

IMPIANA HOTELS BERHAD
Registration No: 200601021085 (740838-A)
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE QUARTER AND PERIOD-TO-DATE ENDED 31 MARCH 2023**

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter 31.03.2023	Quarter 31.03.2022	Quarter 31.03.2023	Quarter 31.03.2022
RM'000				
Revenue	7,367	4,596	7,367	4,596
Other income	(25)	99	(25)	99
Operating expenses	(8,326)	(4,984)	(8,326)	(4,984)
Finance costs	(2,430)	(1,785)	(2,430)	(1,785)
Share of results of associated company	6	(717)	6	(717)
Operating loss before tax	<u>(3,406)</u>	<u>(2,791)</u>	<u>(3,406)</u>	<u>(2,791)</u>
Taxation	(197)	(64)	(197)	(64)
Net loss after tax	<u><u>(3,603)</u></u>	<u><u>(2,855)</u></u>	<u><u>(3,603)</u></u>	<u><u>(2,855)</u></u>
Total comprehensive loss for the period	<u><u>(3,603)</u></u>	<u><u>(2,855)</u></u>	<u><u>(3,603)</u></u>	<u><u>(2,855)</u></u>
Loss attributable to:				
Owners of the Company	(3,603)	(2,855)	(3,603)	(2,855)
Redeemable Convertible Note (RCN)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(3,603)</u>	<u>(2,855)</u>	<u>(3,603)</u>	<u>(2,855)</u>
Total comprehensive loss attributable to:				
Owners of the Company	(3,603)	(2,855)	(3,603)	(2,855)
Non-controlling interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>(3,603)</u></u>	<u><u>(2,855)</u></u>	<u><u>(3,603)</u></u>	<u><u>(2,855)</u></u>
Loss per share attributable to Owners of the Company (sen):-				
Basic	(0.768)	(0.215)	(0.768)	(0.215)

The above condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2022 and the accompanying explanatory notes attached.

IMPIANA HOTELS BERHAD
Registration No: 200601021085 (740838-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

RM'000	As at 31.03.2023 (Unaudited)	As at 31.12.2022 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	110,690	110,682
Intangible assets	5,140	5,314
Right-of-use assets	-	-
Goodwill	-	-
Investment in subsidiaries	-	-
Investment in associate	39,405	39,398
Inventories	-	-
Total non-current assets	<u>155,235</u>	<u>155,394</u>
Current assets		
Inventories	27,236	27,186
Contract assets	14,836	12,138
Trade receivables	20,169	20,962
Other receivables, deposits and prepayments	2,928	2,831
Amounts due from related co.	3,384	175
Amounts due from associate	395	-
Fixed deposits	698	691
Cash and bank balances	2,479	2,439
Total current assets	<u>72,124</u>	<u>66,422</u>
TOTAL ASSETS	<u><u>227,358</u></u>	<u><u>221,815</u></u>
EQUITY AND LIABILITIES		
Equity		
Share capital	125,960	125,960
Irredeemable convertible preference share (ICPS)	5,070	5,070
Redeemable Convertible Note (RCN)	12,500	-
Accumulated losses	(126,037)	(122,434)
Revaluation reserve	57,090	57,090
Equity attributable to Owners of the Company	<u>74,582</u>	<u>65,685</u>
Non-controlling interest	(0)	(0)
Total equity	<u>74,582</u>	<u>65,685</u>
Non-current liabilities		
Deferred tax liability	15,828	15,828
Lease liabilities	-	-
Borrowings	67,945	65,166
Total non-current liabilities	<u>83,773</u>	<u>80,994</u>

The above condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2022 and the accompanying explanatory notes attached.

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023
(CONT'D)

RM'000	As at 31.03.2023 (Unaudited)	As at 31.12.2022 (Audited)
Current liabilities		
Trade payables	7,317	9,320
Other payables and accruals	49,290	48,716
Contract liabilities	239	458
Borrowings	4,875	6,651
Lease liabilities	-	-
Amounts due to Directors' related companies	-	1,304
Amount due to a Director	5,161	5,911
Tax payable/(recoverable)	2,122	2,777
	<u>69,003</u>	<u>75,136</u>
	<u>227,358</u>	<u>221,815</u>
Net assets per share attributable to owners of the Company (RM)	<u>0.159</u>	<u>0.140</u>

The above condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2022 and the accompanying explanatory notes attached.

