

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Interim Financial Report 31 December 2022

YB Ventures Berhad

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Condensed consolidated statement of financial position As at 31 December 2022

| | Note | Unaudited 31.12.2022 RM'000 | Audited 30.6.2022 RM'000 |
|--------------------------------------|------|-----------------------------------|--------------------------------|
| Assets | | | |
| Property, plant and equipment | | 183,383 | 175,853 |
| Investment properties | | 15,080 | 15,079 |
| Right-of-use assets | | 5,204 | 5,970 |
| Intangible assets | | 1,065 | 1,247 |
| Investment in associates | | 9,899 | 9,899 |
| Other investment | | 22,251 | 20,295 |
| Deferred tax assets | | 948 | 954 |
| Total non-current assets | | 237,830 | 229,297 |
| Inventories | | 64,147 | 58,319 |
| Trade and other receivables | | 30,578 | 31,411 |
| Current tax assets | | 600 | 410 |
| Other investments | | 45,477 | 31,650 |
| Cash and bank balances | | 16,026 | 61,503 |
| Contract assets | | 5,633 | 7,515 |
| Total current assets | | 162,461 | 190,808 |
| Total assets | | 400,291 | 420,105 |
| Equity | | | |
| Share capital | | 110,754 | 110,754 |
| ICULS equity component | | 48,136 | 48,136 |
| Reserves | | 188,060 | 189,407 |
| Total equity | | 346,950 | 348,297 |
| Liabilities | | | |
| Deferred tax liabilities | | 17,126 | 17,125 |
| Lease liabilities | 18 | 3,298 | 3,794 |
| Loan stocks - Rights ICULS | | 216 | 216 |
| Total non-current liabilities | | 20,640 | 21,135 |
| Trade and other payables | | 9,816 | 32,391 |
| Lease liabilities | 18 | 1,304 | 1,439 |
| Loans and borrowings | 18 | 21,266 | 16,525 |
| Tax liabilities | | 315 | 318 |
| Total current liabilities | | 32,701 | 50,673 |
| Total liabilities | | 53,341 | 71,808 |
| Total equity and liabilities | | 400,291 | 420,105 |
| Net assets per share (RM) | | 1.19 | 1.20 |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Condensed consolidated statement of comprehensive income for the period ended 31 December 2022 – unaudited

| | Note | Individual 3 months ended 31 December | | Cumulative 6 months ended 31 December | |
|---|------|---|----------------|---|----------------|
| | | 2022 RM'000 | 2021 RM'000 | 2022 RM'000 | 2021 RM'000 |
| Revenue | | | | | |
| Goods sold | 21 | 19,565 | 21,244 | 36,951 | 29,836 |
| Dividend income | 23 | - | 247 | - | 258 |
| | | <u>19,565</u> | <u>21,491</u> | <u>36,951</u> | <u>30,094</u> |
| Operating expenses | | (25,128) | (21,288) | (54,160) | (27,146) |
| Operating (loss)/profit | | <u>(5,563)</u> | <u>203</u> | <u>(17,209)</u> | <u>2,948</u> |
| Interest income | 23 | 73 | 208 | 444 | 149 |
| Interest expense | 23 | (319) | (92) | (649) | (167) |
| Fair value gain on other quoted investment | | 10,595 | 478 | 13,918 | 478 |
| Profit/(Loss) before tax | | <u>4,786</u> | <u>797</u> | <u>(3,496)</u> | <u>3,408</u> |
| Taxation | 16 | (54) | (73) | (6) | (79) |
| Profit/(Loss) for the period | | <u>4,732</u> | <u>724</u> | <u>(3,502)</u> | <u>3,329</u> |
| Other comprehensive income | | | | | |
| Fair value gain on long term quoted investment | | 1,222 | - | 1,956 | - |
| Foreign currency translation | | 55 | 11 | 199 | 78 |
| Total other comprehensive income for the period | | <u>1,277</u> | <u>11</u> | <u>2,155</u> | <u>78</u> |
| Total comprehensive income/(loss) for the period | | <u>6,009</u> | <u>735</u> | <u>(1,347)</u> | <u>3,407</u> |
| Profit/(Loss) attributable to: | | | | | |
| Owners of the Company | | 4,732 | 724 | (3,502) | 3,329 |
| Profit/(Loss) for the period | | <u>4,732</u> | <u>724</u> | <u>(3,502)</u> | <u>3,329</u> |
| Total comprehensive income/(loss) attributable to: | | | | | |
| Owners of the Company | | 6,009 | 735 | (1,347) | 3,407 |
| Total comprehensive income/(loss) for the period | | <u>6,009</u> | <u>735</u> | <u>(1,347)</u> | <u>3,407</u> |
| Basic earnings/(loss) per ordinary share (sen) | 22 | <u>1.63</u> | <u>0.25</u> | <u>(1.21)</u> | <u>1.15</u> |
| Diluted earnings/(loss) per ordinary share (sen) | 22 | <u>1.21</u> | <u>0.20</u> | <u>(0.90)</u> | <u>0.90</u> |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Condensed consolidated statement of changes in equity for the period ended 31 December 2022 – unaudited

