



UNI WALL APS HOLDINGS BERHAD
[Registration No. 201801007506 (1269520-X)]
(Incorporated in Malaysia)

**FINANCIAL STATEMENTS FOR THE HALF-YEAR
ENDED 30 JUNE 2022**

CHARACTERISTICS OF THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”)

THE LEAP MARKET HAS BEEN POSITIONED AS A MARKET DESIGNED TO ACCOMMODATE CORPORATIONS TO WHICH A HIGHER INVESTMENT RISK MAY BE ATTACHED THAN OTHER CORPORATIONS LISTED ON THE ACE MARKET OR MAIN MARKET OF BURSA SECURITIES. IT IS A QUALIFIED MARKET WHICH IS MEANT MAINLY FOR SOPHISTICATED INVESTORS ONLY. ONLY EXISTING SECURITIES HOLDERS AND SOPHISTICATED INVESTORS ARE ALLOWED TO PARTICIPATE IN CORPORATE EXERCISES UNDERTAKEN BY UNI WALL APS HOLDINGS BERHAD (“UNI WALL” OR THE “COMPANY”). SOPHISTICATED INVESTORS SHOULD BE AWARE OF THE POTENTIAL RISKS OF INVESTING IN SUCH CORPORATIONS AND SHOULD MAKE THE DECISION TO INVEST ONLY AFTER DUE AND CAREFUL CONSIDERATION.

UNI WALL APS HOLDINGS BERHAD
(Registration No. 201801007506 (1269520-X))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	As at 30 Jun 2022 Unaudited RM'000	As at 31 Dec 2021 Audited RM'000
<u>ASSETS</u>		
Non-current assets		
Property, plant and equipment	17,649	17,422
Right-of-use assets	2,042	2,406
Total non-current assets	19,691	19,828
Current assets		
Contract assets	33,992	38,194
Trade receivables	17,435	11,951
Other receivables	3,160	3,770
Fixed deposit with licensed banks	7,200	7,161
Cash and bank balances	1,118	3,175
Total current assets	62,905	64,251
Total assets	82,596	84,079
<u>LIABILITIES AND EQUITY</u>		
Capital and reserves		
Share capital	15,057	15,057
Merger reserve	(6,000)	(6,000)
Retained earnings	28,113	27,873
Foreign currency translation reserve	(2)	(2)
Equity attributable to owners of the parent	37,170	36,930
Non-controlling interests	(139)	(2)
Total equity	37,031	36,930
Non-current liabilities		
Lease liabilities	568	966
Bank borrowings	7,260	7,750
Total non-current liabilities	7,828	8,716
Current liabilities		
Trade payables	15,449	12,819
Other payables	2,101	2,549
Amount due to a Director	681	681
Lease liabilities	742	734
Bank borrowings	12,893	15,400
Tax payable	5,871	6,250
Total current liabilities	37,737	38,433
Total liabilities and equity	82,596	84,079
Net assets per share (RM)⁽³⁾	0.05	0.05

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Notes:

- (1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is detailed in Note A1 and should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.*
- (2) *Less than RM1,000.*
- (3) *Net assets per share is calculated based on the Company's total number of issued shares of 731,400,004 ordinary shares as at 30 June 2022 and 31 December 2021.*

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2022

	Individual 6 months ended		Cumulative 6 months ended	
	30 Jun 2022	30 Jun 2021	30 Jun 2022	30 Jun 2021
	RM'000	RM'000	RM'000	RM'000
Revenue	21,045	12,157	21,045	12,157
Cost of sales	(17,318)	(9,283)	(17,318)	(9,283)
Gross profit	3,727	2,874	3,727	2,874
Other income	257	177	257	177
Net loss on impairment of trade receivables	(447)	(541)	(447)	(541)
Administrative expenses	(2,162)	(1,320)	(2,162)	(1,320)
Finance costs	(968)	(520)	(968)	(520)
Profit before taxation	407	670	407	670
Taxation	(306)	(206)	(306)	(206)
Profit for the financial period	101	464	101	464
Other comprehensive loss for the financial period:				
Exchange translation differences	(2)	(2)	(2)	(2)
	101	464	101	464
Profit for the financial period/ attributable to:				
Owners of the Company	240	464	240	464
Non-controlling interests	(139)	-	(139)	-
Total	101	464	101	464
Earnings per ordinary share ("EPS") (sen):				
- Basic and diluted ⁽²⁾⁽³⁾	0.01	0.06	0.01	0.06

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income is detailed in Note A1 and should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) Less than RM1,000.
- (3) Basic EPS is calculated based on the Company's weighted average number of issued shares of 731,400,004 ordinary shares for the financial period ended 30 June 2022 Uni Wall shares.
- (4) Diluted EPS is equivalent to the basic EPS as the Company does not have any securities convertible into ordinary shares of the Company at the end of the reporting period.

