

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Notes	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		Current Quarter 30.6.2022 RM	Preceding Quarter 30.6.2021 RM	Current Year To Date 30.6.2022 RM	Preceding Year To Date 30.6.2021 RM
Revenue	A9	10,584,756	11,225,858	49,136,405	40,481,983
Cost of sales		(4,848,841)	(3,533,145)	(15,189,554)	(10,954,840)
Gross profit		5,735,915	7,692,713	33,946,851	29,527,143
Other income		1,260,598	670,255	1,662,619	1,271,927
Administrative expenses		(3,463,373)	(1,130,652)	(8,125,046)	(5,615,365)
Other operating expenses		(87,569)	(290,259)	(249,932)	(573,230)
Selling and distribution expenses		(1,718,034)	(1,348,309)	(7,130,894)	(5,320,983)
Profit before tax	B11	1,727,537	5,593,748	20,103,598	19,289,492
Taxation	B5	(283,589)	(1,209,924)	(4,178,769)	(4,732,800)
Profit after tax		1,443,948	4,383,824	15,924,829	14,556,692
Other comprehensive income		-	33,333	(33,333)	1,366,666
Total comprehensive income		1,443,948	4,417,157	15,891,496	15,923,358
Profit after tax attributable to:					
- Owners of the Company		1,443,948	4,383,824	15,924,829	14,556,692
Total comprehensive income attributable to:					
- Owners of the Company		1,443,948	4,417,157	15,891,496	15,923,358
Earnings per share (sen)					
- Basic	B10	0.45	1.38	5.01	4.58
- Diluted	B10	0.45	1.38	5.01	4.58

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to the interim financial report.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Unaudited As at 30.6.2022 RM	Audited As at 30.06.2021 RM
ASSETS		
NON-CURRENT ASSETS		
Investment properties	-	232,473
Property, plant and equipment	41,734,681	33,783,768
Intangible assets	7,324,788	8,049,880
Investment in quoted shares	4,966,667	5,000,000
	<u>54,026,136</u>	<u>47,066,121</u>
CURRENT ASSETS		
Inventories	19,720,507	14,519,978
Trade receivables	15,505,559	13,395,078
Other receivables, deposits and prepayments	2,446,966	1,798,291
Cash and cash equivalents	20,379,270	27,688,434
Asset classified as held for sale	232,473	-
	<u>58,284,775</u>	<u>57,401,781</u>
TOTAL ASSETS	<u>112,310,911</u>	<u>104,467,902</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	60,122,500	60,074,000
Merger reserve	(14,225,998)	(14,225,998)
Share option reserve	640,000	-
Fair value reserve	3,766,667	3,800,000
Retained profits	50,053,761	44,296,734
TOTAL EQUITY	<u>100,356,930</u>	<u>93,944,736</u>
NON-CURRENT LIABILITIES		
Deferred tax liabilities	960,027	701,215
Government grants	5,021,225	5,836,034
	<u>5,981,252</u>	<u>6,537,249</u>
CURRENT LIABILITIES		
Trade and other payables	5,972,729	3,198,671
Current tax liability	-	787,246
	<u>5,972,729</u>	<u>3,985,917</u>
TOTAL LIABILITIES	<u>11,953,981</u>	<u>10,523,166</u>
TOTAL EQUITY AND LIABILITIES	<u>112,310,911</u>	<u>104,467,902</u>
No. of ordinary shares	317,793,815	317,743,815
Net asset per share	0.32 ⁽¹⁾	0.30 ⁽¹⁾

