



ewein
EWEIN BERHAD
Company No. 200601023136 (742890-W)
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022
(The figures have not been audited)

| | As at 30-June-2022 RM'000 | As at 31- Dec-2021 RM'000 (Audited) |
|---|---------------------------------|--|
| ASSETS | | |
| Property, plant and equipment | 4,252 | 4,674 |
| Investment properties | 86,013 | 85,901 |
| Rights-of-use-assets | 5,021 | 5,328 |
| Deferred tax assets | 10,170 | 10,170 |
| Total non-current assets | <u>105,456</u> | <u>106,073</u> |
| Inventories | 116,338 | 118,456 |
| Current tax assets | 3,499 | 3,908 |
| Trade and other receivables | 42,434 | 44,272 |
| Fixed deposit with licensed banks | 22,137 | 18,463 |
| Cash and cash equivalents | 8,798 | 23,138 |
| Total current assets | <u>193,206</u> | <u>208,237</u> |
| TOTAL ASSETS | <u>298,662</u> | <u>314,310</u> |
| EQUITY AND LIABILITIES | | |
| Share capital | 152,424 | 152,424 |
| Treasury shares | - | - |
| Reserves | 99,136 | 99,727 |
| Total equity attributable to shareholders of the Company | <u>251,560</u> | <u>252,151</u> |
| Non-controlling interests | - | - |
| Total equity | <u>251,560</u> | <u>252,151</u> |
| Long term borrowings | 14,604 | 15,338 |
| Lease liabilities | 364 | 581 |
| Other payables | 1,255 | 1,263 |
| Deferred tax liabilities | 2,428 | 2,427 |
| Total non-current liabilities | <u>18,651</u> | <u>19,609</u> |
| Loans and borrowings | 3,471 | 3,471 |
| Lease liabilities | 441 | 474 |
| Trade and other payables | 24,260 | 38,452 |
| Current tax liabilities | 279 | 153 |
| Total current liabilities | <u>28,451</u> | <u>42,550</u> |
| TOTAL LIABILITIES | <u>47,102</u> | <u>62,159</u> |
| TOTAL EQUITY AND LIABILITIES | <u>298,662</u> | <u>314,310</u> |
| Net Assets per ordinary share (RM) | <u>0.83</u> | <u>0.84</u> |

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.



EWEIN BERHAD

Company No. 200601023136 (742890-W)

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 JUNE 2022**

(The figures have not been audited)

| | INDIVIDUAL QUARTER | | | CUMULATIVE QUARTER | | |
|--|---------------------|-----------------------|---------|---------------------|---------------------|----------|
| | 3 months ended | | | 6 months ended | | |
| | 30-Jun | | | 30-Jun | | |
| | 2022 | 2021 | Changes | 2022 | 2021 | Changes |
| | RM'000 | RM'000 | (%) | RM'000 | RM'000 | (%) |
| Revenue | 8,961 | 22,061 | (59.38) | 18,296 | 49,787 | (63.25) |
| Cost of sales | (5,813) | (18,827) | (69.12) | (11,913) | (37,344) | (68.10) |
| Gross profit | <u>3,148</u> | <u>3,234</u> | | <u>6,383</u> | <u>12,443</u> | |
| Other operating income/(expenses) | 453 | 1,451 | (68.78) | 1,017 | 1,571 | (35.26) |
| Distribution and administrative expenses | (4,043) | (5,724) | (29.37) | (7,092) | (9,474) | (25.14) |
| Finance costs | (120) | (144) | (16.67) | (220) | (289) | (23.88) |
| (Loss)/Profit before taxation | <u>(562)</u> | <u>(1,183)</u> | (52.49) | <u>88</u> | <u>4,251</u> | (97.93) |
| Tax expense | (361) | (413) | 12.59 | (679) | (1,157) | (41.31) |
| (Loss)/Profit for the period | <u>(923)</u> | <u>(1,596)</u> | (42.17) | <u>(591)</u> | <u>3,094</u> | (119.10) |
| Other Comprehensive Income, net of tax | - | - | | - | - | |
| Total Comprehensive (Expense)/Income for the period | <u>(923)</u> | <u>(1,596)</u> | (42.17) | <u>(591)</u> | <u>3,094</u> | (119.10) |
| (Loss)/Profit attributable to: | | | | | | |
| Owners of the Company | (923) | (1,596) | | (591) | 3,094 | |
| Non-controlling interests | - | - | | - | - | |
| | <u>(923)</u> | <u>(1,596)</u> | | <u>(591)</u> | <u>3,094</u> | |
| Total comprehensive (expense)/income attributable to: | | | | | | |
| Owners of the Company | (923) | (1,596) | | (591) | 3,094 | |
| Non-controlling interests | - | - | | - | - | |
| | <u>(923)</u> | <u>(1,596)</u> | | <u>(591)</u> | <u>3,094</u> | |
| Basic (loss)/earnings per share (sen) | <u>(0.31)</u> | <u>(0.54)</u> | | <u>(0.20)</u> | <u>1.04</u> | |

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2021 and the accompanying notes attached to the interim financial statements.