UNI WALL APS HOLDINGS BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2022

	← Non-distributable		→ Distributable				
	Share capital	Merger reserve	Retained earnings	Foreign currency translation reserve	Total	Non- controlling interests	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 January 2021	15,057	(6,000)	23,670	-	32,727	-	32,727
Net profit for the financial period, representing total comprehensive profit for the financial period	-	-	464	-	464	-	464
At 30 June 2021	15,057	(6,000)	24,134	-	33,191	-	33,191
At 1 January 2022	15,057	(6,000)	27,873	(2)	36,930	(2)	36,930
Net profit for the financial period, representing total comprehensive profit for the financial period	-	-	240	(2)	240	-	240
Transaction with owners:							
Issuance of shares by subsidiary company to non-controlling interest	-	-	-	-	-	(139)	(139)
Total transaction with owners	-	-	-	-	-	(139)	(139)
At 30 June 2022	15,057	(6,000)	28,113	-	37,170	(139)	37,031

Notes:

(1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is detailed in Note A1 and should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.*

(2) *Less than RM1,000.*

UNI WALL APS HOLDINGS BERHAD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2022

	6 months ended	
	30 Jun 2022	30 Jun 2021
	RM'000	RM'000
Cash Flows From Operating Activities		
Profit before taxation	407	670
Adjustments for:		
Amortisation of right-of-use assets	292	330
Depreciation of property, plant and equipment	133	138
Interest expense	968	506
Interest income	(44)	(17)
Impairment loss on trade receivables	447	541
Net gain on disposal of property, plant and equipment	-	(3)
Operating profit before working capital changes	2,203	2,165
Changes in working capital:		
Contract assets	4,202	5,556
Trade receivables	(5,931)	(6,119)
Other receivables	610	42
Trade payables	2,630	(2,408)
Other payables	(448)	(2,597)
	1,063	(5,526)
Cash generated from operations	3,266	(3,361)
Tax paid	(685)	(933)
Interest paid	-	(506)
Net cash from/(used in) operating activities	2,581	(4,800)
Cash Flows From Investing Activities		
Purchases of property, plant and equipment	(289)	(47)
Proceeds from disposals of property, plant and equipment	-	3
Interest received	44	17
Increase in pledged fixed deposit with licensed banks	(38)	(414)
Net cash used in investing activities	(283)	(441)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2022 (CONT'D)

	6 months ended	
	30 Jun 2022 RM'000	30 Jun 2021 RM'000
Cash Flows From Financing Activities		
Drawdown of finance lease liabilities	-	494
Interest paid	(968)	-
Net changes in Import/Export line	(333)	4,179
Net changes in letter of credit	(937)	(295)
Repayment of lease liabilities	(389)	(319)
Repayment of term loans	(393)	(263)
Net cash from/(used in) financing activities	(3,020)	3,796
Net decrease in cash and cash equivalents	(722)	(1,445)
Effect of exchange translation differences	(2)	-
Cash and cash equivalents at beginning of the financial period	(611)	(80)
Cash and cash equivalents at end of the financial period	(1,333)	(1,525)
Cash and cash equivalents at the end of the financial period comprises:		
Cash and bank balances	1,118	594
Fixed deposits with licensed banks	7,200	6,288
Bank overdrafts	(2,451)	(2,119)
	5,867	4,763
Less: Pledged fixed deposits with licensed banks	(7,200)	(6,288)
	(1,333)	(1,525)

Notes:

(1) *The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are detailed in Note A1 and should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.*

(2) *Less than RM1,000.*

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2022

A1. BASIS OF PREPARATION

The interim financial statements of Uni Wall and its subsidiaries (the “**Group**”) are unaudited and have been prepared in accordance with the Malaysian Financial Reporting Standards (“**MFRS**”) 134: Interim Financial Reporting.

This is the interim financial report on the consolidated results for the financial period ended 30 June 2022 announced by the Company in compliance with the LEAP Market Listing Requirements of Bursa Securities (“**Listing Requirements**”). The interim financial report should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to this interim financial report.