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to the interim financial report.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Non-distributable				Distributable	Total
	Share Capital RM	Merger Reserve RM	Share Option Reserve RM	Fair Value Reserve RM	Retained Profits RM	Attributable to Owners of the Company RM
<u>Year Ended 30 June 2021</u>						
At 1 July 2020	60,074,000	(14,225,998)	-	2,433,334	38,255,576	86,536,912
Dividend	-	-	-	-	(8,515,534)	(8,515,534)
Total comprehensive income for the period	-	-	-	1,366,666	14,556,692	15,923,358
At 30 June 2021	60,074,000	(14,225,998)	-	3,800,000	44,296,734	93,944,736
<u>Year Ended 30 June 2022</u>						
At 1 July 2021	60,074,000	(14,225,998)	-	3,800,000	44,296,734	93,944,736
Share options granted under ESOS	-	-	648,000	-	-	648,000
Ordinary shares issued pursuant to ESOS	48,500	-	(8,000)	-	-	40,500
Dividend	-	-	-	-	(10,167,802)	(10,167,802)
Total comprehensive income for the period	-	-	-	(33,333)	15,924,829	15,891,496
At 30 June 2022	60,122,500	(14,225,998)	640,000	3,766,667	50,053,761	100,356,930

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to the interim financial report.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	Unaudited For the Financial Year Ended 30.6.2022 RM	Audited For the Financial Year Ended 30.6.2021 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	20,103,598	19,289,492
Adjustments for:		
Non-cash items	(467,652)	133,062
Non-operating items	2,198,620	(231,202)
Operating profit before working capital changes	<u>21,834,566</u>	<u>19,191,352</u>
Changes in working capital:		
Inventories	(5,200,530)	(3,857,693)
Receivables	(2,703,356)	(1,984,022)
Payables	2,788,653	(232,782)
Cash generated from operations	<u>16,719,333</u>	<u>13,116,855</u>
Interest received	445,960	597,280
Tax paid	(4,894,554)	(4,635,808)
Net cash generated from operating activities	<u>12,270,739</u>	<u>9,078,327</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(9,116,621)	(5,450,736)
Development expenditure	(695,535)	(926,873)
Proceeds from disposal of property, plant and equipment	-	1,000
Dividend received	33,333	33,333
Government grants received	326,222	585,789
Net cash used in investing activities	<u>(9,452,601)</u>	<u>(5,757,487)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(10,167,802)	(8,515,534)
Proceeds from issuance of shares pursuant to ESOS	40,500	-
Net cash used in financing activities	<u>(10,127,302)</u>	<u>(8,515,534)</u>
Net changes in cash and cash equivalents	(7,309,164)	(5,194,694)
Cash and cash equivalents at beginning of the financial year	27,688,434	32,883,128
Cash and cash equivalents at end of the financial year	<u>20,379,270</u>	<u>27,688,434</u>

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CON'T)

	Unaudited For the Financial Year Ended 30.6.2022 RM	Audited For the Financial Year Ended 30.6.2021 RM
Cash and cash equivalents comprise the following:		
Fixed deposits with licensed banks	109,100	260,550
Placement in Money Market Funds	19,324,993	25,965,149
Cash and bank balances	945,177	1,462,735
	<u>20,379,270</u>	<u>27,688,434</u>

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to the interim financial report.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022**A EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 JUNE 2022****A1 Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) No. 134: Interim Financial Reporting and Paragraph 9.22 and Appendix 9B of the Main Listing Requirements of Bursa Malaysia Securities Berhad (“Listing Requirement”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to this interim financial report.

A2 Summary of Significant Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 30 June 2021. The Group have not applied the following amendments that have been issued by the MASB and relevant to its operation but are not yet effective:

		Effective for financial periods beginning on or after
Amendments to MFRS 1, MFRS 9, MFRS 16 and MFRS 141	Annual improvements to MFRS Standards 2018 - 2020	1 January 2022
Amendments to MFRS 3	Reference to the Conceptual Framework	1 January 2022
Amendments to MFRS 116	Property, Plant and Equipment – Proceeds Before Intended Use	1 January 2022
Amendments to MFRS 137	Onerous Contracts – Cost of Fulfilling a Contract	1 January 2022
Amendments to MFRS 17	Initial Application of MFRS 17 and MFRS 9 — Comparative Information	1 January 2023
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current and Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108	Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112	Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction	1 January 2023
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture	To be announced by the MASB

The above amendments are not expected to have significant impact on the financial statements of the Group upon their initial application.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022**A EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 JUNE 2022 (CON'T)****A3 Auditors' Report**

The audited financial statements of the Group for the financial year ended 30 June 2021 was not subject to any audit qualification.

