EMICO HOLDINGS BERHAD (Company No : 230326-D) CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UNAUDITED) FOR THE QUARTER AND YEAR ENDED 30 SEPTEMBER 2021

	3 months ended 30 September		6 months er	ded 30 September
	2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
Revenue	8,790	8,370	16,3	25 17,174
Cost of sales	(7,890)	(6,906)	(14,6	(14,589)
Gross profit	900	1,464	1,6	2,585
Other income	101	147	2	06 258
Sales and marketing expenses	(518)	(458)	(9	90) (985)
Administrative expenses	(1,223)	(1,447)	(2,5	58) (2,935)
Operating loss	(740)	(294)	(1,6	99) (1,077)
Finance costs	(100)	(69)	(1	86) (145)
Loss before tax	(840)	(363)	(1,8	85) (1,222)
Tax expense	(30)	32		60) (13)
Loss for the period	(870)	(331)	(1,9	45) (1,235)
Loss attributable to:				
Equity holders of the parent	(818)	(293)	(1,8	55) (1,169)
Non-controlling interests	(52)	(38)		90) (66)
Loss for the period	(870)	(331)	(1,9	45) (1,235)
Earnings per share attributable to equity holders of the parent:				
Basic, loss for the period (sen)	(0.67)	(0.28)	(1.	51) (1.10)
Fully Diluted	*	*		* *

^{*} Diluted loss per ordinary share equal basic loss per ordinary share as the effect on the basic loss per ordinary share is antidilutive.

(The unaudited condensed consolidated statement of profit and loss should be read in conjunction with the audited financial statements for the year ended 31 March 2021 and the accompanying explanatory notes attached to this interim financial report)

EMICO HOLDINGS BERHAD (Company No : 230326-D) CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED) FOR THE QUARTER AND YEAR ENDED 30 SEPTEMBER 2021

	3 months ended	30 September	6 months ended	30 September
	2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
Loss for the period	(870)	(331)	(1,945)	(1,235)
Other comprehensive income, net of tax Revaluation reserve on leasehold land and				
building, net of tax Foreign currency translation differences for foreign operation	(3)	(2)	(10)	2
Total comprehensive loss for the period	(873)	(333)	(1,955)	(1,233)
Total comprehensive loss attributable to:				
Equity holders of the parent Non-controlling interests	(821) (52)	(295) (38)	(1,865)	(1,167) (66)
	(873)	(333)	(1,955)	(1,233)

(The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 March 2021 and the accompanying explanatory notes attached to this interim financial report)

EMICO HOLDINGS BERHAD (Company No : 230326-D) CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - UNAUDITED AT 30 SEPTEMBER 2021

	30 September 2021 Unaudited RM'000	31 March 2021 Audited RM'000
ASSETS		
Non Current Assets		
Property, plant and equipment	14,233	14,581
Investment properties	148	152
Investment in associated companies	33	-
Intangible assets	603	606
Right of use assets	9,448	9,154
Deferred tax assets	14	178
Other receivables	28	28
Total non current assets	24,507	24,699
Current Assets		
Inventories	39,151	37,751
Trade and other receivables	7,929	9,096
Current tax assets	414	355
Cash and cash equivalents	4,274	2,686
Total current assets	51,768	49,888
TOTAL ASSETS	76,275	74,587
EQUITY AND LIABILITIES Equity attributable to equity holders of the parent	22.247	20.555
Share capital	23,217	20,555
Reserves Retained comings	13,387 8,561	13,408
Retained earnings Total equity attributable to owners of the Company	45,165	10,416
Non-controlling interests	8,613	8,703
TOTAL EQUITY	53,778	53,082
Non Current Liabilities		
Borrowings	2,286	2,813
Lease liabilities	1,325	1,146
Deferred tax liabilities	4,115	4,219
Total non current liabilities	7,726	8,178
Current liabilities		
Trade and other payables	7,251	7,800
Borrowings	6,113	4,457
Lease liabilities	1,266	934
Current tax liabilities	141	136
Total current liabilities	14,771	13,327
TOTAL EQUITY AND LIABILITIES	76,275	74,587
Net assets per share (RM)	0.37	0.39