| | ← Attributable to owners of the Company → | | | | | | | Distributable |
|--|---|---|------------------------------|--|------------------------------------|-----------------------|--------------------------------|---------------------------|
| | ← Non-distributable → | | | | | | | |
| | Share capital RM'000 | ICULS - equity components RM'000 | Treasury shares RM'000 | Exchange fluctuation reserve RM'000 | Fair value reserve RM'000 | Revaluation RM'000 | Retained earnings RM'000 | Total equity RM'000 |
| At 1 July 2022 | 110,754 | 48,136 | (257) | 4,015 | (10,560) | 76,753 | 119,456 | 348,297 |
| Loss for the financial period | - | - | - | - | - | - | (3,502) | (3,502) |
| Fair value gain on equity investment at FVOCI | - | - | - | - | 1,956 | - | - | 1,956 |
| Foreign currency translation differences for foreign operations | - | - | - | 199 | - | - | - | 199 |
| Total comprehensive income/(loss) for the financial period | - | - | - | 199 | 1,956 | - | (3,502) | (1,347) |
| At 31 December 2022 | <u>110,754</u> | <u>48,136</u> | <u>(257)</u> | <u>4,214</u> | <u>(8,604)</u> | <u>76,753</u> | <u>115,954</u> | <u>346,950</u> |
| At 1 July 2021 | 93,692 | - | (257) | 3,905 | - | 76,753 | 106,552 | 280,645 |
| Profit for the financial period | - | - | - | - | - | - | 3,329 | 3,329 |
| Foreign currency translation differences for foreign operations | - | - | - | 78 | - | - | - | 78 |
| Arising from conversion of ICULS | 69 | 48,110 | - | - | - | - | - | 48,179 |
| Arising from conversion of private placement | 16,993 | - | - | - | - | - | - | 16,993 |
| At 31 December 2021 | <u>110,754</u> | <u>48,110</u> | <u>(257)</u> | <u>3,983</u> | <u>-</u> | <u>76,753</u> | <u>109,881</u> | <u>349,224</u> |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Condensed consolidated statement of cash flow for the period ended 31 December 2022 – unaudited

