



**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding period
	30.09.2023 RM'000	30.09.2022 RM'000	30.09.2023 RM'000	30.09.2022 RM'000
Revenue	14,313	2,841	42,283	14,262
Direct operating costs	<u>(13,184)</u>	<u>(1,909)</u>	<u>(38,621)</u>	<u>(10,675)</u>
<b>Gross profit</b>	<b>1,129</b>	<b>932</b>	<b>3,662</b>	<b>3,587</b>
Other income	481	421	6,036	1,548
Administrative expenses	(1,676)	(2,471)	(5,148)	(6,191)
Other expenses	<u>(19)</u>	<u>(220)</u>	<u>(1,122)</u>	<u>(2,293)</u>
<b>Operating (loss)/profit</b>	<b>(85)</b>	<b>(1,338)</b>	<b>3,428</b>	<b>(3,349)</b>
Finance income	562	867	2,347	2,362
Finance costs	(349)	(503)	(5,435)	(1,319)
Gain on dissolution of subsidiaries	-	7,488	-	7,488
Share of results of associates	(1,092)	1,900	(3,529)	736
(Impairment loss)/Reversal of impairment on interest in an associate	<u>(9,810)</u>	<u>(19,774)</u>	<u>2,224</u>	<u>(24,435)</u>
<b>Loss before tax</b>	<b>(10,774)</b>	<b>(11,360)</b>	<b>(965)</b>	<b>(18,517)</b>
Tax credit/(expense)	<u>174</u>	<u>(199)</u>	<u>(51)</u>	<u>(348)</u>
<b>Loss for the period</b>	<b><u>(10,600)</u></b>	<b><u>(11,559)</u></b>	<b><u>(1,016)</u></b>	<b><u>(18,865)</u></b>
<b>Loss attributable to:</b>				
Owners of the Company	(7,306)	(6,157)	(607)	(11,123)
Non-controlling interests	<u>(3,294)</u>	<u>(5,402)</u>	<u>(409)</u>	<u>(7,742)</u>
<b>Loss for the period</b>	<b><u>(10,600)</u></b>	<b><u>(11,559)</u></b>	<b><u>(1,016)</u></b>	<b><u>(18,865)</u></b>

**CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding period
	30.09.2023 RM'000	30.09.2022 RM'000	30.09.2023 RM'000	30.09.2022 RM'000
<b>Loss for the period</b>	(10,600)	(11,559)	(1,016)	(18,865)
<i>Other comprehensive income that will not be reclassified subsequently to profit or loss</i>				
Revaluation gain on freehold land	-	-	-	10,071
<i>Other comprehensive income/(loss) that may be reclassified subsequently to profit or loss</i>				
Exchange differences on translation of foreign operations	12	2,298	2,971	5,408
Reclassification adjustment of foreign exchange translation reserve upon dissolution of subsidiaries	-	(7,488)	-	(7,488)
<b>Other comprehensive income/(loss) for the period</b>	12	(5,190)	2,971	7,991
<b>Total comprehensive (loss)/income for the period, net of tax</b>	<b><u>(10,588)</u></b>	<b><u>(16,749)</u></b>	<b><u>1,955</u></b>	<b><u>(10,874)</u></b>
<b>Total comprehensive (loss)/income attributable to:</b>				
Owners of the Company	(7,265)	(11,954)	1,781	(4,592)
Non-controlling interests	(3,323)	(4,795)	174	(6,282)
	<b><u>(10,588)</u></b>	<b><u>(16,749)</u></b>	<b><u>1,955</u></b>	<b><u>(10,874)</u></b>
<b>Basic/Diluted loss per share attributable to owners of the Company (sen)</b>	<b><u>(3.9)</u></b>	<b><u>(3.3)</u></b>	<b><u>(0.3)</u></b>	<b><u>(5.9)</u></b>

The Condensed Consolidated Statement of Other Comprehensive Income should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2022.