A4 Comments about Seasonal and Cyclical Factors

The Group's business operations for the quarter ended 30 June 2022 were not materially affected by significant seasonal or cyclical fluctuations.

A5 Items or Unusual Nature and Amount

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

A6 Changes in Estimates

There were no major changes in estimates that have had a material effect in the current quarter under review.

A7 Debt and Equity Securities**Employees' Share Option Scheme ("ESOS")**

The Group has implemented an ESOS of up to fifteen percent (15%) of the issued and paid-up share capital for the eligible employees and directors of the Group effective from 24 November 2021. On 1 June 2022, the Group offered 4,050,000 options at an exercise price of RM0.81 each to its eligible employees and directors under the ESOS and were fully accepted by all eligible employees and directors on 8 June 2022.

As at the end of the current quarter under review, 50,000 of the options granted have been exercised.

The movement of the ESOS granted to eligible employees and directors during the quarter under review are disclosed as below:-

	Balance as at 1.4.2022 RM	Granted RM	Exercised RM	Balance as at 30.6.2022 RM
ESOS	-	4,050,000	(50,000)	4,000,000

Save as disclosed above, there was no issuance, cancellation, repurchase, resale or repayment of debt and equity securities for the current financial quarter under review.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022**A EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 JUNE 2022 (CON'T)****A8 Dividends Paid**

There was no dividend paid for the current quarter under review.

A9 Segmental Reporting

The Group's revenue based on the geographical location of its customers is as follows:

	Current Quarter 30.6.2022 RM	Preceding Quarter 30.6.2021 RM	Current Year To Date 30.6.2022 RM	Preceding Year To Date 30.6.2021 RM
Malaysia	10,432,955	10,959,024	48,391,678	39,983,470
Others	151,801	266,834	744,727	498,513
	10,584,756	11,225,858	49,136,405	40,481,983

The Group's revenue based on the activities is as follows:

	Current Quarter 30.6.2022 RM	Preceding Quarter 30.6.2021 RM	Current Year To Date 30.6.2022 RM	Preceding Year To Date 30.6.2021 RM
House Brand	9,037,769	10,257,439	45,647,908	35,316,802
OEM	1,546,987	968,419	3,488,497	5,165,181
	10,584,756	11,225,858	49,136,405	40,481,983

A10 Valuation of Property, Plant and Equipment

The Group did not carry out any valuation on property, plant and equipment in the current quarter under review.

A11 Capital Commitments

	As at 30.6.2022
Property, plant and equipment - Approved and contracted for	<u>5,602,665</u>

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022

A EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 JUNE 2022 (CON'T)

A12 Subsequent Events

There were no events subsequent to the end of the current financial period from the date of the issue of this report that are expected to have a material impact on the Group.

A13 Changes in Composition of the Group

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

A14 Contingent Liabilities

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

A15 Significant Related Party Transactions

There were no significant related party transactions in the current quarter under review.

B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT

B1 Group Performance Review

(a) Performance of the current quarter (Q4 2022) against the preceding quarter (Q4 2021)

The Group recorded revenue of RM10.58 million for the current quarter under review compared to RM11.23 million for the preceding quarter. Revenue from House Brand of RM9.04 million contributed 85.4% of the total revenue for the current quarter under review and recorded a decrease of 11.9% when compared to the preceding quarter. The decrease of 5.7% in the total revenue was mainly due to lower sales contribution from House Brand segment.

The increase in other income were mainly due to amortization of deferred income in the current quarter under review partially mitigated by lower interest earned from fixed deposits and placement in money markets.

The increase in administrative expenses was mainly due to recognition of employee benefit expenses for share options, recognition of loss allowance for doubtful debt and additional amortisation of research and development costs as a result of commercialisation of new products in the market in the current quarter under review.