| | 6 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2021 RM'000 |
|---|---|---|
| Cash flows from operating activities | | |
| (Loss)/Profit before tax | (3,496) | 3,408 |
| Adjustments for:- | | |
| Depreciation and amortisation | 4,390 | 4,009 |
| Property, plant and equipment written off | 189 | 14 |
| Right-of-use assets written off | 55 | - |
| Gain on disposal of property, plant and equipment | - | - |
| Loss/(Gain) on disposal of other investments | 4,010 | (1,576) |
| Changes in fair value of other investments | (13,918) | (5,022) |
| Dividend income from other investments | - | (258) |
| Interest income | (444) | (149) |
| Interest expense | 649 | 167 |
| Inventories written down | - | 10 |
| Reversal of allowance for slow moving inventories | - | (18) |
| Share of results of an associate company | - | (478) |
| Operating (loss)/profit before working capital changes | <u>(8,565)</u> | <u>107</u> |
| Changes in working capital: | | |
| Change in inventories | (5,828) | (1,567) |
| Change in contract assets | 1,882 | 2,842 |
| Change in trade and other receivables | 833 | 13,229 |
| Change in trade and other payables | (22,575) | (1,711) |
| Cash (used in)/generated from operations | <u>(34,253)</u> | <u>12,900</u> |
| Tax paid | (192) | (213) |
| Net cash (used in)/generated from operating activities | <u>(34,445)</u> | <u>12,687</u> |
| Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (11,053) | (20,974) |
| Acquisition of investment properties | (5) | - |
| Acquisition of right-of-use assets | (67) | - |
| Dividends received from other investments | - | 258 |
| Interest received | 444 | 149 |
| Uplifted of fixed deposit with licensed bank | 600 | - |
| Net acquisition of other investments | (3,922) | (17,637) |
| Net cash used in investing activities | <u>(14,003)</u> | <u>(38,204)</u> |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Condensed consolidated statement of cash flow for the period ended 31 December 2022 – unaudited (continued)

| | 6 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2021 RM'000 |
|---|---|---|
| Cash flows from financing activities | | |
| Interest paid | (649) | (167) |
| Payment of lease liabilities | (719) | (474) |
| Proceed from issuance of ICULS | - | 48,371 |
| Arising from conversion of private placement | - | 16,993 |
| Net changes in other borrowings | 774 | 4,998 |
| Net cash (used in)/generated from financing activities | <u>(594)</u> | <u>69,721</u> |
| Net (decrease)/increase in cash and cash equivalents | (49,042) | 44,204 |
| Effect of exchange rate changes | 199 | 78 |
| Cash and cash equivalents at beginning of period | <u>56,570</u> | <u>55,749</u> |
| Cash and cash equivalents at end of period | <u><u>7,727</u></u> | <u><u>100,031</u></u> |
| Cash and cash equivalents at end of the financial period comprise: | | |
| Cash and bank balances | 11,692 | 94,150 |
| Fixed deposits with licensed banks | <u>4,334</u> | <u>5,881</u> |
| | 16,026 | 100,031 |
| Less: Fixed deposits maturity more than 3 months | (1,701) | - |
| Less: Bank overdraft | <u>(6,598)</u> | <u>-</u> |
| | <u><u>7,727</u></u> | <u><u>100,031</u></u> |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Notes to the condensed consolidated interim financial statements

YB Ventures Berhad is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad.

The condensed consolidated interim financial statements of the Group as at and for the 6 months financial period ended 31 December 2022 comprise the Company and its subsidiaries (together referred to as the Group).

The consolidated financial statements of the Group as at and for the financial year ended 30 June 2022 are available upon request at the Company's registered office at:

Registered office

B-21-1, Level 21, Tower B,
Northpoint Mid Valley City,
No. 1, Medan Syed Putra Utara,
59200 Kuala Lumpur,
Wilayah Persekutuan,
Malaysia

These condensed consolidated interim financial statements were approved by the Board of Directors on 23 February 2023.

1. Basis of preparation

(a) Statement of compliance

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the applicable disclosure provisions of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and MFRS 134, Interim Financial Reporting in Malaysia and with IAS 34, Interim Financial Reporting. They do not include all of the information required for full annual financial statements and should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2022.

