



MMIS BERHAD

(Registration No.: 201901006068 (1315395-W))
(Incorporated in Malaysia under the Companies Act, 2016)

UNAUDITED SEMI-ANNUAL FINANCIAL STATEMENTS FOR THE 1ST HALF-YEAR ENDED 31 DECEMBER 2021

CHARACTERISTICS OF THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”) (“LEAP MARKET”)

THE LEAP MARKET HAS BEEN POSITIONED AS A MARKET DESIGNED TO ACCOMMODATE CORPORATIONS TO WHICH A HIGHER INVESTMENT RISK MAY BE ATTACHED THAN OTHER CORPORATIONS LISTED ON THE ACE MARKET AND MAIN MARKET OF BURSA SECURITIES. IT IS A QUALIFIED MARKET WHICH IS MEANT MAINLY FOR SOPHISTICATED INVESTORS ONLY. ONLY EXISTING SECURITIES HOLDERS AND SOPHISTICATED INVESTORS ARE ALLOWED TO PARTICIPATE IN CORPORATE EXERCISES UNDERTAKEN BY US. SOPHISTICATED INVESTORS SHOULD BE AWARE OF THE POTENTIAL RISKS OF INVESTING IN US AND SHOULD MAKE THEIR DECISION TO INVEST ONLY AFTER DUE AND CAREFUL CONSIDERATION.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

Unaudited Consolidated Statement of Financial Position as at 31 December 2021

| | Unaudited as at 31.12.2021 RM | Audited as at 30.06.2021 RM |
|---|-------------------------------------|-----------------------------------|
| Assets | | |
| Property, plant and equipment | 16,412,185 | 15,835,127 |
| Investment property | 1,066,066 | 1,072,937 |
| Total non-current assets | <u>17,478,251</u> | <u>16,908,064</u> |
| Inventories | 5,126,323 | 4,543,185 |
| Trade receivables | 12,746,681 | 8,384,558 |
| Other receivables | 1,156,516 | 1,307,970 |
| Contract assets | - | 1,386,493 |
| Tax recoverable | 2,006,078 | 1,869,421 |
| Deposits, bank and cash balances | 7,833,614 | 2,435,068 |
| Total current assets | <u>28,869,212</u> | <u>19,926,695</u> |
| Total assets | <u>46,347,463</u> | <u>36,834,759</u> |
| Equity | | |
| Share capital | 14,768,002 | 14,768,002 |
| Merger deficit | (8,850,000) | (8,850,000) |
| Retained earnings | 19,027,013 | 14,989,793 |
| Total equity | <u>24,945,015</u> | <u>20,907,795</u> |
| Liabilities | | |
| Lease liabilities | 1,076,577 | 1,237,380 |
| Loan and borrowings | 5,972,970 | 6,259,492 |
| Deferred income | 165,000 | 180,000 |
| Deferred tax liabilities | 1,552,180 | 972,000 |
| Total non-current liabilities | <u>8,766,727</u> | <u>8,648,872</u> |
| Lease liabilities | 836,860 | 834,145 |
| Loan and borrowings | 6,698,899 | 2,975,339 |
| Trade payables | 4,249,461 | 2,541,485 |
| Other payables | 850,501 | 927,123 |
| Total current liabilities | <u>12,635,721</u> | <u>7,278,092</u> |
| Total liabilities | <u>21,402,448</u> | <u>15,926,964</u> |
| Total equity and liabilities | <u>46,347,463</u> | <u>36,834,759</u> |
| Net assets per share (sen)⁽¹⁾ | <u>4.16</u> | <u>3.48</u> |

Note: -

(1) Net assets per share is calculated based on the Company's total issued shares of 600,000,000 ordinary shares.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

Unaudited Consolidated Statement of Profit or Loss and Other Comprehensive Income for the 1st Half-Year Ended 31 December 2021

