



**ONLY WORLD GROUP HOLDINGS BERHAD**  
Registration No: 201201041977 (1033338-K)

**INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>3 Months Ended</b>		<b>3 Months Ended</b>	
	<b>30/9/2022</b>	<b>30/9/2021</b>	<b>30/9/2022</b>	<b>30/9/2021</b>
<i>Note</i>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue	30,532	1,019	30,532	1,019
Cost of sales	(22,239)	(8,202)	(22,239)	(8,202)
<b>Gross profit/(loss)</b>	<b>8,293</b>	<b>(7,183)</b>	<b>8,293</b>	<b>(7,183)</b>
Other income	530	416	530	416
	8,823	(6,767)	8,823	(6,767)
Selling and distribution expenses	(205)	(53)	(205)	(53)
Administrative expenses	(4,178)	(1,631)	(4,178)	(1,631)
Other expenses	(303)	(352)	(303)	(352)
<b>Profit/(Loss) from operations</b>	<b>4,137</b>	<b>(8,803)</b>	<b>4,137</b>	<b>(8,803)</b>
Finance costs	(2,588)	(2,000)	(2,588)	(2,000)
<b>Profit/(Loss) before taxation</b>	<b>1,549</b>	<b>(10,803)</b>	<b>1,549</b>	<b>(10,803)</b>
Taxation	(774)	(7)	(774)	(7)
<b>Profit/(Loss) after taxation</b>	<b>775</b>	<b>(10,810)</b>	<b>775</b>	<b>(10,810)</b>
Other comprehensive income	-	-	-	-
<b>Total comprehensive income/(expenses) for the financial period</b>	<b>775</b>	<b>(10,810)</b>	<b>775</b>	<b>(10,810)</b>
<b>Profit/(Loss) after taxation attributable to:-</b>				
- Owners of the Company	777	(10,809)	777	(10,809)
- Non-Controlling interests	(2)	(1)	(2)	(1)
	<u>775</u>	<u>(10,810)</u>	<u>775</u>	<u>(10,810)</u>
<b>Total comprehensive income/(expenses) attributable to:-</b>				
- Owners of the Company	777	(10,809)	777	(10,809)
- Non-Controlling interests	(2)	(1)	(2)	(1)
	<u>775</u>	<u>(10,810)</u>	<u>775</u>	<u>(10,810)</u>
<b>Profit/(Loss) per share (sen) attributable to Owners of the Company</b>				
- Basic	0.18	(3.08)	0.18	(3.08)
- Diluted	0.18	(3.03)	0.18	(3.03)

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2022 and the Explanatory Notes for the quarter ended 30 September 2022)



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**INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	As at 30/9/2022 (Unaudited) RM'000	As at 30/6/2022 (Audited) RM'000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	120,328	128,242
Right-of-use assets	158,788	164,623
Intangible assets	27	27
Deferred tax assets	12,897	12,897
	292,040	305,789
<b>CURRENT ASSETS</b>		
Inventories	1,197	2,778
Trade receivables	1,051	1,365
Other receivables, deposits and prepayments	8,592	8,692
Current tax assets	1,916	2,062
Short-term investments	26,492	22,125
Fixed deposits with licensed banks	34,295	34,138
Cash and bank balances	9,439	8,250
	82,982	79,410
<b>TOTAL ASSETS</b>	375,022	385,199
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Share capital	222,993	222,993
Reserves	(23,916)	(24,693)
<b>TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	199,077	198,300
Non-controlling interests	1,318	1,320
<b>TOTAL EQUITY</b>	200,395	199,620
<b>NON-CURRENT LIABILITIES</b>		
Other payables	3,291	3,564
Leases liabilities	59,720	62,931
Long-term borrowings	65,317	65,817
Deferred tax liabilities	486	478
Deferred income	661	826
	129,475	133,616
<b>CURRENT LIABILITIES</b>		
Trade payables	3,247	3,873
Other payables, deposits received and accruals	18,394	22,678
Leases liabilities	7,234	8,836
Short-term borrowings	14,293	14,478
Bank overdrafts	-	318
Current tax liabilities	659	305
Deferred income	1,325	1,475
	45,152	51,963
<b>TOTAL LIABILITIES</b>	174,627	185,579
<b>TOTAL EQUITY AND LIABILITIES</b>	375,022	385,199
Net assets per share attributable to Owners of the Company (RM)	0.46	0.46

