



**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)  
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 JANUARY 2022**

	Note	Current Quarter 3 months ended 31 January		Cumulative 6 months ended 31 January	
		2022 RM'000	2021 RM'000 (*)	2022 RM'000	2021 RM'000 (*)
<b>Continuing operations</b>					
Revenue	<b>K1</b>	1,934	N/A	2,792	N/A
Cost of sales		(1,198)	N/A	(1,510)	N/A
Gross profit		736	N/A	1,282	N/A
Other income		1,628	N/A	3,346	N/A
Net foreign exchange (loss)/gain		(1,212)	N/A	2,273	N/A
Net fair value loss on investment securities	<b>M5</b>	(1,769)	N/A	(1,769)	N/A
Marketing and distribution expenses		(53)	N/A	(78)	N/A
Administrative expenses		(2,946)	N/A	(6,490)	N/A
Other operating expenses		(560)	N/A	(931)	N/A
<b>Loss before interest, tax, depreciation and amortisation</b>		(4,176)	N/A	(2,367)	N/A
Depreciation and amortisation		(877)	N/A	(1,603)	N/A
Finance costs		(39)	N/A	(56)	N/A
<b>Loss before tax</b>	<b>K1/K6</b>	(5,092)	N/A	(4,026)	N/A
Income tax expense	<b>K7</b>	(6)	N/A	(13)	N/A
<b>Loss for the period</b>		(5,098)	N/A	(4,039)	N/A
<b>Other comprehensive income:</b>					
Foreign currency translation gain/(loss)		1,170	N/A	(3,552)	N/A
<b>Total comprehensive loss for the period</b>		(3,928)	N/A	(7,591)	N/A
<b>Loss for the period attributable to :</b>					
Owners of the Company		(4,237)	N/A	(2,408)	N/A
Non-controlling interests		(861)	N/A	(1,631)	N/A
		(5,098)	N/A	(4,039)	N/A
<b>Total comprehensive loss attributable to:-</b>					
Owners of the Company		(3,067)	N/A	(5,960)	N/A
Non-controlling interests		(861)	N/A	(1,631)	N/A
		(3,928)	N/A	(7,591)	N/A
(Loss)/Earning per share attributable to owners of the Company:					
Basic & diluted earning/(loss) per share for the period (sen)	<b>K14</b>	(0.36)	N/A	(0.21)	N/A

\* The financial year end of the Group has been changed from 31 January to 31 July. As such, there will be no comparative financial information available for the financial period ended 31 January 2022.

(The Unaudited Condensed Consolidated Statements of Profit Or Loss And Other Comprehensive Income should be read in conjunction with the Annual Financial Report for the period ended 31 July 2021 and the accompanying explanatory notes attached to the interim financial statements)



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	Note	As at 31 January 2022 RM'000	Audited As at 31 July 2021 RM'000
Non-current assets			
Property, plant and equipment		110,804	83,449
Investment Properties		40,450	40,450
Inventories-Non current		30	30
Intangible assets		34	72
Other receivable		40,852	39,757
Total non-current assets		<u>192,170</u>	<u>163,758</u>
Current assets			
Inventories		3,759	32
Receivables		7,188	4,891
Tax recoverable		283	280
Investment securities		14,743	16,512
Cash and bank balances		68,345	117,496
Total current assets		<u>94,318</u>	<u>139,211</u>
Total assets		<u>286,488</u>	<u>302,969</u>
Share capital	<b>M7</b>	413,672	413,672
Reserves			
Warrant reserve		15,963	15,963
Exchange reserve		(4,548)	(996)
Revaluation reserve		18,437	18,437
Accumulated losses		(209,645)	(207,237)
Attributable to equity holders of the parent		<u>233,879</u>	<u>239,839</u>
Non-controlling interests		20,553	6,184
Total equity		<u>254,432</u>	<u>246,023</u>
Non-current liabilities			
Lease liabilities	<b>K10</b>	1,757	2,272
Deferred tax liabilities		21,200	21,263
Total non-current liabilities		<u>22,957</u>	<u>23,535</u>
Current liabilities			
Payables		8,060	32,812
Tax payable		-	1
Lease liabilities	<b>K10</b>	1,039	598
Total current liabilities		<u>9,099</u>	<u>33,411</u>
Total liabilities		<u>32,056</u>	<u>56,946</u>
Total equity and liabilities		<u>286,488</u>	<u>302,969</u>
Net assets per share (sen)		<u>21.78</u>	<u>21.06</u>

