

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2023

	As at 30.9.2023 RM'000	As at 30.6.2022 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	236,102	163,602
Right-of-use assets	1,317	1,994
Goodwill on consolidation	38,780	38,780
Other investments	-	4,360
	<u>276,199</u>	<u>208,736</u>
Current Assets		
Inventories	3,519	-
Trade receivables	72,145	101,186
Other receivables, prepayments and deposits	5,368	5,431
Tax recoverable	53	44
Cash and cash equivalents	76,810	100,348
	<u>157,895</u>	<u>207,009</u>
TOTAL ASSETS	<u>434,094</u>	<u>415,745</u>
EQUITY AND LIABILITIES		
Share capital	196,966	196,935
Irredeemable convertible preference shares ("ICPS")	4,640	4,671
Foreign exchange reserve	1,440	-
Retained earnings	180,239	175,625
Equity attributable to owners of the Company	383,285	377,231
Non-controlling interests	172	629
Total Equity	<u>383,457</u>	<u>377,860</u>
Non-Current Liabilities		
Lease liabilities	526	1,231
Deferred tax liabilities	12,402	15,800
	<u>12,928</u>	<u>17,031</u>
Current Liabilities		
Trade payables	29,468	700
Other payables and accruals	3,696	11,255
Lease liabilities	817	774
Current tax liability	3,728	8,125
	<u>37,709</u>	<u>20,854</u>
Total Liabilities	<u>50,637</u>	<u>37,885</u>
TOTAL EQUITY AND LIABILITIES	<u>434,094</u>	<u>415,745</u>
Net assets per share attributable to owners of the Company (RM)	<u>0.32</u>	<u>0.31</u>
Number of outstanding ordinary shares in issue ('000)	<u>1,216,657</u>	<u>1,216,435</u>

The financial year end of the Group has been changed from 30 June to 31 December.

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes to the interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023**

	Current quarter ended 30.9.2023 RM'000	Comparative quarter ended 30.9.2022 RM'000	Current period to date ended 30.9.2023 RM'000	Preceding period to date ended 30.9.2022 RM'000
Revenue	31,614	-	391,871	-
Cost of sales	(25,089)	-	(311,962)	-
Gross profit	6,525	-	79,909	-
Other operating incomes	639	-	2,614	-
Administrative expenses	(46,609)	-	(97,725)	-
Other operating expenses	-	-	(5,451)	-
Loss from operations	(39,445)	-	(20,653)	-
Finance costs	(16)	-	(90)	-
Loss before tax	(39,461)	-	(20,743)	-
Taxation	5,710	-	7,533	-
Loss for the period	(33,751)	-	(13,210)	-
Other comprehensive income				
Items that may be reclassified subsequently to profit or loss				
Gain on foreign currency translation	173	-	1,506	-
Other comprehensive income, net of tax	173	-	1,506	-
Total comprehensive (expenses)/income for the period	(33,578)	-	(11,704)	-
Loss attributable to:				
Owners of the Company	(32,288)	-	(12,942)	-
Non-controlling interests	(1,463)	-	(268)	-
	(33,751)	-	(13,210)	-
Total comprehensive expenses attributable to:				
Owners of the Company	(32,123)	-	(11,504)	-
Non-controlling interests	(1,455)	-	(200)	-
	(33,578)	-	(11,704)	-
Loss per share attributable to Owners of the Company (sen):				
Basic	(2.65)	-	(1.06)	-
Diluted	(2.58)	-	(1.04)	-

The financial year end of the Group has been changed from 30 June to 31 December. As such, there will no comparative financial information available for the preceding year corresponding period.

The Condensed Consolidated Statements of Profit or Loss should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes to the interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023**

