

**Condensed Unaudited Consolidated Statement of Financial Position
As At 31 December 2021**

	As at 31.12.2021 RM'000 (Unaudited)	As at 31.01.2021 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	427,505	358,793
Goodwill on consolidation	22	22
Right-of-use assets	13,651	14,019
Total non-current assets	<u>441,178</u>	<u>372,834</u>
Current assets		
Inventories	198,205	120,221
Trade and other receivables	140,694	159,777
Prepayments	4,385	9,202
Current tax asset	60,556	-
Derivative financial assets	378	225
Cash and cash equivalents	334,239	124,566
Total current assets	<u>738,457</u>	<u>413,991</u>
TOTAL ASSETS	<u><u>1,179,635</u></u>	<u><u>786,825</u></u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	142,985	142,985
Treasury shares	(4,771)	-
Reserves	799,416	439,188
TOTAL EQUITY	<u>937,630</u>	<u>582,173</u>
Non-current liabilities		
Loans and borrowings	14,004	16,567
Deferred tax liabilities	27,514	28,285
Total non-current liabilities	<u>41,518</u>	<u>44,852</u>
Current liabilities		
Loans and borrowings	80,862	38,382
Trade and other payables	83,681	75,529
Contract liabilities	9,169	25,717
Derivative financial liabilities	186	-
Tax payable	26,589	20,172
Total current liabilities	<u>200,487</u>	<u>159,800</u>
TOTAL LIABILITIES	<u>242,005</u>	<u>204,652</u>
TOTAL EQUITY AND LIABILITIES	<u><u>1,179,635</u></u>	<u><u>786,825</u></u>
Net assets per share attributable to owners of the company (sen)	162	100

The Condensed Unaudited Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 January 2021.

**Condensed Unaudited Consolidated Statement of Comprehensive Income
For the Fourth Quarter Ended 31 December 2021**

	Current Quarter Ended 31.12.2021 RM'000 (Unaudited)	Corresponding Quarter Ended 31.12.2020 RM'000 (Unaudited)	Current YTD Ended 31.12.2021 RM'000 (Unaudited)	Corresponding YTD Ended 31.12.2020 RM'000 (Unaudited)
Revenue	124,254	N/A	1,390,655	N/A
Cost of sales	(115,738)	N/A	(708,953)	N/A
Gross profit	8,516	N/A	681,702	N/A
Other income	4,171	N/A	12,784	N/A
Selling and marketing expenses	(2,604)	N/A	(17,728)	N/A
Administrative expenses	(18,379)	N/A	(136,694)	N/A
Operating profit	(8,296)	N/A	540,064	N/A
Finance costs	(214)	N/A	(1,094)	N/A
Profit before tax	(8,510)	N/A	538,970	N/A
Income tax expense	18,906	N/A	(114,767)	N/A
Profit for the period	10,396	N/A	424,203	N/A
Other comprehensive income, net of tax	-	N/A	-	N/A
Total comprehensive income for the period	10,396	N/A	424,203	N/A
Profit attributable to:				
Owners of the Company	10,396	N/A	424,203	N/A
Total comprehensive income attributable to:				
Owners of the Company	10,396	N/A	424,203	N/A
Earnings per ordinary share attributable to owners of the Company (sen) (Note 29)				
- Basic	1.79	N/A	73.03	N/A
- Diluted	1.79	N/A	73.03	N/A

The Condensed Unaudited Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statement for the financial year ended 31 January 2021.

Note : On 26 Nov 2021, the Company changed its financial year ended from 31 Jan 2022 to 31 December 2021 and made up its financial statement for the 11 months period ended 31 December 2021. As such, the result of correspondence 2 months and 11 months period in the prior year are not presented.

Condensed Unaudited Consolidated Statement of Changes in Equity For the Fourth Quarter Ended 31 December 2021

	← Attributable to Owners of the Company →					
	Share Capital RM'000	Treasury Shares RM'000	Other Reserve RM'000	Revaluation Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
11 Months Ended 31 December 2021						
At 1 February 2021	142,985	-	11,319	19,217	408,652	582,173
Total comprehensive income for the financial period						
Profit for the financial period	-	-	-	-	424,203	424,203
Realisation of revaluation reserve	-	-	-	(619)	619	-
Total comprehensive income	-	-	-	(619)	424,822	424,203
Transactions with owners of the Company						
Shares repurchased	-	(4,771)	-	-	-	(4,771)
Dividends paid on shares	-	-	-	-	(63,975)	(63,975)
Total transactions with owners	-	(4,771)	-	-	(63,975)	(68,746)
At 31 December 2021	142,985	(4,771)	11,319	18,598	769,499	937,630
Note 26						

The Condensed Unaudited Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 January 2021.