IMPIANA HOTELS BERHAD
Registration No: 200601021085 (740838-A)
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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD-TO-DATE ENDED 31 MARCH 2023

	<----- Attributable to Owners of the Company ----->					Total	Non-controlling Interest	Total Equity
	Share Capital	ICPS	Revaluation Reserve	Redeemable Convertible Note (RCN)	Accumulated losses			
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	
3 months period								
Balance as of 1 January 2023	125,960	5,070	57,090	-	(122,435)	65,685	(0)	65,685
Loss for the financial period					(3,603)	(3,603)		(3,603)
Other comprehensive income								
Issuance of shares	-	-	-	12,500	-	12,500	-	12,500
Balance as of 31 March 2023	125,960	5,070	57,090	12,500	(126,038)	74,582	(0)	74,582
18 months period								
Balance as of 1 July 2021	115,698	5,070	29,837		(109,010)	41,595	1	41,596
Loss for the financial period	-	-			(14,306)	(14,306)	(1)	(14,307)
Other comprehensive income								
Asset revaluation reserve, net of tax	-	-	28,134			28,134	-	28,134
Realisation of depreciated asset revaluation reserve	-	-	(882)		881		-	-
Total other comprehensive income	-	-	27,253		881	28,134	-	28,134
Redeemable Convertible Note (RCN)	-	-	27,253		(13,425)	13,829	(1)	13,827
Transaction with Owners of the Company								
Issuance of ordinary shares pursuant to private placement	10,262	-	-		-	10,262	-	10,262
Total transaction with Owners of the Company	10,262	-	-		-	10,262	-	10,262
Balance as of 31 December 2022	125,960	5,070	57,090		(122,435)	65,685	(0)	65,685

IMPIANA HOTELS BERHAD
Registration No: 200601021085 (740838-A)
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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD-TO-DATE ENDED 31 MARCH 2023

RM'000	31.03.2023 (Unaudited)	31.12.2022 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss after taxation	(3,406)	(13,826)
Adjustments for:		
Amortisation of intangible assets	173	1,063
Depreciation of property, plant and equipment	(8)	3,201
Depreciation of right of use assets	-	16
Interest expense	1,003	11,727
Property, plant and equipment written off	-	330
Other receivables written off	-	7
Reversal of retention sum	-	(515)
Interest income	-	(21)
Share of results of associated company	-	8
Unrealised gain on foreign currency exchange	-	(14)
Operating profit before working capital changes	(2,238)	1,973
Inventories	(50)	(1,796)
Redee Contract assets	(2,917)	42,027
Receivables	697	(20,685)
Payables	(1,429)	(23,291)
Cash (used in)/generated from operations	(5,936)	(1,772)
Interest received	-	21
Interest paid	(209)	(1,177)
Income tax paid	(859)	(619)
Net cash (used in)/generated from operating activities	(7,004)	(3,546)
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of property, plant and equipment	-	(1,602)
Investment in subsidiary	-	(580)
Net cash inflow from disposal of subsidiary companies	-	(180)
Advances to an associate	(220)	-
Net cash used in investing activity	(220)	(2,362)

The above condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2022 and the accompanying explanatory notes attached.

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Registration No: 200601021085 (740838-A)
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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD-TO-DATE ENDED 31 MARCH 2023
(CONT'D)

	31.03.2023	31.12.2022
	(Unaudited)	(Audited)
CASH FLOWS FROM FINANCING ACTIVITIES		
(Repayment to)/advances from Director	(750)	(963)
Repayment to an associate	-	(12)
Repayment of borrowings	-	(211)
Proceeds from issuances of shares	-	10,262
Increase in FD pledged	(6)	(21)
Repayment to Directors' related company	(4,688)	(398)
Redeemable Convertible Note	12,500	-
Lease liabilities	-	(8)
Net cash generated from financing activities	7,056	8,650
NET INCREASED/(DECREASED) IN CASH AND CASH EQUIVALENTS		
Effect of Exchange Rate Changes	(169)	2,742
	-	87
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	(1,032)	(3,861)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	(1,201)	(1,032)
 CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD		
COMPRISE:		
Cash and bank balances	2,479	2,439
Fixed deposit pledged to licensed banks	698	691
	3,177	3,130
Less : Fixed deposit pledged to licensed banks	(698)	(691)
Less : Bank overdraft	(3,680)	(3,470)
	(1,201)	(1,032)

The above condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2022 and the accompanying explanatory notes attached.