**EWEIN BERHAD**

Company No. 200601023136 (742890-W)

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2022**

(The figures have not been audited)

| | Share capital RM'000 | Treasury shares RM'000 | Non- Distributable Reverse acquisition reserve RM'000 | Non- Distributable Warrants reserve RM'000 | Non- Distributable Revaluation reserve RM'000 | Distributable Retained earnings RM'000 | Total RM'000 | Non-Controlling Interests RM'000 | Total equity RM'000 |
|--|-------------------------|---------------------------|--|--|---|---|-----------------|--|------------------------|
| At 1 January 2022 | 152,424 | - | (31,482) | 6,479 | 3,800 | 120,930 | 252,151 | - | 252,151 |
| Total comprehensive expense for the period | - | - | - | - | - | (591) | (591) | - | (591) |
| At 30 June 2022 | 152,424 | - | (31,482) | 6,479 | 3,800 | 120,339 | 251,560 | - | 251,560 |
| At 1 January 2021, restated | 152,424 | (325) | (31,482) | 6,479 | 3,800 | 124,797 | 255,693 | (154) | 255,539 |
| Share buyback | - | (1,798) | - | - | - | - | (1,798) | - | (1,798) |
| Winding up of subsidiaries | - | - | - | - | - | (154) | (154) | 154 | - |
| Total comprehensive income for the period | - | - | - | - | - | 3,094 | 3,094 | - | 3,094 |
| At 30 June 2021, restated | 152,424 | (2,123) | (31,482) | 6,479 | 3,800 | 127,737 | 256,835 | - | 256,835 |

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2021 and the accompanying notes attached to the interim financial statements.



EWEIN BERHAD

Company No. 200601023136 (742890-W)

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 30 JUNE 2022

(The figures have not been audited)

| | 6 months ended 30 June | |
|--|-------------------------------|---------------|
| | 2022 | 2021 |
| | RM'000 | RM'000 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before taxation | 88 | 4,251 |
| Adjustments for: | | |
| Non-cash items | 650 | 912 |
| Non-operating items | 2 | (113) |
| Operating profit before working capital changes | 740 | 5,050 |
| Changes in working capital | | |
| Net changes in current assets | 3,956 | 42,769 |
| Net changes in liabilities | (14,450) | (25,233) |
| Taxes refunded/(paid) | (143) | (1,286) |
| Net cash (used in)/generated from operating activities | (9,897) | 21,300 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| - Interest income | 218 | 402 |
| - Purchase of property, plant and equipment | (33) | (33) |
| Net cash generated from investing activities | 185 | 369 |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| - Interest paid | (220) | (289) |
| - Repayment of loans and borrowings | (734) | (1,039) |
| - Share buyback | - | (1,798) |
| Net cash used in financing activities | (954) | (3,126) |
| Net change in cash and cash equivalents | (10,666) | 18,543 |
| Cash and cash equivalents at beginning of the period | 41,601 | 25,114 |
| Cash and cash equivalents at end of the period | 30,935 | 43,657 |
| <u>Cash and cash equivalents</u> | | |
| Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise the following: | | |
| Cash and bank balances | 8,798 | 20,977 |
| Fixed deposits placed with licensed banks | 22,137 | 22,680 |
| | 30,935 | 43,657 |

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2021 and the accompanying notes attached to the interim financial statements.



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Notes to the Unaudited Interim Financial Report

1. Basis of preparation

The condensed consolidated interim financial information is unaudited and have been prepared in accordance with the applicable disclosure provisions of paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and MFRS 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and IAS 34, Interim Financial Reporting issued by the International Accounting Standards Board.

This interim financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to the understanding of the changes in financial position and performance of the Company and its subsidiaries (“the Group”) subsequent to 31 December 2021.

2. Significant accounting policies

The significant accounting policies applied in the unaudited condensed interim financial statements are consistent with those adopted in the most recent annual audited financial statements for the financial year ended 31 December 2021 except for the adoption of the new and revised Malaysian Financial Reporting Standards (“MFRS”) with effect from 1 January 2022.