(The unaudited condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 March 2021 and the accompanying explanatory notes attached to this interim financial report)

EMICO HOLDINGS BERHAD (Company No : 230326-D) CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY - UNAUDITED FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2021

	<> Attributable to equity holders of parent						
	Share Capital RM'000	Revaluation Reserve RM'000	Share Option Reserve RM'000	Exchange Reserve RM'000	Retained earning RM'000	Non-controlling Interests RM'000	Total Equity RM'000
At 1 April 2021	20,555	13,313	60	35	10,416	8,703	53,082
Loss for the period	-	-	-	-	(1,855)	(90)	(1,945)
Foreign exchange translation differences	-	-	-	(10)	-	-	(10)
Total comprehensive loss for the period	-	-	-	(10)	(1,855)	(90)	(1,955)
Issuance of new shares	2,662	-	(11)	-	-	-	2,651
At 30 September 2021	23,217	13,313	49	25	8,561	8,613	53,778
At 1 April 2020	18,801	13,313	69	39	12,964	8,423	53,609
Profit/(Loss) for the period	-	-	-	-	(2,548)	170	(2,378)
Share options vested under ESOS	-	-	358	-	-	-	358
Foreign exchange translation differences	-	-	-	(4)	-	-	(4)
Total comprehensive income/(loss) for the period	-	-	358	(4)	(2,548)	170	(2,024)
Issuance of new shares	1,754	-	(367)	-	-	110	1,497
At 31 March 2021	20,555	13,313	60	35	10,416	8,703	53,082

(The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 March 2021 and the accompanying explanatory notes attached to this interim financial report)

EMICO HOLDINGS BERHAD (Company No : 230326-D) CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - UNAUDITED FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2021

	6 months ended 30 September 2021 RM'000	12 months ended 31 March 2021 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(1,885)	(2,979)
Adjustments for:		
Amortisation of investment properties	3	7
Amortisation of intangible assets	3	6
Depreciation of property, plant and equipment	812	959
Depreciation of right of use assets Gain on lease termination	431	1,550 (1)
Gain on disposal of property, plant and equipment	(6)	(26)
Impairment losses on trade and other receivables	-	435
Interest expenses	188	320
Interest income Lease concessions	(11)	(9) (58)
Loss on struck off of subsidiaries	_	2
Property, plant and equipment written off	-	21
Reversal of impairment losses on trade and other receivables	-	(13)
Share options vested under ESOS	-	358
Unrealised loss/(gain) on foreign exchange	144	(79)
Operating loss before working capital changes	(321)	493
Changes in working capital:		
(Increase)/Decrease in inventories	(1,378)	2,552
(Increase)/Decrease in trade and other receivables	(151) 593	1,532 (5,278)
Increase/(Decrease) in trade and other payables	393	(3,278)
Cash used in operations	(1,257)	(701)
Interest received	11	9
Tax refund	- (55)	18
Tax paid	(55)	(325)
Net cash used in operating activities	(1,301)	(999)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(19)	(280)
Purchase of intangible assets Investment in associates	(33)	(60)
Subscription of shares by non-controlling interest	- (33)	110
Proceed from disposal of property, plant and equipment	7	46
Net cash generated from/(used in) investing activities	(45)	(184)
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(168)	(207)
Proceeds from issuance of ordinary shares pursuant to:-	(100)	(207)
- Private placement	2,637	894
- ESOS	14	492
Net (repayment)/drawdown of bank borrowings Net repayment of lease liabilities	(10) (677)	1,604 (1,195)
14ct repayment of lease natimites	(077)	(1,173)
Net cash (used in)/generated from financing activities	1,796	1,588
Net (decrease)/increase in cash and cash equivalents	450	405
Effects of exchange rate changes on cash and cash equivalents	2	7
Cash and cash equivalents at beginning of financial year	2,437	2,025
Cash and cash equivalents at end of financial year	2,889	2,437
Cash and cash equivalents comprise of:	2.520	2.501
Cash and bank balances Deposits with licensed banks	3,529 745	2,591 95
Bank overdrafts included in bank borrowings	(1,290)	(154)
	(, : : /	
Less Densite aladed to Proceed backs	2,984	2,532
Less: Deposits pledged to licensed banks	(95)	(95)
	2,889	2,437