A2. CHANGES IN ACCOUNTING POLICIES

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the latest Audited Consolidated Financial Statements, except for the adoption of the following new and revised MFRSs, Amendments to MFRS and IC interpretations.

- a) The revised MFRSs, Amendments to MFRSs and IC interpretation adopted during the financial period:

MFRSs	Effective date
Annual Improvements to MFRS Standards 2018-2020” - Amendments to MFRS 1, MFRS 9, MFRS 16, MFRS 141	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

The adoption of the above amendments to MFRS’s did not have any significant impact on the financial statements of the Group and of the Company.

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2022 (CONT'D)

- b) New and revised MFRSs, Amendments to MFRSs and IC interpretation, but only effective for annual periods beginning on or after 1 January 2023. The following are standards of the MFRSs Framework that has been issued by the Malaysian Accounting Standards Board but have not been early adopted by the Group:

MFRSs	Effective date
MFRS 17 Insurance Contracts	1 January 2023
Amendments to MFRS 17 Insurance Contracts	1 January 2023
Amendments to MFRS 17 Initial Application of MFRS 17 and MFRS 9 - Comparative Information	1 January 2023
Amendments to MRFS 101 Classification of Liabilities as Current or Non-Current	1 January 2023
Amendments to MRFS 101 Disclosure of Accounting Policies	1 January 2023
Amendments to MRFS 108 Definition of Accounting Estimates	1 January 2023
Amendments to MRFS 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	Deferred

The Group and the Company intend to adopt the above MFRSs and amendments to MFRSs when they become effective.

The initial applications of the above-mentioned MFRSs and amendments to MFRSs are not expected to have any significant impacts on the financial statements of the Group and of the Company.

A3. SEASONAL AND CYCLICAL FACTORS

The business operations of the Group are not significantly affected by any seasonal or cyclical factors for the current financial period under review.

A4. UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial period under review.

A5. MATERIAL CHANGES IN ESTIMATES

There were no material changes in estimates in the current financial period under review.

A6. DEBT AND EQUITY SECURITIES

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities for the current financial period.

A7. SEGMENTAL INFORMATION

The Group's revenue is derived from one segment which is the supply, fabrication and installation of building facade system in Malaysia.

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2022 (CONT'D)

A8. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE CURRENT FINANCIAL PERIOD

There were no material changes in estimates in the current financial period under review that have not been reflected in this interim financial report.

A9. CHANGES IN THE COMPOSITION OF THE GROUP

Save as disclosed below, there are no other changes in the composition of the group as at the date of this report.

On 8 August 2022, the Company had proportionally subscribed for an additional 192,000 ordinary shares in NS Aero City Sdn. Bhd. ("**NACSB**"), an 80% owned subsidiary of the Company, for a total cash consideration of RM192,000.00. Following this, the Company has a total of 200,000 ordinary shares in NACSB. Subsequently, on 24 August 2022, the Company disposed of 25,000 ordinary shares in NACSB to an individual Bumiputera investor which he acquired for a total cash consideration of RM25,000.00, representing a 10% equity interest in NACSB. Pursuant thereto, NACSB became a 70%-owned subsidiary of the Company.

A10. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingent assets and contingent liabilities as at the date of this interim financial report.

A11. CAPITAL COMMITMENTS

Save as disclosed below, there are no other material capital commitment in respect of property, plant and equipment as at 30 June 2022:

	As at 30 June 2022 (RM'000)
Purchase of property, plant and equipment	
- Approved and contracted for	-
- Approved but not contracted for	1,437

B ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS

B1. REVIEW OF PERFORMANCE

The Group recorded a revenue of RM21.0 million for the current financial period ended 30 June 2022, as compared to RM12.2 million in the corresponding preceding period. The increase in revenue of RM8.8 million or 72.1% was mainly due to higher percentage of completion of existing projects in the current financial period.

The Group's gross profit margin decreased to 17.7% in the current financial period from 23.6% in the corresponding preceding period. The decrease was mainly due to prolonged impact of the Coronavirus disease 2019 ("**COVID-19**") pandemic that resulted in additional cost incurred for project completions.

The Group recorded a decrease of RM0.4 million or 80% in profit after tax ("**PAT**") at RM0.1 million for the current financial period ended 30 June 2022, as compared to a PAT of RM0.5 million in the previous corresponding financial period. The Group recorded lower PAT margin of 0.5% for the current financial period ended 30 June 2022, as compared to 3.8% in the previous corresponding financial period. The reduction was mainly due to higher amount of administrative expenses and finance costs during the current financial period.