| | Individual 6 months ended | | Cumulative 6 months ended | |
|---|---------------------------|--------------------|---------------------------|--------------------|
| | 31.12.2021 | 31.12.2020 | 31.12.2021 | 31.12.2020 |
| | RM | RM | RM | RM |
| Revenue | 21,161,762 | 9,515,487 | 21,161,762 | 9,515,487 |
| Cost of sales | <u>(14,341,453)</u> | <u>(5,338,707)</u> | <u>(14,341,453)</u> | <u>(5,338,707)</u> |
| Gross profit (“GP”) | <u>6,820,309</u> | <u>4,176,780</u> | <u>6,820,309</u> | <u>4,176,780</u> |
| GP margin | 32.23% | 43.89% | 32.23% | 43.89% |
| Other income | 99,878 | 70,739 | 99,878 | 70,739 |
| Administrative expenses | <u>(1,331,566)</u> | <u>(1,038,753)</u> | <u>(1,331,566)</u> | <u>(1,038,753)</u> |
| Selling and distribution expenses | <u>(197,688)</u> | <u>(135,437)</u> | <u>(197,688)</u> | <u>(135,437)</u> |
| Profit from operation | 5,390,933 | 3,073,329 | 5,390,933 | 3,073,329 |
| Finance costs | <u>(203,606)</u> | <u>(130,943)</u> | <u>(203,606)</u> | <u>(130,943)</u> |
| Profit before tax (“PBT”) | <u>5,187,327</u> | <u>2,942,386</u> | <u>5,187,327</u> | <u>2,942,386</u> |
| PBT margin | 24.51% | 30.92% | 24.51% | 30.92% |
| Taxation | <u>(1,150,107)</u> | <u>(426,955)</u> | <u>(1,150,107)</u> | <u>(426,955)</u> |
| Effective tax rate | <u>22.17%</u> | <u>14.51%</u> | <u>22.17%</u> | <u>14.51%</u> |
| Profit for the period | 4,037,220 | 2,515,431 | 4,037,220 | 2,515,431 |
| Other comprehensive income | - | - | - | - |
| Total comprehensive income | <u>4,037,220</u> | <u>2,515,431</u> | <u>4,037,220</u> | <u>2,515,431</u> |
| Earnings per share (“EPS”) (sen) | | | | |
| Basic ⁽¹⁾ | 0.67 | 0.42 | 0.67 | 0.42 |
| Diluted ⁽²⁾ | N/A | N/A | N/A | N/A |

Notes: -

(1) Basic EPS is calculated based on the Company’s weighted average number of ordinary shares. Please refer to note C3 for the computation.

(2) There are no equity instruments in issue that would give a dilutive effect to the basic EPS.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

Unaudited Consolidated Statement of Changes in Equity for the 1st Half-Year Ended 31 December 2021

| | <---- Non-distributable ----> | | Distributable | Total equity |
|---|-------------------------------|--------------------|-------------------|-------------------|
| | Share capital | Merger deficit | Retained earnings | |
| | RM | RM | RM | |
| At 1 July 2020 | 14,768,002 | (8,850,000) | 9,988,903 | 15,906,905 |
| Profit for the financial year, representing total comprehensive income for the financial year | - | - | 5,036,794 | 5,036,794 |
| Transaction with owners: | | | | |
| Transaction cost related to bonus issue | - | - | (35,904) | (35,904) |
| At 30 June 2021 / 1 July 2021 | 14,768,002 | (8,850,000) | 14,989,793 | 20,907,795 |
| Profit for the financial period, representing total comprehensive income for the financial period | - | - | 4,037,220 | 4,037,220 |
| At 31 December 2021 | <u>14,768,002</u> | <u>(8,850,000)</u> | <u>19,027,013</u> | <u>24,945,015</u> |

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

Unaudited Consolidated Statement of Cash Flows for the 1st Half-Year Ended 31 December 2021

| | Cumulative 6 months ended | |
|---|---------------------------|-------------|
| | 31.12.2021 | 31.12.2020 |
| | RM | RM |
| Cash flows from operating activities | | |
| PBT | 5,187,327 | 2,942,386 |
| Adjustments for: | | |
| Amortisation of government grant | (15,000) | (15,000) |
| Depreciation of investment property | 6,871 | 6,871 |
| Depreciation of property, plant and equipment | 535,573 | 375,601 |
| Dividend income | - | (11,123) |
| Gain on disposal of property, plant and equipment | (4,999) | - |
| Finance costs | 203,606 | 130,943 |
| Finance income | (3,532) | (23,066) |
| | <hr/> | <hr/> |
| Operating profit before changes in working capital | 5,909,846 | 3,406,612 |
| Changes in working capital: | | |
| Inventories | (583,138) | (643,588) |
| Receivables | (4,210,669) | (2,781,179) |
| Payables | 1,631,354 | (583,735) |
| Contract assets | 1,386,493 | (915,491) |
| | <hr/> | <hr/> |
| Cash from/(used in) operations | 4,133,886 | (1,517,381) |
| Tax paid | (706,584) | (97,234) |
| Interest received | 3,532 | 23,066 |
| | <hr/> | <hr/> |
| Net cash from/(used in) operating activities | 3,430,834 | (1,591,549) |
| | <hr/> | <hr/> |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (1,112,632) | (262,915) |
| Dividend received | - | 11,123 |
| Proceeds from disposal of property, plant and equipment | 5,000 | - |
| | <hr/> | <hr/> |
| Net cash used in investing activities | (1,107,632) | (251,792) |
| | <hr/> | <hr/> |