NOTES TO THE QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 31 MARCH 2023

A1. BASIS OF PREPARATION

These condensed consolidated interim financial statements (Condensed Report), other than for financial instruments, have been prepared under the historical cost convention. Certain financial instruments have been carried at fair value in accordance with the Malaysian Financial Reporting Standards (MFRS) 139 Financial Instruments: Recognition and Measurement.

These condensed consolidated interim financial statements (Condensed Report) have 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.

These Condensed Report should be read in conjunction with the audited financial statements for the financial period ended 31 December 2022. The explanatory notes attached to the Condensed Report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial period ended 31 December 2022.

A2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentations adopted by the Group in the preparation of the Condensed Report are consistent with those followed in the preparation of the Group's audited financial statements for the financial period ended 31 December 2022.

Accounting pronouncements that are effective and adopted during the financial period

The Group has adopted the following new accounting pronouncements that are mandatory for the current financial period:

MFRS 17	Insurance Contracts
Amendments to MFRS 17	Insurance Contracts
Amendments to MFRS 17	Initial Application of MFRS 17 and MFRS 9 - Comparative Information
Amendments to MFRS 101	Classification of Liabilities as Current or Non-Current
Amendments to MFRS 101 and MFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to MFRS 108	Definition of Accounting Estimate
Amendments to MFRS 112	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to MFRS 3	Business Combinations
Amendments to MFRS 101	Presentation of Financial Statements
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
Amendments to References to the Conceptual Framework in MFRS Standards	

Accounting pronouncements that are issued but not yet effective and have not been early adopted

Effective for financial periods beginning on or after 1 January 2022

Amendments to MFRS 3	Reference to the Conceptual Framework
Amendments to MFRS 116	Property, Plant and Equipment - Proceeds before Intended Use
Amendments to MFRS 137	Onerous Contracts - Cost of Fulfilling a Contract

The Group will adopt the above accounting pronouncements when they become effective in the respective financial periods. These accounting pronouncements are not expected to have any effect to the financial statements of the Group upon their initial applications.

A3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The Company's external Auditors, Messrs Moore Stephens Associates PLT have highlighted a material uncertainty as to going concern, as the Group and the Company incurred a net loss of RM14,307,338 and RM97,899,924 during the financial year ended 31 December 2022 and, as of that date, the Group's and the Company's current liabilities exceeded its current assets by RM8,714,992 and RM18,599,887. These events or conditions, along with the matters as set forth in Note 2(e) to the financial statements, indicate the existence of a material uncertainty that may cast significant doubt on the Group's and the Company's ability to continue as a going concern.

A4. SEASONAL AND CYCLICAL FACTORS

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

A5. UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no material items of an unusual nature and amount during the current quarter and period-to-date ended 31 March 2023.

A6. MATERIAL ESTIMATES AND CHANGES IN ESTIMATES

There were no material changes in the estimates used in the current quarter and period-to-date ended 31 March 2023.

A7. ISSUANCES, CANCELLATIONS, REPURCHASES, RESALE AND REPAYMENTS OF DEBT AND EQUITY SECURITIES

During the quarter, the Company increased its issued share capital from RM481,724,820 to RM494,224,800 by way of conversion of RM12,500,000 redeemable convertible notes to 180,375,177 new ordinary shares at an issue price of RM0.0693 per share.

A8. DIVIDEND PAID

There were no dividends paid during the current and previous corresponding quarter.

A9. SEGMENTAL INFORMATION

MFRS 8 requires separate reporting of segmental information for operating segments. Operating segments reflect the Group's management structure and the way financial information is regularly reviewed by the top management and the Board of Directors.

The segmental analysis for the current quarter and period-to-date ended 31 March 2023 is as follows:

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2023	Preceding Year Quarter 31.03.2022	Current Year Quarter 31.03.2023	Preceding Year Quarter 31.03.2022
<u>Segment Revenue and Results</u>				
- Hotel Operation	2,777	2,122	2,777	2,122
- Hotel Management	1,108	578	1,108	578
- Property Sales	3,586	1,896	3,586	1,896
	<u>7,470</u>	<u>4,596</u>	<u>7,470</u>	<u>4,596</u>
Total Revenue	<u>7,470</u>	<u>4,596</u>	<u>7,470</u>	<u>4,596</u>
RM '000				
Profit/(Loss) After Tax				
- Hotel Operation	(768)	(668)	(768)	(668)
- Hotel Management	554	206	554	206
- Property Sales	4	(717)	4	(717)
- Other Unallocated Expenses	(3,399)	(1,676)	(3,399)	(1,676)
	<u>(3,610)</u>	<u>(2,855)</u>	<u>(3,610)</u>	<u>(2,855)</u>
Total Loss After Tax	<u>(3,610)</u>	<u>(2,855)</u>	<u>(3,610)</u>	<u>(2,855)</u>