2. Significant accounting policies

The accounting policies applied by the Group in these condensed consolidated interim financial statements are the same as those applied by the Group in its consolidated annual financial statements as at and for the year ended 30 June 2022. The Group has adopted the following amendments to standards issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for the current financial period:

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

2. Significant accounting policies (continued)

| | |
|--|---|
| Amendments to MFRS 4 | Extension of the Temporary Exemption from Applying MFRS 9 |
| Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16 | Interest Rate Benchmark Reform - Phase 2 |

The adoption of amendments to standards did not have any significant impact on the financial statements of the Group.

The Group has not applied the following new standard and amendments to standards that have been issued by the MASB but are not yet effective:

| | Effective dates for financial periods beginning on or after | |
|---|--|-------------------------------|
| Amendments to MFRS 16 | Covid-19-Related Rent Concessions beyond 30 June 2021 | 1 April 2021 |
| Amendments to MFRS 3 | Reference of the Conceptual Framework | 1 January 2022 |
| Amendments to MFRS 116 | Property, Plant and Equipment - Proceeds before Intended Use | 1 January 2022 |
| Amendments to MFRS 137 | Onerous Contracts - Cost of Fulfilling a Contract | 1 January 2022 |
| Annual Improvements to MFRSs Standards 2018 - 2020: | | 1 January 2022 |
| <ul style="list-style-type: none"> • Amendments to MFRS 1 • Amendments to MFRS 9 • Amendments to MFRS 16 • Amendments to MFRS 141 | | |
| MFRS 17 | Insurance Contracts | 1 January 2023 |
| Amendments to MFRS 17 | Insurance Contracts | 1 January 2023 |
| Amendments to MFRS 17 | Initial Application of MFRS 17 and MFRS 9 - Comparative Information | 1 January 2023 |
| Amendments to MFRS 101 | Classification of Liabilities as Current or Non-Current | 1 January 2023 |
| Amendments to MFRS 101 | Disclosure of Accounting Policies | 1 January 2023 |
| Amendments to MFRS 108 | Definition of Accounting Estimates | 1 January 2023 |
| Amendments to MFRS 112 | Deferred Tax related to Assets and Liabilities arising from a Single Transaction | 1 January 2023 |
| Amendments to MFRS 10 and MFRS 128 | Sales or Contribution of Assets between an Investor and its Associate or Joint Venture | Deferred until further notice |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

2. Significant accounting policies (continued)

The Group intends to adopt the above new standard and amendments to standards, if applicable, when they become effective.

The initial application of the above-mentioned new standard and amendment to standards are not expected to have any significant impacts on the financial statements of the Group.

3. Seasonality or cyclicity of interim operations

Generally, the Group does not have any significant seasonal sales cycle, except during the few months before Hari Raya and Chinese New Year, when sales would be slightly higher due to increased renovation works.

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

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

5. Material changes in estimates

There are no material changes in estimates for the current quarter and financial year-to-date.

6. Issuances, cancellations, repurchase, resale and repayments of debts and equity securities

During the current financial quarter, the Company did not purchase any of its own shares.

As at 31 December 2022, the number of treasury shares held in hand was 808,166 ordinary shares including 323,716 ordinary shares issued via bonus issue on the basis of 2 bonus shares for every 3 existing ordinary shares held in the Company at a total cost of RM256,687. The average cost per share is RM0.32.

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

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

7. Dividends paid

No dividend was paid for the current quarter.

8. Segment information

| | 6 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2021 RM'000 |
|--|---|---|
| Tiles manufacturing and trading income | 36,951 | 29,836 |
| Dividend income | - | 258 |
| Interest income | 444 | 149 |

9. Material events subsequent to the end of the quarter

There were no material subsequent events from the end of the current interim financial period to the date of this report that has not been reflected in this report.

10. Changes in the composition of the Group

During the quarter under review, there are no changes in the composition of the Group for the current quarter and financial year-to-date.