(The unaudited condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 March 2021 and the accompanying explanatory notes attached to this interim financial report)

EMICO HOLDINGS BERHAD (Company No : 230326-D) NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE 2ND QUARTER ENDED 30 SEPTEMBER 2021

A EXPLANATORY NOTES PURSUANT TO MFRS 134

A1 Basis of preparation

The interim financial statements are unaudited and has been prepared in compliance with MFRS 134, Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 March 2021. 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 financial year ended 31 March 2021.

The following revised MFRSs and Amendments to MFRSs applicable to the Group have been issued by the MASB and are not yet effective for adoption by the Group.

		annual periods
		beginning on
		or after
Annual improvements to MFRS Standards	3 2018 - 2020	1-Jan-22
Amendments to MFRS 3	Reference to the Conceptual Framework	1-Jan-22
Amendments to MFRS 116	Property, Plant and Equipment - Proceeds before Intended Use	1-Jan-22
Amendments to MFRS 137	Onerous Contracts - Cost of Fulfilling a Contract	1-Jan-22
MFRS 17	Insurance Contracts	1-Jan-23
Amendments to MFRS 17	Insurance Contracts	1-Jan-23
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current	1-Jan-23
Disclosure of Accounting Policies (Amend	lments to MFRS 101 Presentation of Financial Statements)	1-Jan-23
Definition of Accounting Estimates (Amer	ndments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors)	1-Jan-23
Deferred Tax related to Assets and Liabilit	ties arising from a Single Transaction (Amendments to MFRS 112)	1-Jan-23
Amendments to MFRS 10 and	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
MFRS 128		

Effective for

A2 Audited financial statements of the preceding year

The auditors' report on the financial statements for the year ended 31 March 2021 was not qualified.

A3 Seasonality or cyclicality of operations

The Group operations is not subject to seasonality or cyclicality of operations.

A4 Items of unusual nature and amount

There were no items affecting assets, liabilities, equity, net income or cash flows of the Group that are unusual because of their nature, size or incidence during the financial period ended 30 September 2021.

A5 Changes in estimates

There were no significant changes in estimates of amount, which give a material effect in the financial period ended 30 September 2021.

A6 Issuance, cancellations, repurchases, resale and repayment of debt/equity securities

There were no issuance and repayment of debt and equity securities for the financial period ended 30 September 2021.

A7 Dividend paid

There were no dividend paid during the quarter under review.

A8 Segmental Reporting

The analysis by activity of the Group for the financial period ended 30 September 2021 are as follows:

	<>		<6 months	ended>
	30-9-2021 RM'000	30-9-2020 RM'000	30-9-2021 RM'000	30-9-2020 RM'000
Segment Revenue				
Manufacturing and trading - consumable products	8,790	7,658	16,325	14,267
Property development	=	712	=	2,907
Investment holdings	114	114	228	228
	8,904	8,484	16,553	17,402
Inter-segment elimination	(114)	(114)	(228)	(228)
Total Revenue	8,790	8,370	16,325	17,174
Segment Results				
Manufacturing and trading - consumable products	(257)	106	(905)	(678)
Property development	(270)	(143)	(443)	65
Investment holdings	(213)	(257)	(351)	(464)
Total Segment Results	(740)	(294)	(1,699)	(1,077)
Finance cost	(100)	(69)	(186)	(145)
Profit/(Loss) before tax	(840)	(363)	(1,885)	(1,222)
Tax expense	(30)	32	(60)	(13)
Non-controlling interests	52	38	90	66
Loss for the period	(818)	(293)	(1,855)	(1,169)

A9 Valuation of property, plant and equipment
The valuation of leasehold land and buildings have been brought forward without amendments from previous annual financial statements.