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2022 and the Explanatory Notes for the quarter ended 30 September 2022)



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**INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	←	Non-Distributable		→	Distributable	Attributable	Non-	Total	
	Share Capital	Warrant Reserve	Merger Deficit	Revaluation Reserve	Capital Reserve	Retained Profits	To Owners of The Group	controlling Interests	Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b><u>3 Months Ended 30 September 2022</u></b>									
At 1 July 2022	222,993	8,898	(56,777)	18,096	1,200	3,890	198,300	1,320	199,620
Profit after taxation for the financial period	-	-	-	-	-	777	777	(2)	775
<b>At 30 September 2022 (Unaudited)</b>	<b>222,993</b>	<b>8,898</b>	<b>(56,777)</b>	<b>18,096</b>	<b>1,200</b>	<b>4,667</b>	<b>199,077</b>	<b>1,318</b>	<b>200,395</b>
<b><u>3 Months Ended 30 September 2021</u></b>									
At 1 July 2021	201,080	20,033	(56,777)	18,096	1,200	19,316	202,948	1,326	204,274
Loss after taxation for the financial period	-	-	-	-	-	(10,809)	(10,809)	(1)	(10,810)
<b>At 30 September 2021 (Unaudited)</b>	<b>201,080</b>	<b>20,033</b>	<b>(56,777)</b>	<b>18,096</b>	<b>1,200</b>	<b>8,507</b>	<b>192,139</b>	<b>1,325</b>	<b>193,464</b>

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2022 and the Explanatory Notes for the quarter ended 30 September 2022)



## ONLY WORLD GROUP HOLDINGS BERHAD

Registration No: 201201041977 (1033338-K)

**INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022**
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	3 Months Ended	
	30/9/2022	30/9/2021
	RM'000	RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before taxation	1,549	(10,803)
Adjustments for:-		
Depreciation of property, plant and equipment	5,301	5,766
Depreciation of right-of-use assets	1,325	1,267
Interest expense on lease liabilities	1,797	788
Interest expense on lease financial liabilities that are not fair value through profit or loss:		
- term loans	790	1,142
- overdrafts	1	70
Interest income	(279)	(173)
Operating profit/(loss) before working capital changes	10,484	(1,943)
Increase in inventories	(273)	(8)
Decrease/(Increase) in trade and other receivables	2,044	(2,322)
(Decrease)/Increase in trade and other payables	(1,665)	2,676
Cash generated from/(used in) operations	10,590	(1,597)
Tax paid	(50)	(71)
Interest paid	(2,588)	(2,000)
Interest received	279	173
<b>NET CASH GENERATED FROM/(USED IN) OPERATIONS</b>	<b>8,231</b>	<b>(3,495)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Placement of fixed deposits	(157)	(151)
Purchase of intangible assets	-	(1)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(157)</b>	<b>(152)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net repayment of hire purchase obligations/lease liabilities	(2,199)	(943)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(2,199)</b>	<b>(943)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>5,875</b>	<b>(4,590)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR</b>	<b>30,479</b>	<b>2,546</b>
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR</b>	<b>36,354</b>	<b>(2,044)</b>
<b>CASH AND CASH EQUIVALENTS COMPRISE:-</b>		
Fixed deposit with licensed banks	34,295	33,627
Cash and bank balances	35,931	5,238
Bank overdrafts	-	(7,715)
	70,226	31,150
Less: Fixed deposits pledged with licensed banks	(33,872)	(33,194)
	<b>36,354</b>	<b>(2,044)</b>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Statements for the Financial Year Ended 30 June 2022 and the Explanatory Notes for the quarter ended 30 September 2022)



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**INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022**

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**PART A – EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) and should be read in conjunction with the Group’s annual audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to these audited financial statements.

The Group has adopted merger accounting method for the preparation of this interim financial statements.