The decrease in other operating expenses was mainly due to lower research and development costs incurred in the current quarter under review as compared to the preceding quarter.

The lower in selling and distribution expenses in the preceding quarter was mainly due to the reversal of over provision of marketing campaign expenses for NWPP which no longer required. No reversal made in the current quarter under review.

The Group's profit after tax (PAT) for current quarter under review is RM1.44 million or 67.1% lower than the PAT of RM4.38 million recorded in the preceding quarter. The decrease in the PAT was mainly due to lower sales contribution from House Brand segment and increase in administrative expenses in the current quarter under review.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022

B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT (CON'T)

(b) Performance of the current cumulative quarter (12 months Q4 2022) against the preceding cumulative quarter (12 months Q4 2021)

The Group recorded revenue of RM49.14 million for the current cumulative quarter under review compared to RM40.48 million for the preceding cumulative quarter. Revenue from House Brand of RM45.65 million contributed 92.9% of the total revenue for the current cumulative quarter under review and recorded an increase of 29.3% when compared to the preceding cumulative quarter. The increase of 21.4% in the total revenue was mainly due to higher sales contribution from House Brand segment.

The increase in other income were mainly due to amortization of deferred income in the current cumulative quarter under review and partially mitigated by lower interest earned from fixed deposits and placement in money markets.

The increase in administrative expenses was mainly due to higher staff cost incurred resulting from annual bonus payment and upward salary revision for administrative staff, recognition of employee benefit expenses for share options and additional amortisation of research and development costs as a result of commercialisation of new products in the market during current cumulative quarter under review.

The decrease in other operating expenses was mainly due to lower research and development costs incurred in the current cumulative quarter under review as compared to the preceding cumulative quarter.

The increase in selling and distribution expenses were mainly due to increase in staff cost resulting from annual bonus payment and upward salary revision for sales and marketing staff as well as increase in marketing campaign expenses for NWPP in the current cumulative quarter under review.

The Group's PAT for current cumulative quarter under review is RM15.92 million or 9.4% higher than the PAT of RM14.56 million recorded in the preceding cumulative quarter. The increase in the PAT was mainly due to higher contribution from House Brand products.

B2 Performance of the current quarter (Q4 2022) against the immediate preceding quarter (Q3 2022)

	Current Quarter 30.6.2022 RM	Immediate Preceding Quarter 31.3.2022 RM	Difference RM	%
Revenue	10,584,756	12,002,137	(1,417,381)	(11.8%)
Profit before tax	1,727,537	5,649,729	(3,922,192)	(69.4%)
Profit after tax	1,443,948	4,879,744	(3,435,796)	(70.4%)

For the quarter under review, the Group's revenue decreased by 11.8% from RM12.00 million to RM10.58 million. This was mainly due to the decrease sales order for the House Brand products from RM11.59 million in the immediate preceding quarter to RM9.04 million for the current quarter under review which represents a decrease of 22.0%.

The decrease in profit before and after tax were mainly due to lower sales contribution from House Brand products, recognition of employee benefit expenses for share options, recognition of loss allowance for doubtful debt and additional amortisation of research and development costs as a result of commercialisation of new products in the market in the current quarter under review.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022**B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT (CON'T)****B3 Prospects for the Current Financial Year**

When the World Health Organisation declared COVID-19 a pandemic on 11 March 2020, we immediately responded by implementing our COVID-19 Prevention & Handling Guidelines to all our employees. We subsequently obtained approval from the Ministry of International Trade and Industry under the essential services category to operate as usual throughout the phases of the Movement Control Order with strict standard operating procedures in place except for the period from 12 July 2021 to 18 July 2021 where we temporarily stopped operations for 7 days for quarantine purposes under guidance from the Ministry of Health due to several positive cases of COVID-19 infection among the factory workers. This temporary closure did not have a significant impact on the financial performance of the Group.