A10 Material events subsequent to the balance sheet date
Save for the corporate proposal as disclosed in Section B4 below, there were no other material events subsequent to the end of the current quarter.

A11 Contingent Liabilities

The Directors are not aware of any contingent liabilities that have arisen since the last annual balance sheet date.

A12 Related Party Transactions

Significant transactions between the Group with the related parties during the financial year ended 30 September 2021 were as follows:

	<3 month	s ended>	<6 mon	hs ended>
	30-9-2021 RM'000	30-9-2020 RM'000	30-9-2021 RM'000	30-9-2020 RM'000
Sales of raw materials:				
Century Plas Industries Sdn Bhd	-	1,392	-	2,723
Purchases of semi finished parts and components:				
Century Plas Industries Sdn Bhd	754	1,940	1,453	4,030
Sales and purchases of trading items				
U Can Marketing Sdn Bhd	8	4	10	5
Rental of premises received:				
Century Plas Industries Sdn Bhd	39	39	78	78
Century Flas industries Sun Blid	3)	37	76	76
Rental of machinery received:				
Century Plas Industries Sdn Bhd	56	56	111	111
Rental of factory paid and payable to:				
Beng Choo Marketing Sdn Bhd	150	150	300	300
Purchases and sales of trophy parts and bases:				
Emico (Vietnam) Co. Ltd	69	66	153	395

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.

A13 Capital Commitments

Capital expenditures which have not been provided for at the end of each reporting period are as follows:

As at 30-Sep-21 RM'000

Property, plant and equipment: Approved and contracted for

ADDITIONAL INFORMATION AS REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD LISTING В REQUIREMENTS (PART A OF APPENDIX 9B)

B1 Tax expense

	Current	Current
	6 months	6 months
	30-9-2021	30-9-2020
	RM'000	RM'000
Current period	-	77
Deferred	60	(64)
	<u></u>	
Taxation - net	60	13

The effective tax rates were higher than statutory tax rate mainly due to the losses which cannot be set-off against taxable profits made by subsidiaries and certain expenses which are not tax deductible.

B2 Sale of unquoted investments and properties

There were no profit on sale of investments or properties for the current financial period.

B3 Particulars of purchase or disposal of quoted investments

There were no sales or purchases of quoted securities during the period.

Status of Corporate proposals announced

On 9 October 2020, the Company proposed to undertake a proposed private placement of up to 10% of the total number of issued shares of the Company ("Placement Shares") to third party investor(s) to be identified at a later date ("Proposed Private Placement").

The Proposed Private Placement was approved by Bursa Malaysia Securities Berhad ("Bursa Securities") vide its letter dated 16 October 2020.

On 11 December 2020, the Board had fixed the issue price for the first tranche of the Proposed Private Placement comprising 3,000,000 Placement Shares at RM0.298 per Placement Share. The first tranche of the Placement Shares was listed on Bursa Securities on 18 December 2020.

On 1 April 2021, Bursa Securities has approved the application for an extension of time until 15 October 2021 to complete the implementation of the

On 16 August 2021, the Board had fixed the issue price for the second tranche of the Proposed Private Placement comprising 3,000,000 Placement Shares at RM0.281 per Placement Share. The second tranche of the Placement Shares was listed on Bursa Securities on 20 August 2021.

On 15 September 2021, the Board had fixed the issue price for the final tranche of the Proposed Private Placement comprising 4,600,000 Placement Shares at RM0.39 per Placement Share. The final tranche of the Placement Shares was listed on Bursa Securities on 23 September 2021.

As at 27 September 2021, the status of the utilization of the gross proceeds from the first tranche of the private placement is as follows:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance Utilisation %	Expected Timeframe for Utilisation
i) Working Capital	3,431	3,431	100%	Within 12 months
ii) Estimated expenses in relation to the				
the Proposed Private Placement	100	100	100%	Within 1 month
Total gross proceeds	3,531	3,531	100%	

On 23 September 2021, the Group has been completed the Proposed Private Placement.