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

Unaudited Consolidated Statement of Cash Flows for the 1st Half-Year Ended 31 December 2021 (Cont'd)

| | Cumulative 6 months ended | |
|---|---------------------------|-------------------------|
| | 31.12.2021 | 31.12.2020 |
| | RM | RM |
| Cash flows from financing activities | | |
| Proceeds from term loans | - | 1,316,000 |
| Repayment of letter of credit | (2,073,627) | - |
| Proceeds from bankers' acceptance | 843,269 | - |
| Placement of fixed deposit with a licensed bank | (396) | (303) |
| Interest paid | (203,606) | (130,943) |
| Repayment of lease liabilities | (158,088) | (216,582) |
| Repayment of term loans | (274,629) | (12,588) |
| Net cash (used in)/from financing activities | <u>(1,867,077)</u> | <u>955,584</u> |
| Net increase/(decrease) in cash and cash equivalents | 456,125 | (887,757) |
| Cash and cash equivalents at beginning of the financial period | <u>2,330,310</u> | <u>4,774,955</u> |
| Cash and cash equivalents at end of the financial period | <u><u>2,786,435</u></u> | <u><u>3,887,198</u></u> |

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE 1ST HALF-YEAR ENDED 31 DECEMBER 2021

A1 Basis of preparation

The interim financial statements of MMIS Berhad (“MMIS” or “the Company”) and its subsidiary (“the Group”) are unaudited and have been prepared in accordance with the Malaysian Financial Reporting Standards (“MFRSs”) 134: Interim Financial Reporting.

This unaudited interim financial report on the Group’s unaudited consolidated financial results for the 1st half-year ended 31 December 2021 is announced by the Company in compliance with Paragraph 6.12 of the LEAP Market Listing Requirements of Bursa Securities (“Listing Requirements”).

The unaudited interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to this unaudited interim financial report.

A2 Significant accounting policies

The significant accounting policies and method of computation applied in the preparation of this unaudited interim financial statements are consistent with those adopted in the most recent annual audited financial statements for the financial year ended 30 June 2021.

The following Standards and amendments to Standards have been issued by the Malaysian Accounting Standards Board but have not been adopted by the Group and the Company:

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2022

- Amendments to MFRS 3, Business Combinations – Reference to the Conceptual Framework
- 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

MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2023

- MFRS 17, Insurance Contracts
- Amendments to MFRS 101, Presentation of Financial Statements – Classification of Liabilities as Current or Non-current and Disclosures of Accounting Policies
- Amendments to MFRS 108, Accounting Policies, Changes in Accounting Estimates and Errors - Definition of Accounting Estimates
- Amendments to MFRS 112, Income tax – Deferred Tax related to Assets and Liabilities arising from a single transaction

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE 1ST HALF-YEAR ENDED 31 DECEMBER 2021 (CONT'D)

A2 Significant accounting policies (cont'd)

MFRSs, interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The initial application of the accounting standards, amendments or interpretations are not expected to have any material financial impacts to the current and prior financial statements of the Group and of the Company.

A3 Audit report of preceding annual financial statements

The auditors' report on the financial statements of MMIS for the financial year ended 30 June 2021 was not subject to any qualification.

A4 Seasonal or cyclical factors

The Group's operations were not affected materially by seasonal or cyclical factors for the current financial period and the financial period-to-date under review.

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 for the current financial period and financial period-to-date.

A6 Material changes in estimates

There were no material changes in accounting estimates in the current financial period and financial period-to-date.

A7 Debt and equity securities

There was no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial period and financial period-to-date.

A8 Dividend

There were no dividends proposed by the Board of Directors of the Company ("**Board**") for the current financial period under review.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE 1ST HALF-YEAR ENDED 31 DECEMBER 2021 (CONT'D)

A9 Segment information

There were no products, services and geographical location segment information presented as the Group's business is viewed as a single reportable segment. The reportable segment is manufacturing of precision engineering parts.