Note : On 26 Nov 2021, the Company changed its financial year ended from 31 Jan 2022 to 31 December 2021 and made up its financial statement for the 11 months period ended 31 December 2021. As such, the result of correspondence 11 months period in the prior year are not presented.

**Condensed Unaudited Consolidated Statement of Cash Flows
For The Period Ended 31 December 2021**

	Current YTD Ended 31.12.2021 RM'000 (Unaudited)	Corresponding YTD Ended 31.12.2020 RM'000 (Unaudited)
Cash flows from operating activities		
Profit before taxation	538,970	N/A
Adjustments for:		
Net fair value (gain)/loss on derivatives	32	N/A
Property, plant and equipment		
- (Gain)/loss on disposal	51	N/A
- depreciation	37,283	N/A
- written off	13	N/A
Depreciation of right-of-use asset	316	N/A
Inventories written off /written down/provision	17,479	N/A
Provision for doubtful debts	3,221	N/A
Receivables written off	1,102	N/A
Interest expense	1,094	N/A
Interest income	(1,815)	N/A
Other Income - Insurance recovery	(1,168)	N/A
Unrealised (gain)/loss on foreign exchange	(4,143)	N/A
Operating profit before changes in working capital	592,435	N/A
Changes in working capital:		
Inventories	(95,463)	N/A
Receivables	22,007	N/A
Payables	(8,408)	N/A
Net cash generated from operations	510,571	N/A
Income tax paid	(170,113)	N/A
Income tax refund	436	N/A
Interest received	1,815	N/A
Net cash flow generated from operating activities	342,709	N/A
Cash flows from investing activities		
Purchase of property, plant and equipment	(106,027)	N/A
Proceeds from disposal of property, plant and equipment	21	N/A
Net cash flows used in investing activities	(106,006)	N/A
Cash flows from financing activities		
Repurchase of treasury shares	(4,771)	N/A
Net changes in bill payables	45,373	N/A
Net changes in term loan financing	(2,563)	N/A
Interest paid	(1,094)	N/A
Dividend paid	(63,975)	N/A
Net cash flows used in financing activities	(27,030)	N/A
Net changes in cash and cash equivalents	209,673	N/A
Cash and cash equivalents at beginning of the financial year	124,566	N/A
Cash and cash equivalents at end of the financial period	334,239	N/A
Cash and cash equivalents comprise :		
Cash and bank balances	221,348	N/A
Short-term investments	112,891	N/A
	334,239	N/A

The Condensed Unaudited Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the financial year ended 31 January 2021.

Note : On 26 Nov 2021, the Company changed its financial year ended from 31 Jan 2022 to 31 December 2021 and made up its financial statement for the 11 months period ended 31 December 2021. As such, the result

Notes to the unaudited interim financial report

1. Basis of preparation

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, paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berthed.

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 January 2021. These interim financial statements contain selected explanatory notes which provide explanations of events and transaction that are significant to an understanding of the changes in the financial position and performance of the Group.

The significant accounting policies adopted are consistent with the audited financial statements for the financial year ended 31 January 2021.

The Group have adopted the following new MFRSs, and amendments/improvements to MFRSs for the current financial year:

Amendments/Improvements to MFRSs

MFRS 3	Business Combinations
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 101	Presentation of Financial Statements
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
MFRS 139	Financial Instruments: Recognition and Measurement

Amendments to MFRS 3 Business Combinations

The amendments clarify the definition of a business with the objective of assisting entities to determine whether a transaction should be accounted for as a business combination or as an asset acquisition. The distinction is important because an acquirer does not recognise goodwill in an asset acquisition.

The amendments, amongst others, clarify that to be considered a business, an acquired set of activities and assets must include, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. The amendments also add an optional concentration test that permits a simplified assessment of whether an acquired set of activities and assets is not a business.

Basis of preparation (Cont'd)

The Group have adopted the following new MFRSs, and amendments/improvements to MFRSs for the current financial year: (cont'd)

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures

These amendments address an acknowledged inconsistency between the requirements in MFRS 10 and those in MFRS 128, in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business, as defined in MFRS 3. A partial gain or loss is recognised when a transaction involves assets that do not constitute a business.