Group borrowings

Group borrowings and debt securities are as follows:

	30-Sep-21 RM'000	31-Mar-21 RM'000
a) Current Borrowings - Secured		
Bank overdraft	1,290	153
Bankers' acceptance	3,794	3,310
Term loan	1,029	994
	6,113	4,457
b) Non Current Borrowings - Secured		
Term loan	2,286	2,813
	2,286	2,813

Financial Instruments with Off Balance Sheet Risks

There were no financial instruments with off balance sheet risks for the current financial period.

Material Litigations

There are no material litigation pending as at 12 November 2021.

B8 Performance review

r er for mance review				
	< 3 months e	nded>	< 6 months ended	>
	July-21 to	Apr-21 to	Apr-21 to	Apr-20 to
	Sep-21	Jun-21	Sep-21	Sep-20
	RM'000	RM'000	RM'000	RM'000
REVENUE				
Manufacturing and trading	8,790	7,535	16,325	14,267
Property development		<u>-</u>		2,907
Total	8,790	7,535	16,325	17,174
PROFIT/ (LOSS) BEFORE TAX ("PBT" & "LBT")				
Manufacturing and trading - operations	(348)	(725)	(1,073)	(797)
Property development	(279)	(182)	(461)	39
Investment holdings	(213)	(138)	(351)	(464)
Net Total	(840)	(1,045)	(1,885)	(1,222)

Comparison with preceding quarter

For the current quarter under review, the revenue of the Group was increased from RM7.54 million in the preceding quarter to RM8.79 million for the current quarter mainly due to higher sales generated by the manufacturing and trading division. As a result, the Group posted a lower LBT of RM0.84 million for the current quarter as compared to RM1.05 million in the preceding quarter.

The manufacturing and trading division posted an increase of 16.7% in revenue from RM7.54 million in the preceding quarter to RM8.79 million for the current quarter due to an increase in sales. As a result, it posted a lower LBT of RM0.35 million for the current quarter as compared to RM0.73 million in the preceding quarter.

The property development division was unable to generate revenue for the current quarter.

The reason was due to tough property market conditions such as strict lending policy as well as increased property overhang which affect this division performance. As a result, the property development division posted a higher LBT of RM0.28 million as compared to RM0.18 million in the preceding quarter.

For the investment holding division, the LBT was maintained at RM0.21 million for the current quarter and RM0.14 million in the preceding quarter.

Comparison with preceding year results

The Group revenue for the 6 months ended 30 September 2021 was RM16.33 million as compared to RM17.17 million in the preceding period, a decrease of 4.9%. The decrease was mainly due to lower sales generated by the property development division. As a result, the Group posted a higher LBT of RM1.89 million for the current period as compared to RM1.22 million in the preceding period.

The manufacturing and trading division posted an increase of 14.4% in revenue from RM14.27 million in the preceding period to RM16.33 million for the current period due to an increase in sales. However, it posted a higher LBT of RM1.07 million for the current period as compared to RM0.80 million in the preceding period. The decrease is mainly due to cost cutting activities implemented in the preceeding quarter.

The property development division was unable to generate revenue for the current quarter as compared to RM2.91 million of revenue was generated in the preceding quarter. The decrease was due to tough property market conditions such as strict lending policy as well as increased property overhang which affect this division performance. As a result, the property development division posted a LBT of RM0.46 million as compared to PBT of RM0.04 million in the preceding quarter.

For the investment holding division, the LBT was maintained at RM0.35 million for the current period and RM0.46 million for the preceding period.

B9 Prospects

The Covid-19 pandemic has caused many countries to impose mandatory movement control and business operation restrictions in order to curb the spread of the virus, halting economic and business activities, including trophy and property development businesses. In response to the Covid-19 pandemic, the Group has implemented various precautionary measures at its factories and offices to minimise the risk of Covid-19 infections and to ensure compliance with the standard operating procedures imposed by the Government. Furthermore, the Group had put in place guiding principles to manage liquidity and costs as well as the Group will continue to actively monitor and adapt these to sustain our commitment to deliver long-term value to our stakeholders.