A10 Profit before taxation

PBT is arrived at after charging/(crediting) the following expenses/(income):

| | Individual 6 months ended | | Cumulative 6 months ended | |
|---|---------------------------|------------|---------------------------|------------|
| | 31.12.2021 | 31.12.2020 | 31.12.2021 | 31.12.2020 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Depreciation of investment property | 7 | 7 | 7 | 7 |
| Depreciation of property, plant and equipment | 536 | 376 | 536 | 376 |
| Amortisation of government grant | (15) | (15) | (15) | (15) |
| Gain on disposal of property, plant and equipment | (5) | - | (5) | - |
| Interest income | (4) | (23) | (4) | (23) |
| Rental income | (18) | (18) | (18) | (18) |

A11 Valuation of property, plant and equipment

There was no valuation of property, plant and equipment and investment property during the current financial period and financial period-to-date.

A12 Contingent liabilities and contingent assets

There are no material contingent liabilities and contingent assets as at the date of this unaudited interim financial report.

A13 Material events subsequent to the end of the financial period

There were no material events subsequent to the end of the financial period up to the date of this announcement.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE 1ST HALF-YEAR ENDED 31 DECEMBER 2021 (CONT'D)

A14 Capital commitments

Save as disclosed below, there were no material capital commitments in respect of property, plant and equipment as at the end of the current financial period:

**As at 31.12.2021
RM**

Capital expenditure commitment

Machinery

- Contracted but not provided for

4,273,374

A15 Significant related party transaction

There were no significant related party transactions in the current financial period and financial period-to-date.

A16 Financial liabilities

The Group has not entered into any derivatives instruments and does not have any other financial liabilities saved as disclosed in the consolidated Statement of Financial Position.

A17 Changes in the composition of the Group

There were no material changes in the composition of the Group during the financial period ended 31 December 2021.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

B ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES' LISTING REQUIREMENTS FOR THE LEAP MARKET

B1 Review of performance

| | Individual 6 months ended | | Cumulative 6 months ended | |
|--------------------------|---------------------------|------------|---------------------------|------------|
| | 31.12.2021 | 31.12.2020 | 31.12.2021 | 31.12.2020 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Revenue | 21,162 | 9,515 | 21,162 | 9,515 |
| GP | 6,820 | 4,177 | 6,820 | 4,177 |
| PBT | 5,187 | 2,942 | 5,187 | 2,942 |
| Profit after tax ("PAT") | 4,037 | 2,515 | 4,037 | 2,515 |

Review of 1st half-year ended 31 December 2021 vs 1st half-year ended 31 December 2020

For the 1st half-year ended 31 December 2021, the Group's revenue increased by approximately RM11.65 million or 122.41% as compared to the 1st half-year ended 31 December 2020. The increase in revenue was mainly due to the ability of the Group to secure and complete more orders from customers during the 1st half-year ended 31 December 2021. In order to cater to the increasing orders from customers, the Group had expanded its production capacity in the 2nd half-year ended 30 June 2021 as well as outsourced manufacturing to third party suppliers.

In tandem with the higher revenue recorded, the Group's GP increased by RM2.64 million or 63.28% for the 1st half-year ended 31 December 2021 as compared to the 1st half-year ended 31 December 2020. However, the Group's GP margin for the 1st half-year ended 31 December 2021 decreased to 32.23% as compared to 43.89% in the 1st half-year ended 31 December 2020. The decrease in the Group's GP margin was mainly due to higher cost of sales arising from an increase in the price of raw materials, and higher cost due to the engagement of outsourcing services for small precision engineering parts which enabled the Group to meet customers' delivery schedules during the 1st half-year ended 31 December 2021.

For the 1st half-year ended 31 December 2021, the Group's PBT increased by RM2.24 million or 76.31% and the Group's PAT increased by RM1.52 million or 60.52% as compared to the 1st half-year ended 31 December 2020. The significant increase in PBT and PAT was mainly due to the increase in revenue and GP.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

B ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES' LISTING REQUIREMENTS FOR THE LEAP MARKET (CONT'D)

B2 Variance from profit forecast and profit guarantee

Not applicable as the Group did not publish any profit forecast or profit guarantee in any public document or announcement.

B3 Income tax expense

| | Individual 6 months ended | | Cumulative 6 months ended | |
|-------------------|---------------------------|------------|---------------------------|------------|
| | 31.12.2021 | 31.12.2020 | 31.12.2021 | 31.12.2020 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Current taxation | | | | |
| - Current year | 516 | 287 | 516 | 287 |
| - Prior year | 54 | - | 54 | - |
| | 570 | 287 | 570 | 287 |
| Deferred taxation | | | | |
| - Current year | 666 | 140 | 666 | 140 |
| - Prior year | (86) | - | (86) | - |
| | 580 | 140 | 580 | 140 |
| Total tax expense | 1,150 | 427 | 1,150 | 427 |

B4 Plans & Strategies

The Group's plans and strategies to grow its business remain as follows: -

1. Expansion of production capacity via:
 - i. Increase production floor space and acquire more machines with automation; and
 - ii. Recruitment of additional manpower to cater to the Group's expanded production facilities.
2. Enlarge the Group's customers base, by leveraging on its capabilities and technological know-how by:
 - i. Expanding the Group's range of offerings to its existing customers; and
 - ii. Acquiring new customers (especially those in the semiconductor industry), via targeted sales and marketing activities.