Despite of quarantine relaxation requirements and the announcement that Malaysia will begin its transition to the endemic phase from 1 April 2022, we remain to maintain stringent operating procedures and safety measures to our employees. The Group will continue to focus on growing its market share and continuing its research and development on its new products in the current challenging market environment for the remaining financial quarter ending 30 September 2022 and into the financial year ending 30 June 2023.

Barring any unforeseen circumstances, the Board believes that the Group's prospects in the financial year ending 30 June 2023 remains positive.

B4 Profit Forecast or Profit Guarantee

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

B5 Taxation

	Current Quarter 30.6.2022 RM	Preceding Quarter 30.6.2021 RM	Current Year To Date 30.6.2022 RM	Preceding Year To Date 30.6.2021 RM
Income Tax	24,777	749,193	3,919,957	4,272,069
Deferred Tax	258,812	460,731	258,812	460,731
	283,589	1,209,924	4,178,769	4,732,800
Effective tax rate	16.4	21.6	20.8	24.5

The effective tax rate for the current and preceding quarter were lower than the statutory tax rate of 24% is due to reversal of over provision of taxation in current year. The lower rate for current year to date is due to reversal of over provision of taxation both for current and prior year.

The effective tax rate for the preceding year to date was marginally higher than the statutory tax rate of 24% mainly due to certain expenses not deductible for tax purposes.

B6 Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this report.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022
B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT (CON'T)
B7 Utilisation of Proceeds Raised from Public Issue

On 17 July 2020, the Board of Directors of the Company ("Board") has announced that it has deliberated and resolved to approve where part of the proceeds raised from Public Issue ("IPO Proceeds") allocated for research and development activities amounting to approximately RM7.57 million will be revised to purchase machineries for the production of functional food and skincare products. The Board has also approved the extension of time for the utilisation of the remaining IPO Proceeds.

On 30 December 2021, the Board has announced that it has deliberated and resolved to approve the balance of the IPO Proceeds allocated for research and development ("R&D") activities amounting to RM2.50 million to be revised as working capital and be utilised as general working capital for the Group.

As at the date of this report, the balance of the IPO Proceeds has been fully utilized.

No.	Details of use of IPO Proceeds	Approved utilisation of IPO Proceeds	Actual utilisation of IPO Proceeds	Balance of IPO Proceeds	Original timeframe for utilisation upon listing	^(a) Balance after the Revision	Actual utilisation of IPO Proceeds	Balance of IPO Proceeds	Revised timeframe for utilisation upon listing
		RM'000	RM'000	RM'000		RM'000	RM'000	RM'000	
1.	Construction of new GMP-compliant production facility	16,500	(16,500)	-	Within 24 months	^(b) 7,566	(7,566)	-	^(c) Within 48 months
2.	R&D activities	11,600	(1,534)	^(b) 10,066	Within 36 months	-	-	-	-
3.	Expansion of our retail market presence	5,000	(3,877)	1,123	Within 36 months	1,123	(1,123)	-	^(c) Within 48 months
4.	Working capital	9,213	^(d) (9,530)	-	Within 12 months	^(e) 2,500	(2,500)	-	^(c) Within 48 months
5.	Estimated listing expenses	2,600	^(d) (2,283)	-	Immediate	-	-	-	-
Total proceeds		44,913	(33,724)	11,189		11,189	(11,189)	-	

Notes:

- (a) The utilisation of proceeds disclosed above should be read in conjunction with the Prospectus of the Company dated 28 June 2018 as well as announcements dated 17 July 2020 and 30 December 2021 respectively.
- (b) Part of the IPO Proceeds allocated for R&D activities will be allocated to purchase additional machineries for the production of functional food and skincare products amounting to approximately RM7.57 million.
- (c) For the avoidance of doubt, the last date to utilise the IPO Proceeds will be 20 July 2022, being 48 months from the date of listing.
- (d) As disclosed in the Prospectus, if the actual listing expenses are lower than estimated, the surplus will be utilised for general working capital purposes of the Group. The actual listing expenses were less than the estimated listing expenses by approximately RM0.32 million due to overestimation of printing, advertising expenses, regulatory fees and professional fee.
- (e) Part of the IPO Proceeds allocated for R&D activities will be allocated for working capital and to be utilised as general working capital purposes of the Group amounting to RM2.50 million.