Nevertheless, as the global economic is recovering, the increase in the demand for trophy and properties driven by the abovementioned factor is expected to cushion the negative impact arising from the Covid-19 pandemic.

The Group will continue to strengthen its fundamentals; including reengineering and simplifying processes, optimising resources, reviewing its cost structure and revising business plans to mitigate further negative impacts arising from the Covid-19 pandemic. A series of austerity measures had been carried out by the Group such as managing its workforce at an optimal level to meet the operational requirements and continue with cost-consciousness exercise within the operations as well as will leverage on technology and digitalisation to improve processes and operations, to provide insight to sharpen its market execution and gain competitive advantage.

With regard to the property development market under the current Covid-19 pandemic condition, we expect market conditions remain tough and more challenging as the consumers have their concerns on job security and will be more conscious in procuring capital goods like properties, strict lending policy as well as increased property overhang. On a more positive note, with the supportive measures and initiatives had been announced by the Government with aim to stimulate interests in home ownership whilst offering an opportunity for property developers to address the property overhang situation. Among other initiatives, the Government will extend Youth Housing Scheme from 1 January 2020 to 31 December 2021 to assist the youths and young married couple to own their first homes, to lower the threshold on high-rise property prices in urban areas for foreign ownership from RM1 million to RM600,000, provide full exemption of stamp duty on property Sales and Purchase Agreement and loan agreement and BNM's RM1 billion Fund for Affordable Homes to assist first-time home ownership for lower income group. However, at this juncture, all new planned launches will be reviewed diligently and phased accordingly to current property market sentiments.

While the National Covid-19 vaccination rollout would foster market recovery, the Group will continue to remain focused in the core business. The Group are continuing with concerted efforts to explore new business opportunities to invest, enhance the competitiveness of the products, its supply chain management. productivity and cost management to mitigate the increase in material cost and the shipping cost as well as continue to reinvent and improve the business and will take affirmative steps to expand the Group's scope. We are cautiously optimistic about the Group's prospects for FYE 31 March 2022 despite these challenging

B10 Explanatory notes on any variance in actual profit from forecasted profit

This note is not applicable for the financial period under review.

The Directors do not recommend any dividend for the financial period ended 30 September 2021.

B12 Earnings per share ("EPS")

I) Basic earnings/(loss) per share

Profit attributable to ordinary equity holders:

Profit/(Loss) from operations (RM'000)

b) Denominator

Weighted average number of ordinary shares used as denominator (per 1000 shares)

Basic earnings/(loss) per share (Sen)

3 months		6 months	
30.9.2021	30.9.2020	30.9.2021	30.9.2020
(818)	(293)	(1,855)	(1,169)
122,747	105,995	122,747	105,995
(0.67)	(0.28)	(1.51)	(1.10)

$\underline{II)\ Diluted\ earnings/(loss)\ per\ share}$

a) Numerator Profit attributable to ordinary equity holders: Profit/(Loss) from operations (RM'000)

b) Denominator

Weighted average number of ordinary shares used as denominator (per 1000 shares)

Diluted earnings/(loss) per share (Sen)

3 months		6 months	
30.9.2021	30.9.2020	30.9.2021	30.9.2020
(818)	(293)	(1,855)	(1,169)
123,445	108,441	123,445	108,441
*	*	*	*

^{*} Diluted loss per ordinary share equal basic loss per ordinary share as the effect on the basic loss per ordinary share is antidilutive.

B13 Operating Income/(Expenses)
Included in operating income/(expenses) are the followings credits/(charges):

	6 months	6 months
	ended	ended
	Sep-21	Sep-20
	RM'000	RM'000
Depreciation of property, plant and equipment	(812)	(816)
Amortisation of investment properties	(3)	(3)
Amortisation of intangible assets	(3)	-
Interest expense	(188)	(127)
Interest income	11	14
Unrealised gain/(loss) on foreign exchange	(144)	52
Gain on disposal of property, plant and equipment	6	=
Impairment losses on trade and other receivables	-	(29)
Depreciation of right of use assets	(431)	(383)