*(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the period ended 31 July 2021 and the accompanying explanatory notes attached to the interim financial statements )*



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 JANUARY 2022**

	← Attributable to owners of the Company →					← Non-distributable reserves →			
	Share capital RM'000	Warrant RM'000	Exchange reserve RM'000	Properties revaluation reserve RM'000	Accumulated profit/(losses) RM'000	Equity attributable to owners of the Company total RM'000	Non- controlling interests RM'000	Total RM'000	
<b>Balance as at 1 August 2020</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Total comprehensive gain/(loss) for the period	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
<b>Balance as at 31 January 2021 *</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
<b>Balance as at 1 August 2021</b>	413,672	15,963	(996)	18,437	(207,237)	239,839	6,184	246,023	
Total comprehensive gain/(loss) for the period	-	-	(3,552)	-	(2,408)	(5,960)	(1,631)	(7,591)	
<b>Transactions with owners:</b>									
Non-controlling interests arising from investment in a subsidiary	-	-	-	-	-	-	16,000	16,000	
<b>Balance as at 31 January 2022</b>	413,672	15,963	(4,548)	18,437	(209,645)	233,879	20,553	254,432	

\* The financial year end of the Group has been changed from 31 January to 31 July. As such, there will be no comparative financial information available for the financial period ended 31 January 2022.

(The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 July 2021 and the accompanying explanatory notes attached to the interim financial statements)



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 JANUARY 2022**

	<b>Cumulative 6 months ended 31 January</b>	
	<b>2022 RM'000</b>	<b>2021 RM'000 (* )</b>
<b>Cash flows from/(used in) operating activities</b>		
Loss before tax	(4,026)	N/A
Adjustments for non-cash and non-operating items:		
- Non-cash items	244	N/A
- Investing and financing items	(548)	N/A
<b>Operating cash flows before working capital changes</b>	<u>(4,330)</u>	<u>N/A</u>
Changes in working capital:		
- Changes in current assets	(7,491)	N/A
- Changes in current liabilities	(24,530)	N/A
Tax paid	(16)	N/A
<b>Net cash flows used in operating activities</b>	<u>(36,367)</u>	<u>N/A</u>
<b>Cash flows from/(used in) investing activities</b>		
Interest received	604	N/A
Purchase of intangible assets	(36)	N/A
Purchase of property, plant and equipment	(29,116)	N/A
<b>Net cash used in investing activities</b>	<u>(28,548)</u>	<u>N/A</u>
<b>Cash flows from/(used in) financing activities</b>		
Payment of lease liabilities	(233)	N/A
Subscription of shares by non-controlling interest in a subsidiary	16,000	N/A
<b>Net cash from financing activities</b>	<u>15,767</u>	<u>N/A</u>
<b>Net decrease in cash and cash equivalents</b>	(49,148)	N/A
<b>Effects of foreign exchange rate changes</b>	(3)	N/A
<b>Cash and cash equivalents at beginning of period</b>	117,346	N/A
<b>Cash and cash equivalents at end of period</b>	<u>68,195</u>	<u>N/A</u>
<b>Analysis of cash and cash equivalents:</b>		
Cash and bank balances	68,345	N/A
Pledged deposit with licensed financial institutions	(150)	N/A
	<u>68,195</u>	<u>N/A</u>

Reconciliation of liabilities arising from financing activities:

	Carrying amount As at 01.08.2021 RM'000	Cash flows RM'000	Others RM'000	Carrying amount As at 31.01.2022 RM'000
Lease Liabilities	2,870	(233)	159	2,796

\* The financial year end of the Group has been changed from 31 January to 31 July. As such, there will be no comparative financial information available for the financial period ended 31 January 2022.