**ILB GROUP BERHAD [199101019353 (229690 K)]**  
**Interim Report For The Financial Period Ended 30 September 2023**

( The figures have not been audited )



**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>AS AT 30.09.2023 RM'000</b>	<b>AS AT 31.12.2022 RM'000 (Audited)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	139,625	141,414
Intangible assets	1,849	1,946
Interest in associates	41,335	40,633
Other investment	300	300
	<u>183,109</u>	<u>184,293</u>
<b>Current assets</b>		
Inventories	801	824
Receivables	19,062	9,909
Contract assets	52	9
Tax assets	60	-
Deposits, cash & bank balances	60,869	93,779
	<u>80,844</u>	<u>104,521</u>
<b>TOTAL ASSETS</b>	<u><u>263,953</u></u>	<u><u>288,814</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	225,671	225,671
Reserves	(1,281)	(3,062)
Treasury shares	(4,797)	(4,797)
	<u>219,593</u>	<u>217,812</u>
<b>Non-controlling interests</b>	<u>9,407</u>	<u>9,233</u>
<b>Total equity</b>	<u>229,000</u>	<u>227,045</u>
<b>Non-current liabilities</b>		
Term loans	19,714	23,338
Deferred tax liabilities	2,189	2,213
	<u>21,903</u>	<u>25,551</u>
<b>Current liabilities</b>		
Payables	8,219	11,568
Contract liabilities	-	2
Term loans	4,831	24,518
Tax liabilities	-	130
	<u>13,050</u>	<u>36,218</u>
<b>Total liabilities</b>	<u>34,953</u>	<u>61,769</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>263,953</u></u>	<u><u>288,814</u></u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<u><u>1.16</u></u>	<u><u>1.15</u></u>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to this interim financial report.

**ILB GROUP BERHAD [199101019353 (229690 K)]**  
**Interim Report For The Financial Period Ended 30 September 2023**

( The figures have not been audited )