Amendments to MFRS 9 Financial Instruments, MFRS 139 Financial Instruments: Recognition and Measurement, and MFRS 7 Financial Instruments: Disclosures, and MFRS 16 Leases

The *Interest Rate Benchmark Reform—Phase 2* amends some specific requirements in MFRS 9, MFRS 139, MFRS 7 and MFRS 16, with respect to issues that affect financial reporting during the reform of an interest rate benchmark.

The amendments provide a practical expedient whereby an entity would not derecognise or adjust the carrying amount of financial instruments for modifications required by interest rate benchmark reform, but would instead update the effective interest rate to reflect the change in the interest rate benchmark. On hedging relationship, entities would be required to amend the formal designation of a hedging relationship to reflect the modifications and/or changes made to the hedged item and/or hedging instruments as a result of the reform. However, the modification does not constitute discontinuation of the hedging relationship nor the designation of a new hedging relationship.

Amendments to MFRS 16 Leases

The amendments exempt lessees from having to consider individual lease contracts to determine whether rent concessions occurring as a direct consequence of the COVID-19 pandemic are lease modifications and allows lessees to account for such rent concessions as if they were not lease modifications, applying to reduction in lease payments originally due on or before 30 June 2022 subject to fulfilment of other conditions.

Basis of preparation (Cont'd)

The Group have adopted the following new MFRSs, and amendments/improvements to MFRSs for the current financial year: (cont'd)

Amendments to MFRS 101 Presentation of Financial Statements

The amendments include specifying that an entity's right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period; clarifying that classification of liability is unaffected by the likelihood of the entity to exercise its right to defer settlement of the liability for at least twelve months after the reporting period; clarifying how lending conditions affect classification of a liability; and clarifying requirements for classifying liabilities an entity will or may settle by issuing its own equity instruments.

The amendments require an entity to disclose its material accounting policy information rather than significant accounting policies. The amendments, amongst others, also include examples of circumstances in which an entity is likely to consider an accounting policy information to be material to its financial statements. To support this amendments, MFRS Practice Statement 2 was also amended to provide guidance on how to apply the concept of materiality to accounting policy information disclosures. The guidance and examples provided in the MFRS Practice Statement 2 highlight the need to focus on entity-specific information and demonstrate how the four-step materiality process can address standardised (or boilerplate) information and duplication of requirements of MFRSs in the accounting policy information disclosures.

Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors

The amendments revise the definition of accounting estimates to clarify how an entity should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important because the changes in accounting estimates are applied prospectively to transactions, other events, or conditions from the date of that change, but changes in accounting policies are generally also applied retrospectively to past transactions and other past events.

Amendments to MFRS 116 Property, Plant and Equipment

The amendments prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the entity is preparing the asset for its intended use. Instead, an entity shall recognise such sales proceeds and related cost in profit or loss.

Basis of preparation (Cont'd)

The Group have adopted the following new MFRSs, and amendments/improvements to MFRSs for the current financial year: (cont'd)

Amendments to MFRS 137 Provisions, Contingent Liabilities and Contingent Assets

The amendments specify which costs an entity includes in determining the cost of fulfilling a contract for the purpose of assessing whether the contract is onerous.

The Group and the Company are currently assessing the impact of initial application of the above applicable new MFRS, and amendments/improvements to MFRSs. Nevertheless, the Group and the Company expect that the initial application is unlikely to have material financial impacts to the current period and prior period financial statements of the Group and of the Company. The adoption of the above amendments to MFRSs do not have a material impact on the financial statements of the Group.

2. Audit qualifications

The auditors' reports on the financial statements of the Group for the financial year ended 31 January 2021 is not subject to any qualification.

3. Seasonal or cyclical factors

The Group's operations were not affected by any seasonal or cyclical factors.

4. Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter and financial year to date because of their nature, size, or incidence.

5. Changes in estimates

There were no significant changes in financial estimates reported in prior financial years that would have material impact in the current financial year report.

6. Change of Financial Year End

On 26 November 2021, the Group had announced that it has changed its financial year end from 31 January to 31 December. The Group's current financial reporting period shall be eleven (11) months commencing from 1 February 2021 to 31 December 2021. Thereafter, the financial year of the Group will commence on 1 January and end on 31 December in each subsequent year.

7. Debts and equity securities

During the first quarter, the Company repurchased 2,506,100 ordinary shares from the open market and are held as treasury shares as disclosed in Note 26. As at the end of the financial year to date, the number of ordinary shares in issue after deducting treasury shares is 580,443,043 ordinary shares.