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the period ended 31 July 2021 and the accompanying explanatory notes attached to the interim financial statements)



## **NOTES TO THE INTERIM FINANCIAL STATEMENTS**

### **M1 Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRSs”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standard Board, and paragraph 9.22 of Listing Requirements of Bursa Malaysia Securities Berhad. The interim financial statements should be read in conjunction with the Group’s annual audited financial statements for the period ended 31 July 2021 and the explanatory notes attached therein.

These explanatory notes attached to these interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial period ended 31 July 2021.

### **M2 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 annual financial statements of the Group for the financial period ended 31 July 2021 except for the adoption of the relevant new MFRSs, amendments to MFRSs and IC Interpretations that are effective for annual periods beginning on or after 1 January 2021. The adoption of the new MFRSs, amendments to MFRSs and IC Interpretations did not have any material impact on the financial position and results of the Group.

### **M3 Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the audited financial statements for the period ended 31 July 2021 was unqualified.

### **M4 Seasonal or Cyclical Factors**

Overall, the business operations of the Group were not significantly affected by any seasonal or cyclical factors.

### **M5 Unusual Items Due to Their Nature, Size or Incidence**

Included in investment securities as of 31 July 2021 was investment in the quoted shares of George Kent (Malaysia) Berhad of RM16.512 million, measured at the market value of RM0.70 per share. As of 31 January 2022, the market value of the said investment has dropped to RM0.625 per share, resulting in a fair value loss of RM1.769 million.

### **M6 Changes in Accounting Estimates**

During the financial quarter, there was no change in accounting estimates adopted by the Group.

### **M7 Share Capital, Debt and Equity Securities**

During the financial quarter, there were no issuance, cancellations, repurchase, resales and repayments of debt and equity securities.

### **M8 Dividend Paid**

During the financial quarter, no dividend was paid by the Company.



**M9 Segmental Information**

	General Trading		Property		Hospitality and card services				Investment holding & secretarial services				Healthcare		Elimination		Total		
	2022	2021	2022	2021	Malaysia		Singapore		Malaysia		Singapore		2022	2021	2022	2021	2022	2021	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>6 months ended 31 January</b>	(*)		(*)		(*)		(*)		(*)		(*)		(*)		(*)		(*)		
<b>Revenue:</b>																			
External customers	603	N/A	-	N/A	1,918	N/A	-	N/A	271	N/A	-	N/A	-	N/A	-	N/A	2,792	N/A	
Inter-segment	-	N/A	-	N/A	-	N/A	-	N/A	109	N/A	-	N/A	-	N/A	(109)	N/A	-	N/A	
<b>Total revenue</b>	<b>603</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>1,918</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>380</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>(109)</b>	<b>N/A</b>	<b>2,792</b>	<b>N/A</b>	

**Results :**

Interest income	-	N/A	-	N/A	-	N/A	-	N/A	584	N/A	-	N/A	33	N/A	(13)	N/A	604	N/A
Depreciation and amortisation	-	N/A	-	N/A	1,151	N/A	25	N/A	295	N/A	-	N/A	132	N/A	-	N/A	1,603	N/A
Finance costs	-	N/A	-	N/A	-	N/A	-	N/A	69	N/A	-	N/A	-	N/A	(13)	N/A	56	N/A
Earnings/(loss) before interest, tax, depreciation and amortisation	(8)	N/A	(81)	N/A	(120)	N/A	(12)	N/A	1,128	N/A	(3)	N/A	(3,260)	N/A	(11)	N/A	(2,367)	N/A
<b>Segment profit / (loss)</b>	<b>(8)</b>	<b>N/A</b>	<b>(81)</b>	<b>N/A</b>	<b>(1,271)</b>	<b>N/A</b>	<b>(37)</b>	<b>N/A</b>	<b>764</b>	<b>N/A</b>	<b>(3)</b>	<b>N/A</b>	<b>(3,392)</b>	<b>N/A</b>	<b>2</b>	<b>N/A</b>	<b>(4,026)</b>	<b>N/A</b>