**A2. Significant 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 year ended 30 June 2022 except for the adoption of the relevant new MFRSs, amendments to MFRSs and IC Interpretations which are applicable to the financial statements and are relevant to the operations:

During the current financial quarter, the Group has adopted the following new accounting standards and interpretations (including the consequences amendments, if any):-

**MFRSs and/or IC Interpretations (Including The Consequential Amendments)**

Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16: Interest Rate Benchmark Reform – Phase 2

The adoption of above amendments and interpretation did not result in any significant change to the accounting policies and did not have a material impact on the interim financial report of the Group.

## A2. Significant Accounting Policies (Cont'd)

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial year:-

<b>MFRSs and/or IC Interpretations (Including The Consequential Amendments)</b>		<b>Effective Date</b>
MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 3	Reference to the Conceptual Framework	1 January 2022
Amendments to MFRS 10, and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendment to MFRS 17	Initial Application of MFRS 17 and MFRS 9 - Comparative Information	1 January 2023
Amendment 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 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 MFRS Standards 2018 – 2020		1 January 2022

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon their initial application.

## A3. Auditors' Report on Preceding Annual Financial Statements

There was no qualification to the audited financial statements of the Company and its subsidiaries for the financial year ended 30 June 2022.

## A4. Seasonal or Cyclical Factors

Our Group's operations are inherently seasonal in nature. The number of patrons usually increases during weekends and the holiday seasons.

## A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no significant unusual items that effect the assets, liabilities, equity, net income or cash flow for the current financial quarter and financial year-to-date.

## A6. Material Changes in Estimates

There were no changes in estimates that have any material effect for the current financial quarter and financial year-to-date results.

## A7. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter and financial year-to-date.

## A8. Dividend Paid

There were no dividends paid or proposed during the current financial quarter and financial year-to-date.

## A9. Segmental Information

Segmental information is presented in respect of the Group's business segment which form the primary basis of segmental reporting.

- (i) The segmental result for the three (3) months ended 30 September 2022 was as follows:

	<b>Food Service Operations RM'000</b>	<b>Amusement and Recreation Operations RM'000</b>	<b>Other Services RM'000</b>	<b>Elimination RM'000</b>	<b>The Group RM'000</b>
<b>Segment revenue</b>					
External revenue	15,162	11,305	4,065	-	30,532
Inter-segment revenue	3,734	44	68	(3,846)	-
<b>Total revenue</b>	<u>18,896</u>	<u>11,349</u>	<u>4,133</u>	<u>(3,846)</u>	<u>30,532</u>
<b>Segment profit</b>	3,198	5,719	1,567	-	10,484
Depreciation of property, plant and equipment					(5,301)
Depreciation of right-of-use assets					(1,325)
Finance costs					(2,588)
Finance income					279
Profit before taxation					<u>1,549</u>
Taxation					<u>(774)</u>
<b>Profit for the period</b>					<u>775</u>

- (ii) The segmental result for the three (3) months ended 30 September 2021 was as follows:

	<b>Food Service Operations RM'000</b>	<b>Amusement and Recreation Operations RM'000</b>	<b>Other Services RM'000</b>	<b>Elimination RM'000</b>	<b>Group RM'000</b>
<b>Segment revenue</b>					
External revenue	559	45	415	-	1,019
Inter segment revenue	76	-	43	(119)	-
<b>Total segment revenue</b>	<u>635</u>	<u>45</u>	<u>458</u>	<u>(119)</u>	<u>1,019</u>
<b>Segment loss</b>	(784)	(928)	(231)	-	(1,943)
Depreciation of property, plant and equipment					(5,766)
Depreciation of right-of-use assets					(1,267)
Finance costs					(2,000)
Finance income					173
Loss before taxation					<u>(10,803)</u>
Taxation					<u>(7)</u>
<b>Loss for the period</b>					<u>(10,810)</u>

#### A10. Capital Commitment

Capital commitment for property and equipment not provided for as at 30 September 2022 were as follows:-

	As at 30/9/2022 RM'000
Approved and not contracted for:- Refurbishment works and renovation of family attractions & food service outlets.	<u>366</u>

#### A11. Material Events During And Subsequent to the End of the Financial Period

There were no material event during and subsequent to the end of the financial period.

#### A12. Changes in Composition of the Group

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

#### A13. Contingent Liabilities or Contingent Assets

The Company provides corporate guarantees amounting to RM62.8 million to licensed banks and financial institutions for credit facilities granted to certain subsidiaries. No provisions are recognised on the above liabilities as it is not probable that a future sacrifice of economic benefits will be required or the amount is not capable of reliable measurement.