The Group plans to apply the following accounting standards, amendments and interpretations:

MFRSs and amendments effective for annual periods beginning on or after 1 April 2021

- Amendments to MFRS 16, Leases- Covid-19-Related Rent Concessions beyond 30 June 2021
- Amendments to MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements to MFRS Standards 2018-2020)
- Amendments to MFRS 3, Business Combinations - Reference to the Conceptual Framework
- Amendments to MFRS 9, Financial Instruments (Annual Improvements to MFRS Standards 2018-2020)
- Amendments to Illustrative Examples accompanying MFRS 16, Leases (Annual Improvements to MFRS Standards 2018-2020)
- Amendments to MFRS 116, Property, Plant and Equipment - Proceeds before Intended Use
- Amendments to MFRS 137, Provisions, Contingent Liabilities and Contingent Assets – Onerous Contracts - Cost of Fulfilling a Contract
- Amendments to MFRS 141, Agriculture (Annual Improvements to MFRS Standards 2018-2020)



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MFRSs and amendments effective for annual periods beginning on or after 1 January 2023

- MFRS 17, Insurance Contracts
- Amendments to MFRS 17, Insurance Contracts – Initial application of MFRS 17 and MFRS 9 – Comparative Information
- Amendments to MFRS 101, Presentation of Financial Statements – Classification of Liabilities as Current or Non-current and Disclosures 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, Interpretations and amendments effective for a date yet to be confirmed

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

3. Auditors' report on preceding annual financial statements

The auditors have expressed an unqualified opinion on the Company's statutory financial statements for the year ended 31 December 2021 in their report dated 29 April 2022.

4. Seasonality or cyclical factors

The business of Ewein Group is not significantly affected by any seasonality or cyclical factors.

5. Unusual items due to their nature, size or incidence

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the quarter ended 30 June 2022.

6. Changes in estimates

There were no changes in estimates that had a material effect in the current quarter ended 30 June 2022.

7. Debt and equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities by the Company during the quarter ended 30 June 2022.

8. Dividend paid/payable

There was no dividend announced by the Company in the current quarter and period to date as at date of this interim financial report.



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Notes to the Unaudited Interim Financial Report

9. **Segment information**

The following comprises the main business segments of the Group: -

| | Individual Quarter 3 months ended | | Cumulative Quarter 6 months ended | |
|--|--|------------------------------------|--|------------------------------------|
| | 30 June 2022 RM'000 | 30 June 2021 RM'000 | 30 June 2022 RM'000 | 30 June 2021 RM'000 |
| Segment Revenue | | | | |
| Property development | 1,360 | 15,002 | 3,023 | 33,356 |
| Manufacturing | 6,068 | 5,312 | 12,139 | 12,984 |
| Investment holding, property management & letting and others | 1,533 | 1,747 | 3,134 | 3,315 |
| Total revenue | 8,961 | 22,061 | 18,296 | 49,787 |
| Segment Results | | | | |
| Property development | (1,134) | (1,938) | (1,720) | 2,770 |
| Manufacturing | 762 | (266) | 1,189 | 350 |
| Investment holding, property management & letting and others | (180) | 919 | 621 | 1,018 |
| (Loss)/Profit before interest and taxation | (552) | (1,285) | 90 | 4,138 |
| Interest expense | (120) | (144) | (220) | (289) |
| Interest income | 110 | 246 | 218 | 402 |
| (Loss)/Profit before taxation | (562) | (1,183) | 88 | 4,251 |
| Taxation | (361) | (413) | (679) | (1,157) |
| (Loss)/Profit for the period | (923) | (1,596) | (591) | 3,094 |



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Notes to the Unaudited Interim Financial Report

10. Group's financial performance review and segmental analysis

10.1 Overall review of group's financial performance

Statement of financial position:

Overall, the Group continues to maintain a healthy current ratio that measures the Group's ability to pay off its short-term liabilities with its current assets. The current ratio of the Group at 30 June 2022 and 31 December 2021 were 6.79 times and 4.89 times respectively.

Comparison with previous year's corresponding quarter

The Group recorded a revenue of RM8.96 million in the second quarter ended June 2022 (2Q22) as compared to RM22.06 million in the second quarter ended June 2021 (2Q21). The Group reported a loss before interest and tax of RM0.55 million in 2Q22 against loss before interest and tax of RM1.29 million in 2Q21. The lower revenue is attributed to the slow gain in momentum in the property development segment while revenue recognition of unbilled sales is expected to materialize in the second half of the year. Leads and viewings have increased but prospective home buyers and investors continue to remain cautious in the post-pandemic environment.