11. Contingent liabilities and contingent assets

Save as disclosed below, there were no other contingent liabilities and contingent assets as at the date of this interim report.

| | RM'000 |
|---|---------------|
| Corporate guarantee given to licenced financial institutions for credit facilities granted to subsidiaries | 28,500 |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Additional Information on Interim Financial Report required by the Bursa Malaysia Listing Requirements

12. Review of Performance

| | 3 months ended 31 December 2022 RM'000 | 3 months ended 31 December 2021 RM'000 |
|-------------------|---|---|
| Revenue | 19,565 | 21,244 |
| Profit before tax | 4,786 | 797 |

The revenue of the Group for the current quarter under review of RM19.6 million was lower than the RM21.2 million recorded in the corresponding quarter in 2021.

The Group recorded a profit before tax of RM4.8 million for the current quarter under review as compared to a profit before tax of RM0.8 million for the corresponding quarter in 2021.

13. Variation of results against the preceding quarter

| | Year 2023 Q2 RM'000 | Year 2023 Q1 RM'000 |
|--------------------------|------------------------------------|------------------------------------|
| Revenue | 19,565 | 17,386 |
| Profit/(Loss) before tax | 4,786 | (8,282) |

For the current quarter under review, the Group registered a consolidated profit before tax of RM4.8 million compared to a loss before tax of RM8.3 million in the preceding quarter mainly due to sales on new tile products, sales to new original equipment manufacturer (OEM) customer and fair value gain on other investment.

14. Current year prospects

There are substantial macroeconomic headwinds impacting both consumers and businesses. Against this backdrop, the Group is dedicated to its growth strategy, which includes expanding market share and increasing the number of dealers across Malaysia. The Group is confident that its strong foundation and commitment to excellence will continue to drive its success in the upcoming quarters, both in terms of sales and profitability.

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)

(Incorporated in Malaysia)

15. Profit forecast

Not applicable.

16. Taxation

| | 6 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2021 RM'000 |
|----------------------|---|---|
| Tax expense | - | 68 |
| Deferred tax expense | 6 | 11 |
| | 6 | 79 |

The effective tax rate is lower than the statutory tax rate due to unrecognised deferred tax assets.

17. (A) Status of corporate proposals announced

On 11 October 2021, the Company proposed to undertake a private placement of up to 20% of the total number of issued shares of the Company (excluding treasury shares) to independent third-party investors (“Private Placement”). The Private Placement was completed on 28 December 2021 following the listing of and quotation for 48,551,861 placement shares on the Main Market of Bursa Malaysia Securities Berhad.

As of the date of this report, the status of the utilisation of proceeds from the Private Placement is as follows: -

| Purpose | Proposed Utilisation (RM'000) | Actual Utilisation (RM'000) | Estimated Time Frame for Utilisation |
|---|--|--|---|
| Installation of rooftop solar photovoltaic system | 16,000 | 5,279 | Within 24 months |
| Working capital | 913 | 913 | Within 12 months |
| Estimated expenses | 80 | 80 | Within 3 months |

17. (B) Status of uncompleted corporate proposals

There was no other corporate proposal announced but not completed as at the date of this report

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

18. Group borrowings and debts securities

The Group's borrowings as at 31 December 2022 and 31 December 2021 are presented as follows: -

| | 31 December 2022 RM'000 | 31 December 2021 RM'000 |
|------------------------------|--|--|
| Long Term Borrowings | | |
| Secured:- | | |
| - Hire purchase creditors | 1,166 | 1,487 |
| - Lease creditors | 2,132 | 2,908 |
| | 3,298 | 4,395 |
| Short Term Borrowings | | |
| Secured:- | | |
| - Hire purchase creditors | 330 | 311 |
| - Lease creditors | 974 | 1,197 |
| | 1,304 | 1,508 |
| Secured:- | | |
| - Bank borrowings | 21,266 | 4,998 |
| | 22,570 | 6,506 |
| Total | 25,868 | 10,901 |

19. Changes in material litigation

There are no pending material litigations as at the date of this quarterly report.