B2. COMMENTARY ON PROSPECTS

The Group has a series of future plans and strategies in place to further expand the Group's business which are focused on the following areas:

- (i) expansion of presence in local building facade industry in Malaysia;
- (ii) expansion of factory facilities for higher fabrication capacity; and
- (iii) expansion into upstream and downstream business.

On 18 November 2021, the Company announced that it had on even date entered into a joint venture agreement ("**JVA**"), and a subscription and shareholders' agreement ("**SSA**") with NS Corporation for collaboration via a joint venture company, NS Aero City Sdn Bhd ("**NS Aero City**") to carry out property development projects ("**Development Projects**") ("**Proposed Joint Venture**"). The Proposed Joint Venture is to develop a portion of the land in an economic growth corridor initiated by the Negeri Sembilan state government known as Malaysia Vision Valley 2.0 ("**MVV 2.0**"). Thus, the Group intends to kick-start the Development Projects via the acquisition of parcel(s) of development land in MVV2.0 by NS Aero City or its subsidiaries or joint venture companies.

On 4 February 2022, the Company announced that NS Aero City has entered into a Memorandum of Collaboration ("**MOC**") with Sun Solutino Pte Ltd ("**Sun Solutino MOC**") in relation to the development of certain parts of MVV 2.0, i.e., the development of certain parts at the beach area, new data centres, solar farm developments/investments in renewable solar energy that power up battery technology and others developments in MVV 2.0.

On 3 June 2022, the Company announced that NS Aero City has entered into a MOC with Astrom Training Solutions Inc. ("**Astrom Training MOC**") to initiate participation and cooperation on the realisation and execution of certain parts of development land, MVV 2.0 (NS Aerospace Valley).

As at the date of this report, the Board wishes to inform that there is no material development for the Sun Solutino MOC and the Astrom Training MOC.

The Board is of the view that the Proposed Joint Venture will facilitate the expansion of the Group's business activities to broaden the Group's future earnings as part of its initiatives to achieve improved financial performance.

B2. COMMENTARY ON PROSPECTS (CONT'D)

As at the date of this report, the COVID-19 pandemic has increased the Group's cost of purchase of raw materials due to interrupted supplies in the market. Under the foregoing circumstances, the Board is of view that the financial performance of the Group will remain challenging for the financial year ending 31 December 2022. As such, the Board will continue to closely monitor the situation and respond proactively to mitigate the impact on the Group's business operations and financial performance.

B3. VARIANCE OF ACTUAL PROFIT FROM PROFIT FORECAST AND PROFIT GUARANTEE

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement.

C OTHER INFORMATION

C1. STATUS OF CORPORATE PROPOSALS

Save as disclosed below, there were no other corporate proposals announcement but pending completion as at the date of this report.

On 28 May 2021, the Company had proposed to undertake a placement of up to 73,140,000 new ordinary shares, representing up to 10% of Uni Wall's total number of issued shares. This placement is pending completion as at the date of this report.

C2. MATERIAL LITIGATION

Save as disclosed below, there are no other material litigations pending as at the date of this report.

- (i) On 9 March 2020, a supplier of Uni Wall's wholly-owned subsidiary, Uni Wall Architectural Products & Services Sdn Bhd ("**Uni Wall Architectural**" or "**Defendant**") had been served with a writ of summons in the High Court of Shah Alam ("**Court**") by Ajiya Safety Glass Sdn Bhd ("**Ajiya**" or "**Plaintiff**"), bearing civil Suit No. BA-22NCVC-96-03/2020 in respect of alleged claim of RM1,711,311 with an interest rate of 8% per annum from the Defendant. The claim was alleged as an outstanding payment due for glasses already sold and delivered to the Defendant's façade works. The Defendant argued the claim as the Plaintiff had sold substandard glasses to the Defendant, in which products received did not fit for purpose and failed to comply with the specification of the glasses ordered by the Defendant.

On 28 May 2020, the Defendant filed a defence and counter claim against the Plaintiff for a sum of approximately RM1,300,000 together with the interest rate of 5% per annum for the damages and also further damages to be assessed as the façade construction works are still on-going.

Pleading is closed and all bundle of documents have been filed in Court. The trial of the matter is now fixed on 14 December 2022, 15 December 2022, 19 December 2022 and 20 December 2022 at 10.30 a.m.