There were no contingent assets as at the date of this report.

#### A14. Related Party Disclosures

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		3 Months Ended	
	30/9/2022	30/9/2021	30/9/2022	30/9/2021
	RM'000	RM'000	RM'000	RM'000
(i) Entities controlled by certain key management personnel:- Rental income	45	45	45	45
(ii) Directors:- Rental expense	<u>(270)</u>	<u>-</u>	<u>(270)</u>	<u>-</u>





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**INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2022**

**PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1. Performance Review**

(i) Current Financial Quarter vs Preceding Financial Year Corresponding Quarter

	3 Months Ended		Changes	
	30/9/2022	30/9/2021	RM'000	%
Revenue	30,532	1,019	29,513	2896%
EBITDA/(LBITDA)	10,484	(1,943)	12,427	640%
Profit/(Loss) before taxation	1,549	(10,803)	12,352	114%

The Group recorded revenue, EBITDA and profit before taxation of RM30.5 million, RM10.5 million and RM1.5 million respectively for the current financial quarter ended 30 September 2022. The revenue increased by RM29.5 million compared to the revenue of RM1.0 million recorded for the corresponding 3-months financial quarter ended 30 September 2021. The Food Service Operations segment and Amusement and Recreation Operations segment are the key contributors to the Group's revenue. Out of the total Group's revenue of RM30.5 million, approximately 50% was contributed from the Food Service Operations segment and approximately 37% was from the Amusement and Recreation Operations segment.

For the current financial quarter, the Group had higher business volume as compared to the preceding financial year corresponding quarter. This was contributed by normalisation in the level of patrons to the Group's food service outlets and Other Services outlets, as well as footfalls to the Group's amusement and recreation parks, of which the preceding financial year corresponding quarter had been affected by the National Recovery Plan and movement control orders. This had resulted in:

- The Food Service Operations segment recorded an increase in revenue of RM14.6 million to RM15.2 million in the current financial quarter when compared with the preceding financial year's corresponding quarter of RM0.6 million.
- The Amusement and Recreation Operations segment recorded revenue of RM11.3 million for the current financial quarter, which is RM11.3 million higher when compared with the preceding financial year's corresponding quarter.
- The Other Services segment recorded revenue of RM4.0 million for the current financial quarter, which is RM3.6 million higher when compared with the preceding financial year's corresponding quarter of RM0.4 million.

The improvement of revenue had contributed to a higher EBITDA and profit before taxation for the current financial quarter of RM10.5 million and RM1.5 million respectively, as compared to the preceding financial year corresponding quarter which recorded LBITDA of RM1.9 million and loss before taxation of RM10.8 million.

**B2. Material Changes in Profit/(Loss) Before Taxation compared with the Immediate Preceding Financial Quarter**

	3 Months Ended		Changes	
	30/9/2022	30/6/2022	RM'000	%
	RM'000	RM'000		
Revenue	30,532	25,068	5,464	22%
EBITDA	10,484	9,879	605	6%
Profit/(Loss) before taxation	1,549	(3,501)	5,050	144%

The Group recorded revenue, EBITDA and profit before taxation of RM30.5 million, RM10.5 million and RM1.5 million respectively for the current financial quarter ended 30 September 2022. The revenue increased by RM5.5 million or approximately 22% as compared to the revenue of RM25.1 million recorded for the immediate preceding financial quarter ended 30 June 2022. The higher revenue was contributed by the aggressive promotion initiatives and more attractive pricing offered during the current financial quarter, in addition to the Ramadan month in the immediate preceding financial quarter ended 30 June 2022 which impacted the number of patrons and footfalls to the Group's outlets.

The improvement in revenue which had contributed to a higher EBITDA and profit before taxation for the current financial quarter of RM10.5 million and RM1.5 million respectively as compared to EBITDA and loss before taxation of RM9.9 million and RM3.5 million respectively for the immediate preceding financial quarter ended 30 June 2022. The higher EBITDA and profit before taxation was also due to allowance for impairment losses on intangible asset, trade receivables and property and equipment of RM3.4 million provided in the immediate preceding financial quarter ended 30 June 2022.