During current year quarter, the revenue of RM7.470 million was mainly contributed from the Hotel Operation segment under Impiana Ipoh Sdn Bhd of RM2.777 million & the Property Sales segment under Impiana Cherating Sdn Bhd of RM3.586 million, while the Hotel Management segment registered revenue of RM1.108 million. The improvement in all segments over the preceding year's quarter was a result of the absence of Covid 19 restrictions during the current year quarter, resulting in better occupancy for the Hotel Operation and Hotel Management segments and better construction progress for the Property Sales segment.

The overall group registered a loss after tax of RM3.610 million as compared to loss after tax of RM2.855 million in the preceding quarter in FYE 2022 despite the increase in revenue due to fees and expenses of RM1.575 million incurred for the RCN exercise.

A10. CHANGES IN THE COMPOSITION OF THE GROUP

There were no changes in the composition of the Group during the quarter and period-to-date ended 31 March 2023.

A11. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

There was no revaluation of property, plant and equipment (PPE) during the quarter and period-to-date ended 31 March 2023.

A12. RELATED PARTY TRANSACTIONS

RM '000	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Quarter	Quarter	Quarter
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
Hotel management fees received and receivable from:				
- Impiana Resort Patong (IPC)	145	123	145	123
- Impiana Resort Villas Kata Noi (IPV)	46	12	46	12
- Impiana Resort Chaweng Noi (IRS)	60	12	60	12
- Impiana Private Villas Seminyak (TVB)	141	16	141	16
- Impiana Private Villas Cemagi	7	9	7	9

The transactions were entered in the normal course of business and have been established under normal commercial terms that are no less favourable than those arranged with independent third parties. The transactions were also transacted within the threshold as per the approved Recurrent Related Party Transactions ("RRPT") mandate.

A13. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

A14. CAPITAL COMMITMENT

There were no capital commitment by the Group during the quarter and period-to-date ended 31 March 2023.

ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA SECURITIES**B1. FINANCIAL REVIEW FOR CURRENT QUARTER AND CUMULATIVE QUARTER**

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Quarter	Quarter	Quarter
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
RM'000				
Revenue	7,367	4,596	7,367	4,596
Operating Loss Before Tax	(3,406)	(2,790)	(3,406)	(2,790)
Taxation	(197)	(65)	(197)	(65)
Loss Attributable to Owners of the Company	(3,603)	(2,855)	(3,603)	(2,855)
Loss Attributable to non-controlling interest	-	-	-	-

During the 1st quarter, the Group generated revenue of RM7.367 million and incurred an operating loss before tax of RM3.406 million. The higher loss during the quarter compared to the preceding year quarter despite the higher revenue was mainly due to fees and expenses of RM1.575 million for the RCN exercise incurred in the 1st quarter of 2023.

B2. FINANCIAL REVIEW FOR CURRENT QUARTER AND PRECEDING QUARTER

	Individual Quarter	
	Current Year	Preceding Year
	Quarter	Quarter
	31.03.2023	31.03.2022
RM'000		
Revenue	7,367	4,596
Loss before tax	(3,406)	(2,790)
Loss Attributable to owners of the Company	(3,603)	(2,855)
Loss Attributable to non-controlling interest	-	-

The Group's revenue in the first (1st) quarter of FYE 2023 was RM7.367 million as compared to RM4.596 million recorded in the preceding quarter in FYE 2022. The increase in revenue was mainly due to better occupancies for the Hotel Operation and Hotel Management segments and better construction progress for the Property Sales segment as a result of the ending of Covid-19 restrictions in the middle of calendar year 2022.

The Group registered a comprehensive loss after tax attributable to the owners of the Company of RM3.603 million during the current quarter compared with RM2,855 million in the preceding quarter in FPE 2022 for the same reasons mentioned in Notes A9 and B1 above.