Comparison with previous year's corresponding cumulative period to date

The Group recorded a revenue of RM18.30 million in the six-month period ended June 2022 (1H22) as compared to RM49.79 million in the six-month period ended June 2021 (1H21). The Group reported a profit before interest and tax of RM0.09 million in 1H22 against profit before interest and tax of RM4.14 million in 1H21. The lower revenue is attributed to the slow gain in momentum in the property development segment while revenue recognition of unbilled sales is expected to materialize in the second half of the year. Leads and viewings have increased but prospective home buyers and investors continue to remain cautious in the post-pandemic environment.

10.2 Segmental analysis

Comparison with previous year's corresponding quarter

(i) Property development

The revenue recorded in 2Q22 was RM1.36 million as compared to RM15 million in 2Q21. The Group recorded a loss before interest and tax of RM1.13 million in 2Q22 compared to loss before interest and tax of RM1.94 million reported in 2Q21. The lower revenue is attributed to the slow gain in momentum in the property development segment while revenue recognition of unbilled sales is expected to materialize in the second half of the year. Leads and viewings have increased but prospective home buyers and investors continue to remain cautious in the post-pandemic environment.



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(ii) Manufacturing

The revenue recorded in 2Q22 was RM6.07 million as compared to RM5.31 million in 2Q21. The profit before interest and tax in 2Q22 was RM0.76 million compared to loss before interest and tax of RM0.27 million in 2Q21. There was better product mix compared to corresponding period.

(iii) Investment holding, property management & letting and others

The revenue recorded in 2Q22 was RM1.53 million as compared to RM1.75 million in 2Q21. The loss before interest and tax in 2Q22 was RM0.2 million as compared to profit before interest and tax in 2Q21 of RM0.92 million. The decrease in profit before interest and tax was mainly due to the unrealised loss on foreign exchange for USD for this quarter.

Comparison with previous year's corresponding cumulative period to date

(i) Property development

The revenue recorded in 1H22 was RM3.02 million as compared to RM33.36 million in 1H21. The Group recorded a loss before interest and tax of RM1.72 million in 1H22 compared to profit before interest and tax of RM2.77 million achieved in 1H21. The lower revenue is attributed to the slow gain in momentum in the property development segment while revenue recognition of unbilled sales is expected to materialize in the second half of the year. Leads and viewings have increased but prospective home buyers and investors continue to remain cautious in the post-pandemic environment.

(ii) Manufacturing

The revenue recorded in 1H22 was RM12.14 million as compared to RM12.98 million in 1H21. The profit before interest and tax in 1H22 was RM1.19 million compared to profit before interest and tax of RM0.35 million in 1H21. There was better product mix compared to corresponding period.

(iii) Investment holding, property management & letting and others

The revenue recorded in 1H22 was RM3.31 million as compared to RM3.32 million in 1H21. The profit before interest and tax in 1H22 was RM0.62 million as compared to profit before interest and tax in 1H21 of RM1.02 million. The decrease in profit before interest and tax was mainly due to the unrealised loss on foreign exchange for USD for this quarter.



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Notes to the Unaudited Interim Financial Report

11. **Variation of results against preceding quarter**

| | 3 Months Ended 30 June 2022 RM'000 | 3 Months Ended 31 March 2022 RM'000 | Changes |
|---|---|--|----------------|
| Revenue | 8,961 | 9,335 | (4.01%) |
| (Loss)/Profit before interest and taxation | (552) | 642 | >100% |
| (Loss)/Profit before taxation | (562) | 650 | >100% |
| (Loss)/Profit after taxation | (923) | 332 | >100% |

The Group recorded a revenue of RM8.96 million in 2Q22 as compared to RM9.34 million in the first quarter ended March 2022 (1Q22) and the Group reported a loss after tax of RM0.92 million in 2Q22 against profit after tax of RM0.33 million in 1Q22.

12. **Valuation of property, plant and equipment and investment properties**

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

The valuation of land and building has been brought forward without amendments since 31 December 2021.

13. **Other investment**

There is no other investment made by the Company.

14. **Changes in Group's composition**

There were no significant changes in the Group's composition as of the date of this report.

15. **Events subsequent to the balance sheet date**

There was no event subsequent to the balance sheet date to be disclosed as at the date of this report.