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022**B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT (CON'T)****B8 Group Borrowings**

As at the date of this report, the Group has no bank borrowings.

B9 Material Litigation

As at the date of this report, the Group was not engaged in any material litigation.

B10 Earnings per Share

i) Basic Earnings Per Share

The basic earnings per share are computed based on the profit attributable to the equity shareholders of the Company divided by the total number of ordinary shares in issue for the period as follows:

	Current Quarter 30.6.2022	Preceding Quarter 30.6.2021	Current Year To Date 30.6.2022	Preceding Year To Date 30.6.2021
Profit after taxation attributable to owners of the Company (RM)	1,443,948	4,383,824	15,924,829	14,556,692
Weighted average issued share capital	317,746,144	317,743,815	317,746,144	317,743,815
Basic earnings per share (sen)	0.45	1.38	5.01	4.58

ii) Diluted Earnings Per Share

Diluted earnings per share arising from the share options granted under ESOS of the Company is computed as follows:

	Current Quarter 30.6.2022	Preceding Quarter 30.6.2021	Current Year To Date 30.6.2022	Preceding Year To Date 30.6.2021
Profit after taxation attributable to owners of the Company (RM)	1,443,948	4,383,824	15,924,829	14,556,692
Weighted average issued share capital	317,746,144	317,743,815	317,746,144	317,743,815
Effect of dilution due to ESOS	28,636	-	28,636	-
Adjusted weighted average number of share capital	317,774,780	317,743,815	317,774,780	317,743,815
Diluted earnings per share (sen)	0.45	1.38	5.01	4.58

INTERIM FINANCIAL REPORT FOR THE FOURTH (4th) QUARTER ENDED 30 JUNE 2022

B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT (CON'T)

B11 Profit Before Tax

Profit before tax is arrived at after charging/(crediting):

	Current Quarter 30.6.2022 RM	Preceding Quarter 30.6.2021 RM	Current Year To Date 30.6.2022 RM	Preceding Year To Date 30.6.2021 RM
Cost of inventories recognised as an expense	3,467,844	2,500,601	10,006,301	6,846,017
Depreciation	295,860	276,390	1,165,708	763,752
Provision for doubtful debts	129,993	(482,672)	129,993	(482,672)
Provision for stock obsolescence	-	(94,739)	-	(94,739)
Amortisation of intangible assets	1,160,971	156,519	1,420,627	346,209
Realised loss on foreign exchange	18,330	12,233	89,369	165,684
Share options granted under ESOS	648,000	-	648,000	-
Unrealised loss on foreign exchange	34	1,001	1,594	2,544
Interest income	(94,850)	(115,591)	(445,960)	(597,280)
Amortisation of deferred income	(1,141,032)	28,200	(1,141,032)	-
Realised gain on foreign exchange	(75,163)	(15,221)	(118,596)	(36,516)
Unrealised gain on foreign exchange	(505)	(234)	(15,100)	(1,620)
Gain on disposal of fixed assets	-	-	-	(1,000)
Other income	(32)	(1,158)	(32)	(24,765)
Dividend income	-	-	(33,333)	(33,333)

B12 Declared Dividend

A single tier tax exempted final dividend of 1.25 sen per ordinary share amounting to RM3,972,423 computed based on the issued capital of the Company comprising 317,793,815 shares as at 30 June 2022 has been declared by the Board on 25 August 2022, subject to approval of the shareholders at the forthcoming Annual General Meeting of the Company.

B13 Authorisation for issue

The quarter financial report was authorised for issue by the Board in accordance with a resolution of the Board dated 25 August 2022.

B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENT (CON'T)

BY ORDER OF THE BOARD

**Wong Youn Kim (MAICSA 7018778)
Company Secretary**

**Kuala Lumpur
25 August 2022**