The Board is of the view that Uni Wall Architectural has a good defence against Ajiya's claims, and that Uni Wall Architectural's counter claim is likely to succeed. Hence, there will not be any material adverse impact on the Group's financial position after taking into consideration that the claim had already been recorded in the Group's trade payables as at the date of this report.

C2. MATERIAL LITIGATION (CONT'D)

- (ii) On 21 April 2022, Uni Wall Architectural Products & Services Sdn Bhd ("**Uni Wall Architectural**" or "**Claimant**") issued a notice of arbitration to SsangYong Engineering & Construction Co. Ltd ("**SsangYong**" or "**Respondent**") to claim for the outstanding sum of RM7,762,003.

Ssangyong appointed Uni Wall's wholly-owned subsidiary, Uni Wall Architectural as the sub-contractors for external façade works in respect of a project known as "Cadangan 1 Blok Pangsapuri Servis 49 Tingkat (80 Unit) Dan 1 Blok Pangsapuri Servis 43 Tingkat (117 Unit) Dengan 6 Tingkat Tempat Letak Kereta Serta 1 Basemen Tempat Letak Kereta Di Atas Lot 247, Seksyen 43, Jalan Ampang/Lorong Mayang Dalam Bandaraya Kuala Lumpur" ("**the Project**") vide a letter of acceptance dated 2 March 2012 ("**Letter of Acceptance**").

Uni Wall Architectural had duly completed all the works under the Letter of Acceptance as well as other variation orders/directions given by SsangYong. Pursuant to the said Letter of Acceptance, Claimant had duly submitted to SsangYong the Final Claim (No.53 - Final Claim/Account) dated 20 June 2016 ("**Final Claim**"), in which the outstanding sum of RM10,452,151.41 was due and payable to the Company.

Under the Final Claim, the value of the Project is RM79,109,757. As the Respondent had made various payments previously amounting to RM68,657,605, there is only a total sum of RM10,452,151.41 that remains outstanding, including the retention sum which is due and payable.

The Claimant revised the Final Claim vide its letter dated 6 October 2017 to the Respondent ("**Revised Final Claim Letter**"). Pursuant to the Revised Final Claim Letter, the revised final claim of the Project is now RM77,458,402 and the total payment received is RM69,696,399. As such, the outstanding sum is revised to RM7,762,003.

Pursuant to the abovementioned notice of arbitration dated 21 April 2022, the Company had on the same date initiated arbitration proceedings against SsangYong pursuant to the Pertubuhan Akitek Malaysia ("**PAM**") Sub-Contract 2006. As at the date of this report, an arbitrator has yet to be appointed by the President of PAM to hear the matter.

As at the date of this report, the Claimant and the Respondent are currently in the process of negotiating a full and final settlement pertaining to the same.

C2. MATERIAL LITIGATION (CONT'D)

- (iii) On 28 July 2022, Crest Builder Sdn. Bhd. (“**the Plaintiff**” or “**Crest Builder**”) who is the main contractor of Toyoma - New Ocean World project filed a writ in the Shah Alam High Court vide Suit No. BA-22C-24-07/2022 against among others Uni Wall APS Holdings Berhad (“**the 1st Defendant**”) (“**the Suit**”). The Suit is premised on an alleged claim of RM1,062,597.00 pursuant to the corporate guarantee given to the wholly-owned subsidiary, Uni Wall Architectural Products & Services Sdn Bhd (“**Uni Wall Architectural** or “**the Subcontractor**”) dated 21 June 2021. In this regard, the 1st Defendant has entered an appearance on 10 August 2022.

On 23 August 2022, the Company has filed an application to strike out and/or stay the claim filed by Crest Builder on the basis of it being premature and is an abuse of court process. No hearing date has been fixed for the application.

On 24 August 2022, the company filed its defence on the Plaintiff's claim.

C3. DIVIDENDS

The Board does not recommend any interim dividend for the current financial period ended 30 June 2022.

C4. EPS

The basic and diluted EPS for the current financial period and financial year-to-date are computed as follows:

	Individual 6 months ended		Cumulative 6 months ended	
	30 Jun 2022	30 Jun 2021	30 Jun 2022	30 Jun 2021
	RM'000	RM'000	RM'000	RM'000
Profit attributable to owners of the parent	101	293	101	293
Number of ordinary shares in issue ('000)	731,400	731,400	731,400	731,400
Basic and diluted EPS (sen)	0.01	0.04	0.01	0.04

Diluted EPS is equivalent to the basic EPS as the Company does not have any securities convertible into ordinary shares of the Company at the end of the reporting period.