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	<-----Non-Distributable----->					<-----Distributable----->				
	Share capital RM'000	Revaluation reserve RM'000	Foreign exchange translation reserve RM'000	Fair value reserve RM'000	Other reserve RM'000	Treasury shares RM'000	Accumulated losses RM'000	Equity attributable to owners of the Company RM'000	Non- controlling interests RM'000	Total equity RM'000
<b>At 1 January 2023</b>										
- As previously reported	225,671	9,906	(2,420)	30	9,876	(4,797)	(20,454)	217,812	9,233	227,045
- Retrospective restatements	-	-	(129)	-	-	-	129	-	-	-
At 1 January 2023, as restated	<b>225,671</b>	<b>9,906</b>	<b>(2,549)</b>	<b>30</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(20,325)</b>	<b>217,812</b>	<b>9,233</b>	<b>227,045</b>
Loss for the period	-	-	-	-	-	-	(607)	(607)	(409)	(1,016)
Other comprehensive income	-	-	2,388	-	-	-	-	2,388	583	2,971
<b>Total comprehensive income/(loss) for the period</b>	<b>-</b>	<b>-</b>	<b>2,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(607)</b>	<b>1,781</b>	<b>174</b>	<b>1,955</b>
<b>At 30 September 2023</b>	<b>225,671</b>	<b>9,906</b>	<b>(161)</b>	<b>30</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(20,932)</b>	<b>219,593</b>	<b>9,407</b>	<b>229,000</b>
<b>At 1 January 2022, as reclassified</b>	<b>225,671</b>	<b>-</b>	<b>9,346</b>	<b>-</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(20,623)</b>	<b>219,473</b>	<b>21,190</b>	<b>240,663</b>
Loss for the period	-	-	-	-	-	-	(11,123)	(11,123)	(7,742)	(18,865)
Other comprehensive income/(loss)	-	10,071	(3,540)	-	-	-	-	6,531	1,460	7,991
<b>Total comprehensive income/(loss) for the period</b>	<b>-</b>	<b>10,071</b>	<b>(3,540)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,123)</b>	<b>(4,592)</b>	<b>(6,282)</b>	<b>(10,874)</b>
Dividends paid to non-controlling interests	-	-	-	-	-	-	-	-	(7,630)	(7,630)
<b>At 30 September 2022</b>	<b>225,671</b>	<b>10,071</b>	<b>5,806</b>	<b>-</b>	<b>9,876</b>	<b>(4,797)</b>	<b>(31,746)</b>	<b>214,881</b>	<b>7,278</b>	<b>222,159</b>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to this interim financial report.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>9 months ended</b>	
	<b>30.09.2023</b>	<b>30.09.2022</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Operating Activities</b>		
Loss before tax	(965)	(18,517)
Adjustments for :-		
Depreciation and amortisation	3,233	3,555
Gain on disposal of property, plant and equipment	(78)	-
Gain on dissolution of subsidiaries	-	(7,488)
(Reversal)/Impairment loss on interest in an associate	(2,224)	24,435
Interest expense	5,435	1,319
Interest income	(2,347)	(2,362)
Share of results of associates	3,529	(736)
Unrealised (gain)/loss on foreign exchange	(865)	479
<b>Operating profit before working capital changes</b>	<b>5,718</b>	<b>685</b>
Changes in working capital :-		
Inventories	23	-
Contract assets	(28)	1,611
Contract costs	(17)	4
Receivables	(17,158)	(619)
Payables	(3,625)	(1,434)
<b>Net cash (used in)/generated from operations</b>	<b>(15,087)</b>	<b>247</b>
Interest paid	(5,435)	(1,319)
Tax refund	30	-
Tax paid	(294)	(358)
<b>Net cash used in operating activities</b>	<b>(20,786)</b>	<b>(1,430)</b>
<b>Investing Activities</b>		
Cash received from a third party receivable	8,155	11,758
Interest received	2,347	2,362
Proceed from disposal of property, plant and equipment	78	-
Purchase of property, plant and equipment	(1,346)	(337)
Withdrawal/(Placement) of deposits with licensed banks	15,886	(20,652)
<b>Net cash from/(used in) investing activities</b>	<b>25,120</b>	<b>(6,869)</b>
<b>Financing Activity</b>		
Repayments of term loans	(23,301)	(3,602)
<b>Net cash used in financing activity</b>	<b>(23,301)</b>	<b>(3,602)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(18,967)</b>	<b>(11,901)</b>
<b>Effects of exchange rate changes on cash and cash equivalents</b>	<b>1,943</b>	<b>2,716</b>
Cash and cash equivalents at the beginning of the period	43,172	62,763
<b>Cash and cash equivalents at the end of the period</b>	<b>26,148</b>	<b>53,578</b>
<b>Cash and cash equivalents comprise the following:-</b>		
Deposits with licensed banks	52,437	64,418
Cash & bank balances	8,432	33,081
	<b>60,869</b>	<b>97,499</b>
Less : Deposits with maturity period more than 3 months	(31,369)	(40,669)
Deposits pledged to a financial institution	(3,352)	(3,252)
<b>Cash and cash equivalents at the end of the period</b>	<b>26,148</b>	<b>53,578</b>

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements of the Group for the financial year ended 31 December 2022 and the accompanying explanatory notes attached to this interim financial report.

## NOTES TO THE INTERIM FINANCIAL STATEMENTS

### A. Explanatory Notes Pursuant To Malaysian Financial Reporting Standards (MFRS) 134

#### A.1 Accounting Policies

This condensed consolidated interim financial statements (Condensed Report) is unaudited and has been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. This Condensed Report should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 December 2022.

The accounting policies and methods of computation adopted in this Condensed Report are consistent with those adopted in the Group's annual audited financial statements for the financial year ended 31 December 2022 except for the following:

The amendments/improvements to MFRSs effective for financial periods beginning on or after 1 January 2023:

Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards
Amendments to MFRS 3	Business Combinations
Amendments to MFRS 9	Financial Instruments
Amendments to MFRS 116	Property, Plant and Equipment
Amendments to MFRS 137	Provisions, Contingent Liabilities and Contingent Assets
Amendments to MFRS 141	Agriculture

The above pronouncements are either not relevant or do not have any material impact on the interim financial statements of the Group upon their initial application. The Group has adopted the relevant standards from 1 January 2023 with practical expedients permitted under the standards.