	Attributable To Owners Of The Company				Non-controlling Interests RM'000	Total Equity RM'000	
	Share Capital RM'000	ICPS RM'000	Foreign Exchange Reserve RM'000	Retained Earnings RM'000			Total RM'000
As at 1 July 2022	196,935	4,671	-	175,625	377,231	629	377,860
Loss after tax	-	-	-	(12,942)	(12,942)	(268)	(13,210)
Foreign currency translation gain	-	-	1,438	-	1,438	68	1,506
Other comprehensive income	-	-	1,438	-	1,438	68	1,506
Total comprehensive income/(expenses)	-	-	1,438	(12,942)	(11,504)	(200)	(11,704)
Transaction with Owners of the Company							
Issuance of shares pursuant to conversion of ICPS	31	(31)	-	-	-	-	-
Disposal of subsidiaries	-	-	2	-	2	-	2
Acquisitions of additional interests in subsidiaries from non-controlling interests:							
- Accretion of equity interests	-	-	-	2,206	2,206	(2,451)	(245)
Effects of dilution of interests in subsidiaries	-	-	-	15,350	15,350	(15,350)	-
Ordinary shares capital contributed by non-controlling interests of subsidiaries	-	-	-	-	-	23,543	23,543
Non-convertible redeemable preference shares contributed by non-controlling interest of a subsidiary	-	-	-	-	-	1	1
Dividend paid to non-controlling interest	-	-	-	-	-	(6,000)	(6,000)
Total transactions with owners in their capacity as owners	31	(31)	2	17,556	17,558	(257)	17,301
As at 30 September 2023	196,966	4,640	1,440	180,239	383,285	172	383,457
As at 1 July 2022	-	-	-	-	-	-	-
Profit after tax	-	-	-	-	-	-	-
Total comprehensive expenses	-	-	-	-	-	-	-
As at 30 September 2022	-	-	-	-	-	-	-

The financial year end of the Group has been changed from 30 June to 31 December. As such, there will no comparative financial information available for the preceding year corresponding period.

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
 FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023**

	Current period to date ended 30.9.2023 RM'000	Preceding period to date ended 30.9.2022 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	(20,743)	-
Adjustments for:		
Depreciation of property, plant and equipment	81,645	-
Depreciation of right-of-use assets	1,017	-
Finance costs	90	-
Gain on termination of leases	(16)	-
Interest income	(2,009)	-
Impairment loss on other investment	5,259	-
Impairment loss on receivables	191	-
Gain on disposal of subsidiaries	(556)	-
Operating profit before changes in working capital	64,878	-
Changes in working capital:		
Inventories	(3,519)	-
Receivables	22,754	-
Payables	21,527	-
Cash generated from operations	105,640	-
Interest received	2,009	-
Income tax paid	(271)	-
Net cash generated from operating activities	107,378	-
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of additional equity interest of a subsidiary	(245)	-
Net cash outflow upon disposal of interest of subsidiaries	(126)	-
Purchase of property, plant and equipment	(154,520)	-
Net cash used in investing activities	(154,891)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in fixed deposits with the licensed banks	(31,480)	-
Issuance of share capital via conversion of ICPS	-	-
Ordinary share capital contributed by non-controlling interests of subsidiaries	23,544	-
Payment of lease liabilities	(1,075)	-
Net cash used in financing activities	(9,011)	-
Net decrease in cash and cash equivalents	(56,524)	-
Effects of exchange rate changes	1,506	-
Cash and cash equivalents at beginning of the financial period	100,348	-
Cash and cash equivalents at end of the financial period	45,330	-
Cash and cash equivalents comprised:		
Fixed deposits with licenced banks	31,480	-
Cash and bank balances	45,330	-
	76,810	-

The financial year end of the Group has been changed from 30 June to 31 December. As such, there will no comparative financial information available for the preceding year corresponding period.

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes to the interim financial report.

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report is unaudited and has been prepared in compliance with the requirements of MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 30 June 2022. These explanatory notes attached to the 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 year ended 30 June 2022.

The financial year end of the Group has been changed from 30 June to 31 December. As such, there will no comparative financial information available for the preceding year corresponding period.

A2. Significant Accounting Policies

The significant accounting policies adopted by the Group in the interim financial report are consistent with those adopted in the audited financial statements of the Group for the financial period ended 30 June 2022.

(a) New/ Revised MFRSs, Amendments to MFRSs and Interpretations not adopted

MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 January 2023

- MFRS 17 *Insurance Contracts*, Amendments to MFRS 17 *Insurance contracts* and Initial Application of MFRS 17 and MFRS 9 - *Comparative Information (Amendment to MFRS 17 Insurance Contracts)*
- Amendments to MFRS 101 *Presentation of Financial Statements - Classification of Liabilities as Current or Non-current*
- Amendments to MFRS 101 *Presentation of Financial Statements - Disclosure of Accounting Policies*
- Amendments to MFRS 108 *Accounting Policies, Changes in Accounting Estimates and Errors - Definition of Accounting Estimates*
- Amendments to MFRS 112 *Income Taxes - Deferred Tax related to Assets and Liabilities arising from a Single Transaction*

MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 January 2024

- Amendments to MFRS 16 *Leases - Lease Liability in a Sale and Leaseback*
- Amendments to MFRS 101 *Presentation of Financial Statements - Non-current Liabilities with Covenants*
- Amendments to MFRS 112 *Income Taxes - International Tax Reform—Pillar Two Model Rules*
- Amendments to MFRS 107 *Statement of Cash Flows* and MFRS 7 *Financial Instruments: Disclosures - Supplier Finance Arrangements*

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

A2. Significant Accounting Policies (Cont'd)

(a) New/ Revised MFRSs, Amendments to MFRSs and Interpretations not adopted (Cont'd)

MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121 *The Effect of Changes in Foreign Exchange Rates - Lack of Exchangeability*

MFRSs, Amendments to MFRSs and Interpretations effective date yet to be confirmed

- Amendments to MFRS 10 *Consolidated Financial Statements and MFRS 128 Investment in Associates and Joint Ventures – Sale or Contribution of Assets between an investor and its Associate or Joint Venture*

The Group did not early adopt the above MFRSs, amendments to MFRSs and interpretations as they are not expected to have a significant effect on its consolidated financial statements.

A3. Seasonal or Cyclical Factors

The principal business operations of the Group are not materially affected by seasonal or cyclical factors during the financial period to date under review.

A4. Exceptional Items

There were no items affecting assets, liabilities, equity, net income or cash flows that were unusual because of their nature, size or incidence during the financial period to date under review.

A5. Changes in Estimates

There were no material changes in estimates of the amounts reported during the current quarter and financial period to date under review.

A6. Changes in Debts and Equity Securities

Save for the below, there were no issuances, share cancellations, share buy-back, share held as treasury share, resale of treasury share and repayments of debts and equity securities for the financial period under review.

- (a) During the financial period, the Company issued 221,900 new ordinary shares pursuant to the conversion of 3,106,600 Irredeemable Convertible Preference Shares ("ICPS") at a conversion price of RM0.14 each.

A7. Dividends Paid

No dividends have been paid during the current quarter and financial period to date under review.

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

A8. Segmental Information

(a) Segment analysis for the financial period to date ended 30 September 2023:

	CRM RM'000	Platform RM'000	Cloud RM'000	Internet of Things ("IoT") RM'000	Others RM'000	Total RM'000
Revenue						
Total revenue	53,630	63	127,618	254,811	-	436,122
- Inter-segment revenue	(10,430)	(8)	(4,273)	(29,540)	-	(44,251)
Revenue from external parties	43,200	55	123,345	225,271	-	391,871
Results						
Segment profit/(loss)	7,986	(49)	2,599	(30,160)	(1,029)	(20,653)
Finance costs	-	-	(83)	(7)	-	(90)
Profit/(Loss) before taxation	7,986	(49)	2,516	(30,167)	(1,029)	(20,743)
Taxation	(2,570)	1	(3,756)	13,954	(96)	7,533
Net loss for the financial period	5,416	(48)	(1,240)	(16,213)	(1,125)	(13,210)
Addition of property, plant and equipment	22,000	-	30,137	102,383	-	154,520
Segment assets	44,503	22	41,144	315,990	32,382	434,041
Non-cash expenses						
Depreciation of property, plant and equipment	(11,393)	-	(7,050)	(63,202)	-	(81,645)
Depreciation of right-of-use assets	-	-	(859)	(158)	-	(1,017)

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

A8. Segmental Information (Cont'd)

(b) Segment analysis for the financial period to date ended 30 September 2022:

	CRM RM'000	Platform RM'000	Cloud RM'000	IoT RM'000	Others RM'000	Total RM'000
Revenue						
Total revenue	-	-	-	-	-	-
- Inter-segment revenue	-	-	-	-	-	-
Revenue from external parties	-	-	-	-	-	-
Results						
Segment profit/(loss)	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Profit/(Loss) before taxation	-	-	-	-	-	-
Taxation	-	-	-	-	-	-
Net profit/(loss) for the financial period	-	-	-	-	-	-
Addition of property, plant and equipment	-	-	-	-	-	-
Segment assets	-	-	-	-	-	-
Non-cash expenses						
Depreciation of property, plant and equipment	-	-	-	-	-	-
Depreciation of right-of-use assets	-	-	-	-	-	-

The financial year end of the Group has been changed from 30 June to 31 December. As such, there will no comparative financial information available for the preceding year corresponding period.

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

A9. Significant Event During The Financial Period

There was no significant event during the current quarter ended 30 September 2023.