The Group is expected to increase its production floor space from 32,400 square feet to 68,415 square feet by the end of 2022. New machineries with automation were acquired in recent years with more machinery commitments made to increase production capacities by the end of 2022. In addition, the Group's proximity to vocation institution, colleges and universities shall continue to provide semi-skilled labour for its newly acquired machineries.

There has been no change in the business direction of the Group during the financial period ended 31 December 2021 which may have an impact on the business of the Group.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

B ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES' LISTING REQUIREMENTS FOR THE LEAP MARKET (CONT'D)

B5 Prospects

The global semiconductor market is expected to grow by 8.8 percent to US\$ 601 billion in 2022, driven by a double-digit growth of the Sensors and Logic categories while all other product categories are also expected to show positive growth rates for all regions. The semiconductor market overall was not negatively impacted by the Coronavirus disease 2019 ("COVID-19") pandemic in 2021 (*Source: World Semiconductor Trade Statistics, 30 November 2021*).

The Malaysian electrical and electronics ("E&E") sector has huge potential to meet the increasing global demand particularly in the semiconductor market worldwide as it is recognised as a major semiconductor producer in the global E&E chain. According to the Malaysia Productivity Corporation (MPC), 7.0 percent of the world's semiconductor trade flows through Malaysia (*Source: Malay Mail, 11 November 2021*). Malaysia's technology sector is highly correlated to the global demand for semiconductors as its supply chain encompasses numerous steps and procedures that commences at higher-end Integrated Circuit ("IC") Design, IC Manufacturing, IC Assembly and Test, before developing into E&E products via electronics manufacturing services ("EMS"). Most of these semiconductor companies are usually at the mid-to-lower end of the semiconductor value chain, providing outsourced services and testing for multi-national corporations or providing equipment or parts for other semiconductor companies or involving in EMS.

In view of such, the Board takes cognisance of its customers being predominantly in the E&E sector which are considered providers of essential goods for the global semiconductor market. The increase in demand for chips is supported by the inadvertent push for digitalisation and the embracing of new information technologies. Moreover, the massive adoption of digital transformation efforts, accelerating adoption of digital solutions, such as cloud computing, e-commerce and digital marketing in response to the COVID-19 pandemic represents a way for businesses to remain competitive in an ever increasingly digitalised world. Furthermore, the envisioned mass adoption of fifth generation of wireless technology (5G) shall envisage great demands for hardware such as smartphones and similar telecommunication equipment that is widespread for the foreseeable future. Nevertheless, the Board shall remain vigilant, focused and adaptable when implementing its plans and strategies to further improve the Group's financial performance. Barring any unforeseen circumstances, the Group's financial performance for the financial year ending 30 June 2022 is expected to remain positive.

MMIS BERHAD

Registration No.: 201901006068 (1315395-W)
(Incorporated in Malaysia under the Companies Act, 2016)

C OTHER INFORMATION

C1 Status of Corporate Proposal

There were no corporate proposals announced but pending completion as at the date of this report.

C2 Material litigation

There was no material litigation as at the date of this report.

C3 Earnings per share

Basic EPS was calculated by dividing the profit attributable to owners of the Company for the current financial period and financial period-to-date by the weighted average number of ordinary shares in issue:

| | Individual 6 months ended | | Cumulative 6 months ended | |
|---|---------------------------|-------------|---------------------------|-------------|
| | 31.12.2021 | 31.12.2020 | 31.12.2021 | 31.12.2020 |
| Profit attributable to owners of the Company (RM) | 4,037,220 | 2,515,431 | 4,037,220 | 2,515,431 |
| Weighted average number of ordinary shares | 600,000,000 | 600,000,000 | 600,000,000 | 600,000,000 |
| Basic EPS (sen) ⁽¹⁾ | 0.67 | 0.42 | 0.67 | 0.42 |
| Diluted EPS (sen) ⁽²⁾ | N/A | N/A | N/A | N/A |

Notes: -

(1) Basic EPS is calculated based on the Company's weighted average number of ordinary shares of 600,000,000 ordinary shares.

(2) There are no equity instruments in issue that would give a potential dilutive effect to the basic EPS.