Other than the above, there were no issuance and repayment of debt and equity securities, share cancellations and resale of treasury shares in the current quarter and financial period ended 31 December 2021.

8. Contingent assets and contingent liabilities

There were no contingent assets and liabilities since the last financial year.

9. Property, plant and equipment

Property, plant and equipment are stated at valuation or cost less accumulated depreciation and impairment losses.

10. Material events

There were no material events that may materially impact the financial results for the current quarter and financial year to date.

11. Changes in composition of the Group

During the financial year-to-date, the Group has incorporated two wholly-owned subsidiaries, known as QMG Manufacturing Sdn Bhd and Fruitful Achievement Sdn Bhd on 2 June 2021 and 22 July 2021 respectively.

The share capital of QMG Manufacturing Sdn Bhd is RM2/- and the number of issued shares is 2 ordinary shares. Subsequently, QMG Manufacturing Sdn Bhd has increased its share capital to RM1,000,000 and the number of issued shares is 1,000,000 ordinary shares.

The share capital of Fruitful Achievement Sdn Bhd is RM2/- and the number of issued shares is 2 ordinary shares.

Both companies intended principal activities are to carry out manufacturing and trading of gloves.

PBT Sdn. Bhd., a wholly owned subsidiary company of CGB, has been struck off from the Registrar and dissolved following the publication in the Gazette on 24 January 2022 pursuant to Section 551(3) of the Companies Act 2016. Accordingly, PBT Sdn. Bhd. has ceased to be a subsidiary company of CGB.

12. Operating segments

The Group's operating segments for the 11 months period ended 31 December 2021:

	Manufacturing and Trading RM'000	Investment Holding RM'000	Inter- Segment RM'000	Total RM'000
Revenue				
Revenue from				
external customers	1,390,655	-	-	1,390,655
Inter segment revenue	369,499	3,701	(373,200)	-
Total revenue	<u>1,760,154</u>	<u>3,701</u>	<u>(373,200)</u>	<u>1,390,655</u>
Results				
Segment profit/(loss)	573,359	2,553	-	575,912
Interest income				1,815
Interest expense				(1,094)
Property, plant and equipment				
- depreciation				(37,283)
- loss on disposal				(51)
- written off				(13)
Depreciation of right-of-use asset				(316)
Profit before tax				<u>538,970</u>
Taxation				<u>(114,767)</u>
Net profit for the period				<u><u>424,203</u></u>

Note : On 26 Nov 2021, the Company changed its financial year ended from 31 Jan 2022 to 31 December 2021 and made up its financial statement for the 11 months period ended 31 December 2021. As such, the segmental result of correspondence 11 months period in the prior year are not presented.

13. Review of performance

	4th Quarter Ended		Year to Date Ended	
	31.12.2021	31.12.2020	31.12.2021	31.12.2020
	(2M4QYE31Dec21)	(2M4QYE31Dec20)	(11MFYE31Dec21)	(11MFYE31Dec20)
	RM'000	RM'000	RM'000	RM'000
Revenue	124,254	N/A	1,390,655	N/A
Gross profit	8,516	N/A	681,702	N/A
Operating (loss) / profit	(8,296)	N/A	540,064	N/A
Profit/(Loss) before tax	(8,510)	N/A	538,970	N/A
Profit after tax	10,396	N/A	424,203	N/A
Profit attributable to Owners of the Company	10,396	N/A	424,203	N/A
Net profit margin	8%	N/A	31%	N/A

For the 2 months current quarter ended 31 December 2021, the Group achieved sales revenue of RM124 million with gross profit of RM10 million.

The Operating loss for the quarter RM8 million was mainly due to the provision of inventory written off /inventory written down/ inventory provision of RM14 million and receivable provision/ receivable written off of RM2 million.

During this current quarter, the company has made a provision of remediation of foreign worker recruitment fee amounted to RM4.9 million. This is in line with the implementation of “zero recruitment cost” policy in recruiting foreign worker. The total estimated remediation fee was RM9 million, out of which RM4.1 million has been paid during the financial period. The remaining RM4.9 million is estimated to be paid in Q1FY2022.

The Group achieved 2 months profit after tax of RM10 million which 8% of net profit margin.

For the 11 months current quarter ended 31 December 2021, the Group achieved sales revenue of RM1,391 million.

The Group achieved 11 months profit after tax of RM424 million which 31% of net profit margin.

14. Current year prospects

In view of weak in recent global gloves demand, the commission of additional three (3) double former dipping lines are being on hold by the Group. In addition, the existing twelve (12) old lines of single former production are dismantled. This is to optimize and rationalize the existing capacity.