	General Trading		Property		Hospitality and card services				Investment holding & secretarial services				Healthcare		Elimination		Total	
	2022	2021	2022	2021	Malaysia		Singapore		Malaysia		Singapore		2022	2021	2022	2021	2022	2021
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>6 months ended 31 January</b>																		
<b>Assets :</b>																		
Additions to non-current assets	-	N/A	-	N/A	20	N/A	-	N/A	-	N/A	-	N/A	29,132	N/A	-	N/A	29,152	N/A
<b>Segment assets</b>	<b>416</b>	<b>N/A</b>	<b>21,558</b>	<b>N/A</b>	<b>80,463</b>	<b>N/A</b>	<b>182</b>	<b>N/A</b>	<b>135,819</b>	<b>N/A</b>	<b>192</b>	<b>N/A</b>	<b>47,853</b>	<b>N/A</b>	<b>5</b>	<b>N/A</b>	<b>286,488</b>	<b>N/A</b>
<b>Segment liabilities</b>	<b>362</b>	<b>N/A</b>	<b>5,448</b>	<b>N/A</b>	<b>11,071</b>	<b>N/A</b>	<b>788</b>	<b>N/A</b>	<b>3,193</b>	<b>N/A</b>	<b>5,997</b>	<b>N/A</b>	<b>1,911</b>	<b>N/A</b>	<b>3,286</b>	<b>N/A</b>	<b>32,056</b>	<b>N/A</b>

\* The financial year end of the Group has been changed from 31 January to 31 July. As such, there will be no comparative financial information available for the financial period ended 31 January 2022.



**NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)**

**M10 Event Subsequent to the end of the reporting period**

There was no event subsequent to the end of the financial quarter that require to be reflected in the financial statements for the current financial quarter.

**M11 Changes in Composition of the Group**

There were no changes in the composition of the Group during the financial quarter under review.

**M12 Changes in Contingent Liabilities**

There were no contingent liabilities as at the reporting date.

**M13 Capital Commitments**

The capital commitment for the purchase of property, plant, equipment and computer systems not provided for in the interim financial statements is as follows :

	<b>As at 31 January 2022 RM'000</b>
Approved and contracted for	686,932

**M14 Related Party Transactions**

	<b>Current Quarter 3 months ended 31 January</b>		<b>Cumulative 6 months ended 31 January</b>	
	<b>2022 RM'000</b>	<b>2021 RM'000</b>	<b>2022 RM'000</b>	<b>2021 RM'000</b>
		(*)		(*)
Transactions with corporations in which three Directors are also directors and/or deemed interested				
Recovery of secretarial and share registration fees	11	N/A	23	N/A

The Directors of the Company are of the opinion that the above transactions were in the normal course of business and have been established under terms that are no less favourable than those arranged with independent parties.

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**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS****K1 Review of Performance**

Continuing operations:

- a) For the financial quarter under review, the Group registered revenue of RM1.934 million from trading and hotel business.
- b) The Group recorded a loss before tax of RM5.092 million in current quarter, mainly due to:-
- i) Investment holding & secretarial services segment loss of RM3.269 million mainly due to loss on investment securities of RM1.769 million and foreign exchange loss of RM1.171 million.
  - ii) Healthcare segment loss of RM2.048 million due to start up expenses in respect of its glove manufacturing business.
  - iii) Card services segment profit of RM355,000 mainly due to bad debts recovered of RM655,000.

The loss attributable to shareholders for the current quarter was RM4.237 million.