The Group have not adopted the following new MFRS and amendments/improvements to MFRSs that have been issued but yet to be effective:

		Effective for annual periods beginning on or after
MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2023#
Amendments to MFRS 3	Business Combinations	1 January 2023#
Amendments to MFRS 5	Non-current Assets Held for Sale and Discontinued Operations	1 January 2023#
Amendments to MFRS 7	Financial Instruments: Disclosures	1 January 2023#/1 January 2024
Amendments to MFRS 9	Financial Instruments	1 January 2023#
Amendments to MFRS 10	Consolidated Financial Statements	Deferred
Amendments to MFRS 15	Revenue from Contracts with Customers	1 January 2023#
Amendments to MFRS 16	Leases	1 January 2024
Amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 101	Presentation of Financial Statements	1 January 2023/1 January 2023#/1 January 2024
Amendments to MFRS 107	Statements of Cash Flows	1 January 2023#/1 January 2024
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2023
Amendments to MFRS 112	Income Taxes	1 January 2023
Amendments to MFRS 116	Property, Plant and Equipment	1 January 2023#
Amendments to MFRS 119	Employee Benefits	1 January 2023#
Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rate	1 January 2025
Amendments to MFRS 128	Investments in Associate and Joint Ventures	Deferred/1 January 2023#
Amendments to MFRS 132	Financial Instruments: Presentation	1 January 2023#
Amendments to MFRS 136	Impairment of Assets	1 January 2023#
Amendments to MFRS 137	Provisions, Contingent Liabilities and Contingent Assets	1 January 2023#
Amendments to MFRS 138	Intangible Assets	1 January 2023#
Amendments to MFRS 140	Investment Property	1 January 2023#

# Amendments as to the consequence of effective of MFRS 17 Insurance Contracts

The directors expect that the adoption of the new MFRS and amendments/improvements to MFRSs above will not have any impact on the interim financial report in the year of initial application.

#### A.2 Qualification of Preceding Annual Financial Statements

The auditors report of the preceding annual financial statements was without qualification.

### **A.3 Seasonal or Cyclical Factors**

The business operations of the Group were not materially affected by any seasonal or cyclical factors.

### **A.4 Unusual Material Event**

There were no material unusual events affecting assets, liabilities, equity, net income or cash flows during the current financial quarter under review.

### **A.5 Material Changes in Estimates**

There were no significant changes in estimates of amounts reported which would have a material effect in the current financial quarter under review.

### **A.6 Debts and Equity Securities**

During the current financial quarter, the Company had not repurchased any ordinary shares of its issued share capital from the open market. As at 30 September 2023, a total of 6,125,175 treasury shares were held by the Company. The repurchased shares are held as treasury shares in accordance with the requirements of Section 127 of the Companies Act, 2016.

Apart from the above, there were no other issuance or repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale/repurchase of treasury shares during the current financial year-to-date.

### **A.7 Dividend Paid**

There was no dividend paid during the current financial quarter under review.

### **A.8 Operating Segments**

The principal activity of the Group is engaging in solar energy and related businesses in Malaysia. As such, segmental reporting by business segment is deemed not necessary. Accordingly, the information regarding its financial position and results is represented by the financial statements as a whole.

### **A.9 Valuations of Property, Plant and Equipment**

There were no valuation of property, plant and equipment of the Group during the current financial quarter under review.

### **A.10 Material Subsequent Events**

There were no material events subsequent to the current financial quarter under review.

### **A.11 Changes in The Composition of the Group**

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

### **A.12 Contingent Liabilities and Contingent Assets**

As at the end of the reporting quarter, corporate guarantees given by the Company to financial institutions for banking facilities granted to subsidiary amounted to RM23.3 million.

Apart from the above, there were no other contingent liabilities and contingent assets since the last annual reporting date.