On the other hand, the Group is developing more specialities gloves to differentiate ourselves with others. The Group is continuing to focus online efficiency and automation to achieve better economies of scales that will improve overall profit margin.

The glove average selling price (ASP) will be continued to decline owing to increasing of gloves supply and slower buying patterns from customers. However, the emergence of new Covid-19 variants may help slow the drop in ASPs, before an equilibrium is reached between supply and demand. The new wave of Omicron globally has raised expectations that the elevated demand for gloves will sustain longer than initially anticipated. Hence, the usage and demand as a protective barrier will also increase in immediate term.

Moving forward, the Group remains optimistic towards its long-term prospects and well prepared to capitalize the market opportunities to continue growing and succeed for years to come.

The Group always believe the health and welfare of our employees are our top priority. The Group is implementing program to encourage our workers to get booster shots for all workers. The implementation is crucial to ensure all employees wellbeing is safeguard with safe working condition.

15. Profit forecast or profit guarantee

The Group did not publish any profit forecast or issue any profit guarantee during the reporting year.

16. Profit before taxation

This was arrived at after crediting/(charging):

	2 months ended 31.12.2021 RM'000	2 months ended 31.12.2020 RM'000	YTD ended 31.12.2021 RM'000	YTD ended 31.12.2020 RM'000
Interest income	360	N/A	1,815	N/A
Interest expense	(214)	N/A	(1,094)	N/A
Depreciation on property, plant and equipment	(11,422)	N/A	(37,283)	N/A
Depreciation of right-of-use asset	(15)	N/A	(316)	N/A
Gain/(loss) on Foreign Exchange:				
- realised	(315)	N/A	6,205	N/A
- unrealised	3,950	N/A	4,143	N/A
Fair value gain/(loss) on derivatives	(486)	N/A	(32)	N/A
Fair value gain/(loss) on investments	(508)	N/A	(508)	N/A
Other Income - Insurance recovery	1,168	N/A	1,168	N/A
Property, plant and equipment written off	(12)	N/A	(13)	N/A
Gain/(Loss) on disposal of plant and equipment	-	N/A	(51)	N/A
Inventories written off /written down/provision	(13,511)	N/A	(17,479)	N/A
Provision for doubtful debts	(1,175)	N/A	(3,221)	N/A
Receivables written off	(1,102)	N/A	(1,102)	N/A

17. Capital Commitments

As at 31 December 2021, the Group has the below capital commitments:

	YTD Ended 31.12.2021 RM'000
Property, plant and equipment	
- approved and contracted for	15,172
- approved but not contracted for	-
	<u>15,172</u>

The capital commitments were mainly relation to ancillary facilities for operation.

18. Taxation

	YTD Ended 31.12.2021 RM'000	YTD Ended 31.01.2021 RM'000
Deferred taxation	771	(4,068)
Taxation	<u>(115,538)</u>	<u>(79,026)</u>
	<u><u>(114,767)</u></u>	<u><u>(83,094)</u></u>

19. Derivative financial assets

	Year Ended 31.12.2021		Year Ended 31.01.2021	
	Contract Amount RM'000	Assets/(Liabilities) RM'000	Contract Amount RM'000	Assets/(Liabilities) RM'000
Non-hedging derivative:				
Forward exchange contracts	<u>51,787</u>	<u>192</u>	<u>49,226</u>	<u>225</u>

The Group use forward exchange contracts to manage some of the foreign currency exposure. These contracts are not designated as cash flow or fair value hedges and are entered into for periods consistent with currency transaction exposure and fair value changes exposure. Such derivatives do not qualify for hedge accounting.

Forward exchange contracts are used to manage the foreign currency exposures arising from the Group's sales denominated in USD. The forward exchange contracts have maturities of not more than 6 months.

During the financial period, the Group recognised a loss of RM (32) thousand arising from fair value changes of derivative. The fair value changes are attributable to changes in foreign exchange spot and forward rate.

20. Quoted investment

There were no purchases or sales of quoted securities for the current financial period.

21. Status of corporate proposal announced

On 18 May 2021, the Group had approved the proposals detailed as follows: -

i. Issuance of Warrants

The issuance of up to 174,132,762 Warrants on the basis of 3 Warrants for every 10 existing Ordinary Shares held in Comfort.