**K2 Variation of Results Against Preceding Quarter**

	<b>Current Quarter 3 months ended</b>		Changes (Amount/%)
	<b>31.01.2022 RM'000</b>	<b>31.10.2021 RM'000</b>	
Revenue from continuing operations	1,934	858	125.41%
(Loss)/Profit before tax from continuing operations	(5,092)	1,066	577.67%
(Loss)/Profit after tax	(5,098)	1,059	581.40%
(Loss)/Profit for the period attributable to owners of the Company	<u>(4,237)</u>	<u>1,829</u>	<u>331.66%</u>

Total revenue for the current financial quarter was RM1.934 million compared to preceding quarter's of RM858,000. The Group recorded a loss after tax of RM5.098 million compared to preceding quarter profit of RM1.059 million mainly due to fair value loss on investment securities of RM1.769 million and foreign exchange loss of RM1.212 million in current quarter.

**K3 Prospects**

Further to the commencement on the commercial glove production through its first high-capacity double-former dipping line in November 2021, Dynacare is expected to commission the subsequent dipping lines in stages with a total of 6 dipping lines in commercial production by middle of 2022. The low production volume was mainly due to the testing and commissioning in the early months of production, Dynacare is expected to incur operating loss as a start up for the next six months of the financial year. Nevertheless, the Company has already secured sales with both local and overseas customers for deliveries commencing from 1st quarter of 2022.

ESGloves', Dynacare's flagship house-brand of nitrile gloves, has been launched in Malaysia and selected countries within the ASEAN region. The name 'ESGloves' symbolises Dynacare's commitment towards delivering high quality gloves in the most ethical, responsible and environmentally sustainable manner.



**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K4 Disclosure of Covid-19 related impacts**

The outbreak of the COVID-19 has brought unprecedented challenges and added economic uncertainties in Malaysia and markets in which the Group operates. The Group and the Company have accounted for the possible impacts of COVID-19 pandemic in their application of significant judgements and estimates in determining the amounts recognised in the financial statements for the financial period ended 31 January 2022.

**K5 Profit Forecast**

No profit forecast was issued by the Group.

**K6 Profit Before Tax**

	Current Quarter 3 months ended 31 January		Cumulative 6 months ended 31 January	
	2022 RM'000	2021 RM'000 (*)	2022 RM'000	2021 RM'000 (*)
Profit before tax is arrived at after crediting/(charging) :				
a) Interest income	302	N/A	604	N/A
b) Other income	638	N/A	1,275	N/A
c) Bad debts recovered	688	N/A	1,467	N/A
d) Interest expense	(39)	N/A	(56)	N/A
e) Depreciation and amortisation	(877)	N/A	(1,603)	N/A
f) Net foreign exchange (loss)/gain	(1,212)	N/A	2,273	N/A

\* The financial year end of the Group has been changed from 31 January to 31 July. As such, there will be no comparative financial information available for the financial period ended 31 January 2022.



**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)**

**K7 Income Tax Expense**

	Current Quarter 3 months ended 31 January		Cumulative 6 months ended 31 January	
	2022	2021	2022	2021
	RM'000	RM'000	RM'000	RM'000
<b>Tax (expense)/credit based on results for continuing operations: -</b>		(*)		(*)
Current				
- Malaysian tax	(6)	N/A	(13)	N/A

The tax expense for the six months ended 31 January 2022 is mainly due to certain non-tax deductible expenses.

*\* The financial year end of the Group has been changed from 31 January to 31 July. As such, there will be no comparative financial information available for the financial period ended 31 January 2022.*

**K8 Status of Corporate Proposals Announced**

a) Proposed Disposal of Land by Prestige Ceramics Sdn Bhd.

The balance sum of RM15.8 million from the RM63 million cash proceeds was fully utilised as at 31 January 2022 for investment in Dynacare Sdn Bhd.

b) Proposed Private Placement of New Johan Holdings Berhad ("Johan") Shares.

The private placement of 155,737,100 new Johan shares issued at an issue price of RM0.063, raising RM9,811,437.30 was completed on 29 September 2020.