### **A.13 Capital Commitment**

As at the end of the reporting quarter, the Group has capital commitments totaling RM0.6 million and RM8.1 million in respect of u-drain installation at Bukit Kayu Hitam, Kedah and acquisition of assets respectively.

## B. Explanatory Notes As Per Bursa Malaysia - Listing Requirements Chapter 9.22 of Part K

### B.1 Review of Performance

#### a. Comparison Between Current Financial Year and Preceding Financial Year's Results

For the current financial period under review, the Group posted revenue of RM42.3 million which was 196.5% higher than the revenue of RM14.3 million for the corresponding period in the preceding year. The higher revenue was mainly due to revenue from solar related business obtained in the current quarter under review.

The Group posted a pre-tax loss of RM1.0 million for the current financial period as compared to the pre-tax loss for the corresponding period in the preceding year of RM18.5 million. The reduce in pre-tax loss of RM17.5 million was mainly due to reversal of impairment loss on interest in an associate listed on Singapore Exchange (SGX) amounted to RM26.7 million in the current financial period, offsetted against gain on dissolution of subsidiaries amounted to RM7.5 million in prior financial period.

#### b. Comparison Between Current Quarter and Corresponding Period In The Preceding Financial Year's Results

For the current quarter review, the Group posted revenue of RM14.3 million which was 403.8% higher than the revenue of RM2.8 million for the corresponding quarter in the preceding year. The higher revenue was mainly due to revenue from solar related business obtained in the current quarter under review.

The Group posted a pre-tax loss of RM10.8 million for the current quarter as compared to the pre-tax loss for the corresponding quarter in the preceding year of RM11.4 million. The reduce in pre-tax loss of RM0.6 million for the current quarter was mainly due to reversal of impairment loss on interest in an associate listed on Singapore Exchange (SGX) amounted to RM10.0 million, offsetted against reduce in share of profit of RM3.0 million from investment in an associate in the current quarter and gain on dissolution of subsidiaries amounted to RM7.5 million for the corresponding quarter in the preceding year.

### B.2 Comparison With Immediate Preceding Quarter's Results

	Current quarter ended 30.09.2023 RM'000	Immediate preceding quarter ended 30.6.2023 RM'000
Revenue	<u>14,313</u>	<u>14,110</u>
(Loss)/Profit before tax	<u>(10,774)</u>	<u>6,688</u>

For the current quarter, the Group recorded revenue of RM14.3 million which was 1.4% higher than the RM14.1 million in the preceding quarter. The higher revenue was mainly due to revenue from solar related business of the Group's operations in Malaysia.

The current quarter pre-tax loss of RM10.8 million when compared against the immediate preceding quarter pre-tax profit of RM6.7 million represent a reduction of profit of RM17.5 million. This was mainly due to impairment loss of RM21.8 million from investment in an associate listed on Singapore Exchange (SGX) in the current quarter.

The impact was offsetted with the increase in finance costs of RM3.8 million from the full settlement of short term loan denominated in foreign currency in the preceding quarter.

### B.3 Prospects

With ILB Group's proven track record in implementing and operating solar projects coupled with the improved cashflow, we are well positioned to scale up our solar businesses to generate higher sustainable earnings for ILB Group.

In March 2023, the Malaysian Government has set target to reach 70% of renewable energy share in the national installed electricity mix by 2050.

With the continuing encouragement from the Malaysian Government through initiatives and proactive measures, ILB Group sees great potential and vast opportunities in this growing renewable energy industry.

Moving forward, ILB Group will continue to participate in all related programmes initiated by the government.

In addition, ILB Group will enhance our market presence in providing Rooftop Solar Power System to commercial and industrial market.

### B.4 Variance of Actual Profit from Forecast Profit

Not applicable as there was no profit forecast issued.