The issuance had been completed following the listing of and quotation for 174,132,762 Warrant B on the Main Market of Bursa Securities on 6 July 2021. The exercise price was fixed at RM2.30 with a 5-years conversion period expiring on 26 June 2026.

ii. Employees' Shares Scheme ("ESS")

The establishment of an ESS of up to fifteen percent (15%) of the issued and paid-up share capital of Comfort (excluding treasury shares) at any point in time during the duration of the scheme.

The ESS was effective on 2nd July 2021 following the lodgement of the by-laws with Bursa Securities.

22. Borrowings

The Group have the following borrowings as at 31 December 2021:

	YTD Ended 31.12.2021 RM'000	YTD Ended 31.01.2021 RM'000
Non current:		
Secured		
- Term Loan (RM denominated)	12,988	15,551
- Lease liability	1,016	1,016
	<u>14,004</u>	<u>16,567</u>
Current:		
Secured		
- Bill payables (USD denominated)	54,214	23,194
- Bill payables (RM denominated)	23,838	12,378
- Term Loan (RM denominated)	2,796	2,796
- Lease liability	14	14
	<u>80,862</u>	<u>38,382</u>
	<u>94,866</u>	<u>54,949</u>

23. Material litigation

The Group was not aware of any material litigation that may have significant impact to the Group's profit.

24. Dividends

Financial Year	Net Dividend per share (sen)	Total Dividend (RM)
Q2YE31Dec2021	2.00	11,608,861
Q1YE31Dec2021	4.00	23,217,722
YE31Jan2021	6.50	37,891,696
YE31Jan2019	1.50	8,744,238
YE31Jan2018	1.00	5,619,491

During the financial period, the Group had paid the following dividend for the financial period ended 31 Jan 2021: -

- A single tier interim dividend of 1.50 sen per ordinary share, amounting to RM9 million; and
- Special dividend of 3.50 sen per ordinary share, amounting to RM20 million.

The dividends were declared on 15 Mar 2021 and subsequently paid on 13 Apr 2021.

During the financial period, the Group had paid the following dividend for the financial period ended 31 December 2021:-

- A single tier interim dividend of 4.00 sen per ordinary share, amounting to RM23 million. The dividend was declared on 21 June 2021 and subsequently paid on 22 July 2021; and
- A single tier interim dividend of 2.00 sen per ordinary share, amounting to RM12 million. The dividend was declared on 21 September 2021 and subsequently paid on 22 October 2021.

25. Share Capital

The Group's share capital as at 31 December 2021 is as follow:

	2 months ended 31.12.2021	YTD ended 31.12.2021
Profit attributable to owners of the Company (RM'000)	10,396	424,203
Weighted average number of ordinary shares for basic earnings per share ('000)	580,443	580,892
Basic earnings per ordinary share (sen)	1.79	73.03

26. Treasury Shares

Treasury shares relate to ordinary shares of the Company that are repurchased and held by the Company.

In first quarter, out of the total 582,949,143 issued and fully paid ordinary shares, the Company repurchased 2,506,100 shares from the open market at an average price of RM1.90 per share. The total consideration paid including transaction costs was RM4.77 million, which was financed by internally generated funds.

At 31 December 2021, the Company's treasury shares are held at a carrying amount of RM4,771,408.

There was no cancellation or distribution of treasury shares during the financial period.

27. Earnings Per Share**(a) Basic earnings per share**

Basic earnings per share are based on the profit for the financial period or year attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period or year, calculated as follows:

	2 months ended 31.12.2021	YTD ended 31.12.2021
Profit attributable to owners of the Company (RM'000)	10,396	424,203
Weighted average number of ordinary shares for basic earnings per share ('000)	580,443	580,892
Basic earnings per ordinary share (sen)	1.79	73.03

28. Earnings Per Share (Cont'd)**(b) Diluted earnings per share**

Diluted earnings per share are based on the profit for the financial period or year attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

Potential ordinary shares are treated as dilutive when their conversion to ordinary shares would decrease earnings per share or increase loss per share. Potential ordinary shares are antidilutive when their conversion to ordinary shares would increase earnings per share or decrease loss per share.

Diluted earnings per share calculated as follows:

	2 months ended 31.12.2021	YTD ended 31.12.2021
Profit attributable to owners of the Company (RM'000)	10,396	424,203
Weighted average number of ordinary shares for basic earnings per share ('000)	580,443	580,892
Effect of dilution from: - Share options ('000)	<u>-</u>	<u>-</u>
Weighted average number of ordinary shares for diluted earnings per share ('000)	<u>580,443</u>	<u>580,892</u>
Diluted earnings per ordinary share (sen)	1.79	73.03