16. **Changes in contingent liabilities**

There were no material contingent liabilities to be disclosed as at the date of this report.

17. **Commitments**

There were no material capital commitments as at 30 June 2022 to be disclosed as at the date of this report.



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Notes to the Unaudited Interim Financial Report

18. Prospects for 2022

The Group's prospects for the year 2022 in the respective operating segments are explained as follows:

(i) Property development

The company is actively marketing the unsold units to monetise its inventory of completed units.

(ii) Manufacturing

The manufacturing segment remains competitive but management is optimistic due to long term relationships with existing customers.

(iii) Investment holding, property management and letting

The prospect of this segment remains positive due to the strategic location and take up rate of Menara IJM Land.

19. Variance between actual profit and forecast profit

This is not applicable as no profit forecast has been published.

20. Status of corporate proposals

There were no corporate proposals as at 30 June 2022 to be disclosed as at the date of this report.



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Notes to the Unaudited Interim Financial Report

21. Borrowings

| | As at 30 June 2022 | | | As at 31 December 2021 | | | | |
|--------------|--------------------|--------------------------|-------------------------|------------------------|-----------------|--------------------------|-------------------------|---------------|
| | Interest rate % | Secured | | Total RM '000 | Interest rate % | Secured | | Total RM '000 |
| | | RM '000 USD denomination | RM '000 RM denomination | | | RM '000 USD denomination | RM '000 RM denomination | |
| Current: | | | | | | | | |
| Term loan | 1.83 | 3,471 | - | 3,471 | 1.83 | 3,471 | - | 3,471 |
| | | <u>3,471</u> | <u>-</u> | <u>3,471</u> | | <u>3,471</u> | <u>-</u> | <u>3,471</u> |
| Non-current: | | | | | | | | |
| Term loan | 1.83 | 14,604 | - | 14,604 | 1.83 | 15,338 | - | 15,338 |
| | | <u>14,604</u> | <u>-</u> | <u>14,604</u> | | <u>15,338</u> | <u>-</u> | <u>15,338</u> |
| Total | | <u>14,604</u> | <u>-</u> | <u>14,604</u> | | <u>18,809</u> | <u>-</u> | <u>18,809</u> |



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22. Material litigation

There was no update on the litigation status between Ewein City of Dreams Sdn Bhd (“ECODSB”), a wholly owned subsidiary of Ewein Land Sdn Bhd, which is in turn a wholly owned subsidiary of Ewein and CRCC Malaysia Berhad (“CRCCMB”) since the date of last quarterly announcement. Ewein Group is not engaged in any other material litigation for the period ended 30 June 2022.

23. Basic earnings per share

The calculation of basic earnings per share is based on the net profit attributable to ordinary shareholders divided by the weighted average number of ordinary shares.

| | Individual Quarter 3 Months Ended | | Cumulative Quarter 6 Months Ended | |
|---|--------------------------------------|------------------------|--------------------------------------|------------------------|
| | 30 June 2022 RM'000 | 30 June 2021 RM'000 | 30 June 2022 RM'000 | 30 June 2021 RM'000 |
| (Loss)/Profit attributable to owners of the Company (RM'000) | (923) | (1,596) | (591) | 3,094 |
| Weighted average number of ordinary shares in issue ('000) | 301,585 | 301,585 | 301,585 | 301,585 |
| Weighted average number of ordinary shares after taking into account the effect of share buyback ('000) | - | (4,231) | - | (4,231) |
| Total weighted average number of ordinary shares ('000) | 301,585 | 297,354 | 301,585 | 297,354 |
| Basic (loss)/earnings per share (sen) | (0.31) | (0.54) | (0.20) | 1.04 |

Diluted earnings per share

The diluted per share were not presented as there were no dilutive potential ordinary shares outstanding at the end of the reporting period.



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Notes to the Unaudited Interim Financial Report

24. (Loss)/Profit before taxation

| | Current Quarter Ended | | Cumulative Quarter Ended | |
|---|----------------------------------|---------------------|-------------------------------------|---------------------|
| | 30 June 2022 | 30 June 2021 | 30 June 2022 | 30 June 2021 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| (Loss)/ Profit before tax is arrived at after crediting/(charging): | | | | |
| Interest income | 110 | 246 | 218 | 402 |
| Interest expense | (120) | (144) | (220) | (289) |

25. **Authorisation for issue**

The interim financial report was authorised for issue by the Board of Directors in accordance with a resolution of the Board.

By Order of the Board

Chee Wai Hong (BC/C/1470)
Secretary
Date: 17 August 2022