A10. Subsequent Events

Save as disclosed in B5 and below, there were no material events subsequent to the reporting date up to 22 November 2023, being the latest practicable date which is not earlier than 7 days from the date of issuance of this interim financial report.

- (i) On 6 October 2023, ARB IOT Group Sdn. Bhd. disposed 100% equity interest in ARB Middleware Sdn. Bhd. for a consideration of RM1. Consequently, ARB Middleware Sdn. Bhd. and its subsidiary company, ARB Distribution Sdn. Bhd. disposed off from the Group.

A11. Changes in the Composition of the Group

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

A12. Changes in Contingent Liabilities and Assets

There were no material contingent liabilities or assets during the current quarter under review.

A13. Capital Commitments

There were no material capital commitments during the current quarter under review.

A14. Significant Related Party Transactions

The significant related party transactions as at period to date were summarised as below:

	Current quarter ended 30.9.2023 RM'000	Current period to date ended 30.9.2023 RM'000
Provision of information technology service to :		
- Ageson Berhad	61	303
- Annum Berhad	61	61
Provision of site support and maintenance services to :		
- Ageson Berhad	154	154
- Annum Berhad	83	83
Provision of professional hubs set up from Ageson Berhad	-	(1,200)
Office rental paid to VNH One Sdn. Bhd.	(33)	(165)

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of Performance

The financial year end of the Group has been changed from 30 June to 31 December. As such, there will no comparative financial information available for the preceding year corresponding period.

The comparison of the quarterly results is tabulated below:

Table 1: Financial review for current quarter and financial period to date

	Current quarter ended 30.9.2023 RM'000	Comparative quarter ended 30.9.2022 RM'000	Changes (RM'000 / %)	Current period to date ended 30.9.2023 RM'000	Preceding period to date ended 30.9.2022 RM'000	Changes (RM'000 / %)
Revenue	31,614	-	- / -	391,871	-	- / -
Loss Before Tax ("LBT")	(39,461)	-	- / -	(20,743)	-	- / -
Loss After Tax	(33,751)	-	- / -	(13,210)	-	- / -
EPS Attributable to Owners of the Company (sen)	(2.65)	-	- / -	(1.06)	-	- / -

The Group registered revenue of RM31.6 million in current quarter was mainly contributed by revenue generated from CRM segment, smart agriculture and gadget distribution in IoT segments.

Table 2: Financial review for current quarter compared with immediate preceding quarter

	Current quarter ended 30.9.2023 RM'000	Immediate preceding quarter ended 30.6.2023 RM'000	Changes (RM'000 / %)
Revenue	31,614	119,004	(87,390) / (73)
(Loss)/Profit Before Tax	(39,461)	7,284	(46,745) / (>100%)
(Loss)/Profit After Tax	(33,751)	8,252	(42,003) / (>100%)
EPS Attributable to Owners of the Company (sen)	(2.65)	0.95	(3.60) / (>100%)

The Group reported revenue of RM31.6 million in current quarter compare with revenue of RM119.0 million in immediate preceding quarter, representing a decrease of RM87.4 million or 73% in revenue. The decreased in revenue primary due to the lower sales in the IoT Segment for the current quarter under review.

The Group reported LBT of RM39.5 million in current quarter compare with PBT of RM7.3 million in immediate preceding quarter, representing a decrease of RM46.7 million in PBT. The decline in profit primarily attributed to the lower revenue achieved, as well as the depreciation of plant and equipment charged for the current quarter under review.

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

B2. Group's Prospect

With the awareness of global challenges, particularly the ongoing experiencing of sustained inflation and high interest rates, became the main factor contributing to the limitation of fund allocated to enterprises' CAPEX investment from 2023 to 2024. The Group always aim to differentiate its systems and solutions. This differentiation is achieved by enhancing its competitive advantage and built up long-term relationship with existing customers.

To generate sustainability and profitability cash flow, the Group will concentrate on resilience source of income with higher profit margins. This will be primarily driven by provision of system maintenance and upgrades to its existing customers in the future. Additionally, the Group has aggressively to venture into self-developed solutions and systems in order to meet particular customer needs. The Group will continue exploring the potential business in relation to the IoT gadget distribution and services to improve profitability in the long term.

Upon completion of the NASDAQ Stock Exchange in New York listing on April, 5 2023, the Group will establish a regional office in Singapore. The Group expects to enjoy regional IoT market share out of IoT Analytics' projected USD484 billion by 2027 [sources: <https://iot-analytics.com>] via implementation of the above business strategies and exploring business partners in global.

