malaysia ("RM").

**B8 DERIVATIVES**

The Group did not enter into any derivatives during the current financial quarter under review.

**B9 MATERIAL LITIGATION**

There are no litigation or arbitration which have a material effect on the financial position of the Group. The Board of Directors is not aware of any pending proceedings or of any fact likely to give rise to any proceedings as at the date of this interim financial report.

**B10 PROPOSED DIVIDEND**

There was no dividend declared or recommended for payment by the Board during the current financial quarter under review.

**B11 EPS**

The calculation of basic/diluted EPS was based on the profit after tax attributable to owners of the Company and the weighted average number of ordinary shares outstanding as follows:-

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>31.12.2022</b>	<b>(<sup>1</sup>) 31.12.2021</b>	<b>31.12.2022</b>	<b>(<sup>1</sup>) 31.12.2021</b>
Profit after tax attributable to owners of the Company (RM'000)	3,184	N/A	10,202	8,339
Weighted average number of ordinary shares ('000 unit)	383,500	N/A	383,500	383,500
<b>Basic/diluted EPS (sen) (<sup>2</sup>)</b>	<b>0.83</b>	<b>N/A</b>	<b>2.66</b>	<b>2.17</b>

**B11 EPS (CONTINUED)**

Notes:

- (1) Comparative figures for the preceding year's corresponding period are not presented as this is the second interim financial report announced by the Company in compliance with the Listing Requirements.
- (2) Diluted EPS for the current and cumulative quarter are equivalent to the basic EPS for the current and cumulative quarter as the Company does not have any dilutive instruments as at the end of the quarter ended 31 December 2022.
- (3) N/A denotes not applicable.

**B12 NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

Profit before taxation is arrived at after charging/(crediting):

	Individual Quarter		Cumulative Quarter	
	31.12.2022 <sup>(1)</sup>	31.12.2021	31.12.2022	31.12.2021
	RM'000	RM'000	RM'000	RM'000
Amortisation of deferred income	(3)	N/A	(69)	(269)
Amortisation of intangible assets	251	N/A	955	655
Depreciation of property, plant and equipment	108	N/A	427	757
Depreciation of right-of-use assets	160	N/A	640	670
Fair value loss on other investment	(195)	N/A	(129)	(58)
Impairment loss on intangible assets	361	N/A	361	-
Intangible assets written off	331	N/A	331	1,683
Interest expense	113	N/A	376	309
Interest income	(3)	N/A	(16)	(162)
Inventories written down	-	N/A	-	21
Property, plant and equipment written off	-	N/A	5	-
Net realised (gain)/loss on foreign exchange	(19)	N/A	(700)	43
Net unrealised loss/(gain) on foreign exchange	(181)	N/A	269	(42)

Notes:

- (1) Comparative figures for the preceding corresponding quarter are not presented as this is the second interim financial report announced by the Company in compliance with the Listing Requirements.
- (2) Save for the above, the other disclosure items as required under Rule 16 of Appendix 9B of the Listing Requirements are not applicable.
- (3) N/A denotes not applicable.

**BY ORDER OF THE BOARD**  
**TT VISION HOLDINGS BERHAD**  
**27 FEBRUARY 2023**