Utilisation of the cash proceeds of approximately RM9.811 million as at 31 January 2022 were as follows:-

Purpose	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Balance Unutilised (RM'000)
Estimated expenses	160	160	-
Business/ investment opportunities	9,651	4,000	5,651
<b>Total</b>	<b>9,811</b>	<b>4,160</b>	<b>5,651</b>



**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)**

**K8 Status of Corporate Proposals Announced (Cont'd)**

c) Proposed Acquisition, Proposed Diversification, Proposed Rights Issue with Warrants, Proposed Offer To Subscribe and Proposed Right To Execute the Works.

The Rights Issue of new 389,342,813 new Johan shares with free Warrants, issued at a price of RM0.10 per share, raising RM38,934,281.30 was completed on 28 July 2021.

Utilisation of the cash proceeds of approximately RM 38.934 million were as follows:-

<b>Purpose</b>	<b>Proposed Utilisation (RM'000)</b>	<b>Actual Utilisation (RM'000)</b>	<b>Balance Unutilised (RM'000)</b>
Funding for Gloves Business	37,434	-	37,434
Estimate expenses of the Corporate Exercises	1,500	1,139	361
<b>Total</b>	<b>38,934</b>	<b>1,139</b>	<b>37,795</b>

**K9 Trade Receivables**

The Group's credit period generally ranges from 30 to 90 days. Other credit terms are assessed and approved on a case by case basis.

a) **Ageing of trade receivables not impaired**

	<b>As at 31 January 2022 RM'000</b>	<b>As at 31 July 2021 RM'000</b>
Not past due	362	14
Past due 30 days	11	5
Past due 31-90 days	3	32
Past due more than 90 days	13	61
	<b>389</b>	<b>112</b>

b) **The Group's trade receivables that are subject to collective/individual impairment review at the end of the reporting period are as follows:**

	<b>As at 31 January 2022 RM'000</b>	<b>As at 31 July 2021 RM'000</b>
Trade receivables - gross amounts	66,866	67,243
Less: Allowance for doubtful debts	(66,477)	(67,131)
	<b>389</b>	<b>112</b>

**K10 Borrowings and Debt Securities**

	<b>As at 31 January 2022 RM'000</b>	<b>As at 31 July 2021 RM'000</b>
a) <b>Short term borrowings Secured</b>		
- Lease creditors	1,039	598
b) <b>Long term borrowings Secured</b>		
- Lease creditors	1,757	2,272

**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K11 Off Balance Sheet Financial Instruments**

The Group does not have any financial instrument with off balance sheet risk as at 21 March 2022.

**K12 Changes in Material Litigation**

There were no material litigation for the financial period.

**K13 Dividend**

The Board does not recommend any dividend for the financial quarter ended 31 January 2022 (31 January 2021: Nil).

**K14 (Loss)/Earning per Share****Basic & diluted**

Basic and diluted (loss)/earning per share are calculated by dividing (loss)/earning for the period attributable to ordinary equity holders of the Company by the number of ordinary shares in issue as at the end of the financial year.

Diluted (loss)/earning per share is the same as basic (loss)/earning per share.

	Current Quarter 3 months ended 31 January		Cumulative 6 months ended 31 January	
	2022 RM'000	2021 RM'000 (*)	2022 RM'000	2021 RM'000 (*)
(Loss)/Profit for the period attributable to ordinary equity holders of the Company	<u>(4,237)</u>	<u>N/A</u>	<u>(2,408)</u>	<u>N/A</u>
Weighted average number of ordinary shares ('000) in issue	<u>1,168,028</u>	<u>N/A</u>	<u>1,168,028</u>	<u>N/A</u>
Basic & diluted (loss)/earning per share (sen)	<u>(0.36)</u>	<u>N/A</u>	<u>(0.21)</u>	<u>N/A</u>

\* The financial year end of the Group has been changed from 31 January to 31 July. As such, there will be no comparative financial information available for the financial period ended 31 January 2022.

**BY ORDER OF THE BOARD****Teh Yong Fah**Group Secretary  
Kuala Lumpur  
22 March 2022