20. Dividends

No dividend has been recommended for the current quarter.

21. Revenue – Goods sold

Disaggregation of revenue

| | 6 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2021 RM'000 |
|-------------------------------|---|---|
| Timing and recognition | | |
| At a point in time | 26,829 | 19,457 |
| Over time | 10,122 | 10,379 |
| | 36,951 | 29,836 |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

22. Earnings/(Loss) per share

(a) Basic earnings/(loss) per share

Basic earnings/(loss) per share is based on the profit/(loss) 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:

| | 3 months ended 31 December 2022 RM'000 | 3 months ended 31 December 2021 RM'000 | 6 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2021 RM'000 |
|--|---|---|---|---|
| Profit/(Loss) attributable to owners of the Company | 4,732 | 724 | (3,502) | 3,329 |
| | <u>Units ('000)</u> | <u>Units ('000)</u> | <u>Units ('000)</u> | <u>Units ('000)</u> |
| Weighted average number of ordinary shares in issue | <u>290,503</u> | <u>290,503</u> | <u>290,503</u> | <u>290,503</u> |
| Basic earnings/(loss) per shares (sen) | 1.63 | 0.25 | (1.21) | 1.15 |

(b) Diluted Earnings/(Loss) per share

Diluted earnings/(loss) per share are based on the profit/(loss) 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 from the exercise and/or conversion of all the dilutive potential ordinary shares into ordinary shares.

Potential ordinary shares are treated as dilutive when their exercise and/or conversion to ordinary shares would decrease earnings per share or increase loss per share. Conversely, potential ordinary shares are anti-dilutive when their exercise and/or conversion to ordinary shares would increase earnings per share or decrease loss per share. Accordingly, diluted earnings/(loss) per share are calculated as follows:

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

22. Earnings/(Loss) per share (continued)

(b) Diluted Earnings/(Loss) per share (continued)

| | 3 months ended 31 December 2022 RM'000 | 3 months ended 31 December 2021 RM'000 | 6 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2021 RM'000 |
|---|---|---|---|---|
| Profit/(Loss) attributable to owners of the Company | 4,732 | 724 | (3,502) | 3,329 |
| Adjusted for: Interest savings on ICULS | - | - | - | - |
| | <u>4,732</u> | <u>724</u> | <u>(3,502)</u> | <u>3,329</u> |
| | <u>Units ('000)</u> | <u>Units ('000)</u> | <u>Units ('000)</u> | <u>Units ('000)</u> |
| Weighted average number of ordinary shares used in the calculation of basic earnings per shares (in shares) | 290,503 | 290,503 | 290,503 | 290,503 |
| Assume conversion of ICULS | <u>100,611</u> | <u>78,192</u> | <u>100,611</u> | <u>78,192</u> |
| Weighted average number of ordinary shares in issue at end of financial period (diluted) | <u>391,114</u> | <u>368,695</u> | <u>391,114</u> | <u>368,695</u> |
| Diluted earnings/(loss) per shares (sen) | 1.21 | 0.20 | (0.90) | 0.90 |

YB Ventures Berhad

Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

23. Profit/(Loss) for the period

| | 3 months ended 31 December 2022 RM'000 | 6 months ended 31 December 2022 RM'000 |
|--|---|---|
| Profit/(Loss) for the period is arrived at after charging / (crediting): | | |
| Depreciation and amortisation Property, plant and equipment written off | 2,200 | 4,390 |
| Loss on disposal of other investments | 172 | 189 |
| Changes in fair value of other investments | 797 | 4,010 |
| Interest expenses | (10,595) | (13,918) |
| Interest income | 319 | 649 |
| Net realised foreign exchange (gain)/loss | (73) | (444) |
| | (83) | 124 |

Other than the above, there was no other investment income, written-off receivables, gain or loss on disposal of properties, impairment of assets and exceptional items for the current quarter and financial year to date.