From the above perspective, the Group believes can achieve the commitment to shareholders by accelerating the strategic plan regionally to generate positive value of shareholders by exploring business opportunities and strategic mergers and acquisitions opportunities.

B3. Variance of Actual Profit from Profit Forecast

The Group did not issue any profit forecast and profit guarantee during the current quarter under review.

B4. Tax expense

	Current quarter ended 30.9.2023 RM'000	Current period to date ended 30.9.2023 RM'000
Current period provision	1,677	1,878
Under/(Over) provision in prior period	2,001	(6,012)
	<u>3,678</u>	<u>(4,134)</u>
Deferred taxation	(9,388)	(3,399)
	<u>(5,710)</u>	<u>(7,533)</u>

Taxation is computed after taking into consideration the available capital allowances and the adjusted business losses carried forward from previous years to set off against taxable profit.

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

B5. Corporate Proposal

(a) Status of corporate proposal

Saved as disclosed in below, there were no corporate proposals announced but not completed, as at the date of this report.

Proposed distribution-in-specie of up to 23,517,207 ordinary shares in ARB IOT Group Limited ("AIGL") ("AIGL Shares"), representing approximately 88.95% equity interest held by ARB in AIGL, on the basis of 14 AIGL Shares for every 1,000 ordinary shares in ARB held by the entitled shareholders of ARB on an entitlement date to be determined later.

B6. Material Litigation

The Group does not engaged in any material litigation and the Directors do not have any knowledge of any proceedings pending or threatened against the Group which might materially and adversely affect the financial position or business of the Group.

B7. Dividends

Save as disclosed in Note B5, there were no dividend has been recommended by the Board of Directors for the current quarter under review.

B8. Earnings per Share ("EPS")

(a) Basic EPS

The basic EPS of the Group is calculated based on the profit attributable to owners (ordinary equity holders) of the Company divided by the weighted average number of ordinary shares in issue.

	Current quarter ended 30.9.2023	Comparative quarter ended 30.9.2022	Current period to date ended 30.9.2023	Preceding period to date ended 30.9.2022
Loss attributable to owners of the Company (RM'000)	(32,288)	-	(12,942)	-
Weighted average number of ordinary shares outstanding ('000)	1,216,561	-	1,216,460	-
Basic EPS (sen)	(2.65)	-	(1.06)	-



ARB BERHAD

[Company No. 199701033435 (448934-M)]
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

B8. Earnings per Share ("EPS") (Cont'd)

(b) Diluted EPS

The diluted EPS of the Group is calculated based on the profit attributable to owners (ordinary equity holders) of the Company divided by the weighted average number of ordinary shares in issue adjusted to assume conversion of all dilutive potential ordinary shares arising from ICPS as follow:

	Current quarter ended 30.9.2023	Comparative quarter ended 30.9.2022	Current period to date ended 30.9.2023	Preceding period to date ended 30.9.2022
Loss attributable to owners of the Company (RM'000)	(32,288)	-	(12,942)	-
Weighted average number of ordinary shares outstanding ('000)	1,216,561	-	1,216,460	-
Effect of dilution of assumed conversion of ICPS ('000)	33,145	-	33,145	-
Adjusted weighted average number of ordinary shares in issue and issuable ('000)	1,249,706	-	1,249,605	-
Diluted EPS (sen)	(2.58)	-	(1.04)	-

The financial year end of the Group has been changed from 30 June to 31 December. As such, there will no comparative financial information available for the preceding year corresponding period.

B9. Auditors' Report on Preceding Annual Financial Statements

There was no audit qualification in the audited report of the Company and its subsidiaries preceding annual financial statements for the financial year ended 30 June 2022.



ARB BERHAD

[Company No. 199701033435 (448934-M)]
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE FIFTH QUARTER ENDED 30 SEPTEMBER 2023

B10. Items included in the Statement of Profit or Loss

	Current quarter ended 30.9.2023 RM'000	Current period to date ended 30.9.2023 RM'000
Depreciation of property, plant and equipment	(43,576)	(81,645)
Depreciation of right-of-use assets	(203)	(1,017)
Finance costs	(16)	(90)
Impairment loss on receivables	-	(191)
Impairment loss on other investments	-	(5,259)
Interest income	638	2,009
Gain on termination of leases	-	16
Gain on disposal of subsidiaries	-	556

By Order of the Board,
Dato' Sri Liew Kok Leong
Executive Director

30 November 2023