B3. CURRENT PROSPECTS

The post-Covid financial performance recovery is clearly displaying traction as the year-on-year figures suggest. The Group intends to continue driving and sustaining this improvement while diligently maintaining the cost discipline practiced during the Covid period without sacrificing quality and service. The recovery trend is encouraging thus far and the Group is cautiously optimistic of sustaining this improvement this financial year.

The resumption of travel for the Chinese and Russian markets could further contribute to the industry's recovery.

Nevertheless, challenges still remain and the Group will bolster its efforts in sales & marketing as well as tap new sources of revenue and business in order to entrench its recovery and growth trajectory.

B4. PROFIT FORECAST

Not applicable as the Group does not issue profit forecasts.

B5. LOSS BEFORE TAXATION

Loss before taxation is determined after charging/(crediting) amongst other items the following:-

RM '000	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Quarter	Current Year Quarter	Preceding Year Quarter
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
Amortisation of Intangible Assets	173	536	173	536
Amortisation of Leasehold Land	-	-	-	-
Interest Expense	2,430	2,299	2,430	2,299
Depreciation of Property, Plant and Equipment	550	1,482	550	1,482
Depreciation of Right of Use Assets	-	16	-	16
Share of (Loss)/Profit from an Associate	6	(717)	6	(717)

Other than the above, the items listed under Appendix 9B Note 16 of the Listing Requirement of Bursa Malaysia Securities Berhad are not applicable.

B6. TAXATION

RM '000	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Quarter	Current Year Quarter	Preceding Year Quarter
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
Income Tax				
- current period expense	(197)	65	(197)	65
	(197)	65	(197)	65

Domestic income tax is calculated at the Malaysian statutory income tax rate of 24% of the estimated assessable profit for the financial period.

B7. GROUP BORROWINGS

Group's total borrowing as at 31 March 2023 are as follows:

RM '000	31.03.2023 (Unaudited)			31.12.2022 (Audited)		
	Short term	Long term	Total	Short term	Long term	Total
	Secured					
- Term Loan	2,026	67,945	69,971	2,674	70,404	73,078
- Hire Purchase	-	-	-	-	-	-
- Bank Overdraft	2,849	-	2,849	1,821	-	1,821
	4,875	67,945	72,820	4,495	70,404	74,899

B8. TRADE RECEIVABLES

The Group's normal credit term ranges from 30 to 60 days (31.03.2023: 30 to 60 days). Other credit term are assessed and approved on a case to case basis. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

RM '000	As at 31.03.2023 (Unaudited)	As at 31.12.2022 (Audited)
	Neither past due nor impaired	-
1 to 90 days past due but not impaired	326	1,916
91 to 180 days past due but not impaired	48	10,728
181 to 365 days past due but not impaired	11,989	510
> 365 days past due but not impaired	7,807	7,807
	20,169	20,962
	20,169	20,962

Trade receivables are non-interest bearing and normal credit terms offered by the Group is 30 days from the date of invoices. Other credit terms are assessed and approved on a case by case basis.

B9. MATERIAL LITIGATION

The Group does not have any ongoing material litigation as at the end of the reporting period.

B10. DERIVATIVE FINANCIAL INSTRUMENT

The Group does not have any derivative financial instrument as at the end of reporting period.

B11. OFF BALANCE SHEET FINANCIAL INSTRUMENT

There is no off balance sheet financial instrument which has a material impact to the financial statement under review as at the end of financial period and up to date of this announcement.

B12. DIVIDEND PAYABLE

No interim dividend has been declared for the current financial period-to-date-ended 31 March 2023.

B13. EARNINGS/(LOSS) PER SHARE ("EPS")/("LPS")

RM '000	Individual Quarter		Cumulative Quarter	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
Loss attributable to Owners of the Company (RM '000)	(3,603)	(2,855)	(3,603)	(2,855)
Basic:				
Weighted average number of Ordinary Shares in issue ('000)	469,243	1,328,981	469,243	1,328,981
Basic LPS (sen)	(0.768)	(0.215)	(0.768)	(0.215)
Diluted:				
Weighted average number of Ordinary Shares in issue ('000)				
Diluted LPS (sen)				

B14. AUTHORISED FOR ISSUE

The interim financial statements were reviewed by the Audit Committee ("AC") and duly authorised for issue by the Board of Directors ("BOD") in accordance with a resolution of the Directors dated 26 May 2023.