**B.5 Tax (Credit)/Expense**

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter 30.09.2023 RM'000	Preceding year corresponding quarter 30.09.2022 RM'000	Current year to date 30.09.2023 RM'000	Preceding year corresponding period 30.09.2022 RM'000
Tax (credit)/expense comprises :-				
Current income tax				
- Current income tax charge	115	246	356	414
- Adjustment in respect of prior years	(282)	(40)	(282)	(43)
	<u>(167)</u>	<u>206</u>	<u>74</u>	<u>371</u>
Deferred tax				
- Reversal of temporary differences	(7)	(7)	(23)	(23)
Tax (credit)/expense for the financial period	<u>(174)</u>	<u>199</u>	<u>51</u>	<u>348</u>

The Group's effective tax rate for the current year quarter and current year to date under review are lower than the statutory income tax rate of 24% mainly due to utilisation of unabsorbed capital allowances brought forward and tax incentives enjoyed by some of the Malaysian subsidiaries.

**B.6 Status of Corporate Proposals**

There was no corporate proposal announced but not completed during the current quarter and financial year-to-date.

**B.7 Group Borrowings and Debt Securities**

	As at 30.09.2023					
	Long term borrowings		Short term borrowings		Total borrowings	
	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000
<b>Secured :-</b>						
Term loans						
- RM	-	19,714	-	4,831	-	24,545
	-	19,714	-	4,831	-	24,545

	As at 30.09.2022					
	Long term borrowings		Short term borrowings		Total borrowings	
	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000
<b>Secured :-</b>						
Term loans						
- HKD	-	-	20,660	-	20,660	-
- RM	-	24,540	-	4,812	-	29,352
	-	24,540	20,660	4,812	20,660	29,352

**B.8 Financial Instruments****a. Derivatives**

There were no outstanding derivatives (including instruments designated as hedging instruments) in the current financial quarter under review.

**b. Gains/(losses) arising from fair value changes in financial liabilities**

There were no gain/(loss) arising from the fair value changes in financial liabilities in the current financial quarter under review.

## B.9 Material Litigation

As at the date of this announcement, there were no material litigations since the last annual reporting date.

## B.10 Dividend

No dividend is payable as at the end of the financial quarter.

## B.11 Loss Per Share ("EPS")

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter 30.09.2023 RM'000	Preceding year corresponding quarter 30.09.2022 RM'000	Current year to date 30.09.2023 RM'000	Preceding year corresponding period 30.09.2022 RM'000
Loss attributable to owners of the Company (RM'000)	(7,306)	(6,157)	(607)	(11,123)
Weighted average number of ordinary shares for basic EPS ('000)	188,900	188,900	188,900	188,900
<b>Basic/Diluted EPS (sen)</b>	<u>(3.9)</u>	<u>(3.3)</u>	<u>(0.3)</u>	<u>(5.9)</u>

The diluted loss per share for the current quarter are the same as the basic loss per share as there is no dilutive potential ordinary shares.

## B.12 Loss before tax

The following items have been charged/(credited) in arriving at loss before tax:-

	INDIVIDUAL QUARTER (Q3)		CUMULATIVE QUARTER	
	Current year quarter 30.09.2023 RM'000	Preceding year corresponding quarter 30.09.2022 RM'000	Current year to date 30.09.2023 RM'000	Preceding year corresponding period 30.09.2022 RM'000
Depreciation and amortisation	1,066	1,175	3,233	3,555
Gain on disposal of property, plant and equipment	(78)	-	(78)	-
Impairment loss/(Reversal of impairment) on interest in an associates	9,810	19,774	(2,224)	24,435
Interest expense	349	503	5,435	1,319
Interest income	(562)	(867)	(2,347)	(2,362)
Loss/(Gain) on foreign exchange				
- realised	15	54	781	1,533
- unrealised	32	174	(865)	479
Gain on dissolution of subsidiaries	-	(7,488)	-	(7,488)

## B.13 Comparative Figures

Certain comparative figures have been restated to reflect the material variances between the unaudited financial statements and audited financial statements from an associate listed on Singapore Exchange (SGX).

## By Order of the Board

**Ching Chun Keong**  
Company Secretary

Selangor  
28 November 2023