**B3. Coming Year Prospects**

According to the Bank Negara Malaysia Quarterly Bulletin for the Third Quarter 2022, the Malaysian economy registered a strong growth of 14.2% in the third quarter of 2022, underpinned by continued expansion in domestic demand. Overall, the Malaysian economy expanded by 9.3% in the first three quarters of 2022.

Our Group will continue to capitalise on its inherent strength with a prudent cash flow management and cost control to deliver a sustainable medium to the long-term value proposition against the backdrop of continued expansion in domestic demand and increasing tourism activity. Our Group will also remain resilient as we can leverage on our experience in the industry to improve our business performance.

**B4. Profit Forecast and Profit Estimate**

The Group did not issue any profit forecast or profit estimate previously in any document.

**B5. Notes to the Statement of Profit or Loss and Other Comprehensive Income**

Profit/(Loss) before taxation is stated after charging/(crediting):-

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		3 Months Ended	
	30/9/2022	30/9/2021	30/9/2022	30/9/2021
	RM'000	RM'000	RM'000	RM'000
Depreciation of property, plant and equipment	5,301	5,766	5,301	5,766
Depreciation of right-of-use assets	1,325	1,267	1,325	1,267
Finance costs	2,588	2,000	2,588	2,000
Finance income	(279)	(173)	(279)	(173)

Save for the above, the other items as required under Paragraph 16, Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Securities are not applicable.

**B6. Taxation**

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		3 Months Ended	
	30/9/2022	30/9/2021	30/9/2022	30/9/2021
	RM'000	RM'000	RM'000	RM'000
Current taxation				
Malaysian - current	774	7	774	7
	<u>774</u>	<u>7</u>	<u>774</u>	<u>7</u>

The Group's effective tax rate for the current financial period was lower than the statutory tax rate mainly due to certain expenses which are non-tax deductible. Losses incurred by certain subsidiary companies were also not available to set off against taxable profits in other companies within the Group.

**B7. Status of Corporate Proposals Announced**

There were no corporate proposals announced but not completed as at 23 November 2022.

**B8. Group Borrowings**

	As at	As at
	30/9/2022	30/6/2022
	RM'000	RM'000
Long-term borrowings		
Secured:		
Term loans	65,317	65,817
	<u>65,317</u>	<u>65,817</u>
Short-term borrowings		
Secured:		
Term loans	14,293	14,478
	<u>14,293</u>	<u>14,478</u>
Total borrowings	<u>79,610</u>	<u>80,295</u>

**B9. Changes in Material Litigation**

There is no material litigation involving the Group subsequent to 30 June 2022 and up to the date of this interim Financial Report.

**B10. Dividends**

No dividend was declared for the current financial quarter and financial year-to-date.

**B11. Earnings Per Share ("EPS")**

## (i) Basic earnings per share

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		3 Months Ended	
	30/9/2022	30/9/2021	30/9/2022	30/9/2021
Profit/(Loss) attributable to Owners of the Company (RM'000)	777	(10,809)	777	(10,809)
Weighted average number of ordinary shares in issue ('000)	430,836	350,712	430,836	350,712
Basic earnings/(loss) per share (sen)	<u>0.18</u>	<u>(3.08)</u>	<u>0.18</u>	<u>(3.08)</u>

**B11. Earnings Per Share ("EPS") (Cont'd)**

(ii) Diluted earnings per share

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		3 Months Ended	
	30/9/2022	30/9/2021	30/9/2022	30/9/2021
Profit/(Loss) attributable to Owners of the Company (RM'000)	777	(10,809)	777	(10,809)
Weighted average number of ordinary shares in issue ('000)	430,836	350,712	430,836	350,712
Adjustment for potential conversion of warrants ('000)	1,585	5,570	1,585	5,570
	432,421	356,282	432,421	356,282
Diluted earnings/(loss) per share (sen)	0.18	(3.03)	0.18	(3.03)

**B12. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements for the FYE 30 June 2022 was unqualified.

**B13. Derivative financial instruments**

The Group does not have any derivative financial instruments as at the end of the quarter.

**B14. Gain/losses arising from fair value changes of financial liabilities**

There were no material gains or losses arising from fair value changes of financial liabilities during the current financial quarter and the financial year to date under review.

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